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Introduction

The purpose of the Public Retirement Systems Financial Transactions Report is to collect specific financial and statistical data on the state and local public retirement systems in California. The data compiled from this financial report are published in an ‘open data’ platform on the State Controller's website at www.bythenumbers.sco.ca.gov for use by the State Legislature and the public. The data represent an effort toward determining the adequacy of funding for each of California's public retirement systems.
Public Retirement Systems Financial Transactions Report Instructions

General Instructions

Filing Instructions:


Who Must File:

California public employee retirement systems are required under Sections 7501 through 7504 of the Government Code to furnish the Public Retirement Systems Financial Transactions Report and audited financial statements to the California State Controller on an annual basis. The format for the financial transactions report is prescribed by the California State Controller. An actuarial valuation report must also be filed at least every three years for Defined Benefit Plans. Public employee retirement systems that have either a Defined Benefit Plan or a Defined Contribution Plan must submit an annual report to the California State Controller.

What to File:

The following reports must be filed by the deadline. Although the Public Retirement Systems Financial Transactions Report, a copy of the audited financial statements, and an actuarial valuation report (required for defined benefit plans only) can be submitted in the prescribed electronic report format, the signed Cover Page form from the Public Retirement Systems Financial Transactions Report must be mailed in paper form to complete filing requirements. Please also submit other applicable documents used to prepare the Public Retirement Systems Financial Transaction report.

- Public Retirement Systems Financial Transactions Report

The following forms must be completed for Defined Benefit Plans:
  - Cover Page
  - General Information
  - Statement of Fiduciary Net Position
  - Statement of Changes in Fiduciary Net Position – Additions
  - Statement of Changes in Fiduciary Net Position – Deductions and Net Position
  - Schedule of Changes in Net Pension Liability and Related Ratios
  - Schedule of Employer Contributions
  - Plan Membership
  - Contributions
  - Plan Identification
  - Plan Identification – Rate of Return
  - Plan Identification – Demographic Assumption Rates – Age
  - Plan Identification – Demographic Assumption Rates – Years of Service
  - Statement of Funding Position and UAAL Amortization Method
  - Statement of Service Retirement Benefit Policies
  - Statement of Disability Benefit Policies
General Instructions (continued):

Filing Instructions (continued):

The following forms must be completed for Defined Contribution Plans:
- Cover Page
- General Information
- Statement of Fiduciary Net Position
- Statement of Changes in Fiduciary Net Position – Additions
- Statement of Changes in Fiduciary Net Position – Deductions and Net Position
- Plan Membership
- Contributions
- Plan Identification

- Audited Financial Statements

The audited financial statements requirement can be satisfied by any of the following methods:

1. A separate independent audit report of the retirement system;

2. A Comprehensive Annual Financial Report, if the audited report includes statements and disclosures required by Governmental Accounting Standards Board (GASB) Statement No. 67; or


For additional information concerning audit requirements, refer to the California State Controller’s Minimum Audit Requirements and Reporting Guidelines for Public Retirement Systems available on the California State Controller’s Web site at http://sco.ca.gov/ard_local_rep_audit_guidelines_uas.html

- Actuarial Report (Applies to defined benefit plans only)

For defined benefit plans, the most recent actuarial report is requested. Government Code section 7504 requires an actuarial valuation to be performed at least every three years while GASB Statement No. 67 requires an actuarial valuation be performed at least every two years. However, if the retirement system has an annual actuarial report, please submit this report annually.
General Instructions (continued):

Filing Instructions (continued):

When to File:

The report is due within six months of the plan's fiscal year end. For a plan whose fiscal year ends June 30, the report is due December 31. Be advised that there is no statutory authority for the California State Controller to grant extensions for filing this report. Pursuant to Government Code section 7504, a public retirement system is subject to the penalty provided for in Government Code section 53895 for failure to file a financial report within 20 days of receiving the required follow-up notification from the California State Controller.

How to File:

All reports must be filed by the respective deadline via one of the following methods. Reports can be filed via the online process, U.S. Mail, or Express Mail.

Online Process:

The electronic report can be filed online on the California State Controller’s website. The instructions for the online process are available in the alert package and on the California State Controller’s website. Note: The signed Cover Page form must be mailed to the California State Controller’s Office to complete filing requirements.

By U.S. Mail:

California State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section – Retirement Unit  
P.O. BOX 942850  
Sacramento, CA 94250-5875

By Express Mail:

California State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section – Retirement Unit  
3301 C Street, Suite 700  
Sacramento, CA 95816
General Instructions (continued):

Reporting Instructions:

Electronic Reporting Program:

An alert letter will be mailed to each plan containing instructions for preparing the Public Retirement Systems Financial Transactions Report. The automated reporting instructions provide a step-by-step guide through the electronic reporting process and electronic transmission of the completed report.

Report Preparation Assistance:

The answers to commonly asked questions can be found in these instructions. Although the California State Controller’s Office is unable to provide report preparation assistance at your office, assistance can be obtained by contacting California State Controller’s Office staff at (916) 322-9672.
Cover Page Form:

This form allows the fiscal officer responsible for the report to signify, by signing, that he or she has reviewed the plan’s report and is submitting the report on behalf of the plan. The Cover Page Form must be submitted in paper form to the California State Controller's Office to complete filing requirements for this report.

Electronic Reports

The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The signed cover page must be submitted in paper form to complete filing requirements for the report.
General Information Form:

The purpose of this form is to report pertinent nonfinancial data about the public retirement system, the retirement system administrator, the preparer of the report, the system’s independent auditor, and the system’s actuary. Please provide all information requested. It is important to provide information relating to who prepared the report and his or her telephone number, in the event that the California State Controller’s Office has questions while reviewing the report.

To help expedite the review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated:

Mailing Address: Street 1 and Street 2

Report the primary address where the plan receives U.S. mail.

Type of Plan

Report the type of plan for which this report is being prepared (i.e., defined benefit plan or defined contribution plan).

Retirement Administrator

Please provide the full name and title of the retirement administrator. All correspondence from California State Controller's Office will be mailed to his/her attention. Please do not put the name of a company or corporation. We need the name of the person responsible for reporting the system’s transactions.

Has Address Changed?

Please remember to check this box when the mailing address has changed since the last report was filed.

Report Prepared By:

Report the full name, address, and phone number of the person who prepared the report submitted. This person will be the primary contact if the State Controller's staff has questions while reviewing the report.

Independent Auditor:

Report the firm name and the full name, address, and phone number of the person responsible for the plan’s independent audit report. This person will be a secondary contact if the State Controller's staff has questions while reviewing the audit report.
General Information Form (continued):

Additional Information:

Actuary/Actuary Firm

Report the firm name and the full name, address, and phone number of the person responsible for the plan’s actuarial valuation report. This person will be a secondary contact if the California State Controller’s staff has questions while reviewing the actuarial valuation report.

