

# Florida Local Government Retirement Systems



Grayton Beach State Park



Bahia Honda State Park

## 2009 Annual Report

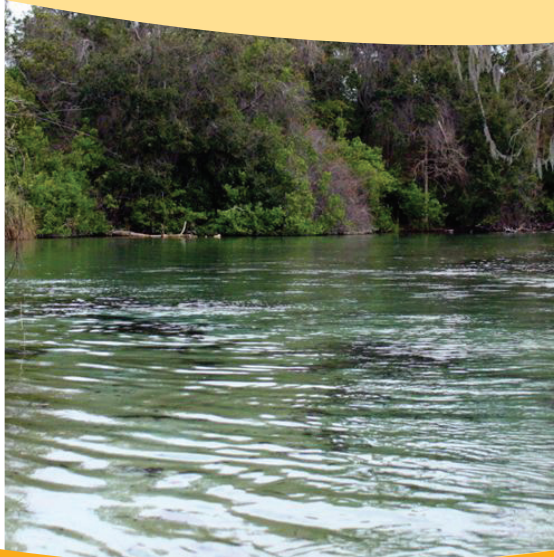
Charlie Crist  
Governor

Linda H. South  
Secretary

Sarabeth Snuggs  
State Retirement Director



Wekiwa Springs State Park • Bear cub



Weeki Wachee Springs State Park



Anastasia State Park

\*All photos courtesy of Department of Environmental Regulation

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## I. INTRODUCTION

### A. BACKGROUND

Section 112.665(1)(d), F.S., provides that the Department of Management Services shall:

"Issue, by January 1 annually, a report to the President of the Senate and the Speaker of the House of Representatives, which report details division activities, findings, and recommendations concerning all governmental retirement systems. The report may include legislation proposed to carry out such recommendations;"

Within the Department of Management Services, the Local Retirement section of the Division of Retirement, issues this annual report. This is the 29<sup>th</sup> annual report published since the establishment of the local government retirement systems review function, pursuant to s.112.63, F.S., to ensure that local government retirement plans are funded on an actuarially sound basis. The number of defined benefit local government retirement plans increased from 355 in 1981 to 489 in 2009.

The 489 municipal and special district retirement plans, and school boards' early retirement programs which the Local Retirement section monitors and oversees for actuarially sound funding, currently provide retirement, death, and/or disability benefits to 62,515 retirees or their beneficiaries. Active plan membership for municipalities and special districts retirement plans is 102,188. School board early retirement program active plan membership is 8,482. Total plan assets were valued at approximately \$23.1 billion for the municipalities and special districts and \$61.3 million for the school boards' early retirement programs, as of September 30, 2009.

In addition to publishing the Local Government Retirement Systems Annual Report, other specific responsibilities include:

- Reviewing and commenting on actuarial valuations, impact statements, and reports submitted by local governments, special districts and school boards;
- Determining if actuarial reports are timely, complete, accurate and based on reasonable assumptions;

- Gathering and cataloging data to maintain a computerized data information system on all public employee retirement systems;
- Cooperating with local retirement systems on matters of mutual concern by providing technical assistance when requested;
- Issuing a report to the Department of Community Affairs (Special District Information Program) regarding special district pension plans and their compliance with the local government and state-administered retirement provisions as required by Section 112.665(1)(e), F.S.; and,
- Adopting reasonable rules to administer the provisions of Chapter 112, Part VII, F.S.

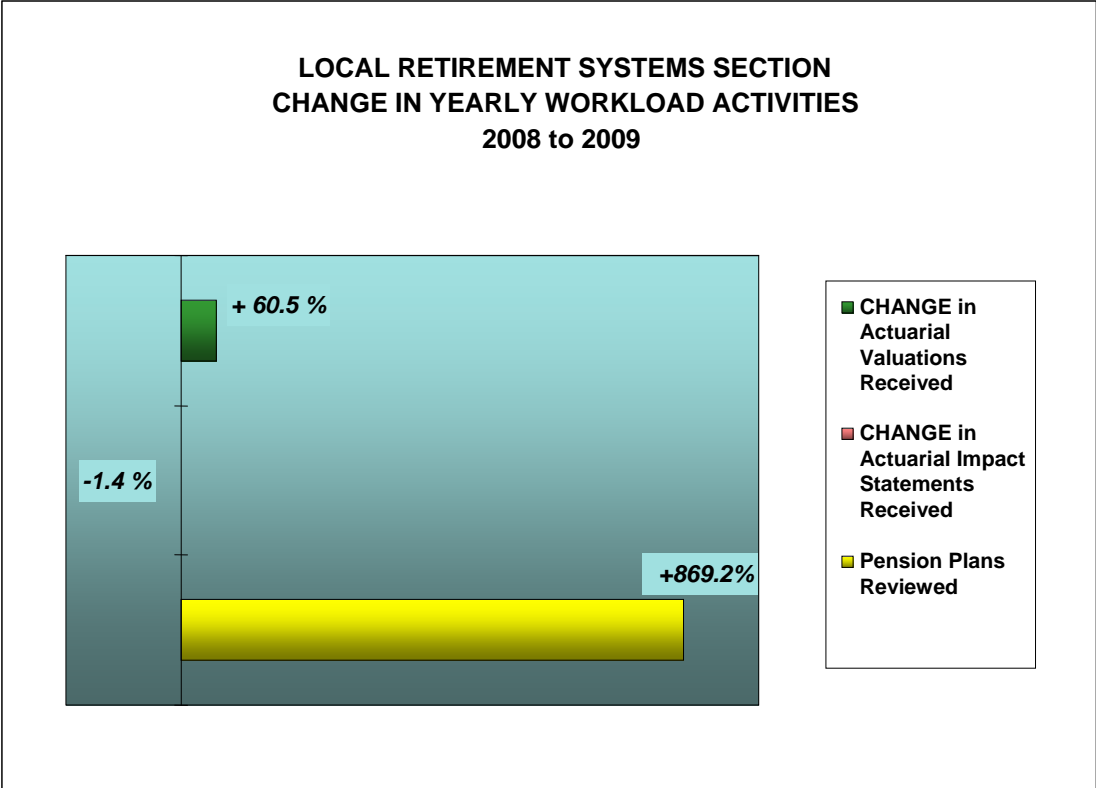
## **B. SCOPE OF REPORT**

In compliance with Section 112.665, F.S., this report:

1. Details the activities of the Local Retirement section in overseeing the provisions of Chapter 112, Part VII, F.S. (Chapter II);
2. Highlights the status of local government retirement systems (Chapter III);
3. Addresses issues of concern (Chapter IV); and,
4. Provides inventories of municipalities, special districts and school boards and the types of retirement options offered by those entities; and, also provides data from the Local Retirement section computerized information system (Chapter V).

**C. EXECUTIVE SUMMARY**

**Workload of the Local Retirement Section (See II.)**





**Status of Local Retirement Systems (See III.)**

The Local Retirement section monitors 489 defined benefit plans sponsored by 252 local governments (many local governments sponsor plans for more than one employee group) and six school boards. The following charts indicate the number of local government and school board plans overseen by the Local Retirement section, the number of employees and retirees, and the financial resources of these plans.

**Local Government Defined Benefit Retirement Systems  
as of 09/30/2009**

Number of Municipalities	206
Number of Special Districts	46
Number of Plans	483
Total Assets (Market Value)	\$23,051,114,956
Number of Active Employees	102,188
Number of Retirees, Beneficiaries, and Vested Terminees <sup>(1)</sup>	60,952
Annual Retiree Payroll	\$1,364,443,169
Average Annual Pension	\$22,386
Sponsor Payroll	\$5,339,406,200
Annual Required Contribution <sup>(2)</sup>	\$1,361,946,384
As % of Payroll <sup>(3)</sup>	25.51%

**School Board Early Retirement Programs  
as of 09/30/2009**

Number of Reporting Programs <sup>(5)</sup>	6
Total Assets	\$61,301,428
Number of Active Employees <sup>(4)</sup>	8,482
Number of Retirees, Beneficiaries, and Vested Terminees <sup>(1)</sup>	1,563
Annual Retiree Payroll	\$7,291,924
Average Annual Pension	\$4,665
Sponsor Payroll	\$306,270,411
Annual Required Contribution <sup>(2)</sup>	\$6,293,839
As % of Payroll <sup>(3)</sup>	2.05%

**(1-5) - See footnotes.**

## Footnotes

- (1) Some pension systems purchase annuities from insurance companies at the time of an employee's retirement. Following retirement, these individuals are not reported to the Local Retirement section.
- (2) Depending on the individual retirement system, all or some of the annual contributions could be borne by the local government sponsor, the employees, or other sources (such as state disbursements through Chapters 175 or 185, F.S., for eligible fire and police pension plans).
- (3) The percentage of payroll actually contributed may be higher than the reported amount. This may be attributed to several contribution practices: the total required annual contribution is not normally paid in a lump sum at the beginning of a plan year, so an interest factor must be applied; many sponsors contribute the amount determined by multiplying the contribution rate and the applicable payroll; the contributions to a police or fire plan from state revenues may exceed the required annual contribution, or a plan sponsor may elect to pay in excess of the minimum requirement.
- (4) The benefits provided by the various school boards' early retirement programs are available only to employees who reach age 50 and complete 25 years of service, and who are not eligible for normal retirement. Several school boards further limit the age and service requirements. Included in the total amount reported are employees who currently fail, or in the future will fail, to satisfy the requirements for benefit eligibility. The actuarial valuation process determines the liability and cost for the employees who are, or who become, eligible for the benefit from among each applicable board's total employee population.
- (5) There may be additional school board programs for which sufficient data is not yet available.

Overall, Florida's local government retirement plans experienced growth in 2009. Although there was a small decrease of 0.7 percent in the number of active employees in municipal and special district defined benefit plans, there was a 6.1 percent increase in the covered employees' payroll for such plans. Local government plans' retirees, beneficiaries, and vested terminees also increased for municipalities and special districts. While the number of retirees increased 0.4 percent for municipalities and special districts, the actual dollar amount of contributions made to those retirement plans increased 17.1 percent. The average annual retiree pension for municipal and special district retirement plans is now \$22,386. Asset values for local government retirement plans increased 2.7 percent.

Florida's school board early retirement programs experience varied in 2009. Active employee membership declined 36.3 percent, while the amount of annual contributions declined 15.9 percent. While school board early retirement plans retirees, beneficiaries, and vested terminees increased 1.8 percent, the average annual retiree supplemental pension increased slightly to \$4,665. Asset values for school board plans increased 5.6 percent.

### **Issues of Concern (See IV.)**

This section discusses the Local Retirement section's issues of concern and proposes review and corrective action pertaining to:

- establishing audit policy applicable to all public pension plans;
- clarification of statutory provisions;
- improving plan funding; and
- limiting required contributions for well-funded plans.

### **Data Collection (See V.)**

Included in the Data Collection section is information relating to defined benefit pension plans' finances, benefits, market value of assets, active employee and retired memberships, funding methods and assumptions, and funding ratios. Inventories of municipal, special district, and school board retirement plans are also included in this section, providing information on Social Security coverage (with exclusions noted).

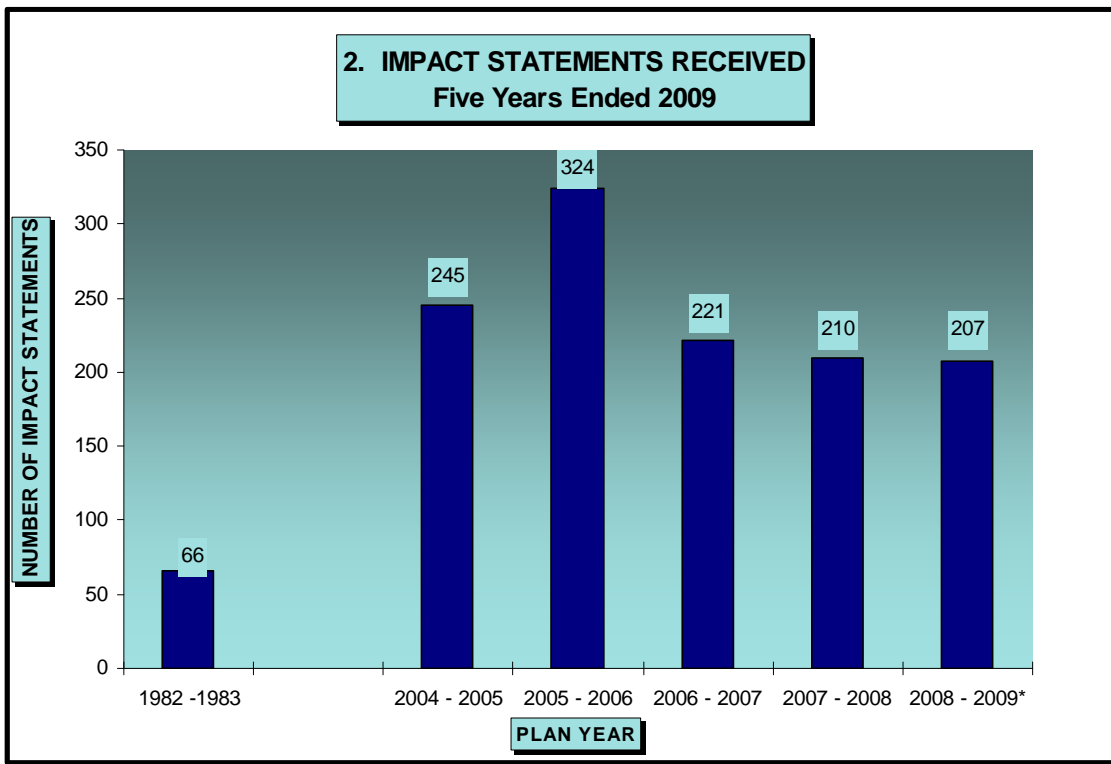
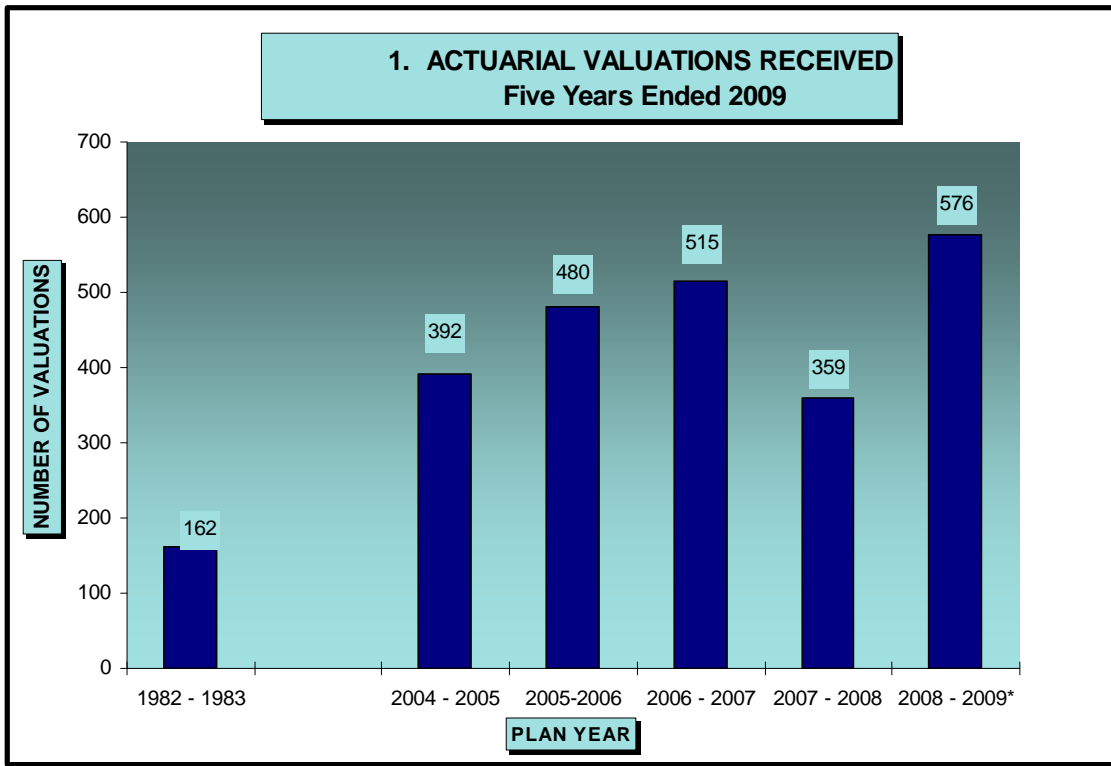
## II. WORKLOAD OF THE LOCAL RETIREMENT SECTION

The workload of the Local Retirement section is divided into the following six major categories:

- 1 - Reviewing actuarial valuations of defined benefit pension plans;
- 2 - Reviewing actuarial impact statements of defined benefit pension plans;
- 3 - Updating defined contribution plan files;
- 4 - Collecting and analyzing data on local retirement plans;
- 5 - Maintaining a computerized data information system on local retirement plans; and,
- 6 - Providing technical assistance.

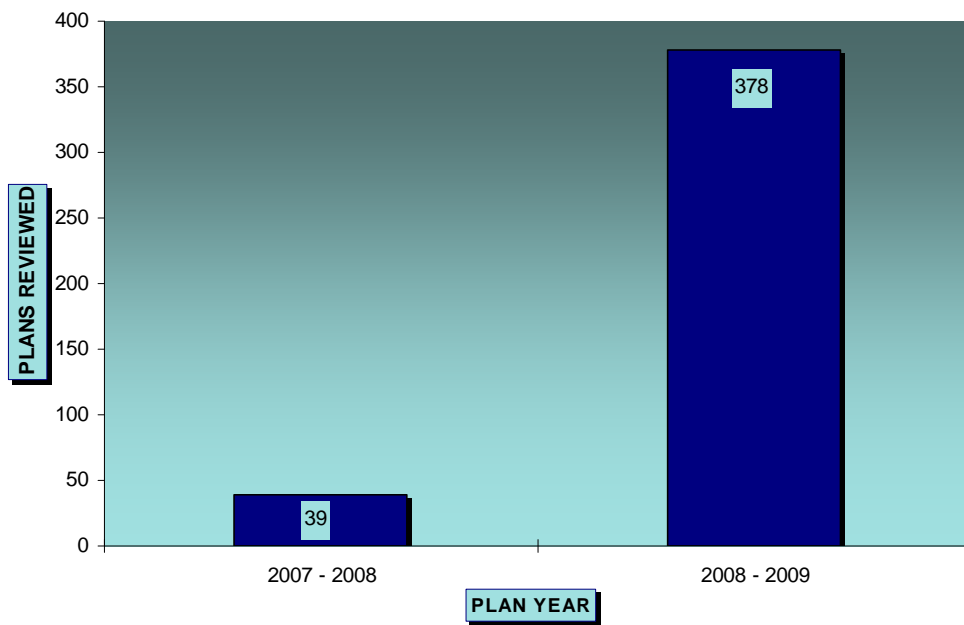
During the fiscal year, the Local Retirement section received **576** actuarial reports, **207** impact statements and responded to **295** technical assistance requests. A total of **378** local government pension plans were reviewed for compliance with Part VII of Chapter 112, F.S.

The following graphs display annual workload data on the receipt and review of actuarial valuations, impact statements, and technical assistance requests received and responses given. The graphs compare workload data for selected periods ranging from July 1982 to July 2009, unless noted otherwise.



\*Data provided as of June 30, 2009.

### 3. PENSION PLANS REVIEWED



### III. STATUS OF LOCAL RETIREMENT SYSTEMS

The following is information regarding the current status of local government retirement systems:

#### A. LOCAL RETIREMENT SYSTEMS' GROWTH

The charts below compare the changing financial resources controlled by local government retirement systems (including special districts) and school board early retirement programs, and the number of current and former employees affected by such systems.

##### 1. Local Government Defined Benefit Plans

	<u>2008</u>	<u>2009</u>	<u>Change</u>
Covered Employees Payroll	\$5,034,487,000	\$5,339,406,200	6.1%
Number of Active Employees	102,901	102,188	-0.7%
Retirees, Beneficiaries, and Vested Terminees	60,697	60,952	0.4%
Assets (Market Value)	\$22,447,969,481	\$23,051,114,956	2.7%
Annual Contributions	\$1,162,911,000	\$1,361,946,384	17.1%

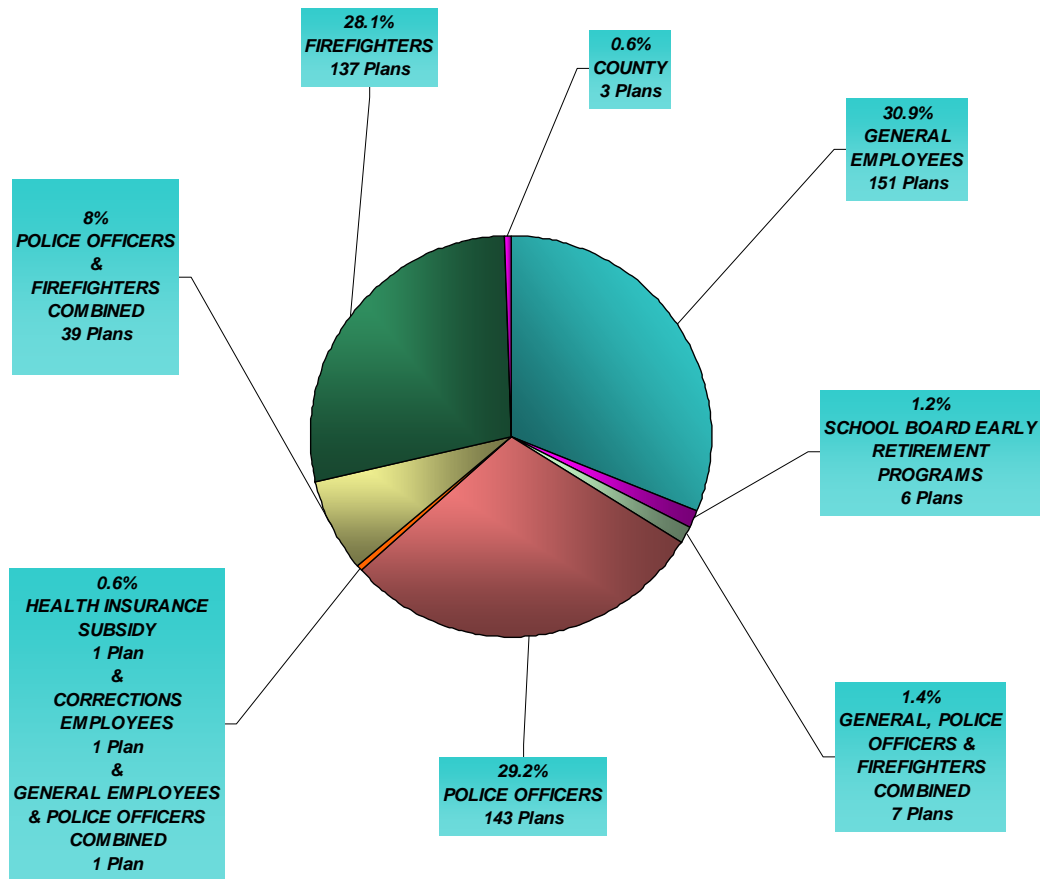
##### 2. School Board Early Retirement Programs

	<u>2008</u>	<u>2009</u>	<u>Change</u>
Covered Employees Payroll	\$450,082,000	\$306,270,411	-32.0%
Number of Active Employees	13,322	8,482	-36.3%
Retirees, Beneficiaries, and Vested Terminees	1,536	1,563	1.8%
Assets (Market Value)	\$58,071,412	\$61,301,428	5.6%
Annual Contributions	\$7,484,000	\$6,293,839	-15.9%

## B. LOCAL RETIREMENT SYSTEMS' FACTS AND TRENDS

The Local Retirement section collects and retains various information on the benefits provided by Florida's local government defined benefit plans. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the average final compensation determination, the vesting requirement, the normal retirement requirement, whether automatic cost-of-living adjustments are offered, death and disability benefit descriptions, early retirement provisions, and other benefit-related information. From this data, the following is information regarding benefits and other statistical information (as of September 30, 2009):

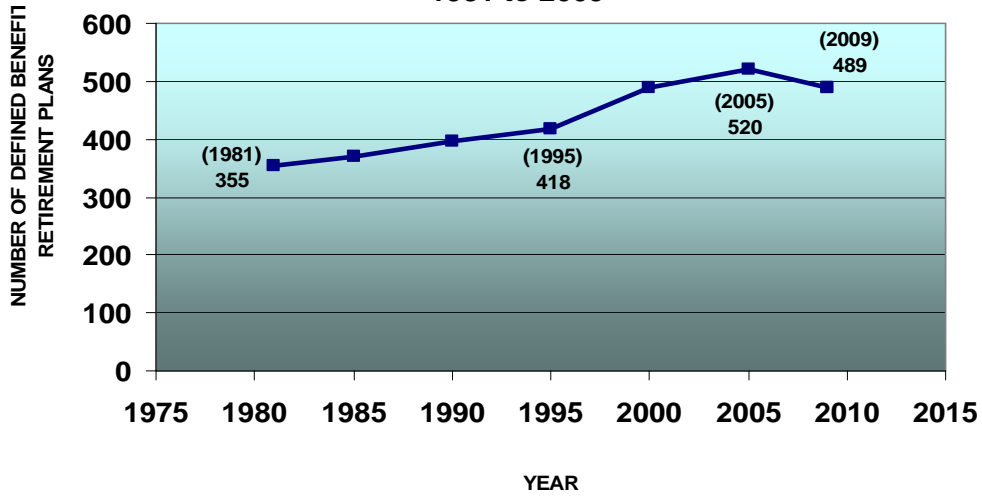
### 1. LOCAL GOVERNMENT RETIREMENT PLAN(S) BY EMPLOYEE GROUP\*



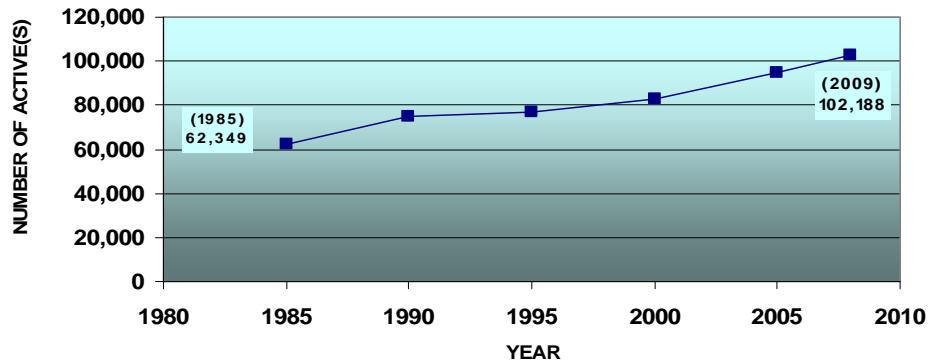
\* A city may operate several plans: for general employees, police officers, firefighters, elected officials and utility employees; or there may be various combinations of these plans. There are 410 incorporated cities in Florida, with 334 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of September 30, 2009, the Local Retirement section's count of municipal defined benefit retirement systems (including special district, county, and school board early retirement plans) is 489.



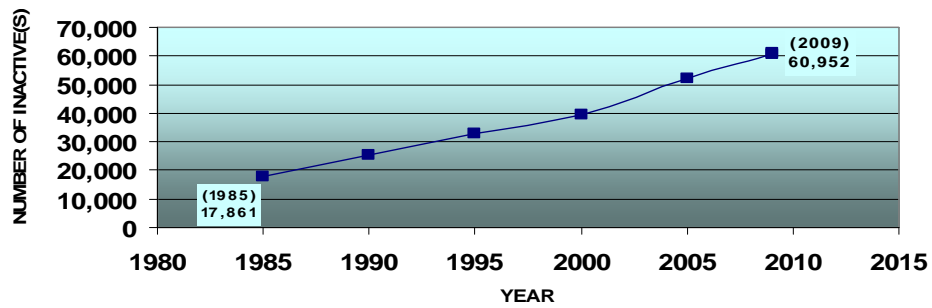
**2. CHANGE IN THE NUMBER OF  
DEFINED BENEFIT PLANS  
1981 to 2009**



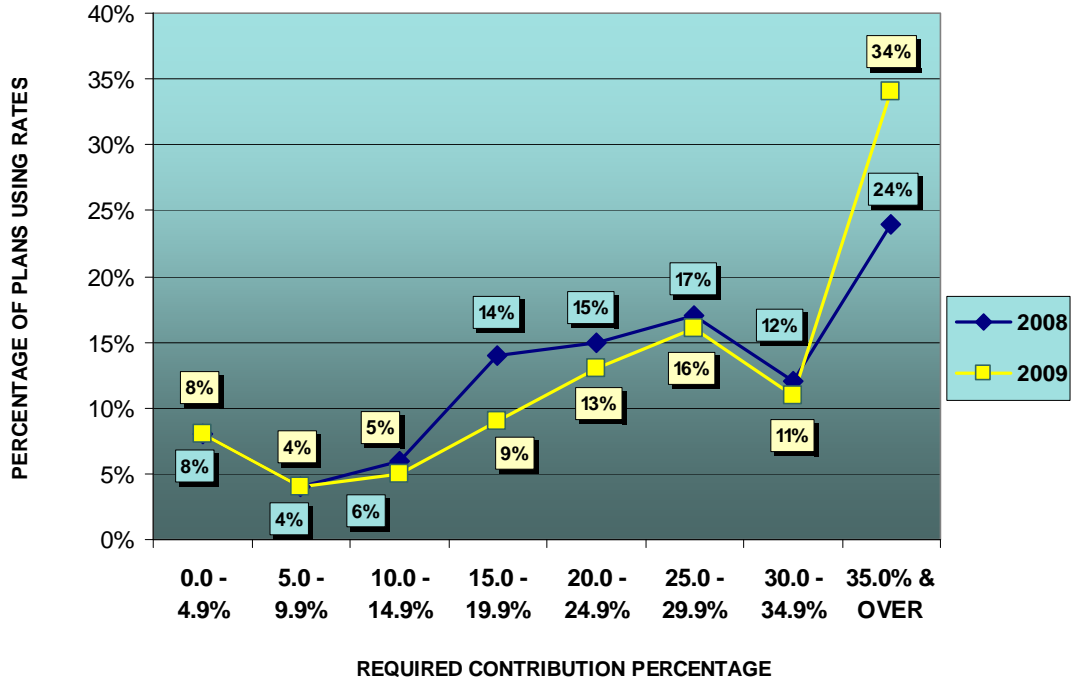
**3. GROWTH OF LOCAL GOVERNMENT  
RETIREMENT SYSTEMS  
ACTIVE EMPLOYEES**



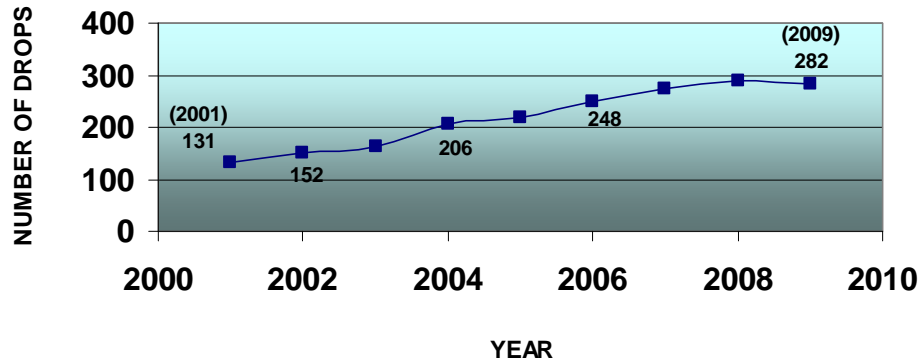
**4. GROWTH OF RETIREES, BENEFICIARIES,  
and TERMINATED VESTED**



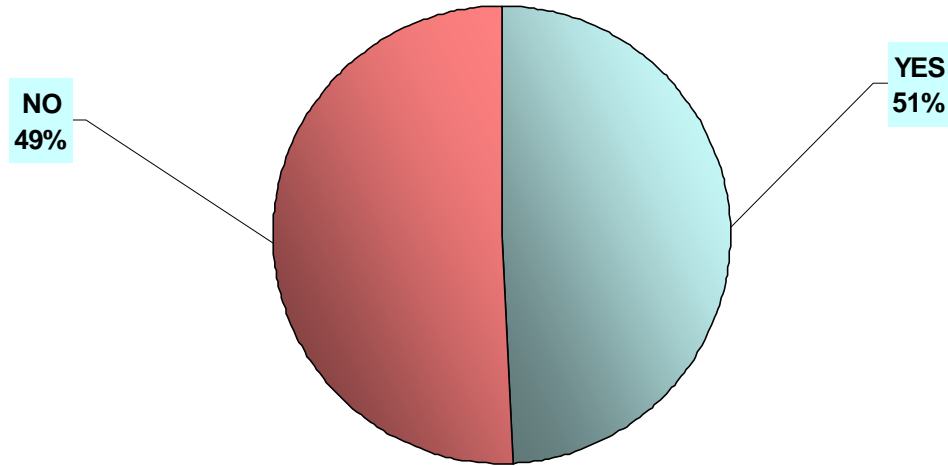
**5. REQUIRED CONTRIBUTION RATE COMPARISON  
2008 to 2009**



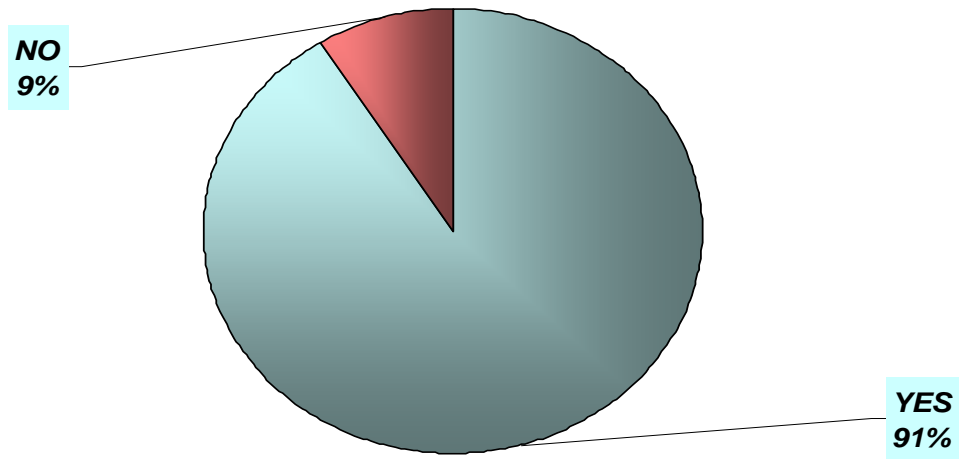
**6. GROWTH OF LOCAL GOVERNMENT RETIREMENT PLANS  
OFFERING DEFERRED RETIREMENT OPTION PLANS (DROPS)**



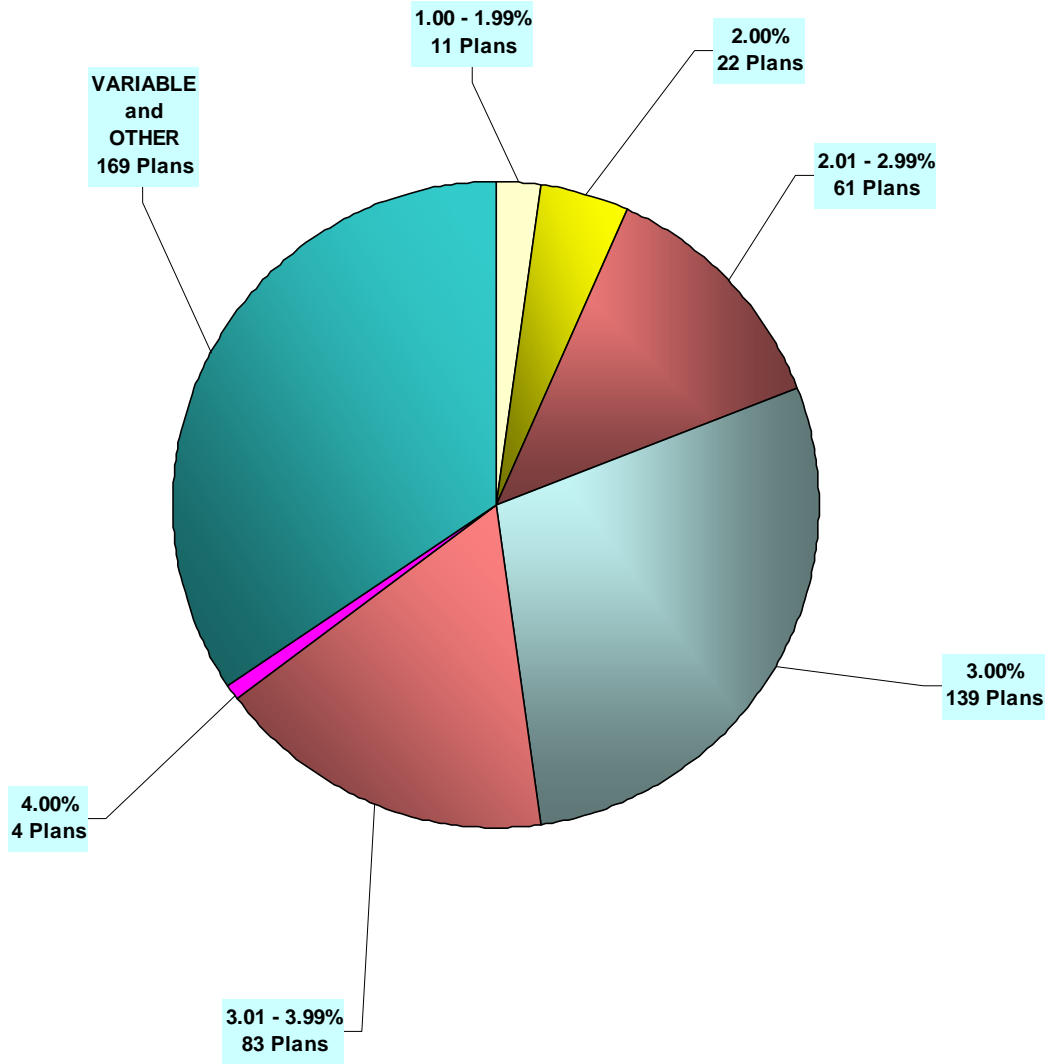
**7. PERCENTAGE OF PLANS OFFERING  
COST OF LIVING ADJUSTMENTS (COLAS)**



**8. PERCENTAGE OF PLANS OFFERING  
DISABILITY BENEFITS**

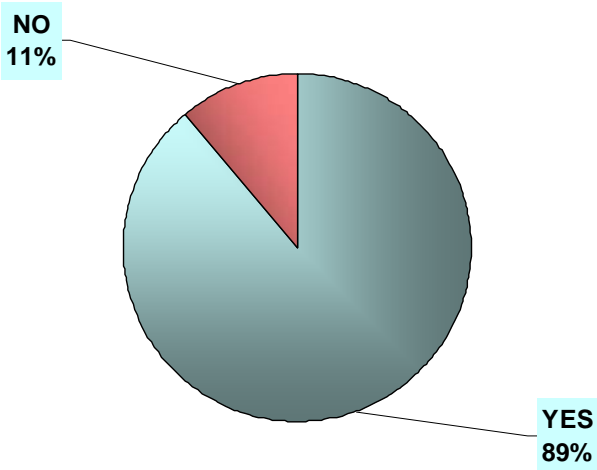


**9. LOCAL GOVERNMENT RETIREMENT SYSTEMS BENEFIT ACCRUAL RATES\***

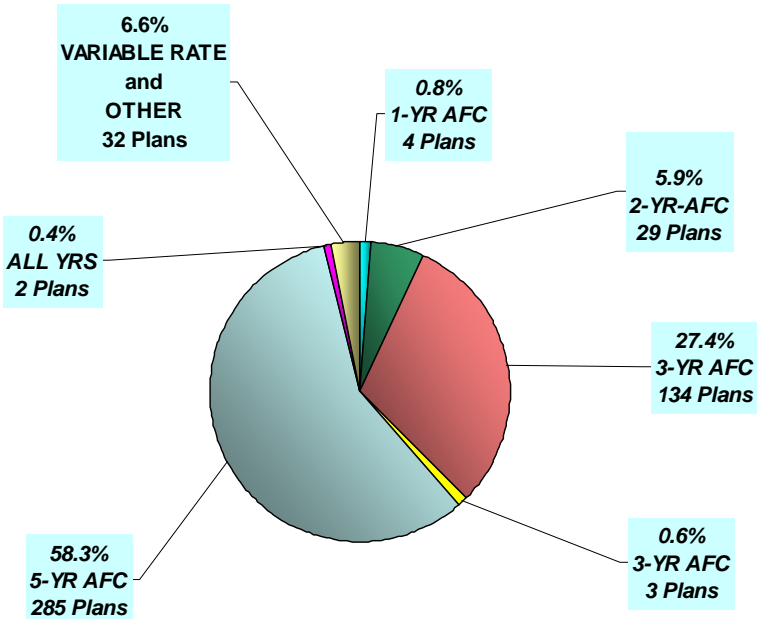


\*The product of the retirement benefit rate or annual accrual rate, the number of years of service and the member's average final compensation determines the member's benefit. Current local retirement plan data shows that the annual retirement benefit rate for all local retirement plans ranges from 1 percent to 4 percent. The most common benefit accrual rates are 2 percent, 3 percent and also variable accrual rates. The variable retirement benefit rates vary with service credit dates, hire dates, employee contribution (if variable), or the particular benefit program (if options are presented).

10. PERCENTAGE OF PLANS OFFERING EARLY RETIREMENT BENEFITS



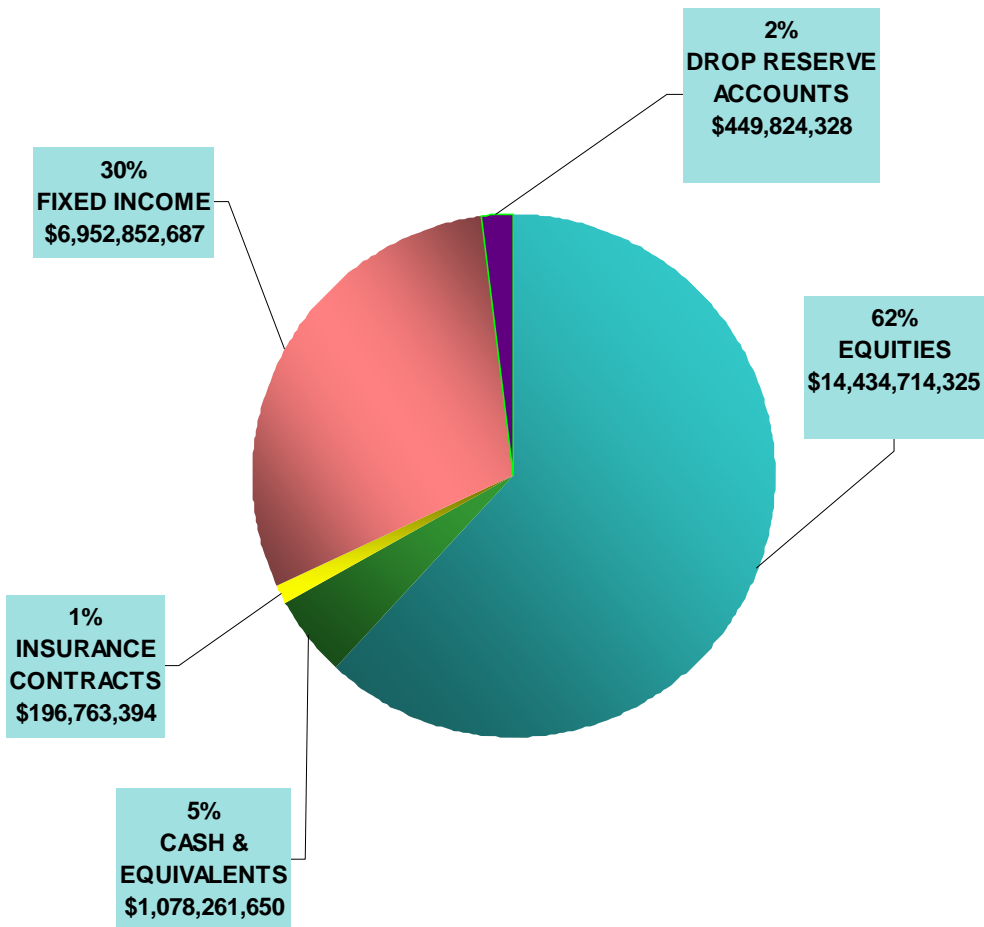
11. MOST COMMON AVERAGE FINAL COMPENSATION (AFC) RATES



**C. ASSETS and INVESTMENTS INFORMATION**

The following display indicates asset market values held by defined benefit pension trust funds, including school boards as of September 30, 2009:

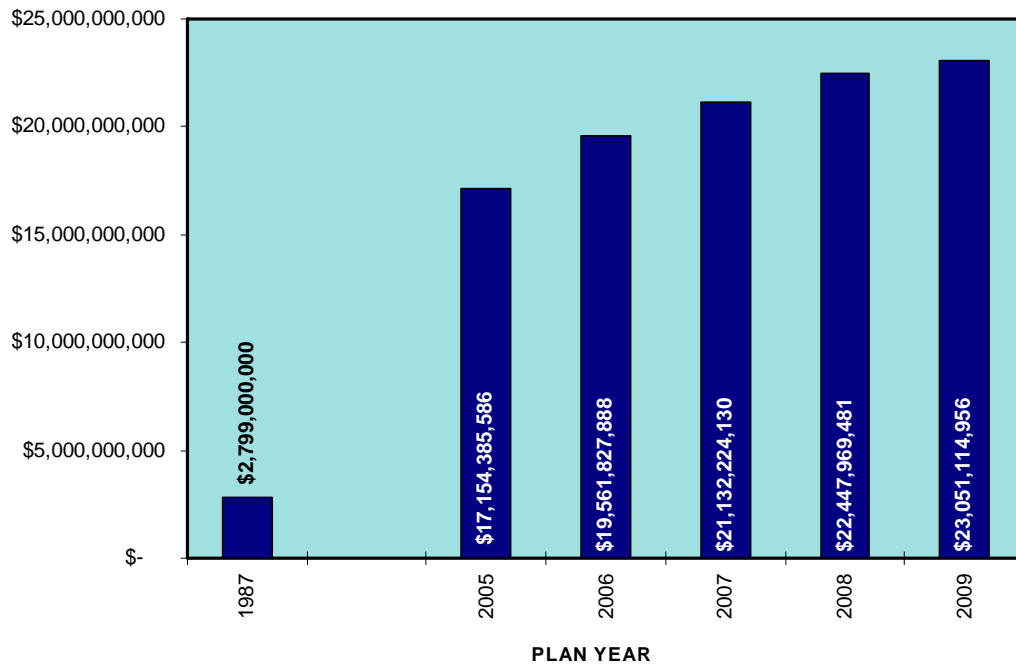
**1. FLORIDA LOCAL GOVERNMENT RETIREMENT SYSTEMS  
ALLOCATION OF INVESTMENTS\***  
as of September 30, 2009



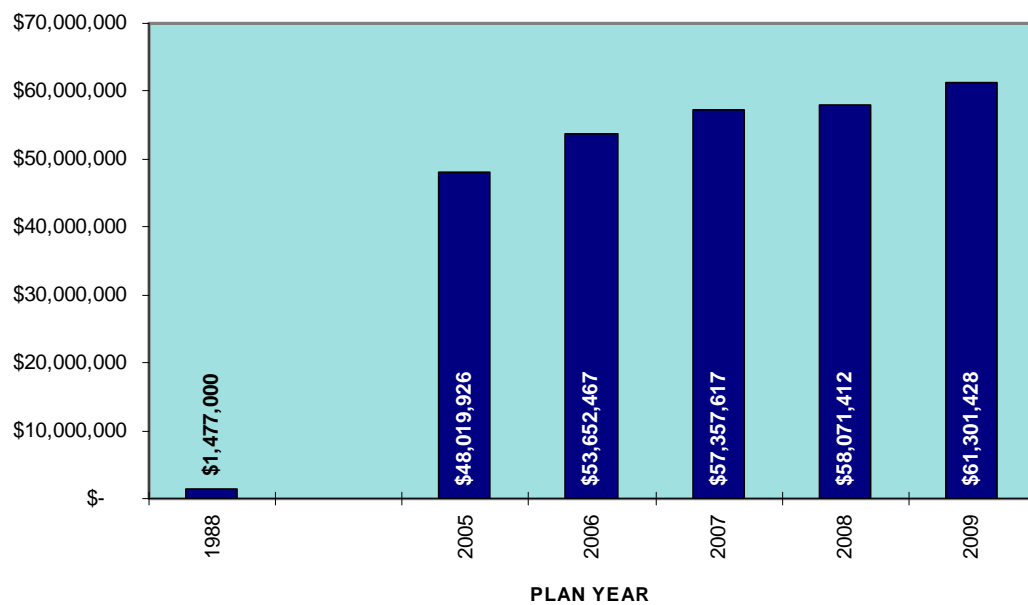
\*Individual plan asset data may be found in Appendix C.

The following charts compare the growth of local government retirement systems and school board early retirement program assets for selected periods ranging from 1987 to 2009:

### 2. GROWTH OF LOCAL GOVERNMENT RETIREMENT SYSTEMS' ASSETS



### 3. GROWTH OF SCHOOL BOARD EARLY RETIREMENT PROGRAMS' ASSETS



## D. ACTUARIAL BACKLOG MITIGATION PROJECT

Although the number of plans varies slightly from year to year, in the aggregate, there are approximately 500 local government pension plans that are subject to actuarial review under Part VII of Chapter 112, F.S. Section 112.63(4), F.S., requires that each of these plans be reviewed by the Local Retirement section for actuarial soundness at least on a triennial basis. Prior to fiscal year 2008/2009, the Local Retirement section had only one actuary on staff, plus a small recurring actuarial services budget with which to accomplish these reviews. In recent years, these minimal resources proved to be inadequate to satisfy these requirements and a substantial backlog of plans without a timely actuarial review developed. Roughly 420 of the 500 local government pension plans were either due or overdue for review in fiscal year 2008/2009. In order to eliminate the entire backlog, the section developed and implemented a comprehensive action plan.

The following resources were utilized during this project:

- The 2008 Florida Legislature granted additional budget authority to add a second full-time actuary to the Local Retirement section staff;
- The Division of Retirement requested and received a budget amendment that released approximately \$700,000 of trust fund money for a one-time special project to outsource the reviews of some backlogged actuarial plans during fiscal year 2008/2009; and
- The Department of Management Services dedicated resources from its IT department to focus on reengineering and improving the actuarial database used to collect and catalog data to improve the workflow.

As a result of the additional resources, and a concerted effort on the part of department staff, the project was a success. As of 10/31/2009, the entire backlog has been eliminated and each plan has received a timely triennial review for actuarial soundness.

In order to ensure future compliance with this review requirement, the Division of Retirement also made a Legislative Budget Request for additional recurring budget to continue to outsource a portion of the actuarial reviews to a contract actuary. This request was approved and will help to ensure that all Florida's Local Government Pension Plans continue to receive timely monitoring and feedback from the section. Further, additional improvements to the actuarial database are in progress that will continue to improve the efficiency of the entire data entry and review process.



## IV. ISSUES OF CONCERN

This section discusses local government retirement systems issues of concern and proposes review and corrective action pertaining to:

- A. establishing audit policy applicable to all public pension plans;
- B. clarification of statutory provisions;
- C. improving plan funding; and
- D. limiting required contributions for well-funded plans.

## A. AUDITS OF PUBLIC PENSION PLANS

Currently, with one exception, there are no uniform state audit requirements for local government pension plans. The one exception is the Chapters 175/185 firefighter and police officer pension plans which only require an annual audit by a certified public accountant if assets are \$250,000 or more, or a certified statement of accounting if assets are less than \$250,000 (see subsections 175.261(1)(a)2 and (2)(a)2, F.S., and 185.221(1)(a)2 and (2)(a)2, F.S.). The audit report requirements are limited in scope, with only the following items required to be disclosed:

- a detailed listing of the assets;
- methods used to value the assets;
- all items of income and disbursement during the year; and,
- a reconciliation of income and disbursements with the assets at the beginning and end of the year.

The Local Retirement Section occasionally learns of plans not abiding by provisions of the applicable local ordinances and of plans where the fiduciaries appear not to have been knowledgeable of the plan administrator's and/or the plan's activities.

Chapters 175/185, F.S. audit requirement should, as a minimum, be required of all local government retirement plans. Additionally, other areas to be audited should include:

- the agreement of the plan's investments with the plan's investment policies, criteria and applicable statutory standards pursuant to section 112.661, F.S.;
- the agreement of the plan's operations and administration with all applicable board policies, local ordinances / plan provisions, contract requirements and statutory directives regarding:
  1. eligibility of employees (those included or excluded from the plan's membership);
  2. accuracy and completeness of the membership data provided to others (for example, to an actuary for actuarial valuations, etc.);
  3. benefit determinations;

4. operating expenses;
5. compliance with section 112.61 and 112.65, F.S., and subsections 112.66(1), (2) & (7) F.S.; and,

The Florida Legislature should establish an audit policy for all public pension programs subject to Part VII of Chapter 112, F.S. Such policies should address the frequency of the audits, filing requirements of the audit reports, and provide for audit findings and recommendations. Further, the policy should require audits that would satisfy the “financial audit”, “operational audit” and “performance audit” requirements/standards per subsections 11.45(1)(c), (g) and (h), F.S., respectively. Additionally, fiduciaries should be required to periodically attend educational programs that are designed to familiarize them with their duties and obligations as pension board members.

The additional recommended audit requirements are offered as a measure of prudent oversight. Considering that the local government entity is ultimately responsible for the pension plan(s) it sponsors (see s.112.66 (8), F.S.), and also that the local government entity is already annually audited by either the Office of the Auditor General or by an independent Certified Public Accountant pursuant to s. 218.39, F.S., it is further recommended that the review of the audit report and other applicable subsequent review procedures remain a responsibility of the Auditor General.

In performing its statutory responsibility of administering Part VII of Chapter 112, F.S., the Local Retirement Section does not receive any local government pension plans' audited financial statements. The four-person staff of the Local Retirement Section does not include any accountants or auditors with the training and experience necessary to review such financial, operational and performance audits. Expanding the role to include these additional responsibilities would require sufficient funding for the appropriate staff, as well as additional office space. This would substantially expand the core functions of the section.

The Municipal Police Officers' & Firefighters' Retirement Trust Funds' Office within the Bureau of Local Retirement Systems reviews annual reports of pension plans governed by Chapters 175 & 185, F.S. During its annual reviews of participating plans for compliance under

these chapters, the office receives and reviews an annual report from each participating pension plan (about 330 plans) that compiles the financial and statistical activity for the plan year. Annual reports reviewed by the Municipal Police Officers' & Firefighters' Retirement Trust Funds' Office are prepared for the specific purpose of documenting the plan's compliance with Chapters 175 and 185 and do not necessarily comply with official accounting standards or pronouncements. These reports are unaudited.

Upon determination of compliance with Chapters 175 & 185, F.S., the Municipal Police Officers' & Firefighters' Retirement Trust Funds' Office makes an annual distribution of insurance premium tax moneys collected pursuant to ss. 175.101 and 185.08, F.S. Premium tax funding is to be used for the sole and exclusive benefit of the police officers and firefighters participating in these plans. To make sure these moneys are used properly, Chapters 175 & 185, F.S., require that plans with greater than \$250,000 in assets have an independent audit performed by a Certified Public Accountant. These audits are submitted to the Municipal Police Officers' & Firefighters' Retirement Trust Funds' Office as supporting documentation for the Annual Report. The Municipal Police Officers' & Firefighters' Retirement Trust Funds' Office applies the following limited procedures to the audited financial statements:

- Ensures that the audit has an acceptable opinion letter.
- Reviews the footnotes for new disclosures of interest.
- Ties the audited numbers to the Annual Report; this often requires reconciliations to be prepared by the plan administrator as the two reports are frequently prepared on different bases.

Neither the format nor the contents of the 175/185 plan audits are reviewed for compliance with applicable accounting standards or pronouncements. The staff person responsible for this portion of the annual report review is not a Certified Public Accountant. The audit is a final product with no supporting work papers submitted. The audited financial statements are provided as support documentation to the annual report. The financial statements are used to complete the compliance review but they are not themselves subjected to a review.

We recommend that every local retirement pension plan in Florida be required to have financial statement, operational and performance audits performed. These audits would provide assurance to all stakeholders that the plan's financial records are being properly maintained, its internal control procedures are functional and that the plan is administered in accordance with all applicable policies, rules, statutes, ordinances and/or resolutions that govern its provisions.

The recommended audit requirements contemplate a far more comprehensive review than simply financial statements. The compliance audits on the operation and performance of the plan would include, among many other things, procedures designed to confirm that all and only eligible employees are included in the plan, that employee contribution deductions and benefit determinations are calculated correctly. The state review of the audits should encompass these additional requirements.

Although certainly not a comprehensive list, following are some of the review procedures that could be applied during these audits:

- Review the form and content of the audited financial statements for compliance with applicable accounting standards and pronouncements;
- Perform field work on a scope basis to substantiate the information contained in the reports;
- Review the audit procedures followed to ensure that the auditor has properly addressed the plan's risks and operating environment; and/or
- Other procedures, such as the ones already being performed by the Auditor General in the enforcement of part III of Chapter 218, "Local Financial Management and Reporting."

## B. CLARIFICATION OF STATUTORY PROVISIONS

### PART I

The legislative intent stated in Section 112.61, F.S., requires that the pension liabilities attributable to the benefits promised public employees be fairly funded by current and future taxpayers. Except as otherwise provided, the act prohibits the use of any procedure, methodology or assumptions with the effect of transferring to future taxpayers any portion of the costs that may reasonably have been expected to be paid by the current taxpayers. It also provides that cumulative net, favorable actuarial experience may be used to fund additional benefits.

We have been advised by Department of Management Services' legal staff that these provisions being expressed as the legislative intent do not have the force of substantive law as do the other provisions of Part VII of Chapter 112, F.S. We recommend that one of these two provisions be repeated in a new subsection 112.64(7), F.S., and the other be transferred from the current Section 112.61, to a new subsection 112.64(8), F.S.

It is recommended that Section 112.61, F.S., be amended, and subsections 112.64(7) and (8), F.S., be created as follows:

**112.61 Legislative intent.—It is the intent of the Legislature in implementing the provisions of s. 14, Art. X of the State Constitution, relating to governmental retirement systems, that such retirement systems or plans be managed, administered, operated, and funded in such a manner as to maximize the protection of public employee retirement benefits. Inherent in this intent is the recognition that the pension liabilities attributable to the benefits promised public employees be fairly, orderly, and equitably funded by the current, as well as future, taxpayers. Accordingly, except as herein provided, it is the intent of this act to prohibit the use of any procedure, methodology, or assumptions the effect of which is to transfer to future taxpayers any portion of the cost which may reasonably have been expected to be paid by the current taxpayers. ~~Actuarial experience may be used to fund additional benefits, provided that the present value of such benefits does not exceed~~**

~~the net actuarial experience accumulated from all sources of gains and losses.~~ This act hereby establishes minimum standards for the operation and funding of public employee retirement systems and plans.

112.64 Administration of funds; amortization of unfunded liability.—

**(7) Except as otherwise provided, it is prohibited to use any procedure, methodology, or assumptions the effect of which is to transfer to future taxpayers any portion of the costs which may reasonably have been expected to be paid by the current taxpayers.**

**(8) Actuarial experience may be used to fund additional benefits, provided that the present value of such benefits does not exceed the net actuarial experience accumulated from all sources of gains and losses.**

## **PART II**

Following the department's review of local government retirement plans' actuarial reports and statements of actuarial impact pursuant to the requirements of s. 112.63, F.S., the department is required to comment on the results of that review. These comments typically indicate whether the plan has been "state accepted" or "not state accepted." As these terms are not defined in existing statute, we are proposing the following definitions for inclusion in part VII of Chapter 112:

**112.625 Definitions – As used in this act:**

**(10) "State accepted" means a plan whose actuarial reports have been reviewed by the Department of Management Services pursuant to section 112.63, F.S., that has been determined to be operating in compliance with Part VII of Chapter 112, F.S. and Chapter 60-T, F.A.C.**

**(11) "Not state accepted" means a plan whose actuarial reports have been reviewed by the Department of Management Services pursuant to section 112.63, F.S., that has been**

**determined not to be operating in compliance with Part VII of Chapter 112, F.S. and Chapter 60-T, F.A.C.**

Following his review of the department in 2001, the Auditor General issued a Performance Audit, report number 2001-075, for the State of Florida Local Government Financial Reporting System. That report recommended amending Chapter 112 to provide the department with sufficient authority to compel timely local government responses to requests for additional information needed to assess the actuarial soundness of the local government plans.

In response to that recommendation, SB 708 was introduced in the 2004 legislature that amended s. 112.63(4), F.S., to incorporate consequences for a failure to comply with such requests for additional information, including the withholding of state funds payable to the affected governmental entity until the issue of non-compliance has been resolved. As initially introduced, the bill did not contain criteria limiting the scope of additional information or corrections that would be necessary for the local government to incur the monetary penalty described. Subsequent amendment to the bill introduced the terms “material” and “materially” to identify the threshold of additional information or corrections required to trigger the penalty.

