



2012 Annual Survey of Locally Administered Public-Employee Retirement Systems

OMB No. 0607-0585: Approval Expires 07/31/2014

In correspondence pertaining to this report, refer to the ID printed above your address.

RETURN TO
US Census Bureau
1201 East 10th Street
Jeffersonville, IN 47132-0001

If you have any questions
call 1-888-529-1963
weekdays, 8:00 a.m. to
5:30 p.m. EST.

Questions can also be
e-mailed to
govs.retire@census.gov

Correct any errors in name, address, or ZIP Code.

INTERNET RESPONSE

You may respond to this survey via the Internet at the following Web address: <http://harvester.census.gov/sgfnet>
You will only need your User ID to access the Internet form. Your User ID is the first 14 digits of the 18 digit ID located on the top line of the address section above.

IMPORTANT REQUEST

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 the space provided below.

Additional systems included in these data:

| |
|--|
| |
| |
| |
| |

GENERAL INSTRUCTIONS

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

Note especially:

1. Report for **Defined Benefit** plans only. Do **not** include Defined Contribution or Healthcare plans in your data.
2. Report corporate stocks and bonds at **market value**, and adhere to Governmental Accounting Standards Board (GASB) guidelines when reporting gains and losses on investments.
3. Report figures relating to all accounts and reserves of your system, including amounts for retirement, disability, survivors, and other benefits, as well as any amounts for administration of the system.
Report in whole dollars. Exclude transfers between reserves of the system, and also any investment transactions relating to loans to system members.
4. Do **not** delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.
5. Use a black or blue ball point pen.

RESPONDENT INFORMATION:

Name of person completing report - *Please print*

Title of person completing report - *Please print*

Area Code

Telephone Number

Extension

| | | | | |
|--|---|--|---|--|
| | - | | - | |
|--|---|--|---|--|

E-mail Address - *Please print*

Please continue on the next page



Part 1

PLAN INFORMATION FOR DEFINED BENEFIT PLANS

- A. Are new employees covered under this pension plan? Yes No
- B. In addition to the defined benefit plan reported here, does your system offer a defined contribution plan? Yes No
- C. In addition to the defined benefit plan reported here, does your system offer a post-employment healthcare plan? Yes No

D. Fiscal Year Ending Date

Mark (X) in the appropriate box below to indicate the *ending* date of your system's fiscal year. Report figures for your system's fiscal year that ended between July 1, 2010 and June 30, 2011.

Report for this fiscal year even though a more recent one may be available.

| | | | |
|------------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 2010 | | 2011 | |
| <input type="checkbox"/> July | <input type="checkbox"/> October | <input type="checkbox"/> January | <input type="checkbox"/> April |
| <input type="checkbox"/> August | <input type="checkbox"/> November | <input type="checkbox"/> February | <input type="checkbox"/> May |
| <input type="checkbox"/> September | <input type="checkbox"/> December | <input type="checkbox"/> March | <input type="checkbox"/> June |

E. Fiscal Year Ending Date

Mark (X) in the appropriate box below to indicate the *ending* date of your system's fiscal year. Report figures for your system's fiscal year that ended between July 1, 2011 and June 30, 2012.

Report for this fiscal year even though a more recent one may be available.

| | | | |
|------------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| 2011 | | 2012 | |
| <input type="checkbox"/> July | <input type="checkbox"/> October | <input type="checkbox"/> January | <input type="checkbox"/> April |
| <input type="checkbox"/> August | <input type="checkbox"/> November | <input type="checkbox"/> February | <input type="checkbox"/> May |
| <input type="checkbox"/> September | <input type="checkbox"/> December | <input type="checkbox"/> March | <input type="checkbox"/> June |

Part 2

MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS

Report the figures requested below, as of the last month of your fiscal year reported in Part 1, or the month nearest to that permitted by your records. If detailed figures are not available for an item, enter an estimate and mark it with an asterisk (*).

