



**2016 ANNUAL
SURVEY OF PUBLIC PENSIONS
State-Administered Defined Benefit Plans**

DUE DATE:

WORKSHEET

DO NOT use this worksheet to respond to the survey. It is intended to assist you with gathering and preparing your data prior to reporting online.

Return to <https://respond.census.gov/aspp> when you are ready to report online.

Need help or have questions?

- **Visit**
https://census.gov/govs/retire/qa_retire.html
- **Call**
1-800-832-2839 weekdays,
8AM to 5PM ET

In correspondence pertaining to this report, please refer to the User ID supplied in your letter.

REPORT ONLINE: It's fast and secure. Respond to this survey via the Internet at the following Web address using the supplied User ID and Password:
<https://respond.census.gov/aspp>

GENERAL INSTRUCTIONS

Before filling out this survey, please read carefully each part and all related definitions and instructions.

Note especially:

1. To complete this survey, you will need the Comprehensive Annual Financial Report (CAFR) for the retirement system listed in the mailing address (*Use the annual report if the retirement system does not have a CAFR*).
2. Report figures for **Defined Benefit** plans only. Do **not** include Defined Contribution or other Postemployment Benefit plans in the data.
3. If you are including data for **any retirement system(s) administered in addition to the system identified** in the address box above, list retirement system(s) in **25**, REMARKS section, at the end of the survey.
4. Report corporate stocks and bonds at market value, and adhere to Governmental Accounting Standards Board (GASB) guidelines when reporting gains and losses on investments.
5. Report figures relating to all accounts and reserves of the system, including amounts for retirement, disability, survivors', and other benefits, as well as any amounts for administration of the system. Exclude transfers between reserves of the system.
6. Do **not** delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Report Online - Do Not Return

Report Online - Do Not Return

1 Is the addressee title/department and mailing address the same as shown in your letter

Yes – Go to **2** No – Enter correct information below

Addressee Title or Department

ATTN:

Street 1

Street 2

City

State

Zip Code

PART 1 – PLAN INFORMATION FOR DEFINED BENEFIT PLANS

2 Are new employees covered under this defined benefit plan?

Yes No

3 In addition to the defined benefit plan reported on this survey, does public retirement system offer a defined contribution plan?

Yes No

4 In addition to the defined benefit plan reported on this survey, does public retirement system offer a postemployment healthcare plan?

Yes No

PART 2 – ENDING DATE OF FISCAL YEAR

5 What is the retirement system's fiscal year end date? (MM) (DD)

6 What was the retirement system's latest fiscal year end date that occurred before July 1, 2016? Use this fiscal year data to complete the remainder of this survey even though more recent data may be available (MM) (DD) (YYYY)

PART 3 – MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS

Report Online - Do Not Return

Report Online - Do Not Return

7 What was the total number of contributing members of the retirement system during the fiscal year indicated in **6**?

Exclude

- Beneficiaries

A. Active members – Current contributors in contributory systems or employees in non-contributory systems.

1. Employed by the local government(s)

Include

- Local agencies

2. Employed by the state government

Include

- State institutions and agencies

3. **TOTAL** – (Sum of items A1. through A2.)

Number of Members

B. Inactive members – Former employees and employees on military or other extended leave without pay having retained retirement credits, but **not currently receiving retirement benefit payments.**

1. Vested

2. Non-vested (on military or other extended leave only)

3. **TOTAL** – (Sum of items B1. through B2.)

Number of Members

8 What was the total number of retirees and beneficiaries during the fiscal year indicated in **6**?
Provide estimates if detailed data are not available.

A. Retirees of system, retired on account of age or service

B. Retirees of system, retired on account of disability

C. Survivors of deceased retirees

Number of Retirees/ Beneficiaries

9 What were the total number of payees and the amount of lump-sum payments made during the fiscal year indicated in 6?

	Number of Payees	Amount Paid			
		\$Bil.	Mil.	Thou.	Dol.
A. Withdrawals and other one time payments made to members of a deferred retirement option plan (DROP)					
B. Withdrawals and other one time payments (other than loans) made to present or former members of system Exclude <ul style="list-style-type: none"> • Payments to DROP members (should be reported in item A.) 					
C. Lump-sum (nonrecurrent) payments made to survivors of deceased active members or retirees					

PART 4 – RECEIPTS FOR DEFINED BENEFIT PLANS

10 What was the amount of receipts during the fiscal year indicated in 6?

Exclude

- Amounts received from sales of investments
- Amounts received from repayment of loans made to members

A. Employee contributions – Total amounts contributed by all member employees or withheld from their salaries for financing benefits.

1. State employees – From employees of the state government, including employees of state colleges and other state institutions and agencies
2. Local employees – From employees of the counties, cities, local public schools, and other local government agencies

Employee Contributions

\$Bil. Mil. Thou. Dol.

B. Employer (government) contributions – Total amounts received from state and local governments for financial support of the system, including any taxes credited directly to the system.