In its legislative bill analysis for CS SB 708, DMS noted the addition of the undefined terms “material” and “materially” and expressed the following concerns:

“The Committee Substitute requires that each information request must be for *material* information. *Material* has numerous meanings and connotations. It is highly probable that both the requestor and the responder will have difference of opinion as to what constitutes *material* information. In the absence of an appropriate definition, a request for information may very well become divisive regarding whether the requested information is *material*, and/or how is it *material* to the instant situation. It is essential, therefore, that *material* be defined in the context of Part VII of Chapter 112, Florida Statutes.”

Ultimately the Committee Substitute bill passed with the terms “material” and “materially” included, without adding appropriate definitions.

In subsequent reports (2006-186 and 2009-014), the Auditor General noted that DMS has not used the authority granted it in s. 112.63(4), F.S. to compel timely responses to requests for



additional “material” information. The department noted in its responses, that this is directly attributable to the unclear use of the undefined terms in the sections outlining that authority. To resolve this issue, the department has prepared draft rules to establish definitions for the terms “material” and “materially.” Legislative direction would help the department enforce these provisions.

Therefore, the following is proposed as an addition to Part VII of Chapter 112, F.S. to define those terms:

**(12) “Material” or “Materially” means:**

**a. a numerical result that, when correctly and/or completely determined, differs from the numerical result disclosed in an actuarial valuation report, actuarial impact statement and/or other statement of information provided to the Division and such difference is at least one basis point (one hundredth of one percent) for changes in required contributions, or two percent for changes in the present value of future benefits; and/or**

**b. any information necessary or required to satisfy Part VII of Chapter 112, F.S., Rule 60T-1, F.A.C., or any additional information requested by the Division to complete its review of the actuarial valuation report, actuarial impact statement, or other statement of information necessary to satisfy the Division’s duties pursuant to s.112.665(1), F.S.**

In order to participate in the distribution of Chapter 175 / 185 premium tax moneys for municipal police and fire pension plans participating under those chapters, one of the requirements is that “ ... all the [statutory] provisions shall be complied with **annually**, including state acceptance pursuant to part VII of chapter 112.” (emphasis added)

It should be noted that part VII of chapter 112, only requires that each retirement plan be reviewed and commented on triennially. Therefore, the need for annual determinations of state

acceptance to participate in the premium tax distribution is not practical. In addition, this requirement limits the ability of the plans to receive their share of the insurance premium tax moneys by the department's ability to timely review and comment on the nearly 500 local plans in each triennial period. As this criterion may be outside of the control of the participating plans, we propose the following amendments to chapters 175 / 185 to clarify the requirements for distribution of premium tax moneys:

**175.121 Department of Revenue and Division of Retirement to keep accounts of deposits; disbursements.--For any municipality or special fire control district having a chapter or local law plan established pursuant to this chapter:**

**(2) The Chief Financial Officer shall, on or before July 1 of each year, and at such other times as authorized by the division, draw his or her warrants on the full net amount of money then on deposit in the Police and Firefighters' Premium Tax Trust Fund pursuant to this chapter, specifying the municipalities and special fire control districts to which the moneys must be paid and the net amount collected for and to be paid to each municipality or special fire control district, respectively, subject to the limitation on disbursement under s. 175.122. The sum payable to each municipality or special fire control district is appropriated annually out of the Police and Firefighters' Premium Tax Trust Fund. The warrants of the Chief Financial Officer shall be payable to the respective municipalities and special fire control districts entitled to receive them and shall be remitted annually by the division to the respective municipalities and special fire control districts. In lieu thereof, the municipality or special fire control district may provide authorization to the division for the direct payment of the premium tax to the board of trustees. In order for a municipality or special fire control district and its pension fund to participate in the distribution of premium tax moneys under this chapter, all the provisions shall be complied with annually, including state acceptance pursuant to part VII of chapter 112. For purposes of this distribution, a plan will be deemed to be state accepted pursuant to part VII of chapter 112 if it does not currently have an outstanding not state accepted letter, pursuant to part VII of chapter 112.**

**185.10 Department of Revenue and Division of Retirement to keep accounts of deposits; disbursements.--For any municipality having a chapter plan or local law plan under this chapter:**

**(2) The Chief Financial Officer shall, on or before July 1 of each year, and at such other times as authorized by the division, draw his or her warrants on the full net amount of money then on deposit pursuant to this chapter in the Police and Firefighters' Premium Tax Trust Fund, specifying the municipalities to which the moneys must be paid and the net amount collected for and to be paid to each municipality, respectively. The sum payable to each municipality is appropriated annually out of the Police and Firefighters' Premium Tax Trust Fund. The warrants of the Chief Financial Officer shall be payable to the respective municipalities entitled to receive them and shall be remitted annually by the division to the respective municipalities. In lieu thereof, the municipality may provide authorization to the division for the direct payment of the premium tax to the board of trustees. In order for a municipality and its retirement fund to participate in the distribution of premium tax moneys under this chapter, all the provisions shall be complied with annually, including state acceptance pursuant to part VII of chapter 112. For purposes of this distribution, a plan will be deemed to be state accepted pursuant to part VII of chapter 112 if it does not currently have an outstanding not state accepted letter, pursuant to part VII of chapter 112.**

## C. IMPROVING PLAN FUNDING

Standardize the method for determining the required annual contributions for plan years beginning at later dates to improve plan funding, and satisfy the legislative intent in s.112.61, F.S.

The actuarial valuations of the local pension plans establish the plan sponsor's **fixed-dollar** required annual contribution for the plan year beginning on the valuation date, which is paid during such year or is deferred to be paid in the following year (with an interest adjustment). An increasing number of plans establish the **fixed-dollar** required amount for the plan year beginning one year after the actuarial valuation date, to be paid during that year. There are a few plans determining the **contribution rate** required for the plan year beginning one year after the valuation date that is to be applied to the emerging payrolls during the applicable plan year, similar to the contribution procedure for the Florida Retirement System. Our reviews of the plans establishing the required contribution for the plan year beginning one year after the valuation date indicate that such **fixed-dollar** amounts are materially less, relative to the amounts that would have been contributed using a **contribution rate** applied to the actual emerging payrolls. This is due to the use of an unreasonable assumption of expected payroll-increase for the one-year period from the valuation's determination date to the beginning of the applicable plan year, including payroll changes during the year. The resulting underpayments are actuarial losses, which are subsumed in the overall determination of actuarial experience, and amortized over future years.

Pursuant to s.121.71(1), F.S., the annual actuarial valuations of the Florida Retirement System establish a per cent rate that is applied to the emerging payrolls during the year beginning one year after the actuarial valuation date. A similar provision in Part VII of Chapter 112, F.S., will reduce actuarial losses improving plan funding, and satisfy legislative intent.

It is recommended that subsection 112.63(5), F.S., be amended as follows:

**112.63 Actuarial reports and statements of actuarial impact; review. –**

**(5) Payments made to the fund as required by this chapter shall be based on the normal and past service costs contained in the most recent actuarial valuation, subject to being state-accepted.**

**(a) The required dollar contributions for plan years beginning subsequent to the actuarial valuation date shall be the product of the required contribution rate and the payrolls during such plan years. The required contribution rate is the required dollar contribution amount for the plan year beginning on the valuation date, including any adjustments for expected benefit changes and timing for the contribution payments, divided by the compensation amount used to establish the required dollar contribution amount.**

## **D. PERMISSIBLE LIMITING OF REQUIRED CONTRIBUTIONS**

The funding of several local government pension plans exceeds reasonable funding standards. There is no provision in Part VII of Chapter 112, F.S., limiting required contributions for such plans. There is a provision in the Internal Revenue Code for limiting required contributions for well-funded plans in the private sector. The Local Retirement Section recommends a similar provision be added to Part VII of Chapter 112, F.S.

It is recommended that subsection 112.63(5), F.S., be amended to read as follows:

### **112.63 Actuarial reports and statements of actuarial impact; review. –**

**(5) Payments made to the fund as required by this chapter shall be based on the normal and past service costs contained in the most recent actuarial valuation, subject to being state-accepted.**

**(b) The required plan sponsor payments to the fund may be limited to the amount equal to 100% of the excess of the sum of the normal cost and the accrued liability over the value of the fund's present assets. For this purpose:**

- 1. The normal cost and the accrued liability are determined under the individual entry-age actuarial-cost funding method if such items cannot be directly calculated under the funding method used for the plan. The entry age is the member's current age adjusted to reflect the number of years of credited prior service.**
- 2. The value of the fund's present assets is the lesser of the fair market value and the value determined according to the plan's asset valuation method.**
- 3. All determinations shall be as of the same date.**

## V. DATA COLLECTION

Appendix A - Financial Contribution Data (Type B)\*

Appendix B - Benefit Data (Types C and G)\*

Appendix C - Market Value of Assets (Type H)\*

Appendix D - Funding Progress FASB – 35 (Type H2)\*

Appendix E - Actuarial Data (Type E)\*

Appendix F - Population Data (Type F)\*

Appendix G – Funding Progress GASB – 25 (Type E2)\*

Appendix H - Inventory of School Board Early Retirement Programs

Appendix I - Inventory of Municipalities - Retirement Systems Inventory

Appendix J - Inventory of Special Districts - Retirement Systems Inventory

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### NOTES:

- Each printout is preceded by a Heading and Abbreviation Key to assist the reader.
- Municipal sponsors are in alphabetical order followed by special district sponsors. Also, a number of plans will indicate a valuation date over three years old. These plans either have submitted new reports, which are being reviewed or have been contacted and are preparing a current valuation.
- Please note: Every effort has been made to ensure that the actuarial data contained in the following tabs is accurate, however, in the event of an error, the actuarial valuation source documents should be consulted.

APPENDIX A

FINANCIAL/CONTRIBUTION DATA  
(Form Type B)

This display captures key elements of each valuation, such as assets, unfunded liabilities, active member payroll, annual benefits payable to inactives, annual required contributions, and contribution rates. All figures are as of the valuation date shown. Since some valuations are only prepared biennially or triennially, the data contained herein is an approximation of current conditions rather than an exact accounting.

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
CITY OR DISTRICT	Plan Sponsor (Name of City, Special District, or School Board)
TYP. SYS.	Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees <u>only</u></li> <li>• P = Police Officers <u>only</u></li> <li>• F = Firefighters <u>only</u></li> <li>• PF = Police Officers and Firefighters <u>only</u></li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers <u>only</u></li> <li>• GF = General Employees and Firefighters <u>only</u></li> <li>• C = Correctional Officers <u>only</u></li> </ul>
VAL. DATE	The year/month/day on which the financial data in the actuarial valuation is based.
C.V.	An "X" appears beside the most <u>C</u> urrent <u>V</u> aluation.
TOTAL ASSETS	The market value of assets.
UAAL	Amount of the <u>U</u> nfunded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL)
VAL. PAYROLL	Total payroll of participating employees included in the valuation.
RETIRED PAYROLL	Reflects annual benefits payable to retirees, beneficiaries, and vested terminees.  NOTE: Those retirement systems which provide retirees with a lump-sum payment or a purchased annuity will <u>not</u> reflect retired payroll amount.
NORMAL COST	The amount of the total annual contribution representing the financial obligation associated with service rendered by plan participants in the "current year".
% of PAYR	The percent that the normal cost is of the participating employee payroll.
UAAL PAYMENT	The amount of the total annual contribution representing the current year payment on the financial obligation associated with service rendered in past years which has not yet been funded.
% of PAYR	The percent that the UAAL payment is of the participating employee payroll.
REQUIRED CONTRIBS	Total annual contribution required for the "current year". The sum of Normal Cost and UAAL payments.
% of PAYR	The percent that the annual contribution is of the participating employee payroll.
CONTRIBUTION	Reflects the percent of participating employee payroll which is paid by:
MEMB	Employees
CITY	Plan sponsor
OTHER	Other source (typically Chapter 175 or 185 funds)
	NOTE: Percent of member, city, and other must at least equal total percent of required contributions, though it may be a greater amount.
PLAN YEAR BEGINNING	Plan year for which recommended contributions apply, using beginning date.
PAYMENT BEGINNING	Beginning date of when contributions are actually paid for the plan year. May be fiscal year or budget year.



**FINANCIAL/CONTRIBUTION\_DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	TOTAL ASSETS	UAAL	VAL PYROLL	RETD PYROLL	NORMAL COST	NORM PERC	UAAL PYMT	UAAL PERC	REQD CONT	REQD PERC	MEMB PERC	CITY PERC	OTHR PERC	PLAN_YEAR BEGINNING	PAYMENT BEGINNING
ALACHUA COUNTY LIBRARY	G		40		100000			25.5									
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2008	3350259	0	134352096	588077	741494	0.6	0	0	741494	0.6	0	0.55	0	07-01-2008	07-01-2008
ALTAMONTE SPRINGS	G	10-01-2007	6430844	-279000	7463000	103000	932000	12.5	-43000	-0.6	890000	11.9	0	12.4	0	10-01-2007	10-01-2007
ALTAMONTE SPRINGS	P	10-01-2007	3644751		3053000	0	552000	18.1	-6000	-0.2	545000	17.9	1	10.7	6.2	10-01-2007	10-01-2007
APOPKA	F	10-01-2007	74987504	2797306	3895788	883932	919625	23.6	169343	4.3	1088968	28	8.3	13.5	4.2	10-01-2008	10-01-2008
APOPKA	G	10-01-2007	24707699	3928245	8878865	952631	1327879	15	247726	2.8	1575605	17.7	4.9	11.6	0	10-01-2008	10-01-2008
APOPKA	P	10-01-2007	22268550	11566	4091218	685266	1546060	37.8	3579	0.1	1549639	37.9	7	22	6.2	10-01-2008	10-01-2008
ARCADIA	G	01-01-2009	1503356		984642	112100	145108	14.7	53685	5.5	198793	20.2	5	16.31	0	01-01-2009	01-01-2009
ARCADIA	PF	10-01-2008	7248932	921833	985275	438341	290634	29.5	87461	8.9	378095	38.4	8.3	15.5	14.5	10-01-2009	10-01-2009
ATLANTIC BEACH	G	09-30-2008	8167648	3415311	3875199	580460	473549	12.2	295290	7.6	768839	19.8	5	14.84	0	10-01-2009	10-01-2009
ATLANTIC BEACH	P	09-30-2008	5085645	2347850	1685442	507001	321077	19.1	208826	12.4	529903	31.4	4.82	21.07	5.55	10-01-2009	10-01-2009
ATLANTIS	P	10-01-2008	1334544	26002	0	130565	11370	0	10155	0	21525	0	0.5	0	0	10-01-2008	10-01-2008
AUBURNDALE	F	10-01-2008	4166640	538251	837062	224166	232703	27.8	41016	4.9	273719	32.7	6.6	12.1	14	10-01-2009	10-01-2009
AUBURNDALE	G	10-01-2008	12403233	2466933	3450185	732791	879797	25.5	0	0	879797	25.5	2	23.5	0	10-01-2009	10-01-2009
AUBURNDALE	P	10-01-2008	4166640	538251	837062	224166	232703	27.8	41016	4.9	273719	32.7	6.6	12.1	14	10-01-2009	10-01-2009
AVENTURA	P	10-01-2007	7611288	3890000	5577000	53000	1166000	20.9	363000	6.5	1529000	27.4	6.8	17.8	2.9	10-01-2008	10-01-2008
AVON PARK	F	10-01-2008	3018893	759803	738078	129611	157949	21.4	57570	7.8	215519	29.2	5	16.91	7.29	10-01-2009	10-01-2009
AVON PARK	P	10-01-2008	4433422	-162315	1041764	238864	293777	28.2	-15626	-1.5	278151	26.7	5	15.35	6.35	10-01-2009	10-01-2009
BAL HARBOUR VILLAGE	G	10-01-2005	6529310	-370000	1464000	97000	111000	7.6	0	0	111000	7.3	0	8.22	0	10-01-2005	10-01-2006
BAL HARBOUR VILLAGE	P	10-01-2007	6829592	6637144	1874504	351641	568392	30.3	501570	26.8	1069962	57.1	10	45.6	2.9	10-01-2007	10-01-2007
BARTOW	F	10-01-2008	4865273	628293	1021055	385566	349201	34.2	42884	4.2	392085	38.4	2	24.2	12.2	10-01-2009	10-01-2009
BARTOW	G	10-01-2008	8582963	7235570	8519905	349870	783831	9.2	545274	6.4	1329105	15.6	4	11.7	0	10-01-2009	10-01-2009
BARTOW	P	10-01-2008	10193768	800199	1783136	600212	490362	27.5	69542	3.9	559904	31.4	4	20.02	7.38	10-01-2009	10-01-2009
BAY HARBOR ISLANDS [GP]	G	10-01-2007	5043821		1648270	103820	485421	29.5	0	0	485421	29.5	6.37	29.1	0	10-01-2007	10-01-2008
BAY HARBOR ISLANDS [GP]	P	10-01-2007	3693382		1129985	87585	500668	44.3	0	0	500668	44.3	8	1.48	40.92	10-01-2007	10-01-2008
BAY MEDICAL CENTER	G	01-01-2008	82521906	5623752	65422123	3710831	4310137	6.6	0	0	4310137	6.6	0	7.23	0	01-01-2008	10-01-2008
BELLE GLADE	G	10-01-2008	10924037	-1627293	3373646	501183	401464	11.9	-185551	-5.5	215913	6.4	4	2.4	0	10-01-2008	10-01-2008
BELLE GLADE (RETIRED)	PF	10-01-2008	4454412	-833827	0	246232	0	0	0	0	0	0	0	0	0	10-01-2009	10-01-2009
BELLE GLADE HOUSING	G	10-01-2008	998547		772670	42798	93183	12.1	0	0	93183	12.1	0	12.06	0	10-01-2008	10-01-2008
BELLEAIR	P	10-01-2008	1556884	427011	604845	69566	81790	13.5	36243	6	118033	19.5	6	13.5	0	10-01-2008	10-01-2008
BELLEAIR BLUFFS	F	10-01-2008	983923	124086	581932	0	131582	22.6	9049	1.6	140631	24.2	6.5	12	4.5	10-01-2009	10-01-2009
BELLEVIEW	P	10-01-2008	1902010	620909	635217	45886	131490	20.7	47641	7.5	179131	28.2	5	14.1	9.1	10-01-2009	10-01-2009
BOCA GRANDE FCD	F	10-01-2006	654192	41000	831000	0	211000	25.4	3000	0.3	214000	25.7	0.5	15.9	7.65	10-01-2007	10-01-2007
BOCA RATON	G	10-01-2008	144794207	-5822718	32118651	5800577	5110583	15.9	-335454	-1	4775129	14.9	8.65	6.79	0	10-01-2009	10-01-2009
BOCA RATON	PF	10-01-2008	189723247	45659903	27146586	9055750	7940498	29.3	3348944	12.3	11289442	41.6	9.2	22.52	13.64	10-01-2009	10-01-2009

**FINANCIAL/CONTRIBUTION\_DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	TOTAL ASSETS	UAAL	VAL PYROLL	RETD PYROLL	NORMAL COST	NORM PERC	UAAL PYMT	UAAL PERC	REQD CONT	REQD PERC	MEMB PERC	CITY PERC	OTHR PERC	PLAN_YEAR BEGINNING	PAYMENT BEGINNING
BOCA RATON EXECUTIVE	G	10-01-2005	9080904	4251236	3863000	140000	748000	19.4	293000	7.6	1041000	26.9	9.1	16.9	0	10-01-2006	10-01-2006
BOCA RATON HOUSING	G	10-01-2007	1112331	0	786000	0	50000	6.4	0	0	50000	6.4	6.65	6.36	0	10-01-2007	10-01-2007
BONITA SPRINGS FCD	F	10-01-2008	1126691	-19031	860996	21018	235052	27.3	-4305	-0.5	230747	26.8	7	19.8	0	10-01-2008	10-01-2008
BONITA SPRINGS FCD	G	10-01-2008	1126691	-19031	860996	21018	235052	27.3	-4305	-0.5	230747	26.8	7	19.8	0	10-01-2008	10-01-2008
BOYNTON BEACH	F	10-01-2008	41149943	21811283	10130185	3392216	2927327	28.9	1400544	13.8	4327871	42.7	12	27.55	5.82	10-01-2008	10-01-2008
BOYNTON BEACH	G	10-01-2008	77651700	28864960	27852616	5240835	3988943	14.3	2391334	8.6	6380277	22.9	7	17.24	0	10-01-2008	10-01-2008
BOYNTON BEACH	P	10-01-2008	42501341	28071917	11532888	3679466	2581333	22.4	1650313	14.3	4231646	36.7	7	28.14	4.03	10-01-2008	10-01-2008
BRADENTON	F	10-01-2008	25241393	8179075	4065747	1542440	983911	24.2	544810	13.4	1528721	37.6	7	18	12.6	10-01-2009	10-01-2009
BRADENTON	P	10-01-2008	38380850	7586379	6618369	2052671	1948944	29.4	436568	6.6	2385512	36	6	22.91	8.59	10-01-2008	10-01-2009
BROOKSVILLE	F	10-01-2008	3754879	968165	807357	295638	306796	38	82350	10.2	389146	48.2	2.9	32.5	12.8	10-01-2009	10-01-2009
BROOKSVILLE	P	10-01-2008	2414427	-170888	884446	0	283907	32.1	0	0	283907	32.1	1	10.6	21.5	10-01-2008	10-01-2008
BUNNELL	F	10-01-2008	341039	-116031	14167	7946	31086	219.4	-17112	-120.8	13974	98.6	5	0	93.6	10-01-2009	10-01-2009
BUSHNELL	G	10-01-2008	638971	200752	874161	5812	136369	15.6	0	0	136369	15.6	0	15.6	0	10-01-2009	10-01-2009
BUSHNELL	P	10-01-2008	607743	39844	344182	0	80539	23.4	0	0	80539	23.4	1	14.3	8.1	10-01-2009	10-01-2009
CAPE CORAL	F	10-01-2008	70457555	33429031	13789968	2907682	4536899	32.9	2289135	16.6	6826034	49.5	7	29	13.6	10-01-2009	10-01-2009
CAPE CORAL	G	10-01-2008	100992051	52897244	41966953	6800845	8309457	19.8	4406530	10.5	12715987	30.3	7.9	22.4	0	10-01-2009	10-01-2009
CAPE CORAL	P	10-01-2008	63051839	28398692	15569343	3720245	5464839	35.1	2039584	13.1	7504423	48.2	7	35.6	5.63	10-01-2009	10-01-2009
CASSELBERRY	PF	10-01-2008	5019370	850896	3034082	36825	825270	27.2	0	0	825270	27.2	0.5	20.7	6	10-01-2009	10-01-2009
CEDAR HAMMOCK FCD	HIS	10-01-2005	171581	0	0	11000	402000	0	0	0	402000	0	0	0	0	10-01-2005	10-01-2005
CHATTAHOOCHEE	F	10-01-2007	339785	68093	64166	24852	25306	39.4	0	0	25306	39.4	5	20.8	13.6	10-01-2008	10-01-2008
CLEARWATER	GPF	01-01-2009	447362061	20681030	82104837	24760728	26573625	32.4	2159593	2.6	28733218	35	8	29.17	0.01	01-01-2009	10-01-2009
CLEARWATER (CLOSED)	F	01-01-2008	8063338	-247609	0	890945	4200	0	0	0	4200	0	6	0	0	01-01-2008	01-01-2008
CLERMONT	F	10-01-2007	1972299	0	2031000	3000	382000	18.8	0	0	382000	18.8	1	15.9	2.9	10-01-2007	10-01-2007
CLERMONT	G	10-01-2007	822401	0	0	81588	18323	0	0	0	18323	0	0	0	0	10-01-2007	10-01-2007
CLERMONT	P	10-01-2007	4905071	0	2356375	133318	503904	21.4	0	0	503904	21.4	3	16.55	4.83	10-01-2007	10-01-2007
CLEWISTON	G	10-01-2005	5690784	0	2494000	300000	393000	15.8	0	0	393000	15.8	0	15.8	0	10-01-2005	10-01-2005
COCOA	F	10-01-2008	9506679	7567536	1543116	1183839	367262	23.8	725265	47	1092527	70.8	6.5	58.2	6.1	10-01-2009	10-01-2009
COCOA	G	10-01-2008	11665538	3190455	510730	1250860	110828	21.7	323292	63.3	434120	85	5	80	0	10-01-2009	10-01-2009
COCOA	P	10-01-2008	16715908	2844690	3247822	863616	759990	23.4	318287	9.8	1078277	33.2	6.5	22.28	4.42	10-01-2009	10-01-2009
COCOA BEACH	F	10-01-2008	5902088	4834718	1478539	566997	208474	14.1	403641	27.3	612115	41.4	5	23.8	12.6	10-01-2009	10-01-2009
COCOA BEACH	G	10-01-2008	12717697	-760618	4952206	535926	919579	18.6	-49770	-1	869809	17.6	5	12.9	0	10-01-2009	10-01-2009
COCOA BEACH	P	10-01-2008	6150333	6079618	1710197	751592	222326	13	494247	28.9	716573	41.9	5	31.14	5.76	10-01-2009	10-01-2009
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2008	344350	557623	1049945	27110	5838	0.6	14439	1.4	20277	1.9	0	1.41	0	10-01-2008	10-01-2008
COOPER CITY	F	10-01-2008	10273005	5732368	2506698	249980	1640886	65.5	0	0	1640886	65.5	3.45	53.29	11.7	10-01-2008	10-01-2008
COOPER CITY	G	10-01-2008	14422241	6351670	5172878	1011606	1234038	23.9	402922	7.8	1636960	31.6	10.43	23.27	0	10-01-2008	10-01-2009
COOPER CITY	P	10-01-2008	14468784	4303310	2120809	1066985	1282583	60.5	0	0	1282583	60.5	0	53.04	10.37	10-01-2008	10-01-2008





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CITY OR DISTRICT	TYP SYS	VAL DATE	TOTAL ASSETS	UAAL	VAL PYROLL	RETD PYROLL	NORMAL COST	NORM PERC	UAAL PYMT	UAAL PERC	REQD CONT	REQD PERC	MEMB PERC	CITY PERC	OTHR PERC	PLAN_YEAR BEGINNING	PAYMENT BEGINNING
HAINES CITY	P	10-01-2008	4562993	2407823	1819756	328242	232929	12.8	183795	10.1	416724	22.9	9	9.35	4.55	10-01-2009	10-01-2009
HALLANDALE BEACH	G	10-01-2006	26510105	0	5908000	2008000	2079000	35.2	0	0	2079000	35.2	3	35.7	0	10-01-2006	10-01-2007
HALLANDALE BEACH	PF	10-01-2008	70578357	37678796	10952057	7122709	5356228	48.9	2666532	24.3	8022760	73.3	10	60.34	5.52	10-01-2008	10-01-2009
HALLANDALE BEACH P/M	G	10-01-2005	5176491	3073168	2001000	198000	712000	35.6	257000	12.8	969000	48.4	9	40	0	10-01-2005	10-01-2006
HAVANA	F	10-01-2007	588008	-546091	7394	548	0	0	0	0	0	0	0.5	0	202.3	10-01-2007	10-01-2008
HIALEAH	GPF	10-01-2008	457700275	101438958	77006760	36248941	11207933	14.6	6781257	8.8	17989190	23.4	7	25.12	0.6	10-01-2008	10-01-2009
HIALEAH - ELECTED	G	09-30-2007	4507879	536886	1116589	191076	250004	22.4	32716	2.9	282720	25.3	0	25.32	0	10-01-2008	10-01-2008
HIALEAH GARDENS	P	10-01-2007	8919469	205000	2297000	290000	625000	27.2	0	0	625000	27.2	5	17.6	4.2	10-01-2007	10-01-2008
HILLSBOROUGH COUNTY	ERP	07-01-2007	11892575	20790176	40602385	1819889	1419261	3.5	2024083	5	3443344	8.5	8.5	0	0	07-01-2007	07-01-2007
HOLLEY-NAVARRE FCD	F	10-01-2007	24044	0	79259	0	12011	15.2	0	0	12011	15.2	5	0	45.4	10-01-2007	10-01-2007
HOLLY HILL	F	10-01-2008	2566769	1437122	628094	191775	148630	23.7	71603	11.4	220233	35.1	5	30	0	10-01-2009	10-01-2009
HOLLY HILL	P	10-01-2008	5569042	3765699	1141987	498664	299429	26.2	292347	25.6	591776	51.8	5	40.2	6.6	10-01-2009	10-01-2009
HOLLYWOOD	F	10-01-2006	109542098	94551723	10997684	12236344	3381536	30.7	6033354	54.9	9414890	85.6	8	68.46	12.67	10-01-2006	10-01-2007
HOLLYWOOD	G	10-01-2007	211030965	112912259	45999379	17811174	8562197	18.6	8058503	17.5	16620700	36.1	7	29.35	0	10-01-2008	10-01-2008
HOLLYWOOD	P	10-01-2007	207746985	107070000	17444000	15190000	5983000	34.3	6883000	39.5	12867000	73.8	8.5	56.3	6.52	10-01-2007	10-01-2008
HOLMES BEACH	P	10-01-2008	4440613	627705	615810	149371	185744	30.2	38838	6.3	224582	36.5	6	25.5	5	10-01-2008	10-01-2008
HOMESTEAD	F	01-01-2008	9230084	42622	0	789508	95374		0	0					01-01-2008	01-01-2008	
HOMESTEAD	P	10-01-2006	29522017	17797099	4628720	2094006	1425069	30.8	1576277	34.1	3001346	64.8	7.65	51.75	5.34	10-01-2006	10-01-2006
HOMESTEAD - General & Hospital	G	10-01-2007	40218315	12664896	12190785	2341898	2507915	20.6	809864	6.6	3317779	27.2	4	23.32	0	10-01-2007	10-01-2007
HOMESTEAD - New Elected & Sr. Mgmt	G	12-01-2006	1405072	1137839	579000	0	504000	87	0	0	504000	87	0	89.1	0	12-01-2006	12-01-2006
HOMESTEAD - Old Elected	G	12-01-2006	1060073	911000	159000	60000	123000	77.7	75000	47	198000	125	0	128	0	10-01-2006	10-01-2006
HOWEY-IN-THE- HILLS	P	10-01-2007	810933	9487	247822	39215	59998	24.2	0	0	59998	24.2	5	13.9	3.6	10-01-2007	10-01-2008
INDIALANTIC	G	10-01-2008	568996	507599	625954	53656	88260	14.1	30046	4.8	118306	18.9	4.5	14.4	0	10-01-2009	10-01-2009
INDIALANTIC	PF	10-01-2008	3372627	981757	988583	162605	209580	21.2	63269	6.4	272849	27.6	5	10	12.6	10-01-2009	10-01-2009
INDIAN HARBOUR BEACH	P	10-01-2008	4043286	1252495	1052378	238097	299928	28.5	108395	10.3	408323	38.8	5.5	28	5.3	10-01-2008	10-01-2008
INDIAN RIVER SHORES	G	10-01-2008	286072	0	57547	48395	22122	38.4	0	0	22122	38.4	9	38.44	0	10-01-2008	10-01-2009
INDIAN RIVER SHORES	PF	10-01-2008	3912239	0	1058282	50335	546709	51.7	0	0	546709	51.7	9	51.66	0	10-01-2008	10-01-2009
INDIAN SHORES	P	10-01-2008	1312994	186948	515233	27020	116443	22.6	16487	3.2	132930	25.8	5	15.68	5.12	10-01-2008	10-01-2009
JACKSON MEMORIAL HOSPITAL	G	01-01-2008	228407251	5001152	413953247	3262071	35682770	8.6	0	0	35682770	8.6	0	8.62	0	01-01-2008	01-01-2008
JACKSONVILLE	CO	10-01-2007	82371833	44036806	28462000	2203000	4392000	15.4	3020000	10.6	7412000	26	8	17.2	0	10-01-2008	10-01-2008
JACKSONVILLE	G	10-01-2005	1566437635	192468187	238940000	95985000	32782000	13.7	15228000	6.4	48010000	20.1	8	12.9	0	10-01-2006	10-01-2006
JACKSONVILLE	PF	10-01-2008	1204737416	798071347	148276743	88890510	39156441	26.4	49146128	33.1	88302569	59.6	7	47.48	4.82	10-01-2008	10-01-2008

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CITY OR DISTRICT	TYP SYS	VAL DATE	TOTAL ASSETS	UAAL	VAL PYROLL	RETD PYROLL	NORMAL COST	NORM PERC	UAAL PYMT	UAAL PERC	REQD CONT	REQD PERC	MEMB PERC	CITY PERC	OTHR PERC	PLAN_YEAR BEGINNING	PAYMENT BEGINNING
JACKSONVILLE BEACH	F	10-01-2006	7578662	2160000	1768000	719000	347000	19.6	92000	5.2	439000	24.8	6.45	12	10.7	10-01-2007	10-01-2007
JACKSONVILLE BEACH	G	10-01-2007	41109401	6784000	11700000	1983000	1421550	12.2	-93600	-0.8	1327950	11.4	6.45	4.9	0	10-01-2008	10-01-2008
JACKSONVILLE BEACH	P	10-01-2008	13389964	4376000	3931000	999000	191908	4.9	166674	4.2	358582	9.1	6.45	12.3	4.7	10-01-2009	10-01-2009
JUPITER	P	10-01-2008	25805965	15719716	7713220	1406323	2697068	35	847335	11	3544403	46	7.56	38.22	3.64	10-01-2009	10-01-2009
JUPITER ISLAND	GPF	10-01-2008	7939043	50525	2736327	661830	1051136	38.4	63107	2.3	1114243	40.7	0	37.63	0	10-01-2008	10-01-2008
KEY BISCAYNE	PF	10-01-2008	9397366	5366586	6365246	250943	1279837	20.1	322222	5.1	1602059	25.2	10.5	11.16	4.16	10-01-2008	10-01-2009
KEY WEST	G	10-01-2007	35289335	-1843118	11705277	1181728	1690218	14.4	153461	1.3	1843679	15.8	6	7.6	0	10-01-2007	10-01-2007
KEY WEST	PF	10-01-2007	59629039	8525911	9779826	3330725	2350372	24	692376	7.1	3042748	31.1	7	20	5.3	10-01-2007	10-01-2007
KEY WEST HOUSING	G	01-01-2009	3545169	1951337	2461446	219357	222779	9.1	167434	6.8	390213	15.9	0	16.5	0	01-01-2009	01-01-2009
KEY WEST UTILITY	G	01-01-2008	59570528	8184853	9202549	3218020	1979224	21.5	492426	5.4	2471650	26.9	0	27.9	0	01-01-2008	01-01-2008
KISSIMMEE	F	10-01-2007	24421349	7939000	5168000	1052000	962000	18.6	516000	10.1	1481000	28.7	1	22.6	5.65	10-01-2007	10-01-2008
KISSIMMEE	G	10-01-2007	57642190	7434000	20682000	3023000	3380000	16.3	0	0	3380000	16.3	4.35	12.2	0	10-01-2007	10-01-2008
KISSIMMEE	P	10-01-2008	30920684	5904617	6648640	1876464	2001241	30.1	452107	6.8	2453348	36.9	3.7	23.9	9.32	10-01-2009	10-01-2009
KISSIMMEE UTILITY AUTHORITY	G	10-01-2008	40978551	10083712	13481409	2478962	1482955	11	687552	5.1	2170507	16.1	1.8	14.3	0	10-01-2008	10-01-2008
LABELLE	F	10-01-2008	128329	0	202716	0	43355	21.4	0	0	43355	21.4	1	16.46	4.93	10-01-2008	10-01-2008
LADY LAKE	P	10-01-2008	2620169	-122551	1407115	50377	356000	25.3	-18292	-1.3	337708	24	5	19	0	10-01-2009	10-01-2009
LAKE ALFRED	G	10-01-2008	2869099	227472	1424547	192322	245022	17.2	115388	8.1	360410	25.3	5	13.1	0	10-01-2009	10-01-2009
LAKE ALFRED	P	10-01-2008	1390773	-83240	373911	41485	61321	16.4	-4861	-1.3	56460	15.1	5	4.13	5.97	10-01-2009	10-01-2009
LAKE CITY	F	10-01-2007	5839949	950900	926680	300952	238638	25.8	135227	14.6	373865	40.3	5	23.85	11.49	10-01-2008	10-01-2008
LAKE CITY	G	10-01-2004	9795987	3043979	4410000	442000	572000	12.9	367000	8.3	939000	21.3	1.61	17.9	0	10-01-2004	10-01-2004
LAKE CITY	P	10-01-2008	7772578	316443	1439811	442768	398828	27.7	37435	2.6	436263	30.3	5	14.8	10.5	10-01-2009	10-01-2009
LAKE HELEN	P	10-01-2008	349903	48129	193463	0	48996	25.3	0	0	48996	25.3	1	21.98	3.34	10-01-2008	10-01-2008
LAKE MARY	F	10-01-2008	5538196	1714224	2424832	71088	698352	28.8	113967	4.7	812319	33.5	5	20.3	8.3	10-01-2009	10-01-2009
LAKE MARY	P	10-01-2008	8250401	810764	2384276	289943	660444	27.7	95371	4	755815	31.7	5	19.4	7.3	10-01-2009	10-01-2009
LAKE PARK (RETIRED)	P	10-01-2006	1919359	142000	0	167000	0		18000		18000	0	0	0	0	10-01-2006	10-01-2006
LAKE WALES	F	10-01-2008	5525376	2555229	1111770	477529	282390	25.4	205677	18.5	488067	43.9	5	26.9	12	10-01-2009	10-01-2009
LAKE WALES	G	10-01-2008	7242392	1220954	2986894	330308	89607	3	104541	3.5	194148	6.5	5	1.4	0	10-01-2009	10-01-2009
LAKE WALES	P	10-01-2007	10439855	1463000	1877000	635000	434000	22.3	110000	5.6	545000	27.9	5	17.1	5.8	10-01-2008	10-01-2008
LAKE WORTH	F	10-01-2005	21218841	10877912	3419000	1082000	1032000	30.2	879000	25.7	1911000	55.9	11.3	35.9	10.7	10-01-2005	10-01-2006
LAKE WORTH	G	10-01-2006	69335931	20528000	11318000	6327000	1724000	15.2	1785000	15.8	3509000	31	7.8	24.2	0	10-01-2007	10-01-2007
LAKE WORTH	P	10-01-2006	24521798	10086000	4428000	1985000	810000	18.3	880000	19.9	1690000	38.2	7.06	30.7	1.84	10-01-2007	10-01-2007
LAKELAND	GPF	10-01-2007	545579553	70457574	101485956	25813497	19574611	19.3	2755969	2.7	22330580	22	8	14.65	0	10-01-2008	10-01-2008
LAKELAND SUPP	F	10-01-2008	16615961	-1061975	8854880	785072	345340	3.9	0	0	345340	3.9	3	0	0.9	10-01-2008	10-01-2008
LAKELAND SUPP	P	10-01-2008	17555509	4554067	13948927	1416021	306876	2.2	334774	2.4	641650	4.6	1	0	3.5	10-01-2008	10-01-2008
LANTANA	F	09-30-2008	13741578	5379826	2625962	204559	724240	27.6	787789	30	1512029	57.6	2	49.83	5.75	10-01-2009	10-01-2009
LANTANA	P	10-01-2007	5262761	926109	1729150	152629	477790	27.6	0	0	477790	27.6	6.21	18.42	5.15	10-01-2008	10-01-2008
LARGO	PF	10-01-2008	78098781	32351418	14759177	4815690	3542290	24	1816453	12.3	5358743	36.3	5	27.77	4.79	10-01-2008	10-01-2009



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MIAMI BEACH	PF	10-01-2008	499788831	176368131	40661885	37457056	12884951	31.7	12202269	30	25087220	61.7	10	55.32	0.29	10-01-2008	10-01-2009
MIAMI OFF-STREET PARKING	G	10-01-2007	10958422	28013	4453987	148103	643764	14.5	14513	0.3	658277	14.8	6.5	14.5		10-01-2007	10-01-2007
MIAMI SHORES VILLAGE	G	10-01-2006	8283332	-301928	3243186	347704	275085	8.5	0	0	275085	8.5	6	2.73	0	10-01-2006	10-01-2007
MIAMI SHORES VILLAGE	P	10-01-2007	12189662	3793503	1683969	834240	789945	46.9	0	0	789945	46.9	9	39.95	1.79	10-01-2008	10-01-2008
MIAMI SPRINGS	G	10-01-2008	13637853	-1208637	3429028	646796	366270	10.7	0	0	366270	10.7	5	5.91	0	10-01-2009	10-01-2009
MIAMI SPRINGS	PF	10-01-2008	19191395	-1169942	2603398	928261	554191	21.3	0	0	554191	21.3	9	10.88	1.87	10-01-2009	10-01-2009
MIAMI-DADE COUNTY	ERP	07-01-2005	30637962		0	3868000	0		2373000		2373000				0	07-01-2005	07-01-2006
MIDWAY FCD	F	10-01-2008	938056	683027	908053	0	219749	24.2	0	0	219749	24.2	5	0.3	18.9	10-01-2008	10-01-2008
MILTON	F	10-01-2008	3183942	2054409	654729	308810	105411	16.1	116542	17.8	221953	33.9	6.5	14.5	12.9	10-01-2009	10-01-2009
MILTON	G	10-01-2008	7827928	1768131	2489102	428556	336029	13.5	126944	5.1	462973	18.6	10	8.7	0	10-01-2009	10-01-2009
MILTON	P	10-01-2008	4175878	-269336	750271	206044	210826	28.1	6752	0.9	217578	29	6	9.7	13.3	10-01-2009	10-01-2009
MIRAMAR	F	10-01-2007	51407654	29850684	9763466	1524278	1588716	16.3	2157227	22.1	3745943	38.4	8.47	29.15	2.11	10-01-2008	10-01-2008
MIRAMAR	G	10-01-2008	33034034	23744479	15496532	2253441	3222975	20.8	1507852	9.7	4730827	30.5	7.36	24.08	0	10-01-2008	10-01-2009
MIRAMAR	P	10-01-2008	48643748	37120980	12710441	3156854	3811836	30	3278499	25.8	7090335	55.8	13.4	41.8	3.7	10-01-2009	10-01-2009
MIRAMAR - MANAGEMENT	G	10-01-2008	7553209	10787186	5566583	503710	1301959	23.4	572999	10.3	1874958	33.7	16.62	18	0	10-01-2008	10-01-2009
MONROE COUNTY	ERP	07-01-2007	149739		0	45906	5125	0	57087	0	62212	0	0	0	0	07-01-2007	07-01-2007
MONROE COUNTY VOL F.F. & EMS	F	01-01-2008	782060	67112	0	6120	17504	0	0	0	17504	0	0	0	0	01-01-2008	10-01-2008
MONTICELLO	F	10-01-2006	389920	0	0	20887	0	0	0	0	0	0	0	0	0	10-01-2007	10-01-2007
MONTICELLO	P	10-01-2007	1448513	0	307425	66730	54726	17.8	0	0	54726	17.8	7	0	9.6	10-01-2007	10-01-2008
MOUNT DORA	F	10-01-2006	3283798	359421	940112	162515	217926	23.2	0	0	217926	23.2	5.49	14.9	3.65	10-01-2007	10-01-2007
MOUNT DORA	G	10-01-2006	9922800	1834000	5169000	641000	930000	18	38000	0.7	967000	18.7	7.03	12.3	0	10-01-2007	10-01-2007
MOUNT DORA	P	10-01-2008	3841911	669671	1978254	182210	431215	21.8	0	0	431215	21.8	5.55	14.36	2.58	10-01-2009	10-01-2009
NAPLES	F	10-01-2008	19636710	17989780	3682251	933729	2125170	57.7	901375	24.5	3026545	82.2	5	50.97	19.88	10-01-2008	10-01-2009
NAPLES	G	10-01-2008	31704835	13758235	15779980	2368213	2269468	14.4	701368	4.4	2970836	18.8	5	14.38	0	10-01-2008	10-01-2008
NAPLES	P	10-01-2008	23966991	15353903	5434133	1706670	1475108	27.1	836997	15.4	2312105	42.5	5	26.44	12.61	10-01-2008	10-01-2009
NEPTUNE BEACH	P	10-01-2008	4301929	1651656	1210844	263266	253066	20.9	117452	9.7	370518	30.6	8	20.38	2.22	10-01-2009	10-01-2009
NEW PORT RICHEY	F	10-01-2008	9533875	-229343	881358	639619	281153	31.9	-29085	-3.3	252068	28.6	4.2	5.9	18.5	10-01-2009	10-01-2009
NEW PORT RICHEY	P	10-01-2008	13335332	3454961	1794158	1137428	673837	37.6	295037	16.4	968874	54	4.5	38.8	15.9	10-01-2008	10-01-2009
NEW SMYRNA BEACH	F	10-01-2008	10683269	7767925	2282370	800212	230519	10.1	951748	41.7	1182267	51.8	1	34.4	16.4	10-01-2009	10-01-2009
NEW SMYRNA BEACH	P	10-01-2008	11498334	910474	2786819	504591	695483	25	74884	2.7	770367	27.6	8.1	20.88	5.58	10-01-2008	10-01-2008
NORTH BAY FCD	F	10-01-2008	850694	753318	763435	21896	208418	27.3	0	0	208418	27.3	5	16.4	5.8	10-01-2009	10-01-2009
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2007	35745140	0	32528000	473000	1894000	5.8	0	0	1894000	5.8	0	6.05	0	10-01-2007	10-01-2007
NORTH BROWARD HOSPITAL	G	07-01-2004	177475497	44393000	240016000	13073000	8525000	3.6	4500000	1.9	13025000	5.5	0	5.5	0	07-01-2004	07-01-2004
NORTH MIAMI 748	P	10-01-2008	29795866	13736637	8687911	254225	2360144	27.2	816817	9.4	3176961	36.6	11.51	24.16	0.9	10-01-2008	10-01-2009
NORTH MIAMI 691 [GPF]	F	10-01-2008	4268924	-530708	0	520037	0	0	-530708	0	-530708	0	7	0	0	10-01-2009	10-01-2009













**FINANCIAL/CONTRIBUTION\_DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	TOTAL ASSETS	UAAL	VAL PYROLL	RETD PYROLL	NORMAL COST	NORM PERC	UAAL PYMT	UAAL PERC	REQD CONT	REQD PERC	MEMB PERC	CITY PERC	OTHR PERC	PLAN_YEAR BEGINNING	PAYMENT BEGINNING
WILLISTON	G	10-01-2008	2793092	921586	1185961	115091	234027	19.7	0	0	234027	19.7	5	19.73	0	10-01-2008	10-01-2008
WILLISTON	P	10-01-2008	520896	1542574	355170	25241	117627	33.1	0	0	117627	33.1	5	33.12	0	10-01-2009	10-01-2009
WILTON MANORS (VOL)	F	10-01-2007	688157	380637	0	92485	30879	0	47072	0	77951	0	0	0	0	10-01-2007	10-01-2007
WILTON MANORS [GP]	G	10-01-2008	11044454	2331683	1053750	967942	325315	30.9	211650	20.1	536965	51	11	42.09	0	10-01-2008	10-01-2008
WILTON MANORS [GP]	P	10-01-2008	10166896	5387953	516923	1057267	178244	34.5	608482	117.7	786726	152.2	10	148.56	0	10-01-2008	10-01-2008
WINTER GARDEN	G	10-01-2008	14007303	4629111	6995952	1011119	1451479	20.7	0	0	1451479	20.7	0	22.61	0	10-01-2008	10-01-2008
WINTER GARDEN	PF	10-01-2008	16982693	3944176	6059891	900298	1711450	28.2	0	0	1711450	28.2	1	23.59	6.2	10-01-2008	10-01-2008
WINTER HAVEN	F	10-01-2008	11310124	7995034	2892101	809799	696996	24.1	575528	19.9	1272524	44	10	24	10	10-01-2009	10-01-2009
WINTER HAVEN	G	10-01-2008	31424526	16572593	10987229	2468818	1724995	15.7	1230070	11.2	2955065	26.9	9.5	17.4	0	10-01-2009	10-01-2009
WINTER HAVEN	P	10-01-2008	17573603	5007472	3851439	1113884	866574	22.5	365887	9.5	1232461	32	8.2	16.3	7.5	10-01-2009	10-01-2009
WINTER PARK	F	10-01-2007	28153307	4232000	5323000	952000	1417000	26.6	218000	4.1	1635000	30.7	6	21.9	6.1	10-01-2007	10-01-2008
WINTER PARK	P	10-01-2007	33372597	3789710	5152000	1453000	1088000	21.1	258000	5	1345000	26.1	6	17.3	5.6	10-01-2007	10-01-2007
WINTER SPRINGS	GPF	10-01-2007	16985582	4587354	11350320	397587	1445568	12.7	411006	3.6	1856574	16.4	3	15.1	0	10-01-2007	10-01-2007

APPENDIX B

BENEFIT DATA  
(Form Type C)

The Benefit Data listing is in two parts because two "form types" are required by the software system to capture all the applicable information.

Each defined benefit plan will be listed with information on "Benefit Data - Form Type C" first. This first print-out includes such information as annual benefit accrual rate, number of years used in computing AFC, normal retirement age, normal form of benefit payment, whether there is a vesting provision, and whether there is an automatic COLA in the plan. Each defined benefit plan is then again presented under a heading "Added Benefit Data - Form Type G", which includes information on disability, death, and early retirement benefit provisions.

HEADINGS

INFORMATION PROVIDED

CITY OR DISTRICT

Plan Sponsor (Name of City, Special District, or School Board)

TYP. SYS.

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- C = Correctional Officers only

RETIREMENT BENEFIT RATE %

Percent of Average Final Compensation (AFC) which is earned with each year of service.

DESCRIPTION

The usual formula for determining what a final benefit at retirement would be is to multiply (1), (2), and (3) where:

- (1) = percent of AFC earned each year
- (2) = AFC
- (3) = service credit (years of service)

AFC

The number of years used in determining the AFC, e.g., "05" could be either average of best 5 years service or last 5 years of service.

- 99 = Career average
- AL = All years of service used
- VR = Varies - may vary with hire date

YR

Normal retirement age

NORMAL RETIREMENT AGE DESCRIPTION

Describe requirement for full pension, e.g., attained age of 65 years with 10 years of service (65 w/10 SC).

N

Number of type of benefit - option 1, 2, 3, 4, or 5 (see below)

NORMAL FORM OF BENEFIT DESCRIPTION

There are five types of benefit payment forms:

1. Life Annuity
2. Life Annuity w/10 years certain
3. Joint and survivor
4. Single Sum
5. Other

V  
S

Vesting  
Y - Yes  
N - No  
P - Partial

A "yes" response indicates that prior to completion of normal retirement age and credit, members have rights to benefit computed on years of service.

"No" indicates members must complete requirements (i.e., 30 years of service) or lose all rights to any benefits.

"Partial" indicates a vesting schedule (i.e., 20% of benefit with 3 years of service, 40% with 6 years of service, etc.).

S  
S

Do members have Social Security coverage?  
Y - Yes  
N - No

COL

Indicates whether the plan has an automatic cost-of-living provision for retirees.  
Yes (Y) = Yes  
A = Available  
N/A = Not Available

**BENEFIT DATA**

CITY OR DISTRICT	TYP	RETIREMENT	BENEFIT	RATE	NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT	V	S	COL	COMMENTS
	SYS	PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N DESCRIPTION				
ALACHUA COUNTY LIBRARY	G	2.00	2.00%	X AFC X SC	03	VR 65 W/ 5 SC; 20 SC-A NY AGE	1 LIFE ANNUITY	Y	YES		COLA=2.20% ANNUALLY
ALACHUA COUNTY SCHOOL BOARD	ERP		VR BEN=AMT OF FRS EARLY RET REDUCTION			VR AGE 55-61 W/ 25 SC	1 LIFE ANNUITY			YES	
ALTAMONTE SPRINGS	P	3.00	3.00%	X AFC X SC	05	VR 55W/ 6SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES		
APOPKA	F	3.00	3.00%	X AFC X SC	05	VR 55 W/10SC;22 SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP
APOPKA	G	2.75	2.75%	X AFC X SC	05	57 57 W/5 SC	1 LIFE ANNUITY	Y			DROP
APOPKA	P		VR %AFC VR W/10SC+ADD;+SUPP		03	VR 45W/10SC OR 20SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP
ARCADIA	G	2.00	2.00%	X AMC X SC	05	65 AGE 65	1 LIFE ANNUITY			P	
ARCADIA	PF	3.65	3.65%	X AFC X SC	03	VR EARLIER OF AGE55 OR 20SC	2 LIFE W/10 YEARS CERTAIN	Y			DROP
ATLANTIC BEACH	G		VR VR W/HIRED BEF OR AFT 04-24-05		05	VR HIRED BEF 9-1-08=60W/5SC; ON OR AFT=60W/10SC	1 LIFE ANNUITY	Y			DROP
ATLANTIC BEACH	P	3.00	3.00%	X FAS X SC, MAX 100% FAC	05	VR 25SC; 50W/20SC; 55W/10SC; 60W/5SC	2 LIFE W/10 YEARS CERTAIN	Y			DROP
ATLANTIS	P		VR W/SC BEF OR AFT 1-1-05		05	VR EARLIER OF AGE 55W/6SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES		DROP
AUBURNDALE	F	3.50	3.50%	X AFC X SC	05	VR EARLIER OF 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP
AUBURNDALE	G		VR 2.75%AFC X SC BEF 10-1-03, 2.5% AFT		05	VR 55W/10SC OR 52W/25SC	1 LIFE ANNUITY	Y			
AUBURNDALE	P	3.25	3.25%	X AFC X SC	05	VR 55W/10SC OR 20SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			LIFETIME SUPP BENEFIT OF \$20 X EACH YR OF SC FOR RETIREES
AVENTURA	P	3.00	3.00	X FMC X SC (MAX=80%	05	VR 55W/10SC;25SC-ANY AGE	2 LIFE W/ 10-YR CERTAIN	Y			
AVON PARK	F	3.16	3.16%	X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES		DROP
AVON PARK	P	3.00	3.00%	X AFC X SC	05	VR 55W/10SC; 20SC, ANY AGE; OR AGE 60	2 LIFE W/10 YEARS CERTAIN	Y	YES		DROP
BAL HARBOUR VILLAGE	G	3.00	3.00%	X FAC XSC,MIN\$25MO	03	VR AGE 62,60W/30SC OR 35SC	2 LIFE W/10 YEARS CERTAIN			P	
BAL HARBOUR VILLAGE	P	3.00	3%	X FAC X SC; MIN \$25MO	03	VR 55W/10SC; AGE60; OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES		DROP
BARTOW	F	3.15	3.15%	X AFC X SC	05	VR 55W/10SC; 52W/25SC; 28SC	2 LIFE W/10 YEARS CERTAIN	Y	YES		
BARTOW	G	2.53	2.53%	X AMC X SC	05	VR 62 W/10SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y			DROP
BARTOW	P	3.15	3.15%	X AFC X SC	05	VR 55W/10SC OR 20SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES		
BAY HARBOR ISLANDS [GP]	G		VR %AFC VR W/TYPE SC & RATE		05	VR 52W/20SC; 55W/10SC; OR AGE 65	1 LIFE-GUARANTEED EE CONT	P			SUBSIDY
BAY HARBOR ISLANDS [GP]	P		VR %AFC VR W/TYPE SC & RATE		05	VR 50W/20SC;55W/10SC; OR AGE 65	1 LIFE-GUARANTEED EE CONT	P			SUBSIDY
BAY MEDICAL CENTER	G		VR W/CONVERSION BEN OR CASH BAL BEN		05	62 62W/5SC;MX AGE65&5TH ANNIV	1 LIFE ANNUITY	Y	YES		HEALTH INSURANCE SUBSIDY