Date of Valuation Report

Report the “as of” date of the actuarial valuation report that is used to prepare the FTR and submit that valuation report with the FTR filing. Enter in the MM/DD/YYYY format. For example: 06/30/2010 would be reported for an "as of" date of June 30, 2010.
Comments for the Retirement Report Form:

The purpose of this form is to report any general comments the plan has on items reported, suggestions for improving the report, or other comments that the plan would like to communicate to California State Controller's Office staff.
Statement of Fiduciary Net Position Form:

The purpose of this form is to report the assets, deferred outflows of resources, liabilities and deferred inflows of resources of the public retirement system. Investments should be reported at their fair value as defined in GASB Statement No. 67. For all securities lending transactions, the governmental entity should report the underlying securities (the securities loaned to the broker/dealer) as assets. Investments should be reported in the appropriate category on this form.

Plan liabilities generally consist of benefits and refunds due to plan members and beneficiaries and accrued investment and administrative expenses. Plan liabilities for benefits and refunds should be recognized when due and payable in accordance with the terms of the plan. All liabilities should be recognized on the accrual basis. Include benefits due but unpaid, employer and member contributions received in advance, and accrued expenses. Public retirement system liabilities are usually short-term in nature.

Specific Instructions

Do not report amounts from postemployment healthcare plans or other postemployment benefits (OPEB) administered by a defined benefit pension plan.

Assets:

Cash and Cash Equivalents
Report all cash on hand and cash on deposit in banks and public treasuries. Include savings and passbook accounts.

Receivables: Contributions
Report member and employer retirement contributions accrued but not yet received.

Investments
Report the accrued interest and dividends on cash deposits, bonds, and other negotiable instruments and investments. Include receivables for investments sold. Any receivables for securities lending should be reported at gross value. Do not net against any liabilities for securities purchased or borrowed.

Other Receivables
Report receivables that cannot be properly classified under categories otherwise provided. Please provide a footnote describing what is included on this line.

Total Receivables
The electronic report will calculate Total Receivables. If preparing a paper report, enter the sum of all amounts reported as receivables.
Statement of Fiduciary Net Position Form (continued):

**Investments, at Fair Value:**

**Short-Term Investments**
Report time certificates of deposits, treasury bills, money market accounts, banker acceptances, commercial and finance paper, funds invested in the state administered Local Agency Investment Fund (LAIF) or the Surplus Money Investment Fund (SMIF).

**U. S. Government Obligations**
Report U.S. government bonds and government agency bonds (e.g. Federal Land Bank and Federal Home Loan Banks).

**Municipal Bonds**
Report all investments in bonds issued by municipalities in the United States.

**Domestic Corporate Bonds**
Report all investments in bonds issued by domestic corporations

**International Bonds**
Report all investments in obligations of foreign governments and corporations.

**Domestic Stocks**
Report investments in both preferred and common stock issued by domestic corporations.

**International Stocks**
Report investments in both preferred and common stock issued by corporations that are not considered domestic in origin.

**Real Estate**
Report investments in real estate properties such as land and buildings. Do not include system fixed assets.

**Private Equity**
Report equity securities and debt in operating companies that are not publicly traded on a stock exchange.

**Hedge Funds**
Report alternative investment vehicles (generally private partnerships) using pooled funds and sophisticated investment strategies, often including derivatives and use of leverage.

**Other Investments**
Report investments that cannot be properly classified under investment categories listed above. Include direct financing leases and unallocated insurance contracts and mutual fund investments. Please provide a footnote describing what is included on this line.
Statement of Fiduciary Net Position Form (continued):

**Total Investments**
The electronic report will calculate **Total Investments**. If preparing a paper report, enter the sum of all amounts reported as investments.

**Securities Lending Collateral**
Report the fair market value of re-invested collateral received for securities lending transactions.

**Capital Assets, Net of Accumulated Depreciation**
Report capitalized assets at historical cost or fair market value on date received, net of accumulated depreciation.

**Other Assets**
Report those assets that cannot be reasonably categorized under the asset classifications otherwise provided (e.g., long-term receivables and/or prepaid expenses). Please provide a footnote describing what is included on this line.

**Total Assets**
The electronic report will calculate **Total Assets**. If preparing a paper report, enter the sum of all amounts reported as assets.

**Deferred Outflows of Resources**
Report the consumption of net assets by the government that is applicable to a future reporting period.

**Liabilities:**

**Benefits Payable**
Report all benefits that are due and payable, but unpaid to members.

**Accounts Payable**
Report all accounts that are due and payable, but unpaid, including all member and employer refunds, at the balance sheet date.

**Investment Purchases Payable**
Report current payables due for investment acquisitions.

**Securities Lending Obligation**
Report cash collateral received for securities lending transactions.

**Other Liabilities**
Report all other liabilities which cannot be properly classified under the liability categories otherwise provided. Please provide a footnote describing what is included on this line.

**Total Liabilities**
The electronic report will calculate **Total Liabilities**. If preparing a paper report, enter the sum of all amounts reported as liabilities.
Statement of Fiduciary Net Position Form (continued):

Deferred Inflows of Resources
Report the acquisition of net assets by the government that is applicable to a future reporting period.

Net Position Restricted for Pension Benefits
The electronic report will calculate Net Position Restricted for Pension Benefits. If preparing a paper report, enter the amount of Total Assets, plus Deferred Outflows of Resources, minus Total Liabilities, minus Deferred Inflows of Resources. This amount must agree with the End of the Year Net Position Restricted for Pension Benefits located on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form.
Statement of Changes in Fiduciary Net Position – Additions Form:

The purpose of this form is to report all additions to the public retirement plans. Report the employer, member, and other contributions for each specific plan. Also report all additions resulting from investment of the plan assets.

Contributions:

Employer
Report the amount of employer contributions. For plans with both general and safety member categories, please separate the total employer contribution into amounts contributed for the general membership category and the safety membership category. Report “miscellaneous” members in the General category. If unable to separate employer contributions between general and safety, report the contribution in the Combined category. Do not report employer contributions in Combined if either General or Safety is used.

The electronic report will calculate Total Employer contributions. If preparing a paper report, enter the sum of the employer contributions for General and Safety or enter the amount for Combined.

Member
Report the amount of member contributions. Include subsidies of member contributions by the employer. For plans with both general and safety member categories, please separate the total member contribution into amounts contributed from the general membership category and the safety membership category. Report “miscellaneous” members in the General category. If unable to separate member contributions between general and safety, report the contribution in the Combined category. Do not report member contributions in Combined if either General or Safety is used.

The electronic report will calculate Total Member contributions. If preparing a paper report, enter the sum of the member contributions for General and Safety or enter the amount for Combined.

Other Contributions
Report contributions from sources other than the employer(s) and members. For defined benefit systems, contributions that are not actuarially determined (i.e., pay-as-you-go) should be reported here. For plans with both general and safety member categories, please separate the total other contribution into amounts contributed for the general membership category and the safety membership category. Report “miscellaneous” members in the General category. If unable to separate other contributions between general and safety, report the contribution in the Combined category. Do not report other contributions in Combined if either General or Safety is used.

