



**2014 ANNUAL  
SURVEY OF PUBLIC PENSIONS  
State-Administered Defined Benefit Plans**

**DUE DATE:**

**RETURN TO:**

**U.S. Census Bureau  
1201 East 10th Street  
Jeffersonville, IN 47132-0001**

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**User ID:**

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**GENERAL INSTRUCTIONS**

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

**Note especially:**

1. To complete this form, 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 form.
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.
7. Use a black or blue ballpoint pen. Do not use pencil or felt-tip pen.



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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:

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 form, does this public retirement system offer a defined contribution plan?**

Yes

No

**4 In addition to the defined benefit plan reported on this form, does this 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, 2014? Use this fiscal year data to complete the remainder of this form even though more recent data may be available . . .**

(MM) (DD) (YYYY)  
[ ][ ] [ ][ ] [ ][ ][ ][ ]



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**PART 3 – MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS**

**HOW TO REPORT DOLLAR FIGURES**

**CORRECT** marking example – Please print all information clearly in ordinary characters. (Use care to keep characters in their respective boxes.) To report a negative value, place the negative symbol inside box.

\$Bil.	Mil.	Thou.	Dol.
-	1 2 3	4 5 6	7 8 0

**INCORRECT** marking example – Do not put slashes through "0" or "7".

\$Bil.	Mil.	Thou.	Dol.
		7	8 9 0

**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 . . . . . Z75

2. Employed by the state government

**Include**

- State institutions and agencies . . . . . Z76

3. **TOTAL** – (Sum of items A1. through A2.) . . . . . Z01

**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 . . . . . DBM004

2. Non-vested (on military or other extended leave only) . . . . . DBM005

3. **TOTAL** – (Sum of items B1. through B2.) . . . . . Z02

**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** . . . . . Z03

**B. Retirees of system, retired on account of disability** . . . . . Z04

**C. Survivors of deceased retirees** . . . . . Z05

**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.
<b>A. Withdrawals and other one time payments made to members of a deferred retirement option plan (DROP)</b> . . . . . DBM 010	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
<b>B. Withdrawals and other one time payments (other than loans) made to present or former members of system</b> <b>Exclude</b>					
• Payments to DROP members (should be reported in item A.) . . . . . Z06	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				
<b>C. Lump-sum (nonrecurrent) payments made to survivors of deceased active members or retirees</b> . . . . . Z07	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				

**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

	Employee Contributions			
	\$Bil.	Mil.	Thou.	Dol.
<b>A. Employee contributions</b> – 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 . . . . . X02	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
2. Local employees – From employees of the counties, cities, local public schools, and other local government agencies . . . . . X01	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
<b>B. Employer (government) contributions</b> – 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 . . . . . Z99	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
b. State contributions to own system on behalf of local employees . . . . . V87	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
c. <b>TOTAL</b> – (Sum of items B1a. through B1b.) . . . . . X06	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
2. Local government contributions – From counties, cities, local public schools, and other local government agencies . . . . . X05	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>



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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 . . . . . Z98	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	Interest . . . . . Z71	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	Dividends . . . . . Z72	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	Other investment earnings – Specify: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<b>TOTAL</b> – (Sum of items C1. through C4.) . . . . . DBR074	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**D. Other receipts**

**Include**

- Private gifts
- Donations

		Other Receipts												
		\$Bil.	Mil.			Thou.			Dol.					
Specify:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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 . . . DBR092	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
B.	Unrealized net gains or losses on investments . . . . . DBR094	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
C.	<b>TOTAL</b> – (Sum of items A. through B.) . . . . . Z96/Z91	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



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**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*)

		Payments			
		\$Bil.	Mil.	Thou.	Dol.
<b>A. Benefit payments – Report annual amounts.</b>					
1. Retirement benefits . . . . .	Z13				
2. Disability benefits . . . . .	Z14				
3. Survivor benefits . . . . .	Z15				
4. Other benefits . . . . .	Z16				
5. <b>TOTAL – (Sum of items A1. through A4.)</b> . . . . .	X11				
<b>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</b> . . . . .					
	X12				
<b>C. Administrative expenses</b>					
<b>Include</b>					
• Investment fees . . . . .					
• Other administrative expenses . . . . .	Z93				
<b>D. Other payments – Specify:</b> ↘					
<input type="text"/>					
	Z90				