**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		AFC	NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT N DESCRIPTION	V S	COL	COMMENTS
		PERC	DESCRIPTION		YR	DESCRIPTION				
BELLE GLADE	G	2.00	2.0% X AME X SC, MAX 30SC	05	VR	62 W/10SC; AGE 65 OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	YES	
BELLE GLADE (RETIRED) PF										RETIRED EMPLOYEES' PLAN ONLY
BELLE GLADE HOUSING	G		VR VARIABLE RATE	05	VR	AGE65 OR AFTER 10YR PARTICIPATING	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P		
BELLEAIR	P	3.50	3.50% X AFC X SC	05	VR	55W/5SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
BELLEAIR BLUFFS	F	2.70	2.70% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
BELLEVIEW	P	3.00	3.00% X AFC X SC	05	VR	AGE 60;52W/25;55 W/ 10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		SHARE PLAN;DROP
BOCA GRANDE FCD	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
BOCA RATON	G	3.00	PLANS A & B=3.00%,PLANC=1.75	05	VR	55W/20;65W/10;53W/30;65	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
BOCA RATON	PF	3.25	3.25% X AME X SC; MAX =75%	02	VR	20SC; 55 W/ 10 SC	1 LIFE ANNUITY	Y	YES	
BOCA RATON EXECUTIVE	G		VR VARIES W/ DIVISON ASGNMT	VR	VR	55W/10SC;65W/6SC	1 STANDARD ANNUITY	Y	YES	DROP
BOCA RATON HOUSING	G		VR % VR W/GROUP OR DIVISION	05	VR	AGE & SC VARIES	2 LIFE W/10 YEARS CERTAIN	Y	YES	
BONITA SPRINGS FCD	F	3.58	3.58 X AFC X SC	05	VR	55 W/10SC OR 50 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
BONITA SPRINGS FCD	G	2.48	2.48% X AFC X SC	05	VR	55W/7SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
BOYNTON BEACH	F	3.00	3.00% X FAC X SC	03	VR	EARLIER OF 55W/10SC OR 20SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP; 13TH CHECK
BOYNTON BEACH	G	3.00	3.00% X AFC X SC MAX=75%	05	VR	30SC;62W/5 SC; 55 W/25SC	1 LIFE ANNUITY	Y	YES	DROP
BOYNTON BEACH	P	3.50	3.50% X AFC X SC; MAX 100% AFC	05	VR	20SC, ANY AGE; 55W/10SC; OR 50W/15SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP; 13TH CHECK
BRADENTON	F	3.00	3.00% X AFC X SC	02	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
BRADENTON	P	3.00	3% AFC X SC+\$10YR >20SC	VR	VR	45W/20SC OR 55W/10SC	3 100% JOINT/SURVIVOR ANN.	Y	YES	DROP
BROOKSVILLE	F	3.10	3.10% X AFC X SC	05	VR	60;55W/10SC;20SC ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
BROOKSVILLE	P	4.00	4.00% X AFC X SC	05	VR	55 W/ 6 SC;20 SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP;COLA=3% PER YR FROM AGE 55 TO 65 ONLY
BUNNELL	F		VR >\$47 x SC OR 3%AFC X SC	05	52	AGE 52 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP; COMPENSATION & SVC COUNTED SEPARATELY FOR PERIODS OF VOLENTEER AND ACTIVE SERVICE
BUSHNELL	G	1.60	1.60% X AFC X SC;VRW/>SC	05	62	AGE 62, OR 30 SC ANY AGE	1 LIFE ANNUITY	Y	YES	
BUSHNELL	P	3.00	3.00% X AFC X SC	05	VR	55W/6 SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	
CAPE CORAL	F	3.25	3.25% X AFC X SC	05	VR	EARLIER OF AGE 50 OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	P	YES	DROP
CAPE CORAL	G		VR VARIES W/ SC	05	VR	EARLIER OF AGE60 OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT N DESCRIPTION	V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR DESCRIPTION				
CAPE CORAL	P	3.25	3.25% X AFC X SC	05	VR EARLIER OF AGE50 OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP
CASSELBERRY	PF	3.00	3.00% X AFC X SC	05	VR 55W/ 6SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
CEDAR HAMMOCK FCD	HIS		VR VARIES W/ RET DATE OR SC	05	VR VARIES W/ EMPLOYEE CLASS	1 LIFE ANNUITY	Y		
CHATTAHOOCHEE	F	2.50	2.50% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
CLEARWATER	GPF	2.75	2.75% X AMC X SC	05	VR G=30SC;55W/20SC/65W/10SC, PF=20SC OR 55W/10SC	5 LIFE, THEN SURVIVOR ANNUITY	Y	YES	
CLEARWATER (CLOSED)	F		VR 50%PAY+2%/YR >20, MAX60%	03	VR COMPLETION OF 20 YRS SC	3 JOINT/SURVIVOR	Y	YES	
CLERMONT	F		VR VARIES W/ SC DATES	05	VR 55 W/10 SC;OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	P		DROP
CLERMONT	G	2.00	2.00% X AAE X SC	05	65 65 W/10 SC	1 SINGLE LIFE ANNUITY	Y		
CLERMONT	P		VR % VR W/BEF OR AFT 10-02	05	VR 55W/10SC OR 20SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	P		DROP
CLEWISTON	G	1.80	1.80% X FAC X SC	05	65 AGE 65 W/ 5 SC	1 LIFE ANNUITY	Y		
COCOA	F	3.00	3.00% X AME X SC	03	VR AGE 52 OR 25 SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
COCOA	G	3.00	3.00% X AFC X SC	03	VR 50W/25SC; AGE57; 57W/10SC IF HIRED AFT 3/31/94	1 LIFE ANNUITY	Y	YES	DROP
COCOA	P	3.00	3.00% X AME X SC	05	VR 50W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
COCOA BEACH	F		VR %AFC VR W/SC<OR>11/19/98	03	VR 55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
COCOA BEACH	G		VR VR W/EMP DT <OR>11/18/99	05	62 AGE 62 W/5SC	1 LIFE ANNUITY	Y		
COCOA BEACH	P		VR %AFC VR W/SC<OR>11/19/98	03	VR 55W/10SC,52W/25SC,OR30SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
COLLIER COUNTY HOUSING AUTHORITY	G		VR VARIES	05	65 AGE 65 W/ 5 SC	1 LIFE ANNUITY	P		
COOPER CITY	F	3.00	3.00% X AME X CSC + SUPP	03	VR 50W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
COOPER CITY	G		VR % VR W/REG; BSO & SC DTS	03	55 55 W/6 SC	1 LIFE ANNUITY	Y		DROP
COOPER CITY	P	3.00	3.00% X AME X CONTIN. SC	03	VR 50W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
COOPER CITY - MANAGEMENT	GPF	2.25	2.25% X AFC X SC + \$20MO/YR SC SUPP	03	55 55 W/6SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
CORAL GABLES	GPF		VR % VR W/BARGAINING&N-BARGAINING; MAX	03	VR AGE65; 52W/10SC; RULE OF 70	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
CORAL SPRINGS	F		VR VARIES W/ SC DATE	03	VR 52W/25SC;55W/10;56W/3SC	2 LIFE W/10 YEARS CERTAIN	Y		
CORAL SPRINGS	P	3.38	3.375%AME X CS TO A MAX%	03	VR 20CS,ANY AGE OR 55W/10CS	1 LIFE ANNUITY	P	YES	DROP
CRESCENT CITY	F	2.00	2.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
CRESCENT CITY	P	2.00	2.00% X AFC X SC	05	VR 55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
CRESTVIEW	G	2.64	2.64% X AFC X SC + \$215 MO SUPP	05	55 55 W/ 10 SC	1 LIFE ANNUITY	Y		DROP
CRESTVIEW	PF	3.20	3.20% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
DADE CITY	F	3.25	3.25% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT		V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N DESCRIPTION			
DADE CITY	P	3.50	3.50% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
DANIA BEACH	G	3.00	3.00% X AME X SC	03	VR	50 W/25SC OR 55 W/6SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
DANIA BEACH [PF]	F		VR % AME(MAX 85%) VR W/SC	02	VR	55W/8SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; HEALTH INS SUBSIDY
DANIA BEACH [PF]	P	3.00	3.00% X AME X SC, MAX 75% AME	02	VR	55W/10SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y	YES	DROP; HEALTH INS SUBSIDY
DAVIE	F		VR %FMC X SC VR W/EACH 10YR	03	VR	20SC OR 55W/10SC	5 OTHER	P	YES	DROP
DAVIE	P		VR % X FAE VR W/SC, MAX	VR	VR	AGE 55 OR 20 SC	5 OTHER	Y	YES	DROP
DAVIE - GENERAL & MGMT	G		VR G=2.00%;MGT=3.00 % X AFC X SC	VR	VR	G=60W/6SC,56W/30SC;MGT=52 W/ 3SC, 48 W/ 20 SC	1 LIFE ANNUITY	Y	YES	
DAYTONA BEACH	PF		VR P=3.38%;F=3.50%XAFXCXSC	03	VR	20SC,NOT > AGE 55 OR 60	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
DEERFIELD BEACH	F		VR 3%AFC X SC UP TO 10;3.25% OVER 10SC	03	VR	52W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
DEERFIELD BEACH	G	3.00	3.00% X FAE X SC, MAX 30SC	03	65	65 W/10SC	1 LIFE ANNUITY	Y	YES	
DEERFIELD BEACH	P	3.00	3.00% X AFC X SC, MAX 30SC	03	VR	EARLIER OF 47W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		SHARE ACCTS
DELAND	F	3.00	3.00% X AMS X SC	05	VR	EARLIER:55W/10SC OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
DELAND	G	2.40	2.40% X FMC X SC	05	VR	EARLIER OF 65W/10SC; 60W/20SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
DELAND	P	3.00	3.00% X FMC X SC	05	VR	EARLIER:55W/10SC OR 20SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
DELRAY BEACH	G		VR % FMC VR W/NCFO OR NOT	02	VR	60W/10SC OR 30SC,ANY AGE	5 MARR:LIFE ANN W/SURV BEN; NOT MARR:LIFE ANN	P		DROP
DELRAY BEACH	PF		VR %VR W/<OR>20SC; MAX87.5%	03	VR	20SC,ANY AGE OR 55W/10SC	5 VR W/MARR. OR UNMARRIED	Y	YES	DROP
DELTONA	F		VR %AFC VR W/CURR & PAST SC+SUPP	05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
DESTIN FCD	F	3.50	3.50% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
DUNEDIN	F		VR % AME VR W/> &/OR < 25SC + SUPP	03	VR	20SC, ANY AGE; 55W/10SC; 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
DUNNELLO	PF	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 10-YEAR CERTAIN AND LIFE	Y		
EAST LAKE TARPON FCD	F	2.73	2.73% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
EAST NAPLES FCD	F	3.00	3%AFC X SC, MAX100%AFC+SUPP	05	VR	55W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
EAST NICEVILLE FCD	F	3.00	3.00% x AFC X SC	05	VR	55W/10SC; 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
EATONVILLE	P	2.00	2.00% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
EDGEWATER	F	3.00	3.00% X AFC X SC	05	VR	55W/5SC;20SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
EDGEWATER	G	2.00	2.00% X AFC X SC	03	VR	55W/5SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y		
EDGEWATER	P		VR VR W/BEF OR AFT 10-01-87	03	VR	EARLIER:55W/5SC OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
ENGLEWOOD AREA FCD	F	3.25	3.25% X AFC X SC	05	VR	55W/10SC OR 20SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT		V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N DESCRIPTION			
ESTERO FCD	F	VR	2%AFC X SC BEF1/1/03;3% AFT12/31/02	05	VR	55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
EUSTIS	F	4.00	4.00% X AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
EUSTIS	P	VR	W/SC BEF & AFT 12-31-88	05	VR	55 & VESTED OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	
FERNANDINA BEACH	G	VR	VR W/PLAN A OR PLAN B	05	VR	65W/ 6 SC;55W/25SC OR35SC	1 LIFE ANNUITY	Y		DROP
FERNANDINA BEACH	PF	3.25	3.25% X AFC X SC	05	VR	55W/6 SC OR 25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
FLAGLER BEACH	F	3.00	3.00% X AME X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
FLAGLER BEACH	P	3.00	2.96% X AME X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
FLORIDA CITY	P	2.75	2.75% X AC X SC,MAX 30SC	99	VR	AGE 60; 55W/10SC OR 25SC	5 VARIABLE FORMS	P		
FORT LAUDERDALE	G	VR	VR W/GROUP 1 OR 2 MEMBERS	VR	VR	GRP 1=AGE & SC VR; GRP 2= AGE 65	5 VR W/GROUP 1 AND GROUP 2	Y	YES	DROP; COST OF LIVING=AD HOC
FORT LAUDERDALE	PF	VR	VR W/SC,HIRE DTS, OR PLAN 1 OR 2	02	VR	20CSC OR 55W/10SC	3 JOINT/SURVIVOR	Y	YES	DROP
FORT MEADE [GPF]	F	1.75	1.75% X FINAL 5YR AAE X SC	05	VR	VR W/AGE &/OR MBRSHP DT	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
FORT MEADE [GPF]	G	1.50	1.50% X FIN 5YR AAE X SC	05	VR	VR W/AGE &/OR MBRSHP DT	1 LIFE ANNUITY	Y		
FORT MEADE [GPF]	P	1.75	1.75% X FIN 5YR AAE X SC	05	VR	VR W/AGE &/OR MBRSHP DT	2 LIFE W/10 YEARS CERTAIN	Y		
FORT MYERS	F	3.11	3.11% X AME X SC (OFFST)	05	VR	AGE 55; OR 25SC-ANYAGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
FORT MYERS	G	VR	%AFC VR W/SC <OR> 4/2/98	05	VR	62W/5SC; AGE+SC=80; OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	YES	DROP
FORT MYERS	P	3.24	3.24%X AFC X SC+\$290SUPP	05	VR	AGE 55 OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
FORT PIERCE	G	3.00	3.00% X FAS X SC	05	VR	20SC; 60W/5SC; OR 25SC	1 LIFE ANNUITY	Y	YES	
FORT PIERCE	P	3.00	3.00% X FAS X SC	05	VR	20SC; 55W/5SC; OR 25SC	1 LIFE ANNUITY	Y	YES	
FORT PIERCE SUPP	P	VR	VR W/2 FORMULARS+HIRE DT	03	VR	55W/10SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		
FORT PIERCE UTILITIES	G	3.00	3.00% X FAS X SC	05	VR	20SC; 60W/5SC; OR 25SC	1 LIFE ANNUITY	Y	YES	DROP
FORT WALTON BEACH	F	2.75	2.75% AFC X SC; MAX 100% AFC	05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
FORT WALTON BEACH	G	VR	%FAME X SC VR W/RET DT	05	62	62&ATTAINMENT OF 100%VST	1 LIFE ANNUITY	Y	YES	VESTING VR
FORT WALTON BEACH	P	2.75	2.75% X AFC X SC,MAX30SC	05	VR	w/10sc:AGE 55; OR 30 SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	
FROSTPROOF	G	1.50	1.50% X FMC X SC	05	65	AGE 65 W/10SC	1 LIFE ANNUITY	Y		
FROSTPROOF	P	3.55	3.55% X AME X SC	03	VR	EARLIER OF AGE50 OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; COLA=UP TO 3.0% PER YR
FRUITLAND PARK	F	3.00	3.00% X AFC X SC	05	VR	55 W/10 SC,OR 52 W/25 SC	2 LIFE W/10 YEARS CERTAIN	Y		
GAINESVILLE	G	VR	VR IF CITY OR GAS CO. EE	03	VR	65W/05SC OR 20SC ANY AGE	1 LIFE ANNUITY	Y	YES	DROP;COLA = 2.00% ANNUALLY
GAINESVILLE	PF	VR	%FAE X SC VR W/BEF OR AFT 10-1-2005	03	VR	55W/10SC; 20SC, ANY AGE; OR AGE + SC = 70	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
GAINESVILLE - DISABILITY	G			3						NO PROVISIONS

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT N DESCRIPTION	V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR DESCRIPTION				
GOLDEN BEACH [GP]	G	VR	VR W/CONTRIB & NON-CONTRIB MBRS	05	65 AGE 65	2 LIFE W/10 YEARS CERTAIN	Y		
GOLDEN BEACH [GP]	P	VR	VR W/CON & NON-CON MBRS	05	VR 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
GREEN COVE SPRINGS	P	3.00	3.00% X FMC X SC	05	VR 55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
GREENACRES	PF	3.00	3.00% X AFC X SC	05	55 55 W/6SC,OR25SC ANY AGE	2 TEN-YR CERTAIN & LIFE	Y	YES	
GULF BREEZE	P	3.50	3.50% X AFC X SC	05	VR 55 W/6SC OR 52 W/ 25 SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP; SUPP
GULFPORT	F	VR	>\$30 EACH OF SC OR 3.0%AFSC X SC	05	VR 55W/10SC; 52W/25SC; OR 30SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	
GULFPORT	G	1.75	1.75% X AC X SC	05	62 62 W/5SC	1 LIFE ANNUITY	Y		
GULFPORT	P	2.75	2.75% X AFC X SC	05	VR EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
HAINES CITY	F	3.20	3.20% X AFC X SC	05	VR AGE 60; 55W/10SC; OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
HAINES CITY	G	2.50	2.50% X AFC X SC	05	VR AGE60; SC VR W/HIRED DT BEF OR AFT 8/1/99	1 LIFE ANNUITY	P		
HAINES CITY	P	3.20	3.20% X AFC X SC	05	VR 55 W/10SC;52W/25SC;AGE60	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
HALLANDALE BEACH	G	VR	71%AC X SHORT SC%+AB ADJ	03	60 ATTAINED AGE 60	1 MO ANN W/EE CONT GUAR	P		DROP
HALLANDALE BEACH	PF	3.20	3.2% X AFC X SC, MAX 80% AFC	02	VR 25SC; 52W/10SC; OR EARNING MAX BENEFIT	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
HALLANDALE BEACH P/M	G	3.20	3.20% X AC X SC;MAX80%AC	02	VR PMSC: 52W/10; 60W/4; 25	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
HAVANA	F	3.50	3.50% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC	2 LIFE W/10 YEARS CERTAIN	Y		
HIALEAH	GPF	VR	VR W/ SC;EE CON;AGE	03	VR VARIES W/HIRE DATE	5 OTHER	P	YES	DROP
HIALEAH - ELECTED	G	3.00	3% X FAMC X SC, MAX 25SC	01	VR 55W/8SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
HIALEAH GARDENS	P	3.00	3.00% X AFC X SC	05	VR 50W/10SC OR 20SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
HILLSBOROUGH COUNTY	ERP	1.60	1.60% X FAC X SC	05	VR AGE55-60;W/25-28SC AND 5 CONTINUOUS SC	1 LIFE ANNUITY	N	YES	
HOLLEY-NAVARRE FCD	F	2.00	2.00% X AFC X SC	5	VR 55W/10SC;52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
HOLLY HILL	F	3.00	3.00% X AME X SC + SUPP	05	VR 50W/6SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
HOLLY HILL	P	3.00	3.0%AME X SC+SUPP	05	VR EARLIER:55W/ 6 SC OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA=2.00% ANNUALLY
HOLLYWOOD	F	3.30	3.30% X AFC X SC, MAX86%	03	VR 50W/10SC OR 23SC, ANY AGE	5 CODE2:UNMARRIED; CODE2&3:MARRIED	Y	YES	DROP
HOLLYWOOD	G	3.00	3.00 X AFC X SC(MAX=27SC	03	VR 55W/5SC OR 25SC,ANY AGE	1 LIFE ANNUITY	Y	YES	DROP
HOLLYWOOD	P	VR	%AME VR W/<OR>20SC; MAX	03	VR AGE 50 OR 22SC, ANY AGE	5 LIFE W/50%SURV ANN TO SP	Y	YES	DROP; SUPP
HOLMES BEACH	P	3.25	3.25% X AFC X SC,MAX30SC	03	VR 55W/10SC OR 25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	
HOMESTEAD	F	3.00	3.00%AFSCXSC ;MAX=80%AFSC	05	VR 55W/10SC;52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP; SUPPLEMENTAL BEN
HOMESTEAD	P	3.50	3.50% X AFC X SCMAX80%AC	05	VR 55W/10SC;20SC;RULE of 64	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=2.0% ANNUALLY

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT N DESCRIPTION	V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR DESCRIPTION				
HOMESTEAD - General & Hospital	G	3.00	3.00% X FAE X SC; PROVIS	5	VR W/5SC; 65 OR AGE + SC=68	1 LIFE ANNUITY	Y		DROP
HOWEY-IN-THE-HILLS	P	3.00	3.00% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
INDIALANTIC	G	2.00	2.00% X AFC X SC	05	VR LATER OF AGE 65 AND 5SC	1 LIFE ANNUITY	Y		
INDIALANTIC	PF	3.00	3.00% X AFC X SC	05	VR AGE 55 OR 52 W/ 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
INDIAN HARBOUR BEACH	P	3.00	3.00% X AFC X SC	05	52 52 W/10 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=3.005 ANNUALLY
INDIAN RIVER SHORES	G	2.75	2.75% X AME X SC-IRSPP	05	62 AGE 62	1 SINGLE LIFE ANNUITY	P		
INDIAN RIVER SHORES	PF	2.75	2.75% X AME X SC-IRSPP	05	VR AGE 55 OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	P		
INDIAN SHORES	P	2.50	2.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
JACKSON MEMORIAL HOSPITAL	G		VR VARIES W AGE;CLASS;SC DT	05	62 62 W/ 6 SC	1 LIFE ANNUITY	Y	YES	HIS
JACKSONVILLE	CO		VR % FAE X SC VARIES; MAX	03	VR 25SC;55W/20SC OR 65W/5SC	5 LIFE W/75% CONT TO SP	Y	YES	HIS; DROP
JACKSONVILLE	G	2.50	2.50% X FAE X SC	03	VR 55W/20SC OR 65W/5SC	3 JOINT/SURVIVOR	Y	YES	HIS
JACKSONVILLE	PF		VR %EARN. BASE VR W/SC; MIN + SUBSIDY	VR	VR MINIMUM 20 YRS SC	3 JOINT/SURVIVOR BENEFIT	Y	YES	DROP
JACKSONVILLE BEACH	F		VR VARIES W/SC;MAX 100%FAC	05	VR 52W/25SC;55W/5SC;30 SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
JACKSONVILLE BEACH	G	2.50	2.5%X FAC X SC,MAX75%FAC	05	VR 60W/5SC OR 30SC ANY AGE	1 LIFE ANNUITY	Y		DROP
JACKSONVILLE BEACH	P		VR VARIES W/SC;MAX 100%FAC	05	VR 52W/25SC;55W/5SC;30 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
JUPITER	P	3.00	3.00% X AS X SC + SUPP	03	VR AGE60; 55W/10SC; AGE+SC=65	2 LIFE W/ 10 YEARS CERTAIN	Y		DROP
JUPITER ISLAND	GPF	3.00	3.00% X AFC X SC	03	VR 65 W/5SC;55 W/ 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
KEY BISCAYNE	PF		VR % X AFC X SC VR W/P OR F	5	VR 55W/5SC OR 52W/25SC; IN ADD.: AGE+SC=75 FOR F ONLY	2 LIFE W/10 YEARS CERTAIN	Y		SUPPLEMENTAL BENEFIT
KEY WEST	G	2.50	2.50% X FMC X SC	03	VR AGE&SC VR W/PARTICIP DT	1 LIFE ANNUITY	P	YES	DROP
KEY WEST	PF	3.00	3.00% X FMC X SC	03	VR EARLIER:55W/10SC OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P		DROP;
KEY WEST HOUSING	G	1.85	1.85% X AFC X SC	05	VR AGE & SC VR W/HIRED DT	1 LIFE ANNUITY	P		DROP
KEY WEST UTILITY	G	2.40	2.40% X AFS X SC	05	VR EARLIER OF AGE60 OR 30SC	1 LIFE ANNUITY	P	YES	
KISSIMMEE	F		VR % X AFC VR W/> &/OR<30SC	03	VR 50W/10SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	P		DROP
KISSIMMEE	G		VR VR W/TIER 1 OR 1;MAX30SC	05	60 60 W/10 SC	1 LIFE ANNUITY	P		DROP
KISSIMMEE	P	3.50	3.50% X AFC X SC-(MAX=100%)	03	50 50 W/10 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=1.0%
KISSIMMEE UTILITY AUTHORITY	G		VR 2.6%TIER1&2, 3%TIER 3 XAFC X SC+SUP	05	VR TIER 1&3=62W/10SC; TIER2=AGE+SC=80	1 LIFE ANNUITY	P		DROP
LABELLE	F	2.00	2.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
LADY LAKE	P	3.30	3.3% X AFC X SC+MO SUPP	05	VR 55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
LAKE ALFRED	G	2.72	2.72% X AFC X SC,MAX40YR	05	VR 60 W/ 5SC;OR 57 W/ 10 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT		V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N			
LAKE ALFRED	P	2.50	2.50% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
LAKE CITY	F	2.75	2.75% X FMC X SC + SUPP	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
LAKE CITY	G		VR %FAE&SC VR W/EL & NON-EL	03	VR	VR W/EL, NON-EL, AGE&SC DT	1 LIFE ANNUITY	Y	YES	DROP
LAKE CITY	P	3.00	3.00% X FMC X SC + SUPP	03	VR	EARLIER OF AGE 55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
LAKE HELEN	P	3.00	3.00% X FMC X SC	05	VR	55 W/ 6 SC;OR 25SC-any age	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LAKE MARY	F	3.20	3.20% X AFC X SC	05	VR	55 W/5SC;20 SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LAKE MARY	P	3.20	3.20% X FMC X SC	05	VR	55 W/5SC;OR 20SC ANYAGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LAKE PARK (RETIRED)	P	2.50	2.50% X AME X SC	05	VR	EARLIER:20SC OR 60W/10SC	2 LIFE W/10 YEARS CERTAIN	Y		
LAKE WALES	F	3.00	3.00% X AFC X SC	03	VR	50 W/25 SC OR 55 W/10 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LAKE WALES	G	2.50	2.50% X AMC X SC	05	60	60 W/ 10 SC	1 LIFE ANNUITY	Y		DROP
LAKE WALES	P	3.00	3.00% X SC X AFC	03	VR	55 W/10 SC OR 50 W/25 SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
LAKE WORTH	F		VR VR W/BEF OR AFT 10-01-97	02	VR	VR W/SC & AGE; SC MIN=10	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
LAKE WORTH	G	3.00	3.00% X AFC X SC	02	VR	VR W/SC & AGE; SC MIN=10	1 LIFE WITH CONT. REFUND	Y	YES	DROP
LAKE WORTH	P	3.00	3.00% X AFC X SC	02	VR	VR W/SC & AGE; SC MIN=10	2 10-YR CERTAIN & LIFE	Y	YES	DROP
LAKELAND	GPF		VR VARIES W/SC		VR	VR VARIES W/ SC	1 LIFE ANNUITY	Y	YES	DROP
LAKELAND SUPP	F		VR 1/12 X \$565 X SC;NO<\$670	NG	55	55 W/15 SC	1 LIFE ANNUITY			P
LAKELAND SUPP	P	2.00	2% X AFC X SC,MAX\$1350MO	05	60	60 W/10SC	2 LIFE W/10 YEARS CERTAIN	Y		SUPP BEN
LANTANA	F	3.00	3.00% X AFC X SC	05	VR	55W/10SC OR 20SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
LANTANA	P	3.00	3.00 X AFC X SC + SUPP	05	50	50 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
LARGO	PF	3.25	3.25% X AFC X SC, MAX 85% AFC	03	VR	55W/10SC; 23SC, ANY AGE; OR AGE 62	1 LIFE ANNUITY	Y		DROP
LAUDERDALE-BY-THE-SEA	F		VR > \$10MO X SC OR 2% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LAUDERHILL	F		VR VARIES W/ SC DATE(S)	03	VR	55W/10SC OR 20SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
LAUDERHILL	G		VR %AME VR W/SC < OR > 20	05	VR	62W/7SC OR 20SC,ANY AGE	1 LIFE ANNUITY	Y		DROP;EMPLOYER PICK-UP OF EMPLOYEE CONTRIB
LAUDERHILL	P		VR VARIES W/ SC DATE	05	VR	55 W/5 SC;20SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
LAUDERHILL (C&M)	G		VR VR W/FORMER GEN OR DC PLAN MBRSHIP	05	VR	55W/7SC OR 20SC, ANY AGE	1 LIFE ANNUITY	Y	YES	DROP
LEESBURG	F	3.00	3.00% X AME X SC + SUPP	03	VR	52 W/25SC OR 55 W/10SC	2 LIFE W/10 YEARS CERTAIN	Y		
LEESBURG	G	2.00	2% X AC X SC BEF 10/1/08; MAX 45SC	03	65	65 W/5SC	1 LIFE ANNUITY	Y	YES	DROP
LEESBURG	P		VR W/SC BEF & AFT 5-27-03	04	VR	50 W/25SC OR 55 W/10SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
LIGHTHOUSE POINT	PF	3.00	3.00 X AFC X SC	05	VR	55W/10;50W/25;60W/8SC	2 LIFE W/ 10-YEAR CERTAIN	Y	YES	HIS
LIVE OAK	F	3.00	3.00% X AFC X SC	5	VR	55W/10SC; 52 W/ 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		SUBSTITUTE PLAN

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE			NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT			V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N	DESCRIPTION				
LONGBOAT KEY	F	3.50	3.50% X AFC X SC + SUPP	05	VR	AGE 60; 55W/10SC; OR 25SC:ANY AGE	2	LIFE W/10 YEARS CERTAIN	P	YES	DROP	
LONGBOAT KEY	G	2.75	2.75% X AFC X SC	05	VR	EARLIER OF AGE 62 OR 55W/30SC	2	LIFE W/10 YEARS CERTAIN	P		DROP	
LONGBOAT KEY	P	3.50	3.50% X AFC X SC	05	VR	AGE 60; 55W/10SC; OR 25SC, ANY AGE	2	LIFE W/10 YEARS CERTAIN	P	YES	DROP; SUPPLEMENTAL	
LONGWOOD	PF	3.00	3.00% X AFC X SC	03	VR	50W/10SC OR 25SC,ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y			
LYNN HAVEN	F	3.50	3.50% X AFC X SC	05	VR	55W/10SC OR 25SC,ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP	
LYNN HAVEN	G	3.00	3.00% X AFC X SC	05	55	55 W/10SC	2	LIFE W/10 YEARS CERTAIN	Y		DROP	
LYNN HAVEN	P	3.50	3.50% X AFC X SC	05	VR	55W/10SC, AGE60; OR 25SC, ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y		DROP	
MACCLENNY	PF	2.00	2.00% X AFC X SC	VR	VR	55 W/10SC OR 52 W/25SC	2	LIFE W/10 YEARS CERTAIN	Y		DROP	
MADISON	F	3.00	3.00% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP	
MADISON	P	3.00	3.00% X AFC X SC	05	VR	55W/10SC; W/ 25SC-ANYAGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP;COLA=1.35 %	
MAITLAND	PF	3.00	3.00% X AFC X SC	03	VR	VARIABLES W/ CONTRIB PAID	2	LIFE W/10 YEARS CERTAIN	P		DROP	
MARATHON	F	3.50	3.50% X AFC X SC	05	VR	AGE 55 W/6SC;OR 20 SC-ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP	
MARCO ISLAND	F	3.00	3.0% X AFC X SC+ MO SUPP	05	VR	55W/06SC OR 25SC,ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES		
MARCO ISLAND	P	3.00	3.00% X AFC X SC	05	VR	55W/6SC;25 SC-ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	BENEFIT SUPPLEMENT OF \$3 PER MO. X SC(MIN=\$30, MAX=\$90)	
MARIANNA	F	3.00	3.00% X AFC X SC	05	VR	55 W/10 SC,OR 52 W/25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			
MARIANNA	P	3.50	3.50% X AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2	LIFE W/10 YEARS CERTAIN	Y			
MARION COUNTY	EMS		VR VARIES W/ PENSION EQUITY	05	65	AG3 65 W/ 5SC	1	LIIF ANNUITY	Y			
MARTIN COUNTY	ERP		VR VR W/AMT OF FRS REDUCT.	05	VR	VARIABLES	1	LIFE ANNUITY		YES		
MEDLEY	P	2.50	2.50% X AFC X SC	05	VR	EARLIER:55W/10SC;52W/25	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			
MELBOURNE	F	3.00	3.00% X AFC X SC + SUPP	05	VR	AGE&SC VR W/HDT OR 25SC, ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES	DROP	
MELBOURNE	G		VR %AFC X SC VR W/AGE OR SC	05	VR	AGE 62w/6SC;30 SC	1	LIFE ANNUITY	Y	YES	DROP	
MELBOURNE	P	3.00	3.00% X AFC X SC	05	VR	AGE&SC VARIES W/MBSHP DT	2	LIFE W/10 YEARS CERTAIN	Y		DROP	
MELBOURNE BEACH	P	3.00	3% AFC X SC+SUPP W/20SC	05	VR	55W/10SC OR 52W/20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES		
MELBOURNE SPECIAL RISK	G	3.00	3.00% X AFC X SC	05	VR	55W/06SC OR 25SC,ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP	
MIAMI	GS	3.00	3.00% X AFC X SC	02	55	55 W10 CONTINUOUS SC	5	THREE ALLOWABLE OPTIONS	Y	YES		
MIAMI	PF		VR VARIES W/ SC	01	50	50	3	JOINT/SURVIVOR	Y	YES	DROP PLAN	
MIAMI - ELECTED	G		VR 50%PAYFOR LAST 3SC+5%SUP	03	VR	@ENDOF TERM WHEN100%VEST	1	LIFE ANNUITY	Y			
MIAMI - EXCESS	GS										SUPPLEMENTAL BENEFITS ONLY	



**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE			NORMAL FORM OF BENEFIT		V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N	DESCRIPTION			
MIAMI - STAFF	GS	3.00	3%AFC X SC; INCR@RET BY5%	02	55	55W/10YRS CONTINUOUS SC	5	THREE ALLOWABLE OPTIONS	Y	YES	
MIAMI BEACH	G	3.00	3% FAME X SC, MX80%; 90%CAP TIER A	02	VR	50W/5SC:TIER A; 55W/5SC:TIER B	3	JOINT/SURVIVOR	Y	YES	
MIAMI BEACH	PF	VR	VR W/MEMBERSHIP DT & SC	02	VR	AGE 50 OR AGE + SC = 70	3	JT/SURV % VR W/MBRSH DP	Y	YES	DROP
MIAMI OFF-STREET PARKING	G	VR	% VARIES W/SC	02	VR	55 W/5SC OR 25SC	2	LIFE W/ 10-YR CERTAIN	Y		
MIAMI SHORES VILLAGE	G	2.00	2.00% X AFC X SC; MAX 60% AFC	03	VR	EARLIER OF AGE 62 OR 30SC, ANY AGE	1	LIFE ANNUITY	Y		
MIAMI SHORES VILLAGE	P	2.91	2.91% X AFC X SC(MAX=72.75% AFC)	03	VR	25 SC, REGARDLESS OF AGE	1	LIFE ANNUITY	Y	YES	COLA=1.50 % ANNUALLY
MIAMI SPRINGS	G	VR	%FAS X SC VR/SC DTS&PROG	05	VR	62W/5SC OR AGE + SC = 75	1	LIFE ANNUITY	Y		DROP
MIAMI SPRINGS	PF	3.50	3.50% X AME X SC	03	VR	55W/10SC OR 20SC, ANY AGE	1	LIFE ANNUITY	Y		DROP
MIAMI-DADE COUNTY	ERP	VR	AMT OF FRS E.R. REDUCT.	NG	VR	54-55W/25 UP TO 28SC	1	LIFE ANNUITY		YES	
MIDWAY FCD	F	3.00	3.00% X AFC X SC	05	VR	55W/10SC; OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MILTON	F	3.85	3.85% X AFC X SC(+SUPP)	05	VR	54 W/10 SC;25 SC-ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y		
MILTON	G	2.50	2.50% X AFC X SC,MAX 75%	05	VR	65 W/10 SC, OR 25 SC-ANY AGE	1	LIFE ANNUITY	Y		DROP
MILTON	P	3.10	3.10% X AME X SC + SUPP	03	VR	55 W/10 SC;20 SC ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=1.0% PER YR
MIRAMAR	F	3.00	3% X AFC X SC; MAX80% AFC	03	VR	55W/10SC OR 25SC, ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES	DROP
MIRAMAR	G	VR	% AME VARIES W/SC @ RETIREMENT DATE	03	VR	65W/7SC OR 20SC, ANY AGE	1	LIFE ANNUITY	Y		DROP; THE DROP ONLY COVERS CITY MANAGER
MIRAMAR	P	VR	% X FMC & MAX VR W/ TIER 1 OR TIER2	03	VR	EARLIER:55W/10SC OR 20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP;COLA=2.0%
MIRAMAR - MANAGEMENT	G	VR	FMC% VR W/SC-OFFSET; MAX BEN=80%FMC	03	VR	55W/10SC; 20SC, ANY AGE; OR 62W/5SC	3	JOINT/SURVIVOR	Y		
MONROE COUNTY	ERP	SUPP	FRS OR TRS RED BEN		VR	AGE55 TO 61 W/25 TO 29SC	1	LIFE ANNUITY		YES	
MONROE COUNTY VOL F.F. & EMS	F	VR	VR W/10 OR MORE YRS SC	VR	VR	COMPLETION OF 10 YRS SC	5	OTHER	Y		
MONTICELLO	F	2.50	2.50%XAFXCXSC/W/ MIN BEN	05	VR	55 W/10 SC OR 52 W/25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MONTICELLO	P	2.75	2.75% X AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
MOUNT DORA	F	3.25	3.25% X AFC X SC	05	VR	VARIES W/ HIRE DATE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
MOUNT DORA	G	VR	VR W/CONT PD & SC DATES	05	VR	60; EMP AFT 5-20-97=7SC	1	LIFE ANNUITY	Y		DROP
MOUNT DORA	P	3.25	3.25% X AFC X SC	05	55	SC VR W/< OR > 5-20-97	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
NAPLES	F	4.00	4.0% X FAC X SC; MAX 100%FAC	03	VR	AGE 55; 50W/20SC; OR 25SC, ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES	
NAPLES	G	2.50	2.5% X FAC X SC; MAX100% FAC	03	VR	60W/5SC OR AGE + SC = 85	1	LIFE ANNUITY	Y		DROP
NAPLES	P	3.63	3.63% X FAC X SC	03	VR	EARLIER OF AGE 50 OR 25SC, ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES	

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE			NORMAL FORM OF BENEFIT N DESCRIPTION	V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION				
NEPTUNE BEACH	P	2.75	2.75% X AFC X SC	05	VR	55W/10SC; 25 SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
NEW PORT RICHEY	F	3.50	3.5%AFC X SC+\$200MO-LIFE	01	VR	50 W/10SC OR 40 W/20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
NEW PORT RICHEY	P	3.50	3.50% X AFC X SC+SUPP/MO	03	50	50 W/10SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
NEW SMYRNA BEACH	F	3.00	3.00% X AFC X SC	05	VR	55W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
NEW SMYRNA BEACH	P	3.00	3.00% X AC X SC + SUPP	05	VR	EARLIER OF AGE 55W/10SC OR 20SC	2 LIFE W/10 YEARS CERTAIN	Y		
NORTH BAY FCD	F	3.00	3.0% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
NORTH BREVARD HOSPITAL (Parrish)	G		VR %AME VR W/AME <OR>\$1000	05	VR	60W/25SC; AGE65; OR 30SC	1 LIFE ANNUITY	P		HIS
NORTH BROWARD HOSPITAL	G		VR VARIES W/SERV & EMP DATE	VR	65	65	1 LIFE ANNUITY	Y		
NORTH MIAMI 748	P		VR VARIES W/SC DATES + SUPP	VR	VR	55W/10SC OR 50W/20 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	
NORTH MIAMI 691 [GPF]	F		VR VR W/SC DTS & CONT RATE	02	50	50W/20SC	1 LIFE ANNUITY	P	YES	
NORTH MIAMI 691 [GPF]	G		VR VR W/SC DTS & CONT RATE	02	VR	EARLIER OF 55W/20SC OR 62W/10SC	1 LIFE ANNUITY	P	YES	
NORTH MIAMI 691 [GPF]	P		VR VR W/SC DTS & CONT RATE	02	50	50W/20SC	1 LIFE ANNUITY	Y	YES	VESTING SCHEDULE VR W/MEMBERSHIP IN OR NOT IN POLICE BARGAINING UNIT
NORTH MIAMI BEACH	G	3.00	3.00% X FMC X SC	05	VR	AGE 62 OR 55W/20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
NORTH MIAMI BEACH - MANAGEMENT	G	3.00	3.00% X AFC X SC	05	VR	55 & AGE + SC= 75;62W/6	2 LIFE W/ 10-YEAR CERTAIN	Y	YES	DROP
NORTH MIAMI BEACH [PF]	F	3.30	3.30% X FMC X SC	01	VR	EARLIER OF 22SC OR AGE52	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
NORTH MIAMI BEACH [PF]	P	3.00	3.00% X FMC X SC	05	VR	EARLIER OF 20SC OR AGE52	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
NORTH NAPLES FCD	F		VR 3.5%AFC X SC BEF 10-1-07, 3%AFT+SUP	05	VR	55W/6SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	SUPP BENEFIT
NORTH PORT	F	3.50	3.50% X AFC X SC	05	VR	EARLIER OF 55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
NORTH PORT	P	3.50	3.50% X AFC X SC + SUPP	05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/10 YEAR CERTAIN	Y		DROP
NORTH RIVER FCD	F	3.00	3.00% X AFC X SC	05	VR	55W/5SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		
OAKLAND PARK	G		VR %VR W/<&>20SC, MAX30CSC	03	62	AGE 62	2 LIFE W/5 YEARS CERTAIN	P		
OAKLAND PARK	PF	3.00	P=3%AMEXSC;F=VR W/ SC	03	VR	58;55w/10sc;42w/20sc	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP/F-SH
OCALA	G	2.55	2.55% X AFC X SC (+\$100)	03	65	65 W/ 5SC, 30SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA=3.0% ANNUALLY

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT		V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N DESCRIPTION			
OCALA SUPP	F	3.00	3% X AME X SC, MAX93%AME	03	VR	55W/10SC; RULE OF 70; 25SC	5 50% JT&CONTINGENT SURV (MARRIED); LIFE W/10YRS CERTAIN (SINGLE)	Y	YES	DROP
OCALA SUPP	P	3.33	3.33% X AFC X SC + SUPP	05	VR	52W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
OCEAN CITY-WRIGHT FCD	F	3.00	3.00% X AFC X SC + SUPP	03	VR	52W/25SC OR 55W/10SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
OCOEE	G	3.00	3.00% X AFC X SC; MAX BEN 81%AFC	05	60	AGE 60	2 LIFE W/10 YEARS CERTAIN	Y		DROP
OCOEE	PF	3.50	3.50% X AFC X SC	05	VR	55W/10SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
OKALOOSA ISLAND FCD	F	3.00	3.00% X AME X SC	05	VR	55W/10 SC;52w/25; AGE 60	2 LIFE W/10 YEARS CERTAIN	Y		\$250 MONTHLY SUPPLEMENT
OKEECHOBEE	F	3.00	3.00% X AFC X CONTIN. SC	05	VR	55W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 0.5% BIENNIALLY
OKEECHOBEE	G	2.10	2.10% X AFC X CONTIN. SC	05	VR	65W/5SC OR 30SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
OKEECHOBEE	P	3.00	3.00% X AFC X CONTIN. SC	05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	
OLDSMAR	F	3.25	3.25% X AFC X SC(+supp)	05	55	55 W/10 SC,OR 25 SC	2 10-YEAR CERTAIN & LIFE	Y	YES	
ORANGE COUNTY LIBRARY	G	2.00	2.00% X AMC X SC, MAX 30SC	05	VR	AGE 65 OR IF LATER, 4 VESTED SC	1 LIFE ANN. W/MOD CASH REF	Y	YES	
ORANGE PARK	F	3.00	3.00% X AFC X SC	03	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
ORANGE PARK	G	2.50	2.50% X FAM X SC	03	VR	65W/10SC OR 62W/20SC	1 LIFE ANNUITY	Y		HIS
ORANGE PARK	P	3.75	3.75% X AME X SC+\$200MO SUPP	03	VR	55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	
ORLANDO	F		VR % X AFC VARIES W/SC	VR	VR	ANY AGE W/20SC OR 47W/10SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
ORLANDO	G	2.50	2.50%X FAE XSC,MAX75%FAE	03	VR	25 SC OR 65 W/5 SC	1 LIFE ANNUITY	Y	YES	CLOSED TO NEW HIRES EFFECTIVE 10- 01-1998; COLA =2.00% ANNUALLY
ORLANDO	P		VR VARIES W/SC & AVG MO SAL	03	VR	ANY AGE W/20 SC	3 JOINT/SURVIVOR	Y	YES	DROP;COLA=2.00 %
ORLANDO AVIATION	G	3.00	3.00% X AC X SC W/MAX SC	03	VR	65W/7SC OR 3SC IF HIRED BEF 0/1/96; OR 25SC	1 LIFE ANNUITY		P	
ORLANDO UTILITY	G		VR 2.5%AFC X SC; MX30;ST.CLD EE'S=VR	03	VR	62W/5SC; TRANSFERRED ST. CLOUD EE'S DIFFERENT	3 50% JT & SURV ANNUITY	Y		
ORMOND BEACH	F	3.37	3.37% X AME X SC	05	VR	AGE60; 55W/10SC; OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP & BAC- DROP
ORMOND BEACH	G	2.50	2.50% X AME X SC	05	VR	62W/5SC; OR AGE,NO<55+SC=85	1 LIFE ANNUITY	Y		DROP
ORMOND BEACH	P	3.30	3.30% X AME X SC	05	VR	AGE60; 55W/10SC; OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP;COLA=1.0% ANNUALLY
OVIEDO	F	2.75	2.75% X AFC X SC	05	VR	55W/10SC;52W/25SC	2 10-YEAR CERTAIN & LIFE	Y		
OVIEDO	P	3.00	3.00% X AME X SC	05	VR	55W/10SC; 25 SC-any age	2 LIFE W/10 YEARS CERTAIN	Y		
PALATKA	F	3.30	3.30% X FAC X SC	03	VR	50W/7SC;55W/10SC;25SC- ANY AGE	3 JOINT/SURVIVOR	Y		
PALATKA	G	2.50	2.50% X FAC X SC	03	VR	50W/7SC OR 30SC, ANY AGE	3 JOINT/SURVIVOR	Y		DROP

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT N DESCRIPTION	V S COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR DESCRIPTION			
PALATKA	P	2.50	2.50% X FAC X SC + SUPP	03	VR 50W/7SC;55W/10;52W/25;30 SC-ANY AGE	3 JOINT/SURVIVOR	Y	DROP
PALM BAY	F		VR VR W/SC DTS & AMTS + SUPP	05	VR 52W/25SC;AGE55;25SC W/MAX 85%AFC;28SC W/MAX100%AFC	2 LIFE W/10 YEARS CERTAIN	P	YES DROP
PALM BAY	P		VR VR W/SC DTS& AMTS+ SUPP TO AGE 65	05	VR EARLIEST: 52W/25SC; AGE 55; OR 28SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	P	YES DROP
PALM BAY (CLOSED)	G							CONV TO DC
PALM BEACH	F		VR >3.5%AFC X SC,MX25& 2%AFC X SC,MX50	02	VR 20SC; 50W/10SC; AGE+SC=65	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
PALM BEACH	G		VR VARIES W/SC AMTS & DATES	02	VR 30SC,ANY AGE OR 55W/10SC	1 LIFE ANNUITY	Y	YES DROP
PALM BEACH	P		VR >3.5%AFC X SC,MX25& 2%AFC X SC,MX50	02	VR 20SC; 50W/10SC; W/10SC:AGE+SC=65	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
PALM BEACH GARDENS	F	3.00	3.00% X AFC X SC,MAX=99%	05	VR 52W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES DROP
PALM BEACH GARDENS	G	2.50	2.50% X AFC X SC	03	62 AGE 62	2 LIFE W/10 YEARS CERTAIN	P	
PALM BEACH GARDENS	P	3.50	3.5% X AFC X SC, (MAX100%AFC)+SUPP	05	VR 52W/10SC OR 20SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	P	DROP
PALM COAST (VOL)	F		VR \$50.00 X SC	05	VR 62W/5SC; 55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y	
PALM HARBOR FCD	F		VR VARIES W/ CONTRIBUTION	05	VR 55W/ 6SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP; COLA =3% PER YR
PALM TRAN, INC. (ATU-1577)	G	2.50	2.5% X FAS X SC(MAX25) + SUPP@AGE60	03	VR LATER OF AGE 65 OR 5 ANNIV IN PLAN	1 LIFE ANNUITY	Y	
PALMETTO	G	2.50	2.50% X AFC X SC	05	VR 60W/5SC(10 IF HIRED AFT 1-1-95) OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	DROP
PALMETTO	P		VR % AME VR W/HIRE DT&SC>37.5	05	VR 55W/10SC OR 23SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	ADH DROP
PANAMA CITY	F	2.70	2.7% AFC X SC(MX30)+SUPP	03	VR 55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES DROP
PANAMA CITY	P		VR AMC % VARIES W/SC	03	VR AGE & SC VR/W HIRE DATE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP; SUPP BENEFIT
PANAMA CITY (SUPP)	G	1.00	1.00% X AFC X SC W/ MIN	05	VR VR W/ EMPLOYEE CATEGORY	1 LIFE ANNUITY	P	YES COLA= 2.0% PER YR
PANAMA CITY BEACH	F	3.35	3.35% X AFC X SC, MAX 100%AFC-COLA	VR	VR 50W/20SC;55W/10SC; 25&OUT TIER=25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
PANAMA CITY BEACH	G		VR W/BEF OR AFT 10-1-05;MAX 100%AFC	05	VR 50W/20SC OR 55W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO DROP
PANAMA CITY BEACH	P	3.50	3.50% X AFC X SC, MAX100%AFC-COLA'S	VR	VR 50W/20SC OR 55W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
PARKLAND	P	3.00	3.00% X AFC X SC	05	VR 52 W/25SC;55 W/ 10 SC;20 sc-any age	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES COLA = 2.0%
PASCO COUNTY	ERP		VR VARIES W/ RETIREMENT AGE	05	VR AGE50 BUT <62, W/25SC	1 LIFE ANNUITY	N	
PENSACOLA	F		VR VR %'S PER AFC AMTS & SC	02	VR EARLIER:52W/10SC OR 25SC	5 LIFE W/75% CONTINUED TO BENEFICIARY	Y	YES DROP
PENSACOLA	G		VR VARIES W/SC & AFS; MAX'S	02	55 55 W/20SC	5 LIFE ANNUITY W/SURV BEN	Y	YES DROP + HIPA
PENSACOLA	P		VR % AFC VR W/HIRED DT & SC	02	VR 55W/10SC OR 25SC	5 10YRS CERT & 100%JT/SURV	Y	YES DROP
PERRY	F	3.00	3.00% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC	2 LIFE W/10 YEARS CERTAIN	Y	DROP

**BENEFIT DATA**

CITY OR DISTRICT	TYP	RETIREMENT	BENEFIT RATE	NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT		V	S	COL	COMMENTS
	SYS	PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N	DESCRIPTION			
PERRY	P	3.25	3.25% X AFC X SC	05	VR	55W/10SC, OR 25SC-ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PINELLAS PARK	F		VR VARIES W/ SC DATE(S)	03	VR	55 W/10 SC OR 25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP;COLA=MAX=3.0%
PINELLAS PARK	G		VR %AMC VR W/BEN LEVEL & DT	03	VR	62W/10SC OR 30SC	1	LIFE ANNUITY	Y	YES	DROP; COLA = 3% PER YR
PINELLAS PARK	P		VR VR W/SERV CRED DATE	03	VR	55 W/10 SC OR 25 SC	1	LIFE ANNUITY	Y	YES	DROP
PLANT CITY	PF	3.75	3.75% X AFC X SC	05	VR	AGE 60; 20SC, ANY AGE; OR 55W/10SC	2	LIFE W/10 YEARS CERTAIN	Y		DROP
PLANTATION	G		VR %AFC VR W/SC<OR>15;+SUPP	03	55	55 W/10SC	1	LIFE ANN W/GUAR CONTRIB RETURN	Y		DROP
PLANTATION	P		VR VR W/< OR > 20SC + SUPP	03	VR	55W/10SC OR 20SC, ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES	DROP
PLANTATION (VOL)	F		N/A \$50/MO FOR EACH YEAR SC	N/	VR	55W/10SC OR 20SC,ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
POMPANO BEACH	G	2.75	2.75% X AME X SC + PROV.	03	VR	55W/20CSC OR 62 W/3SC	1	LIFE ANNUITY	Y	YES	DROP
POMPANO BEACH [PF]	F		VR VARIES W/ SERV CREDIT	03	VR	47 W/ 20 SC;55 W/ 10 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=2.00% ANNUALLY
POMPANO BEACH [PF]	P		VR VARIES W/ SC	03	VR	47 W/ 20 SC; 55 W/ 10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	CLOSED PLAN: NEW POLICE MEMBERS JOIN BROW CO SHERRIFFS OFFICE (FRS)
PONCE INLET	F	2.00	2.00% X AFC X SC	05	VR	55W/10SC OR 52W/25SC	2	LIFE W/10 YEARS CERTAIN	Y		
PORT ORANGE	F	3.00	3.00% X AFC X SC+MO SUPP	03	VR	50W/10SC OR 20SC,ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES	DROP
PORT ORANGE	P	3.00	3.00% X AFC X SC+MO SUPP	03	VR	48W/10SC OR 20SC,ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y	YES	DROP
PORT ST. LUCIE	P	3.09	3.09% X AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PUNTA GORDA	F	3.50	3.50% X AFC X SC	03	VR	EARLIER OF AGE55 OR 25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PUNTA GORDA	G		VR %AME X SC VR W/<+>AGE60	05	60	+5SC IF MBR AFT 10-3-00	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PUNTA GORDA	P	3.50	3.50% X AFC X SC	03	VR	45 W/20SC OR AGE 55	2	LIFE W/10 YEARS CERTAIN	Y		DROP
QUINCY	PF	1.70	1.70% X FMC X SC	05	VR	60 W/10 SC, OR 25 SC-ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P		
RIVIERA BEACH	F	3.00	3.00% X AFC X SC	02	VR	55W/10SC OR 20SC,ANY AGE	2	LIFE W/10 YEARS CERTAIN	Y		
RIVIERA BEACH	G	3.00	3% X AME X SC; MAX BEN 70% AME	02	VR	AGE65;55W/10SC;55.5 W/15SC; 50W/20SC;AGE+SC=75	1	LIFE ANNUITY	P		
RIVIERA BEACH	P	3.00	3% X AME X SC; MAX 70% AME	02	VR	AGE 55W/10SC; 20SC - ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
ROCKLEDGE	F		VR %AMC VR W/SC TO 25 & 30	05	VR	53W/25SC OR 55W/10SC	2	LIFE W/10 YEARS CERTAIN	Y		DROP
ROCKLEDGE	G	2.75	2.75% X AMC X SC,MAX30SC	05	65	65 W/10SC	1	LIFE ANNUTIIY	Y		
ROCKLEDGE	P		VR %AMC VR W/SC TO 25 & 35	05	3	52 W/10SC	2	LIFE W/10 YEARS CERTAIN	Y		DROP
ROYAL PALM BEACH	P	2.00	2.00% X AFC X SC	05	VR	55W/ 10SC;52W/ 10;25 SC	2	LIFE W/ 10-YEAR CERTAIN	Y		
SAFETY HARBOR	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC;OR25SC ANY AGE	2	10-YEAR CERTAIN & LIFE	Y	YES	

**BENEFIT DATA**

CITY OR DISTRICT	TYP	RETIREMENT	BENEFIT	RATE	NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT	V	S	COL	COMMENTS
	SYS	PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N DESCRIPTION				
SAINT AUGUSTINE	F	3.00	3.00%	X AFC X SC	05	VR 55 W/10 SC;25 SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			
SAINT AUGUSTINE	G	2.50	2.50%	X FAC X SC, MAX 35SC	05	VR 65W/5SC; 60W/10SC; OR 55W/25SC	5 LIFE W/60%:ELIG SURV SPOUSE	Y			BAC DROP
SAINT AUGUSTINE	P		VR	VARIES W. SC DATE	05	VR 55 W/10 SC;25 SC-ANYAGE	2 LIFE W/10 YEARS CERTAIN	Y	YES		DROP
SAINT CLOUD	G	3.00	3.00%	X AFC X SC	05	VR 60W/5SC OR 30SC, ANY AGE	1 LIFE ANNUITY	Y			DROP
SAINT CLOUD	PF	3.75	3.75%	x AFC X SC+ADDIT	05	VR 55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y			DROP
SAINT JOHNS RIVER PW PK	G		VR	VR W/SC,SS,FAE & HIRE DT	03	VR AGE, SC, RET DT & PLANT CONDITIONS VARY	3 75% JOINT/SURVIVOR ANNUITY	Y	YES		BAC DROP
SAINT LUCIE COUNTY FCD	F	3.00	3.00%	X FAS X SC+SUPP	04	VR 55W/5SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES		DROP
SAINT LUCIE COUNTY FCD	G	3.00	3.00%	X FAS X SC	05	VR 25SC, ANY AGE OR 60W/5SC	1 LIFE ANNUITY	Y	YES		DROP
SAINT PETE BEACH	F	3.40	3.40%	X AFC X SC	05	VR EARLIER OF AGE 55 OR 25SC	2 LIFE W/10 YEARS CERTAIN	P	YES		DROP
SAINT PETE BEACH	G	2.25	2.25%	X AFC X SC + SUPP	05	VR EARLIER OF AGE55 OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	p	YES		DROP
SAINT PETE BEACH	P		VR	%AFC VR W/SC & HIRED DTS	05	VR EARLIER OF AGE 55 OR 25SC	2 LIFE W/10 YEARS CERTAIN	P	YES		DROP
SAINT PETERSBURG	F		VR	VR W/SC &PRIOR/SUPP PLAN	03	VR VR W/PRIOR OR SUPP PLAN	3 JOINT/SURVIVOR	P	YES		DROP
SAINT PETERSBURG	G		VR	VARIES W/SC DATES	05	VR 60,55 W/25 SC,51 W/30 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES		DROP
SAINT PETERSBURG	P	3.00	SUPP= 3.00%	X EARNINGS BASE X SC;	03	VR PRIOR=W/20 SC;SUPP=W/25SC; AGE 55	1 LIFE ANNUITY	P	YES		DROP
SAN CARLOS PARK FCD	F	3.00	3.00%	X FMC X SC	05	VR 55W/ 6SC; 25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES		DROP
SANFORD	F	3.08	3.08%	X AFC X SC	05	VR 55W/10SC OR 25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP
SANFORD	P	3.50	3.50%	X AFC X SC	05	VR 55W/10SC OR 25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP
SANIBEL	G	3.00	3%	X AFC X SC, MAX 30SC	99	60 60 W/ 5 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES		DROP; COLA = 2.75% FOR 25 YRS AFTER 3 YRS OF RET
SANIBEL	P	3.00	3%	X AFC X SC, MAX90%AFC	05	VR 60W/ 5SC,55W/10SC, 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES		DROP; COLA = 3%
SARASOTA	F	3.00	3.0%AFC	X SC, MAX100%AFC	03	VR W/25SC ;OR 50 W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES		CLOSED PLAN
SARASOTA	G	2.50	2.50%	X FAC X SC	03	VR 65W/10SC OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	YES		DROP
SARASOTA	P	3.00	3.00%	X FAC X SC, MAX 100% FAC	03	VR 50W/10SC OR 25SC, ANY AGE	3 LIFE WITH 2/3 TO SURV/CH	Y	YES		DROP
SARASOTA MEMORIAL HHC	G		VR	W/BEN TYPE;SC;SC DT; AGE	05	62 62 W/5SC	1 SINGLE LIFE ANNUITY	Y	YES		
SARASOTA-MANATEE A	G		VR	% VR W/SC AMT, DTS, BARG OR N-BARG	05	62 62 W/2CALENDAR YRS SC	2 LIFE W/10 YEARS CERTAIN	Y			
SATELLITE BEACH	G	3.00	3.00%	X AME X SC	03	62 62 W/5 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP
SATELLITE BEACH	PF	3.00	3.00%	X AME X SC	03	52 52 W/5SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT		V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N			
SEBASTIAN	P	3.00	3.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
SEBRING	F	3.00	3.00% X AFC X SC(MAX=90%	03	VR	55W/10SC;25SC-ANY AGE	5 OTHER	Y	YES	DROP
SEBRING	P	3.00	3% X AFC X SC;MAX VR W/AGE&HIRE DT	03	VR	20SC; 52W/10SC, 5SC IF HIRED BEF 10-1-98	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; SUPP
SEMINOLE	F	3.00	3.00% X AFC X SC	05	VR	55W/10SC; 25SC; AGE62	2 LIFE W/10 YEARS CERTAIN	Y		
SHALIMAR	P	3.00	3.00% X AFC X SC	05	VR	50 W/ 6SC OR AGE 48 W/20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
SOUTH BROWARD HOSPITAL	G		VR VR W/FA PAY& PHYS/N-PHYS	05	VR	65w/5sc;62W/20SC;55W/30S	1 LIFE ANNUITY	Y		
SOUTH MIAMI [GP]	G		VR 2.5%X FMC X SC THRU9/30/99, 2.75%AFT	03	55	55 W/10 SC	1 LIFE ANNUITY	Y	YES	
SOUTH MIAMI [GP]	P		VR % X FMC X SC=VR W/SC DTS	05	VR	60W/10SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y	YES	
SOUTH PASADENA	F	3.00	3.00% X AFC X SC	05	VR	EARLIER OF AGE 55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		DROP
SOUTH WALTON FCD	F	4.00	4.00% X AFC X SC	05	VR	55W/10SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		
SOUTHERN MANATEE FCD	F	3.50	3.50% X AFC X SC	03	VR	55W/10SC;OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP
SOUTHERN MANATEE FCD	G	2.50	2.50% X AFC SC	03	VR	62W/10SC OR 30SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
STARKE	F	3.50	3.50% X FAS X SC, MAX 100% FAS	03	VR	25SC OR 55W/10SC, MAX AGE 60	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
STARKE	G		VR % VR W/ELECT OFF OR NOT	03	VR	30SC OR 60W/10SC, MAX AGE 65	1 LIFE ANNUITY	Y	YES	DROP
STARKE	P	3.75	3.75% X FAS X SC; MAX 100% FAS	03	VR	25SC OR 55W/10SC, MAX AGE 60	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
STUART	F	3.00	3.00% X AFC X SC	05	VR	55W/6SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	
STUART	G		VR % X AFC X SC VR W/AGE&SC	05	VR	AGE 62 OR 30SC,ANY AGE	1 LIFE ANNUITY	Y	YES	
STUART	P	3.00	3.00% X AFC X SC	05	VR	55W/06SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	
SUNRISE	F		VR %AFC&SC VR W/BF&AF 10-01-01	7	VR	VR W/BEFORE OR ON/AFTER 01-01-04	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP/BAC-DR
SUNRISE	G		VR 4.00%1ST 10SC,2.00%AFTER	VR	VR	W/5SC;AGE VR W/N-MGR&MGR	5 VR W/SR. MGR;MGR & N-MGR	Y	YES	DROP
SUNRISE	P		VR VR W/SC, DT, RET DT + SUPP	03	VR	53W/10SC OR 20SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y		DROP; 13TH & 14TH CHECK
SURFSIDE [GP]	G		VR VARIES W/SC DT & EE CONTRIB RATE	05	VR	EARLIER OF 62W/15SC OR 65W/10SC	1 LIFE ANNUITY W/GUARANTEED REF OF ACCUM CONTRIB	P	YES	
SURFSIDE [GP]	P		VR VARIES W/SC DT & EE CONTRIB RATE	03	VR	EARLIER OF 52W/20SC; AGE 62; OR 25SC	1 LIFE ANNUITY W/GUARANTEED REF OF ACCUM CONTRIB	P	YES	DROP
SWEETWATER	P	2.00	2% X AC X SC	05	50	50 W/10 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P		
TALLAHASSEE [GPF]	F		VR % VR W/SC & TYPE OF SERVICE; MAX	3	VR	55W/5SC OR 25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP; HCS
TALLAHASSEE [GPF]	G		VR % VR W/TYPE OF SERVICE; MAX	3	VR	AGE & SC VR W/PART A, B OR C	5 LIFE ANNUITY W/ 2/3 CONTIN. TO SURV SPOUSE	Y	YES	DROP; HCS
TALLAHASSEE [GPF]	P		VR % VR W/SC, AGE & TYPE SERVICE; MAX	3	VR	55W/5SC; 25SC; OR PART A ELIG.	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP; HCS

**BENEFIT DATA**

CITY OR DISTRICT	TYP SYS	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT N DESCRIPTION	V S	COL	COMMENTS
		PERC	DESCRIPTION	AFC	YR DESCRIPTION				
TAMARAC	F		VR VARIES W/TOTAL YRS CSC	05	VR 55W/5SC OR 25SC,ANY AGE	2 LIFE W/10 YRS CERTAIN	Y	YES	DROP
TAMARAC	G		VR VARIES W/ TOTAL YRS SC	05	62 AGE 62	2 LIFE W/10 YRS CERTAIN	Y		
TAMARAC	P	3.00	3.00% X AME X CSC	05	VR 57W/5SC;55W/10SC;52W/25S	2 LIFE W/10 YRS CERTAIN	Y	YES	
TAMPA	G		VR VARIES W/DIVISION A OR B	03	VR DIV A=55W/6SC; DIV B=62W/6SC	1 LIFE ANNUITY	Y	YES	DROP; COLA=2.2% ANNUALLY
TAMPA	PF	3.15	3.15% X AME X SC, MAX 100% AME	03	VR EARLIER:20SC OR 46W/10SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP/13TH CHECK
TARPON SPRINGS	F		VR VARIES W/ SC DATE	05	VR 50W/10SC;OR 25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
TARPON SPRINGS	P	3.00	3% X AME X SC,MIN\$450 MO	05	VR 50W/10SC OR 25SC,ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
TAVARES	F		VR VARIES W/ SC DATE	05	VR 55 W/10 SC OR 52 W/25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
TAVARES	P	3.00	3.00% X AFC X SC	05	VR 55 W/10 SC; 25 SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
TEMPLE TERRACE	F		VR %AFC VR W/SC <OR> 6/1/01	04	VR 55W/10SC OR 25SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
TEMPLE TERRACE	P	3.50	3.50% X AFC X SC	03	VR 55W/10SC OR 20SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
TEQUESTA	G	2.00	2.00% X AFC X SC, MAX 100% AFC	05	VR AGE 62 OR 30SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
TEQUESTA [PF]	F		VR % AFC VR W/SC + SUPP	05	VR 55 W/6SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
TEQUESTA [PF]	P		VR % AFC VR W/SC + SUPP	05	VR 55 W/6SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
TITUSVILLE	G	2.482	2.482% X AME X SC	05	VR 58W/7.5SC;OR 28SC ANYAGE	1 LIFE ANNUITY	Y		DROP
TITUSVILLE	PF	3.00	3.00% X AME X SC	03	VR 55W/ 8SC; OR 25SC ANYAGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA = 1.277% PER YR; DROP
TRI-COUNTY TRANSIT (ATU-1596)	G	2.13	2.13% X AME X UBC	05	62 AGE 62	1 LIFE ANNUITY		P	DROP
UMATILLA	P	2.50	2.50% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC	2 LIFE W/10 YEARS CERTAIN	Y		
VALPARAISO	PF	2.00	2.00% X AFC X SC	05	VR 55W/10SC OR 52W/25SC	2 LIFE W/10 YEARS CERTAIN	Y		
VENICE	F	3.50	3.50% X AFC X SC+\$175 MO	05	VR EARLIER:55W/10SC OR 25SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	
VENICE	G		VR VR W/SR MGMT OR REG+SUPP	05	VR 62W/6SC OR 30SC, ANY AGE	1 LIFE ANNUITY	Y	YES	DROP
VENICE	P	3.50	3.50% X AME X SC+\$175 MO	05	VR EARLIER:50W/10SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
VERO BEACH	F	3.00	3% X FAC X SC + \$25 X SC	03	VR 55 W/10 SC OR 52 W/25 SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	A/D 13TH CK
VERO BEACH	G		VR % X ABMS VARIES W/SC	05	65 65 W/5SC	1 LIFE ANNUITY	Y	YES	
VERO BEACH	P	3.00	3.00%XAFXCSC-+ \$5 YR SC	05	VR 55 W/10SC;OR 25SC ANYAGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
VILLAGE OF NORTH PALM BEACH	G		VR %&SC VR W/CONT&NCONT MBR	05	VR 60W/9SC=CONT; 65=N-CONT	1 LIFE ANNUITY		P	YES COLA=VARIES W/ HIRE DT & CONTRIB PD
VILLAGE OF NORTH PALM BEACH	PF	2.50	2.5%X AME X SC,MAX60%AME	05	55 AGE 55	2 LIFE W/ 10 YEARS CERTAIN	Y	YES	
VILLAGE OF PALM SPRINGS	G	2.50	2.50% X FAE X SC, MAX 25SC	05	62 62W/5SC	1 LIFE ANNUITY		P	YES



**BENEFIT DATA**

CITY OR DISTRICT	TYP	RETIREMENT BENEFIT RATE		NORMAL RETIREMENT AGE		NORMAL FORM OF BENEFIT		V		
	SYS	PERC	DESCRIPTION	AFC	YR	DESCRIPTION	N DESCRIPTION	S	COL	COMMENTS
VILLAGE OF PALM SPRINGS	PF	3.00	3.00% X AC X SC	05	VR	50W/15SC; 55W/10SC; OR 20SC, ANY AGE	2 LIFE W/10 YEARS CERTAIN	P	YES	DROP
VOLUSIA COUNTY (VOL)	F		VR \$20/MO X SC, MAX 35SC		VR	55W/10SC OR 30SC, ANY AGE		Y	YES	DROP
WAUCHULA	GP	2.50	2.50% X AFC XSC(MAX40SC)	03	60	60 W/10 SC	5 VR W/MARRIED & UNMARRIED	Y	YES	SUPP
WEST MANATEE FCD	F	3.50	3.50% X AFC X SC	05	VR	55W/ 6SC;25 SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
WEST MELBOURNE	P	3.00	3.00% X AFC X SC (+SUPP)	05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; 2% COLA PER YR
WEST PALM BEACH	F		VR %FAS VR W/SC DATES	02	VR	50W/15SC;55W/10;26 SC	5 OTHER	Y	YES	DROP and SUPP PLAN
WEST PALM BEACH	G		VR VR W/AFC, CONT&NONCONT SC	03	VR	VR W/SC, AGE, & HIRE DT	1 LIFE ANNUITY	Y	YES	
WEST PALM BEACH	P		VR %FAS VR W/SC <OR>3-31-87	03	VR	25CSC; 55W/10SC OR 50W/20SC	3 LIFE W/2/3 TO SPOUSE	Y	YES	DROP
WILLISTON	G	2.25	2.25% X FMC X SC	05	62	62 W/05 SC	1 LIFE ANNUITY	Y		DROP
WILLISTON	P	3.00	3.00% x FMC X SC	05	VR	55 W/10SC;30 SC-ANY AGE	2 LIFE W/ 10 YR CERTAIN	Y		
WILTON MANORS (VOL)	F		VR MONTHLY:\$56 X CREDITABLE SERVICE		VR	VR EARLIER OF AGE 55 OR 50W/20SC	2 LIFE W/10 YEARS CERTAIN	Y		
WILTON MANORS [GP]	G	3.00	3.00% X AMC X SC + SUPP	03	VR	60W/5SC OR 20SC, ANY AGE	1 LIFE ANNUITY	P	YES	DROP
WILTON MANORS [GP]	P	3.00	3.00% X AMC X SC + SUPP	03	VR	60W/5SC OR 20SC, ANY AGE	1 LIFE ANNUITY	P	YES	DROP
WINTER GARDEN	G	2.50	2.50% X FAC X SC	03	VR	EARLIER:65W/5SC; 30SC, ANY AGE; OR AGE70, ANY SC	1 LIFE ANNUITY	Y		DROP
WINTER GARDEN	PF		VR %FAC VR W/<&>25SC; BEN LIMIT:95%FAC	05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
WINTER HAVEN	F	3.80	3.80% X AME X SC	05	VR	55 W/10 SC, OR 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; COLA = 0.5% EACH YR FOR 10 YRS
WINTER HAVEN	G	3.00	3.00% X AFC X SC	05	55	55 W/10 SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
WINTER HAVEN	P	3.50	3.50% X AFC X SC	05	VR	55W/10SC; 25SC; OR AGE 60	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
WINTER PARK	F	3.00	3.00% X AFC X SC	05	VR	EARLIER:20SC OR 55W/10SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
WINTER PARK	P	3.00	3.00% X AFC X SC	05	VR	EARLIER:20SC OR 55W/10SC	2 LIFE W/10 YEARS CERTAIN	Y	YES	DROP
WINTER SPRINGS	GPF		VR % X AC X SC VR W/BEF OR AFT 10-1-00	03	65	1ST DAY OF CAL MO AFT 65 BIRTHDAY	1 LIFE ANNUITY	P		

**APPENDIX B**  
**(Cont.'d)**

ADDED BENEFIT DATA  
(Form Type G)

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
CITY OR DISTRICT	Plan Sponsor (Name of City, Special District, or School Board)
TYP. SYS.	Type of Retirement System: <ul style="list-style-type: none"><li>• G = General Employees <u>only</u></li><li>• P = Police Officers <u>only</u></li><li>• F = Firefighters <u>only</u></li><li>• PF = Police Officers and Firefighters <u>only</u></li><li>• GPF = General Employees, Police Officers and Firefighters</li><li>• GP = General Employees and Police Officers <u>only</u></li><li>• GF = General Employees and Firefighters <u>only</u></li><li>• C = Correctional Officers <u>only</u></li></ul>
Y	Does plan provide disability benefits? Y = yes; N = no
DISABILITY BENEFITS DESCRIPTION	The description of disability benefits usually falls into to classes:  ILOD: In-Line-of-Duty disability REG: Regular or <u>not</u> ILOD  The class of disability (ILOD or Reg) is followed by a formula (e.g., 2% x AFC x SC - reduced) where "REDUCED" is an actuarial factor by which the benefit is reduced.
Y	Does plan provide death benefits? Y = yes; N = no
DEATH BENEFITS DESCRIPTION	Plan provisions if member dies prior to normal retirement.
Y	Does plan contain an early retirement provision? Y = yes; N = no
EARLY RETIREMENT BENEFITS DESCRIPTION	Provides a description of minimum requirements for early retirement (e.g., 55 w/10sc-reduced) translates to the employee must be age 55 with at least 10 years of service followed by a description of how the normal retirement benefit is reduced for early retirement.