The electronic report will calculate Total Other Contributions. If preparing a paper report, enter the sum of the other contributions for General and Safety or enter the amount for Combined.

Total Contributions
The electronic report will calculate Total Contributions. If preparing a paper report, enter the sum of Total Employer, Total Member, and Total Other Contributions.
Public Retirement Systems Financial Transactions Report Instructions

Statement of Changes in Fiduciary Net Position – Additions Form (continued):

Investment Income (Loss):

Net Appreciation (Depreciation) in Fair Value of Investments
Report realized gains and losses of investments bought and sold during the reporting period and unrealized gains and losses resulting from the appreciation or depreciation in the fair value of investments held during the year. The amount reported should not be net of investment management and custodial fees.

Interest
Report monies earned on cash deposits, bonds, and other investments. Include amortization of premiums and discounts on debt securities and interest income on leases.

Dividends
Report earnings and distributions from stocks.

Other Investment Income
Report all other investment income. Please provide a footnote describing what is included on this line.

(Investment Expense)
Report all investment-related expenses as a negative value. Include investment management, investment consultant, and custodial fees.

Securities Lending Income (Loss):

Securities Lending Income
Report income earned from securities lending transactions and reinvesting cash collateral.

(Securities Lending Expense)
Report the costs of securities lending transactions as a negative value. Include rebates paid to borrowers and fees paid to lending agents.

Net Securities Lending Income (Loss)
The electronic report will calculate Net Securities Lending Income (Loss). If preparing a paper report, enter the sum of Securities Lending Income and (Securities Lending Expense).

Net Investment Income (Loss)
The electronic report will calculate Net Investment Income (Loss). If preparing a paper report, enter the sum of Net Appreciation (Depreciation) in Fair Value of Investments, Interest, Dividends, Other Investment Income, (Investment Expense), and Net Securities Lending Income (Loss).
Statement of Changes in Fiduciary Net Position – Additions Form (continued):

Other Income
Report other income for which a reporting category is not otherwise provided. Please provide a footnote describing what is included on this line.

Total Additions
The electronic report will calculate Total Additions. If preparing a paper report, enter the sum of Total Contributions, Net Investment Income (Loss), and Other Income.
Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form:

The purpose of this form is to report all deductions from the public retirement system’s plan assets and determine the net position available at the end of the year for pension benefits.

Benefit Payments:

Service Retirement
Report pension, annuity, cost-of-living, and lump sum payments due to service retirement. Also include survivor continuance benefits. For plans with both general and safety member categories, please separate the total service retirement benefit payment into amounts paid for the general membership category and the safety membership category. Report “miscellaneous” members in the General category. If unable to separate service retirement benefit payments between general and safety, report the benefit payment in the Combined category. Do not report service retirement benefit payments in Combined if either General or Safety is used.

The electronic report will calculate Total Service Retirement benefit payments. If preparing a paper report, enter the sum of the service retirement benefit payments for General and Safety or enter the amount for Combined.

Disability Retirement
Report payments including cost-of-living allowances to members retired due to total and permanent disability, or payments due to partial and temporary disability. For plans with both general and safety member categories, please separate the total disability retirement benefit payment into amounts paid for the general membership category and the safety membership category. Report “miscellaneous” members in the General category. If unable to separate disability benefit payments between general and safety, report the benefit payment in the Combined category. Do not report disability retirement benefit payments in Combined if either General or Safety is used.

The electronic report will calculate Total Disability Retirement benefit payments. If preparing a paper report, enter the sum of the disability retirement benefit payments for General and Safety or enter the amount for Combined.

Other Benefit Payments
Report payments made to members from employer contributions prior to normal or early retirement age, death benefits, life insurance premium payments, and other ancillary benefit payments. Do not include payments made for postemployment healthcare benefits. For plans with both general and safety member categories, please separate the total other benefit payment into amounts paid for the general membership category and the safety membership category. Report “miscellaneous” members in the General category. If unable to separate other benefit payments between general and safety, report the benefit payment in the Combined category. Do not report other benefit payments in Combined if either General or Safety is used.
Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form (continued):

The electronic report will calculate **Total Other Benefit Payments**. If preparing a paper report, enter the sum of the other benefit payments for **General** and **Safety** or enter the amount for **Combined**.

**Total Benefit Payments**
The electronic report will calculate **Total Benefit Payments**. If preparing a paper report, enter the sum of **Total Service Retirement**, **Total Disability Retirement**, and **Total Other Benefit Payments**.

**Member Refunds**
Report a refund of contributions, including interest, to a member upon separation from service, to the member's beneficiary upon his/her death, or to the employer. Include member withdrawals. For plans with both general and safety member categories, please separate the total member refund into amounts refunded for the general membership category and the safety membership category. Report “miscellaneous” members in the **General** category. If unable to separate member refunds between general and safety, report the refund in the **Combined** category. **Do not report** member refunds in **Combined** if either **General** or **Safety** is used.

The electronic report will calculate **Total Member Refunds**. If preparing a paper report, enter the sum of the member refunds for **General** and **Safety** or enter the amount for **Combined**.

**Administrative Expenses**
Report administrative and management costs pertaining to the retirement system. Include actuarial services and audit service costs in this category.

**Other Expenses**
Report all other expenses for which a reporting category is not otherwise provided. Please provide a footnote describing what is included on this line.

**Total Deductions**
The electronic report will calculate **Total Deductions**. If preparing a paper report, enter the sum of **Total Benefit Payments**, **Total Member Refunds**, **Administrative Expenses**, and **Other Expenses**.

**Net Increase (Decrease) in Net Position**
The electronic report will calculate **Net Increase (Decrease) in Net Position**. If preparing a paper report, subtract **Total Deductions** from the **Total Additions** reported on the **Statement of Changes in Fiduciary Net Position – Additions Form** and enter the result.

**Net Position Restricted for Pension Benefits, beginning of year**
The electronic report will carry forward the amount reported as **Net Position Restricted for Pension Benefits, end of year** from the plan’s prior-year report. If preparing a paper report, enter the amount reported as **Net Position Restricted for Pension Benefits, end of year** from the plan’s prior-year report.
Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form (continued):

Adjustments
Report adjustments to Net Position Restricted for Pension Benefits that should not be included as additions or deductions in the Statement of Changes in Fiduciary Net Position. Examples would be adjustments due to an accounting principle change or prior-period adjustments. If this is the first report filed by the plan, or the plan did not file a report in the prior year, report the Net Position Restricted for Pension Benefits, beginning of year as an adjustment. Please footnote the nature of the adjustment. If preparing a paper report, describe the nature of the adjustment on the Comments Form.