1. State government contributions
 - a. State contributions to own system on behalf of state employees
 - b. State contributions to own system on behalf of local employees
 - c. **TOTAL – (Sum of items B1a. through B1b.)**
2. Local government contributions – From counties, cities, local public schools, and other local government agencies

Employer (Government) Contributions

\$Bil. Mil. Thou. Dol.

Continue with 10 on the next page

C. Earnings on investments

Include

- Interest
- Dividends
- Rents
- Other earnings on investments

Exclude

- Gains and losses on investment transactions (should be reported in 11)

	Investment Earnings			
	\$Bil.	Mil.	Thou.	Dol.
1. Rentals from the state government				
2. Interest				
3. Dividends				
4. Other investment earnings – Specify: ↘ _____				
5. TOTAL – (Sum of items C1. through C4.)				

D. Other receipts

Include

- Private gifts
- Donations

	Other Receipts			
	\$Bil.	Mil.	Thou.	Dol.
Specify: _____				

11 What was the amount of net gains and losses on investments during the fiscal year indicated in 6? Report losses as a negative value (see **HOW TO REPORT DOLLAR FIGURES** on page 3).

	Gains and Losses			
	\$Bil.	Mil.	Thou.	Dol.
A. Realized net gains or losses on investments . . .				
B. Unrealized net gains or losses on investments				
C. TOTAL – (Sum of items A. through B.)				

PART 5 – PAYMENTS FOR DEFINED BENEFIT PLANS

12 What was the amount of payments during the fiscal year indicated in **6**?

Exclude

- Amounts paid out for purchase of investments and loans made to members
- Deferred retirement option plan (DROP) payments (*should be reported in 9*)

	\$Bil.	Mil.	Payments Thou.	Dol.
A. Benefit payments – Report annual amounts.				
1. Retirement benefits				
2. Disability benefits				
3. Survivor benefits				
4. Other benefits				
5. TOTAL – (Sum of items A1. through A4.)				
B. Withdrawals – Amounts paid to employees, former employees, or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts				
C. Administrative expenses				
Include				
• Investment fees				
• Other administrative expenses				
D. Other payments – Specify: ↘				

PART 6 – CASH AND INVESTMENTS FOR DEFINED BENEFIT PLANS

13 What was the total amount of cash and investments (at market value) held at the end of the fiscal year indicated in **6**?

Exclude

- Receivables and securities lending collateral

	\$Bil.	Mil.	Cash and Short-term Investments Thou.	Dol.
A. Cash and short-term investments				
1. Cash on hand and demand deposits				
2. Time or savings deposits				
3. All other short-term investments				
Include				
• Repurchase agreements				
• Commercial company paper				
• Finance company paper				
• Bankers acceptances				
• Money market mutual funds				
4. TOTAL – (Sum of items A1. through A3.)				

Continue with **13** on the next page

B. Federal government securities

1. Federal treasury securities – Obligations of the U.S. Treasury and Federal Financing Bank

	Federal Government Securities			
	\$Bil.	Mil.	Thou.	Dol.

Include

- Short-term notes.

2. Federal agency

a. Securities – Bonds and mortgage-backed securities (where applicable) issued by CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA

Exclude

- Directly held mortgages (*should be reported in item F.*)

b. Federally-sponsored agencies – Bonds and mortgage-backed securities (where applicable) issued by FHLB, FHLMC, FNMA, and Farm credit banks

Exclude

- SLM Corporation (*should be reported in item C.*)

3. **TOTAL** – (*Sum of items B1. through B2b.*)

C. Corporate bonds, domestic

Include

- Debentures and convertible bonds
- Railroad equipment certificates
- Asset-backed securities
- Commercial mortgage-backed securities
- Corporate collateralized mortgage-backed securities
- Private debt
- SLM Corporation.

	Corporate Bonds			
	\$Bil.	Mil.	Thou.	Dol.

D. Corporate stocks, domestic

Include

- Common and preferred stocks
- Warrants
- Private equity
- Venture capital
- Leveraged buy-outs

Exclude

- Money market mutual funds (*should be reported in item A3.*)
- Other mutual funds (*should be reported in item H4.*)
- Hedge funds (*should be reported in item H4.*)

	Corporate Stocks			
	\$Bil.	Mil.	Thou.	Dol.

E. Foreign and international securities

Include

- Foreign governments

	Foreign and International Securities			
	\$Bil.	Mil.	Thou.	Dol.

1. Foreign and international stocks.

2. Foreign and international bonds.

3. **TOTAL** – (*Sum of items E1. through E2.*)

Continue with 13 on the next page

F. Mortgages held directly

Exclude

- Mortgage-backed securities *(should be reported in item B2a. or C.)*
- Directly held real property *(should be reported in item H1.)*

		Mortgages Held Directly		
\$Bil.	Mil.	Thou.	Dol.	

G. Investments held in trust by other agencies

Include

- Funds administered by private agencies
- Guaranteed investment accounts
- Share of funds in governmental investment accounts.

		Other Securities		
\$Bil.	Mil.	Thou.	Dol.	