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP DISABILITY BENEFITS DESCRIPTION SYS Y	DEATH BENEFITS DESCRIPTION Y	EARLY RETIREMENT BENEFITS DESCRIPTION Y
ALACHUA COUNTY LIBRARY	G N NONE SPECIFIED	Y ACCR BENEFIT; CONTRIB REFUND; OR LUMP SUM	Y 55W/ 15 SC-REDUCED
ALACHUA COUNTY SCHOOL BOARD	ERP N NONE SPECIFIED	N NONE SPECIFIED	Y AGE 55-61;RETIRED UNDER FRs
ALTAMONTE SPRINGS	P Y ILOD=NO <65%AFC; REG=W/ 8SC, NO <25%AFC	Y VESTED=REF OR BEN; NVEST=REF	Y W/ 6SC; REDUCED ACCR BENEFIT
APOPKA	F Y ILOD=NO <42% AFC; REG=W/10SC, ACCR BEN	Y <10SC=REF W/O INT; >10SC=BEN	Y 50 W/10 SC, REDUCED ACCR BEN
APOPKA	G N NONE SPECIFIED	Y NON-VESTED=REF OF MBR CONT.; VESTED=BENEFIT	Y 47 W/10 SC, REDUCED ACCR BEN
APOPKA	P Y ILOD=NO <42% AFC; REG=W/10SC, ACCR BEN	Y V=10YR BEN;N-VEST=REF W/O INT	Y 40 W/10 SC, REDUCED ACCR BEN
ARCADIA	G N NONE SPECIFIED	Y 50W/15SC; REA QUALIFIED PRE-RETIREMENT SPOUSE BENEFIT	Y AGE 55, ACCRUED BENEFIT, REDUCED ACTUARIALLY
ARCADIA	PF Y ILOD=NO <42%AFC; REG=W/10SC, ACCR BENEFIT	Y NOT VESTED=MBR CONT REF; VESTED=10-YR ACCR BEN	Y 45W/6SC; A/B RED 3%YR FOR EACH YR PRIOR TO AGE 65
ATLANTIC BEACH	G Y HIRED BEF 9-1-08:5SC, ON OR AFT 9-1-08:10SC=COMP AS NORM RET PENSION	Y 5 OR MORE SC; COMP AS NR; RED IN ACCORD W/100%JT&SURVOR ELECTION	Y HIRED BEF 9-1-08:55W/5SC, ON OR BEF 9-1-08:55W/10SC=RED BENEFIT
ATLANTIC BEACH	P Y ILOD=NO<42%FAS; REG=W/5SC,COMPUTED AS NR, MIN: 25% FAS W/8 1/3SC	Y 5 OR MORE SC; COMP AS NR; REDUCED IN ACCORDANCE W/100%JT & SURV ELECTION	Y 50W/10SC; REDUCED ACCR BENEFIT
ATLANTIS	P Y AB; ILOD=NO<65%AFC, REG W/8SC=NO<25%AFC	Y VARIES	Y W/6SC; ACCR BENEFIT, REDUCED 3%/YR PRIOR TO NORMAL RETIREMENT
AUBURNDALE	F Y ILOD=NOT<42%AFC; REG=W/10SC, ACCRUED BEN	Y VESTED=10-YR ACCR BEN; NON-VESTED=REF W/O INT	Y 50 W/10SC, REDUCED ACCR BENEFIT
AUBURNDALE	G Y ILOD=NO <65% AFC; REG=W/5SC, NO <42% AFC	Y REFUND OF ACCUM MBR CONTRIBUTIONS W/5% INTEREST	Y 50 W/10SC, ACCR BEN REDUCED 3% EACH YR ER PRECEDES NORM RET
AUBURNDALE	P Y ILOD=NOT<42%AFC; REG=W/10SC, ACCRUED BEN	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50 W/10 SC,REDUCED ACCR BENEF
AVENTURA	P Y ILOD=42%PAYMIN;REG(W/10SC)=30% PAY MIN	Y ILOD=30% PAY MIN;REG=BEN/REFU	Y 45 W/ 10SC-REDUCED
AVON PARK	F Y ILOD=NO <42%AFC; REG=W/10SC,ACCR BENEFIT	Y VESTED=10-YR ACCRUED BENEFIT; NON-VEST= REF OF MBR'S ACCUMULATED CONTRIBUTIONS	Y 50 W/10 SC, REDUCED ACCR BEN
AVON PARK	P Y ILOD=NO <42% AFC; REG=W/10SC, ACCRUED BENEFIT	Y ILOD & REG W/5SC=VARIES	Y 50 W/10 SC, ACCRUED BENEFIT, REDUCED 3% FOR EACH YEAR
BAL HARBOUR VILLAGE	G Y REDUCED ACCRUED BENEFIT	Y ILOD=>REG BEN OR50%PAY;REG=VR	Y 55W/10SC; AB@NRD OR RED AB NOW
BAL HARBOUR VILLAGE	P Y AB BUT; ILOT=NO<42%AMC, REG=NO<25%AMC	Y 10YR PD;ILOD=50PAY,REG=RED AB	Y 50W/10SC; REDUCED ACCR BENEFIT
BARTOW	F Y ILOD=NOT <42%AFC; REG=W/10SC, ACCR BEN	Y VESTED=10YR ACCR BEN @ NRD OR ERD; NON-VESTED=REF W/O INT	Y 45 W/10SC, ACCR BEN RED 3%/YR FOR FIRST 5YRS & ACTUARIALLY THEREAFTER
BARTOW	G Y W/10SC; > NORM RET BEN OR 25% AVERAGE COMPENSATION	Y ILOD=>ACCR BEN OR 50% PAY; REG=W/6SC: 100% JT & LAST SURV BEN	Y W/10SC; AB@NRD OR RED BEN NOW
BARTOW	P Y ILOD=NOT <42%AFC; REG=W/10SC, ACCR BEN	Y VESTED=10-YR BEN @ NRD OR ERD; NON-VESTED=REF W/O INTEREST	Y 45W/10SC, ACCR BEN, REDUCED 3%/YR FOR THE FIRST 5 YRS & ACTUARIALLY THEREAFTER
BAY HARBOR ISLANDS [GP]	G Y ILOD=MO AB @ NRA-WC & OTHER DISAB BEN	Y 10-YEAR CERTAIN ANNUITY	N NONE PROVEDED
BAY HARBOR ISLANDS [GP]	P Y ILOD=MO AB @ NRA-WC & OTHER DISAB BEN	Y 10-YEAR CERTAIN ANNUITY	N NONE PROVIDED
BAY MEDICAL CENTER	G Y W/10SC; CONVERSION OR CASH BALANCE BEN	Y W/5SC; VR W/RET AGE TYPE	Y 50W/5SC; AB@NRD OR RED A/B NOW
BELLE GLADE	G Y ILOD W/5SC & REG W/10SC=VR W/AME & SC-WC	Y NOT ELIG FOR RET:REF W/INT; ELIG:MO BEN (50%JT & SURV)	Y AGE55; 52W/10SC; 20SC, ANY AGE; RED BEN

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
BELLE GLADE (RETIRED)	PF	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED
BELLE GLADE HOUSING	G	N NONE SPECIFIED	N NONE SPECIFIED	Y 55W/15SC, REDUCED ACCR BENEFIT
BELLEAIR	P	Y ILOD=NO<42% AFC; REG W/10SC=UNREDUCED ACCR BEN	Y V OR ILOD=>SINGLE SUM VAL OF DEFER AB & EE CONT; N-V OR REG=REFUND	Y 50 W/10 SC, REDUCED ACCR BEN
BELLEAIR BLUFFS	F	Y ILOD=NO <42%AMC; REG=W/10SC, NO <25%AMC	Y CONTIB REFUND OR ACCR BENEFIT	Y 50 W/10SC, REDUCED BENEFIT
BELLEVIEW	P	Y ILOD = 42% AFC MIN, REG =W/10SC, 25% MIN	Y CONTRIB REFUND OR ACCR BENEFIT	Y 50 W/10 SC - REDUCED
BOCA GRANDE FCD	F	Y ILOD; NON-VESTED; REG W/10SC=VARIES	Y <10SC=REF W/O INT; >10SC=A/B	Y 50 W/10SC; REDUCED ACCR BEN
BOCA RATON	G	Y TOTAL&PERM=60% EARNINGS LESS SS BENEFITS	Y 3.5 X PAY OR 50%ACCR NORM PAY	Y 50 W/20 SC - REDUCED;RULE OF 68;AGE 55W/ 15 SC
BOCA RATON	PF	Y ILOD=75% AME;REG=W/ 10 SC-ACCRUED BENEFIT	Y ILOD=75% AME; REG=W/ 5 SC= 65% BEN	Y 50W/ 10SC- REDUCED
BOCA RATON EXECUTIVE	G	Y 60% AFC @ AGE 65	Y VARIES W/ AGE AND DIVISION	Y 50 W/ 10SC-REDUCED
BOCA RATON HOUSING	G	Y ILOD=MONTHLY ACCRUED BENEFIT	Y V-10-YR A/B; N-VEST=REF	Y 50W/20SC; AB@NRA OR RED NOW
BONITA SPRINGS FCD	F	Y ILOD=ACCR BEN BUT NOT <42%AFC; REG=W/10SC, ACCR BEN	Y VESTED=10-YR ACCR BEN; NON-VESTED=REF W/O INT	Y 50 W/10SC, ACCRUED BENEFIT, REDUCED 3% PER YEAR
BONITA SPRINGS FCD	G	Y ILOD&REG W/7SC=BEN ACCR TO DATE OF DISAB	Y VESTED=10-YR A/B @ NR OR RED IF EARLY; NON-VESTED=REF W/O INT	Y 50W/7SC; 20SC,ANY AGE; REDUCED ACCR BENEFIT
BOYNTON BEACH	F	Y ILOD=66.67%PAY-SS, MIN BEN 42% FAC; REG=W/10SC,2.5%FAC XSC, MIN 25% FAC	Y W/10SC=2.5% FAC X SC; <10SC=REFUND OF MBR'S ACCUM CONTRIBUTIONS	Y 50 W/10 SC, NORM RET BEN REDUCED BY 3%/YR EARLY RET DT PRECEDES NORM RET DT
BOYNTON BEACH	G	Y ACCRUED RETIREMENT BENEFIT PAYABLE @ NRD	Y ACCRUED BENEFIT OR REF + INT	Y 55W/10SC OR 52W/25 SC; RED
BOYNTON BEACH	P	Y ILOD=66.67%PAY-WC&SS; REG=W/10SC,ACCR BEN, MIN:25%AFC, MAX:60%AFC	Y ILOD=AB, MIN: 30% AFC; REG=<10SC=REF,>10=AB	Y 50 W/10 SC, REDUCED ACCR BEN
BRADENTON	F	Y ILOD=42%AFC MIN; REG=W/10SC:25% AFC MIN	Y NON-VESTED=REF; VESTED=10-YR ACCR BEN	Y 50 W/10SC OR 20SC; REDUCED BEN
BRADENTON	P	Y ILOD&REG W/10SC=ACCR BEN;MIN=60%AFC:ILOD	Y ILOD=ACCR NORM RET, W/<10SC:REF; REG=W/10SC:VR W/ELIG OR NOT ELIG FOR EARLY RET OR NORM RET	Y 50W/10SC; REDUCED ACCR BENEFIT
BROOKSVILLE	F	Y ILOD=NO <42%AFC; REG=W/10SC, ACCR BENEFT	Y V=10YR A/B;N-VEST=REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN
BROOKSVILLE	P	Y ILOD=42%AFC MIN;REG=W/10 SC;ACCR BEN	Y ILOD=ACCRBEN (MIN=75%Pay);REG=CONTRIB REFUND OR ACCR BEN	Y 50 W/ 6 SC- REDUCED ACCRUED BENEFIT
BUNNELL	F	Y ILOD=NO <42%AFC; REG=W/10SC, NO <25%AFC	Y <10SC=REF; VESTED=10-YR ACCR BEN @ NORM RET DT (UNREDUCED) OR EARLY RET DT (REDUCED)	Y 50W/10SC, NORM RET REDUCED 3%/YR EARLY RET PRECEDES AGE 52
BUSHNELL	G	Y ILOD=42% AFC MIN,REG=25% AFC MIN	Y ACCR BEN OR CONTRIB REFUND	Y W/ 6 SC -REDUCED BEN
BUSHNELL	P	Y AB; ILOD=NO<65%AFC, REG=W/6 SC:NO<25%AFC	Y VESTED=BEN OR REF; N-VEST=REF	Y W/ 6 SC -REDUCED ACCR BEN
CAPE CORAL	F	Y ILOD AND REG=% AFC VR W/SERVICE CREDIT	Y ACTUARIAL EQUIV OF MBR'S ACCR BEN	Y 40W/10SC, DETERMINED AS FOR NORM RET AND ACTUARIALY REDUCED
CAPE CORAL	G	N NONE SPECIFIED	Y ACCRUED BENEFIT	Y 50 W/10 SC, REDUCED BENEFIT
CAPE CORAL	P	Y ILOD & REG = % AFC VARIES W/SC	Y ACTUARIAL EQUIV OF MBR'S ACCR BEN	Y 40 W/10 SC, REDUCED BENEFIT
CASSELBERRY	PF	Y ILOD=NOT <65%AFC; REG=W/10SC,ACCR BENEFT	Y VEST=REF OR BEN; NVEST=REF	Y W/6 SC; REDUCED ACCR BENEFIT
CEDAR HAMMOCK FCD	HIS	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED
CHATTAHOOCHEE	F	Y ILOD=NO<42%AMC; REG=W/10SC,NO<25%AMC	Y W/10 SC,ACCR.BEN,REF OR INS.	Y 50 W/10 SC - REDUCED BENEFIT
CLEARWATER	GPF	Y ILOD=AB BUT NO<66.67%AMC; REG=W/10SC,AB	Y ILOD=AB,NO<66.67%AMC;REG=A/B	Y G=NONE; PF=50W/10SC, ACCR BENEFIT REDUCED 3%/YR BELOW AGE 55

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
CLEARWATER (CLOSED)	F	Y ILOD=60%PAY;REG=2.5%PAY X SC(MAX20)+%CH	Y ILOD=50%PAY+%/CH; REG=VR W/SC	N NONE SPECIFIED
CLERMONT	F	Y >A/B;REF;ILOD=42%AFC;REG=W/10SC,25% AFC	Y CONTRIB REFUND OR ACCR BEN	Y 50 W/10SC, REDUCED ACCR BEN
CLERMONT	G	Y VESTED=ACCR RET BEN; NVESTED=CONT REFUND	Y V=RED ACCR BEN; NV=CONT REF	Y 60 W/10SC; REDUCED ACCR BEN
CLERMONT	P	Y >AB OR ILDO=42%AFC, REG W/10SC: 25%AFC	Y VESTED=ACCR BEN; N-VESTED=REF	Y 50W/10SC; AB@NRA, RED IF EARLY
CLEWISTON	G	Y 55W/10SC; ACCRUED BENEFIT	Y 50% ACCRUEDBENEFIT, REDUCED	Y 55 W/ 10 SC-REDUCED
COCOA	F	Y ILOD=2% AFC,MIN=42%AME; REG=25% PAY	Y CONT REF W/INT OR BENEFIT	Y 50 W/10 SC, REDUCED ACCR BEN
COCOA	G	Y ILOD=50%AVP, REG=25%AVP; MAX 100% W/SS,WC	Y N-VESTED OR NOT ELIG TO RET:REF W/INT; VESTED OR ELIG:10-YR BEN OR REF W/INT	Y 55 W/10 SC, REDUCED ACCR BEN
COCOA	P	Y VARIES W/ ILOD AND REG & OFFSETS W/SS,WC	Y CONT REF W/INT OR ACCR BENEFIT	N NONE PROVIDED
COCOA BEACH	F	Y ILOD=NO <42%AME; REG=W/10SC, ACCR BENEFT	Y VESTED=10-YR AB; NON-VESTED=REF W/O INT	Y 45 W/10SC; DEFERRED BEN @ NR OR IMMED BEN REDUCED 3% PER YEAR
COCOA BEACH	G	Y W/10SC; A/B TO DT OF DISAB, REDUCED FROM NRD	Y VESTED=AB@NRD OR REDUCED@EARLY RET DT;NON-VST=CONTRIB REF	Y 52 W/5 SC, REDUCED ACCR BEN
COCOA BEACH	P	Y ILOD=NO <42%AFC; REG=W/10SC, ACCRUED BEN	Y V=10YR BEN; N=VEST=REF W/INT	Y 50W/10SC; DEFERRED OR REDUCED BEN
COLLIER COUNTY HOUSING AUTHORITY	G	N NONE SPECIFIED	Y FACE AMOUNT ONLY	N NONE SPECIFIED
COOPER CITY	F	Y MIN=A/B; ILOD=60%AME, REG=W/10SC:25%AME	Y <10SC=REF W/INT;>10=ACCR BEN	N NONE PROVIDED
COOPER CITY	G	Y ILOD&REG W/10SC=ACCRUED PENSION BENEFIT	Y <6SC=REF W/INT; >6SC=ACCR BEN	Y 53W/10SC; NORM RET BEN REDUCED 4%/YR EARLY RET DATE PRECEDES THE NORM RET DATE
COOPER CITY	P	Y MIN=A/B; ILOD=60%AME, REG=W/10SC:25%AME	Y <10SC=REF W/INT;>10=ACCR BEN	N NONE PROVIDED
COOPER CITY - MANAGEMENT	GPF	Y W/6 MO TOTAL & PERM DISABILITY = ACCRUED BENEFIT	Y NON-VESTED = REFUND OF ACCUM CONTRIB; VESTED = PENSION BENEFIT	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 6.0% PER YEAR
CORAL GABLES	GPF	Y ILOD=75%MO COMP, G MAY RED AFT 2YRS; REG=2.6% CAREER COMP, P & F MIN OF ACCR BEN	Y G=VR MO BEN 5YRS CERTAIN & LIFE; P & F (ILOD)=>75%AFC & A/B, (REG)=VR	Y G=47W/25SC, NRB RED 6%/YR PRIOR TO NRD; P&F=50W/10SC, NRB RED 3%/YR PRIOR TO NRD
CORAL SPRINGS	F	Y MIN=42%FMC;REG W/10SC,ACCR BEN-30%MIN	Y W/10SC-BENEFIT;<10SC-REFUND	Y 50 W/ 10 SC- REDUCED
CORAL SPRINGS	P	Y ILOD=VARIES;REG=W/10CS,>OF A/B OR 25%AME	Y V=ACCR BEN; N-VEST=CONT. REF.	Y 50W/10CS; MO AB@55 OR RED BEN
CRESCENT CITY	F	Y A/B;ILOD=NO<42%AME, REG=W/10SC:NO<25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50W/10SC; REDUCED ACCRUED BEN
CRESCENT CITY	P	Y A/B;ILOD=NO<42%AME, REG=W/10SC:NO<25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50W/10SC; REDUCED ACCRUED BEN
CRESTVIEW	G	Y W/10 SC, REDUCED ACCR BENEFIT	Y ACCRUED BEN OR CONTRIB REFUND	Y 50 W/10 SC,REDUCED
CRESTVIEW	PF	Y ILOD=NOT <42%AFC; REG=W/10SC,ACCR BENEFT	Y >10SC=BEN; <10SC=REF W/INT	Y 45 W/10 SC, REDUCED ACCR BEN
DADE CITY	F	Y ILOD=NO <42%AFC; REG=W/10SC, ACCR BEN	Y V=10YR AB;N-VEST=REF W/O INT	Y 50W/10SC, REDUCED ACCR BENEFIT
DADE CITY	P	Y ILOD=A/B BUT NO<42%AFC; REG=W/10SC:A/B	Y VESTED=10YR ACCR BEN; NON-VESTED=REF W/O INT	Y 50W/10SC; ACCR BENEFIT REDUCED 3% PER YEAR
DANIA BEACH	G	Y ILOD=66.67% PAY LESS SS; REG=ACCR BENEFT	Y JOINT &/OR SURV BEN, IF ELIG.	Y 50W/10SC; NRB@NRD OR RED IMMED
DANIA BEACH [PF]	F	Y ILOD=ACCR BEN, NO <68% AME; REG=%AME VR W/1-5+ SC	Y ILOD=VR; REG=<1SC:REF, >1SC:VR	Y 50W/8SC OR 20SC, ANY AGE; NORM RET REDUCED 3%/YR EARLY RET DT PRECEDES NORM RET DT
DANIA BEACH [PF]	P	Y ILOD=ACCR BEN, NO <60% AME; REG=%AME VR W/1-5+ SC	Y ILOD=VR; REG=<1CSC:REF, >1SC:VR	Y 50W/8SC OR 20SC, ANY AGE; NORM RET REDUCED 3%/YR EARLY RET DT PRECEDES NORM RET DT
DAVIE	F	Y -WC;ILOD=66.67%FMC,REG=W/10SC,NO>50%FMC	Y ILOD=VR; REG=VR W/>OR< 5SC	Y W/10SC; REDUCED ACCR BENEFIT

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
DAVIE	P	Y VARIES W/ ILOD AND REG	Y ILOD=>50%PAY OR ACCR BEN;REG=REF + INT	Y 50W/10SC;REDUCED ACCR BENEFIT
DAVIE - GENERAL & MGMT	G	Y IF VESTED-NORM RET BENEFIT	Y ACCRUED BENEFIT AT NORM RET AGE	N NONE SPECIFIED
DAYTONA BEACH	PF	Y ILOD&REG=SPEC PROV BASED ON SC, AGE & SS	Y ILOD=VARIES; REG=W/5SC,VARIES	N NONE PROVIDED
DEERFIELD BEACH	F	Y >AB & ILOD=42%AFC, REG W/10SC=25%AFC	Y W/10SC=AB; <10SC=REF W/INT	Y AGE 47 OR 10SC; ACCR BEN REDUCED 1%/YR COMMENCEMENT OF BEN PRECEDES THE NORM RET DATE
DEERFIELD BEACH	G	Y W/10SC; SAME AS EARLY RETIREMENT	Y W/10SC=10YR A/B;<10SC=REF/INT	Y 55W/10SC; SAME AS NR EXCEPT RED BY 1%/YR PRIOR TO THE NR DATE; NO RED IF 25SC
DEERFIELD BEACH	P	Y >AB OR ILOD=42%AFC, REG W/10SC:25% AFC AFT 6 MO DISAB OR BD APPROVAL	Y W/10SC=ACCR BEN RED FOR PERIOD BETWEEN DEATH DT & NRD; <10SC=REF W/O INT	Y 47W/10SC; NORM RET ACTUARIALLY REDUCED
DELAND	F	Y ILOD=ACCRBEN-50% AMSMIN; REG=25% MIN	Y SPECIAL PROVISIONS	Y 50 W/10 SC, REDUCED ACCR BEN
DELAND	G	Y ILOD & REG W/<5SC OR W/>5SC = VARIES	Y VARIES	Y 55W/10SC, ACCR BEN, RED 1/15TH EACH FIRST 5YRS & 1/30TH EACH YR THEREAFTER EARLY RET DT PRECEDES NRD
DELAND	P	Y ILOD=>60%FMC OR AB; REG=MO BEN OF 50%FMC	Y VARIES	Y 50W/10SC, ACCR BEN, ACTUARIALLY RED, BUT NOT >3%/YR EARLY RED DT PRECEDES NRD
DELRAY BEACH	G	Y 5 MO AFT DISAB:ILOD=75% FMC-SS+; REG=W/10SC, MAX 50%FMC-SS+OTHER SOURCES	Y SPECIAL PROV FOR ILOD & REG	Y 55W/15SC OR 20SC, ANY AGE=NRB ACTUARIALLY RED 5%/YR ER PRECEDES THE NORM RET DT
DELRAY BEACH	PF	Y ILOD=>AB OR 60%AME;REG=W/10SC,MIN 25%AME	Y ILOD=%AME:SP&CH; REG=LUMP SUM	Y 50W/10SC; REDUCED ACCR BENEFIT
DELTONA	F	Y A/B; ILOD=NO < 60% AFC, REG=W/10SC, NO < 25% AFC	Y 10-YR ACCR BEN @ NORM RET DATE OR REDUCED BEN IMMEDIATELY	Y 50W/10SC; ACCR BEN, REDUCED 3%/YR PRIOR TO NORM RET DATE
DESTIN FCD	F	Y ILOD=NO<42%AFC; REG=W/10SC, ACCR BEN	Y VESTED=10YR BEN; NON-VESTED=REF W/O INT	Y 50 W/10SC, ACCR BEN, REDUCED 3%/YR PRIOR TO NORM RET
DUNEDIN	F	Y >AB OR ILOD=60%AVG SAL OVER 5 HIGHEST SC, REG W/10SC:30%AVG SAL OVER 5 HIGHEST SC	Y ILOD&REG=%PAY VR W/SP &/OR CH	Y 45W/10SC; REDUCED ACCRUED BENEFIT
DUNNELLO	PF	Y ILOD=42% AFC MIN,REG=25% AFC MIN	Y CONTRIB REFUND OR ACCR BEN	Y 50 W/ 10 SC-REDUCED
EAST LAKE TARPON FCD	F	Y ILOD=42%AFC MIN; REG=W/10SC, 25% AFC MIN	Y VESTED=10-YR A/B; NON-VESTED=REF W/O INT	Y 50W/10SC; REDUCED ACCR BEN
EAST NAPLES FCD	F	Y >AB OR ILOD=42%AFC, REG=W/8SC, 25%AFC	Y VESTED=10YR BEN; NON-VESTED=REF OF MBR CONTRIBUTIONS	Y 50W/6SC; REDUCED ACCR BENEFIT
EAST NICEVILLE FCD	F	Y ILOD=NO LESS THAN 42%AFC; REG=W/10SC, NO LESS THAN 25% AFC	Y W/10SC; ACCR BENEFIT OR CONTRIB REFUND	Y 50 W/ 10SC-REDUCED ACCR BENEFIT
EATONVILLE	P	Y A/B;ILOD=NO<42%AME, REG=W/10SC:NO<25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50W/10SC; REDUCED ACCR BENEFIT
EDGEWATER	F	Y ILOD=NO < 42% AMC; REG=W/05 SC,NO<25%AMC	Y CONTRIBUTION REF OR ACCR BEN	Y 50 W/10 SC; REDUCED BENEFIT
EDGEWATER	G	Y W/5SC; BEN ACCR TO DT OF DISABILITY, MIN BENEFIT IS 25% AFC	Y VESTED=50% QUALIFIED JT/SURV ANNUITY; NOT VESTED=REF OF ACCUM CONTRIB W/O INTEREST	Y 50W/5SC OR 20SC, ANY AGE; REDUCED ACCRUED BENEFIT
EDGEWATER	P	Y ILOD=>AB OR 42%AC; REG=>AB OR 25%AC	Y 100%SURV ANNUITY OR CONT REF	N 50 W/ 5 SC-REDUCED
ENGLEWOOD AREA FCD	F	Y ILOD=NO <42%AFC; REG=W/10SC, ACCR BEN	Y VESTED=10YR ACCR BEN; NON-VESTED=REF OF ACCUM CONTRIBUTIONS W/O INTEREST	Y 50W/10SC, ACCRUED BENEFIT, REDUCED 3% PER YEAR

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY	BENEFITS	DESCRIPTION	DEATH	BENEFITS	DESCRIPTION	EARLY	RETIREMENT	BENEFITS	DESCRIPTION
	SYS	Y			Y			Y			
ESTERO FCD	F	Y	>AB	OR ILOD=42%AFC, REG W/10SC=25%AFC	Y	NON-VESTED=CONT REF; VESTED=10-YR ACCR BEN		Y	W/10SC; AB@NRA OR RED IF EARLY		
EUSTIS	F	Y	ACCR BEN; MIN:=ILOD:65%AFC, REG=25%AFC		Y	NOT-VESTED=REF OF MBR CONTRIBUTIONS; VESTED=ACCR BENEFIT		Y	50W/10SC; REDUCED ACCR BENEFIT		
EUSTIS	P	Y	MIN=A/B; ILOD=65%AFC, REG=W/10SC:25%AFC		Y	10 OR MORE SC=ACCR BEN; LESS THAN 10 SC=RETURN OF EE CONTRIBUTIONS		Y	50 W/10SC, REDUCED ACCR BEN		
FERNANDINA BEACH	G	Y	ILOD=NO <42%AFC; REG=W/10SC, NO <25%AFC		Y	VEST=10-YR AB; N-VEST=REFUND		Y	55W/ 6 SC OR 25SC; RED ACCR BEN		
FERNANDINA BEACH	PF	Y	ILOD=NO <42%AFC; REG=W/10SC, ACCR BEN		Y	V=10YR AB; N-VEST=REF W/O INT		Y	50 W/ 6 SC-REDUCED ACCR BEN		
FLAGLER BEACH	F	Y	ILOD=NO <42%AMC; REG=W/10SC, NO <25%AMC		Y	W/10SC; ACCR BEN, REF, OR INS		Y	50 W/10 SC; REDUCED BENEFIT		
FLAGLER BEACH	P	Y	ILOD=NO <42%AMC, REG=W/10SC, NO <25%AMC		Y	W/10SC; ACCR BEN, REF OR INS		Y	50 W/10 SC, REDUCED BENEFIT		
FLORIDA CITY	P	Y	>AB OR ILOD=42%AC, REG W/10SC:25%AC		Y	>10SC=AB; <10SC=REQ CONT ACCT		Y	50W/10SC;AB@NRA OR RED BEN NOW		
FORT LAUDERDALE	G	Y	ILOD=65%COMP-WC; REG=AFTER 90 DAYS, VR W/GROUP 1 OR 2		Y	ILOD=VR; REG=VR W/EACH GROUP		Y	GRP 1=50W/15SC, GRP 2=55W/15SC; ACCR NORM RET PENSION REDUCTION VR W/GROUP 1 OR 2		
FORT LAUDERDALE	PF	Y	ILOD=65%AFC-SS&WC;REG=50%AFC-SS&WC		Y	ILOD=VR W/SP&CH; REG=VARIES		Y	50W/10SC; ACCR RET BEN REDUCED 3%/YR MBR'S RET AGE PRECEDES MBR'S NRD (FIREFIGHTERS)		
FORT MEADE [GPF]	F	Y	ILOD=>30% PAY AT DT OF DISAB OR A/B; REG=W/10SC, ACCR BEN		N	NONE PROVIDED		Y	50W/10SC; 5% REDUCTION/YR RET DT PRECEDES AGE 60		
FORT MEADE [GPF]	G	Y	ILOD=>30% PAY AT DT OF DISAB OR A/B; REG=W/10SC, ACCR BEN		N	NONE PROVIDED		Y	60W/20SC; 5% REDUCTION/YR RET DT PRECEDES AGE 65		
FORT MEADE [GPF]	P	Y	ILOC=>30% PAY AT DATE OF DISAB OR A/B; REG=W/10SC, A/B		N	NONE PROVIDED		Y	50W/10SC; 5% REDUCTION/YR RET DT PRECEDES AGE 60		
FORT MYERS	F	Y	ILOD=>A/B OR 60%AME; REG=W/5SC,ACCR BEN		Y	SPECIAL PROV FOR SPOUSE/CHILD		Y	45W/10 SC - REDUCED		
FORT MYERS	G	Y	W/5SC; N/R BASED ON TOT SC&AFC @DISAB DT		Y	VESTED=10YR BEN@NR OR REDUCED@ERLY;NON-VESTED=REF		Y	55W/7SC OR 60W/5SC, REDUCED BEN		
FORT MYERS	P	Y	ILOD & REG W/5SC=3.24%AFC X SC + \$290-WC		Y	VR IF OR IF NOT SPOUSE/CHILD		Y	45W/10SC OR 15SC,RED BEN+\$290S		
FORT PIERCE	G	Y	ILOD=NO<75%FAS; REG=W/5SC, NORM RET BEN		Y	ILOD=WC,BEN;REG=W/5SC,RED A/B		N	NONE SPECIFIED		
FORT PIERCE	P	Y	ILOD=NO<75%FAS; REG=W/5SC, NORM RET BEN		Y	ILOD=WC,BEN;REG=W/5SC,RED A/B		N	NONE SPECIFIED		
FORT PIERCE SUPP	P	Y	W/10SC;LUMP-SUM=ACT. EQUIV OF ACCR BEN		Y	W/10SC, LUMP-SUM PAYMENT		Y	45W/10SC=RED AB;25SC=NO RED AB		
FORT PIERCE UTILITIES	G	Y	ILOD=NO<75% FAS; REG=W/5SC, NORMAL RETIREMENT BENEFIT		Y	ILOD=WC, BEN; REG=W/5SC, REDUCED ACCRUED BENEFIT		N	NONE SPECIFIED		
FORT WALTON BEACH	F	Y	A/B;ILOD=NO<50%AFC,REG=W/10SC:NO<25%AFC		Y	ILOD=A/B, NO <50% AFC; REG=VR W/< OR > 5SC		Y	45 W/10SC, REDUCED ACCR BENEF		
FORT WALTON BEACH	G	Y	ILOD=NO<50%PAY; REG=VST ONLY,NO<40%PAY		Y	>2SC=50% BEN; <2SC=REF W/INT		Y	52 W/10SC, REDUCED ACCR BENEF		
FORT WALTON BEACH	P	Y	ILOD=AB W/ 50%PAY MIN:,REG=AB W/ 40%PAY		Y	>2SC=50% BEN; <2SC=CONT REF		Y	50 W/10SC OR 25SC, RED BENEFIT		
FROSTPROOF	G	Y	MO SINGLE LIFE ANNUITY=TO ACT EQUIV OF MO ACCR BENEFIT @ NRA		Y	ACTUARIALY REDUCED MONTHLY ACCR BENEFIT		Y	55W/10SC, MO ACCR BEN @ NRA OR ACT. EQUIV OF MO ACCR BEN NOW		
FROSTPROOF	P	Y	ILOD=50% AFC MIN;REG=25% AFC MIN		Y	ILOD&REG=VR W/SP &/OR DEPEND.		Y	45W/10SC, REDUCED ACCR BENEFIT		
FRUITLAND PARK	F	Y	ILOD=NO <42%AMC; REG=W/10SC,NO <25%AMC		Y	W/10 SC,ACCR BEN,REF OR INS		Y	50 W/10 SC - REDUCED BENEFIT		
GAINESVILLE	G	N	NONE PROVIDED		Y	SPEC.PROV.BEF.& AFTER RETIRE.		Y	55 W/15 SC, REDUCED ACCR BEN		
GAINESVILLE	PF	Y	ILOD=> AB & 42% FAE; REG W/5SC=> AB & 25% FAE		Y	REFUND W/O INT; W/10SC=ACCRUED BENEFIT @ DATE OF DEATH		N	50W/10SC; ACCR BEN RED NO MORE THAN 3%/YR AGE@RET PRECEEDS AGE 55		
GAINESVILLE - DISABILITY	G	Y	ILOD & REG (W/ 1 SC)=40% AME LESS OFFSETS		N	NO PROVISIONS		N	NO PROVISIONS		



ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
GOLDEN BEACH [GP]	G	Y >A/B OR ILOD=42% MO. RATE PAY, REG=W/5SC:25% MO. RATE OF PAY	Y ILOD=A/B W/MIN 12%MO. RATE OF PAY	Y 55W/10SC; VARYING RED ACCR BEN
GOLDEN BEACH [GP]	P	Y >A/B OR ILOD=70% MO. RATE OF PAY, REG=W/5SC:25% MO. RATE PAY	Y ILOD=A/B W/MIN 12% MO. RATE OF PAY	Y 50W/10SC; VARYING RED ACCR BEN
GREEN COVE SPRINGS	P	Y ILOD=>AB OR 65%AMS; REG=W/10SC-25%PAYMIN	Y NVESTED+100% REF; VESTED=BEN	Y 50 W/10SC; REDUCED ACCRUED BEN
GREENACRES	PF	Y ILOD=42% AFC MIN,REG=25% AFC MIN OR REF	Y CONTRIB REFUND OR ACCR BEN	Y 50W/ 6SC- REDUCED
GULF BREEZE	P	Y >MO AB OR ILOD=42%AFC, REG W/10SC=25%AFC	Y VESTED=10-YR AB; N-VESTED=REF	Y 50W/6SC;AB@NR OR RED@EARLY RET
GULFPORT	F	Y ILOD=>\$250MO;AB OR 50%AFC; REG=W/10SC:AB PAYABLE FOR LIFE W/10YRS CERTAIN OR UNTIL RECOVERY	Y VARIES	Y 50 W/10 SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR
GULFPORT	G	N NONE PROVIDED	Y W/5SC; 10-YR ACCRUED BENEFIT	Y 55 W/5SC, REDUCED ACCR BEN
GULFPORT	P	Y ILOD=NO <42%AFC; REG=W/10SC, ACCR BENEFIT	Y VESTED=10YR A/B; NON-VESTED=REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN
HAINES CITY	F	Y ILOD=NO <42% AFC; REG=W/10SC, ACCRUED BEN	Y VESTED=10-YR MONTHLY ACCR BEN; NON-VESTED=ACCUM CONTRIB REF W/O INT	Y 50W/10SC; ACCR BENEFIT, REDUCED 3% FOR EACH YR PRIOR TO NORM RET
HAINES CITY	G	Y W/10SC; ACCR BEN ON DATE OF DISABILITY	Y >LUMP SUM OR 55W/10SC=MO ANN	Y 55W/10SC=RED AB;55W/25=UNRED AB
HAINES CITY	P	Y ILOD=NO <42% AFC;REG=W/10SC, ACCRUED BEN	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50 W/10 SC; REDUCED ACCR BEN
HALLANDALE BEACH	G	N NONE SPECIFIED	Y >REF OR 55W/20SC,JT&50%SURV	Y 55 W/20 SC, REDUCED ACCR BEN
HALLANDALE BEACH	PF	Y ILOD=75%PAY-64%SS & 33%WC; REG=W/10SC, ACCR BEN LESS 64%SS DISAB	Y ILOD=>30%BASIC COMP & ACCR NORM RET BEN; REG=W/10SC, ACCR NORM RET BENEFIT	Y 45 W/10SC, ACCR NORM RET PENSION REDUCED 1/2% FOR EACH MONTH RET PRECEDES AGE 52
HALLANDALE BEACH P/M	G	Y W/10PMS; ACCRUED BEN - SS DISAB BEN	Y >OF SING LUMP SUM OR SURV ANN	Y 45W/10PMS; REDUCED ACCR BEN
HAVANA	F	Y ILOD=NO <42%AMC; REG=W/10SC, NO <25% AMC	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10SC, REDUCED BENEFIT
HIALEAH	GPF	Y G=ACCRBEN;PF=REG-25%;ILOD=42% AFC MIN	Y 5-YR LIMITED PERIOD PD;ACCR BEN MIN FOR G OR PF	Y G=55W/10:PF=50W/10SC (REDUCED)
HIALEAH - ELECTED	G	N NONE PROVIDED	Y NORM RET W/LIMITED PERIOD PD	N NONE SPECIFIED
HIALEAH GARDENS	P	Y >AB;OR ILOD=42% AFC, REG=W/10SC, 25% AFC	Y IF VESTED ;VESTED PEN BEN@NRA	Y 45 W/10SC; REDUCED ACCR BEN
HILLSBOROUGH COUNTY	ERP	N NONE AVAILABLE	N NONE SPECIFIES	Y THIS IS EARLY RETIREMENT PLAN
HOLLEY-NAVARRE FCD	F	Y ILOD=42%AFCMIN;REG-W/10SC;25% AFC MIN	Y W/10SC;ACCR BEN OR CONTRIB REFUND	Y 50 W/ 10SC-REDUCED
HOLLY HILL	F	Y ILOD=NO <42%AME; REG=W/10SC, ACCRUED BEN	Y N-VESTED=100% CONT REF; VESTED=10YR BEN, SP:50%SAL	Y 48W/6SC, REDUCED ACCR BEN
HOLLY HILL	P	Y ILOD=NOT <42%AME; REG=W/ 10 SC, NOT <25%AME	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50 W/ 6 SC, REDUCED ACCR BEN
HOLLYWOOD	F	Y ILOD=75%PAY-WC,ETC;REG=W/5SC,25%PAY-WC,E	Y ILOD=50%PAY; REG=W/5SC:<ACCR BEN OR 25% PAY	N NONE SPECIFIED
HOLLYWOOD	G	Y ILOD=75% PAY; REG= W/5SC, NOT < 20% AFC	Y <5SC=REF W/INT;>5SC=REF; BEN	N NOT APPLICABLE
HOLLYWOOD	P	Y ILOD=>AB OR 50%PAY-WC&SS; REG=W/5SC, VR	Y ILOD=50% PAY; REG=25% PAY	N NONE SPECIFIED
HOLMES BEACH	P	Y ILOD=% AFC VR W/SC; REG=W/10SC,NO>60%AFC	Y ACCRUED BENEFIT	Y 50 W/10 SC, REDUCED ACCR BEN
HOMESTEAD	F	Y ILOD=NO<50%AFC;REG=NO< 25% AFC	Y VESTED BEN PD AT MEMBERS NRA FOR 10 YEARS	Y AGE 45 OR 10 SC REDUCED BEN.
HOMESTEAD	P	Y ILOD=NO <50%FAC; REG=W/5SC, NO <25%FAC	Y CONTRIB REFUND OR ACCR EARLY OR NORMAL RETIREMENT BEN	Y 50W/10SC ----- REDUCED BEN
HOMESTEAD - General & Hospital	G	Y W/10SC; >ACCR BEN OR 35%FAE +SS;WC;ETC.	Y <AGE55=REF W/INT; >AGE55=BEN	Y 55 W/10SC-REDUCED BENEFIT
HOWEY-IN-THE-HILLS	P	Y ILOD =NO<42%AMC; REG=W/10SC, NO<25%AMC	Y W/10 SC,ACCR.BEN., REF OR INS	Y 50 W/10 SC - REDUCED BENEFIT

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
INDIALANTIC	G	N NONE SPECIFIED	Y MONTHLY BEN OR MBR'S CONT REF	Y LATER OF AGE60 & 5SC; RED BEN
INDIALANTIC	PF	Y ILOD=42%AME/AB ;REG=W/10SC, 25%AME/AB	Y REF W/INT OR W/10SC =ACCR BEN	Y 50 W/10 SC; REDUCED ACCR BEN
INDIAN HARBOUR BEACH	P	Y ILOD=50% BASE PAY, REG=CONT REFUND	Y ILOD=50%PAY,REG=50% PAY 1 YR	Y 50 W/ 10 SC----REDUCED
INDIAN RIVER SHORES	G	Y ILOD=>A/B OR 42%AFC; REG=W/10SC, >A/B OR 25%AFC	Y BEN VR W/VESTED,MARRIED & NON-VESTED; ACCUM CONT. GUARANTEED	Y 55W/7SC; AB@NRA OR RED NOW
INDIAN RIVER SHORES	PF	Y >AB OR ILOD=42%AFC, REG W/10SC=25%AFC	Y BENEFIT VARIES W/VESTED, MARRIED OR NON-VESTED; ACCUMULATED CONTRIBUTIONS GUARANTEED	Y 50W/7SC; AB@NRA OR RED NOW
INDIAN SHORES	P	Y ILOD=NO <42%AMC; REG W/10SC=NO <25%AMC	Y <10SC=REF W/O INT; >10SC=ACCR BEN @ EARLY OR NORM RET AGE	Y 50 W/10SC; ACCRUED BEN, REDUCED 3%/YR MEMBER'S AGE PRECEDES MEMBER'S NORM RET AGE
JACKSON MEMORIAL HOSPITAL	G	Y ILOD=42%AMC MIN, REG=W/10SC, 25% AMC MIN	Y ILOD-ACCR BEN/MIN = 50% PAY,REG=VESTED ACCR BEN	Y W/ 6SC-REDUCED
JACKSONVILLE	CO	Y ILOD=50% FAE W/MIN; REG=VR W/MAX	Y MIN BEN=75% ACCRUED BENEFIT	Y 50W/20SC OR 25SC,ANY AGE; VR
JACKSONVILLE	G	Y 25%BASE PAY+2.5%/YR FOR SC >5, MAX50%PAY	Y 75% ACCRUED BENEFIT	Y 50W/20SC OR 25SC ANY AGE=VR
JACKSONVILLE	PF	Y >RET BEN OR 60%EARNINGS BASE; MIN\$400 MO	Y W/20SC:75%PRB/SP+\$200/CH; MIN	N NONE SPECIFIED
JACKSONVILLE BEACH	F	Y ILOD=MIN BEN VR; REG=W/10SC, NO<25%FAC	Y ILOD=100%NRB; REG=W/10SC, NR	Y W/20SC, REDUCED ACCR BENEFIT
JACKSONVILLE BEACH	G	Y ILOD=MIN BEN VR; REG=W/10SC, NO<25%FAC	Y ILOD=100%NRB; REG=W/10SC, NR	Y W/20SC, REDUCED ACCR BENEFIT
JACKSONVILLE BEACH	P	Y ILOD=MIN 42-50%FAC; REG=W/10SC, ACCR BEN	Y ILOD=100%NRB; REG=W/10SC, NR	Y 50 W/ 10 SC;OR /20SC, REDUCED
JUPITER	P	Y >60% SAL & RED A/B + SUPP BENEFIT	Y ILOD & REG=VARIES	Y 50W/10SC; RED A/B@AGE55+SUPP
JUPITER ISLAND	GPF	Y IF VESTED;66 2/3% ACCR BENEFIT	Y JT/SURVIVOR ACCR BENEF	Y 55W/10SC-REDUCED
KEY BISCAYNE	PF	Y A/B;ILOD=NO<70%AFC, REG=W/5SC:NO<50%AFC	Y ILOC & REG=W/10SC: ACT EQUIV OF ACCR BEN, <10SC:REFUND W/O INTEREST	Y 50W/5SC; REDUCED ACCR BENEFIT
KEY WEST	G	Y SPECIAL PROVISIONS	Y SPECIAL PROVISIONS	Y 55 W/10 SC, REDUCED ACCR BENEF
KEY WEST	PF	Y ILOD=VARIES; REG=W/10SC,> A/B OR 25%AMC	Y SPECIAL PROVISIONS	Y 50 W/10SC; REDUCED ACCR BEN
KEY WEST HOUSING	G	Y W/5SC; AB W/MIN=20% X FINAL 3YR AVE ABC	Y VARIES W/ ILOD & REG	Y 55 W/ 15SC;20SC;-REDUCED
KEY WEST UTILITY	G	Y W/ 10SC; ACCR BEN W/ MIN = 20% AFC LESS OFFSETS	Y VARIES W/ BENEFICIARY SELECTION	Y 55W/10SC; 20SC; REDUCED
KISSIMMEE	F	Y A/B; ILOD=NO<42%AFC; REG=W/5SC,NO<25%AFC	Y W/5SC; VARIES	Y 40 W/10 SC, REDUCED ACCR BEN
KISSIMMEE	G	Y W/2SC; >AB OR ILOD=42%AC-WC,REG=25%AC-WC	Y W/5SC=VARIES	Y 55 W/10 SC, REDUCED ACCR BEN
KISSIMMEE	P	Y ILOD=>ACCR BEN-MIN=42%FMC;REG=W/5SC,25%	Y ILOD,REG (W/05 SC)-VARIES	Y 40 W/10 SC, REDUCED ACCR BEN.
KISSIMMEE UTILITY AUTHORITY	G	Y W/2SC; ACCRUED BENEFIT (25% AFC MINIMUM)	Y W/5SC; VARIES	Y 55W/10SC; RED ACCR BEN + SUPP
LABELLE	F	Y > MO A/B OR ILOD=42%AFC, REG W/10SC=25%AFC	Y VESTED=10-YR A/B; N-VESTED-ACCUM CONTRIB	Y 50W/10SC; A/B@NRA OR RED A/B NOW
LADY LAKE	P	Y ILOD= NO<42% AFC; REG=W/10SC, ACCR BEN	Y VESTED=10-YR A/B; NON-VESTED=REF W/O INT	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR
LAKE ALFRED	G	Y ACCRUED BENEFIT-REDUCED	Y N-VEST=REF W/INT; V=ACCR BEN	Y 55 W/10 SC, REDUCED ACCR BEN
LAKE ALFRED	P	Y A/B;ILOD=NO<42%AFC; REG=W/10SC:NO<25%AFC	Y VESTED=10-YR ACCR BEN;NON-VESTED=REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN
LAKE CITY	F	Y ILOD=42% FMS; REG=>10SC:27.5% FMC, <10SC:REF OF MBR CONTRIBUTIONS	Y <10SC=REF OF MBR CONTRIB; >10SC=ACCR BEN @ DT OF DEATH, REDUCED FOR EARLY RET IF APPLICABLE	Y 50W/10SC; ACCR BEN @ NRD OR RED ACCR BEN NOW
LAKE CITY	G	Y ILOD, REG. BASED ON SC & HIRE DT=VARIES	Y <10SC=REF W/INT, >10SC=BEN	Y NONEL=52W/10SC;EL=52W/8SC:RED

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
LAKE CITY	P	Y -WC; ILOD:NO<42%AME, REG=W/10SC=3% X FMC X SC	Y W/10SC=10YR AB@NR OR REDUCED BEN EARLY	Y 50W/10SC, REDUCED ACCRUED BENEFIT + SUPP
LAKE HELEN	P	Y ILOD=>AB OR 42%AME; REG=VR W/>OR< 10SC	Y ILOD&REG=VR W/VEST OR NVESTED	Y W/10SC; REDUCED ACCRUED BEN
LAKE MARY	F	Y ILOD & REG W/5SC = VARIES	Y 10% PAY OR ACCRUED BENEFIT	Y 50W/10SC; REDUCED ACCR BENEFIT
LAKE MARY	P	Y ILOD=50%PAY MIN;REG=ACCR BEN OR REFUND	Y ILOD&REG W/5 OR WO/5SC=VARIES	Y 50 W/5 SC; ACCR REDUCED BENEFIT
LAKE PARK (RETIRED)	P	Y ILOD=66.67%ME-SS&WC;REG=W/10SC,A/B-SS&WC	Y REFUND W/INT OR ACCR BEN	N NONE SPECIFIED
LAKE WALES	F	Y ILOD=42%AFC;REG=W/10SC,25%AFC MIN	Y SPEC.PROV.FOR ILOD & REG.	Y 50 W/10 SC; RED ACCR BENEFIT
LAKE WALES	G	Y ILOD=42%AFC MIN; REG=W/10SC,AB OR REF W/INT	Y CONTRIB REFUND W/ INTEREST	Y 55 W/10 SC; REDUCED ACCR BEN
LAKE WALES	P	Y ILOD=42% AFC ; REG = W/10SC,25% AFC ,MIN	Y SPEC.PROV.FOR ILOD & REG.	Y 50 W/10 SC; RED ACCR BENEFIT
LAKE WORTH	F	Y ILOD=>50% AFC OR ACCR BEN;REG=W/10SC, AB	Y SPEC. PROV. FOR ILOD & REG	Y 50W/10SC; REDUCED ACCR BEN
LAKE WORTH	G	Y ILOD=AS IF W/20SC-LIFE AB;REG=W/10SC,NRB	Y SPEC. PROV. FOR ILOD & REG	N NONE PROVIDED
LAKE WORTH	P	Y ILOD=AS IF W/20SC-LIFE AB;REG=W/10SC,BEN	Y SPEC. PROV. FOR ILOD & REG	N NONE SPECIFIED
LAKELAND	GPF	Y POLICE ONLY-ILOD=42%AFCMIN;REG=25%AFC	Y <10SC=REF W/O INT; >10SC=BEN	Y VARIES W/ AGE & HIRE DATE
LAKELAND SUPP	F	Y ILOD=1/12 X \$535 X SC; REG=1/12 X \$267.50 X SC	Y VESTED W/SPOUSE=50%AB; NON-VESTED OR NO SPOUSE=REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN
LAKELAND SUPP	P	Y ILOD&REG W/10SC=AB, BUT NO<STATE MIN	Y RET ELIGIBLE=10-YR ACCR BEN; <RET ELIGIBLE=SINGLE SUM BEN = TO 1 X ANN SALARY W/MIN & MAX	Y 50 W/10 SC, REDUCED ACCR BEN
LANTANA	F	Y ILOD=NO < 75%AFC; REG=W/5SC, NO < 25%AFC	Y SC & AGE VR; 120 MO ACCR BEN	Y 50W/10SC; NORM RET PENS @ EARLY RET TIME, RED 3%/YR RET DT PRECEDES AGE 55
LANTANA	P	Y W/10SC; 2%AFC X SC PD IMMED, MIN 25%AFC	Y W/10SC; ACCRUED BENEFIT @ NRD	N NONE PROVIDED
LARGO	PF	Y ILOD=60%AFC+WC; REG=W/10SC:50%AFC+WC; MAX	Y VARIES	Y 50 W/10 SC; NORM RET BEN REDUCED 3%/YR IN WHICH EARLY RED DT PRECEDEDS NORM RET DT
LAUDERDALE-BY-THE-SEA	F	Y ILOD & REG W/10SC=BENEFICIARY WILL RECEIVE MBR'S ACCR NORM RET BENEFIT AS OF DT OF DISABILITY	Y W/10SC=MBR'S ACCR NORM RET BEN; <10SC=REFUND OF MBR'S ACCUMULATED CONTRIBUTIONS	Y 50W/10SC; NORM RET BEN REDUCED BY 3%/YR BY WHICH THE EARLY RET DT PRECEDES NORM RET DT
LAUDERHILL	F	Y ILOD & REG W/2 SC = VARIES	Y ILOD=20% PAY; REG=ACCR BEN	Y 50W/10SC; AB@NRD OR RED IMMED
LAUDERHILL	G	Y ILOD & REG W/2 SC = VARIES	Y ILOD=20% PAY; REG=ACCR BEN	Y 55 W/15 SC, REDUCED ACCR BENEFIT
LAUDERHILL	P	Y ILOD=42%AFCMIN;REG W/10SC-25%AFC MIN	Y <5 SC=REFUND; > 5SC=BENEFIT	Y 50 W/10SC, REDUCED ACCR BEN
LAUDERHILL (C&M)	G	Y ILOD&REG W/7SC=>AB & 20%RATE OF MO EARN	Y ILOD=20%SAL; REG=MBR MUST BE ELIG FOR EARLY OR NORM RET @ DEATH, BEN VARIES	Y 55W/15SC; A/B PAYABLE @ NRD OR RED FROM AGE 62 A/B PAYABLE IMMEDIATELY
LEESBURG	F	Y ILOD=10YR CERT&LIFE BN;REG=VR W/>OR<10SC	Y VARIED 10YR CERT & LIFE BENEF	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3%/YR PRIOR TO NORM RET DT
LEESBURG	G	Y W/10SC; BEN VR W/BEF OR AT NORM RET DT	Y ILOD ONLY = VARIES	Y 50W/15SC, REDUCED ACCR BENEFIT
LEESBURG	P	Y >AB OR ILOD=50%AFC, REG W/10SC=25%AFC	Y ILOD=VR; REG=VR OR <10SC:REF	Y 45W/10SC, ACCRUED BENEFIT, REDUCED 3% PER YEAR
LIGHTHOUSE POINT	PF	N NONE PROVIDED	Y CONTRIB REF OR ACCR BEN	Y 50W/10SC-REDUCED
LIVE OAK	F	Y ILOD=42% AFC MIN;REG=W/ 10SC-25% AFC MIN	Y IF VESTED=50% PAY;NON-VSTED=CONTRIB REFUND	Y 50 W/ 10 SC-REDUCED
LONGBOAT KEY	F	Y ILOD=NOT<42%AFC; REG=W/10SC, ACCRUED BEN	Y VESTED OR ELIG FOR RET=AB; NON-VESTED=REFUND OF MEMBER CONTRIBUTIONS	Y 45W/15SC OR 50W/10SC; ACCR BENEFIT, REDUCED 3% PER YEAR