Net Position Restricted for Pension Benefits, end of year
The electronic report will calculate Net Position Restricted for Pension Benefits, end of year. If preparing a paper report, enter the sum of Net Increase (Decrease) in Net Position, Net Position Restricted for Pension Benefits, beginning of year, and Adjustments.
Schedule of Changes in Net Pension Liability and Related Ratios Form:

The purpose of this form is to report the changes in net pension liability and related ratios. This supplementary information is required by GASB Statement No. 67.

**Total Pension Liability:**

**Service Cost**
Report the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.

**Interest**
Report the interest accrued on the total pension liability.

**Changes of Benefit Terms**
Report the change in the total pension liability due to changes in the terms of benefits (e.g., plan provisions).

**Differences Between Expected and Actual Experience**
Report the differences between expected and actual experience with regard to economic and demographic factors in the measurement of the total pension liability.

**Changes of Assumptions**
Report the change in the total pension liability due to changes in assumptions about future economic and demographic factors or of other inputs.

**Benefit Payments, Including Refunds of Member Contributions**
The electronic report will calculate **Benefit Payments, Including Refunds of Member Contributions**. This amount will be a negative value. If preparing a paper report, enter the sum of **Total Benefit Payments** and **Total Member Refunds** reported on the **Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form** as a negative value.

**Net Change in Total Pension Liability**
The electronic report will calculate **Net Change in Total Pension Liability**. If preparing a paper report, enter the sum of **Service Cost**, **Interest**, **Changes of Benefit Terms**, **Differences Between Expected and Actual Experience**, **Changes of Assumptions**, and **Benefit Payments, Including Refunds of Member Contributions**.

**Total Pension Liability – Beginning**
For the initial reporting period for **Total Pension Liability – Beginning**, see **Adjustments** on the next line. In subsequent reporting years, the electronic report will carry forward the amount reported as **Total Pension Liability – Ending (a)** from the plan's prior-year report. If preparing a paper report, enter the amount reported as **Total Pension Liability – Ending (a)** from the plan's prior-year report.
Schedule of Changes in Net Pensions Liability and Related Ratios
Form (continued):

**Adjustments**
Report adjustments to Total Pension Liability such as accounting principle changes or prior-period adjustments. For the initial reporting period for **Total Pension Liability – Beginning**, report total pension liability as of the beginning of the reporting period. This amount should agree with the amount reported as **Total Pension Liability – Ending (a)** in the plan's prior-year report. Please footnote the nature of the adjustment. If preparing a paper report, describe the nature of the adjustment on the **Comments Form**.

**Total Pension Liability – Ending (a)**
The electronic report will calculate **Total Pension Liability – Ending (a)**. If preparing a paper report, enter the sum of **Net Change in Total Pension Liability**, **Total Pension Liability – Beginning**, and **Adjustments**.

**Plan Fiduciary Net Position:**

**Contributions – Employer**
The electronic report will carry forward the amount reported as **Total Employer Contributions** on the **Statement of Changes in Fiduciary Net Position – Additions Form**. If preparing a paper report, enter the amount reported as **Total Employer Contributions** on the **Statement of Changes in Fiduciary Net Position – Additions Form**.

**Contributions – Member**
The electronic report will carry forward the amount reported as **Total Member Contributions** on the **Statement of Changes in Fiduciary Net Position – Additions Form**. If preparing a paper report, enter the amount reported as **Total Member Contributions** on the **Statement of Changes in Fiduciary Net Position – Additions Form**.

**Contributions – Other**
The electronic report will carry forward the amount reported as **Total Other Contributions** on the **Statement of Changes in Fiduciary Net Position – Additions Form**. If preparing a paper report, enter the amount reported as **Total Other Contributions** on the **Statement of Changes in Fiduciary Net Position – Additions Form**.

**Net Investment Income**
The electronic report will carry forward the amount reported as **Net Investment Income (Loss)** on the **Statement of Changes in Fiduciary Net Position – Additions Form**. If preparing a paper report, enter the amount reported as **Net Investment Income (Loss)** on the **Statement of Changes in Fiduciary Net Position – Additions Form**.

**Other Income**
The electronic report will carry forward the amount reported as **Other Income** on the **Statement of Changes in Fiduciary Net Position – Additions Form**. If preparing a paper report, enter the amount reported as **Other Income** on the **Statement of Changes in Fiduciary Net Position – Additions Form**.
Schedule of Changes in Net Pensions Liability and Related Ratios Form (continued):

Benefit Payments, Including Refunds of Member Contributions
The electronic report will carry forward Benefit Payments, Including Refunds of Member Contributions from the Total Pension Liability section of this form. This amount will be a negative value. If preparing a paper report, enter the amount reported as Benefit Payments, Including Refunds of Member Contributions in the Total Pension Liability section of this form as a negative value.

Administrative Expenses
The electronic report will carry forward the amount reported as Administrative Expenses on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form. This amount will be a negative value. If preparing a paper report, enter the amount reported as Administrative Expenses on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form as a negative value.

Other Expenses
The electronic report will carry forward the amount reported as Other Expenses on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form. This amount will be a negative value. If preparing a paper report, enter the amount reported as Other Expenses on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form as a negative value.

Net Change in Plan Fiduciary Net Position
The electronic report will calculate Net Change in Plan Fiduciary Net Position. If preparing a paper report, enter the sum of Contributions – Employer, Contributions - Member, Contributions – Other, Net Investment Income, Other Income, Benefit Payments, Including Refunds of Member Contributions, Administrative Expenses, and Other Expenses.

Plan Fiduciary Net Position – Beginning
The electronic report will carry forward the amount reported as Beginning of the Year Net Position Restricted for Pension Benefits on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form. If preparing a paper report, enter the amount reported as Beginning of the Year Net Position Restricted for Pension Benefits on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form.

Adjustments
The electronic report will calculate Adjustments. If preparing a paper report, enter the sum of Adjustment 1 and Adjustment 2 on the Statement of Changes in Fiduciary Net Position – Deductions and Net Position Form.

Plan Fiduciary Net Position – Ending (b)
Schedule of Changes in Net Pensions Liability and Related Ratios Form (continued):

Net Pension Liability – Ending (a) - (b)
The electronic report will calculate Net Pension Liability – Ending (a) - (b). If preparing a paper report, subtract Plan Fiduciary Net Position – Ending (b) from the Total Pension Liability – Ending (a) and enter the result.

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
The electronic report will calculate Plan Fiduciary Net Position as a Percentage of the Total Pension Liability. If preparing a paper report, divide the Plan Fiduciary Net Position – Ending (b) by Total Pension Liability – Ending (a) and enter the result as a percentage rounded to the nearest hundredth (e.g., 99.99).

Covered-Employee Payroll
Report the payroll of employees who are provided with pensions through the pension plan.