H. Other investments

1. Real property – *Report only directly held property.*

Exclude

- Property held in investment trusts *(should be reported in item H3.)*
- Property held in pooled or partnership agreements *(should be reported in item H3.)*

		Other Investments		
\$Bil.	Mil.	Thou.	Dol.	

2. State and local government securities

3. Other investments

Include

- Properties held in pooled or partnership agreements
- Property held in investment trusts
- Investments in real estate investment trusts (REITs)

Specify: _____

4. Other securities

Include

- Shares held in conditional sales contracts
- Direct loans and loans to members
- Derivatives
- Guaranteed investment contracts
- Annuities and life insurance
- Hedge funds
- Mutual funds not reported elsewhere

Exclude

- Money market mutual funds *(should be reported in item A3.)*

Specify: _____

5. **TOTAL** – *(Sum of items H1. through H4.)*

		Cash and Investments		
\$Bil.	Mil.	Thou.	Dol.	

I. TOTAL – *(Sum of totals for items A. through H.)*

PART 7 – ACTUARIAL INFORMATION FOR DEFINED BENEFIT PLANS

To complete this part, continue using the CAFR or annual report used to complete the previous parts of the worksheet. Use this report even though more recent data may be available.

(MM) (DD) (YYYY)

14 What is the actuarial valuation date of the actuarial information in the report?

15 What is the amount of funds associated with the actuarial accrued liability (AAL)?

Actuarial Accrued Liability Amount
 \$Bil. Mil. Thou. Dol.

A. Estimate of pension fund’s actuarial accrued liability – This value can be obtained from the Schedule of Funding Progress report

B. Membership amounts – Amount of the actuarial accrued liability (AAL) for members and beneficiaries of the pension system.

1. Active members – Current contributors in contributory systems, or employees in non-contributory systems

2. Inactive members – Former employees and employees on military or other extended leave without pay having retained retirement credits, but not currently receiving retirement benefit payments

3. Beneficiaries receiving periodic benefit payments during month

16 What is the amount of covered payroll? This value can be obtained from the Schedule of Funding Progress report.

Covered Payroll
 \$Bil. Mil. Thou. Dol.

17 What is the amount of employer normal cost or service cost? Report as a dollar amount or percentage of covered payroll. If only normal cost is available, report that value instead.

Normal or Service Cost
 \$Bil. Mil. Thou. Dol.

OR
 %

Reported amount represents total normal cost

18 Are members required to contribute to the normal cost or service cost?

Yes – Go to **19**

No – Go to **20**

Percentage of Covered Payroll Contributed

19 What percentage of covered payroll are members required to contribute?

%

Report Online - Do Not Return

Report Online - Do Not Return

20 What is the amount of the retirement system’s annual required contribution (ARC)? This value can be obtained from the Schedule of Employer Contributions report.

Annual Required Contribution
 \$Bil. Mil. Thou. Dol.

21 What is the actuarial cost method used to produce the above estimates?

- Entry Age / Entry Age Normal
- Projected Unit Credit
- Other – Specify: _____

22 What is the investment rate of return or discount rate used in the actuarial valuation?

**Investment Rate
or Discount Rate**

_____ %

23 Were cost-of-living adjustments (COLA) made to pension benefits during the fiscal year indicated in **6**?

- Yes – Go to **24**
- No – Go to **25**

24 What were the cost-of-living adjustments (COLA) made to pension benefits during the fiscal year indicated in **6**?

If more than one box or 'Other adjustments made' is selected, explain different options in item **25.*

- 1 COLA adjustments were greater than the Consumer Price Index (CPI)
- 2 COLA adjustments were less than the Consumer Price Index (CPI)
- 3 COLA adjustments were equal to the Consumer Price Index (CPI)
- 4 Other adjustments made

PART 8 – REMARKS

25 Use this space for any explanations that may be essential in understanding the reported data.

Include

- Any significant changes occurring within the last year
- Any difficulties encountered in completing this worksheet

PART 9 – CONTACT INFORMATION

26 Who should be contacted to answer questions about data reported on this worksheet?

Name of contact person

Title of contact person

Area code and phone number

Extension

Area code and fax number

--	--	--

--	--	--

Date completed

Email Address

(MM)

(DD)

(YYYY)

--	--	--

**Thank you for completing this survey.
Retain a copy of the completed report for your records.**

NOTE: The U.S. Census Bureau receives its authorization to conduct this survey from Title 13, United States Code, Sections 161 and 182. This survey has been approved by the Office of Management and Budget (OMB) and given the number 0607-0585. Please note the number displayed in the upper right-hand corner of this worksheet. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, under the Paperwork Reduction Act, we could not request your participation in this voluntary survey. Information provided on this survey compiled from or customarily provided in public records are exempt from confidential treatment as cited in Title 13, United States Code, Section 9(b).

Please note that this is a national survey that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their activities.

Public reporting burden for this collection of information is estimated to vary from 1.5 hours to 8 hours per response, with an average of 2.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.