**ADDED BENEFIT DATA**

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
LONGBOAT KEY	G	N NONE SPECIFIED	Y NOT-VESTED=REF OF MBR CONTRIB; VESTED=120 MO A/B PAID @ ERD (REDUCED) OR @ NRD (UNREDUCED)	Y 50W/15 SC, ACCR BENEFIT REDUCED 3% PER YR PRECEDING NRD
LONGBOAT KEY	P	Y ILOD=NOT<42%AFC; REG=W/10SC, ACCRUED BEN	Y VESTED OR ELIG FOR RET=AB FOR 120 MO @ ERD (RED) OR NRD (UNRED); NOT- VESTED=REF OF MBR CONTRIB	Y 45W/15SC OR 50W/10SC; RED BEN
LONGWOOD	PF	Y ILOD=>50%AFC & AB; REG=W/10SC:>25%AFC&AB	Y N-V=REF+\$50,000;V=BEN+\$50,000	N NOT APPLICABLE
LYNN HAVEN	F	Y ILOD=NO < 42%AFC; REG=W/10SC,ACCRUED BEN	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN
LYNN HAVEN	G	Y ILOD & REG W/10SC=ACTUARIALLY REDUCED ACCRUED BENEFIT	Y VESTED=ACCR BEN; NON-VESTED=REFUND OF MBR'S ACCUM CONTRIBUTIONS	Y 50 W/10SC, REDUCED ACCR BEN
LYNN HAVEN	P	Y ILOD=NO < 42%AFC; REG=W/10SC, NO < 25%AFC	Y VESTED=10-YR ACCR BEN; NON- VESTRD=REF W/O INT	Y 45W/10SC, ACCR BEN, RED 3%/YR EARLY RET PRECEDES NORM RET
MACCLENNY	PF	Y >AB OR ILOD=42%AFC, REG W/10SC=25% AFC	Y VESTED=10-YR ACCR BEN; NON- VESTED=100% CONT REFUND	Y 50W/10SC; A/B @ NR AGE OR REDUCED ACCR BEN NOW
MADISON	F	Y ILOD=NO <42%AFC; REG=W/10SC, ACCR BEN	Y V=10-YR ACCR BEN; N-VEST=REF	Y 50W/10SC; REDUCED ACCR BEN
MADISON	P	Y ILOD=NO <42%AME; REG=W/10SC, NO <25%AME	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50W/10SC; REDUCED ACCR BEN
MAITLAND	PF	Y ILOD=NO <60%AFC; REG=W/10SC, NO < 25%AFC	Y VARIES W/SC	Y 50 W/10SC; REDUCED ACCR BEN
MARATHON	F	Y ILOD=65%AFCMIN;REG=W/8SC,25%AFC MIN	Y W/10SC, REDUCED ACCR BEN;NON-VSTD =REFUND	Y 50 W/6SC-REDUCED
MARCO ISLAND	F	Y ILOD=>A/B OR 42%AFC; REG=>A/B OR 25%AFC	Y 10YR VESTEDOR CONTRIB REFUND	Y 50 W/ 6 SC-REDUCED
MARCO ISLAND	P	Y ILOD-42%AFC MIN;REG=W/8SC-ACCR BENEFIT	Y CONT REF; IF VESTD = ACCRBEN	Y 50W/ 6SC - REDUCED
MARIANNA	F	Y ILOD=NO <42%AMC; REG=W/10SC, NO <25%AMC	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10 SC, REDUCED BENEFIT
MARIANNA	P	Y ILOD=NO <42%AMC; REG=W/10SC, NO <25%AMC	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10 SC, REDUCED BENEFIT
MARION COUNTY	EMS	N NONE SPECIFIED	Y W/ 5SC- ACCRUED BENEFIT	Y AGE 55-REDUCED
MARTIN COUNTY	ERP	N NONE SPECIFIED	N NONE SPECIFIED	Y BENEFIT=FRS EARLY RET REDUCT
MEDLEY	P	Y ILOD-42%AFC MIN;REG=W/10SC=25%AFC MIN	Y ACCRUED BEN OR CONTRIB REFUND	Y 50 W/10SC-REDUCED
MELBOURNE	F	Y ILOD & REG W/10SC=VARIES + SUPP	Y ILOD=VR W/SP&CH; REG=10YR BEN, PRIOR RET ELIG: REF W/INT	Y AGE 50 OR 20SC; RED ACCR BEN + SUPP
MELBOURNE	G	Y ILOD=NOT <42%AFC; REG=W/08SC,NOT <25%AFC	Y VESTED=ACCR BEN; N-VESTED=REF	Y W/06SC; REDUCED ACCRUED BEN
MELBOURNE	P	Y A/B; ILOD=NO<50%AFC, REG=W/366 CONSECUTIVE DAYS SC:NO<25%AFC	Y NON-VESTED=REF OF MBR CONTRIBUTIONS; VESTED=\$50,000 OR AB FOR 10YRS	Y AGE &/OR SC VR W/MEMBERSHIP DT; RED ACCR BEN
MELBOURNE BEACH	P	Y ILOD=50%PAY; REG=W/10SC,A/B NO<25%AME	Y V=10YR ACCR BEN; N-VEST=REF	Y 50W/10SC, REDUCED ACCR BEN
MELBOURNE SPECIAL RISK	G	Y ILOD=NOT <65%AFC; REG=W/08SC,NOT <25%AFC	Y VESTED=ACCR BEN; N-VESTED=REF	Y W/06SC; REDUCED ACCRUED BEN
MIAMI	GS	Y ILOD=VARIES; REG=W/10SC, VARIES	Y ILOD & REG W/3SC=VARIES	Y 20SC,ANY AGE; REDUCED ACCR BEN
MIAMI	PF	Y VARIES W/ ORDINARY OR ACCIDENTAL	Y ILOD=50%AFC,REG REFD,50%XCOMP	Y 20 SC REDUCED
MIAMI - ELECTED	G	N NONE SPECIFIED	Y SINGLE SUM DEATH BENEFIT	N NONE SPECIFIED
MIAMI - EXCESS	GS	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY
MIAMI - STAFF	GS	N NONE SPECIFIED/PROVIDED	N NONE SPECIFIED/PROVIDED	Y 10SC,ANY AGE; SAME AS NORM RET
MIAMI BEACH	G	Y AB-WC; ILOD=NO<65%FAME, 75%:TIER A; REG=W/5WC, NO<35% FAME	Y W/3SC, 50% ACCR BEN W/O RED, NO<30%FAME, MAX 40% FOR GENERAL MBRS	Y TIER B(GEN PLAN); @ LEAST AGE 50 +SC=75, RED A/B

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
MIAMI BEACH	PF	Y ILOD=AB,MIN:85% COMPENSATION; REG=W/5SC, MONTHLY ACCR BEN	Y ILOD=>AB & 85% COMPENSATION; REG=W/5SC, VARIES	N NONE SPECIFIED
MIAMI OFF-STREET PARKING	G	N NONE SPECIFIED	Y ACCR BEN BUT NO< CONT + INT	N NONE SPECIFIED
MIAMI SHORES VILLAGE	G	N NONE PROVIDED	Y BEF EARLY OR NR ELIG=CONTRIB REF W/INT; AFT EARLY OR NR ELIG=BEN	Y 55W/15SC;CALCULATED SAME AS N/R PAYABLE@62 OR REDUCED AND PAID IMMED
MIAMI SHORES VILLAGE	P	Y A/B;ILOD=NO<42%AFC, REG W/10SC=NO<25%AFC	Y CONTRIBUTION REFUND W/INT	Y 55 W/15 SC - REDUCED BENEFIT
MIAMI SPRINGS	G	Y ILOD ONLY=SC & BEN VR W/WORKER'S COMPENS	Y W/10SC;100% JT & SURV ANNUITY	Y 55 W/10SC; REDUCED ACCR BEN
MIAMI SPRINGS	PF	Y ILOD=66.67%PAY-WC&SS;REG=W/10SC,ACCR BEN	Y ILOD & REG = VARIES	N 50W/10SC; REDUCED ACCR BEN
MIAMI-DADE COUNTY	ERP	N NONE SPECIFIED	N NONE PROVIDED	Y SPEC PROV BY BARGAINING UNIT
MIDWAY FCD	F	Y A/B;ILOD=NO<42%AME, REG=W/10SC:NO<25%AME	Y <10SC=REF W/O INT; >10SC=ACCR BEN @ EARLY OR NORM RET AGE	Y 50W/10SC; REDUCED ACCR BENEFIT
MILTON	F	Y ILOD & REG W/10SC = ACCRUED BENEFIT	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50W/10SC; REDUCED ACCR BENEFIT
MILTON	G	Y W/10SC=ACCRUED BENEFIT	Y CONTRIBUTION REFUND	Y 55 W/ 10SC - REDUCED BENEFIT
MILTON	P	Y ILOD=NO <42%AME; REG=W/10SC, ACCR BEN	Y 10YR ACCR BEN OR REF W/O INT	Y 50W/10SC; REDUCED ACCR BENEFIT
MIRAMAR	F	Y >AB OR ILOD=66.67%AFC, REG W/10SC:30%AFC	Y ILOD=JT/SV BEN;REG=REF W/INT OR BEN	Y 50 W/10SC, REDUCED ACCR BEN
MIRAMAR	G	N NOT APPLICABLE	Y VESTED: BEN VR W/WHETHER ELIGIBILITY FOR EARLY, NORMAL OR DELAYED RETIREMENT	Y 55W/7SC; NORM RET BEN REDUCED 6% EACH YR EARLY RET DT PRECEDES NORM RET DT
MIRAMAR	P	Y ILOD=66.67%FMC;REG W/10SC=>A/B OR 25%AME	Y <10SC=REF W/INT;>10SC=ACC BEN	Y 50 W/10 SC; REDUCED ACCR BEN
MIRAMAR - MANAGEMENT	G	N NONE PROVIDED	Y VESTED & NON-VESTED W/5SC ILOD & REG=MO BEN AS IF MBR CHOSE 100% JT& SURV OPTION	Y 50W/10SC; NORM RET BEN REDUCED 5%/YR EARLY RET DT PRECEDES AGE 55
MONROE COUNTY	ERP	N NONE	N NONE	Y BEN = FRS OR TRS RED BENEFIT
MONROE COUNTY VOL F.F. & EMS	F	N NONE SPECIFIED	Y VESTED=PV OF VESTED ACCR BEN	N NONE SPECIFIED
MONTICELLO	F	Y ILOD=NO < 42%AMC; REG=W/10SC,NO < 25%AMC	Y W/10 SC;ACCR BEN, REF OR INS	Y 50 W/10 SC, REDUCED BENEFIT
MONTICELLO	P	Y ILOD=NO < 42%AME; REG=W/10SC,NO < 25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50 W/10 SC, REDUCED BENEFIT
MOUNT DORA	F	Y ILOD=42% AFC MIN;REG=25% AFC MIN	Y 10YR ACCR BEN OR REF W/INT	Y 45 W/10 SC; REDUCED ACCR BEN
MOUNT DORA	G	Y REDUCED ACCRUED PENSION BENEFIT	Y REFUND W/INT OR ACCR BEN	Y 50W/7SC; REDUCED ACCR BEN
MOUNT DORA	P	Y ILOD=>A/B OR 42%AFC; REG=>A/B OR 25%AFC	Y W/ 6SC- ACCR BEN;<6 REF W/INT	Y 50 W/ 6 SC; REDUCED ACCR BEN
NAPLES	F	Y ILOD=NOT < 42% FAC; REG = NOT < 25% FAC	Y W/5SC=ACCRUED N/R BENEFIT REDUCED FOR EARLY PAYMENT	Y AGE50;NRB@NRD OR RED BEN IMMED
NAPLES	G	N NONE PROVIDED	Y W/5YRS&6MO SC=EE CONT REF W/INT + CITY CONT ON BEHALF OF MBR	Y 55W/5SC; REDUCED ACCRUED BEN
NAPLES	P	Y ILOD=NOT < 42% FAC; REG = NOT < 25% FAC	Y W/5SC; A/B ACTUARIALY REDUCED	Y AGE 45 OR 20SC, ANY AGE; REDUCED N/R BENEFIT
NEPTUNE BEACH	P	Y ILOD=42% AFC MIN;REG=W/10SC, ACCR BENFT	Y ACCRUED BENEFIT OR CONTRIB REF	Y 50 W/10SC-REDUCED
NEW PORT RICHEY	F	Y SPECIAL PROVISIONS FOR ILOD & REG W/1SC	Y 100%JT/SURV AB OR REF W/O INT	N NONE SPECIFIED
NEW PORT RICHEY	P	Y SPEC PROV FOR ILOD & REG W/1SC	Y SPEC PROV FOR ILOD&REG W/5SC	Y W/20SC; UNREDUCED ACCR BENEFIT
NEW SMYRNA BEACH	F	Y ILOD=NOT <42%AME; REG=W/5SC, NOT <25%AME	Y ILOD50%AFCMIN; REG=W10SC-ACCR BEN	Y 50W/10SC; REDUCED ACCR BENEFIT
NEW SMYRNA BEACH	P	Y ILOD=> A/B OR 42% AVG COMP, REG W/10SC=> A/B OR 25% AVG COMP	Y ILOD=50% AVG COMP; REG=<10SC: CONTRIB REF, >10SC: BEN	Y 50W/10SC; ACCR BEN ON ERD REDUCED 3%/YR ER PRECEDES NRD

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
NORTH BAY FCD	F	Y ILOD=42% AFC MIN,REG=W/10SC,25%AFC MIN	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50W/10SC; REDUCED ACCR BEN
NORTH BREVARD HOSPITAL (Parrish)	G	Y W/10 CONT SC=ACCR BEN PAYABLE FOR 10 YRS	Y W/10 CONTINUOUS SC = BENEFIT	Y 55W/20SC;AB@65 OR RED BEN IMMD
NORTH BROWARD HOSPITAL	G	Y PROVIDED BY MBR'S ACCT-100% AUTO VESTING	Y BEN:MBR'S ACCT-100%AUTO VEST	Y 55W/5SC; VESTED ACCOUNT VALUE
NORTH MIAMI 748	P	Y ILOD=75%COMP W/OPT; REG=VESTED ACCR BEN PAYABLE @ NRD OR W/10SC, NO<ACCR PEN OR 25%AFC WHICHEVER >	Y ILOD=VR W/SP&CH; REG=A/B+ PRE 10/1/1982 CONTRIBUTIONS	Y AGE&SC VR; REDUCED (VR WITH OR WITHOUT 20 & OUT WAIVER) ACCR BEN
NORTH MIAMI 691 [GPF]	F	Y ILOD=75% PAY; REG=ACCR BEN UP TO 50% PAY; OTHER SOURCES W/THIS BEN CAN'T EXCEED 100% RATE OF PAY	Y ILOD & REG= VARIES	Y W/14SC; NORM RET BEN REDUCED 4%/YR EARLY RET DT PRECEDES NORM RET DT
NORTH MIAMI 691 [GPF]	G	Y ILOD=75% PAY; REG=ACCR BEN UP TO 50% PAY; OTHER SOURCES W/THIS BEN CAN'T EXCEED 100% RATE OF PAY	Y ILOD & REG= VARIES	Y 14SC OR 55W/10SC, NORM RET BEN REDUCED 4%/YR EARLY RET DT PRECEDES NORM RET DT
NORTH MIAMI 691 [GPF]	P	Y ILOD=75% PAY; REG=ACCR BEN UP TO 50% PAY; OTHER SOURCES W/THIS BEN CAN'T EXCEED 100% RATE OF PAY	Y ILOD & REG= VARIES	Y W/14SC; NORM RET BEN REDUCED 4%/YR EARLY RET DT PRECEDES NORM RET DT
NORTH MIAMI BEACH	G	Y VARIES	Y VARIES	Y 55W/15SC OR 20SC; RED A/B
NORTH MIAMI BEACH - MANAGEMENT	G	Y 25% AFC OR ACCR BEN	Y ACCR BEN OR CONTRIB REFUND	Y 50 W/ 10 SC - REFUND
NORTH MIAMI BEACH [PF]	F	Y GREATER OF 60% FMC OR ACCR BEN @ DISAB	Y VARIES	Y 45 W/15SC OR 50W/10SC-REDUCED
NORTH MIAMI BEACH [PF]	P	Y GREATER OF 60% FMC OR ACCR BEN @ DISAB	Y VARIES	Y 45W/15SC OR -50 W/10SC-REDUCED
NORTH NAPLES FCD	F	Y A/B; ILOD=NO<65%AFC, REG=W/8SC:NO<25%AFC	Y NON-VESTED=REF OF ACCUM MBR CONTRIB W/O INT; VESTED=BEN	Y 50 W/6SC; ACCR BENEFIT, REDUCED 3%/YR PRIOR TO NORM RET
NORTH PORT	F	Y ILOD=NO<42%AFC; REG=W/10SC, ACCR BENEFIT	Y VESTED=10-YR ACCR BEN; NON-VESTED=REFUND W/O INTEREST	Y 50W/10SC; ACCR BEN REDUCED 3% PER YEAR
NORTH PORT	P	Y ILOD & REG W/10SC=VR + \$165 MO SUPP BEN	Y ILOD=60% PAY; REG W/5SC=50% PAY	Y 45 W/10SC; REDUCED ACCR BENEFIT
NORTH RIVER FCD	F	Y A/B; ILOD=NO<42%AFC, REG=W/5SC:NO<25%AFC	Y V=A. >5 X AB OR PVAB OR B. LIFE BEN PROVEDE BY A; N-VEST=REF W/O INT	Y 50W/10SC; ACCR BENEFIT, REDUCED 3% PER YEAR
OAKLAND PARK	G	Y 66 2/3% BASE SALARY @ TIME OF DISABILITY OFFSET BY SS&WC	Y VARIES	Y 52W/7SC OR 30SC; AB@62 OR REDUCED ACCRUED BENEFIT NOW
OAKLAND PARK	PF	Y ILOD & REG W/10CSC = VARIES	Y ILOD=VR W/SP:CH;REG=1/2 ILOD	Y W/20CSC OR 50W/10CSC; RED BEN
OCALA	G	Y ILOD&REG-W/5SC,\$50 + 1%XAFXCSC(MIN\$100)	Y IF VESTED, ACCRUED BENEFIT FOR 10 YRS;N-VEST=REFUND	Y 55W/5 SC OR 25SC,REDUCED BEN
OCALA SUPP	F	Y ILOD=AB,NO<42%AME; REG=AB,NO<30%AME	Y NOT-VESTED=REF OF MBR CONTRIB; VESTED=ILOD & REG: A/B FOR 10 YRS OR 50% AME TO SPOUSE UNTIL DEATH	Y 50W/10SC; BENEFIT REDUCED BY 2%/YR PRIOR TO NORM RET DATE
OCALA SUPP	P	Y A/B;ILOD=NO<42%AFC, REG=W/10SC:NO<25%AFC	Y NON-VESTED=REF OF MBR CONTRIB; VESTED=10-YR BEN PAYABLE @ EARLY OR NORMAL RET DT	Y 50W/10SC; ACCR BEN, REDUCED 3% PER YR PRIOR TO NORM RET + SUPP
OCEAN CITY-WRIGHT FCD	F	Y A/B; ILOD=NO<42%AFC, REG=W/10SC:NO<25%AFC	Y VESTED=10-YR ACCR BENEFIT;NON-VESTED=REF OF CONTRIBUTIONS W/O INTEREST	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR
OCOEE	G	N NONE SPECIFIED	Y VESTED=10-YR MONTHLY ACCR BEN; NON-VESTED=REF W/O INT	Y 50 W/5SC, REDUCED ACCR BEN

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
OCOEE	PF	Y ILOD=AB, NOT<42%AFC; REG=W/10SC, ACCR BEN	Y VESTED=10-YR MONTHLY ACCR BEN; NON-VESTED=REF OF ACCUM CONTRIBUTIONS W/O INT	Y 45W/5SC, ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY RED FROM AGE 50 TO 45
OKALOOSA ISLAND FCD	F	Y ILOD=42% AME MIN,REG=W/10SC,ACCR BEBENFIT	Y V=10-YR BEN; N-VEST=REF W/INT	Y 50W/10SC; REDUCED ACCR BEN
OKEECHOBEE	F	Y ILOD=AB BUT NO<42%AFC; REG=W/5SC,>VARIAB	Y REF, ACCR BEN,OR 50% PV BEN	Y 50 W/10 SC, REDUCED ACCR BEN.
OKEECHOBEE	G	Y 55W/10SC; REDUCED ACCRUED BENEFIT	Y REF, ACCR BEN,OR 50% PV BEN	Y 55 W/10 SC, REDUCED ACCR BEN.
OKEECHOBEE	P	Y ILOD=AB BUT NO<42%AFC; REG=W/5SC, > AB RED FOR ER, 2%AFC X CSC OR 25%AFC	Y V ACTIVES/INACTIVES=> 50% PV OF VAB OR REF; ELIG FOR RET=AB; N-VESTED=REF	Y 50W10SC, BEN ACCR TO ERD PAYABLE @ NRD OR REDUCED 3%/YR & PAYABLE IMMEDIATELY
OLDSMAR	F	Y ILOD=66% AFC MIN,REG=25% AFC MIN	Y ILOD=BEN MIN50%PAY;REG=A/B	Y 50W/ 10 SC-REDUCED
ORANGE COUNTY LIBRARY	G	N NONE PROVIDED	Y RETURN OF EMPLOYEE CONTRIBUTIONS WITH INTEREST	Y 55W/9SC; REDUCED ACCR BENEFIT
ORANGE PARK	F	Y ILOD=AB, NO<42%AFC; REG=W/10SC,ACCR BEN	Y VESTED=REDUCED ACCR BEN; NON-VESTED=REF W/O INT	Y 50 W/10SC; ACCRUED BENEFIT, REDUCED 3.0% PER YEAR
ORANGE PARK	G	N NONE SPECIFIED	Y MARR=50%JT/SURV BEN 10-YR CERTAIN;UNMARR=ACCR BENEF	Y 55 W/10 SC; REDUCED ACCR BEN
ORANGE PARK	P	Y ILOD=50%PAY ; REG=W/10SC,25%PAY: + PROV	Y ILOD=50% PAY; REG=W/10SC, ACCRUED BENEFIT	Y 45 W/10SC; REDUCED ACCR BENEFIT, EXCLUDING SUPPLEMENT
ORLANDO	F	Y ILOD=80%AFC + 2% FOR 40 TO 50SC; REG=VR W/SC	Y ILOD=VARIES; REG=W/10SC:100% A/B FOR 10 YRS, THEN 65% A/B FOR LIFE	Y ANY AGE W/20SC OR 47 W/10SC
ORLANDO	G	Y BENEFITS PAID THRU AN INSURANCE CONTRACT	Y VARIES W/ ELIGIBILITY CONDITN	Y AGE 55 W/10SC, REDUCED BENEFIT
ORLANDO	P	Y ILOD=80% AMS;REG=VARIES W/ SC	Y ILOD=60%AMS;REG W/10SC=65% ACCRBEN	Y 47W/10SC,2%AMS XSC OR NORM BEN
ORLANDO AVIATION	G	N NONE PROVIDED	Y <3SC=NO BEN; >3SC=ACCR BEN	Y 55 W/7SC, REDUCED ACCR BEN
ORLANDO UTILITY	G	N NONE PROVIDED	Y VR W/SC, AGE, MARR OR UNMARR	Y 25SC OR 55W/10SC, RED ACCR BEN;ST. CLOUD EE'S TERMINATING PRIOR TO 5/1/2007=FULL ACTUARIAL REDUCTION
ORMOND BEACH	F	Y ILOD=NO <42%AME; REG=W/10SC, ACCR BEN	Y W/10SC=BEN; <10SC=REF W/O INT	Y 50W/10SC, REDUCED ACCR BENEFIT
ORMOND BEACH	G	Y SC REQ. VR W/HIRE DT;A/B TO DT OF DISAB	Y VESTED=SURV ANNUITY; NON-VESTED=REF W/INT	Y 60W/5SC OR AGE+SC=80:REDUCED ACCR BEN
ORMOND BEACH	P	Y ILOD=NO <42%AME; REG=W/10SC, ACCRUED BEN	Y W/10SC=BEN; <10SC=REF W/O INT	Y 45W/10SC, REDUCED ACCR BENEFIT
OVIEDO	F	Y ILOD=42%AFCMIN;REG=W/10SC-25%AFCMIN	Y ACCRUED BEN OR CONTRIB REFUND	Y 50W/10SC-REDUCED
OVIEDO	P	Y ILOD=NO <42%AME; REG=W/10SC,ACCR BENEFIT	Y ACCR BEN OR IF NV,CONT REFUND	Y 45 W/10SC, REDUCED ACCR BEN
PALATKA	F	Y ILOD=45%FAC min;REG=W/10SC,25%AFC MIN	Y ILOD & REG W/7SC=75% ACCR BEN	N NONE SPECIFIED
PALATKA	G	Y MIN TO AGE65:ILOD=45%FAC MIN;REG=W/ 10 SC,25% FAC MIN	Y ILOD & REG W/7SC=75% ACCR BEN	N NONE SPECIFIED
PALATKA	P	Y MIN TO AGE65:ILOD=45%FAC MIN;REG=W/10SC,25%MIN	Y ILOD & REG W/7SC=75% ACCR BEN	N NONE SPECIFIED
PALM BAY	F	Y DROP=INELIG; ILOD=75% AFC BUT NO < ACCR NRD; REG=W/10SC:25% AFC BUT NO < ACCR NRB	Y >AB OR ILOD=75% AFC, REG W/10SC=25% AFC	Y 45W/20SC OR 50W/10SC; RED BENEFIT
PALM BAY	P	Y DROP=INELIG; ILOD=75%AFC BUT NO < ACCR NRB; REG=W/10SC:25% AFC BUT NO < ACCR NRB	Y ILOD=>10SC:BEN;<10=REF W/O INT	Y 45W/20SC OR 50W/10SC; RED BEN
PALM BAY (CLOSED)	G			
PALM BEACH	F	Y ILOD=NO < 60% AFC; REG=W/10SC, COMPUTED AS NORMAL RETIREMENT	Y ILOD & REG W/10SC=VR W/SP&CH	N NONE SPECIFIED
PALM BEACH	G	Y ILOD=NO < 60%AFC; REG=W/10SC, NORM RET	Y ILOD & REG W/10SC=VR W/SP&CH	Y 50W/10SC; REDUCED ACCR BENEFIT

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
PALM BEACH	P	Y ILOD=NO < 60% AFC; REG=W/10SC, COMPUTED AS NORMAL RET	Y ILOD & REG W/10SC=VR W/SP&CH	N NONE SPECIFIED
PALM BEACH GARDENS	F	Y ILOD=60% AFC,REG=W/10SC,2.50% X AFC X SC	Y 10YR RED ACCR BEN OR CONT REF	Y 50 W/10SC, REDUCED ACCR BEN
PALM BEACH GARDENS	G	Y BENEFIT ACCRUED TO DATE OF DISABILITY	Y VESTED=ACCR BEN; NOT-VESTED=REF OF ACCUM MEMBER CONTRIBUTIONS	Y 55 W/10SC, REDUCED ACCR BEN
PALM BEACH GARDENS	P	Y ILOD=60%AFC;REG=W/10SC,ACCR BEN-NO<25%	Y ILOD=50%AFC, MIN A/B; REG=VR	Y 50 W/10SC, REDUCED ACCR BEN
PALM COAST (VOL)	F	Y ILOD=NO<42% AFC; REG=W/10SC=NO<25% AFC	Y NOT VESTED=MBR CONT REF; VESTED=10-YR ACCR BEN @ NRD (UNREDUCED) OR ERD (REDUCED)	Y 50W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 OR 62
PALM HARBOR FCD	F	Y ILOD=NOT <42%AFC;REG=W/8 SC,ACCR BEN	Y VEST=REF OR BEN; NVEST=REFUND	Y W/6 SC; REDUCED ACCR BENEFIT
PALM TRAN, INC. (ATU-1577)	G	Y W/10SC; ACCRUED BENEFIT + SUPP PENSION @ AGE 65	Y VARIES	Y AGE, SC, ETC VR W/UNRED OR REG
PALMETTO	G	Y ILOD & REG=W/5SC(10 IF HIRED AFT 1-1-95), ACCR NRB+WC CAN'T EXCEED & LIMITED TO AFC ON DISAB DT	Y ILOD & REG=W/5SC(10 IF HIRED AFT 1-1-95), ACCR BEN; <5SC (OR 10)=REF OF ACCUM CONTRIB	Y 55W/5SC (10 IF HIRED AFT 1-1-95); NORM RET BEN REDUCED 3%/YR EARLY RET DT PRECEDES MBR'S NORM RET DT
PALMETTO	P	Y ILOD & REG=REDUCED BENEFIT % VARIES W/SC	Y ILOD & REG=W/10SC: ACCR BEN, <10SC: REF OF MBR'S ACCUM CONTRIBUTIONS	Y 50W/10SC, NORM RET BEN REDUCED BY 3%/YR EARLY RET DT PRECEDES NORM RET DT
PANAMA CITY	F	Y AB OR ILOD=NO<42%AFC, REG=W/1SC:NO<25%AFC	Y VESTED=>AB OR 3 X ANNUAL PAY; NON-VESTED=3 X ANNUAL PAY	Y 45 W/10SC, RED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50
PANAMA CITY	P	Y > ACCR BEN OR ILOD=42%AME & REG=25%AMC	Y VARIES W/ OPTIONAL AMOUNTS	Y 40 W/15 SC;50W/10SC;-REDUCED
PANAMA CITY (SUPP)	G	N NONE PROVIDED	Y ACCUM CONTRIB REFUND	N NONE SPECIFIED
PANAMA CITY BEACH	F	Y ILOD=>AB OR 42%AFC; REG=W/10SC:ACCR BEN AS OF DATE OF DISABILITY	Y 100 X ACCR MONTHLY BENEFIT; 10 YEAR-CERTAIN PORTION OF THE NORM FORM OF BEN; OR REF OF ACCUM CONTRIB	Y 50W/10SC; AB@NRD OR RED BEN NOW
PANAMA CITY BEACH	G	Y ILOD=>AB OR 42%AFC; REG=W/10SC:ACCR BEN @ DT OF DISABILITY	Y 100 X MO AB BASED ON SC & AFC; 10-YR CERTAIN PORTION OF NORM FORM OF BEN; OR CONTRIB REF	Y 48W/10SC, AB @ NRD OR REDUCED BEN IMMEDIATELY
PANAMA CITY BEACH	P	Y ILOD=>AB OR 42%AFC, REG=W/10SC:ACCR BEN AS OF DATE OF DISABILITY	Y 100 X ACCR MONTHLY BENEFIT; 10 YEAR CERTAIN PORTION OF NORM FORM OF BEN; OR ACCUM CONTRIB REFUND	Y 50W/10SC; AB@NRD OR RED BEN NOW
PARKLAND	P	Y ILOD=ACCR BEN 42% AFC MIN;REG=25% MIN	Y W/10SC-ACCR BEN;<10SC-REFUND	Y 50W/10SC-REDUCED
PASCO COUNTY	ERP	N NONE PROVIDED	N NONE PROVIDED	Y AGE50BUT<62 W/25SC=FRS 5% RED
PENSACOLA	F	Y VAR A/B; ILOD=NO<42%AFC, REG=NO<25%AFC	Y ILOD&REG=VR W/WIDOW &OR CHILD	Y 50W/10SC; REDUCED NORMAL BEN
PENSACOLA	G	Y ILOD & REG W/6SC=RED BEN VR W/SC	Y ILOD & REG W/6SC=80% BENEFIT	Y 30SC, ANY AGE; REDUCED ACCR BEN
PENSACOLA	P	Y ILOD=NO<42%AMS;REG=REF;W/10SC:NO <25%AMS	Y ILOD & REG=SAME AS DISABILITY	Y 50W/10SC; REDUCED NORMAL BEN
PERRY	F	Y ILOD=NO <42%AFC; REG=W/10SC,BEN OR REFND	Y CONTRIB REF;W/10SC - ACCR BEN	Y 50 W/10 SC, REDUCED BENEFIT
PERRY	P	Y ILOD=NO <42%AFC; REG=W/10SC, NO <25%AFC	Y W/10SC=A/B; <10SC=REF W/O INT	Y 50W/10SC; REDUCED ACCR BENEFIT
PINELLAS PARK	F	Y ILOD=NO < 42% AFC;REG=W/5SC,NO <25% AFC	Y ILOD=50%PAY;REG=W/10SC,ACCR BENEFIT	Y W/10SC, REDUCED NORM RET BEN
PINELLAS PARK	G	Y >ACCR NORM RET BEN OR ILOD=42%AMC, REG W/5SC=25%AMC	Y ILOD=VR;REG W/10SC=JT/SV ACCR BEN	Y W/10SC, REDUCED NORM RET BEN
PINELLAS PARK	P	Y >AB OR ILOD=42%AMC, REG W/5SC=25%AMC	Y ILOD=VR; REG=VR W/<OR> 10SC	Y W/10SC, REDUCED NORM RET BEN
PLANT CITY	PF	Y ILOD=NO <42%AFC; REG=W/10SC, ACCRUED BEN	Y VESTED=10-YR MONTHLY ACCR BEN; NON-VESTED=REF OF ACCUM MBR CONTRIBUTIONS	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR



ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
PLANTATION	G	Y ILOD=70%COMP-SS&OTHER EARN; REG=W/5SC: SAME AS ILOD UNLESS 100% DISABLED, THEN ACCR BEN	Y ILOD=VR W/RETIREMENT ELIG. STATUS; REG=ACCR NORM RET BEN AS OF DT OF DEATH	Y 25SC, ANY AGE OR 50W/15SC, ACCR BEN PAYABLE @ NRD OR ACCR BEN REDUCED & PAYABLE IMMEDIATELY
PLANTATION	P	Y ILOD & REG W/5SC=70% PAY-SS&OTHER EARN	Y VR W/RETIREMENT ELIG. STATUS; VESTED OR NOT VESTED	Y 50W/10SC OR 45W/15; SAME AS NR BEN & THEN REDUCED BY 3%/YR EARLY + SUPP
PLANTATION (VOL)	F	Y ILOD & REG W/10SC=> \$100 MO OR ACCR BEN	Y VESTED MBR=\$300/YR SC,MAX20SC	Y 50W/10SC; REDUCED ACCR BEN
POMPANO BEACH	G	Y ILOD=60%EARNINGS; REG=W/10SC:NO<25%EARNINGS	Y 1X ANN PAY + REF W/INT OR BEN	Y W/20SC; SAME AS NR, REDUCED WITH SOME EXCEPTIONS
POMPANO BEACH [PF]	F	Y ILOD=75%EARNINGSOR ACCCR BENEF;REG=W/ 10SC-VARIES W/ SC	Y ILOD=5-AGE OF EARNINGS PD AS LUMP SUM;REG=VARIES W/ SC	Y 50 W/ 10SC; 20 SC-ANY AGE
POMPANO BEACH [PF]	P	Y ILOD=75% PAY;REG=W/10SC-VARIES W/ SC	Y ILOD=LUMP SUM + PERCENT OF PAY; REG=VARIES W/ SC	Y W/ 20 SC OR 50 W/ 10-REDUCED
PONCE INLET	F	Y A/B;ILOD=NO<42%AME, REG=W/10SC:NO<25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50W/10SC; REDUCED ACCR BENEFIT
PORT ORANGE	F	Y ILOD=NR, NO<42%AFC; REG=W/10SC, NR BEN	Y VESTED=10-YR BEN; N-VESTED=REF	Y 40 W/10 SC, REDUCED ACCR BEN
PORT ORANGE	P	Y -WC; ILOD=>AB & 50%AMC; REG=W/10SC:>AB & 25%AMC	Y VESTED=AB@DT OF DEATH PD@NRD OR ACT EQUIV AB NOW	Y 45 W/10 SC, REDUCED ACCR BEN
PORT ST. LUCIE	P	Y AB; ILOD=NO<42%AFC,REG=W/10SC:NO<25%AFC	Y V=10-YR A/B@NR DT; N-VEST=REF	Y 50 W/10 SC, REDUCED ACCR BEN
PUNTA GORDA	F	Y ILOD=NOT< 60%AFC; REG=W/10SC,NOT <25%AFC	Y ILOD:60% AFC TO SPOUSE,15% AFC TO CHILD;REG=A/B	Y 45 W/10SC; REDUCED ACCR BEN
PUNTA GORDA	G	Y W/10SC; 3.0%AFC X SC, NO <60%AFC IF ILOD	Y CONT REF W/INT OR 10-YR A/B	Y 55+5SC:IN PLAN 10-4-00;DEF/RED
PUNTA GORDA	P	Y ILOD:MIN 60%AFC & REG W/10SC=3.5%AFC XSC	Y ILOD=60%SP, 15%CHD; REG= A/B	Y 45 W/10SC; ACCR BEN, REDUCED 3% PER YEAR EARLY
QUINCY	PF	Y REG=W/10SC-ACCRBEN; ILOD:42% AMS MIN	Y PROVISIONS VARY W/ HIRE DATE	N NONE PROVIDED
RIVIERA BEACH	F	Y A/B;ILOD=NO<60%AVG PAY,REG=W/10SC,NO<48%	Y ILOD & REG = VR W/< OR > 10SC	Y 50 W/10 SC, REDUCED ACCR BEN.
RIVIERA BEACH	G	Y ILOD=66.67% EARNINGS-SS,WC, ETC.; REG=45% EARNINGS-SS, ETC.	Y ILOD=60%PAY/SP,10%/CH; REG=REF OF ACCUM CONTRIB UNLESS EARLY RET ELIGIBLE	Y 50W/10SC&BD APPROVAL; REDUCTION OF BEN VR PER EVERY 5 YRS
RIVIERA BEACH	P	Y ILOD=MIN=50% AFC; REG W/ 10SC - MIN = 40% AFC	Y CONTRIBUTION REFUND OR W/ 10SC - ACCRUED BENEFIT	Y 50 W/10 SC - REDUCED
ROCKLEDGE	F	Y SPEC PROV FOR ILOD & REG W/< OR > 10SC	Y VARIES	Y 45W/25SC OR 50W/10SC; RED BEN
ROCKLEDGE	G	Y SPEC PROV FOR ILOD & REG W/< OR > 10SC	Y VARIES	Y 55W/10SC; REDUCED ACCR BEN
ROCKLEDGE	P	Y SPEC PROV FOR ILOD & REG W/< OR > 10SC	Y VARIES	Y 44W/25SC OR 50W/10SC; RED BEN
ROYAL PALM BEACH	P	Y ILOD=42%MIN;REG=W/10SC;25% AFC MIN	Y ACCR BEN OR CONTRIB REFUND	Y 50 W/ 10SC-REDUCED
SAFETY HARBOR	F	Y ILOD=42% AFC MIN;REG=W/10SC;25% AFC MIN	Y CONTRIB REFUND OR ACCR BEN	Y 50 W/ 10 SC-REDUCED
SAINT AUGUSTINE	F	Y A/B;ILOD=NO<42%AFC, REG=W/10SC,ACCR BEN	Y ILOD & REG W/5SC = AB OR REF	Y 50 W/10SC; REDUCED ACCR BEN
SAINT AUGUSTINE	G	Y ILOD=W/5SC,REG RETIRE W/ADDED SC GRANTED	Y W/5SC; ELIG SPOUSE AND CHILDREN ENTITLED TO % OF A/B ACCORDANCE WITH A VARIED SCHEDULE	Y 50W/10SC; ACCR BENEFIT REDUCED BY 1/4% FOR EACH MO PRIOR TO NORM RET DATE
SAINT AUGUSTINE	P	Y ILOD = NO <42% FAS; REG = NO <25% FAS	Y ACCRUED BENEFIT FOR 10 YEARS	N 50 W/ 10 SC-REDUCED
SAINT CLOUD	G	Y ACTUARIALLY REDUCED ACCRUED BENEFIT	Y NOT VESTED=REF; VESTED=10-YR AB@ AGE 60 OR RED BEN	Y 55W/5SC; REDUCED ACCR BENEFIT
SAINT CLOUD	PF	Y ILOD=NO < 42%AFC; REG=W/10SC, UNREDUCED A/B	Y VESTED=10YR AB OR REDUCED BEN; NON-VESTED=MBR CONTRIBUTION REFUND	Y 50W/10SC; REDUCED ACCR BEN

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
SAINT JOHNS RIVER PW PK	G	Y TOTAL&PERM DISAB;EARLY RET ELIG=RED BEN	Y W/5SC, 75% JT/SURV ANNUITY	Y 55;SC VR W/HIRE DT&BIRTH DT; ACCR BEN AS ERD PAYABLE @ NRD OR RED BEN PAYABLE IMMEDIATELY
SAINT LUCIE COUNTY FCD	F	Y ILOD=NO<75% FAS; REG W/5SC=COMP AS NR BASED ON SC & FAS @ DISABILITY	Y ILOD=>75% FAS OR ACCR PENSION; REG=W/5SC, COMP AS NR PAYABLE NOW	Y 50W/5SC; ACCR PENSION @ AGE 55 OR REDUCED ACCR PENSION NOW
SAINT LUCIE COUNTY FCD	G	Y ILOD=NO<75%FAS W/MAX PERIOD; REG=W/5SC, COMP AS NR BASE UPON SC & FAS @ DISAB	Y ILOD=WORKERS COMP BEN AMT, NO < 75% FAS; REG=W/5SC, COMP AS NORM RET PAYABLE IMMED	N NONE SPECIFIED
SAINT PETE BEACH	F	Y ILOD= NO<42%AFC; REG W/10SC= ACCR BEN	Y VESTED=VALUE OF A/B FOR 10 YRS; NOT-VESTED=MBR CONT. REFUND	Y EARLIER OF 50W/10SC OR 20SC, ANY AGE; REDUCED ACCR BENEFIT
SAINT PETE BEACH	G	Y TOTAL & PERMANENT W/10 SC;ACCR.BENEFIT	Y VALUE OF ACCR BEN FOR 10YRS	Y 50 W/10SC, REDUCED ACCRUED BEN
SAINT PETE BEACH	P	Y ILOD=NO <50% AFC; REG=W/10SC, ACCR BEN	Y VESTED=10-YR A/B; NOT-VESTED=REF W/O INT	Y 50 W/10SC OR 20SC, ANY AGE=REDUCED ACCR BENEFIT
SAINT PETERSBURG	F	Y VARIES W/ PRIOR OR SUPP PLAN	Y VARIES W/ PRIOR OR SUPP PLAN	Y W/ 25 YRS SC-REDUCED
SAINT PETERSBURG	G	Y VARIES W/ ILOD & REG AND PRIOR OR SUPP PLAN	Y VARIES W/ SC	N NONE SPECIFIED
SAINT PETERSBURG	P	Y VARIES W/ PRIOR OR SUPP PLAN	Y VARIES W/ PRIOR OR SUPP AND ILOD & REG	Y SUPP=REDUCED ACCR BENEF
SAN CARLOS PARK FCD	F	Y ILOD=65% MIN AMS;REG= 25% MIN AFC	Y VARIES W/ILOD & REG	Y W/ 6SC;ACCR BEN-REDUCED
SANFORD	F	Y ILOD=A/B,NO<60% BASE PAY; REG=W/5SC, A/B	Y ILOD=A/B,MIN IS 40%AFC;REG=W/ 5SC, ACCR BENEFIT	Y 45 W/10 SC,REDUCED ACCR BENEF
SANFORD	P	Y ILOD=A/B, MIN 50% PAY; REG=W/5SC, A/B	Y ILOD=ACCR BEN-MINIMUM 40% AFC;REG=W/10SC, 10 YR ACCR BENEFIT	Y 45 W/10 SC,REDUCED ACCR BENEF
SANIBEL	G	N NONE SPECIFIED	Y W/5 SC, 1/2 EARLY RET BEN	Y 55 W/5SC; REDUCED ACCR BENEFIT
SANIBEL	P	Y ILOD=NO <42%AFC; REG= W/10SC, NO <25%AFC	Y VESTED=ACCR BEN; NVEST=REFUND	Y 50 W/5SC; REDUCED ACCR BENEFIT
SARASOTA	F	Y ILOD=75%ACOR ACCR BEN,;REG=2.5%AC X SC	Y ILOD & REG = ACCRUED BENEFIT	Y ANY AGE W/25SC
SARASOTA	G	Y <10SC=REF W/INT; >10SC=BEN + SS, WC, ETC: MAX NOT TO EXCEED FAC	Y W/10SC=APVAB OR LUMP SUM; <10SC=CONTRIBUTON REFUND	Y 55W/10SC; BEN VR W/SC & AGE
SARASOTA	P	Y ILOD=AB CALCU USING >ACT SC OR 25YRS; REG=2.5%FAC X SC, MAX 40SC + CHILD BENEFIT	Y ILOD & REG = ACCRUED BENEFIT	N NONE PROVIDED
SARASOTA MEMORIAL HHC	G	Y ACCRUED BENEFIT BASED ON HIGHEST AVERAGE COMPENSATION @ DT OF DISAB	Y W/5SC; VR W/TRADITIONAL OR PENSSION EQUITY TYPE BENEFIT	Y 42W/5SC; ACCR BEN REDUCED 5%/YR PRECEDING NORM RET DATE
SARASOTA-MANATEE A	G	Y BEFORE NR=RED A/B; AFTER NR=A/B W/O RED	Y BENEFIT; AGE & SC VARIES	Y 55W/2 CALENDAR YRS SC; RED ACCR BEN
SATELLITE BEACH	G	Y >MO AB OR ILOD=42%AME, REG=W/10SC,25%AME; BEN OFFSET BY WC OR OTHER BEN SO AS NOT TO EXCEED AME	Y VESTED=10-YR CERTAIN ANNUITY; NON-VESTED=MBR'S ACCUM CONTRIBUTIONS REFUND	Y 55W/10SC OR 35SC, ANY AGE; MO ACCR BEN PAYABLE @ NRA OR RED MO ACCR BEN PAYABLE @ EARLY RET AGE
SATELLITE BEACH	PF	Y >MO AB OR ILOD=42%AME, REG=W/10SC:25%AME	Y VESTED=10-YR AB; NON-VESTED=ACCUM CONT	Y 50W/10SC;AB@NRA OR AB REDUCED 3%/YR EARLY RET AGE PRECEDES NORM RET AGE, PAYABLE @ EARLY RET AGE
SEBASTIAN	P	Y ILOD=NOT <42%AME; REG=W/10SC,NOT <25%AME	Y <10SC=REF W/O INT; >10SC=A/B	Y 50 W/10SC; REDUCED ACCR BEN
SEBRING	F	Y ILOD=60%AFC,REG=VARIE	Y SPEC.PAYMT.FOR ILOD & REG.	Y 45 W/ 10 SC - REDUCED
SEBRING	P	Y ILOD=> AB BUT NO <42%AFC; REG=W/10SC, 5SC IF HIRED BEF 10-1-98: AB, MAX 50%AFC & MIN 25%AFC	Y VESTED MEMBERS=BENEFIT VR W/BEF OR AFT 10-1-98;	Y 45W/10SC, 5SC IF HIRED BEF 10-1-98; NORM RET BEN REDUCED 3%/YR EARLY RED DT PRECEDES THE NORM RET DT
SEMINOLE	F	Y ILOD&REG= % VARIES X FINAL 2YRS AVG COMP	Y <10SC=REFUND; >10SC=BENEFIT	Y 50 W/10 SC; REDUCED BENEFIT

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
SHALIMAR	P	Y ILOD=>AB OR 42%AFC MIN; REG=W/10SC,25% AFC MIN	Y ILOD- ACCR BENEFIT ;REG=CONTRIB REFUND	Y W/10SC; REDUCED ACCRUED BEN
SOUTH BROWARD HOSPITAL	G	Y 100% VESTING OF BENEFITS	Y 55 W/10SC OR 20SC;JT/50% SURV	Y REDUCTION VARIES W/ MOS. EARLY
SOUTH MIAMI [GP]	G	Y DISABLED FOR 6 MO.; ACTUARIALLY REDUCED ACCRUED BENEFIT	Y REFUND OF MBR'S ACCUMULATED EMPLOYEE CONTRIBUTIONS	Y 60 W/15SC, ACCR BEN REDUCED 6%/YR EARLY RET PRECEDES NORM RET
SOUTH MIAMI [GP]	P	Y DISABLED FOR 6 MO.; ACTUARIALLY REDUCED ACCRUED BENEFIT	Y REFUND OF MBR'S ACCUMULATED EMPLOYEE CONTRIBUTIONS	Y 50 W/15SC, ACCR BEN REDUCED 3%/YR EARLY RET PRECEDES NORM RET
SOUTH PASADENA	F	Y ILOD=NO <42%AFC; REG=W/10SC, ACCRUED BENEFIT	Y VESTED=10-YR ACCRUED BENEFIT; NON-VESTED=REF OF ACCUM CONTRIBUTIONS W/O INTEREST	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3.0% PER YEAR
SOUTH WALTON FCD	F	Y ILOD=NOT<42%AFC; REG=W/10SC, ACCRUED BEN	Y <10SC=REF; >10SC=BEN OR REF	Y 50W/10SC; ACCR BENEFIT REDUCED BY 3%/YR PRIOR TO NRD
SOUTHERN MANATEE FCD	F	Y ILOD=NO<42%AFC; REG=W/10SC, ACCR BEN	Y ILOD=>50% SAL&AB;REG=VR W/N&NV	Y 50W/10SC; REDUCED ACCR BEN
SOUTHERN MANATEE FCD	G	Y W/10SC;AB TO DT OF DISAB, BUT NO<25%AFC	Y N-V=REF W/O INT; V=10-YR A/B	Y W/10SC; REDUCED ACCR BEN
STARKE	F	Y ILOD=NO<42% FAS-WC; REG=W/10SC, COMPUTED AS A NORM RET PENSION	Y W/10SC=COMPUTED AS NORM RET REDUCED IN ACCORDANCE W/100% JT/SURV ELECTION	Y 55W/10SC; COMPUTED AS NORM RET REDUCED 3%/YR (0.25% MO) EARLY RET PRECEDES NORM RET DATE
STARKE	G	Y ILOD=NORM RET BEN-WC; REG=W/10SC, COMPUTED AS A NORM RET PENSION	Y W/15SC= NORM RET BEN, REDUCED IN ACCORDANCE W/100% JT/SURV ELECTION	Y W/25SC; COMPUTED AS NORM RET BUT REDUCED 2.5%/YR (0.2083% MO) EARLY RET PRECEDES NORM RET DT
STARKE	P	Y ILOD=NO<42%FAS-WC; REG=W/10SC, COMPUTED AS NORM RET PENSION	Y W/10SC=COMPUTED AS NORM RET PENSION ACTUARIALLY RED ACCORDANCE W/100% JT/SURV ELECTION	N NONE PROVIDED
STUART	F	Y ILOD=65% AFC MIN, REG=W/5SC, 25% AFC MIN	Y VESTED=ACCRUED BENEFIT	Y W/ 06 SC, ACCRUED BEN-REDUCED
STUART	G	Y ILOD=65% AFC MIN, REG=W/5SC, 25% AFC MIN	Y VESTED=100% JT & SURV ANNUITY	Y W/ 06 SC, ACCRUED BEN-REDUCED
STUART	P	Y ILOD=65% AFC MIN, REG=W/5SC, 25% AFC MIN	Y VESTED=ACCRUED BENEFIT	Y W/ 06 SC, ACCRUED BEN-REDUCED
SUNRISE	F	Y ILOD=75% SAL-WC,SS,+; REG=W/10SC,NORM PEN	Y <10SC=REF W/O INT;>10=BENEFIT	Y 47 W/10 SC, REDUCED ACCR BEN
SUNRISE	G	Y ILOD=75% PAY-SS&WC;REG=W/5SC,NO<25-50%AFC	Y N-VEST=REF W/O INT; VEST=BEN	Y W/5SC;AGE VR W/N-MGR&MGR - RED
SUNRISE	P	Y ILOD=75% SAL-WC,ETC; REG=W/10SC, A/B 25% TO 50% FAC; MAX IGNORED IF EMPLOYED ON OR AFT 9/13/2004	Y ILOD=>75% FAC OR A/B; REG= W/10SC, ACCR BEN	Y 47 W/10SC, REDUCED ACCR BENEFIT PLUS SUPPLEMENT
SURFSIDE [GP]	G	Y ILOD=VR-SS&WC; REG=ACCR PENSION BENEFIT	Y CONTRIB REF OR ACCR BENEFIT	Y EARLIER:55W/15SC OR 20SC, PD @ NR OR RED. BEN NOW
SURFSIDE [GP]	P	Y ILOD=VARIES, REG=ACCRUED PENSION BENEFIT	Y CONTRIB REF OR ACCR BENEFIT	Y EARLIER:55W/15SC OR 20SC, PD @ NR OR RED. BEN NOW
SWEETWATER	P	Y ILOD=42% SAL;REG=25% SALARY MINIMUM	Y MO. BENEFIT OR REFUND W/INT	Y W/ 10SC -- REDUCED ACCR BEN
TALLAHASSEE [GPF]	F	Y ILOD & REG W/2SC=> ACCR BEN OR PROJ BEN TO NRD, NO > 50% AMC	Y VARIES	Y 20SC; 50W/5SC; REDUCED BENEFIT
TALLAHASSEE [GPF]	G	Y ILOD & REG W/2SC=> ACCR BEN OR PROJ BEN TO NRD, NOT TO EXCEED 50% AC	Y W/2SC; VARIES	Y 25SC, 55W/5SC, PART A & B ELIG = REDUCED BENEFIT
TALLAHASSEE [GPF]	P	Y ILOD & REG W/2SC=>ACCR BEN OR PROJ BEN TO NRD, NO > 50% AMC	Y VARIES	Y 20SC; 50W/5SC; PART A ELIG. = REDUCED BENEFIT
TAMARAC	F	Y SPECIAL PROVISIONS FOR ILOD & REG.	Y W/5SC; VARIES	Y 50 W/10 SC; REDUCED ACCR BEN
TAMARAC	G	Y SPECIAL PROVISIONS FOR ILOD & REG.	Y W/5SC; VARIES	Y 55 W/10 SC; REDUCED ACCR BEN
TAMARAC	P	Y SPECIAL PROVISIONS FOR ILOD & REG W/2SC	Y W/5SC:ACCR BEN;REF;ANNUITY	Y 50 W/10 SC; REDUCED ACCR BEN

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
TAMPA	G	Y W/6SC, ACCRUED PENSION PAID IMMEDIATELY	Y SC VARIES; VARIES W/DIV A OR B	Y DIV A=NONE PROVIDED; DIV B=55W/6SC:REDUCED ACCRUED BENEFIT
TAMPA	PF	Y ILOD & REG W/10SC = VARIES	Y ILOD & REG W/10SC =VR W/SP&CH	N NONE PROVIDED
TARPON SPRINGS	F	Y ILOD=NO <42%AFC; REG=W/10SC,ACCR BEN	Y ILOD=42%AFC;REG25% OR REFUND	N NONE SPECIFIED
TARPON SPRINGS	P	Y ILOD=50%AME; REG=W/10SC,AB BUT NO<25%AME	Y ILOD=50%AME;REG=VESTED:25%AME, NON-VESTED:REF OF MBR CONTRIBUTIONS	Y 45W/10SC; REDUCED ACCRUED BEN
TAVARES	F	Y ILOD= NO <42%AFC; REG=W/10SC, NO <25%AFC	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50 W/10 SC; REDUCED ACCR BEN
TAVARES	P	Y ILOD= NO <42%AFC; REG=W/10SC, NO <25%AFC	Y V=10YR BEN;N-VEST=REF W/O INT	Y 50 W/10 SC; REDUCED ACCR BEN
TEMPLE TERRACE	F	Y A/B; ILOD=NO<42%AFC, REG=W/10SC:NO<25%AFC	Y ILOD=VR; REG=VR W/VESTED OR NOT VESTED	Y 50 W/10SC; REDUCED ACCR BENEF.
TEMPLE TERRACE	P	Y ILOD=50% TO 100%PAY; REG=W/10SC:NO<25%AFC	Y ILOD=VR; REG=VR W/VESTED OR NOT VESTED	Y 50 W/10 SC, REDUCED ACCR BENEFIT
TEQUESTA	G	Y ILOD=ACCR NORM RET BEN NO < 42% AFC; REG=W/6SC, ACCR NORM RET BEN NO < 25% AFC	Y ILOD & REG= W/6SC, ACCR NORM RET BEN PAYABLE @ NORM RET DATE	Y 50W/6SC; NORM RET BENEFIT REDUCED 5%/YR EARLY RET DT PRECEDES NORM RET DT
TEQUESTA [PF]	F	Y ILOD=>AB OR 42%AFC; REG=>AB OR 25%AFC	Y ILOD=50% AFC PAYABLE TO SPOUSE (OR CHILD.) FOR LIFE; REG=W/6SC, SPOUSE REC'S ACT EQUIV OF ACCR PENS	Y 50W/6SC; ACCRUED PENSION BENEFIT REDUCED BY 3% FOR EACH YEAR EARLY
TEQUESTA [PF]	P	Y ILOD=>AB OR 42%AFC; REG=>AB OR 25%AFC	Y ILOD=50% AFC PAYABLE TO SPOUSE (OR CHILD.) FOR LIFE; REG=W/6SC, SPOUSE REC'S ACT EQUIV OF ACCR PENS	Y 50 W/6SC; ACCRUED PENSION BENEFIT REDUCED BY 3% FOR EACH YEAR EARLY
TITUSVILLE	G	Y W/10SC; ACCR BEN + WC + SC=NO >100%AME	Y 50% ACCR BENEFIT	Y 48 W/7.5 SC - REDUCED
TITUSVILLE	PF	Y ILOD= NO < 50%AME; REG= W/10SC, ACCR BEN	Y ILOD & REG(W8SC)=BEN OR 50%AC	Y VARIES W/ SC DATE
TRI-COUNTY TRANSIT (ATU-1596)	G	Y W/10 UBC=SAME AS NORM RETIREMENT BENEFIT	Y SPEC PROV:VEST;NVEST;AFT RETD	Y 55 W/10SC&UBC= RED ACCR BEN
UMATILLA	P	Y ILOD=NO < 42%AMC; REG=W/10 SC,NO<25% AMC	Y W/10 SC,ACCR.BEN, REF OR INS	Y 50 W/10SC; REDUCED BENEFIT
VALPARAISO	PF	Y >AB OR ILOD=42%AFC, REG W/10SC=25%AFC	Y VESTED=10YR BEN; N-VESTED=REF	Y 50W/10SC; AB @NRA OR RED @ ERA
VENICE	F	Y ILOD & REG W/5SC=>2% AFC X SC OR 50% AFC	Y ILOD=50%AFC TO SPOUSE UNTIL DEATH; REG=W/5SC, 50%AFC TO SPOUSE UNTIL DEATH OR REMARRIAGE	Y EARLIER:50W/10SC OR 20SC, ANY AGE; DEFERRED BEN PAYABLE @ NRD OR RED BEN PAYABLE IMMED
VENICE	G	Y ILOD=>AB OR 42%AFC;REG=W/8SC,>AB OR 25%	Y ILOD=50% PAY; REG=W/6SC, BEN	Y W/6SC; REDUCED ACCR BENEFIT
VENICE	P	Y \$175MO + ILOD=62.5%SAL, REG W/5SC=50%SAL	Y ILOD=62.5%PAY,REG W/5SC=50%PY	Y ANY AGE W/ 20SC--RED ACCR BEN
VERO BEACH	F	Y ILOD & REG W/10SC=ACCRUED BEN--MIN50%FAC	Y ILOD&REG W/1SC=A/B OR REFUND	Y 50 W/10 SC, REDUCED ACCR BEN
VERO BEACH	G	Y W/5SC; A/B NO<25% BMC+SS&WC=NO>100% FBMS	Y NVEST=REF WO/INT;VEST=@55,BEN	Y 55 W/5SC; REDUCED ACCRUED BEN
VERO BEACH	P	Y ILOD & REG W/10SC=A/B,MIN 50% AFC	Y ILOD & REG W/ 1 SC=25%A/B OR REF	Y 50W/10SC- REDUCED FROM AGE 60
VILLAGE OF NORTH PALM BEACH	G	N NONE SPECIFIED	Y 55W/5SC=50%JT/SURV OPT;OR A/B	Y AGE 55 W/ 5SC; REDUCED ACCRUED BEN
VILLAGE OF NORTH PALM BEACH	PF	Y ILOD=42%AFCMIN;REG=W/10SC-25% AFCMIN	Y 55W/5SC=50%JT/SV;W/10SC=A/B	Y AGE 50; REDUCED ACCRUED BEN
VILLAGE OF PALM SPRINGS	G	N NONE INDICATED	Y W/10SC; 100% AB:100%JT/SV POP-UP OPTION	Y 52W/10SC; REDUCED ACCR BENEFIT @ A RATE OF 5% ANNUALLY
VILLAGE OF PALM SPRINGS	PF	Y ILOD=>ACCR BEN OR 42%AC; REG W/10SC=>ACCR BEN OR30%AC	Y W/10SC; 100% ACCR PENS, REDUCED BY A 100% JT/SURV FACTOR	Y 50W/10SC OR 45W/15SC, BENEFIT RED 3%/YR EARLY RET AGE PRECEDED NRD; MAX REDUCTION OF 15%
VOLUSIA COUNTY (VOL)	F	Y ACCRUED BENEFIT PAYABLE AT TIME OF DISAB	Y BEN=ACTUAR EQUIV OF ACCR BEN	Y VESTED BUT <AGE55=RED BEN

ADDED BENEFIT DATA

CITY OR DISTRICT	TYP	DISABILITY BENEFITS DESCRIPTION	DEATH BENEFITS DESCRIPTION	EARLY RETIREMENT BENEFITS DESCRIPTION
	SYS	Y	Y	Y
WAUCHULA	GP	Y ILOD=>50%AMC OR A/B; REG=>25%COMP OR A/B	Y VR W/MARR, UNMARR OR POL OFF	Y 50W/10SC;AB@NRA OR RED AB NOW
WEST MANATEE FCD	F	Y ILOD & REG(W/8SC)-ACCR BEN,ILOD=42% MIN	Y ILOD & REG= VARIES	Y W/06SC=REDUCED ACCRUED BENEFIT
WEST MELBOURNE	P	Y ILOD (42%AFC MIN);REG(W/10SC)=ACCR BEN	Y W/ 10 SC,EARLY OR REG ACCRBEN	Y 50W/10SC; REDUCED ACCRUED BEN
WEST PALM BEACH	F	Y ILOD=>65%FAS & A/B; REG=W/5SC, ACCR BEN	Y VARIES W/ ILOD & REG	N NONE SPECIFIED
WEST PALM BEACH	G	Y ILOD=VR W/MAX BEN PERIOD; REG=COMPUTED AS AN EARLY RETIREMENT	Y ILOD=REF+BEN; REG=RED COMP NORM RET BUT ACTUARIALLY REDUCED	Y AGE 55, 50 IF HIRED PRIOR TO 10/1/70; COMP AS NORM RET, RED
WEST PALM BEACH	P	Y ILOD & REG W/5SC=VARIES W/SC, AGE & FAS	Y ILOD & REG W/5SC=VR W/FAS & SC	Y 50 W/10SC; COMPUTED AS NR REDUCED 3%/YR RET PRECEDES NR AGE
WILLISTON	G	Y REDUCED ACCRUED BENEFIT	Y ACCR BENEFIT OR CONTRIB REFUN	Y 55 W/05SC; REDUCED ACCR BEN
WILLISTON	P	Y ACCRUED BENEFIT	Y V=ACCRBEN;NVEST=REFUND	N NONE SPECIFIED
WILTON MANORS (VOL)	F	Y ILOD ONLY=NR BEN PD:LIFE W/10YRS CERTAIN	Y ILOD ONLY=NORMAL RET BENEFIT	N NONE PROVIDED
WILTON MANORS [GP]	G	Y AFTER 5MO CONTINUOUS DISAB:ILOD=50% AMC, REG W/15SC=25% AMC	Y >ACCUM CONT OR PV OF ACCR BEN COMPUTED AS OF DT OF DEATH	Y 50W/15SC, REDUCED ACCR BEN
WILTON MANORS [GP]	P	Y AFTER 5MO CONTINUOUS DISAB:ILOD=50% AMC, REG W/15SC=25% AMC; EACH NO<A/B	Y >ACCUM CONT OR PV OF ACCR BEN COMPUTED AS OF DT OF DEATH	Y 50W/15SC, REDUCED ACCR BEN
WINTER GARDEN	G	Y W/10SC; NO < 40% FAC OR \$100 MO, WHICHEVER IS GREATER; NO >100%FAC INCLUDING ALL SOURCES	Y W/5SC; MBR'S ACCR NORM RET BENEFIT @ DATE OF DEATH PAYABLE FOR 10YRS @ NRD OR REDUCED & PAID NOW	Y 60W/5SC; NORM RET BENEFIT REDUCED 5%/YR BY WHICH THE EARLY RET DATE PRECEDES AGE 65
WINTER GARDEN	PF	Y ILOD=NO<42% OR 80%FAC; REG=W/10SC, ACCR NORM RET BENEFIT NOT TO EXCEED 95% FAC	Y W/10SC=ACCR BEN;<10SC=REFUND	Y 50W/10SC; NORM RET BENEFIT REDUCED BY 3%/YR BY WHICH THE EARLY RET DATE PRECEDES AGE 55
WINTER HAVEN	F	Y ILOD=NO <42%AME; REG=W/10SC, ACCR BENEFIT	Y ILOD=VR W/SP &OR CH; REG=A/B	Y 45 W/10SC, REDUCED ACCR BEN
WINTER HAVEN	G	Y ACCRUED BENEFIT, BUT NOT < 40% AFC	Y VESTED=10-YR A/B@NRD (UNRED) OR EARLY RET DT (RED); NON-VESTED=REF W/5% INT	Y 50 W/10SC, REDUCED ACCR BEN
WINTER HAVEN	P	Y ILOD=NOT <42%AFC; REG=W/10SC, ACCRUED BEN	Y ILOD=>AB OR VR%W/SP&CH; REG=AB	Y 50W/10SC OR 20SC, ANY AGE; RED ACCR BEN
WINTER PARK	F	Y ILOD=AB,NO<42%AFC;REG=W/10SC,AB,NO<25%	Y ILOD=>AB OR 30%MO SAL; REG=VR	Y 50W/10SC; REDUCED ACCRUED BEN
WINTER PARK	P	Y ILOD=AB,NO<42%AFC;REG=W/10SC,AB,NO<25%	Y ILOD=>AB OR 30%MO SAL; REG=VR	Y 50 W/10 SC-REDUCED
WINTER SPRINGS	GPF	N NONE PROVIDED	Y PRESENT VALUE OF ACCRUED BEN	Y 55W/10SC, RED AB; W/25SC=NOT RED

APPENDIX C

MARKET VALUE OF ASSETS  
(Form Type H)

The market value of assets listing identifies the asset mix held by each local retirement plan.