Net Pension Liability as a Percentage of Covered-Employee Payroll
The electronic report will calculate Net Pension Liability as a Percentage of Covered-Employee Payroll. If preparing a paper report, divide the Net Pension Liability – Ending (a) - (b) by the Covered-Employee Payroll and enter the result as a percentage rounded to the nearest hundredth (e.g., 99.99).
Schedule of Employer Contributions Form:

The purpose of this form is to report information related to actuarially determined contributions (ADC) that were calculated for employers or nonemployer contributing entities. This is Required Supplementary Information per GASB Statement No. 67.

Specific Instructions

Report the amount in whole dollars only. Do not round to thousands or millions.

Actuarially Determined Contributions

Report the ADC of employers or nonemployer contributing entities. This amount should be based on the period ending on the most recent measurement date available. For purposes of this schedule, ADC should exclude amounts, if any, to separately finance specific liabilities of an individual employer or nonemployer contributing entity to the pension plan.

Contributions in Relation to the Actuarially Determined Contributions

Report the amount of contributions recognized during the fiscal year by the pension plan in relation to the actuarially determined contribution reported in Actuarially Determined Contributions. For purposes of this schedule, contributions should include only amounts recognized as additions to the pension plan’s fiduciary net position resulting from cash contributions and from contributions recognized by the pension plan as current receivables.

Contribution Deficiency (Excess)

The electronic report will calculate Contribution Deficiency (Excess). If preparing a paper report, subtract the Contributions in Relation to the Actuarially Determined Contributions from the Actuarially Determined Contributions and enter the result.

Covered-Employee Payroll

The electronic report will carry forward the amount reported as Covered-Employee Payroll on the Schedule of Changes in Net Pension Liability and Related Ratios Form. If preparing a paper report, enter the amount reported for Covered-Employee Payroll on the Schedule of Changes in Net Pension Liability and Related Ratios Form.

Contributions as a Percentage of Covered-Employee Payroll

The electronic report will calculate Contributions as a Percentage of Covered-Employee Payroll. If preparing a paper report, divide the Contributions in Relation to the Actuarially Determined Contributions by the Covered Employee Payroll and enter the result as a percentage rounded to the nearest hundredth (e.g., 99.99).

Notes to Schedule:

Valuation Date

Explain the relationship between the date the ADC rate is calculated and the date the contributions are reported.
Schedule of Employer Contributions Form (continued):

Methods and assumptions used to determine contribution rates
Report significant methods and assumptions from the actuarial valuation used to calculate the ADC such as the following, if available:

Actuarial Cost Method
Report the actuarial cost method used to calculate the ADC.

Amortization Method
Report the amortization method used to calculate the ADC.

Remaining Amortization Period
Report the remaining amortization period used to calculate the ADC.

Asset Valuation Method
Report the asset valuation method used to calculate the ADC.

Inflation
Report the inflation rate used to calculate the ADC.

Salary Increases
Report the projected salary increases used to calculate the ADC.

Investment Rate of Return
Report the assumed nominal rate of return on investments used to calculate the ADC.

Other Information
Report other information used to calculate the ADC.
Plan Membership Form:

Members:
The purpose of this section is to report statistical data about the plan membership as of the plan's fiscal year end. If the membership data come from a source other than the audited financial and/or actuarial valuation report, please submit the source document along with the report. Most of this information can be found in the actuarial valuation used to calculate the ADC. Report the respective information for each plan tier.

Member Type
Identify the type of membership by selecting General or Safety.

Tier
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan's actuarial valuation report.

System Status
Report the plan’s system status by selecting either Open or Closed. If preparing a paper report, enter “1” for Open status and “2” for Closed status.

Active
Active members are current employees that are members of the plan by virtue of meeting all eligibility requirements for participation in the plan.

Vested
Report the number of active members that are either partially or fully vested in the plan.

Nonvested
Report the number of active members that have no vested rights in the plan.

Inactive Vested
Report the number of members who have terminated employment and are entitled to benefits at some future date.

Retired:

Service Retired
Report the number of members currently drawing benefits after completion of a specified minimum period of service, or attainment of a specified age.

Service Disability
Report the number of members currently receiving a service connected disability pension or benefit.
Plan Membership Form (continued):

Ordinary Disability
Report the number of members currently receiving a nonservice connected disability pension or benefit.

Survivors
Report the number of beneficiaries of former members drawing benefits.

Total Members
The electronic report will calculate Total Members. If preparing a paper report, enter the sum of the number of members reported in all the Member categories listed for each tier.

Grand Total Members
The electronic report will calculate Grand Total Members. If preparing a paper report, enter the sum of the number of members reported for all tiers for each Member category listed. The Grand Total Members of Total Members must agree with the Total Number of Members in the Employers section of this form.

Employers:

The purpose of this section is to report the statistical data of different public agencies as employers and their members that participate in the plan.

Number of Agencies
Report the total number of employers under each agency category: State, Counties, Cities, Special Districts, School Districts, and Other Agencies. The electronic report will calculate Total Number of Agencies. If preparing a paper report, enter the sum of Number of Agencies under each category in Total Number of Agencies.

Number of Members
Report the total number of members who have contracted for retirement benefits or are participants in the retirement program in each agency category: State, Counties, Cities, Special Districts, School Districts, and Other Agencies. The electronic report will calculate Total Number of Members. If preparing a paper report, enter the sum of Number of Members under each category in Total Number of Members. Total Number of Members must agree with the Grand Total Members of Total Members in the Members section of this form.

Members’ Annual Payroll:

The purpose of this section is to report the amount of annual compensation paid to active members on which contributions to a pension plan are based.

Member Type
Identify the type of membership by selecting General or Safety.
Plan Membership Form (continued):

Tier
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

Annual Payroll
Report total active members’ covered payroll amount for each member type and tier. Covered payroll is defined as the amount of annual payroll that is the basis for the contribution rates. This payroll amount usually excludes overtime pay and bonuses.

Grand Total Payroll
The electronic report will calculate Grand Total Payroll. If preparing a paper report, enter the sum of Annual Payroll for all member types and tiers.
Contributions Form:

**Employer and Member Rates - Recommended by Actuary:**

The purpose of this section is to report the employer and member contribution rates recommended by the plan’s actuary for the fiscal year being reported. The funding requirement used to set the rates for the fiscal year being reported might be derived from a prior-year actuarial valuation report. An annual actuarial valuation report might be used to set the funding requirements for a future reporting period.

**Specific Instructions**

The rates should come from the actuarial valuation report and/or audited financials. If they came from any other sources (example: plan documents, Memorandum of Understanding (MOU), calculated spreadsheets, etc.), please submit the source along with the report.

These rates are expressed as a percentage of covered payroll and should be increased or decreased to reflect the effects of subsidies and transfers. For those systems that are integrated with Social Security, the member rate reported on this form should be the rate applicable to the amount of salary above the Social Security wage base. Rates should be reported as a percentage rounded to the nearest hundredth (e.g., 99.99).

**Member Type**

Identify the type of membership by selecting General or Safety.