| | | |
|--|--|---|
| <p>A. MEMBERS OF YOUR RETIREMENT SYSTEM - Exclude beneficiaries.</p> <p>1. ACTIVE MEMBERS - Current contributors in contributory systems, or employees in non-contributory systems.</p> <p>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.</p> <p style="margin-left: 20px;">a. Vested</p> <p style="margin-left: 20px;">b. Non-vested</p> <p style="margin-left: 20px;">c. Total inactive members - Sum of items 2a and 2b</p> | <p>Number of Participants (a)</p> | |
| | Z01 | <input type="text"/> |
| | Z__ | <input type="text"/> |
| | Z__ | <input type="text"/> |
| | Z02 | <input type="text"/> |
| <p>B. BENEFICIARIES RECEIVING PERIODIC BENEFIT PAYMENTS DURING MONTH - Provide estimates if detailed data are not available.</p> <p>1. Former active members of system, retired on account of age or service</p> <p>2. Former active members of system, retired on account of disability</p> <p>3. Survivors of deceased former active members</p> | <p>Number of Payees (a)</p> | <p>Amount paid during month Omit cents (b)</p> |
| | Z03 | Z08 |
| | <input type="text"/> | \$ <input type="text"/> .00 |
| | Z04 | Z09 |
| | <input type="text"/> | \$ <input type="text"/> .00 |
| | Z05 | Z10 |
| | <input type="text"/> | \$ <input type="text"/> .00 |
| <p>C. RECIPIENTS OF LUMP-SUM PAYMENTS DURING MONTH REPORTED</p> <p>1. Withdrawals and other one-time payments (other than loans) made to present or former members of system</p> <p>2. Lump-sum (nonrecurrent) payments made to survivors of deceased former active members</p> | <p>Number of Payees (a)</p> | <p>Amount paid during month Omit cents (b)</p> |
| | Z06 | Z11 |
| | <input type="text"/> | \$ <input type="text"/> .00 |
| | Z07 | Z12 |
| | <input type="text"/> | \$ <input type="text"/> .00 |

Please continue on the next page



Part 2

MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS - Continued

D. DROP MEMBERS OF YOUR RETIREMENT SYSTEM -

Exclude beneficiaries. Provide the number of payees that are either active or inactive members.

- 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.**

Number of Payees (a)

Z__

Z__

Part 3

RECEIPTS/PAYMENTS FOR DEFINED BENEFIT PLANS

A. RECEIPTS DURING FISCAL YEAR - Report receipts during the fiscal year indicated in Part 1. **Exclude** amounts received from repayment of loans made to members.

1. EMPLOYEE CONTRIBUTIONS -

Total amounts contributed by all member employees or withheld from their salaries for financing benefits. X01

| Employee Contributions | |
|------------------------|--------------------------|
| \$ | <input type="text"/> .00 |

2. EMPLOYER (GOVERNMENT) CONTRIBUTIONS

a. From parent local governments - Employer contributions from your government for financing of benefits and parent government contributions or appropriations for administration or other support of the system. Include any local taxes credited directly to your system. X04

| Government Contributions | |
|--------------------------|--------------------------|
| \$ | <input type="text"/> .00 |

b. From other governments - State aid or shared taxes received by the system from the state governments either directly or through the parent local government and amounts received from other local governments on behalf of their employees. X05

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

3. EARNINGS ON INVESTMENTS - Interest, dividends, rents, and other earnings on investments. **Exclude** any recorded profits or recorded losses on investment transactions and report in Section B below.

a. Interest Earnings. Z71

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

b. Dividend Earnings. Z72

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

c. Other Investment Earnings Specify. Z73

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

d. Total Earnings on Investments - Sum of items 3a through 3c. X08

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

4. OTHER RECEIPTS -

Private gifts or donations, and the like. Specify. Z95

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

B. GAINS/LOSSES ON INVESTMENTS IN MARKET/FAIR VALUE - **Include** both realized and unrealized gains (losses).

a. Realized gains - book value.

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

b. Realized losses - book value.

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

Sum of Ba and Bb. Z96 Z91

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

c. Unrealized gains on investments - market value, net value.

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

C. PAYMENTS DURING FISCAL YEAR - **Exclude** amounts paid out for purchase of investments and for loans made to members.

1. BENEFIT PAYMENTS - Report **annual** amounts.

a. Retirement Benefits. Z13

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

b. Disability Benefits. Z14

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

c. Survivor Benefits. Z15

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

d. Other Benefits. Z16

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

e. Total Benefit Payments - Sum of items 1a through 1d. X11

| | |
|----|--------------------------|
| \$ | <input type="text"/> .00 |
|----|--------------------------|

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Part 3

MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS - Continued

| | | | |
|---|----|--|-----|
| 2. 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 X12 | \$ | | .00 |
| 3. ADMINISTRATIVE EXPENSES - Include investment fees Z93 | \$ | | .00 |
| 4. OTHER PAYMENTS - Specify Z90 | \$ | | .00 |