**HEADINGS**

**INFORMATION PROVIDED**

CITY OR DISTRICT

Plan Sponsor (Name of City, Special District, or School Board)

TYP. SYS.

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- C = Correctional Officers only

VAL. DATE

The year/month/day on which the financial data in the actuarial valuation is based.

ASSETS

The different asset investment categories are as follows:

EQUITIES

Equities includes stock, real estate, and stock mutual funds.

CASH AND EQUIV

Cash and equivalents includes cash on hand, accrued interest, certificates of deposit, money market accounts, T-bills, commercial paper, repurchase agreements, and receivables (less payables).

INSURANCE

Insurance contracts includes investments in insurance company contracts.

FIXED INC

Fixed income includes bonds, mortgages, corporate debts, securities and agency debts, government bills (T-bills), notes, fixed income mutual funds and convertible securities.

OTHER

Other. The CV entered in this field indicates Current Valuation.

TOTAL ASSETS

Reflects the total market value of assets.

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
ALACHUA COUNTY LIBRARY	G		10	10	10	10	10	40	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2008	2247809	644034	0	458416		3350259	
ALTAMONTE SPRINGS	G	10-01-2007	4292518	57753	0	2080573		6430844	
ALTAMONTE SPRINGS	P	10-01-2007	2654652	56158	0	933941		3644751	
APOPKA	F	10-01-2007	11596486	1045208	0	61877757	468053	74987504	
APOPKA	G	10-01-2007	14822686	939697	0	7907565	1037751	24707699	
APOPKA	P	10-01-2007	13372688	1755804	0	7140058		22268550	
ARCADIA	G	01-01-2009	0	0	1503356	0		1503356	
ARCADIA	PF	10-01-2008	3738331	-114103	0	3251915	372789	7248932	
ATLANTIC BEACH	G	09-30-2008	4438201	72459	0	3656988		8167648	
ATLANTIC BEACH	P	09-30-2008	2807822	-24581	0	2302404		5085645	
ATLANTIS	P	10-01-2008	1273753	60791	0	0		1334544	
AUBURNDALE	F	10-01-2008	0	3932696	0	233944		4166640	
AUBURNDALE	G	10-01-2008	4308699	5359	0	8089175		12403233	
AUBURNDALE	P	10-01-2008	0	3932696	0	233944		4166640	
AVENTURA	P	10-01-2007	4661362	540042	0	2409884		7611288	
AVON PARK	F	10-01-2008	2059161	-34017	0	811017	182732	3018893	
AVON PARK	P	10-01-2008	2373015	367835	0	1692572		4433422	
BAL HARBOUR VILLAGE	G	10-01-2005	4664303	276744	0	1588263		6529310	
BAL HARBOUR VILLAGE	P	10-01-2007	3969853	192375	0	2626528	40836	6829592	
BARTOW	F	10-01-2008	2721620	219403	0	1924250		4865273	
BARTOW	G	10-01-2008	4198680	15727	0	4188335	180221	8582963	
BARTOW	P	10-01-2008	1231998	732327	0	8143979	85464	10193768	
BAY HARBOR ISLANDS [GP]	G	10-01-2007	2287144	269808	0	2486869		5043821	
BAY HARBOR ISLANDS [GP]	P	10-01-2007	1674782	197569	0	1821031		3693382	
BAY MEDICAL CENTER	G	01-01-2008	45002174	5317620	0	32202112		82521906	
BELLE GLADE	G	10-01-2008	6398433	336368	0	4189236		10924037	
BELLE GLADE (RETIRED)	PF	10-01-2008	0	4454412	0	0		4454412	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
BELLE GLADE HOUSING	G	10-01-2008	0	0	998547	0	0	998547	
BELLEAIR	P	10-01-2008	75506	76049	0	1405329		1556884	
BELLEAIR BLUFFS	F	10-01-2008	385362	88383	0	510178		983923	
BELLEVIEW	P	10-01-2008	856211	47417	0	773313	225069	1902010	DROP AMT IS \$225,069 SHARE PLAN MONEY
BOCA GRANDE FCD	F	10-01-2006	443308	26186	0	184698		654192	
BOCA RATON	G	10-01-2008	94109849	1651580	0	49032778		144794207	
BOCA RATON	PF	10-01-2008	135064716	8646015	0	46012516		189723247	
BOCA RATON EXECUTIVE	G	10-01-2005	0	9080904	0	0		9080904	
BOCA RATON HOUSING	G	10-01-2007	630377	56865	0	425089		1112331	
BONITA SPRINGS FCD	F	10-01-2008	634520	1788	0	490383		1126691	
BONITA SPRINGS FCD	G	10-01-2008	634520	1788	0	490383		1126691	
BOYNTON BEACH	F	10-01-2008	24340044	-1415439	0	14185823	4039515	41149943	
BOYNTON BEACH	G	10-01-2008	52294500	3270694	0	20997794	1088712	77651700	
BOYNTON BEACH	P	10-01-2008	26799553	-1291547	0	13705775	3287560	42501341	
BRADENTON	F	10-01-2008	12781550	1586432	0	10537721	335690	25241393	
BRADENTON	P	10-01-2008	24631825	340239	0	12869519	539267	38380850	
BROOKSVILLE	F	10-01-2008	1790317	166628	0	1797934		3754879	
BROOKSVILLE	P	10-01-2008	1258223	294327	0	861877		2414427	
BUNNELL	F	10-01-2008	185169	12517	0	121004	22349	341039	
BUSHNELL	G	10-01-2008	329769	108164	0	201038	0	638971	
BUSHNELL	P	10-01-2008	302390	98086	0	207267	0	607743	
CAPE CORAL	F	10-01-2008	43519974	2752523	0	23031651	1153407	70457555	
CAPE CORAL	G	10-01-2008	67612233	1243887	0	31127591	1008340	100992051	
CAPE CORAL	P	10-01-2008	38287302	2556674	0	20916110	1291753	63051839	
CASSELBERRY	PF	10-01-2008	2534250	799613	0	1685507		5019370	
CEDAR HAMMOCK FCD	HIS	10-01-2005	169114	-108021	0	110488		171581	
CHATTAHOOCHEE	F	10-01-2007	0	339785	0	0		339785	
CLEARWATER	GPF	01-01-2009	229841776	17480573	0	200039712		447362061	
CLEARWATER (CLOSED)	F	01-01-2008	0	2823460	0	5239878		8063338	
CLERMONT	F	10-01-2007	1287120	-182778	0	867957		1972299	



**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
CLERMONT	G	10-01-2007	463982	45538	0	312881		822401	
CLERMONT	P	10-01-2007	3012777	-139344	0	2031638		4905071	
CLEWISTON	G	10-01-2005	0	0	5690784	0		5690784	
COCOA	F	10-01-2008	6028538	114298	0	2570364	793479	9506679	
COCOA	G	10-01-2008	5717683	2097680	0	3817490	32685	11665538	
COCOA	P	10-01-2008	10992678	-621257	0	5635277	709210	16715908	
COCOA BEACH	F	10-01-2008	3405956	121233	0	2286800	88099	5902088	
COCOA BEACH	G	10-01-2008	7021804	172102	0	5523791		12717697	
COCOA BEACH	P	10-01-2008	3345448	106083	0	2621729	77073	6150333	
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2008	0	0	344350	0		344350	
COOPER CITY	F	10-01-2008	5764821	739252	0	3703256	65676	10273005	
COOPER CITY	G	10-01-2008	7836700	1375108	0	5156697	53736	14422241	
COOPER CITY	P	10-01-2008	9063107	-429156	0	5363385	471448	14468784	
COOPER CITY - MANAGEMENT	GPF	10-01-2008	787241	25493	0	620877		1433611	
CORAL GABLES	GPF	10-01-2008	154581526	11713206	0	57881790		224176522	
CORAL SPRINGS	F	10-01-2007	11109435	-412249	0	4607380		15304566	
CORAL SPRINGS	G	10-01-2008	2514497	577946	0	2827512		5919955	
CORAL SPRINGS	P	10-01-2006	49496828	6224925	0	23314171		79035924	
CRESCENT CITY	F	10-01-2007	77145	911	0	328164		406220	
CRESCENT CITY	P	10-01-2007	125095	34727	0	506438		666260	
CRESTVIEW	G	10-01-2008	5376900	447075	0	2677962	103624	8605561	
CRESTVIEW	PF	10-01-2008	3721908	324805	0	3082806		7129519	
DADE CITY	F	10-01-2008	2091381	371497	0	1224729		3687607	
DADE CITY	P	10-01-2008	2921252	214793	0	1903977	164323	5204345	
DANIA BEACH	G	10-01-2006	7961569	739392	0	6164072		14865033	DROP ACCOUNT BALANCES=666991
DANIA BEACH [PF]	F	10-01-2008	11805308	-55967	0	6740449	1959646	20449436	
DANIA BEACH [PF]	P	10-01-2008	3153776	-14951	0	1800703	372144	5311672	
DAVIE	F	10-01-2007	21722562	-2337983	0	9960002	1813406	31157987	
DAVIE	P	10-01-2007	44606114	-818720	0	18182291	2551467	64521152	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
DAVIE - GENERAL & MGMT	G	10-01-2008	8898515	-356947	0	7018030		15559598	
DAYTONA BEACH	PF	10-01-2006	83039618	1842754	0	32498767		117381139	
DEERFIELD BEACH	F	10-01-2008	49284784	1567958	0	21799777		72652519	
DEERFIELD BEACH	G	10-01-2008	41982418	384988	0	8418294		50785700	
DEERFIELD BEACH	P	10-01-2008	19654324	3035796	0	14611712		37301832	
DELAND	F	10-01-2007	4269232	453097	0	2302414	130855	7155598	
DELAND	G	10-01-2008	9902000	1143255	0	7343991	560941	18950187	
DELAND	P	10-01-2008	8296075	1212488	0	4208345	112720	13829628	
DELRAY BEACH	G	10-01-2008	34002329	945051	0	37621434	1763003	74331817	
DELRAY BEACH	PF	10-01-2007	72223431	6924218	0	41511360	7188343	127847352	
DELTONA	F	10-01-2008	3611663	4965502	0	29646		8606811	
DESTIN FCD	F	10-01-2008	0	1655241	0	2741327		4396568	
DUNEDIN	F	10-01-2008	8030256	-329047	0	6379999	361005	14442213	
DUNNELLO	PF	10-01-2007	634262	-496169	0	427708		565801	
EAST LAKE TARPON FCD	F	10-01-2008	2533256	177828	0	2395620	41280	5147984	
EAST NAPLES FCD	F	10-01-2007	2596338	-681280	0	1353232		3268290	
EAST NICEVILLE FCD	F	10-01-2007	0	52219	0	0		52219	
EATONVILLE	P	10-01-2005	194139	47839	0	197799		439777	
EDGEWATER	F	10-01-2008	2193356	474653	0	1286261		3954270	
EDGEWATER	G	10-01-2008	5944022	2710	0	6275025		12221757	1254441
EDGEWATER	P	10-01-2008	3092365	119641	0	3600098	11892	6823996	
ENGLEWOOD AREA FCD	F	10-01-2008	4053712	612143	0	3765656		8431511	
ESTERO FCD	F	10-01-2008	1960723	-677787	0	1546372		2829308	THIS REPORT IS THE SECOND REVISION
EUSTIS	F	10-01-2008	2853923	295975	0	1941904	37804	5129606	
EUSTIS	P	10-01-2007	5610609	945705	0	2525615		9081929	
FERNANDINA BEACH	G	10-01-2008	6642526	621092	0	3521360	266158	11051136	
FERNANDINA BEACH	PF	10-01-2008	7717951	678377	0	4264706	25902	12686936	
FLAGLER BEACH	F	10-01-2007	445910	149340	0	113147		708397	
FLAGLER BEACH	P	10-01-2007	688688	214305	0	255795		1158788	

**MARKET VALUE OF ASSETS**

<b>CITY OR DISTRICT</b>	<b>TYP SYS</b>	<b>VAL DATE</b>	<b>ASSETS EQUITIES</b>	<b>ASSETS CASH&amp;EQUIV</b>	<b>ASSETS INSURANCE</b>	<b>ASSETS FIXED INC</b>	<b>DROP AMOUNT</b>	<b>TOTAL ASSETS</b>	<b>COMMENTS</b>
FLORIDA CITY	P	10-01-2005	793434	74096	0	441047		1308577	
FORT LAUDERDALE	G	09-30-2008	201767938	19392743	0	70926901	1576533	293664115	
FORT LAUDERDALE	PF	01-01-2009	303869160	7965409	0	58538370		370372939	
FORT MEADE [GPF]	F	10-01-2007	263143	37095	0	104573		404811	
FORT MEADE [GPF]	G	10-01-2007	2269245	376107	0	959796		3605148	
FORT MEADE [GPF]	P	10-01-2007	1057516	192692	0	457037		1707245	
FORT MYERS	F	10-01-2008	24167486	7173806	0	9751954	607898	41701144	
FORT MYERS	G	10-01-2008	30463335	4670282	0	22377064	462595	57973276	
FORT MYERS	P	10-01-2008	36106025	2736556	0	11943564	1064893	51851038	
FORT PIERCE	G	09-30-2007	29202356	2520504	0	14269697		45992557	
FORT PIERCE	P	09-30-2007	24295941	2097023	0	11872183		38265147	
FORT PIERCE SUPP	P	09-30-2007	5075710	405663	0	3443365		8924738	
FORT PIERCE UTILITIES	G	09-30-2007	41759896	3604367	0	20405924		65770187	
FORT WALTON BEACH	F	10-01-2008	5085016	253487	0	3958139		9296642	
FORT WALTON BEACH	G	10-01-2005	17966302	1313275	0	8653227		27932804	
FORT WALTON BEACH	P	10-01-2008	8587178	1684741	0	6344238		16616157	
FROSTPROOF	G	10-01-2008	603897	-104626	0	476279		975550	
FROSTPROOF	P	10-01-2008	1559443	237028	0	799798		2596269	
FRUITLAND PARK	F	10-01-2007	0	234246	0	43697		277943	
GAINESVILLE	G	10-01-2007	252840999	20588634	0	34800841	1192458	309422932	
GAINESVILLE	PF	10-01-2008	116009902	33082900	0	11847394		160940196	
GAINESVILLE - DISABILITY	G	10-01-2007	2549353	120086	0	2213100		4882539	
GOLDEN BEACH [GP]	G	10-01-2007	836861	171265	0	524437		1532563	
GOLDEN BEACH [GP]	P	10-01-2007	1166540	238735	0	1166540		2571815	
GREEN COVE SPRINGS	P	10-01-2007	727469	-326333	0	490561		891697	
GREENACRES	PF	10-01-2007	3658920	-105119	0	2467358		6021159	
GULF BREEZE	P	10-01-2007	879456	-129150	0	593052		1343358	
GULFPORT	F	10-01-2008	784484	191721	0	730720		1706925	
GULFPORT	G	10-01-2008	4309929	133191	0	4035919		8479039	
GULFPORT	P	10-01-2008	2531549	282791	0	2125990		4940330	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
HAINES CITY	F	10-01-2008	2050000	286032	0	1216217		3552249	
HAINES CITY	G	10-01-2008	3504380	1107501	0	2766849		7378730	
HAINES CITY	P	10-01-2008	2692510	362683	0	1507800		4562993	
HALLANDALE BEACH	G	10-01-2006	0	0	26510105	0		26510105	
HALLANDALE BEACH	PF	10-01-2008	47557143	5559591	0	17461623		70578357	
HALLANDALE BEACH P/M	G	10-01-2005	0	0	5176491	0		5176491	
HAVANA	F	10-01-2007	309768	14051	0	264189		588008	
HIALEAH	GPF	10-01-2008	245345965	-16817400	0	229171710		457700275	
HIALEAH - ELECTED	G	09-30-2007	0	953104	0	3554775		4507879	
HIALEAH GARDENS	P	10-01-2007	5663901	962099	0	2293469		8919469	
HILLSBOROUGH COUNTY	ERP	07-01-2007	876927	0	0	11015648		11892575	
HOLLEY-NAVARRE FCD	F	10-01-2007	0	24044	0	0		24044	
HOLLY HILL	F	10-01-2008	1461312	269329	0	836128		2566769	
HOLLY HILL	P	10-01-2008	3110456	386631	0	1928599	143356	5569042	
HOLLYWOOD	F	10-01-2006	91050317	-29891592	0	48383373		109542098	
HOLLYWOOD	G	10-01-2007	120674809	842403	0	89513753	6097954	211030965	
HOLLYWOOD	P	10-01-2007	131858637	3208074	0	72680274		207746985	DROP PAYABLE=24169512
HOLMES BEACH	P	10-01-2008	2255656	176027	0	2008930		4440613	
HOMESTEAD	F	01-01-2008	5790260	-42562	0	3322380	160006	9230084	
HOMESTEAD	P	10-01-2006	12287650	6329491	0	10904876	1761256	29522017	
HOMESTEAD - General & Hospital	G	10-01-2007	22292473	2820670	0	14647410	457762	40218315	
HOMESTEAD - New Elected & Sr. Mgmt	G	12-01-2006	814482	258668	0	331922		1405072	INCLUDES SMGT
HOMESTEAD - Old Elected	G	12-01-2006	524049	245675	0	290349		1060073	OLD PLAN EL ONLY
HOWEY-IN-THE-HILLS	P	10-01-2007	0	1431	0	809502		810933	
INDIALANTIC	G	10-01-2008	297527	27898	0	243571		568996	
INDIALANTIC	PF	10-01-2008	1830363	232532	0	1309732		3372627	
INDIAN HARBOUR BEACH	P	10-01-2008	2283923	224502	0	1534861		4043286	
INDIAN RIVER SHORES	G	10-01-2008	155455	8014	0	122603		286072	
INDIAN RIVER SHORES	PF	10-01-2008	2125951	109604	0	1676684		3912239	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
INDIAN SHORES	P	10-01-2008	781690	54763	0	476541		1312994	
JACKSON MEMORIAL HOSPITAL	G	01-01-2008	135140070	16468223	0	76798958		228407251	
JACKSONVILLE	CO	10-01-2007	52319794	4930410	0	25121629		82371833	DROP=857483
JACKSONVILLE	G	10-01-2005	839426143	122459654	0	604551838		1566437635	
JACKSONVILLE	PF	10-01-2008	644521052	133841586	0	269940486	156434292	1204737416	
JACKSONVILLE BEACH	F	10-01-2006	4129558	273536	0	3175568		7578662	
JACKSONVILLE BEACH	G	10-01-2007	24726661	1079468	0	15303272		41109401	
JACKSONVILLE BEACH	P	10-01-2008	7241355	262420	0	5886189		13389964	
JUPITER	P	10-01-2008	12848778	1847448	0	11109739		25805965	
JUPITER ISLAND	GPF	10-01-2008	3389520	0	0	4549523		7939043	
KEY BISCAYNE	PF	10-01-2008	4353095	-137048	0	5181319		9397366	
KEY WEST	G	10-01-2007	20630382	2031385	0	12388708	238860	35289335	
KEY WEST	PF	10-01-2007	38361672	623015	0	17915801	2728551	59629039	
KEY WEST HOUSING	G	01-01-2009	1306276	-159148	0	2100501	297540	3545169	
KEY WEST UTILITY	G	01-01-2008	26970849	1210837	0	31388842		59570528	
KISSIMMEE	F	10-01-2007	16991526	1797751	0	5632072		24421349	DROP ACCOUNTS=1149568
KISSIMMEE	G	10-01-2007	37149000	5838684	0	14654506		57642190	DROP ACCOUNTS=517066
KISSIMMEE	P	10-01-2008	17003436	3595117	0	10113367	208764	30920684	
KISSIMMEE UTILITY AUTHORITY	G	10-01-2008	8016821	1410028	0	30252539	1299163	40978551	
LABELLE	F	10-01-2008	267296	-349778	0	210811		128329	
LADY LAKE	P	10-01-2008	1309868	517374	0	792927		2620169	
LAKE ALFRED	G	10-01-2008	1564529	164489	0	1140081		2869099	
LAKE ALFRED	P	10-01-2008	738199	42124	0	610450		1390773	
LAKE CITY	F	10-01-2007	0	5839949	0	0		5839949	
LAKE CITY	G	10-01-2004	3247663	3299294	0	3249030		9795987	
LAKE CITY	P	10-01-2008	3505816	720747	0	3380246	165769	7772578	
LAKE HELEN	P	10-01-2008	228583	-58958	0	180278		349903	
LAKE MARY	F	10-01-2008	2853065	259920	0	2425211		5538196	
LAKE MARY	P	10-01-2008	5202008	902806	0	2145587		8250401	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
LAKE PARK (RETIRED)	P	10-01-2006	1342381	52800	0	524178		1919359	
LAKE WALES	F	10-01-2008	3278456	274445	0	1717998	254478	5525376	
LAKE WALES	G	10-01-2008	4579962	358141	0	2068049	236240	7242392	
LAKE WALES	P	10-01-2007	6588288	1203134	0	2648433		10439855	DROP=95168
LAKE WORTH	F	10-01-2005	13280522	876519	0	7061800		21218841	DROP=1568472
LAKE WORTH	G	10-01-2006	40554392	2806114	0	25975425		69335931	DROP ACCOUNTS=3511019
LAKE WORTH	P	10-01-2006	13226147	2915925	0	8379726		24521798	DROP=865075
LAKELAND	GPF	10-01-2007	352161829	33830837	0	151756396	7830491	545579553	
LAKELAND SUPP	F	10-01-2008	9912755	829472	0	5873734		16615961	
LAKELAND SUPP	P	10-01-2008	8983288	2312376	0	6259845		17555509	
LANTANA	F	09-30-2008	13042279	699299	0	0		13741578	
LANTANA	P	10-01-2007	3742843	529410	0	990508		5262761	
LARGO	PF	10-01-2008	50233510	-158622	0	25078364	2945529	78098781	
LAUDERDALE-BY-THE-SEA	F	10-01-2008	601085	-188571	0	0		412514	
LAUDERHILL	F	10-01-2007	24947363	2862789	0	9875022	1726071	39411245	
LAUDERHILL	G	10-01-2007	10150226	384064	0	4534336		15068626	
LAUDERHILL	P	10-01-2008	10057584	1244466	0	6126842		17428892	
LAUDERHILL (C&M)	G	10-01-2008	5691063	1178299	0	3352468	601563	10823393	
LEESBURG	F	10-01-2008	4668199	1208597	0	3274656		9151452	
LEESBURG	G	10-01-2008	15527721	1393589	0	12385913		29307223	
LEESBURG	P	10-01-2008	5940738	776710	0	4410976		11128424	
LIGHTHOUSE POINT	PF	10-01-2007	2952584	138063	0	1991047		5081694	
LIVE OAK	F	10-01-2007	1194767	196465	0	708405		2099637	
LONGBOAT KEY	F	10-01-2008	4829469	462040	0	4081867	248657	9622033	
LONGBOAT KEY	G	10-01-2008	3309381	433022	0	2355386	25827	6123616	
LONGBOAT KEY	P	10-01-2008	2337557	383425	0	1526907	37806	4285695	
LONGWOOD	PF	10-01-2006	2412516	-2100574	0	1598339		1910281	
LYNN HAVEN	F	10-01-2008	1270034	61132	0	973327	40907	2345400	
LYNN HAVEN	G	10-01-2008	2944813	29462	0	3271094	9936	6255305	
LYNN HAVEN	P	10-01-2008	1586469	75136	0	1793246	97037	3551888	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
MACCLENNY	PF	10-01-2007	145918	-51340	0	98398		192976	
MADISON	F	10-01-2008	583377	77326	0	633012		1293715	
MADISON	P	10-01-2008	1099843	71874	0	1241233		2412950	
MAITLAND	PF	10-01-2007	13101715	738318	0	5496728		19336761	DROP=512634
MARATHON	F	10-01-2008	558084	132302	0	440146		1130532	
MARCO ISLAND	F	10-01-2007	1551951	-1452564	0	1530111		1629498	
MARCO ISLAND	P	10-01-2008	351197	688062	0	265948		1305207	
MARIANNA	F	10-01-2006	884572	159571	0	589707		1633850	
MARIANNA	P	10-01-2004	1278427	129249	0	890011		2297687	
MARION COUNTY	EMS	10-01-2007	0	1973888	0	0		1973888	
MARTIN COUNTY	ERP	07-01-2007	5690702	722557	0	2338030		8751289	
MEDLEY	P	10-01-2008	3078884	-332994	0	1578217		4324107	
MELBOURNE	F	10-01-2005	26207941	3637355	0	11180207		41025503	DROP PLAN BENEFITS=2608715.85
MELBOURNE	G	10-01-2008	5953738	-5478310	0	5050300	35149	5560877	
MELBOURNE	P	10-01-2008	26403532	368691	0	16353129	1445635	44570987	
MELBOURNE BEACH	P	10-01-2008	1123493	53951	0	725741		1903185	
MELBOURNE SPECIAL RISK	G	10-01-2008	278441	-245571	0	236190		269060	
MIAMI	GS	10-01-2006	461933159	16122219	0	145936978		623992356	
MIAMI	PF	10-01-2004	784704268	-179424950	0	352617030		957896348	
MIAMI - ELECTED	G	12-31-2004	0	2109964	0	0		2109964	
MIAMI - EXCESS	GS	10-01-2006	0	0	0	0		0	
MIAMI - STAFF	GS	10-01-2006	683532	16654	0	213578		913764	
MIAMI BEACH	G	10-01-2008	234243487	2439558	0	126901751		363584796	
MIAMI BEACH	PF	10-01-2008	272137107	25140246	0	202511478		499788831	
MIAMI OFF-STREET PARKING	G	10-01-2007	8216816	367124	0	2374482		10958422	
MIAMI SHORES VILLAGE	G	10-01-2006	5393659	195777	0	2693896		8283332	
MIAMI SHORES VILLAGE	P	10-01-2007	9331328	-49370	0	2796229	111475	12189662	
MIAMI SPRINGS	G	10-01-2008	8933482	574894	0	3879982	249495	13637853	
MIAMI SPRINGS	PF	10-01-2008	12592070	919992	0	5679333		19191395	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
MIAMI-DADE COUNTY	ERP	07-01-2005	17279740	745708	0	12612514		30637962	
MIDWAY FCD	F	10-01-2008	0	101812	0	836244		938056	
MILTON	F	10-01-2008	707211	1131478	0	1201673	143580	3183942	
MILTON	G	10-01-2008	4212896	295003	0	3320029		7827928	
MILTON	P	10-01-2008	2182283	245219	0	1748376		4175878	
MIRAMAR	F	10-01-2007	34725116	9778844	0	5249128	1654566	51407654	
MIRAMAR	G	10-01-2008	17597657	1362170	0	13078913	995294	33034034	
MIRAMAR	P	10-01-2008	34153401	-1515657	0	11413502	4592502	48643748	
MIRAMAR - MANAGEMENT	G	10-01-2008	3941805	511056	0	3100348		7553209	
MONROE COUNTY	ERP	07-01-2007	0	149739	0	0		149739	
MONROE COUNTY VOL F.F. & EMS	F	01-01-2008	0	782060	0	0		782060	
MONTICELLO	F	10-01-2006	239752	801	0	149367		389920	
MONTICELLO	P	10-01-2007	0	926122	0	522391		1448513	
MOUNT DORA	F	10-01-2006	1026352	2257446	0	0		3283798	
MOUNT DORA	G	10-01-2006	2878548	7044252	0	0		9922800	
MOUNT DORA	P	10-01-2008	1973685	435718	0	1432508		3841911	
NAPLES	F	10-01-2008	11258292	627324	0	7751094		19636710	
NAPLES	G	10-01-2008	19527427	1027025	0	10975305	175078	31704835	
NAPLES	P	10-01-2008	13503370	1201372	0	9262249		23966991	
NEPTUNE BEACH	P	10-01-2008	2180863	101458	0	2019608		4301929	
NEW PORT RICHEY	F	10-01-2008	5847503	-370122	0	3450055	606439	9533875	
NEW PORT RICHEY	P	10-01-2008	9231860	-1340652	0	4382464	1061660	13335332	
NEW SMYRNA BEACH	F	10-01-2008	5572890	255883	0	4269463	585033	10683269	
NEW SMYRNA BEACH	P	10-01-2008	0	0	11498334	0		11498334	
NORTH BAY FCD	F	10-01-2008	448804	65353	0	336537		850694	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2007	20150650	1233705	0	14360785		35745140	
NORTH BROWARD HOSPITAL	G	07-01-2004	99737550	12541897	0	65196050		177475497	
NORTH MIAMI 748	P	10-01-2008	15562182	2988028	0	11245656		29795866	
NORTH MIAMI 691 [GPF]	F	10-01-2008	2382547	135046	0	1751331		4268924	



**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
NORTH MIAMI 691 [GPF]	G	10-01-2008	31567283	1789276	0	23204046		56560605	
NORTH MIAMI 691 [GPF]	P	10-01-2008	2462459	139576	0	1810070		4412105	
NORTH MIAMI BEACH	G	10-01-2006	47488570	1174700	0	0		48663270	DROP ACCOUNTS PAYABLE=11723
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2007	6086826	283129	0	4104593		10474548	
NORTH MIAMI BEACH [PF]	F	10-01-2005	4520613	225746	0	1003450		5749809	
NORTH MIAMI BEACH [PF]	P	10-01-2005	33151160	1655476	0	7358633		42165269	
NORTH NAPLES FCD	F	10-01-2008	6250168	3519195	0	4954353		14723716	
NORTH PORT	F	10-01-2008	5462111	2007284	0	9408093	74769	16952257	
NORTH PORT	P	10-01-2008	5189032	1086057	0	6097523	71045	12443657	
NORTH RIVER FCD	F	10-01-2008	3687484	190750	0	3964475		7842709	
OAKLAND PARK	G	10-01-2008	19132100	302882	0	93830		19528812	
OAKLAND PARK	PF	10-01-2007	33888446	680121	0	16178779	7849	50755195	
OCALA	G	10-01-2008	49628878	6200610	0	14352721	2366728	72548937	
OCALA SUPP	F	10-01-2008	17288708	-2269209	0	7691816	650865	23362180	
OCALA SUPP	P	10-01-2008	22243104	517780	0	13413770	1206593	37381247	
OCEAN CITY-WRIGHT FCD	F	10-01-2008	2623141	188501	0	773317		3584959	
OCOEE	G	10-01-2008	8262038	538877	0	5359791		14160706	
OCOEE	PF	10-01-2008	10341276	878316	0	8124782		19344374	
OKALOOSA ISLAND FCD	F	10-01-2008	1105511	-85008	0	1404536		2425039	
OKEECHOBEE	F	10-01-2008	1953786	54765	0	0		2008551	
OKEECHOBEE	G	10-01-2008	5129887	209437	0	0		5339324	
OKEECHOBEE	P	10-01-2008	4608107	146402	0	0		4754509	
OLDSMAR	F	10-01-2007	651489	-208093	0	439325		882721	
ORANGE COUNTY LIBRARY	G	01-01-2009	12977843	167699	0	10002130		23147672	
ORANGE PARK	F	10-01-2008	1785887	11078	0	1720326	135616	3652907	
ORANGE PARK	G	10-01-2008	0	0	4675206	0		4675206	
ORANGE PARK	P	10-01-2008	4961151	874165	0	3330640		9165956	
ORLANDO	F	10-01-2008	135753662	5242027	0	67813575	814093	209623357	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
ORLANDO	G	09-30-2008	82483650	173952	0	70700062		153357664	
ORLANDO	P	10-01-2008	203085512	18285219	0	101130434		322501165	
ORLANDO AVIATION	G	10-01-2008	43907597	1884033	0	13583419		59375049	
ORLANDO UTILITY	G	10-01-2008	169647765	7537903	0	54044192		231229860	
ORMOND BEACH	F	10-01-2008	7768050	1011490	0	5590529		14370069	
ORMOND BEACH	G	10-01-2008	15136211	696280	0	11261914	32872	27127277	
ORMOND BEACH	P	10-01-2008	10917757	72828	0	7480036	826582	19297203	
OVIEDO	F	10-01-2008	1288312	351593	0	918014		2557919	
OVIEDO	P	10-01-2008	4400933	579581	0	3344594		8325108	
PALATKA	F	10-01-2008	3107451	-280671	0	2759117	741979	6327876	
PALATKA	G	10-01-2008	9093885	-501607	0	5277539	983733	14853550	
PALATKA	P	10-01-2008	3643705	549897	0	3099655		7293257	
PALM BAY	F	10-01-2008	29060150	2459313	0	13315514	78132	44913109	
PALM BAY	P	10-01-2008	39517410	1035209	0	20675461	1138628	62366708	
PALM BAY (CLOSED)	G	10-01-2008	106131	-4642	0	70451		171940	
PALM BEACH	F	09-30-2008	34867435	3146611	0	11715267	579308	50308621	12,862,055 OF EQUITIES ARE LISTED AS ALTERNATIVE INVESTMENTS
PALM BEACH	G	09-30-2005	36996801	78668	0	22609648		59685117	DROP PLAN LIABILITY=517021
PALM BEACH	P	09-30-2008	32258359	11959306	0	10497902		54715567	11,087,633 OF EQUITIES ARE LISTED AS ALTERNATIVE INVESTMENTS
PALM BEACH GARDENS	F	09-30-2008	11488378	4394475	0	7720939		23603792	SH= \$4236245
PALM BEACH GARDENS	G	10-01-2008	1527674	67391	0	826992		2422057	
PALM BEACH GARDENS	P	10-01-2007	15869606	2491087	0	10009592	451670	28821955	
PALM COAST (VOL)	F	10-01-2008	0	933907	0	0		933907	
PALM HARBOR FCD	F	10-01-2008	2167607	-189958	0	1771879	904083	4653611	DROP AMT IS ACTUAL SHARE ACCT AMOUNT
PALM TRAN, INC. (ATU-1577)	G	01-01-2008	27242717	2427184	0	17232317		46902218	
PALMETTO	G	10-01-2008	4180007	341723	0	2549299	166304	7237333	
PALMETTO	P	10-01-2008	3567666	232645	0	2846771		6647082	
PANAMA CITY	F	10-01-2008	15293159	602994	0	9402609	98048	25396810	

**MARKET VALUE OF ASSETS**

<b>CITY OR DISTRICT</b>	<b>TYP SYS</b>	<b>VAL DATE</b>	<b>ASSETS EQUITIES</b>	<b>ASSETS CASH&amp;EQUIV</b>	<b>ASSETS INSURANCE</b>	<b>ASSETS FIXED INC</b>	<b>DROP AMOUNT</b>	<b>TOTAL ASSETS</b>	<b>COMMENTS</b>
PANAMA CITY	P	10-01-2008	14522299	639919	0	6803725	195690	22161633	
PANAMA CITY (SUPP)	G	10-01-2008	497386	7992	0	392276	0	897654	
PANAMA CITY BEACH	F	10-01-2008	3278072	350864	0	1906676	75027	5610639	
PANAMA CITY BEACH	G	10-01-2008	8603266	199798	0	5004083	348951	14156098	
PANAMA CITY BEACH	P	10-01-2008	5215195	370071	0	3033393		8618659	
PARKLAND	P	10-01-2008	290085	264824	0	341647		896556	
PASCO COUNTY	ERP	07-01-2005	0	51086	0	6468518		6519604	
PEMBROKE PINES	G	10-01-2007	0	0	129453535	0		129453535	
PEMBROKE PINES	PF	10-01-2008	157231370	-25957018	0	75595681	43843227	250713260	
PENSACOLA	F	10-01-2008	45263383	-1034202	0	33407041	1198611	78834833	
PENSACOLA	G	09-30-2008	58622232	1572795	0	40294485		100489512	
PENSACOLA	P	10-01-2006	26938640	548668	0	22815957		50303265	DROP ACCOUNTS=138259
PERRY	F	10-01-2008	1115805	-67586	0	1167534	91042	2306795	
PERRY	P	10-01-2008	2178651	48470	0	1978343	46129	4251593	
PINELLAS PARK	F	10-01-2008	21067977	1304993	0	8893066	425899	31691935	
PINELLAS PARK	G	10-01-2007	36251534	771001	0	11505414		48527949	
PINELLAS PARK	P	10-01-2007	17984329	16241013	0	0		34225342	
PLANT CITY	PF	10-01-2008	1429025	-540274	0	15185037	818841	16892629	
PLANTATION	G	10-01-2008	45776102	4697695	0	30150675	791452	81415924	
PLANTATION	P	10-01-2008	45368668	3083744	0	16495277	3044769	67992458	
PLANTATION (VOL)	F	10-01-2007	6054370	1104869	0	3463635		10622874	
POMPANO BEACH	G	10-01-2008	82486138	2423023	0	21278051		106187212	
POMPANO BEACH [PF]	F	10-01-2007	59318362	-3351334	0	27503391	4338905	87809324	
POMPANO BEACH [PF]	P	10-01-2007	70036724	-3956894	0	32473038	5122911	103675779	
PONCE INLET	F	10-01-2004	0	17386	0	0		17386	
PORT ORANGE	F	10-01-2008	7397428	-137913	0	6161628	566798	13987941	
PORT ORANGE	P	10-01-2007	7150156	413694	0	4668140		12231990	
PORT ST. LUCIE	P	10-01-2008	15406048	2473694	0	9323928	683856	27887526	
PUNTA GORDA	F	10-01-2008	0	614088	0	4613196		5227284	
PUNTA GORDA	G	10-01-2008	0	1821531	0	17638989	5355	19465875	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
PUNTA GORDA	P	10-01-2008	3941214	935216	0	3560719		8437149	
QUINCY	PF	10-01-2006	3520186	247648	0	1944315		5712149	
RIVIERA BEACH	F	10-01-2007	23454756	2526340	0	15220503		41201599	
RIVIERA BEACH	G	10-01-2008	24624870	2658354	0	14955971		42239195	
RIVIERA BEACH	P	09-30-2007	28151264	594679	0	17561332		46307275	
ROCKLEDGE	F	10-01-2007	4496506	580313	0	1779523		6856342	
ROCKLEDGE	G	10-01-2007	5031866	514674	0	3161189		8707729	
ROCKLEDGE	P	10-01-2007	4900323	601773	0	1947283		7449379	
ROYAL PALM BEACH	P	10-01-2006	1991451	-1008879	0	1319375		2301947	
SAFETY HARBOR	F	10-01-2007	951477	-493219	0	641619		1099877	
SAINT AUGUSTINE	F	10-01-2008	3737453	221667	0	3196693	199318	7355131	
SAINT AUGUSTINE	G	10-01-2008	11779536	642484	0	7000861		19422881	
SAINT AUGUSTINE	P	10-01-2007	10439156	368384	0	1922918		12730458	
SAINT CLOUD	G	10-01-2008	12799021	535955	0	9003559	230221	22568756	
SAINT CLOUD	PF	10-01-2008	9833160	660522	0	7970583	178877	18643142	
SAINT JOHNS RIVER PW PK	G	10-01-2006	28545922	2882937	0	20069447		51498306	
SAINT LUCIE COUNTY FCD	F	09-30-2008	58139967	3133823	0	42532787	445910	104252487	
SAINT LUCIE COUNTY FCD	G	09-30-2008	3492154	712934	0	2268011		6473099	
SAINT PETE BEACH	F	10-01-2008	3224934	124348	0	3875323	518234	7742839	
SAINT PETE BEACH	G	10-01-2008	4955444	-153199	0	4690607	308890	9801742	
SAINT PETE BEACH	P	10-01-2008	466952	129717	0	7899602	208935	8705206	
SAINT PETERSBURG	F	10-01-2008	90467666	4434758	0	60111206	7046943	155013630	
SAINT PETERSBURG	G	10-01-2008	129255375	24787683	0	80406078	4222673	234449136	
SAINT PETERSBURG	P	10-01-2008	165718599	14020259	0	82112933	1628340	261851791	
SAN CARLOS PARK FCD	F	10-01-2008	1185486	-262224	0	934962	0	1858224	
SANFORD	F	10-01-2008	8169880	486748	0	5052172	158213	13867013	
SANFORD	P	10-01-2008	12077077	1575100	0	8828370	40825	22521372	
SANIBEL	G	10-01-2008	6920197	515676	0	2753169	64799	10253841	
SANIBEL	P	10-01-2008	4397705	159681	0	2556772	60033	7174191	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
SARASOTA	F	09-30-2008	73268889	-3581676	0	21694813		91382026	
SARASOTA	G	09-30-2008	77195264	2462928	0	29624632	1893010	111175834	
SARASOTA	P	09-30-2008	136872238	-2430344	0	0	2600232	137042126	
SARASOTA MEMORIAL HHC	G	10-01-2008	69716050	18213823	0	31624373		119554246	THIS IS A DRAFT REPORT
SARASOTA-MANATEE A	G	10-01-2008	0	0	9428036	0		9428036	
SATELLITE BEACH	G	10-01-2008	1976937	207803	0	1559159		3743899	
SATELLITE BEACH	PF	10-01-2008	4161337	-137389	0	3281940	399604	7705492	
SEBASTIAN	P	10-01-2006	2422543	597148	0	1691603		4711294	
SEBRING	F	10-01-2008	4579317	356382	0	3819937	259363	9014999	
SEBRING	P	10-01-2008	4686736	226529	0	2673022		7586287	
SEMINOLE	F	10-01-2008	13752601	2008650	0	10163049		25924300	
SHALIMAR	P	10-01-2008	185921	-167030	0	146631		165522	
SOUTH BROWARD HOSPITAL	G	05-01-2005	88285599	6275962	0	53122556		147684117	
SOUTH MIAMI [GP]	G	10-01-2008	3817916	757266	0	3360080		7935262	
SOUTH MIAMI [GP]	P	10-01-2008	4530663	971953	0	3987353		9489969	
SOUTH PASADENA	F	10-01-2008	1858284	393263	0	1655761		3907308	
SOUTH WALTON FCD	F	10-01-2008	4975414	261941	0	2335310		7572665	
SOUTHERN MANATEE FCD	F	10-01-2007	6421867	-573657	0	4330526		10178736	
SOUTHERN MANATEE FCD	G	10-01-2007	465239	6315	0	313730		785284	
STARKE	F	09-30-2008	713348	264433	0	415674		1393455	
STARKE	G	09-30-2008	3355849	1051687	0	1976954		6384490	
STARKE	P	09-30-2008	1256268	184226	0	972473		2412967	
STUART	F	10-01-2006	1234311	78805	0	808188		2121304	
STUART	G	10-01-2005	1462770	65472	0	959055		2487297	
STUART	P	10-01-2006	637618	58369	0	411304		1107291	
SUNRISE	F	10-01-2007	49330351	1033177	0	16791591	1799599	68954718	
SUNRISE	G	10-01-2006	76354662	6658237	0	13150417		96163316	DROP=4260584
SUNRISE	P	10-01-2008	27455131	601956	0	20348307	1104477	49509871	
SURFSIDE [GP]	G	10-01-2008	2803210	163316	0	1337032		4303558	
SURFSIDE [GP]	P	10-01-2008	3629764	211470	0	1731269		5572503	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
SWEETWATER	P	10-01-2008	2412504	203948	0	961065		3577517	
TALLAHASSEE [GPF]	F	09-30-2007	103593000	1346000	0	48516000		153455000	
TALLAHASSEE [GPF]	G	09-30-2007	545772000	7223000	0	255604000		808599000	
TALLAHASSEE [GPF]	P	09-30-2007	137939000	1881000	0	64602000		204422000	
TAMARAC	F	10-01-2006	19942741	791619	0	11153312		31887672	
TAMARAC	G	10-01-2005	15201247	-83887	0	5275918		20393278	
TAMARAC	P	10-01-2005	7120436	295020	0	1720430		9135886	
TAMPA	G	01-01-2008	411004000	195241000	0	0	15069000	621314000	
TAMPA	PF	10-01-2008	1059505947	139001104	0	205956797	33205070	1404463848	DROP ASSETS ALREADY INCLUDED IN ASSET FIGURES
TARPON SPRINGS	F	10-01-2008	982289	4543348	0	7977081	205586	13708304	
TARPON SPRINGS	P	10-01-2008	2249731	401604	0	11185962	271724	14109021	
TAVARES	F	10-01-2008	1033390	85643	0	923004	8337	2050374	
TAVARES	P	10-01-2007	3571161	136567	0	988465		4696193	
TEMPLE TERRACE	F	10-01-2008	5265146	407126	0	4924319	604403	11200994	
TEMPLE TERRACE	P	10-01-2008	6586353	1153951	0	6134355	310187	14184846	
TEQUESTA	G	10-01-2008	680631	31514	0	350052		1062197	
TEQUESTA [PF]	F	10-01-2007	1940031	-6718	0	1168018		3101331	
TEQUESTA [PF]	P	10-01-2007	612585	-2121	0	368814		979278	
TITUSVILLE	G	10-01-2008	18086258	803620	0	12910968	702811	32503657	
TITUSVILLE	PF	10-01-2008	20103350	2200358	0	10016207	827807	33147722	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2006	42476629	1058858	0	12218274		55753761	
UMATILLA	P	10-01-2006	349457	209971	0	244378		803806	
VALPARAISO	PF	10-01-2007	287712	-154450	0	194016		327278	
VENICE	F	10-01-2008	7461128	1052592	0	4041522		12555242	
VENICE	G	10-01-2006	2335320	315562	0	1508103		4158985	
VENICE	P	10-01-2008	15028727	239376	0	7502932	688294	23459329	
VERO BEACH	F	10-01-2008	3795099	481658	0	2747880		7024637	
VERO BEACH	G	10-01-2006	34328463	0	0	14026762		48355225	
VERO BEACH	P	10-01-2008	11711096	55592	0	12910126	150915	24827729	

**MARKET VALUE OF ASSETS**

CITY OR DISTRICT	TYP SYS	VAL DATE	ASSETS EQUITIES	ASSETS CASH&EQUIV	ASSETS INSURANCE	ASSETS FIXED INC	DROP AMOUNT	TOTAL ASSETS	COMMENTS
VILLAGE OF NORTH PALM BEACH	G	10-01-2008	2434764	462852	0	2117340		5014956	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2006	5546799	452274	0	3194175		9193248	
VILLAGE OF PALM SPRINGS	G	10-01-2008	6359996	1428354	0	1830559		9618909	
VILLAGE OF PALM SPRINGS	PF	09-30-2007	5229286	1362592	0	2506253	112809	9210940	
VOLUSIA COUNTY (VOL)	F	10-01-2007	3244142	1789334	0	0		5033476	
WAUCHULA	GP	10-01-2006	6322594	-350607	0	4188842		10160829	
WEST MANATEE FCD	F	10-01-2008	1142377	295336	0	1529785	0	2967498	
WEST MELBOURNE	P	10-01-2008	2723218	-10929	0	1555151	90286	4357726	
WEST PALM BEACH	F	10-01-2008	69590734	2338898	0	38610762		110540394	
WEST PALM BEACH	G	09-30-2008	10353751	537985	0	10215326		21107062	
WEST PALM BEACH	P	09-30-2008	101806878	9647655	0	50996248	21860955	162450781	DROP ALREADY ADDED INTO ACCOUNT
WILLISTON	G	10-01-2008	1734352	-309098	0	1367838		2793092	
WILLISTON	P	10-01-2008	326644	-63363	0	257615		520896	
WILTON MANORS (VOL)	F	10-01-2007	0	688157	0	0		688157	
WILTON MANORS [GP]	G	10-01-2008	7162922	-15385	0	3615369	281548	11044454	
WILTON MANORS [GP]	P	10-01-2008	6536438	-128148	0	3299160	459446	10166896	
WINTER GARDEN	G	10-01-2008	9366296	1134728	0	3506279		14007303	
WINTER GARDEN	PF	10-01-2008	9779501	1919600	0	5283592		16982693	
WINTER HAVEN	F	10-01-2008	7211457	528426	0	3054259	515982	11310124	
WINTER HAVEN	G	10-01-2008	19193032	1998743	1484650	7712468	1035633	31424526	
WINTER HAVEN	P	10-01-2008	10713217	798233	0	6062153		17573603	
WINTER PARK	F	10-01-2007	17525972	2071887	0	8555448		28153307	DROP=321889
WINTER PARK	P	10-01-2007	22212505	2066816	0	9093276		33372597	DROP=465027
WINTER SPRINGS	GPF	10-01-2007	0	16985582	0	0		16985582	

APPENDIX D

FUNDING PROGRESS (FASB-35 BASIS)  
(Form Type H2)

HEADINGS

INFORMATION PROVIDED

CITY OR DISTRICT

Plan Sponsor (Name of City, Special District, or School Board)

TYP. SYS.

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- C = Correctional Officers only

VAL. DATE

The year/month/day on which the financial data in the actuarial valuation is based.

C.V.

An "X" appears beside the most Current Valuation.

TOTAL ASSETS

The actuarial value of assets (not necessarily the market value).

LIABILITY FOR

RET. & BEN.

The actuarially determined present value of benefit liability for retirees, beneficiaries, and those employees who are terminated vested. (Referred to below as "inactives").

EE CONTRIB.

The amount of active employee contributions, including if applicable, accumulated interest. Some plans do not refund all or may refund only a portion of employee contributions.

ACTIVES

The balance of the actuarially determined present value of accrued benefits of current employees.

RATIO OF ASSETS/  
LIABILITIES

INACT

Total assets divided by liability for the inactives. If assets are equal to or greater than the liability, "100%" (funded) is shown under heading INACT.

CONTR

Total assets less the liability for the inactives divided by the amount of employee contributions. If assets less "inact" liability are equal to or greater than the liability for employee contributions, "100%" (funded) is shown under CONTR heading. The formula for determining the percent is:

$$\frac{\text{ASSETS} - \text{INACT}}{\text{CONTR}}$$

VESTD

In pre-1984 reports the liability for active employee's vested benefits was determined separately. The percent reported here is determined by subtracting from total assets the liability for inactives and employee contributions then dividing by the balance of the liability for active employee's vested benefits. Formula:

$$\frac{\text{ASSETS} - \text{INACT} - \text{CONTR}}{\text{VESTD}}$$

NVSTD

Also for pre-1984 reports, a separate figure for the percent funded of active employee benefits accrued but not yet vested. Formula:

$$\frac{\text{ASSETS} - \text{INACT} - \text{CONTR} - \text{VESTD}}{\text{NVSTD}}$$

ACTVS

In post-1984 reports, the percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:

$$\frac{\text{ASSETS} - \text{INACT} - \text{CONTR}}{\text{ACTVS}}$$

COMMENTS

Plan or valuation changes. Indicates whether there was a benefit or assumption change during the year. The comment field indicates that the data provided is on the before or after-change basis.



FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
ALACHUA COUNTY LIBRARY	G		N	None									
ALACHUA COUNTY LIBRARY	G	10-01-2000	N	None	6131.26	441344	825051	3356387	100	100	100		
ALACHUA COUNTY LIBRARY	G	10-01-2001	N	None	6315.599	626763	942176	4864875	100	100	97.6		
ALACHUA COUNTY LIBRARY	G	10-01-2002	N	None	6479.693	987324	1062221	5428572	100	100	81.6		
ALACHUA COUNTY LIBRARY	G	10-01-2003	N	None	6966.779	1351144	1156455	6084385	100	100	73.3		
ALACHUA COUNTY LIBRARY	G	10-01-2004	N	None	7512.159	1777728	1290188	7092185	100	100	62.7		
ALACHUA COUNTY LIBRARY	G	10-01-2005	N	None	8718.771	2053562	1636891	8192713	100	100	61.4		
ALACHUA COUNTY LIBRARY	G	10-01-2006	N	None	9999.67	2457838	1786208	6626131	100	100	86.9		
ALACHUA COUNTY LIBRARY	G	10-01-2007	N	None	13091612	4114021	1836817	8463267	100	100	84.4		
ALACHUA COUNTY LIBRARY	G	10-01-2008	N	None	13754942	6653600	1658725	7909900	100	100	68.8		
ALACHUA COUNTY LIBRARY	G	11-30-2009	N	None									
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2000	N	None	3300851	3093657	0	89261	100	100	100		
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2001	N	None	3294268	3396919	0	121733	97	0	0		
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2003	N	None	3017698	4049143	0	200166	74.5	0	0		
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2004	N	None	3225711	4465906	0	235785	72.2	0	0		
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2005	N	None	3501031	4654765	0	204602	75.2	0	0		
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2006	N	None	3693492	4975695	0	336091	74.2	0	0		
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2007	N	None	3866001	5084073	0	354514	76	0	0		
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2008	N	None	3350259	51344620	0	398060	6.5	0	0		
ALTAMONTE SPRINGS	G	10-01-2000	N	None	860	0	0	391921	100	100	100		
ALTAMONTE SPRINGS	G	10-01-2000	N	Before	859956								
ALTAMONTE SPRINGS	G	10-01-2000	N	After	859956								
ALTAMONTE SPRINGS	G	10-01-2001	N	None	1089008	0	0	734050	100	100	100		
ALTAMONTE SPRINGS	G	10-01-2002	N	None	1459375	20728	0	1049944	100	100	100		
ALTAMONTE SPRINGS	G	10-01-2003	N	Before	2080941	22375	0	1361258	100	100	100		
ALTAMONTE SPRINGS	G	10-01-2003	N	None	2081								
ALTAMONTE SPRINGS	G	10-01-2003	N	After	2080941	22375	0	1373538	100	100	100		
ALTAMONTE SPRINGS	G	10-01-2004	N	None	2800863	104954	0	1654526	100	100	100		
ALTAMONTE SPRINGS	G	10-01-2006	N	None	4659807	244097	0	2543973	100	100	100		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		RATIO		RATIO ASSETS /LIABS ACTVS	COMMENTS
						FOR RET BEN	FOR EE CONTRIB	LIABILITY FOR ACTIVES	ASSETS /LIABS INACT	ASSETS /LIABS CONTR			
ALTAMONTE SPRINGS	G	10-01-2007	N	None	6430844	363516	0	3240635	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2000	N	None	1353257	619	32109	266803	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2001	N	None	1404267	2287	47314	472681	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2001	N	Before	1404267								
ALTAMONTE SPRINGS	P	10-01-2001	N	After	1404267								
ALTAMONTE SPRINGS	P	10-01-2002	N	None	1642095	2287	37587	862101	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2003	N	None	1386								
ALTAMONTE SPRINGS	P	10-01-2003	N	Before	1386301	986	38046	483955	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2003	N	After	1386301	986	38046	541941	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2004	N	None	1678507	4744	41744	767418	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2005	N	None	2061360	5439	84024	1014521	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2006	N	None	2614833	5439	107224	1385764	100	100	100		
ALTAMONTE SPRINGS	P	10-01-2007	N	None	3644751	17905	130952	1758158	100	100	100		
APOPKA	F	10-01-2000	N	None	10051339	4860477	988234	3221484	100	100	100		
APOPKA	F	10-01-2001	N	None	10116811	5046359	1168359	3764152	100	100	100		
APOPKA	F	10-01-2002	N	None	12053996	5833724	1348988	4206352	100	100	100		
APOPKA	F	10-01-2003	N	None	12898414	6493705	1444954	4522702	100	100	100		
APOPKA	F	10-01-2004	N	None	13593075	7909590	1523040	4131059	100	100	100		
APOPKA	F	10-01-2005	N	None	15171054	9572623	1560785	3850572	100	100	100		
APOPKA	F	10-01-2006	N	None	16288207	9513839	1807015	4289506	100	100	100		
APOPKA	F	10-01-2007	N	None	18496165	10353483	1955371	4606767	100	100	100		
APOPKA	G	10-01-2000	N	None	10113674	2651513	624760	4876007	100	100	100		
APOPKA	G	10-01-2001	N	After	1070465632	893042583	37214845	107323069	100	100	100	DROP=16906892	
APOPKA	G	10-01-2001	N	None	10366259	3694159	803511	4751656	100	100	100		
APOPKA	G	10-01-2002	N	None	12652408	4007025	1167904	5357325	100	100	100		
APOPKA	G	10-01-2003	N	None	14051035	4053954	1355614	6128409	100	100	100		
APOPKA	G	10-01-2004	N	None	15532662	4771868	1643036	7128422	100	100	100		
APOPKA	G	10-01-2005	N	None	17781746	6356238	1832053	7206993	100	100	100	DROP=664147.73	
APOPKA	G	10-01-2006	N	None	20459636	8556522	1941196	7149077	100	100	100	DROP=762416.38	
APOPKA	G	10-01-2007	N	None	23529572	9132012	2205622	8235210	100	100	100		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
APOPKA	P	10-01-2000	N	None	9968782	2410067	695648	3065824	100	100	100		
APOPKA	P	10-01-2001	N	None	9912470	2373866	835106	3933043	100	100	100		
APOPKA	P	10-01-2002	N	After	11910743	2897476	999018	4581817	100	100	100		
APOPKA	P	10-01-2002	N	None	4818914								
APOPKA	P	10-01-2003	N	None	12896540	3572462	1171286	5076258	100	100	100		
APOPKA	P	10-01-2004	N	None	14131057	5812037	1083384	4425230	100	100	100		
APOPKA	P	10-01-2005	N	None	15898811	6450001	1265142	5469573	100	100	100		
APOPKA	P	10-01-2006	N	None	18484173	6579624	1488807	6840446	100	100	100		
APOPKA	P	10-01-2007	N	None	21489030	7145452	1663822	7908997	100	100	100		
ARCADIA	G	01-01-2000	N	None	1177895	684571	300449	74449	100	100	100		
ARCADIA	G	01-01-2001	N	None	1192715	698267	319029	109046	100	100	100		
ARCADIA	G	01-01-2002	N	None	1240261	810214	322637	79402	100	100	100		
ARCADIA	G	01-01-2003	N	None	1261520	788041	352590	93608	100	100	100		
ARCADIA	G	01-01-2004	N	None	1289416	845726	373513	75381	100	100	93.1		
ARCADIA	G	01-01-2005	N	None	1323413	903977	373463	91118	100	100	50.5		
ARCADIA	G	01-01-2006	N	None	1322052	785947	414185	116905	100	100	100		
ARCADIA	G	01-01-2007	N	None	1409193	700094	473550	363721	100	100	64.8		
ARCADIA	G	01-01-2008	N	None	1560424	882723	456740	281918	100	100	78.4		
ARCADIA	G	01-01-2009	N	None	1539570	879467	508985	364483	100	100	41.5		
ARCADIA	PF	10-01-2000	N	None	5448440	2611501	459572	1100934	100	100	100		
ARCADIA	PF	10-01-2001	N	None	5734832	2712433	504995	1279526	100	100	100		
ARCADIA	PF	10-01-2002	N	None	5948568	2146084	537656	1794585	100	100	100		
ARCADIA	PF	10-01-2003	N	None	6243289	2782030	464355	1912918	100	100	100		
ARCADIA	PF	10-01-2004	N	None	6598568	3324065	572120	2548442	100	100	100		
ARCADIA	PF	10-01-2005	N	None	6818009	3102264	720284	2382126	100	100	100		
ARCADIA	PF	10-01-2006	N	None	7385318	4154089	598651	2569262	100	100	100		
ARCADIA	PF	10-01-2007	N	None	7977709	5026872	548199	2218159	100	100	100		
ARCADIA	PF	10-01-2008	N	After	8297308	5196906	577512	2281665	100	100	100		
ARCADIA	PF	10-01-2008	N	Before	8238065	5196906	577512	2281665	100	100	100		
ATLANTIC BEACH	G	09-30-2000	N	None	5228855	2411876	246000	2771124	100	100	92.8		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
ATLANTIC BEACH	G	09-30-2001	N	After	5587								
ATLANTIC BEACH	G	09-30-2001	N	None	5586617	2591676	281000	3070324	100	100	88.4		
ATLANTIC BEACH	G	09-30-2002	N	None	5747339	2492888	326000	3608112	100	100	81.2		
ATLANTIC BEACH	G	09-30-2003	N	None	5950729	2757811	372000	4045189	100	100	69.7		
ATLANTIC BEACH	G	09-30-2004	N	None	6272622	3108494	400000	4426506	100	100	62.4		
ATLANTIC BEACH	G	09-30-2005	N	None	6802	3591909	439000	4808091	100	100	57.6		
ATLANTIC BEACH	G	09-30-2006	N	After	7609								
ATLANTIC BEACH	G	09-30-2006	N	None	7608893	4173976	502000	4490024	100	100	65.3		
ATLANTIC BEACH	G	09-30-2007	N	None	8594090	4622176	645000	5314824	100	100	62.6		
ATLANTIC BEACH	G	09-30-2008	N	After	9208773	4652774	799000	5950226	100	100	63.1		
ATLANTIC BEACH	G	09-30-2008	N	Before	9208773	4652774	799000	5950226	100	100	63.1		
ATLANTIC BEACH	P	09-30-2000	N	None	3791363	1737204	178000	1780796	100	100	100		
ATLANTIC BEACH	P	09-30-2001	N	None	4068388	2246992	194000	2144008	100	100	100		
ATLANTIC BEACH	P	09-30-2002	N	None	4230254	2192424	220000	2492576	100	100	72.9		
ATLANTIC BEACH	P	09-30-2003	N	None	4372724	2504369	229000	2808631	100	100	58.4		
ATLANTIC BEACH	P	09-30-2004	N	None	4533737	2499791	248000	3217209	100	100	55.5		
ATLANTIC BEACH	P	09-30-2005	N	None	4775499	3747101	174000	1376899	100	100	62.1		
ATLANTIC BEACH	P	09-30-2006	N	None	5175471	4040887	139000	2348113	100	100	42.4		
ATLANTIC BEACH	P	09-30-2007	N	None	5662661	4434567	145000	1948433	100	100	55.6		
ATLANTIC BEACH	P	09-30-2008	N	None	5763883	4970128	158000	2532872	100	100	25.1		
ATLANTIS	P	01-01-2001	N	None	1352573	523485	176442	437066	100	100	100		
ATLANTIS	P	01-01-2003	N	None	1544875	541650	235605	420051	100	100	100		
ATLANTIS	P	01-01-2005	N	None	1213323	549496	66645	468053	100	100	100		
ATLANTIS	P	10-01-2006	N	None	1385400	534436	103929	593043	100	100	100		
ATLANTIS	P	10-01-2008	N	Before	1490391	1516393	0	0	98.3	0	0		
ATLANTIS	P	10-01-2008	N	After	1490391	1516393	0	0	98.3	0	0		
AUBURNDALE	F	10-01-2000	N	None	3397939	848745	140354	990142	100	100	100		
AUBURNDALE	F	10-01-2001	N	None	3585577	849843	172040	1138924	100	100	100		
AUBURNDALE	F	10-01-2002	N	None	3626196	1237941	171985	1095199	100	100	100		
AUBURNDALE	F	10-01-2003	N	None	3643033	1834353	154626	812269	100	100	100		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
AUBURNDALE	F	10-01-2004	N	None	3684737	1871883	186829	918059	100	100	100	
AUBURNDALE	F	10-01-2005	N	None	3902399	2073516	194568	963410	100	100	100	DROP=93622.05
AUBURNDALE	F	10-01-2006	N	None	4283005	2131315	232428	1108469	100	100	100	DROP=138153.34
AUBURNDALE	F	10-01-2007	N	None	4533659	1971805	280650	1633671	100	100	100	
AUBURNDALE	F	10-01-2008	N	After	4737481	1999220	316858	1937292	100	100	100	
AUBURNDALE	F	10-01-2008	N	Before	4737481	1999220	316858	1937292	100	100	100	
AUBURNDALE	G	10-01-2000	N	None	7877337	3824116	98457	2778236	100	100	100	
AUBURNDALE	G	10-01-2001	N	None	8172881	3868518	141716	3307083	100	100	100	
AUBURNDALE	G	10-01-2002	N	None	9137684	4192192	186121	4581189	100	100	100	
AUBURNDALE	G	10-01-2002	Y	None	9137684	4192192	186121	4567024	100	100	100	
AUBURNDALE	G	10-01-2003	N	None	9664177	4588712	235665	4956806	100	100	97.6	
AUBURNDALE	G	10-01-2004	N	None	10292462	5005539	274585	5448785	100	100	92	
AUBURNDALE	G	10-01-2007	N	None	13840789	7100299	372904	4793170	100	100	100	
AUBURNDALE	G	10-01-2008	N	Before	14294979	7864140	432747	4932589	100	100	100	
AUBURNDALE	G	10-01-2008	N	After	14294979	7864140	432747	4932589	100	100	100	
AUBURNDALE	P	10-01-2000	N	None	4378015	720880	102162	774662	100	100	100	
AUBURNDALE	P	10-01-2001	N	None	4608237	705141	111896	922851	100	100	100	
AUBURNDALE	P	10-01-2002	N	None	4704359	691870	122512	1050689	100	100	100	
AUBURNDALE	P	10-01-2003	N	None	4781558	913737	131600	1072822	100	100	100	
AUBURNDALE	P	10-01-2004	N	None	4867093	894672	146617	1302472	100	100	100	
AUBURNDALE	P	10-01-2005	N	None	5187485	1094912	153808	1429257	100	100	100	
AUBURNDALE	P	10-01-2006	N	None	5693207	1326297	167916	2418594	100	100	100	
AUBURNDALE	P	10-01-2007	N	None	6244274	1805766	180704	2592752	100	100	100	
AUBURNDALE	P	10-01-2008	N	Before	4737481	1999220	316858	1937292	100	100	100	
AUBURNDALE	P	10-01-2008	N	After	4737481	1999220	316858	1937292	100	100	100	
AVENTURA	P	10-01-2004	N	None	2393593	0	1902110	1592111	100	100	30.9	
AVENTURA	P	10-01-2005	N	None	2394							
AVENTURA	P	10-01-2007	N	None	6935097	578224	2737312	3478030	100	100	100	
AVON PARK	F	10-01-2000	N	None	1998434	195144	90922	759885	100	100	100	
AVON PARK	F	10-01-2001	N	Before	1967030	272332	99689	925992	100	100	100	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
AVON PARK	F	10-01-2001	N	After	2140158	272332		99689	925992	100	100	100	
AVON PARK	F	10-01-2001	N	None									
AVON PARK	F	10-01-2002	N	None	2190083	274943		107374	1092725	100	100	100	
AVON PARK	F	10-01-2003	N	None	2281673	653729		95690	1104183	100	100	100	
AVON PARK	F	10-01-2004	N	None	2390571	754254		94286	1213432	100	100	100	
AVON PARK	F	10-01-2005	N	None	2622958	1393652		96685	1055821	100	100	100	DROP=63453.61
AVON PARK	F	10-01-2006	N	None	2934522	1483419		129686	1246088	100	100	100	DROP=136409.89
AVON PARK	F	10-01-2007	N	None	3345248	1572402		164204	1431160	100	100	100	DROP=214108.34
AVON PARK	F	10-01-2008	N	Before	3460618	1541001		201107	1615781	100	100	100	
AVON PARK	F	10-01-2008	N	After	3552802	1541001		201107	1615781	100	100	100	
AVON PARK	P	10-01-2000	N	None	2798								
AVON PARK	P	10-01-2000	N	Before	2723842	696242		89597	634644	100	100	100	
AVON PARK	P	10-01-2000	N	After	2797535	696242		89597	634644	100	100	100	
AVON PARK	P	10-01-2001	N	None	2979655	687193		116279	837304	100	100	100	
AVON PARK	P	10-01-2002	N	None	3064373	677900		142334	988932	100	100	100	
AVON PARK	P	10-01-2003	N	None	3307546	864917		161916	1035457	100	100	100	
AVON PARK	P	10-01-2004	N	None	3543135	891884		186919	1255283	100	100	100	
AVON PARK	P	10-01-2005	N	None	3916363	832257		201379	1430688	100	100	100	
AVON PARK	P	10-01-2006	N	None	4416529	2031743		184425	1218980	100	100	100	
AVON PARK	P	10-01-2007	N	None	4939711	2417822		185126	1117511	100	100	100	
AVON PARK	P	10-01-2008	N	Before	5222904	2757956		211028	1064173	100	100	100	
AVON PARK	P	10-01-2008	N	After	5101456	2757956		211028	1064173	100	100	100	
BAL HARBOUR VILLAGE	G	10-01-2000	N	None	6806229	99421		746271	1198386	100	100	100	
BAL HARBOUR VILLAGE	G	10-01-2001	N	None	6971699	96909		813375	1485290	100	100	100	
BAL HARBOUR VILLAGE	G	10-01-2002	N	None	6386488								
BAL HARBOUR VILLAGE	G	10-01-2003	N	None	6538797	405854		678828	2276494	100	100	100	
BAL HARBOUR VILLAGE	G	10-01-2004	N	None	6745901	780535		646539	2808525	100	100	100	
BAL HARBOUR VILLAGE	G	10-01-2005	N	None	5730023	909206		544558	2768455	100	100	100	
BAL HARBOUR VILLAGE	P	10-01-2000	N	None	6766927	91506		772449	1027194	100	100	100	
BAL HARBOUR VILLAGE	P	10-01-2001	N	None	6646519								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
BAL HARBOUR VILLAGE	P	10-01-2002	N	After	6065018	86034	1020588	3684792	100	100	100	
BAL HARBOUR VILLAGE	P	10-01-2002	N	None	6065							
BAL HARBOUR VILLAGE	P	10-01-2003	N	None	6290536							
BAL HARBOUR VILLAGE	P	10-01-2004	N	None	6491424							
BAL HARBOUR VILLAGE	P	10-01-2005	N	None	6788252	1572502	1278533	6676571	100	100	59	
BAL HARBOUR VILLAGE	P	10-01-2006	Y	None	6588860	3596069	810209	5786826	100	100	37.7	
BAL HARBOUR VILLAGE	P	10-01-2007	N	After	5865035	4458704	765076	6090031	100	100	10.5	
BAL HARBOUR VILLAGE	P	10-01-2007	N	Before	5865035	4458704	765076	6215493	100	100	10.3	
BARTOW	F	10-01-2000	N	None	3733187	1165958	322590	1167123	100	100	100	
BARTOW	F	10-01-2001	N	None	4068735	1294274	312160	1324659	100	100	100	
BARTOW	F	10-01-2002	N	None	4158332	2315105	218018	1230162	100	100	100	
BARTOW	F	10-01-2003	N	None	4220975	2307232	229346	1403406	100	100	100	
BARTOW	F	10-01-2004	N	None	4301067	2485368	222599	1551317	100	100	100	
BARTOW	F	10-01-2005	N	None	4550551	2918407	201818	1434765	100	100	99.7	
BARTOW	F	10-01-2006	N	None	4987138	3542684	177149	1180405	100	100	100	
BARTOW	F	10-01-2007	N	None	5525221	3540750	187734	1506505	100	100	100	
BARTOW	F	10-01-2008	N	Before	5661775	4311812	166549	1467315	100	100	80.7	
BARTOW	F	10-01-2008	N	After	5654537	4311812	166549	1467315	100	100	80.2	
BARTOW	G	10-01-2002	Y	None	345612	0	0	0	100	100	100	
BARTOW	G	10-01-2003	Y	None	1616334	356764	153104	1346787	100	100	82.2	
BARTOW	G	10-01-2004	N	None	5401268	478575	3159477	638765	100	100	100	
BARTOW	G	10-01-2004	Y	None	5401268	1077083	2651095	763730	100	100	100	
BARTOW	G	10-01-2005	N	None	6609425	1235589	2717606	1373863	100	100	100	
BARTOW	G	10-01-2006	N	None	8041128	1389131	2941384	1559918	100	100	100	AFTER ;DROP=138201.25
BARTOW	G	10-01-2007	N	None	9339816	2006934	2782063	1980861	100	100	100	
BARTOW	G	10-01-2008	N	Before	10049935	3197542	2608949	4703775	100	100	90.2	
BARTOW	G	10-01-2008	N	After	10120747	3197542	2608949	4703775	100	100	91.7	
BARTOW	P	10-01-2000	N	None	8217098	2747339	588154	1098822	100	100	100	
BARTOW	P	10-01-2001	N	None	8843872	2698616	553420	1269065	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
BARTOW	P	10-01-2002	N	None	9087255	2950167	498243	1777756	100	100	100	
BARTOW	P	10-01-2003	N	None	9279336	3077237	516069	2217396	100	100	100	
BARTOW	P	10-01-2004	N	None	9417251	3066415	541610	2716154	100	100	100	
BARTOW	P	10-01-2004	Y	None	9417251	3066415	541610	2765624	100	100	100	
BARTOW	P	10-01-2005	N	None	10076	3105303	542078	3280078	100	100	100	
BARTOW	P	10-01-2006	N	None	11111	3676371	518154	3165169	100	100	100	
BARTOW	P	10-01-2007	N	None	12212528	4046730	499538	5073738	100	100	100	
BARTOW	P	10-01-2008	N	Before	12215429	6513826	455842	4023364	100	100	100	
BARTOW	P	10-01-2008	N	After	12160742	6513826	455842	4023364	100	100	100	
BAY HARBOR ISLANDS [GP]	G	10-01-2000	N	None	3279818	423175	877154	1415241	100	100	100	
BAY HARBOR ISLANDS [GP]	G	10-01-2001	N	None	3496834	480668	1011756	1920085	100	100	100	
BAY HARBOR ISLANDS [GP]	G	10-01-2002	N	None	3131760	435728	1006026	1986249	100	100	85.1	
BAY HARBOR ISLANDS [GP]	G	10-01-2003	Y	None	3206257	1224286	884466	1704062	100	100	64.4	
BAY HARBOR ISLANDS [GP]	G	10-01-2004	Y	None	3378649	1212454	1000212	1917073	100	100	60.8	
BAY HARBOR ISLANDS [GP]	G	10-01-2005	N	None	3682519	1253974	1147029	2127278	100	100	60.2	
BAY HARBOR ISLANDS [GP]	G	10-01-2006	N	None	4034671	1149492	1315945	2179352	100	100	72	
BAY HARBOR ISLANDS [GP]	G	10-01-2007	N	After	4666974	1157100	1465405	3424271	100	100	59.7	
BAY HARBOR ISLANDS [GP]	P	10-01-2000	N	None	3180355	496186	374533	1658733	100	100	100	
BAY HARBOR ISLANDS [GP]	P	10-01-2001	N	None	2819844	981684	262548	1015752	100	100	100	
BAY HARBOR ISLANDS [GP]	P	10-01-2002	N	None	2524683	1061515	258547	1047723	100	100	100	
BAY HARBOR ISLANDS [GP]	P	10-01-2003	Y	None	2504841	1014971	324490	1323416	100	100	88.1	
BAY HARBOR ISLANDS [GP]	P	10-01-2004	Y	None	2493750	639903	423257	1692408	100	100	84.5	
BAY HARBOR ISLANDS [GP]	P	10-01-2005	N	None	2570528	490203	524183	1907210	100	100	81.6	
BAY HARBOR ISLANDS [GP]	P	10-01-2006	N	None	2768676	503048	608833	2283111	100	100	72.6	
BAY HARBOR ISLANDS [GP]	P	10-01-2007	N	After	3417433	820170	639412	2838639	100	100	69	
BAY MEDICAL CENTER	G	01-01-2004	N	None	51647031	17325437	0	30144969	100	100	100	
BAY MEDICAL CENTER	G	01-01-2005	N	None	57178216	21847868	0	33557150	100	100	100	
BAY MEDICAL CENTER	G	01-01-2006	N	None	63446018	26019295	0	37634963	100	100	99.4	
BAY MEDICAL CENTER	G	01-01-2007	N	None	71490366	29034295	0	42290024	100	100	100	
BAY MEDICAL CENTER	G	01-01-2008	N	None	81093732	35704664	0	44004431	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
BELLE GLADE	G	10-01-2000	N	None	8076355	1743862	974551	1456768	100	100	100		
BELLE GLADE	G	10-01-2001	N	None	8660377	1929761	1122626	1712093	100	100	100		
BELLE GLADE	G	10-01-2002	N	None	8818991	1866762	1225120	1825524	100	100	100		
BELLE GLADE	G	10-01-2003	N	None	9116977	2478643	1177351	1805215	100	100	100		
BELLE GLADE	G	10-01-2004	N	None	9293969	3001344	1214307	1930937	100	100	100		
BELLE GLADE	G	10-01-2005	N	None	9949808	3245363	1240548	1964015	100	100	100		
BELLE GLADE	G	10-01-2006	N	None	10973899	3523007	1235655	2464061	100	100	100		
BELLE GLADE	G	10-01-2008	N	Before	12450912	4400662	1106065	2450801	100	100	100		
BELLE GLADE	G	10-01-2008	N	After	12384925	4400662	1106065	2450801	100	100	100		
BELLE GLADE (RETIRED)	PF	10-01-2008	N	None	4454412	3620585	0	0	100	100	100		
BELLE GLADE HOUSING	G	10-01-2000	N	None	717690								
BELLE GLADE HOUSING	G	10-01-2001	N	None	773411	297426	0	346664	100	100	100		
BELLE GLADE HOUSING	G	10-01-2002	N	None	739755	289765	0	329746	100	100	100		
BELLE GLADE HOUSING	G	10-01-2003	N	None	781510	279314	0	365392	100	100	100		
BELLE GLADE HOUSING	G	10-01-2004	N	None	842482	288368	0	444533	100	100	100		
BELLE GLADE HOUSING	G	10-01-2005	N	None	910542	258835	0	529922	100	100	100		
BELLE GLADE HOUSING	G	10-01-2006	N	None	985293	276433	0	590689	100	100	100		
BELLE GLADE HOUSING	G	10-01-2007	N	None	1069123	385051	0	570600	100	100	100		
BELLE GLADE HOUSING	G	10-01-2008	N	None	998547	305558	0	662736	100	100	100		
BELLEAIR	P	10-01-2005	N	None	1450679	440707	162021	251919	100	100	100		
BELLEAIR	P	10-01-2006	N	None	1635030	457340	169760	273640	100	100	100		
BELLEAIR	P	10-01-2007	N	None	1790859	550471	135712	490536	100	100	100		
BELLEAIR	P	10-01-2008	N	Before	1868261	564844	174984	567630	100	100	100		
BELLEAIR	P	10-01-2008	N	After	1854654	564844	174984	567633	100	100	100		
BELLEAIR BLUFFS	F	10-01-2000	N	None	300867	0	48451	189805	100	100	100		
BELLEAIR BLUFFS	F	10-01-2001	N	None	325757	0	49251	229533	100	100	100		
BELLEAIR BLUFFS	F	10-01-2002	N	None	372937	0	62158	272019	100	100	100		
BELLEAIR BLUFFS	F	10-01-2003	N	None	451289	0	69612	320003	100	100	100		
BELLEAIR BLUFFS	F	10-01-2004	N	None	543582	0	84197	396344	100	100	100		
BELLEAIR BLUFFS	F	10-01-2005	N	None	650467	0	104629	483983	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
BELLEAIR BLUFFS	F	10-01-2006	N	None	770022	1066	48977	661614	100	100	100	
BELLEAIR BLUFFS	F	10-01-2007	N	None	941706	8042	55343	798915	100	100	100	
BELLEAIR BLUFFS	F	10-01-2008	N	Before	983923	1066	63936	917947	100	100	100	
BELLEAIR BLUFFS	F	10-01-2008	N	After	1126770	1066	63936	917947	100	100	100	
BELLEVIEW	P	10-01-2000	N	After	980343	319647	34962	189884	100	100	100	
BELLEVIEW	P	10-01-2000	N	None	1045							
BELLEVIEW	P	10-01-2000	N	None								
BELLEVIEW	P	10-01-2000	N	Before	980343	319647	34962	189884	100	100	100	
BELLEVIEW	P	10-01-2001	N	None	1085983	315917	36975	228986	100	100	100	
BELLEVIEW	P	10-01-2001	N	None								
BELLEVIEW	P	10-01-2002	N	None	1105499	315732	40692	294885	100	100	100	
BELLEVIEW	P	10-01-2003	N	None	1121650	315828	42777	345880	100	100	100	
BELLEVIEW	P	10-01-2004	N	None	1164879	316275	46933	405004	100	100	100	
BELLEVIEW	P	10-01-2004	Y	None	1312							
BELLEVIEW	P	10-01-2004	Y	After	1311532	462928	46933	409598	100	100	100	
BELLEVIEW	P	10-01-2004	Y	Before	1311532	462928	46933	419944	100	100	100	
BELLEVIEW	P	10-01-2005	N	None	1256126	230760	52070	494741	100	100	100	
BELLEVIEW	P	10-01-2006	N	None	1635517	476255	57618	590715	100	100	100	
BELLEVIEW	P	10-01-2007	N	None	1779718	419862	51080	861802	100	100	100	
BELLEVIEW	P	10-01-2008	N	Before	1931401							
BELLEVIEW	P	10-01-2008	N	After	1931401	636352	81905	1029798	100	100	100	
BOCA GRANDE FCD	F	10-01-2000	N	None	23591	0	1189	6382	100	100	100	
BOCA GRANDE FCD	F	10-01-2002	N	None	122946	0	2744	28892	100	100	100	
BOCA GRANDE FCD	F	10-01-2004	N	None	314661	0	5834	77189	100	100	100	
BOCA GRANDE FCD	F	10-01-2006	N	None	654192	0	12127	319315	100	100	100	
BOCA RATON	G	10-01-2000	N	None	109851045	31155694	8917971	53920359	100	100	100	
BOCA RATON	G	10-01-2002	N	None	110664526	32526275	10280495	41091343	100	100	100	
BOCA RATON	G	10-01-2003	N	None	112005274	37883556	11008450	40728929	100	100	100	
BOCA RATON	G	10-01-2004	N	After	111740	38094158	12313406	47465519	100	100	100	
BOCA RATON	G	10-01-2004	N	Before	111739576	38094158	12313406	43193989	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
BOCA RATON	G	10-01-2004	N	None	111739576							
BOCA RATON	G	10-01-2005	N	None	145251606	46757901	13272501	48057317	100	100	100	
BOCA RATON	G	10-01-2006	N	None	149012517	50321803	14613021	51327619	100	100	100	
BOCA RATON	G	10-01-2007	N	None	155901366	51641154	15813852	58365311	100	100	100	
BOCA RATON	G	10-01-2008	N	None	156186054	62307923	16709555	113890701	100	100	67.8	
BOCA RATON	PF	10-01-2001	N	None	130477							
BOCA RATON	PF	10-01-2003	N	None	136869							
BOCA RATON	PF	10-01-2006	N	None	184595316	100768823	19110125	62047507	100	100	100	
BOCA RATON	PF	10-01-2008	N	None	203745215	126140694	21626490	69491048	100	100	80.6	
BOCA RATON EXECUTIVE	G	10-01-2003	N	None	6214630							
BOCA RATON EXECUTIVE	G	10-01-2005	N	None	9080904							
BOCA RATON HOUSING	G	10-01-2004	N	None	528303							
BOCA RATON HOUSING	G	10-01-2007	N	None	1112331	0	217117	342865	100	100	100	
BONITA SPRINGS FCD	F	10-01-2000	N	None	5104527	118255	1716350	2336536	100	100	100	
BONITA SPRINGS FCD	F	10-01-2001	N	None	6317507	116739	1874878	4380902	100	100	98.7	
BONITA SPRINGS FCD	F	10-01-2002	N	None	7497098	115146	2119477	5647516	100	100	93.2	
BONITA SPRINGS FCD	F	10-01-2003	N	None	8991563	113472	2319896	7334919	100	100	89.4	
BONITA SPRINGS FCD	F	10-01-2004	N	None	10830913	111716	2559957	8951008	100	100	91.2	
BONITA SPRINGS FCD	F	10-01-2005	N	None	13271313	443977	2748516	11608392	100	100	86.8	
BONITA SPRINGS FCD	F	10-01-2006	N	None	16444208	720700	3075615	14527675	100	100	87.1	
BONITA SPRINGS FCD	F	10-01-2007	N	None	20346521	5127049	3051378	17241995	100	100	70.6	
BONITA SPRINGS FCD	F	10-01-2008	N	Before	22692288	12386974	2669321	14948594	100	100	51.1	
BONITA SPRINGS FCD	F	10-01-2008	N	After	23197618	12386974	2669321	14948594	100	100	54.5	
BONITA SPRINGS FCD	F	10-01-2008	N	Before	1126691	298462	694537	330657	100	100	40.4	
BONITA SPRINGS FCD	F	10-01-2008	N	After	1313731	298462	694537	330657	100	100	97	
BONITA SPRINGS FCD	G	10-01-2006	N	None	817581	0	724943	55515	100	100	100	
BONITA SPRINGS FCD	G	10-01-2007	N	None	1113966	283947	646166	133608	100	100	100	
BONITA SPRINGS FCD	G	10-01-2008	N	Before	1126691	298462	694537	330657	100	100	40.4	
BONITA SPRINGS FCD	G	10-01-2008	N	After	1313731	298462	694537	330657	100	100	97	
BOYNTON BEACH	F	10-01-2000	N	None	31629211	13943575	2736024	9318936	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
BOYNTON BEACH	F	10-01-2001	N	None	33417448	18352928	2846322	10770893	100	100	100	DROP=114,061
BOYNTON BEACH	F	10-01-2002	N	None	34190146	23094746	2411451	10315927	100	100	84.2	DROP ACCOUNT=313,118
BOYNTON BEACH	F	10-01-2003	N	None	35527303	23834106	2725994	12192706	100	100	73.5	DROP ACCOUNT=833,231
BOYNTON BEACH	F	10-01-2003	Y	None	35527303	23834106	2725994	12192706	100	100	73.5	DROP=833,231
BOYNTON BEACH	F	10-01-2004	N	None	36603554	34418201	2207980	7840431	100	99	0	DROP ACCOUNT=1484707
BOYNTON BEACH	F	10-01-2005	N	None	37741160	36282109	2534160	9223564	100	57.6	0	DROP=2354832
BOYNTON BEACH	F	10-01-2006	N	None	39981869	37238942	2984850	12509133	100	91.9	0	DROP ACCOUNT=3118728
BOYNTON BEACH	F	10-01-2007	N	None	44300915	38449175	3805010	14485413	100	100	14.1	
BOYNTON BEACH	F	10-01-2008	N	None	49370130	39744745	4941028	19825461	100	100	23.6	
BOYNTON BEACH	G	10-01-2000	N	None	60452310							
BOYNTON BEACH	G	10-01-2001	N	None	62370787	24555566	7324274	18648699	100	100	100	
BOYNTON BEACH	G	10-01-2002	N	None	62845338	22261451	8109876	20264990	100	100	100	
BOYNTON BEACH	G	10-01-2003	N	None	62498579	27607601	8947114	24547035	100	100	100	
BOYNTON BEACH	G	10-01-2005	N	None	68587705	43296920	9359058	22849343	100	100	69.7	
BOYNTON BEACH	G	10-01-2006	N	None	74458549	44305121	10290609	26357298	100	100	75.4	
BOYNTON BEACH	G	10-01-2007	Y	None	81002588	46641732	11151378	29700834	100	100	78.1	
BOYNTON BEACH	G	10-01-2008	N	None	85130612	48552342	12168171	33677550	100	100	72.5	
BOYNTON BEACH	P	10-01-2000	N	None	32559614	14521611	3351146	10358283	100	100	100	
BOYNTON BEACH	P	10-01-2001	N	None	34531481	22728953	2642774	8097161	100	100	100	DROP=199,721
BOYNTON BEACH	P	10-01-2002	N	None	32576349	22899712	2935002	9844666	100	100	68.5	DROP ACCOUNTS=442,976
BOYNTON BEACH	P	10-01-2003	N	None	34147207	26112196	3049501	10688200	100	100	46.6	DROP ACCOUNTS=940,769
BOYNTON BEACH	P	10-01-2004	N	None	36026825	33989741	2627096	8335093	100	77.5	0	
BOYNTON BEACH	P	10-01-2005	N	None	37436198	34853333	2914725	9959314	100	88.6	0	DROP ACCOUNT=1990724
BOYNTON BEACH	P	10-01-2005	Y	None	37436198	34853330	2914725	9959317	100	88.6	0	
BOYNTON BEACH	P	10-01-2006	N	None	40155310	38636603	3260111	14573590	100	46.6	0	DROP ACCOUNTS=2463401
BOYNTON BEACH	P	10-01-2007	N	None	44780016	41021513	3746616	16085398	100	100	0.1	DROP ACCOUNTS=2798891
BOYNTON BEACH	P	10-01-2008	N	None	47565286	42805354	4307354	18713246	100	100	2.4	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
BRADENTON	F	10-01-2000	N	None	20062268	9670979	1029941	3288523	100	100	100	
BRADENTON	F	10-01-2001	N	None	21115924	9945328	1135581	3863837	100	100	100	
BRADENTON	F	10-01-2002	N	None	21340943	11163436	1199931	3867703	100	100	100	
BRADENTON	F	10-01-2003	N	None	21707552	11358057	1406376	4631093	100	100	100	
BRADENTON	F	10-01-2004	N	None	22459792	12114370	1597861	5594391	100	100	100	
BRADENTON	F	10-01-2004	Y	None	22459792	12114370	1597861	5703338	100	100	100	
BRADENTON	F	10-01-2005	N	None	23827171	11947853	1817652	6845343	100	100	100	
BRADENTON	F	10-01-2006	N	None	26147477	11909547	2033038	8200621	100	100	100	
BRADENTON	F	10-01-2007	N	None	28494946	14930746	2041761	7835263	100	100	100	DROP=120048.24
BRADENTON	F	10-01-2008	N	After	29869603	16828057	545567	9797565	100	100	100	
BRADENTON	F	10-01-2008	N	Before	29399922	16828057	545567	9797565	100	100	100	
BRADENTON	P	10-01-2000	N	None	26295153	11174478	1083997	6072793	100	100	100	
BRADENTON	P	10-01-2001	N	None	28385292	11202846	1296390	6633903	100	100	100	
BRADENTON	P	10-01-2002	N	None	29027542	12039029	1346197	7464364	100	100	100	
BRADENTON	P	10-01-2003	Y	None	29307762	12972506	1504383	8820990	100	100	100	
BRADENTON	P	10-01-2004	N	None	32313670	15529724	1619440	10100818	100	100	100	DROP=80301
BRADENTON	P	10-01-2005	N	None	35452245	16955253	1742402	10725848	100	100	100	DROP=125679
BRADENTON	P	10-01-2006	N	None	39040281	19537857	1880019	11826143	100	100	100	DROP ACCT BAL=276706
BRADENTON	P	10-01-2007	N	None	42958587	23269555	1958297	12073933	100	100	100	DROP ACCT BAL=385774
BRADENTON	P	10-01-2008	N	None	45745237	27884987	2059095	11178834	100	100	100	
BROOKSVILLE	F	10-01-2000	N	None	3329897	1017515	43238	1567724	100	100	100	
BROOKSVILLE	F	10-01-2001	N	None	3486368	1654030	38915	1152535	100	100	100	
BROOKSVILLE	F	10-01-2002	N	None	3584492	1945663	36218	1085351	100	100	100	
BROOKSVILLE	F	10-01-2003	N	None	3665232	2137690	36926	1774511	100	100	84	
BROOKSVILLE	F	10-01-2004	Y	None	3799904	2968065	42113	1230727	100	100	64.2	
BROOKSVILLE	F	10-01-2004	N	None	3799905	2968066	42113	1177692	100	100	67.1	
BROOKSVILLE	F	10-01-2005	N	None	4015740	3423428	47927	990915	100	100	54.9	
BROOKSVILLE	F	10-01-2006	N	None	4029916	3196429	70168	1078128	100	100	70.8	
BROOKSVILLE	F	10-01-2007	N	None	4335385	3225582	92135	1312771	100	100	77.5	
BROOKSVILLE	F	10-01-2008	N	After	4330318	3241085	107013	1479333	100	100	66.4	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
BROOKSVILLE	F	10-01-2008	N	Before	4492114	3241085		107013	1479333	100	100	77.3	
BROOKSVILLE	P	10-01-2001	N	After	598438	0		7033	35725	100	100	100	
BROOKSVILLE	P	10-01-2001	N	None	618								
BROOKSVILLE	P	10-01-2001	N	Before	598438								
BROOKSVILLE	P	10-01-2002	N	None	873727	0		8704	100625	100	100	100	
BROOKSVILLE	P	10-01-2003	N	None	1159918	0		11345	113893	100	100	100	
BROOKSVILLE	P	10-01-2004	N	None	1436530	0		13987	235427	100	100	100	
BROOKSVILLE	P	10-01-2005	N	None	1793								
BROOKSVILLE	P	10-01-2005	N	After	1793050								
BROOKSVILLE	P	10-01-2005	N	Before	1793050	0		15858	251909	100	100	100	
BROOKSVILLE	P	10-01-2006	N	None	2124194	0		18417	327967	100	100	100	
BROOKSVILLE	P	10-01-2007	N	None		1316		19951	465801	100	100	100	
BROOKSVILLE	P	10-01-2008	N	After	2767031	395		25127	713002	100	100	100	
BROOKSVILLE	P	10-01-2008	N	Before	2414427	395		25127	717140	100	100	100	
BUNNELL	F	10-01-2000	N	None	256493	5660		2971	3146	100	100	100	
BUNNELL	F	10-01-2003	N	None	268376	13672		4059	76278	100	100	100	
BUNNELL	F	10-01-2005	Y	None	330326	8425		4847	142878	100	100	100	
BUNNELL	F	10-01-2008	N	Before	341039	119951		708	134524	100	100	100	
BUNNELL	F	10-01-2008	N	After	404778	119951		708	134524	100	100	100	
BUSHNELL	G	10-01-2001	N	None	59572	0		0	22434	100	100	100	
BUSHNELL	G	10-01-2002	N	None	78719	0		0	33327	100	100	100	
BUSHNELL	G	10-01-2003	N	None	136743	0		0	47202	100	100	100	
BUSHNELL	G	10-01-2004	Y	None	238248	0		0	78350	100	100	100	
BUSHNELL	G	10-01-2004	N	None	7512159	1777728		1290188	7092185	100	100	62.7	
BUSHNELL	G	10-01-2004	N	None	238248	0		0	78350	100	100	100	
BUSHNELL	G	10-01-2005	N	None	348439	2889		0	122929	100	100	100	
BUSHNELL	G	10-01-2005	N	None	8718771	2053562		1636891	8192713	100	100	61.4	
BUSHNELL	G	10-01-2006	N	None	472980	11222		0	147853	100	100	100	
BUSHNELL	G	10-01-2007	N	None	636.113	12126		0	247198				
BUSHNELL	G	10-01-2008	N	After	765268	13104		0	323868	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
BUSHNELL	G	10-01-2008	N	Before	638971	13104	0	323868	100	100	100	
BUSHNELL	P	10-01-2001	N	None	119160	0	2930	47236	100	100	100	
BUSHNELL	P	10-01-2002	N	None	149151	0	4182	71533	100	100	100	
BUSHNELL	P	10-01-2003	N	None	219079	0	5890	125504	100	100	100	
BUSHNELL	P	10-01-2003	N	None	6966779	1351144	1156455	6084385	100	100	73.3	
BUSHNELL	P	10-01-2004	Y	None	319656	0	7434	175261	100	100	100	
BUSHNELL	P	10-01-2004	N	None	319656	0	7434	173994	100	100	100	
BUSHNELL	P	10-01-2005	N	None	411337	0	8828	221080	100	100	100	
BUSHNELL	P	10-01-2006	N	None	530690	0	11763	336214	100	100	100	
BUSHNELL	P	10-01-2007	N	None	660880	0	13382	447601				
BUSHNELL	P	10-01-2008	N	After	735164	0	16100	520563				
BUSHNELL	P	10-01-2008	N	Before	607743	0	16100	520563	100	100	100	
CAPE CORAL	F	10-01-2000	N	None	38003317	9512906	4630492	12441981	100	100	100	
CAPE CORAL	F	10-01-2001	N	None	41872673	10056049	4928168	14304444	100	100	100	
CAPE CORAL	F	10-01-2002	N	None	44078199	13068197	5110808	16239522	100	100	100	
CAPE CORAL	F	10-01-2003	N	None	46680169	14565308	5547789	20403842	100	10	100	
CAPE CORAL	F	10-01-2004	Y	None	50357107	14157812	6182050	25225508	100	100	100	
CAPE CORAL	F	10-01-2005	N	None	57009775	17500623	6568867	31103370	100	100	100	DROP=81737.92
CAPE CORAL	F	10-01-2005	Y	None	57009775	17500623	6568867	31103370	100	100	100	DROP=81737.92
CAPE CORAL	F	10-01-2006	N	None	66874076	19941574	7247840	39906598	100	100	94.4	
CAPE CORAL	F	10-01-2007	N	None	77333267	29780166	7454856	40653919	100	100	98.6	DROP=343297.16
CAPE CORAL	F	10-01-2008	N	After	81253195	41919972	7172234	42041372	100	100	76.5	
CAPE CORAL	F	10-01-2008	N	Before	83746894	41919972	7172234	42041372	100	100	82.4	
CAPE CORAL	G	10-01-2000	N	None	55757233	19942756	8178256	16311860	100	100	100	
CAPE CORAL	G	10-01-2001	N	None	61033882	19869054	9515636	20061391	100	100	100	
CAPE CORAL	G	10-01-2002	N	None	64448021	34357709	9656884	17487733	100	100	100	
CAPE CORAL	G	10-01-2003	N	None	67457185	34689202	11208699	21243376	100	100	100	
CAPE CORAL	G	10-01-2004	N	None	72624131	36222112	12989286	26371616	100	100	88.8	
CAPE CORAL	G	10-01-2004	Y	None	72624131	36054730	12989286	27247089	100	100	85.9	
CAPE CORAL	G	10-01-2005	N	None	82351952	38252762	14537930	30305005	100	100	97.5	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
CAPE CORAL	G	10-01-2006	N	None	95144528	39733130	16876080	37990096	100	100	100	
CAPE CORAL	G	10-01-2007	N	None	110872737	40152779	19888879	44759726	100	100	100	
CAPE CORAL	G	10-01-2008	N	After	116382190	71264468	19476976	42929539	100	100	59.7	
CAPE CORAL	G	10-01-2008	N	Before	120759090	71264468	19476976	41966953	100	100	71.5	
CAPE CORAL	P	10-01-2000	N	None								
CAPE CORAL	P	10-01-2000	Y	None	33669857	8712144	3837630	9549948	100	100	100	
CAPE CORAL	P	10-01-2001	N	None	36776883	8789749	4174754	11904323	100	100	100	
CAPE CORAL	P	10-01-2002	N	None	38577451	14753945	3810143	10906429	100	100	100	
CAPE CORAL	P	10-01-2003	N	None	40711716	14919342	4349717	13524541	100	100	100	
CAPE CORAL	P	10-01-2004	N	None	43603454	15501583	4949018	17487018	100	100	100	
CAPE CORAL	P	10-01-2004	Y	None	43603453	15501583	4949018	18203792	100	100	100	
CAPE CORAL	P	10-01-2005	N	None	49507150	15471380	5995858	24428922	100	100	100	
CAPE CORAL	P	10-01-2006	N	None	58284084	20043670	6570721	27890102	100	100	100	
CAPE CORAL	P	10-01-2007	N	None	68538078	28371955	6768882	28603248	100	100	100	
CAPE CORAL	P	10-01-2008	N	After	72908853	52411043	6088077	23000537	100	100	62.6	
CAPE CORAL	P	10-01-2008	N	Before	75189751	52411043	6088077	23000537	100	100	72.6	
CASSELBERRY	PF	10-01-2000	N	None	751004	0	11077	76590	100	100	100	
CASSELBERRY	PF	10-01-2001	N	Before	1111725	0	21098	149368	100	100	100	
CASSELBERRY	PF	10-01-2001	N	After	1111725	0	21098	149368	100	100	100	
CASSELBERRY	PF	10-01-2001	N	None	989							
CASSELBERRY	PF	10-01-2002	N	None	1232409	0	21463	188110	100	100	100	
CASSELBERRY	PF	10-01-2003	N	None	1573007	0	27688	330079	100	100	100	
CASSELBERRY	PF	10-01-2004	N	None	2007984	0	35726	502106	100	100	100	
CASSELBERRY	PF	10-01-2004	Y	None	2007984	0	35726	502105	100	100	100	
CASSELBERRY	PF	10-01-2005	N	None	2573256	0	46241	842742	100	100	100	
CASSELBERRY	PF	10-01-2006	N	None	3309353	90521	51059	1073434	100	100	100	
CASSELBERRY	PF	10-01-2008	N	Before	5476578	166804	263991	1681043	100	100	100	
CASSELBERRY	PF	10-01-2008	N	After	5734434	166804	245802	1699232	100	100	100	
CEDAR HAMMOCK FCD	HIS	10-01-2002	N	None	0							
CEDAR HAMMOCK FCD	HIS	10-01-2005	N	After	171581	103142	0	1198015	100	100	5.7	AFTER



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
CEDAR HAMMOCK FCD	HIS	10-01-2005	N	Before	171581							
CHATTAHOOCHEE	F	10-01-2000	N	None								
CHATTAHOOCHEE	F	10-01-2001	N	None	316945	202148	13862	63262	100	100	100	
CHATTAHOOCHEE	F	10-01-2002	N	None								
CHATTAHOOCHEE	F	10-01-2003	N	None	326036	186681	18698	85505	100	100	100	
CHATTAHOOCHEE	F	10-01-2004	N	None								
CHATTAHOOCHEE	F	10-01-2005	N	None	331582	175469	23744	96176	100	100	100	
CHATTAHOOCHEE	F	10-01-2007	N	None	339785	162468	29268	147907	100	100	100	
CLEARWATER	GPF	01-01-2000	N	None	414826422	134116504	34866865	134460586	100	100	100	
CLEARWATER	GPF	01-01-2001	N	None	461724610	143499760	36779275	137384078	100	100	100	
CLEARWATER	GPF	01-01-2002	N	None	491859015	164113489	38390720	142913961	100	100	100	
CLEARWATER	GPF	01-01-2003	N	None	477541459	175465489	42237450	136900448	100	100	100	
CLEARWATER	GPF	01-01-2004	N	None	507256663	207090143	43846975	134361049	100	100	100	
CLEARWATER	GPF	01-01-2005	N	None	510265274	230533752	46285020	140433643	100	100	100	
CLEARWATER	GPF	01-01-2006	N	None	525573824	244949281	48234206	147490935	100	100	100	
CLEARWATER	GPF	01-01-2007	N	None	559830590	263802528	49816350	157919171	100	100	100	
CLEARWATER	GPF	01-01-2008	N	None	610979087	283129313	53183617	141087082	100	100	100	
CLEARWATER	GPF	01-01-2009	N	None	536834473	303897556	55587769	152430600	100	100	100	
CLEARWATER (CLOSED)	F	01-01-2000	N	None	4092298	9746671	0	0	42	0	0	
CLEARWATER (CLOSED)	F	01-01-2001	N	None	4668572	9527303	0	0	49	0	0	
CLEARWATER (CLOSED)	F	01-01-2002	N	None	5213993	8907427	0	0	58.5	0	0	
CLEARWATER (CLOSED)	F	01-01-2003	N	None	5741450	11057865	0	0	51.9	0	0	
CLEARWATER (CLOSED)	F	01-01-2004	N	None	6190744	9974824	0	0	62.1	0	0	
CLEARWATER (CLOSED)	F	01-01-2005	N	None	6744043	8938022	0	0	75.5	0	0	
CLEARWATER (CLOSED)	F	01-01-2006	N	None	7445172	8773238	0	0	84.9	0	0	
CLEARWATER (CLOSED)	F	01-01-2007	N	None	8375505	8320672	0	0	100	100	100	
CLEARWATER (CLOSED)	F	01-01-2008	N	None	8063338	7815729	0	0	100	100	100	
CLERMONT	F	10-01-2000	N	None	833944							
CLERMONT	F	10-01-2001	N	None	824051							
CLERMONT	F	10-01-2002	N	None	862							

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
CLERMONT	F	10-01-2002	N	Before	861722							
CLERMONT	F	10-01-2002	N	After	861722	30396	12910	128597	100	100	100	
CLERMONT	F	10-01-2003	N	None	1015963	71532	18871	198942	100	100	100	
CLERMONT	F	10-01-2004	N	None	1176430	79543	25917	391690	100	100	100	
CLERMONT	F	10-01-2005	N	None	1256347	18254	0	303349	100	100	100	
CLERMONT	F	10-01-2007	N	None	1972299							
CLERMONT	G	10-01-2000	N	None	1129303							
CLERMONT	G	10-01-2001	N	None	974							
CLERMONT	G	10-01-2002	N	None	852955	869930	0	0	100	100	98	
CLERMONT	G	10-01-2003	N	None	863029							
CLERMONT	G	10-01-2004	N	None	834							
CLERMONT	G	10-01-2004	N	Before	833942							
CLERMONT	G	10-01-2004	N	After	833942	844610	0	0	98.7	0	0	
CLERMONT	G	10-01-2005	N	None	816972	830524	0	0	87.8	0	0	
CLERMONT	G	10-01-2007	N	None	822401	744012	0	0	100	100	100	
CLERMONT	P	10-01-2000	N	Before	2497690							
CLERMONT	P	10-01-2000	N	None	2498							
CLERMONT	P	10-01-2000	N	After	2497690							
CLERMONT	P	10-01-2001	N	None	2392277							
CLERMONT	P	10-01-2002	N	None	2368335							
CLERMONT	P	10-01-2003	N	After	2762688							
CLERMONT	P	10-01-2003	N	None	2763							
CLERMONT	P	10-01-2003	N	Before	2762688							
CLERMONT	P	10-01-2004	Y	Before	3164745	933392	137466	1256323	100	100	100	
CLERMONT	P	10-01-2004	Y	None	3164745							
CLERMONT	P	10-01-2004	N	None	3164745							
CLERMONT	P	10-01-2004	Y	After	3164745	962452	137466	1256323	100	100	100	
CLERMONT	P	10-01-2005	N	None	3571295	1241906			100	100	100	
CLERMONT	P	10-01-2007	N	None	4905071	1318733			100			
CLEWISTON	G	10-01-2000	N	None	2700591	703625	0	1288165	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
CLEWISTON	G	10-01-2001	N	None	3629340	1125266	0	1972991	100	100	100	
CLEWISTON	G	10-01-2002	N	None	3907139	1547868	0	1956882	100	100	100	
CLEWISTON	G	10-01-2003	N	None	4290132	1494414	0	2262706	100	100	100	
CLEWISTON	G	10-01-2004	N	None	4452373	1889549	0	2292277	100	100	100	
CLEWISTON	G	10-01-2005	N	None	5380762	2047185	0	2678104	100	100	100	
COCOA	F	10-01-2000	N	None	10712532	4622183	952978	3498308	100	100	100	
COCOA	F	10-01-2001	N	None	10845201	4616940	1107798	3880840	100	100	100	
COCOA	F	10-01-2002	N	None	10458932	5139879	1219639	5205099	100	100	78.8	
COCOA	F	10-01-2003	Y	None	10014743	6736294	1141453	3567204	100	100	56.1	
COCOA	F	10-01-2003	N	None	9974227	7046918	1141453	3914029	100	100	45.6	
COCOA	F	10-01-2004	Y	None	9815486	9606801	906414	2518971	100	23	0	
COCOA	F	10-01-2006	N	None	10163769	10203473	1025148	2945180	99.6	0	0	
COCOA	F	10-01-2007	N	After	11707134	13436611	828329	1821078	87.1	0	0	
COCOA	F	10-01-2007	N	Before	11707134	13436611	828329	1821078	87.1	0	0	
COCOA	F	10-01-2008	N	After	11249319	13351898	965468	2297739	84.3	0	0	
COCOA	F	10-01-2008	N	Before	11249319	13351898	965468	2283380	84.3	0	0	
COCOA	G	10-01-2000	N	None	14853221	7764283	609377	3364269	100	100	100	
COCOA	G	10-01-2001	N	None	14986228	7787796	612209	3920808	100	100	100	
COCOA	G	10-01-2002	N	None	14616	7947212	634387	3911066	100	100	100	
COCOA	G	10-02-2002	N	None	14615686							
COCOA	G	10-01-2003	N	None	14098657	10645400	429010	2436830	100	100	100	
COCOA	G	10-01-2004	N	None	13687488	11857391	380818	2287856	100	100	63.3	
COCOA	G	10-01-2005	N	None	13605593	11911590	374080	2307396	100	100	57.2	DROP=257301.48
COCOA	G	10-01-2006	N	None	14032178	11468002	415467	2842140	100	100	75.6	
COCOA	G	10-01-2008	N	After	13225140	12747595	312059	2280193	100	100	7.3	
COCOA	G	10-01-2008	N	Before	13992109	12747595	312059	2280193	100	100	40.9	
COCOA	P	10-01-2000	N	None	12599262	3021933	994504	3943377	100	100	100	
COCOA	P	10-01-2001	N	None	13489476	3024845	1097030	4447568	100	100	100	
COCOA	P	10-01-2002	N	None	14027518	3303659	1201354	5449441	100	100	100	
COCOA	P	10-01-2003	N	None	14631898	5401832	1184928	4363620	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
COCOA	P	10-01-2004	Y	None	15660492	7101050	1134409	3921994	100	100	100		
COCOA	P	10-01-2005	N	None	16965782	8473108	1211139	3783680	100	100	100		
COCOA	P	10-01-2006	N	None	18802504	9038468	1322523	4117144	100	100	100		
COCOA	P	10-01-2007	N	After	20635663	10138455	1379615	5088066	100	100	100	after	
COCOA	P	10-01-2007	N	Before	20635663	10032459	1379615	4941044	100	100	100	before	
COCOA	P	10-01-2008	N	After	19271808	10323524	1509884	5741731	100	100	100		
COCOA	P	10-01-2008	N	Before	19917247	10323524	1509884	5741731	100	100	100		
COCOA BEACH	F	10-01-2000	N	None	5061301	3496394	281071	785682	100	100	100		
COCOA BEACH	F	10-01-2001	N	None	5007916	3480170	331637	1013876	100	100	100		
COCOA BEACH	F	10-01-2002	N	None	4847256	3460257	377948	1255256	100	100	80.4		
COCOA BEACH	F	10-01-2003	N	None	4828035	3476508	401777	1553162	100	100	61.2		
COCOA BEACH	F	10-01-2003	Y	None	4828035	3476508	401777	1553162	100	100	61.2		
COCOA BEACH	F	10-01-2004	Y	None	4705949	3459056	442202	1821724	100	100	44.2		
COCOA BEACH	F	10-01-2004	N	None	4705949	3459056	442202	1711580	100	100	47		
COCOA BEACH	F	10-01-2005	N	None	4964802	3544180	458889	2025779	100	100	47.5		
COCOA BEACH	F	10-01-2006	N	None	5530407	4307492	445409	2946267	100	100	26.4		
COCOA BEACH	F	10-01-2007	N	None	6144291	5474731	434748	2468240	100	100	9.5	DROP=57829.34	
COCOA BEACH	F	10-01-2008	N	Before	6510234	5471414	500492	2949067	100	100	18.3		
COCOA BEACH	F	10-01-2008	N	After	6775734	5540784	500492	3009838	100	100	24.4		
COCOA BEACH	G	10-01-2000	N	None	4459185	1177076	817130	1466260	100	100	100		
COCOA BEACH	G	10-01-2001	N	None	5214231	1435840	840813	1805239	100	100	100		
COCOA BEACH	G	10-01-2002	N	None	5977396	2064710	924321	1939068	100	100	100		
COCOA BEACH	G	10-01-2003	N	None	6877248	2484162	1037168	2248476	100	100	100		
COCOA BEACH	G	10-01-2004	N	None	7856525	2671614	1114117	2630387	100	100	100		
COCOA BEACH	G	10-01-2005	N	None	9390224	3356552	1203263	3097258	100	100	100		
COCOA BEACH	G	10-01-2006	N	None	10962987	3477755	1352066	3395258	100	100	100		
COCOA BEACH	G	10-01-2007	N	None	12857634	4264927	1496020	3909887	100	100	100		
COCOA BEACH	G	10-01-2008	N	After	14594805	4462617	1654498	4625378	100	100	100		
COCOA BEACH	G	10-01-2008	N	Before	13975891	4462617	1654498	4625378	100	100	100		
COCOA BEACH	P	10-01-2000	N	None	7112812	5177170	410704	1560394	100	100	97.7		