**Tier**

Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

**Employer Rates:**

**Normal Cost:**

**Basic Rate**

Report the rate(s) recommended by the plan’s actuary to fund the cost of benefits allocated to the year under the plan’s funding method. **Do not include a rate for a cost-of-living adjustment (COLA).**

**COLA Rate**

Report the rate(s) recommended by the plan’s actuary to fund the COLA for Normal Cost.

**Total Rate**

The electronic report will calculate **Total Rate** for **Normal Cost**. If preparing a paper report, enter the sum of the **Basic Rate** and **COLA Rate** for **Normal Cost**.
Contributions Form (continued):

**UAAL Amortization Cost:**

**Basic Rate**
Report the rate(s) recommended by the plan's actuary to amortize the Unfunded Actuarial Accrued Liability (UAAL). Do not include a rate for a COLA.

**COLA Rate**
Report the rate(s) recommended by the plan's actuary to fund the COLA for the UAAL Amortization Cost.

**Total Rate**
The electronic report will calculate Total Rate for UAAL Amortization Cost. If preparing a paper report, enter the sum of the Basic Rate and COLA Rate for UAAL Amortization Cost.

**Total Cost:**

**Basic Rate**
The electronic report will calculate Basic Rate for Total Cost. If preparing a paper report, enter the sum of the Basic Rate for Normal Cost and the Basic Rate for UAAL Amortization Cost.

**COLA Rate**
The electronic report will calculate COLA Rate for Total Cost. If preparing a paper report, enter the sum of the COLA Rate for Normal Cost and the COLA Rate for UAAL Amortization Cost.

**Total Rate**
The electronic report will calculate Total Rate for Total Cost. If preparing a paper report, enter the sum of the Total Rate for Normal Cost and the Total Rate for UAAL Amortization Cost.

**Member Rates:**

**Age 25**
Report the member rate recommended by the plan's actuary for age 25.

**Age 35**
Report the member rate recommended by the plan's actuary for age 35.

**Age 45**
Report the member rate recommended by the plan's actuary for age 45.

**Single Rate**
Report the single rate recommended by the plan's actuary.
Contributions Form (continued):

Employer and Member Rates - Adopted by Governing Body:

The purpose of this section is to report the employer and member contribution rates adopted by the plan’s governing body that were in effect at fiscal year-end. These rates are expressed as a percentage of covered payroll.

Specific Instructions
The rates should come from the actuarial valuation report and/or audited financials. If they came from any other sources (example: plan documents, Memorandum of Understanding (MOU), calculated spreadsheets, etc.), please submit the source along with the report. Rates should be reported as a percentage rounded to the nearest hundredth (e.g., 99.99).

Member Type
Identify the type of membership by selecting General or Safety.

Tier
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

Employer Rates:

Normal Cost:

Basic Rate
Report the rate(s) adopted by the plan's governing body to fund the cost of benefits allocated to the year under the plan's funding method. Do not include a rate for a COLA.

COLA Rate
Report the rate(s) adopted by the plan's governing body to fund the COLA for Normal Cost.

Total Rate
The electronic report will calculate Total Rate for Normal Cost. If preparing a paper report, enter the sum of the Basic Rate and COLA Rate for Normal Cost.

UAAL Amortization Cost:

Basic Rate
Report the rate(s) adopted by the plan’s governing body to amortize the UAAL. Do not include a rate for a COLA.

COLA Rate
Report the rate(s) adopted by the plan's governing body to fund the COLA for the UAAL Amortization Cost.
Contributions Form (continued):

**Total Rate**
The electronic report will calculate **Total Rate** for **UAAL Amortization Cost**. If preparing a paper report, enter the sum of the **Basic Rate** and **COLA Rate** for **UAAL Amortization Cost**.

**Total Cost:**

**Basic Rate**
The electronic report will calculate **Basic Rate** for **Total Cost**. If preparing a paper report, enter the sum of the **Basic Rate** for **Normal Cost** and the **Basic Rate** for **UAAL Amortization Cost**.

**COLA Rate**
The electronic report will calculate **COLA Rate** for **Total Cost**. If preparing a paper report, enter the sum of the **COLA Rate** for **Normal Cost** and the **COLA Rate** for **UAAL Amortization Cost**.

**Total Rate**
The electronic report will calculate **Total Rate** for **Total Cost**. If preparing a paper report, enter the sum of the **Total Rate** for **Normal Cost** and the **Total Rate** for **UAAL Amortization Cost**.

**Member Rates:**

**Age 25**
Report the member rate adopted by the plan's governing body for age 25.

**Age 35**
Report the member rate adopted by the plan's governing body for age 35.

**Age 45**
Report the member rate adopted by the plan's governing body for age 45.

**Single Rate**
Report the single rate adopted by the plan's governing body.

**Estimated Annual Employer Contributions:**
The purpose of this section is to report the annual employer contributions for Normal Cost and UAAL Amortization estimated by the plan's actuary for the fiscal year being reported, if available.

**Specific Instructions**
The amounts should come from the actuarial valuation report and/or audited financials. If they came from any other sources (example: plan documents, Memorandum of Understanding (MOU), calculated spreadsheets, etc.), please submit the source along with the report. Report amounts in whole dollars only. Do not round to thousands or millions.

**Member Type**
Identify the type of membership by selecting General or Safety.
Contributions Form (continued):

**Tier**
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

**Normal Cost**
Report the dollar amount estimated by the plan's actuary to fund the cost of benefits allocated to the year under the plan's funding method, if available.

**UAAL Amortization**
Report the dollar amount estimated by the plan's actuary to fund the amortization of the UAAL, if available.

**Total Contributions**
The electronic report will calculate **Total Contributions**. If preparing a paper report, enter the sum of the **Normal Cost** and **UAAL Amortization** for each tier.

**Grand Total Employer Contributions**
The electronic report will calculate **Grand Total Employer Contributions**. If preparing a paper report, enter the sum of all tiers for **Normal Cost**, **UAAL Amortization**, and **Total Contributions**.
Plan Identification Form:

**Economic Assumption Rates:**

The purpose of this section is to report the type of plan for which data is being reported and the actuarial economic assumption rates adopted for purposes of GAAP reporting.

**Specific Instructions**
Rates should be reported as a percentage rounded to the nearest hundredth (e.g., 99.99).

**Select Plan**
Select the type of plan (single-employer plan, agent multiple-employer plan, or cost-sharing multiple-employer plan). If preparing a paper report, enter the code of the plan type from the legend provided on this form.

**Return on Investments:**

**Real Rate of Return**
Report the expected investment rate of return, excluding inflation used in the actuarial valuation.

**Inflation Component**
Report the portion of the total interest rate assumed for inflation in the actuarial valuation.

**Total Return on Investments**
The electronic report will calculate Total Return on Investments. If preparing a paper report, enter the sum of the Real Rate of Return and the Inflation Component.

**Salary Scale:**

**Merit, Longevity, and Productivity**
Report the portion of the salary scale assumed for merit, longevity, and productivity increases. Report the rate for each of the Years of Service, if available: 5, 10, 15, 20, 25, 30, 35, 40, 45, and 50. Report the rate in Single Rate if a rate for years of service is not available.