**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

		Cash and Short-term Investments			
		\$Bil.	Mil.	Thou.	Dol.
<b>A. Cash and short-term investments</b>					
1. Cash on hand and demand deposits . . . . .	Z88				
2. Time or savings deposits . . . . .	Z87				
3. All other short-term investments					
<b>Include</b>					
• Repurchase agreements					
• Commercial company paper					
• Finance company paper					
• Bankers acceptances					
• Money market mutual funds . . . . .	Z68				
4. <b>TOTAL – (Sum of items A1. through A3.)</b> . . . . .	X21				

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.
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**Include**

- Short-term notes. . . . . Z89

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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.) . . . . . X33

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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.) . . . . . Z62

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3. **TOTAL** – (Sum of items B1. through B2b.) . . . . . X30

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**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 . . . . . Z63

**Corporate Bonds**

\$Bil.	Mil.	Thou.	Dol.
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**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.) . . . . . Z78

**Corporate Stocks**

\$Bil.	Mil.	Thou.	Dol.
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**E. Foreign and international securities**

**Include**

- Foreign governments

**Foreign and International Securities**

\$Bil.	Mil.	Thou.	Dol.
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1. Foreign and international stocks. . . . . DBC103

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2. Foreign and international bonds. . . . . DBC104

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3. **TOTAL** – (Sum of items E1. through E2.) . . . . . Z70

Continue with 13 on the next page



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**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.) . . . . . X42

Mortgages Held Directly			
\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**G. Investments held in trust by other agencies**

**Include**

- Funds administered by private agencies
- Guaranteed investment accounts
- Share of funds in governmental investment accounts. . . . . Z84

Other Securities			
\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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.) . . X46

Other Investments			
\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2. State and local government securities . . . . . X35

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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3. Other investments

**Include**

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

Specify:  . . . X47

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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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:  . . . Z83

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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5. **TOTAL** – (Sum of items H1. through H4.) . . . . . Z82

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Cash and Investments			
\$Bil.	Mil.	Thou.	Dol.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**I. TOTAL** – (Sum of totals for items A. through H.) . . . . . Z81



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**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** What is the actuarial valuation date of the actuarial information in the report? . . . . . (MM) (DD) (YYYY)

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

**Actuarial Accrued Liability Amount**

	\$Bil.	Mil.	Thou.	Dol.
<b>A. Estimate of pension fund’s actuarial accrued liability</b> – This value can be obtained from the Schedule of Funding Progress report . . . . . Z17				

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

- Active members – Current contributors in contributory systems, or employees in non-contributory systems . . . . . DBM013
- 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 . . . . . DBM014
- Beneficiaries receiving periodic benefit payments during month . . . . . DBM015

	\$Bil.	Mil.	Thou.	Dol.
1. Active members . . . . . DBM013				
2. Inactive members . . . . . DBM014				
3. Beneficiaries . . . . . DBM015				

**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.
Z18				

**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 and mark "X" in the box below.

**Normal or Service Cost**

	\$Bil.	Mil.	Thou.	Dol.
Z19				

Reported amount represents total normal cost . . . . . V19

				%
--	--	--	--	---

**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**

				%
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**19** What percentage of covered payroll are members required to contribute? . . . . . DBA001

				%
--	--	--	--	---



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**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.			
V10												

**21** What is the actuarial cost method used to produce the above estimates? Mark "X" only one box.

- 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						
V12			.			%

**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**? Mark "X" all that apply.

*\*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



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**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 form

**PART 9 – CONTACT INFORMATION**

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

Name of contact person – Please print

Title of contact person – Please print



Area code and phone number

Extension

Area code and fax number

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Email Address – Please print

Date form was completed  
(MM) (DD) (YYYY)

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**Thank you for completing this form.  
Retain a copy of the completed questionnaire for your records.**

**NOTE:** The U.S. Census Bureau receives its authorization to conduct this survey from Title 13, United States Code, Section 182. This form 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 form. 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 questionnaire compiled from or customarily provided in public records are exempt from confidential treatment as cited in Title 13, United States Code, Section 9.

Please note that this is a national form 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. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0585, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to [Paperwork@census.gov](mailto:Paperwork@census.gov); use Paperwork Project 0607-0585 as the subject.



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