Part 4

HOLDINGS AND INVESTMENTS FOR DEFINED BENEFIT PLANS

| | | Cash and Short-term Investments | |
|--|----|---------------------------------|-----|
| A. CASH AND SHORT-TERM INVESTMENTS | | | |
| 1. CASH ON HAND AND DEMAND DEPOSITS Z88 | \$ | | .00 |
| 2. TIME OR SAVINGS DEPOSITS - Include certificates of deposit Z87 | \$ | | .00 |
| 3. ALL OTHER SHORT-TERM INVESTMENTS - Include securities. | | | |
| a. Repurchase Agreements | \$ | | .00 |
| b. Commercial Company Paper | \$ | | .00 |
| c. Financial Company Paper | \$ | | .00 |
| d. Bankers Acceptances | \$ | | .00 |
| e. Money Market Mutual Funds | \$ | | .00 |
| f. Investments Held in Trust Funds - Include shares of collective investment funds, short-term investment funds and/or pools, and employee benefit trust funds. | \$ | | .00 |
| g. Total All Other Short-term Investments Z68 | \$ | | .00 |
| 4. TOTAL CASH AND SHORT-TERM INVESTMENTS - Sum of items A1 through A3. X21 | \$ | | .00 |
| B. FEDERAL GOVERNMENT SECURITIES | | Federal Government Securities | |
| 1. FEDERAL TREASURY SECURITIES - Obligations of the US Treasury (including short-term notes) and Federal Financing Bank Z89 | \$ | | .00 |
| 2. FEDERAL AGENCY | | | |
| a. Securities - Bonds and mortgage-backed securities (where applicable) issued by CCC, Export-Import Bank, FHA, GNMA, Postal Service, and TVA. Report directly held mortgages in Section E. X33 | \$ | | .00 |
| b. Federally-Sponsored Agencies - Bonds and mortgage-backed securities (where applicable) issued by FHLB, FHLMC, FNMA, and Farm credit banks. Z62 | \$ | | .00 |
| c. Total Federal Agencies | \$ | | .00 |
| 3. TOTAL FEDERAL GOVERNMENT SECURITIES - Sum of items B1 and B2. X30 | \$ | | .00 |
| C. CORPORATE BONDS | | Corporate Bonds | |
| 1. FEDERALLY-SPONSORED AGENCIES - Bonds and mortgage-backed securities (where applicable) issued by FHLB, FHLMC, FNMA, Farm credit banks, and SLMA Z62 | \$ | | .00 |
| 2. CORPORATE BONDS, OTHER - Include debentures, convertible bonds, railroad equipment certificates, and SLMA. Z63 | \$ | | .00 |
| 3. TOTAL CORPORATE BONDS - Sum of items C1 and C2. Z77 | \$ | | .00 |
| D. CORPORATE STOCKS - Include common and preferred stocks, warrants, private equity, venture capital, leverage buy-outs, and investments in REITS. Z78 | | Corporate Stocks | |
| | \$ | | .00 |

Please continue on the next page



Part 4

HOLDINGS AND INVESTMENTS FOR DEFINED BENEFIT PLANS - Continued

| | | |
|---|-----|---------------------------------|
| | | Mortgages Held Directly |
| E. MORTGAGES HELD DIRECTLY - Exclude mortgage-backed securities, to be reported at B2, C1, or C2; also exclude directly held real property to be reported at item G1 | X42 | \$ <input type="text"/> .00 |
| F. OTHER SECURITIES | | Other Securities |
| 1. INVESTMENTS HELD IN TRUST BY OTHER AGENCIES - Include funds administered by private agencies, guaranteed investment accounts, and your share of funds in governmental investment accounts | Z84 | \$ <input type="text"/> .00 |
| 2. STATE AND LOCAL GOVERNMENT SECURITIES | X35 | \$ <input type="text"/> .00 |
| 3. FOREIGN AND INTERNATIONAL SECURITIES - Include corporate equities and corporate stocks | | |
| a. Corporate Foreign Stocks | | \$ <input type="text"/> .00 |
| b. Corporate Foreign Bonds | | \$ <input type="text"/> .00 |
| c. Total Foreign and International Securities Sum of items 3a and 3b | Z70 | \$ <input type="text"/> .00 |
| 4. OTHER SECURITIES - Include shares held in mutual funds, conditional sales contracts, direct loans, loans to members, etc. Specify | Z83 | \$ <input type="text"/> .00 |
| 5. TOTAL OTHER SECURITIES - Sum of items F1 through F4 | X44 | \$ <input type="text"/> .00 |
| G. OTHER INVESTMENTS | | Other Investments |
| 1. REAL PROPERTY - Report only directly held property; report property held in investment trusts and in pooled or partnership agreements at G2 | X46 | \$ <input type="text"/> .00 |
| 2. OTHER INVESTMENTS - Include venture capital, partnerships, real estate investment trusts, state and local government securities, and leveraged buyouts. Specify | X47 | \$ <input type="text"/> .00 |
| 3. OTHER SECURITIES - Include shares held in conditional sales contracts, direct loans, foreign currency, derivatives, guaranteed investment contracts, annuities, life insurance, and loans to members, etc. Specify | Z83 | \$ <input type="text"/> .00 |
| 4. TOTAL OTHER INVESTMENTS - Sum of items G1 through G3 | Z82 | \$ <input type="text"/> .00 |
| H. MUTUAL FUNDS | | Mutual Funds |
| | Z_ | \$ <input type="text"/> .00 |
| I. HEDGE FUNDS | | Hedge Funds |
| | Z_ | \$ <input type="text"/> .00 |
| J. TOTAL CASH AND SECURITY HOLDINGS OF PUBLIC EMPLOYEE RETIREMENT SYSTEM - Sum of totals A through I | | Holdings and Investments |
| | Z_ | \$ <input type="text"/> .00 |