**Inflation Component**
The electronic report will carry forward Return on Investments, Inflation Component. If preparing a paper report, enter the amount reported for Return on Investments, Inflation Component.

**Total Salary Scale**
The electronic report will calculate Total Salary Scale. If preparing a paper report, enter the sum of Merit, Longevity, and Productivity and Inflation Component for each of the Years of Service and for Single Rate.

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate:**

The purpose of this section is to report the net pension liability at the current discount rate and at a discount rate one percentage point higher and lower than the current discount rate.
Plan Identification Form (continued):

**Discount Rate:**

**Current Discount Rate**
Report the discount rate used to calculate net pension liability.

**1% Decrease**
The electronic report will calculate 1% Decrease. If preparing a paper report, subtract one percentage point from the **Current Discount Rate** and enter the result.

**1% Increase**
The electronic report will calculate 1% Increase. If preparing a paper report, add one percentage point to the **Current Discount Rate** and enter the result.

**Net Pension Liability:**

**Current Discount Rate**
The electronic report will carry forward the amount reported as Net Pension Liability – Ending (a) – (b) from the Schedule of Changes in Net Pension Liability and Related Ratios form. If preparing a paper report, enter the amount reported as Net Pension Liability – Ending (a) – (b) from the Schedule of Changes in Net Pension Liability and Related Ratios form.

**1% Decrease**
Enter the amount for the Net Pension Liability calculated using a discount rate that is one percentage point lower than the **Current Discount Rate**.

**1% Increase**
Enter the amount for the Net Pension Liability calculated using a discount rate that is one percentage point higher than the **Current Discount Rate**.
Plan Identification – Rate of Return Form:

The purpose of this form is to report the actual rates of return for the past one-year, three-year, and five-year periods and to report a 10-year schedule of annual money-weighted rate of return, net of investment expense.

The rates should come from the audited financial statements and/or actuarial valuation report. If they come from any other sources (example: performance summary, investment statements, calculated spreadsheets, etc.), please submit the source along with the report.

Specific Instructions:

Report the respective actual rate of return as a percentage rounded to the nearest hundredth (e.g., 99.99).

Money-Weighted Rate of Return
If available, report the money-weighted rate of return on total fund assets for the past one-year, three-year, and five-year periods in the respective fields.

Time-Weighted Rate of Return
If available, report the time-weighted rate of return on total fund assets for the past one-year, three-year, and five-year periods in the respective fields.

Schedule of Investment Returns:

Annual Money-Weighted Rate of Return, Net of Investment Expense
If available, report the annual money-weighted rate of return on pension plan investments calculated as the internal rate of return on pension plan investments, net of pension plan investment expense, for the past 10 years.
Plan Identification – Demographic Assumption Rates – Age Form:

The purpose of this form to report the demographic assumption rates for Service Retirement, Disability Retirement (ordinary and service), Mortality of Active Members (ordinary and service), and Withdrawal (Termination) based on the age of active members.

Specific Instructions:

Report the respective demographic assumption rates as a percentage rounded to the nearest hundredth (e.g., 99.99).

General - Male
If applicable, please report the rate of service retirement, disability retirement (ordinary and service), mortality of active members (ordinary and service), and withdrawal (termination) for ages 25, 30, 35, 40, 45, 50, 55, 60, 65, and 70 for male general members.

General - Female
If applicable, please report the rate of service retirement, disability retirement (ordinary and service), mortality of active members (ordinary and service), and withdrawal (termination) for ages 25, 30, 35, 40, 45, 50, 55, 60, 65, and 70 for female general members.

Safety - Male
If applicable, please report the rate of service retirement, disability retirement (ordinary and service), mortality of active members (ordinary and service), and withdrawal (termination) for ages 25, 30, 35, 40, 45, 50, 55, 60, 65, and 70 for male safety members.

Safety - Female
If applicable, please report the rate of service retirement, disability retirement (ordinary and service), mortality of active members (ordinary and service), and withdrawal (termination) for ages 25, 30, 35, 40, 45, 50, 55, 60, 65, and 70 for female safety members.
Plan Identification – Demographic Assumption Rates – Years of Service Form:

The purpose of this form to report the demographic assumption rates for Service Retirement and Withdrawal (Termination) based on the years of service of active members.

Specific Instructions:

Report the respective demographic assumption rates as a percentage rounded to the nearest hundredth (e.g., 99.99).

General - Male
If applicable, please report the rate of service retirement and withdrawal (termination) for years of service 5, 10, 15, 20, 25, 30, 35, 40, 45, and 50 for male general members.

General - Female
If applicable, please report the rate of service retirement and withdrawal (termination) for years of service 5, 10, 15, 20, 25, 30, 35, 40, 45, and 50 for female general members.

Safety - Male
If applicable, please report the rate of service retirement and withdrawal (termination) for years of service 5, 10, 15, 20, 25, 30, 35, 40, 45, and 50 for male safety members.

Safety - Female
If applicable, please report the rate of service retirement and withdrawal (termination) for years of service 5, 10, 15, 20, 25, 30, 35, 40, 45, and 50 for female safety members.
Statement of Funding Position and UAAL Amortization Method Form:

Funding Position:
The purpose of this section is to report the funding position under the actuarial assumptions adopted by the plan’s actuary.

Valuation Date
Report the “as of” date of the actuarial valuation report from which the following information is taken. Use MM/DD/YYYY format for this field. For example: “06/30/2010” would be reported for an "as of" date of June 30, 2010. It should be the same as the date given on the General Information Form.

Name of Actuarial Firm
Report the firm's name of the plan's actuary. It should be the same as named on the General Information Form.

Actuarial Accrued Liability (AAL)
Report the actuarial accrued liability.

Actuarial Value of Assets (AVA)
Report the value of plan assets based on the asset valuation method as reported by the plan's actuary. AVA must be reported even if Market Value of Assets (MVA) is reported.

Unfunded Actuarial Accrued Liability (UAAL) (AVA Basis)
The electronic report will calculate UAAL (AVA Basis). If preparing a paper report, subtract the AVA from the AAL and enter the result.

Funded Ratio (AVA Basis)
The electronic report will calculate Funded Ratio (AVA Basis). If preparing a paper report, divide the AVA by the AAL and enter the result as a percentage rounded to the nearest hundredth (e.g., 99.99).

Annual Covered Payroll (ACP)
The electronic report will carry forward the amount reported as Grand Total Payroll on the Plan Membership Form. If preparing a paper report, enter the amount reported as Grand Total Payroll on the Plan Membership Form.

UAAL as a Percentage of ACP (AVA Basis)
The electronic report will calculate UAAL as a Percentage of ACP (AVA Basis). If preparing a paper report, divide the UAAL (AVA Basis) by the ACP and enter the result as a percentage rounded to the nearest hundredth (e.g., 99.99).

