



2017 CENSUS OF GOVERNMENTS SURVEY OF PUBLIC PENSION PLANS Locally-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 worksheet, 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 **24**. REMARKS section, at the end of the worksheet.
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.

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1 Is the addressee title/department and mailing address the same as shown in the address label?

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

Addressee Title or Department

ATTN:	
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Street 1

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Street 2

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City

State

Zip Code

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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 this public retirement system offer a defined contribution plan?

- Yes
- No

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

- Yes
- No

PART 2 – ENDING DATE OF FISCAL YEAR

(MM) (DD)

5 What is the retirement system’s fiscal year end date?

6 What was the retirement system’s latest fiscal year end date that occurred before July 1, 2017? Use this fiscal year data to complete the remainder of this worksheet even though more recent data may be available. (MM) (DD) (YYYY)

PART 3 – MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS

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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**

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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					
• 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.
1. State employees				
2. Local employees				

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.
1. State government contributions				
a. State contributions				
b. State contributions				
c. TOTAL				
2. Local government contributions				

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 – <i>Specify:</i> ↘ _____				
5. TOTAL – (Sum of items C1. through C4.)				

D. Other receipts

Include

- Private gifts
- Donations

	Other Receipts			
	\$Bil.	Mil.	Thou.	Dol.
<i>Specify:</i> _____				

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

		Federal Government Securities			
		\$Bil.	Mil.	Thou.	Dol.
1.	Federal treasury securities – Obligations of the U.S. Treasury and Federal Financing Bank				
	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

		Corporate Bonds			
		\$Bil.	Mil.	Thou.	Dol.
	Include				
	• Debentures and convertible bonds				
	• Railroad equipment certificates				
	• Asset-backed securities				
	• Commercial mortgage-backed securities				
	• Corporate collateralized mortgage-backed securities				
	• Private debt				
	• SLM Corporation.				

D. Corporate stocks, domestic

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

E. Foreign and international securities

		Foreign and International Securities			
		\$Bil.	Mil.	Thou.	Dol.
	Include				
	• Foreign governments				
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.)*

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

G. Investments held in trust by other agencies

Include

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

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

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.)* . . .

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

2. State and local government securities

3. Other investments

Include

- Property 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.)*

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

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 form. Use this report even though more recent data may be available.

14 Are actuarial data available for this plan?

- Yes – Continue
- No – Go to Part 8, Remarks

Total Pension Liability

\$Bil. Mil. Thou. Dol.

15 What is the employers' total pension liability (TPL) for this plan?

Fiduciary Net Position

\$Bil. Mil. Thou. Dol.

16 What is the fiduciary net position (FNP) for this plan?

17 Calculation of net pension liability (NPL) (Difference of FNP reported in 16 and TPL reported in 15)

18 Calculated ratio of financial net position (FNP) to employer's total pension liability (TPL)

Actuarially Determined Contribution

\$Bil. Mil. Thou. Dol.

19 What is the actuarially determined contribution amount for this plan?

Contribution Received

\$Bil. Mil. Thou. Dol.

20 What were the contributions actually received in relation to the actuarial determined contribution for this plan?

Covered-Employee Payroll

\$Bil. Mil. Thou. Dol.

21 What is the amount of covered-employee payroll for this plan?

22 What is the current discount rate for this plan (also called the investment rate of return)? %

23 The table below asks about the sensitivity of net pension liability/(asset) to changes in the discount rate for this plan. What is the amount of the net pension liability with a 1% decrease in the discount rate? What is the amount of the net pension liability with a 1% increase in the discount rate?

	One Percent Decrease	Current Rate	One Percent Increase
Rate			
Net pension liability			

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PART 8 – REMARKS

24 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

25 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

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Email Address

Date completed
(MM) (DD)

(YYYY)

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

NOTE: Title 13 United States Code (U.S.C.), Sections 161 and 182 authorizes the Census Bureau to conduct this collection. These data are subject to provisions of Title 13, U.S.C., Section 9(b) exempting data that are customarily provided in public records from rules of confidentiality. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data.

This collection has been approved by the Office of Management and Budget (OMB). The eight-digit OMB approval number is 0607-0585 and appears at the upper right of this screen. Without this approval, we could not conduct this survey.

We estimate this survey will take an average of 2.5 hours to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.