Part 5

ACTUARIAL INFORMATION FOR DEFINED BENEFIT PLANS

Some of the estimates requested below can be found in the system's Comprehensive Annual Financial Report (CAFR) or Actuarial Valuation Report. For instance, the Actuarial Accrued Liability and Covered Payroll can be obtained from the Schedule of Funding Progress. The Annual Required Contribution can be obtained from the Schedule of Employer Contributions. GASB mandates that these schedules be published as part of the Required Supplementary Information to the system's basic financial statements.

| | | | | |
|---|----------------------|-----------------------------|----------------------|--|
| A. ACTUARIAL VALUATION DATE - Report the most recent figures that correspond with the data published in the Solvency Test table of your Comprehensive Annual Financial Report (CAFR) | Month | Day | Year | |
| | <input type="text"/> | <input type="text"/> | <input type="text"/> | |
| B. Provide an estimate of the pension fund's Actuarial Accrued Liability (AAL) | Z17 | \$ <input type="text"/> .00 | | |

Please continue on the next page



Part 5

ACTUARIAL INFORMATION FOR DEFINED BENEFIT PLANS - (Continued)

Report figures requested below, as of the valuation date reported in Part 5, or the most recent figures that correspond with the data published in the Solvency Test table of your Comprehensive Annual Financial Report (CAFR). If detailed figures are not available for an item, enter an estimate and mark it with an asterisk (*).

Provide figures on how much of the Actuarial Accrued Liability (AAL) is for members and beneficiaries of your retirement 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

Provide figures on how much of the Actuarial Accrued Liability (AAL) is for beneficiaries of your retirement system.

- 1. BENEFICIARIES RECEIVING PERIODIC BENEFIT PAYMENTS DURING MONTH

B. Provide an estimate of the pension fund's Covered Payroll

C. Provide an estimate of Employer Normal Cost. Respond as a dollar amount or as a percentage of Covered Payroll.

(If only Normal Cost is available, provide it instead and check below.)

- 1. Member Normal Cost

Reported amount(s) represent Total Normal Cost

D. Provide an estimate of the pension fund's Annual Required Contribution (ARC). Respond as a dollar amount or as a percentage of ARC

E. Check the Actuarial Cost Method used to produce the above estimates.

- Entry Age / Entry Age Normal, Projected Unit Credit, Attained Age, Aggregate, Frozen Entry Age, Frozen Attained Age, Other, Specify

F. Indicate the Investment Rate of Return or Discount Rate used in the actuarial

G. Are Cost-of-Living Adjustments (COLAs) made to pension benefits after retirement?

- Yes - COLA is greater than CPI, Yes - COLA is equal to CPI, No, Yes - COLA is less than CPI, Yes - Other

Part 6

REMARKS

Large empty box for remarks.

Thank you for your report. Please return to

US Census Bureau
1201 East 10th Street
Jeffersonville, IN 47132-0001

This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0585. Please note that we have displayed this number in the upper right hand corner of this form.

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

Table with 4 columns: BEG, REV, EXP, END and 2 rows: REP, DIFF, V98.

Census Use Only

