



U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

WORKSHEET

F-11 (08-07-2019)

2019 ANNUAL SURVEY OF PUBLIC PENSION PLANS Locally-Administered Defined Benefit Plans

OMB No. 0607-0585: Approval Expires 06/30/2020

DUE DATE:

November 12, 2019

Need help or have questions?

- **Visit**

<https://www.census.gov/programs-surveys/aspp/information.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.

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.

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 **(20)** 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.

Report Online - Do Not Return

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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 – ENDING DATE OF FISCAL YEAR

(MM) (DD)

2 What is the retirement system's fiscal year end date?**3 What was the retirement system's latest fiscal year end date that occurred before July 1, 2019? Use this fiscal year data to complete the remainder of this worksheet even though more recent data may be available.**

(MM) (DD) (YYYY)

PART 2 – MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS**4 What was the total number of contributing members of the retirement system during the fiscal year indicated in 3?****Exclude**

- Beneficiaries

Number of Members**A. Active members** – Current contributors in contributory systems or employees in non-contributory systems**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.****Number of Members**

1. Vested.

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

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

- 5** What was the total number of retirees and beneficiaries during the fiscal year indicated in **3**?
Provide estimates if detailed data are not available.

**Number of
Retirees/
Beneficiaries**

A. Retirees and beneficiaries of system

PART 3 – RECEIPTS FOR DEFINED BENEFIT PLANS

- 6** What was the amount of receipts during the fiscal year indicated in **3**?

Exclude

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

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

Employee Contributions
\$Bil. Mil. Thou. Dol.

B. Employer (government) contributions

1. From parent local government(s)

Include

- Employer contributions from the government for financing of benefits
- Parent government contributions or appropriations for administration or other support of the system
- Local taxes credited directly to the system.

Employer (Government) Contributions
\$Bil. Mil. Thou. Dol.

2. From state government

Include

- State aid
- Shared taxes received by the system from the state government either directly or through the parent local government
- Amounts received from other local governments on behalf of their employees.

C. Earnings on investments

Include

- Interest
- Dividends
- Rents
- Other earnings on investments

Exclude

- Gains and losses on investment transactions (should be reported in **7**)

Investment Earnings
\$Bil. Mil. Thou. Dol.

1. Interest

2. Dividends.

3. Other investment earnings – Specify: ➤

.....

4. **TOTAL** – (Sum of items C1. through C3.)

- 7** What was the amount of net gains and losses on investments during the fiscal year indicated in **3**?
Report losses as a negative value.

		Gains and Losses		
	\$Bil.	Mil.	Thou.	Dol.
A. Realized and unrealized gains or losses on investments				

PART 4 – PAYMENTS FOR DEFINED BENEFIT PLANS

- 8** What was the amount of payments during the fiscal year indicated in **3**?

Exclude

- Amounts paid out for purchase of investments and loans made to members

		Payments		
	\$Bil.	Mil.	Thou.	Dol.
A. Benefit payments – Report annual amounts.				
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.				

PART 5 – CASH AND INVESTMENTS FOR DEFINED BENEFIT PLANS

- 9** What was the total amount of cash and investments (at market value) held at the end of the fiscal year indicated in **3**?

A. Cash and short-term investments

Include

- Cash on hand
- Demand deposits
- Time or savings deposits
- Repurchase agreements
- Commercial company paper
- Bankers acceptances
- Money market mutual funds.

Cash and Short-term Investments			
\$Bil.	Mil.	Thou.	Dol.

B. Long-term investments

Include

- Equities
- Fixed income
- Real property
- Other securities and investments

	Long-term Investments			
	\$Bil.	Mil.	Thou.	Dol.

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

C. TOTAL – (Sum of totals for items A. and B.)

PART 6 – 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.

10 Are actuarial data available for this plan?

- ☐ Yes – Continue
- ☐ No – Go to Part 7, Remarks

Total Pension Liability

\$Bil. Mil. Thou. Dol.

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

Fiduciary Net Position

\$Bil. Mil. Thou. Dol.

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

13 Calculation of net pension liability (NPL) (Difference of FNP reported in 12 and TPL reported in 11)

14 Calculated ratio of financial net position (FNP) to employer's total pension liability (TPL) (FNP reported in 12 divided by TPL reported in 11)

Actuarially Determined Contribution

\$Bil. Mil. Thou. Dol.

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

Contribution Received

\$Bil. Mil. Thou. Dol.

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

Covered-Employee Payroll

\$Bil. Mil. Thou. Dol.

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

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

19 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 7 – REMARKS

20 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 8 – CONTACT INFORMATION

21 Who should be contacted to answer questions about data reported on this survey?

Name of contact person

Title of contact person

Area code and phone number

Extension

Area code and fax number

Email Address

Date completed
(MM) (DD) (YYYY)

**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.