Method Used to Determine AAL
Select the actuarial cost method used to calculate the AAL. If preparing a paper report, enter the applicable code listed in the legend.
Statement of Funding Position and UAAL Amortization Method Form (continued):

Please Specify "Other" Method
Report the other method used if not otherwise provided.

Market Value of Assets (MVA)
Report the market value of plan assets, if available. **AVA** must be reported above even if **MVA** is reported.

UAAL (MVA Basis)
The electronic report will calculate **UAAL (MVA Basis)**. If preparing a paper report, subtract the **MVA**, if available, from the **AAL** and enter the result.

Funded Ratio (MVA Basis)
The electronic report will calculate **Funded Ratio (MVA Basis)**. If preparing a paper report, divide the **MVA**, if available, by the **AAL** and enter the result as a percentage rounded to the nearest hundredth (e.g., 99.99).

**UAAL Amortization:**

The purpose of this section is to report information related to the UAAL amortization.

Method Used to Amortize the Total UAAL
Select the method used to amortize the UAAL. If preparing a paper report, enter the applicable code listed in the legend.

Please Specify "Other" Method
Report the other method used if not otherwise provided.

Total UAAL Amortization Period (in years)
Report the number of years over which the total UAAL is being amortized. Report in whole numbers only.

Years Remaining in Total UAAL Amortization Period
Report the number of years remaining (from the valuation date) in the amortization period. Report in whole numbers only.

Year in Which the Total UAAL is Expected to be Fully Amortized
Report the year in which the total UAAL is expected to be fully amortized. Report using a YYYY format (e.g., 2001).
Statement of Service Retirement Benefit Policies Form:

This form is to be completed by the public retirement system in its initial year of reporting to the California State Controller and whenever service retirement benefit policies are changed.

Eligibility:

The purpose of this section is to report the eligibility of retirement benefit policies adopted by the employer for the service retired members.

Member Type
Identify the type of membership by selecting either General or Safety.

Tier
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

Age
Report the different minimum ages that will qualify the members for service retirement benefits.

Years of Service
Report the different minimum service years required to qualify members for service retirement benefits.

Age Regardless of Service
Report the age that will qualify members for service retirement benefits, regardless of the number of years of service of the members.

Years of Service Regardless of Age
Report the service years required to qualify members for service retirement benefits, regardless of the age of the members.

Cost of Living:

The purpose of this section is to report the method adopted by the employers regarding the cost-of-living adjustment (COLA). Identify the basis used to grant the COLA from one of the categories below.

Member Type
Identify the type of membership by selecting either General or Safety.

Tier
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.
Statement of Service Retirement Benefit Policies Form (continued):

**Granted Position Last Held**
Report "Y" for Yes, if this is the basis on which the COLA is provided.

**Index to Active Member Increase**
Report "Y" for Yes, if this is the basis on which the COLA is provided.

**Index to Consumer Price Index**
Report "Y" for Yes, if this is the basis on which the COLA is provided.

**Maximum Annual Increase**
Report the maximum annual rate allowed for a COLA as a percentage rounded to the nearest hundredth (e.g., 9.99).

**None**
Report "Y" for Yes, if a COLA is not provided.

**Other Basis**
Report "Y" for Yes, if the basis for granting COLA other than those listed on this form is used. If "Other" is reported, describe the basis adopted for COLA in a footnote. If preparing a paper report, please describe the other basis on the Benefit Comments Form.

**Final Average Salary:**
The purpose of this section is to report the final salary basis adopted for the calculation of service retirement benefits. Identify the final salary basis used to calculate the retirement benefits from one of the following:

- Position Last Held
- Highest Year(s) Average
- Final Year(s) Average

If applicable, identify if Compensation at Time of Retirement is included in the basis on which the final average salary is provided, in addition to one of the three categories above.

**Member Type**
Identify the type of membership by selecting either General or Safety.

**Tier**
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

**Position Last Held**
Report "Y" for Yes if this is the basis on which the final average salary is provided.
Statement of Service Retirement Benefit Policies Form (continued):

**Highest Year(s) Average**
Report the number of highest pay years required if this is the basis on which the final average salary is provided.

**Final Year(s) Average**
Report the number of the final years required if this is the basis on which the final average salary is provided.

**Compensation at Time of Retirement**
Report "Y" for Yes if this is included in the basis on which the final average salary is provided, in addition to one of the three categories above.

**Percent Per Year of Service and Social Security Coverage:**
The purpose of this section is to report the service retirement benefits as a percentage of final average salary per year of service and identify the relationship between retirement benefits and social security.

**Member Type**
Identify the type of membership by selecting either General or Safety.

**Tier**
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

**Age 50**
Report the service retirement benefits as a percentage (e.g., 9.99) of final average salary per year of service, if retired at age 50.

**Age 55**
Report the service retirement benefits as a percentage (e.g., 9.99) of final average salary per year of service, if retired at age 55.

**Age 60**
Report the service retirement benefits as a percentage (e.g., 9.99) of final average salary per year of service, if retired at age 60.

**Age 65**
Report the service retirement benefits as a percentage (e.g., 9.99) of final average salary per year of service, if retired at age 65.

**Social Security Coverage**
Select the applicable coverage method adopted from the categories listed. If preparing a paper report enter “1” for Integrated, “2” for Supplemental, and “3” for None.
Integrated – A system is considered integrated if benefits are at a lower rate in order to offset, in part or in whole, the benefits payable under social security.

Supplemental – A system is considered supplemental if social security benefits are not offset.

None – If members have no social security coverage.
Statement of Service Retirement Benefit Policies Form – Benefit Comments Form:

The purpose of this form is to report any comments needed to help explain the information included in this report.

Comments

Use this space to provide any comments related to the benefits information reported, such as benefit information contained in the notes of the retirement system's financial statement audit.
Statement of Disability Benefit Policies Form:

This form is to be completed by the public retirement system in its initial year of reporting to the California State Controller and whenever disability benefit policies are changed.

Disability Benefits as a Percentage of Final Average Salary:

The purpose of this section is to report the disability benefits for nonservice and service disabled retired members.

Member Type
Identify the type of membership by selecting either General or Safety.

Tier
Report each member tier in the plan (an unlimited number of tiers may be reported). Identify the tier as it is reported in the plan’s actuarial valuation report.

Nonservice Disability Per Year (%)
Report the nonservice disability benefits as a percentage (e.g., 9.99) of final average salary per year of service.

Nonservice Disability Maximum (%)
Report the maximum of nonservice disability benefits as a percentage (e.g., 99.99) of final average salary.

Service Disability Per Year (%)
Report the service disability benefits as a percentage (e.g., 9.99) of final average salary per year of service.

Service Disability Maximum (%)
Report the maximum of service disability benefits as a percentage (e.g., 99.99) of final average salary.

Note or Special Requirements
Report any special requirements regarding disability benefits or any information needed to help explain what is being reported.