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						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR /LIABS	ASSETS /LIABS	ASSETS /LIABS	
COCOA BEACH	P	10-01-2001	N	None	6944620	5588656	407335	1681145	100	100	56.4	
COCOA BEACH	P	10-01-2001	Y	None	6234215	5588656	407335	1681145	100	100	14.2	REVISED
COCOA BEACH	P	10-01-2002	N	None	6785660	5361650	447508	2116044	100	100	46.1	
COCOA BEACH	P	10-01-2003	N	None	6701023	5799131	449611	1968457	100	100	23	
COCOA BEACH	P	10-01-2003	Y	None	6701023	5799131	449611	1968457	100	100	23	
COCOA BEACH	P	10-01-2004	N	None	6496318	6137350	470736	2207256	100	76.3	0	
COCOA BEACH	P	10-01-2004	Y	None	6496318	6137350	470736	2221192	100	76.3	0	
COCOA BEACH	P	10-01-2005	N	None	6606725	6153847	488030	2395988	100	92.8	0	
COCOA BEACH	P	10-01-2006	N	None	6964956	7573810	422316	1434269	91.9	0	0	
COCOA BEACH	P	10-01-2007	N	None	7396377	7546168	495809	1808395	100	100	100	
COCOA BEACH	P	10-01-2008	N	Before	7364985	7402315	576839	2273623	99.5	0	0	
COCOA BEACH	P	10-01-2008	N	After	7175446	7458135	576839	2332769	96.2	0	0	
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2000	N	None	1039232							
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2003	N	None	506850							
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2004	N	None	476391							
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2005	N	None	483304							
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2006	N	None	636237							
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2007	N	None	589167							
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2008	N	None	334350							
COOPER CITY	F	10-01-2000	N	None	3461570	154256	704151	1134522	100	100	100	
COOPER CITY	F	10-01-2001	N	None	4000580	151709	836230	1796152	100	100	100	
COOPER CITY	F	10-01-2002	N	None	4521542	149034	941944	2023787	100	100	100	
COOPER CITY	F	10-01-2003	N	None	5130700	146231	1096390	2436773	100	100	100	
COOPER CITY	F	10-01-2005	N	None	6871638	1126118	1179711	5207816	100	100	87.7	
COOPER CITY	F	10-01-2006	N	None	7925971	1551708	1296127	6270518	100	100	81	
COOPER CITY	F	10-01-2007	N	None	9690436	1826907	1403808	7534498	100	100	85.7	
COOPER CITY	F	10-01-2008	N	None	10902518	2495970	1490443	9084339	100	100	76.1	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
COOPER CITY	G	10-01-2000	N	None	6953308	1531372	1402973	2411969	100	100	100	
COOPER CITY	G	10-01-2001	N	None	7822793	2445924	1461153	1762486	100	100	100	DROP=\$12,367
COOPER CITY	G	10-01-2002	N	None	8320827	2694663	1659378	3556873	100	100	100	DROP=\$44,252
COOPER CITY	G	10-01-2003	N	None	9072723	2761404	1982855	4799866	100	100	90.2	DROP=85,784
COOPER CITY	G	10-01-2004	N	None	9973870	3980796	2115368	5812432	100	100	66.7	DROP ACCOUNTS=149,362
COOPER CITY	G	10-01-2008	N	None	15085484	10360600	2673418	6543038	100	100	31.4	
COOPER CITY	P	10-01-2000	N	None	7338823	1578029	1536335	4116528	100	100	100	
COOPER CITY	P	10-01-2001	N	None	8441617	1760224	1772461	4797191	100	100	100	
COOPER CITY	P	10-01-2002	N	None	9078659	2515228	1985530	4958647	100	100	92.3	
COOPER CITY	P	10-01-2003	N	None	10007071	3000990	2256546	5953337	100	100	79.8	
COOPER CITY	P	10-01-2004	N	None	11127961	6172444	1898014	4740903	100	100	64.5	DROP PAY=41,777
COOPER CITY	P	10-01-2005	N	None	12002944	8019278	1922802	4709273	100	100	43.8	
COOPER CITY	P	10-01-2006	N	None	13382678	8762606	2091409	5367464	100	100	47.7	
COOPER CITY	P	10-01-2007	Y	After	16759139	10713825	2110962	5794187	100	100	67.9	
COOPER CITY	P	10-01-2007	Y	Before	15048799	10415146	2110962	5274860	100	100	47.8	
COOPER CITY	P	10-01-2008	N	None	17779880	11710376	2205320	5985421	100	100	64.6	
COOPER CITY - MANAGEMENT	GPF	10-01-2003	N	None	239836							
COOPER CITY - MANAGEMENT	GPF	10-01-2004	Y	None	486912							
COOPER CITY - MANAGEMENT	GPF	10-01-2006	N	After	1117236	505503	323705	2333589	100	100	12.3	
COOPER CITY - MANAGEMENT	GPF	10-01-2006	N	Before	1117236	505503	323705	2333589	100	100	12.3	
COOPER CITY - MANAGEMENT	GPF	10-01-2008	N	After	1676304	3400181	262173	925481	49.3	0	0	
COOPER CITY - MANAGEMENT	GPF	10-01-2008	N	Before	1433611	3400181	262173	925451	42.2	0	0	
CORAL GABLES	GPF	01-01-2000	N	After	221616352	120396775	2397639	53933437	100	100	100	
CORAL GABLES	GPF	01-01-2000	N	None	221616							
CORAL GABLES	GPF	01-01-2000	N	Before	221616352	120185452	2397639	54547940	100	100	100	
CORAL GABLES	GPF	01-01-2001	N	None	227724737	127213070	2114305	61122299	100	100	100	
CORAL GABLES	GPF	01-01-2002	N	None	233996868	139344586	1961750	68134421	100	100	100	DROP=\$5,314,568
CORAL GABLES	GPF	01-01-2003	N	None	202139317	156140878	1893686	86191847	100	100	51.2	DROP=7,260,549
CORAL GABLES	GPF	01-01-2004	N	None	204799151	179482119	3591608	85638412	100	100	25.4	DROP=9,740,481

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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
CORAL GABLES	GPF	01-01-2005	N	None	208281633	198232869	4371356	97022001	100	100	5.9	DROP ACCTS=10,765,216
CORAL GABLES	GPF	10-01-2005	N	None	220191456	216587898			100			DROP=13386707
CORAL GABLES	GPF	10-01-2006	N	None	237825593	234661953	4639988	117281675	100	68.2	0	DROP=16825273
CORAL GABLES	GPF	10-01-2007	N	None	258488666	249674016	4636660	125002847	100	100	3.3	
CORAL GABLES	GPF	10-01-2008	N	None	265381290	262473852	5840669	124757053	100	49.8	0	
CORAL SPRINGS	F	10-01-2005	N	None	7368232	0	2513499	4421301	100	100	100	
CORAL SPRINGS	F	10-01-2006	N	None	10687541	0	3462206	5119349	100	100	100	
CORAL SPRINGS	F	10-01-2007	N	None	15304566	768006	4143594	6628133	100	100	100	
CORAL SPRINGS	G	01-01-2000	N	After	7243628	3064047	958762	2006718	100	100	100	
CORAL SPRINGS	G	01-01-2000	N	Before	7243628	3176584	958762	1891106	100	100	100	
CORAL SPRINGS	G	01-01-2000	N	None	7244							
CORAL SPRINGS	G	01-01-2001	N	None	7236126	3517012	923577	1914260	100	100	100	
CORAL SPRINGS	G	10-01-2002	Y	None	6170572	4659342	748953	1039412	100	100	73.3	
CORAL SPRINGS	G	10-01-2003	N	None	6529332	4719884	835784	1459181	100	100	66.7	
CORAL SPRINGS	G	10-01-2004	N	None	6468718	4570832	922493	1602883	100	100	60.9	
CORAL SPRINGS	G	10-01-2005	N	None	6591278	5531932	746999	1090764	100	100	28.6	
CORAL SPRINGS	G	10-01-2006	N	None	6529457	5416097	818990	1156345	100	100	25.5	
CORAL SPRINGS	G	10-01-2007	N	After	6688223	6520320	821069	1535736	100	20.4	0	
CORAL SPRINGS	G	10-01-2007	N	Before	6688223							
CORAL SPRINGS	G	10-01-2008	N	None	6511950	6349211	781321	1413367	100	20.8	0	
CORAL SPRINGS	P	01-01-2000	N	None	49057213							
CORAL SPRINGS	P	01-01-2001	N	None	55670583	18507982	7387169	16649084	100	100	100	
CORAL SPRINGS	P	01-01-2002	N	None	57789595	20255015	8261439	19035893	100	100	100	
CORAL SPRINGS	P	10-01-2002	N	None	55860542	24281206	9414337	24019094	100	100	92.3	
CORAL SPRINGS	P	10-01-2003	N	None	56326301	27663868	10228384	25646326	100	100	71.9	
CORAL SPRINGS	P	10-01-2004	N	None	60797395	34414151	11286258	32688085	100	100	46.2	
CORAL SPRINGS	P	10-01-2005	N	None	69535847	53660500	9908388	24126417	100	100	24.7	
CORAL SPRINGS	P	10-01-2006	N	None	75824245	61122893	9874261	23913537	100	100	20.2	
CRESCENT CITY	F	10-01-2001	N	None	233927	13981	15170	144883	100	100	100	

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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
CRESCENT CITY	F	10-01-2003	N	None	270547	12048	21736	154262	100	100	100	
CRESCENT CITY	F	10-01-2005	N	None	330201	14344	23703	240008	100	100	100	
CRESCENT CITY	F	10-01-2007	N	None	406220	29797	26924	204340	100	100	100	
CRESCENT CITY	P	10-01-2001	N	None	435047	218809	46480	43169	100	100	100	
CRESCENT CITY	P	10-01-2003	N	None	467013	345035	56843	46145	100	100	100	
CRESCENT CITY	P	10-01-2005	N	None	509838	336897	63877	99626	100	100	100	
CRESCENT CITY	P	10-01-2007	N	None	666260	329996	52054	109933	100	100	100	
CRESTVIEW	G	10-01-2000	N	None	6130057	1084868	583115	1259471	100	100	100	
CRESTVIEW	G	10-01-2001	N	None	6597119	1648890	570704	1252410	100	100	100	
CRESTVIEW	G	10-01-2002	N	None	6933328	1833967	638818	1469335	100	100	100	
CRESTVIEW	G	10-01-2003	N	None	7230645	2330134	672341	1446614	100	100	100	
CRESTVIEW	G	10-01-2004	Y	None	7164472	2494796	701150	1742235	100	100	100	
CRESTVIEW	G	10-01-2005	N	None	7673450	2796690	779737	1897687	100	100	100	
CRESTVIEW	G	10-01-2006	N	None	8733630	2875885	899748	2510890	100	100	100	DROP=210401
CRESTVIEW	G	10-01-2007	N	None	9844026	2994144	1012393	2868860	100	100	100	
CRESTVIEW	G	10-01-2008	N	After	9982389	3920802	1113137	3005620	100	100	100	
CRESTVIEW	G	10-01-2008	N	Before	10194749	3920802	1113137	3005620	100	100	100	
CRESTVIEW	PF	10-01-2000	N	None	4615959	1278979	434817	961247	100	100	100	
CRESTVIEW	PF	10-01-2001	N	None	4953143	1282965	492327	1180294	100	100	100	
CRESTVIEW	PF	10-01-2002	N	None	5197248	1255946	563352	1621797	100	100	100	
CRESTVIEW	PF	10-01-2003	N	None	5467109	1873197	570118	1449870	100	100	100	
CRESTVIEW	PF	10-01-2005	N	None	6108145	2406527	643261	1588699	100	100	100	
CRESTVIEW	PF	10-01-2006	N	None	11863516	6553419	0	4354308	100	100	100	
CRESTVIEW	PF	10-01-2006	N	None	6744235	2413802	748067	1924670	100	100	100	
CRESTVIEW	PF	10-01-2007	N	None	7545854	2331987	835494	2130667	100	100	100	
CRESTVIEW	PF	10-01-2008	N	After	8175156	2573677	937263	2603437	100	100	100	
CRESTVIEW	PF	10-01-2008	N	Before	8012493	2573677	937263	2603437	100	100	100	
DADE CITY	F	10-01-2000	N	None								
DADE CITY	F	10-01-2001	N	None	2676556	546863	50430	947509	100	100	100	
DADE CITY	F	07-01-2003	N	None	3052955	562471	61338	1762010	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
DADE CITY	F	10-01-2004	N	None	3110572	1846422	31228	874504	100	100	100		
DADE CITY	F	10-01-2005	Y	None	3246477	1865200	34750	952864	100	100	100		
DADE CITY	F	10-01-2006	N	None	3445832	2321833	31258	735789	100	100	100		
DADE CITY	F	10-01-2007	N	None	3812675	2843762	34860	889548	100	100	100		
DADE CITY	F	10-01-2008	N	After	4121850	2772701	30694	800860	100	100	100		
DADE CITY	F	10-01-2008	N	Before	4017017	2772701	30694	800860	100	100	100		
DADE CITY	P	10-01-2001	N	None	3756428	760103	37364	645899	100	100	100		
DADE CITY	P	07-01-2003	N	None	4262953	684937	47101	1568634	100	100	100		
DADE CITY	P	07-01-2003	Y	None	4262953	684937	47101	1568634	100	100	100		
DADE CITY	P	10-01-2004	N	None	4339028	959878	46142	1636854	100	100	100		
DADE CITY	P	10-01-2004	Y	None	4339028	959878	46142	1643572	100	100	100		
DADE CITY	P	10-01-2005	N	None	4551116	964172	52783	1972704	100	100	100		
DADE CITY	P	10-01-2006	N	None	4905931	1905037	52080	1490239	100	100	100	DROP=48120.75	
DADE CITY	P	10-01-2007	N	None	5375306	2128752	54109	1814650	100	100	100		
DADE CITY	P	10-01-2008	N	Before	5689741	2777778	52390	1226997	100	100	100		
DADE CITY	P	10-01-2008	N	After	5833877	2777778	52390	1226997	100	100	100		
DANIA BEACH	G	10-01-2000	N	None	9470640	2659526	1876342	2383648	100	100	100		
DANIA BEACH	G	10-01-2001	N	None	10086706	4221572	1986367	4720130	100	100	82.2	DROP=\$135,578	
DANIA BEACH	G	10-01-2002	N	None	10355771	4950263	2316927	5422582	100	100	57		
DANIA BEACH	G	10-01-2003	N	None	10761644	5889611	2667405	4742790	100	100	46.5		
DANIA BEACH	G	10-01-2004	N	None	12044809	6432388	3162820	5942434	100	100	38		
DANIA BEACH	G	10-01-2005	N	None	13290863	7982708	3486670	5338507	100	100	34.1		
DANIA BEACH	G	10-01-2006	N	None	14707879	9259526	3643398	5197209	100	100	34.7	DROP=666991	
DANIA BEACH [PF]	F	10-01-2000	N	None	16654211	7309587	3213931	7625656	100	100	80.4		
DANIA BEACH [PF]	F	10-01-2001	N	None	17894012								
DANIA BEACH [PF]	F	10-01-2002	N	None	17965109	11006913	3630861	7501408	100	100	44.4	DROP ACCOUNTS=739,298	
DANIA BEACH [PF]	F	10-01-2003	N	None	18743356	15206173	3487085	4839884	100	100	1	DROP=1,257,299	
DANIA BEACH [PF]	F	10-01-2004	N	None	19472172	15636836	4248219	5422138	100	90.3	0	DROP=1,817,119	
DANIA BEACH [PF]	F	10-01-2005	N	None	20782775	17526676	4675341	5205521	100	69.6	0	DROP ACCOUNTS=2257863	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
DANIA BEACH [PF]	F	10-01-2006	N	None	21328243	16835252	5356979	7196916	100	83.9		0 DROP ACCOUNTS=1743563	
DANIA BEACH [PF]	F	10-01-2007	N	None	23957706	20735213	5193566	6883932	100	62		0	
DANIA BEACH [PF]	F	10-01-2008	N	None	24945732	20048366	5998331	6245440	100	81.6		0	
DANIA BEACH [PF]	P	10-01-2000	N	None	7660243	5400979	383176	1664043	100	100		100	
DANIA BEACH [PF]	P	10-01-2001	N	None	7768403								
DANIA BEACH [PF]	P	10-01-2002	N	None	7295619	6903461	205869	1353621	100	100		13.8 DROP ACCOUNTS=121,411	
DANIA BEACH [PF]	P	10-01-2003	N	None	7035130	7736296	83411	411843	90.9	0		0 DROP=182,739	
DANIA BEACH [PF]	P	10-01-2004	N	None	6686677	8285691	0	0	87.7	0		0 DROP=301,475	
DANIA BEACH [PF]	P	10-01-2005	N	None	6441403	8391202	0	0	76.8	0		0 DROP ACCOUNTS=501628	
DANIA BEACH [PF]	P	10-01-2006	N	None	6121689	8044006	0	0	76.1	0		0 DROP ACCOUNTS=256457	
DANIA BEACH [PF]	P	10-01-2007	N	None	6341146	8042782	0	0	77.8	0		0	
DANIA BEACH [PF]	P	10-01-2008	N	None	6031477	8030293	0	0	73.9	0		0	
DAVIE	F	10-01-2000	N	None	17360241	8148963	1162627	4902511	100	100		100	
DAVIE	F	10-01-2001	N	None	19644093	11797419	1253375	6130024	100	100		100 DROP=1,708,888	
DAVIE	F	10-01-2002	N	None	19310649	13990269	1249615	5152959	100	100		79 DROP ACCT=2,145,849	
DAVIE	F	10-01-2003	N	None	19688684	15439305	1435831	6023838	100	100		46.7 DROP=2,733,806	
DAVIE	F	10-01-2004	N	None	19558686	17734054	1591174	6860509	100	100		3.4 DROP=2,015,883	
DAVIE	F	10-01-2005	N	None	20717778	17024405	2059827	8989713	100	100		18.2 DROP=1426785	
DAVIE	F	10-01-2006	N	None	23811744	16688452	2441134	11700240	100	100		40 DROP=1562327	
DAVIE	F	10-01-2007	N	Before	27521114	18855260	2969043	12416285	100	100		45.9	
DAVIE	F	10-01-2007	N	After	29165772	19085917	2969043	12931488	100	100		55	
DAVIE	P	10-01-2000	N	None	33970369	12362749	2891179	9885752	100	100		100	
DAVIE	P	10-01-2001	N	None	33400780	11077382	3445879	16123550	100	100		100	
DAVIE	P	10-01-2002	N	None	31302131	11991333	3707445	16184544	100	100		96.4	
DAVIE	P	10-01-2003	N	None	36496066								
DAVIE	P	10-01-2004	N	None	40958432								
DAVIE	P	10-01-2005	N	None	48211606	21280523	4601004	24403115	100	100		91.5	
DAVIE	P	10-01-2006	N	None	51896738	19635341	5398573	30289201	100	100		88.5	
DAVIE	P	10-01-2007	N	Before	61117912	42779512	4478207	20048577	100	100		69.1	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
DAVIE	P	10-01-2007	N	After	63676940	42779512	4478207	20048577	100	100	81.9	
DAVIE - GENERAL & MGMT	G	10-01-2004	N	None	6460043	190041	3372351	927778	100	100	100	
DAVIE - GENERAL & MGMT	G	10-01-2005	N	None	9189845	548516	0	5781143	100	100	100	
DAVIE - GENERAL & MGMT	G	10-01-2006	N	None	11628.257	2120599	0	8025949	100	100	100	
DAVIE - GENERAL & MGMT	G	10-01-2007	N	None	15736581	3005739	0	9622917	100	100	100	
DAVIE - GENERAL & MGMT	G	10-01-2008	N	None	16022363	4036277	0	12545639	100	100	95.5	
DAYTONA BEACH	PF	10-01-2000	N	None	94973881	44708400	9190000	17106352	100	100	100	
DAYTONA BEACH	PF	10-01-2001	N	After	100496	45650396	10150000	21701008	100	100	100	
DAYTONA BEACH	PF	10-01-2001	N	None	100496128							
DAYTONA BEACH	PF	10-01-2001	N	Before	100496128	45650396	10150000	18181612	100	100	100	
DAYTONA BEACH	PF	10-01-2002	N	None	86872836	47433732	11080000	24619469	100	100	100	
DAYTONA BEACH	PF	10-01-2003	N	None	86492058							
DAYTONA BEACH	PF	10-01-2004	N	None	79399490	52944000	13656000	30850000	100	100	41.5	
DAYTONA BEACH	PF	10-01-2005	N	None	87594577	55787000	13500000	29833000	100	100	61.4	
DAYTONA BEACH	PF	10-01-2006	N	None	98694853	61254000	14190000	40681000	100	100	57.2	
DEERFIELD BEACH	F	10-01-2000	N	None	51210921	9046937	5169716	17311013	100	100	100	
DEERFIELD BEACH	F	10-01-2001	Y	None	44813722	9031334	5864697	20654970	100	100	100	DROP=\$396,224
DEERFIELD BEACH	F	10-01-2002	N	None	50319969	16406798	5233693	17973690	100	100	100	
DEERFIELD BEACH	F	10-01-2003	N	None	56133532	20768785	5588181	27171630	100	100	100	
DEERFIELD BEACH	F	10-01-2004	N	None	58806662	29363654	6078352	25202963	100	100	92.7	S-DIR DROP=943104
DEERFIELD BEACH	F	10-01-2005	N	None	62669274	38565380	5428190	24917629	100	100	74.9	S-DIR DRP=1199273
DEERFIELD BEACH	F	10-01-2006	N	None	69710124	42814992	5910604	21891375	100	100	95.9	DROP=6099809.58
DEERFIELD BEACH	F	10-01-2007	N	None	79039657	49444628	6211027	20083429	100	100	100	DROP=7905168.46
DEERFIELD BEACH	F	10-01-2008	N	None	83960958	50627268	6862727	22010439	100	100	100	
DEERFIELD BEACH	G	10-01-2000	N	None	49074968							
DEERFIELD BEACH	G	10-01-2001	N	None	51101438							
DEERFIELD BEACH	G	10-01-2002	N	None	48062522	22612920	6205881	11881402	100	100	100	
DEERFIELD BEACH	G	10-01-2003	N	None	50648623							
DEERFIELD BEACH	G	10-01-2003	Y	None	50648623	24508335	6033513	12267384	100	100	100	
DEERFIELD BEACH	G	10-01-2005	N	Before	49622.534	27559097	5987951	13355188	100	100	100	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
DEERFIELD BEACH	G	10-01-2005	N	After	49622534	27513055	5987951	11454980	100	100	100	
DEERFIELD BEACH	G	10-01-2006	N	Before	53625201	30407231	6021638	12069355	100	100	100	
DEERFIELD BEACH	G	10-01-2006	N	After	53625201	30915697	6021638	12038253	100	100	100	
DEERFIELD BEACH	G	10-01-2007	N	None	57912904	31706617	6247510	13648365	100	100	100	
DEERFIELD BEACH	G	10-01-2008	N	None	58340299	33158207	6164066	13993737	100	100	100	
DEERFIELD BEACH	P	10-01-2001	N	None	41572280	27724983	1833568	6706434	100	100	100	
DEERFIELD BEACH	P	10-01-2002	N	None	40082779	29687539	1710000	8180255	100	100	100	DROP ACCT=149,072
DEERFIELD BEACH	P	10-01-2003	N	None	39227454	30112281	1880000	8974817	100	100	80.6	
DEERFIELD BEACH	P	10-01-2004	N	None	37288853	32422843	1775614	8461694	100	100	36.5	
DEERFIELD BEACH	P	10-01-2005	N	None	37464257	33121240	1832433	9641746	100	100	26	
DEERFIELD BEACH	P	10-01-2006	N	None	39055355	36706432	1362573	14246604	100	100	6.9	
DEERFIELD BEACH	P	10-01-2007	N	Before	40720997	41006629	1047990	7589905	99.3	0	0	
DEERFIELD BEACH	P	10-01-2007	N	After	40720997	41006629	1047990	8078993	99.3	0	0	
DEERFIELD BEACH	P	10-01-2008	N	None	40087946	46009091	442963	3848937	87.1	0	0	
DELAND	F	01-01-2000	N	After	5851562							
DELAND	F	01-01-2000	N	None	5852							
DELAND	F	01-01-2000	N	Before	5851562							
DELAND	F	10-01-2004	N	None	6583313	5611841	198546	859418	100	100	90	
DELAND	F	10-01-2005	N	None	6470354	5300453	288902	1137469	100	100	77.5	
DELAND	F	10-01-2006	N	None	6608110	5161800	326564	1262682	100	100	88.7	
DELAND	F	10-01-2007	N	None	7009604	5491310	358074	1004319	100	100	100	
DELAND	G	01-01-2000	N	None	15432501	5109537	2733069	3590449	100	100	100	
DELAND	G	01-01-2000	Y	None	15432501	5109537	2735047	3337239	100	100	100	
DELAND	G	01-01-2001	N	Before	15123120	7002050	2702537	2625369	100	100	100	
DELAND	G	01-01-2001	N	None	16102							
DELAND	G	01-01-2001	N	After	16102336	7002050	2702537	2573528	100	100	100	
DELAND	G	01-01-2002	N	None	16778858	7427142	3065234	4452253	100	100	100	DROP ACCOUNT=\$234,931
DELAND	G	10-01-2002	N	None	15683452	7760361	3234028	4540775	100	100	100	DROP ACCOUNT=358416
DELAND	G	10-01-2003	N	None	17169082	8608548	3549785	5146310	100	100	97.4	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
DELAND	G	10-01-2004	N	None	17742009	9922921	3573665	5704002	100	100	74.4	DROP=805,728	
DELAND	G	10-01-2005	N	None	18095956	9990711	3898430	6583692	100	100	63.9	DROP=447851	
DELAND	G	10-01-2006	N	None	18463548	11162973	3498200	5623212	100	100	67.6	DROP=424534	
DELAND	G	10-01-2007	N	None	20375374	11738420	3732346	6433227	100	100	76.2		
DELAND	G	10-01-2008	N	None	21553801	13507459	3798412	6928672	100	100	61.3		
DELAND	P	01-01-2000	N	None	12203738	3004127	1223668	3097524	100	100	100		
DELAND	P	01-01-2001	N	None	11422856	3999558	1152283	3033575	100	100	100		
DELAND	P	01-01-2002	N	None	12801247	5087586	1165636	4371644	100	100	100		
DELAND	P	10-01-2002	N	None	11517417	5641218	1174527	4228200	100	100	100	DROP=31,705	
DELAND	P	10-01-2003	N	None	12562233	6173483	1247542	4639601	100	100	100	DROP=93,321	
DELAND	P	10-01-2004	N	None	12583794	7224498	1230379	4345319	100	100	95	DROP=192,824	
DELAND	P	10-01-2005	N	None	13008841	7306699	1351201	5035486	100	100	86.4	DROP ACCOUNTS=296130	
DELAND	P	10-01-2006	N	None	13849117	8778175	1367632	5549459	100	100	66.7	DROP=379785	
DELAND	P	10-01-2007	N	None	15294186	9693471	1439022	5841109	100	100	71.2	DROP ACCOUNTS=215984	
DELAND	P	10-01-2008	N	None	16006436	10401825	1501297	6100525	100	100	67.3		
DELRAY BEACH	G	10-01-2000	N	None	54085492	14326062	3499505	14075543	100	100	100		
DELRAY BEACH	G	10-01-2001	N	None	55160299	15095451	3215154	15496971	100	100	100		
DELRAY BEACH	G	10-01-2002	N	None	54452798	15819221	3024452	17857429	100	100	100		
DELRAY BEACH	G	10-01-2003	N	None	56610019	17679903	3669951	19768712	100	100	100		
DELRAY BEACH	G	10-01-2004	Y	None	58552571	20047514	3795213	22399202	100	100	100		
DELRAY BEACH	G	10-01-2005	N	None									
DELRAY BEACH	G	10-01-2006	N	None									
DELRAY BEACH	G	10-01-2007	N	None									
DELRAY BEACH	G	10-01-2008	N	None	82750837	37400620	4475792	29393753	100	100	100		
DELRAY BEACH	PF	10-01-2000	N	After	75198	30986264	6232689	21802023	100	100	100		
DELRAY BEACH	PF	10-01-2000	N	None	75198264								
DELRAY BEACH	PF	10-01-2003	N	None	80196266	41511112	6457090	36891738	100	100	87.3		
DELRAY BEACH	PF	10-01-2004	N	None	85770042	48328729	6583833	39070505	100	100	79		
DELRAY BEACH	PF	10-01-2005	Y	None	90972475	64049727	6223915	35597611	100	100	58.1		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
DELRAY BEACH	PF	10-01-2006	N	None	102385553	77508504	6282355	33311249	100	100	55.8	DROP ACCOUNTS=5107813	
DELRAY BEACH	PF	10-01-2007	N	Before	117379239	85569365	6859997	34260239	100	100	72.8		
DELRAY BEACH	PF	10-01-2007	N	After	127847352	87200163	6859997	30001615	100	100	100		
DELTONA	F	10-01-2000	N	None	2169479	0	1113434	394809	100	100	100		
DELTONA	F	10-01-2001	N	None	2759881	132050	1180592	530458	100	100	100		
DELTONA	F	10-01-2002	N	None	3087572	151412	1224108	652952	100	100	100		
DELTONA	F	10-01-2003	N	None	3755476	267568	1225831	1251522	100	100	100		
DELTONA	F	10-01-2004	N	None	4746593	274081	1390137	1413265	100	100	100		
DELTONA	F	10-01-2005	N	Before	3087572								
DELTONA	F	10-01-2005	N	None	5897162	276136	1592317	2429868	100	100	100		
DELTONA	F	10-01-2006	N	None	7495199	587617	1750940	3076738	100	100	100		
DELTONA	F	10-01-2007	N	None	9232520	1056346	1972761	4001124	100	100	100	DROP PAYMENTS=12696	
DELTONA	F	10-01-2008	N	After	10328173	1145653	2272742	6471923	100	100	100		
DELTONA	F	10-01-2008	N	Before	8992260	1145653	2272742	6471923	100	100	86.1		
DESTIN FCD	F	10-01-2001	N	After	914787	0	252048	385505	100	100	100		
DESTIN FCD	F	10-01-2001	N	Before	815846	0	252048	385505	100	100	100		
DESTIN FCD	F	10-01-2001	N	None	915								
DESTIN FCD	F	10-01-2003	N	None	1356052	0	343256	857510	100	100	100		
DESTIN FCD	F	10-01-2004	N	None	1720003	0	405089	1347411	100	100	97.6		
DESTIN FCD	F	10-01-2005	N	None	2277263	0	515026	1706075	100	100	100		
DESTIN FCD	F	10-01-2006	Y	None	3044486								
DESTIN FCD	F	10-01-2006	N	Before	3044486	0	610388	2650876	100	100	91.8		
DESTIN FCD	F	10-01-2006	N	After	3044486	0	610388	2566923	100	100	94.8		
DESTIN FCD	F	10-01-2007	N	None	4110722	0	834037	3235762	100	100	100		
DESTIN FCD	F	10-01-2008	N	Before	4981963	0	1013104	9625994	100	100	41.2		
DESTIN FCD	F	10-01-2008	N	After	5111329	0	1013104	9625994	100	100	42.6		
DUNEDIN	F	10-01-2000	N	Before	13884790	6854998	694083	9077520	100	100	100		
DUNEDIN	F	10-01-2000	N	After	13884790	6854998	694083	2971587	100	100	100		
DUNEDIN	F	10-01-2000	N	None	13884790								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
DUNEDIN	F	10-01-2001	N	None	14333065	8954753	583949	2203012	100	100	100	
DUNEDIN	F	10-01-2002	N	Before	13911205	9100573	689464	2439712	100	100	100	DROP=473,120
DUNEDIN	F	10-01-2002	N	None	13911							
DUNEDIN	F	10-01-2002	N	After	13911205	9100573	689464	2497508	100	100	100	DROP=473,120
DUNEDIN	F	10-01-2003	N	None	13351828	8592362	780649	2882277	100	100	100	
DUNEDIN	F	10-01-2004	N	None	13401082	9382996	769364	2234316	100	100	100	
DUNEDIN	F	10-01-2005	N	None	13560432	9356622	903961	2699286	100	100	100	DROP ACCOUNTS=129484
DUNEDIN	F	10-01-2006	N	None	14199695	10198174	889995	3005868	100	100	100	DROP ACCOUNTS=219140
DUNEDIN	F	10-01-2007	N	None	15433743	11130107	904799	3023383	100	100	100	DROP=325737
DUNEDIN	F	10-01-2008	N	None	17001723	11608883	997971	3554597	100	100	100	
DUNNELLO	PF		N	None								
DUNNELLO	PF	10-01-2001	N	None	266216	0	6398	22040	100	100	100	
DUNNELLO	PF	10-01-2003	N	None	512266	0	12188	68170	100	100	100	
DUNNELLO	PF	10-01-2005	N	None	334564	4039	17719	137327	100	100	100	
DUNNELLO	PF	10-01-2007	N	None	565801	214563	0	246521	100	100	100	
EAST LAKE TARPON FCD	F	10-01-2002	N	None	1524033	0	1716434	322700	88.8	0	0	
EAST LAKE TARPON FCD	F	10-01-2003	N	None	2105077	0	1810665	516445	100	100	57	
EAST LAKE TARPON FCD	F	10-01-2004	N	None	2727151	0	1866194	1090560	100	100	78.9	
EAST LAKE TARPON FCD	F	10-01-2005	N	None	3591128	209693	1840436	1620687	100	100	95.1	
EAST LAKE TARPON FCD	F	10-01-2006	N	None	4394426	604665	1780624	1988162	100	100	100	
EAST LAKE TARPON FCD	F	10-01-2007	N	None	5317552	1726070	1488974	2162058	100	100	97.2	
EAST LAKE TARPON FCD	F	10-01-2008	N	After	6011914	2139679	1549132	2536108	100	100	91.6	
EAST LAKE TARPON FCD	F	10-01-2008	N	Before	5147984	2139679	1549132	2536108	100	100	57.5	
EAST NAPLES FCD	F	10-01-2002	N	None	361876	0	15181	186544	100	100	100	
EAST NAPLES FCD	F	10-01-2005	N	None	1502006	0	49524	749113	100	100	100	
EAST NAPLES FCD	F	10-01-2006	N	None	2179707	0	69439	1143213	100	100	100	
EAST NAPLES FCD	F	10-01-2007	N	None	3268290	0	96374	1619728	100	100	100	
EAST NICEVILLE FCD	F	10-01-2007	N	None	52.219	0	9498	21016	100	100	100	
EATONVILLE	P	10-01-2001	N	None	270595	0	21754	2715	100	100	100	
EATONVILLE	P	10-01-2003	N	None	325283	0	39878	2313	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
EATONVILLE	P	10-01-2005	N	None	439777	0	22467	46477	100	100	100		
EDGEWATER	F	10-01-2000	N	None	959259	62299	166345	428580	100	100	100		
EDGEWATER	F	10-01-2001	N	None	1287780	67413	209896	561114	100	100	100		
EDGEWATER	F	10-01-2002	N	None	1546480	108754	226904	717324	100	100	100		
EDGEWATER	F	10-01-2003	N	None	1811751	66265	273383	992079	100	100	100		
EDGEWATER	F	10-01-2004	N	None	2193554	71434	341161	1269472	100	100	100		
EDGEWATER	F	10-01-2005	N	None	2627395	77033	421392	1494176	100	100	100		
EDGEWATER	F	10-01-2006	N	None	3280579	83103	505147	1905629	100	100	100		
EDGEWATER	F	10-01-2007	N	None	4004108	150470	563098	2421278	100	100	100		
EDGEWATER	F	10-01-2008	N	After	4700591	253152	654192	2687903	100	100	100		
EDGEWATER	F	10-01-2008	N	Before	4700591	253152	654192	2687903	100	100	100		
EDGEWATER	G	10-01-2000	N	None	7027186	933717	0	3746584	100	100	100		
EDGEWATER	G	10-01-2001	N	None	8691663	2245624	49580	5660737	100	100	100		
EDGEWATER	G	10-01-2002	N	None	9560476	2794345	62446	6185678	100	100	100		
EDGEWATER	G	10-01-2003	N	None	10046568	3118337	121832	6784255	100	100	100		
EDGEWATER	G	10-01-2004	N	None	10597309	5768801	184923	5505907	100	100	84.3		
EDGEWATER	G	10-04-2004	N	None	10597309								
EDGEWATER	G	10-01-2005	N	None	11878174	7025804	245747	3934529	100	100	100		
EDGEWATER	G	10-01-2006	N	None	13036725	9073355	213376	3436975	100	100	100		
EDGEWATER	G	10-01-2008	N	None	14472525	11823360	185693	2274639	100	100	100		
EDGEWATER	P	10-01-2000	N	None	3307503	644419	174717	2928595	100	100	85		
EDGEWATER	P	10-01-2001	N	None	3858547	1006402	227453	3015999	100	100	87		
EDGEWATER	P	10-01-2002	N	None	4514711	1158864	303521	3427398	100	100	89.1		
EDGEWATER	P	10-01-2003	N	None	4995272	1997613	318431	3693764	100	100	72.5		
EDGEWATER	P	10-01-2004	N	None	5515077	2826466	346506	3457839	100	100	67.7		
EDGEWATER	P	10-01-2005	N	None	6409862	2975731	447889	3894986	100	100	76.7		
EDGEWATER	P	10-01-2006	N	None	7062840	3498538	489953	3536859	100	100	86.9		
EDGEWATER	P	10-01-2007	N	None	7735658	4871818	518792	3053367	100	100	76.8		
EDGEWATER	P	10-01-2008	N	None	8052220	6778283	357161	2468522	100	100	37.1		
ENGLEWOOD AREA FCD	F	10-01-2000	N	None	2934538	233005	1129031	752509	100	100	100		



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
ENGLEWOOD AREA FCD	F	10-01-2001	N	None	3554260	332401	1222490	1120387	100	100	100		
ENGLEWOOD AREA FCD	F	10-01-2002	N	None	3968168	325194	1272041	1513247	100	100	100		
ENGLEWOOD AREA FCD	F	10-01-2003	N	None	4440899	317887	1325852	1996747	100	100	100		
ENGLEWOOD AREA FCD	F	10-01-2004	N	None	5070992	310570	1455229	2689179	100	100	100		
ENGLEWOOD AREA FCD	F	10-01-2005	N	None	6210825	2026637	1358324	4246136	100	100	66.6		
ENGLEWOOD AREA FCD	F	10-01-2006	N	None	7296964	3883165	1238657	4068279	100	100	53.5		
ENGLEWOOD AREA FCD	F	10-01-2007	N	None	8632775	3809315	1436653	5231856	100	100	64.7		
ENGLEWOOD AREA FCD	F	10-01-2008	N	Before	9765575	3799705	1666932	6527389	100	100	65.9		
ENGLEWOOD AREA FCD	F	10-01-2008	N	After	9920844	3799705	1666932	6527389	100	100	68.2		
ESTERO FCD	F	10-01-2002	N	None	391816								
ESTERO FCD	F	10-01-2003	N	None	797699								
ESTERO FCD	F	10-01-2004	N	None	1148637								
ESTERO FCD	F	10-01-2005	N	None	1287142	30722	153293	803398	100	100	100		
ESTERO FCD	F	10-01-2006	N	None	1806377	66814	223435	1118254	100	100	100		
ESTERO FCD	F	10-01-2007	N	None	2557480	160256	276129	1293118	100	100	100		
ESTERO FCD	F	10-01-2008	Y	After	3186640	152024	376844	1809381	100	100	100		
ESTERO FCD	F	10-01-2008	Y	Before	2829308	152321	376844	1732835	100	100	100		
ESTERO FCD	F	10-01-2008	Y	After	2829308	154640	376844	1904842	100	100	100		
ESTERO FCD	F	10-01-2008	Y	Before	2829308	152321	376844	1732835	100	100	100		
EUSTIS	F	10-01-2001	N	None	4657833	1569208	56240	1655040	100	100	100		
EUSTIS	F	10-01-2002	N	None	4680044	2561446	37066	787391	100	100	100		
EUSTIS	F	10-01-2004	Y	None	4807239	2532265	48491	1909207	100	100	100		
EUSTIS	F	10-01-2004	N	None	4807239	2532265	48491	1896192	100	100	100		
EUSTIS	F	10-01-2005	N	None	5012386	2504274	64121	2452610	100	100	99.6		
EUSTIS	F	10-01-2006	N	None	5432258	2370382	83664	2708520	100	100	100		
EUSTIS	F	10-01-2007	N	None	5936754	2836600	109211	2517873	100	100	100		
EUSTIS	F	10-01-2008	N	Before	6105754	3478839	131181	2249413	100	100	100		
EUSTIS	F	10-01-2008	N	After	5953679	3478839	131181	2249413	100	100	100		
EUSTIS	P	10-01-2002	N	None	5731253	953668	106456	2124909	100	100	100		
EUSTIS	P	10-02-2002	N	None	5731								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
EUSTIS	P	10-01-2005	Y	None	6811480	2685730	165361	3373553	100	100	100		
EUSTIS	P	10-01-2006	N	None	7647616	4465165	199571	2906376	100	100	100		
EUSTIS	P	10-01-2007	N	None	8700546	4512770	271858	3464513	100	100	100		
FERNANDINA BEACH	G	10-01-2000	N	None	9875708	4611445	496011	3087246	100	100	100		
FERNANDINA BEACH	G	10-01-2001	N	None	10421617	6041836	537010	2489378	100	100	100	DROP=\$57,170.02	
FERNANDINA BEACH	G	10-01-2002	N	None	10621049	7228944	618178	1933151	100	100	100	DROP=\$149,902.75	
FERNANDINA BEACH	G	10-01-2003	N	None	10821538	7980821	621113	1863354	100	100	100	DROP=285,328.91	
FERNANDINA BEACH	G	10-01-2004	N	None	10957970	7904129	833372	2522101	100	100	88	DROP=265,874.41	
FERNANDINA BEACH	G	10-01-2005	N	None	11410509	8430964	947980	2504650	100	100	81.1		
FERNANDINA BEACH	G	10-01-2006	N	None	11919241	8079805	1129390	2897720	100	100	86.6	DROP=199795	
FERNANDINA BEACH	G	10-01-2008	N	After	12644663	8992221	1657011	3501644	100	100	57		
FERNANDINA BEACH	G	10-01-2008	N	Before	13138151	8835451	1641255	3404748	100	100	78.2		
FERNANDINA BEACH	PF	10-01-2000	N	None	9810740	4843223	650638	3443232	100	100	100		
FERNANDINA BEACH	PF	10-01-2001	N	None	10426839	4951974	779979	4535398	100	100	100		
FERNANDINA BEACH	PF	10-01-2002	N	None	10793942	6555401	786313	3800588	100	100	100		
FERNANDINA BEACH	PF	10-01-2003	N	None	11259022	7638757	712353	3820544	100	100	76.1		
FERNANDINA BEACH	PF	10-01-2004	N	None	11809950	7847354	861879	4677341	100	100	66.3		
FERNANDINA BEACH	PF	10-01-2005	N	None	12460984	7532159	958215	5488956	100	100	72.3		
FERNANDINA BEACH	PF	10-01-2006	N	None	13848321	8257688	909093	5818157	100	100	80.5	DROP=604685.27	
FERNANDINA BEACH	PF	10-01-2008	N	After	14460191	11182062	999880	5536305	100	100	41.2		
FERNANDINA BEACH	PF	10-01-2008	N	Before	14898510	11182062	999880	5536305	100	100	49.1		
FLAGLER BEACH	F	10-01-2000	N	None									
FLAGLER BEACH	F	10-01-2001	N	None	377049	0	20373	42044	100	100	100		
FLAGLER BEACH	F	10-01-2002	N	None									
FLAGLER BEACH	F	10-01-2003	N	None	430037	157945	11885	16330	100	100	100		
FLAGLER BEACH	F	10-01-2005	N	None	526319	153450	12620	31207	100	100	100		
FLAGLER BEACH	F	10-01-2007	N	None	708397	148518	26665	28084	100	100	100		
FLAGLER BEACH	P	10-01-2000	N	None									
FLAGLER BEACH	P	10-01-2001	N	None	391446	0	63235	41481	100	100	100		
FLAGLER BEACH	P	10-01-2002	N	None									

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET	FOR BEN	FOR EE	FOR CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
FLAGLER BEACH	P	10-01-2003	N	None	543336	0		71686		153343	100	100	100	
FLAGLER BEACH	P	10-01-2005	N	None	731906	0		78448		256975	100	100	100	
FLAGLER BEACH	P	10-01-2007	N	None	1158788	0		92462		495955	100	100	100	
FLORIDA CITY	P	10-01-2000	N	None	668332	92357		112218		120122	100	100	100	
FLORIDA CITY	P	10-01-2001	N	None	695208	176512		137714		362156	100	100	100	
FLORIDA CITY	P	10-01-2002	N	None	646058	188318		137656		244485	100	100	100	
FLORIDA CITY	P	10-01-2003	N	None	794240	180850		160848		302742	100	100	100	
FLORIDA CITY	P	10-01-2004	N	None	860712	208920		178416		434219	100	100	100	
FLORIDA CITY	P	10-01-2005	Y	None	1162767	332765		235868		1804254	100	100	32.9	
FORT LAUDERDALE	G	09-30-2000	N	None	274896024									
FORT LAUDERDALE	G	09-30-2001	N	None	287006880									
FORT LAUDERDALE	G	09-30-2002	N	None	270606565									
FORT LAUDERDALE	G	09-30-2003	N	Before	274521579									
FORT LAUDERDALE	G	09-30-2003	N	After	274521579									
FORT LAUDERDALE	G	09-30-2004	N	Before	274124620									
FORT LAUDERDALE	G	09-30-2004	N	After	275360129									
FORT LAUDERDALE	G	09-30-2005	N	None	285133313									
FORT LAUDERDALE	G	09-30-2006	N	None	303006191									
FORT LAUDERDALE	G	09-30-2007	N	None	329193380									
FORT LAUDERDALE	G	09-30-2008	N	None	340319689									
FORT LAUDERDALE	PF	12-01-2000	N	None	405124166									
FORT LAUDERDALE	PF	12-31-2001	N	None	424546231									
FORT LAUDERDALE	PF	01-01-2003	N	None	403552705									
FORT LAUDERDALE	PF	01-01-2005	N	None	405508012									
FORT LAUDERDALE	PF	01-01-2006	N	None	413831194									
FORT LAUDERDALE	PF	01-01-2007	N	None	428277172									
FORT LAUDERDALE	PF	01-01-2008	N	Before	458902732									
FORT LAUDERDALE	PF	01-01-2008	N	After	480944264									
FORT LAUDERDALE	PF	01-01-2009	N	None	444447527									
FORT MEADE [GPF]	F	10-01-2001	N	None	274086	21883		0		193443	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
FORT MEADE [GPF]	F	10-01-2002	N	None	292224	84964	0	152239	100	100	100		
FORT MEADE [GPF]	F	10-01-2003	N	None	310815	83538	0	151459	100	100	100		
FORT MEADE [GPF]	F	10-01-2005	N	None	345840	84332	0	184457	100	100	100		
FORT MEADE [GPF]	F	10-01-2007		None	387896	158289	0	133773	100	100	100		
FORT MEADE [GPF]	G	10-01-2001	N	None	2199930								
FORT MEADE [GPF]	G	10-01-2002	N	None	2460978	557021	0	1240490	100	100	100		
FORT MEADE [GPF]	G	10-01-2003	N	None	2638387	477133	0	1439026	100	100	100		
FORT MEADE [GPF]	G	10-01-2005	N	None	2992564	700743	0	1701216	100	100	100		
FORT MEADE [GPF]	G	10-01-2007	N	None	3500756	1661310	0	1242106	100	100	100		
FORT MEADE [GPF]	P	10-01-2001	N	None	1097337	511563	0	496433	100	100	100		
FORT MEADE [GPF]	P	10-01-2002	N	None	1152896	513861	0	560976	100	100	100		
FORT MEADE [GPF]	P	10-01-2003	N	None	1240754	517636	0	599524	100	100	100		
FORT MEADE [GPF]	P	10-01-2005	N	None	1427367	502899	0	738011	100	100	100		
FORT MEADE [GPF]	P	10-01-2007	N	None	1664148	769783	0	644936	100	100	100		
FORT MYERS	F	10-01-2000	N	None	30261655	15109880	2753808	8034393	100	100	100		
FORT MYERS	F	10-01-2001	N	None	31659339	15577581	2957487	9179532	100	100	100		
FORT MYERS	F	10-01-2002	N	None	32063018	16149175	3137511	9273810	100	100	100		
FORT MYERS	F	10-01-2003	N	None	32626682	18302368	3217079	9507868	100	100	100		
FORT MYERS	F	10-01-2003	Y	None									
FORT MYERS	F	10-01-2004	N	None	33001529	18645732	3610929	11523297	100	100	93.2		
FORT MYERS	F	10-01-2004	Y	None	32745893	18645732	3610929	11523297	100	100	91		
FORT MYERS	F	10-01-2004	Y	Before	32745893	18645732	3610929	11803307	100	100	89.9		
FORT MYERS	F	10-01-2004	Y	After	32745893	18645732	3610929	11665911	100	100	88.9		
FORT MYERS	F	10-01-2005	N	None	34660953	23040555	3827042	15107034	100	100	51.6		
FORT MYERS	F	10-01-2006	N	None	38716275	26777195	4251132	17500552	100	100	43.9		
FORT MYERS	F	10-01-2007	N	None	43425289	27701933	4896466	22980983	100	100	48.7		
FORT MYERS	F	10-01-2008	N	After	46594874	54119383	3460776	11395062	86.1	0	0		
FORT MYERS	F	10-01-2008	N	Before	47519437	54119383	3460776	11395062	87.8	0	0		
FORT MYERS	G	10-01-2000	N	None	49045120	15348131	722435	9188422	100	100	100		
FORT MYERS	G	10-01-2001	Y	None	42963520	15651247	1067022	13907856	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
FORT MYERS	G	10-01-2002	N	None	44567941	17139844	1482157	15468561	100	100	100		
FORT MYERS	G	10-01-2003	N	None	44494180	18440134	1932239	17543076	100	100	100		
FORT MYERS	G	10-01-2003	Y	None	44494180	18440134	1932239	17543076	100	100	100		
FORT MYERS	G	10-01-2004	N	None	44899023	20561179	2380123	19460811	100	100	100	DROP=8,859.03	
FORT MYERS	G	10-01-2004	Y	None	44899	20561179	2380123	19609849	100	100	100	DROP=8859.03	
FORT MYERS	G	10-01-2005	N	None	48879330	23349184	2897965	21074829	100	100	100	DROP=164165.58	
FORT MYERS	G	10-01-2006	N	None	56437816	26903330	3633578	25326479	100	100	100	DROP=319521	
FORT MYERS	G	10-01-2007	N	None	65550135	29128576	4708919	30319889	100	100	100	DROP=563212.44	
FORT MYERS	G	10-01-2008	N	Before	69475413	62001257	2091909	21059437	100	100	25.6		
FORT MYERS	G	10-01-2008	N	After	68031005	62001257	2091909	21059437	100	100	18.7		
FORT MYERS	P	10-01-2000	N	None	44058313	19608526	3733158	9165690	100	100	100		
FORT MYERS	P	10-01-2001	N	None	46392341	22377676	3974772	9675197	100	100	100		
FORT MYERS	P	10-01-2002	N	None	46086346	22112368	4354688	12745948	100	100	100		
FORT MYERS	P	10-01-2003	N	None	47567786	24222326	4755809	14415019	100	100	100		
FORT MYERS	P	10-01-2003	Y	None	47567786	24222327	4755809	14415018	100	100	100		
FORT MYERS	P	10-01-2004	N	None	47320893	28666787	5125319	15778471	100	100	85.7		
FORT MYERS	P	10-01-2004	Y	None	47320893	28666787	5125319	16650355	100	100	84		
FORT MYERS	P	10-01-2005	N	None	50509359	31463073	5644157	17966069	100	100	74.6		
FORT MYERS	P	10-01-2006	N	None	55882009	35574662	5859228	21661853	100	100	75.9		
FORT MYERS	P	10-01-2007	N	None	62232689	43030717	6448880	22691955	100	100	56.2		
FORT MYERS	P	10-01-2008	N	Before	62008267	83748354	4029859	8016437	74	0	0		
FORT MYERS	P	10-01-2008	N	After	61245614	83748354	4029859	8016437	73.1	0	0		
FORT PIERCE	G	09-30-2000	N	None	35089000								
FORT PIERCE	G	09-30-2001	N	None	35360000								
FORT PIERCE	G	09-30-2002	N	None	35238644								
FORT PIERCE	G	09-30-2003	N	None	35300000								
FORT PIERCE	G	09-30-2004	N	None	35433000								
FORT PIERCE	G	09-30-2005	N	None	38143000								
FORT PIERCE	G	09-30-2006	N	None	36487000								
FORT PIERCE	G	09-30-2007	N	None	41675000								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		LIABILITY	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB	FOR ACTIVES	ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS			
FORT PIERCE	P	09-30-2000	N	None	25002000									
FORT PIERCE	P	09-30-2001	N	None	25286000									
FORT PIERCE	P	09-30-2002	N	None	25393541									
FORT PIERCE	P	09-30-2003	N	None	25334000									
FORT PIERCE	P	09-30-2004	N	None	25532000									
FORT PIERCE	P	09-30-2005	N	None	27281000									
FORT PIERCE	P	09-30-2006	N	None	30622000									
FORT PIERCE	P	09-30-2007	N	None	34673000									
FORT PIERCE SUPP	P	09-30-2000	N	None	6473836									
FORT PIERCE SUPP	P	09-30-2001	N	None										
FORT PIERCE SUPP	P	09-30-2002	N	None	6914562									
FORT PIERCE SUPP	P	09-30-2003	N	None	7323682									
FORT PIERCE SUPP	P	09-30-2004	N	None	7792690									
FORT PIERCE SUPP	P	09-30-2005	N	None	8539659									
FORT PIERCE SUPP	P	09-30-2005	Y	None	7487837									
FORT PIERCE SUPP	P	09-30-2006	N	None	7561205									
FORT PIERCE SUPP	P	09-30-2007	N	None	7818747									
FORT PIERCE UTILITIES	G	09-30-2000	N	None	43951000									
FORT PIERCE UTILITIES	G	09-30-2000	N	None										
FORT PIERCE UTILITIES	G	09-30-2001	N	None	44486000									
FORT PIERCE UTILITIES	G	09-30-2001	N	None										
FORT PIERCE UTILITIES	G	09-30-2002	N	None	44721173									
FORT PIERCE UTILITIES	G	09-30-2002	N	None										
FORT PIERCE UTILITIES	G	09-30-2003	N	None										
FORT PIERCE UTILITIES	G	09-30-2003	N	None	44815000									
FORT PIERCE UTILITIES	G	09-30-2004	N	None										
FORT PIERCE UTILITIES	G	09-30-2004	N	None	44905000									
FORT PIERCE UTILITIES	G	09-30-2005	N	None										
FORT PIERCE UTILITIES	G	09-30-2005	N	None	47778000									
FORT PIERCE UTILITIES	G	09-30-2006	N	None	52953000									

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
FORT PIERCE UTILITIES	G	09-30-2006	N	None									
FORT PIERCE UTILITIES	G	09-30-2007	N	None	59596000								
FORT WALTON BEACH	F	10-01-2000	N	None	7927640	5349921	390505	901587	100	100	100		
FORT WALTON BEACH	F	10-01-2001	N	None	8248667	5197671	432087	1056690	100	100	100		
FORT WALTON BEACH	F	10-01-2002	N	None	8363938	5467911	437793	1255105	100	100	100		
FORT WALTON BEACH	F	10-01-2003	N	None	8479212	5264796	507753	1538010	100	100	100		
FORT WALTON BEACH	F	10-01-2004	N	None	8602487	5296214	584556	1874769	100	100	100		
FORT WALTON BEACH	F	10-01-2004	Y	None	8602487	5296214	584556	2028756	100	100	100		
FORT WALTON BEACH	F	10-01-2005	N	None	8907687	5360076	665597	2632490	100	100	100		
FORT WALTON BEACH	F	10-01-2006	N	None	9499462	5043521	809177	3320883	100	100	100		
FORT WALTON BEACH	F	10-01-2007	N	None	10264599	5032397	921337	3845041	100	100	100		
FORT WALTON BEACH	F	10-01-2008	N	Before	10702271	10199368	630783	1865952	100	79.7	0		
FORT WALTON BEACH	F	10-01-2008	N	After	10537442	10199368	630783	1865952	100	53.6	0		
FORT WALTON BEACH	G	10-01-2000	N	None	25168435	12538318	1668810	5109772	100	100	100		
FORT WALTON BEACH	G	10-01-2001	N	None	26691964	12626292	1903005	5831892	100	100	100		
FORT WALTON BEACH	G	10-01-2002	N	None	26084080	13261909	2108953	6509219	100	100	100		
FORT WALTON BEACH	G	10-01-2003	N	None	27329284	14317854	2186733	6527201	100	100	100		
FORT WALTON BEACH	G	10-01-2004	N	None	27560774	14313458	2449171	7662485	100	100	100		
FORT WALTON BEACH	G	10-01-2005	N	None	27938158	14623011	2290875	9495800	100	100	100		
FORT WALTON BEACH	P	10-01-2000	N	None	13284592	5563147	750601	3237816	100	100	100		
FORT WALTON BEACH	P	10-01-2001	N	None	14100143	5782509	811817	3549663	100	100	100		
FORT WALTON BEACH	P	10-01-2002	N	None	14464798	5764907	879898	4257875	100	100	100		
FORT WALTON BEACH	P	10-01-2003	N	None	14898774	5764025	963007	5113790	100	100	100		
FORT WALTON BEACH	P	10-01-2004	N	None	15294319	5781799	978321	5709005	100	100	100		
FORT WALTON BEACH	P	10-01-2004	Y	None	15294319	5781799	978321	6211700	100	100	100		
FORT WALTON BEACH	P	10-01-2005	N	None	16143601	6023568	1056438	7371103	100	100	100		
FORT WALTON BEACH	P	10-01-2006	N	None	17266489	9531990	951189	6231187	100	100	100		
FORT WALTON BEACH	P	10-01-2007	N	None	18586034	10153438	984838	7058683	100	100	100		
FORT WALTON BEACH	P	10-01-2008	N	After	18832627	11250968	1020814	6893424	100	100	95.2		
FORT WALTON BEACH	P	10-01-2008	N	Before	19061843	11250968	1020814	6893424	100	100	98.5		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
FROSTPROOF	G	10-01-2000	N	None	1052275	273994		48174	264704	100	100	100	
FROSTPROOF	G	10-01-2001	N	None									
FROSTPROOF	G	10-01-2002	N	None	976736	297957		60742	313355	100	100	100	
FROSTPROOF	G	10-01-2003	N	None	1117104	334309		66732	392864	100	100	100	
FROSTPROOF	G	10-01-2005	N	None	1184271	519571		27469	286436	100	100	100	
FROSTPROOF	G	10-01-2008	N	Before	975550	603486		23797	199294	100	100	100	
FROSTPROOF	G	10-01-2008	N	After	975550	566917		23797	208736	100	100	100	
FROSTPROOF	P	10-01-2000	N	None	1896732	278823		22788	1020799	100	100	100	
FROSTPROOF	P	10-01-2001	N	None	2004249	278554		26183	1188208	100	100	100	
FROSTPROOF	P	10-01-2003	N	None	2164488	457292		30517	1497954	100	100	100	
FROSTPROOF	P	10-01-2004	N	None	2303644	1426915		21898	755912	100	100	100	
FROSTPROOF	P	10-01-2005	N	None	2476474	1647279		17700	604047	100	100	100	
FROSTPROOF	P	10-01-2005	Y	None	2476474	1647279		17700	609620	100	100	100	
FROSTPROOF	P	10-01-2006	N	None	2610123	1789224		15556	614619	100	100	100	
FROSTPROOF	P	10-01-2007	N	None	2834167	1882361		14125	606883	100	100	100	
FROSTPROOF	P	10-01-2008	N	After	2967364	1940059		15887	751526	100	100	100	
FROSTPROOF	P	10-01-2008	N	Before	2945969	1940059		15887	751526	100	100	100	
FRUITLAND PARK	F	10-01-2000	N	None									
FRUITLAND PARK	F	10-01-2001	N	None	140617	3712		2874	2290	100	100	100	
FRUITLAND PARK	F	10-01-2001	Y	None	140617	3712		2874	2290	100	100	100	
FRUITLAND PARK	F	10-01-2002	N	None									
FRUITLAND PARK	F	10-01-2003	N	None	175730	2174		4484	19086	100	100	100	
FRUITLAND PARK	F	10-01-2005	N	None	216243	0		5165	25576	100	100	100	
FRUITLAND PARK	F	10-01-2006	N	None									
FRUITLAND PARK	F	10-01-2007	N	None	277943	0		13720	31427	100	100	100	
GAINESVILLE	G	10-01-2000	N	None	160783878								
GAINESVILLE	G	10-01-2002	N	None	152896547								
GAINESVILLE	G	10-01-2004	N	None	251097460	144978716		20473643	50912089	100	100	100	
GAINESVILLE	G	10-01-2006	N	None	266601891	158689543		22800583	55043835	100	100	100	
GAINESVILLE	G	10-01-2007	N	None	286061764	172387226		23471505	56271511	100	100	100	



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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
GAINESVILLE	PF	10-01-2001	N	None	72819864	67011264	6193688	20985495	100	93.8	0	
GAINESVILLE	PF	10-01-2002	N	None	72451280	72614088	7020660	25581307	99.8	0	0	
GAINESVILLE	PF	10-01-2003	Y	None	125816211	81471662	7581246	25659694	100	100	100	
GAINESVILLE	PF	10-01-2005	N	None	144236229	87808976	9788173	35196864	100	100	100	
GAINESVILLE	PF	10-01-2006	N	None	155509178	98230696	10263321	34806510	100	100	100	
GAINESVILLE	PF	10-01-2007	N	None	168434939	101727231	11209796	41431781	100	100	100	
GAINESVILLE	PF	10-01-2008	N	None	174300297	105112253	12291221	43227659	100	100	100	
GAINESVILLE - DISABILITY	G	10-01-2003	N	None	3003901							
GAINESVILLE - DISABILITY	G	10-01-2005	N	None	3773474							
GAINESVILLE - DISABILITY	G	10-01-2007	N	None	4882539	2466488	0	2875204	100	100	84	
GOLDEN BEACH [GP]	G	10-01-2000	N	None	803888	149121	53012	456074	100	100	100	
GOLDEN BEACH [GP]	G	10-01-2002	N	None	875405	425520	58888	462319	100	100	84.6	
GOLDEN BEACH [GP]	G	10-01-2003	N	None	942816	404950	77850	554689	100	100	82.9	
GOLDEN BEACH [GP]	G	10-01-2005	N	None	1073715	844708	91705	394896	100	100	34.8	
GOLDEN BEACH [GP]	G	10-01-2007	N	None	1373267	599485	133062	488374	100	100	100	
GOLDEN BEACH [GP]	P	10-01-2000	N	None	1218713	525695	71524	444753	100	100	100	
GOLDEN BEACH [GP]	P	10-01-2002	N	None	1300935	804387	54705	356970	100	100	100	
GOLDEN BEACH [GP]	P	10-01-2003	N	None	1335236	782350	73872	504206	100	100	95	
GOLDEN BEACH [GP]	P	10-01-2005	N	None	1466257	793460	103317	730144	100	100	78	
GOLDEN BEACH [GP]	P	10-01-2007	N	None	1914261	1586406	128301	569849	100	100	35	
GREEN COVE SPRINGS	P	10-01-2005	N	None	483997	0	12392	139718	100	100	100	
GREEN COVE SPRINGS	P	10-01-2007	N	None	891697	1207	0	281740	100	100	100	
GREENACRES	PF	10-01-2000	N	None								
GREENACRES	PF	10-01-2001	N	None	766885	0	155049	121454	100	100	100	
GREENACRES	PF	10-01-2004	N	None	3243091	0	397569	556581	100	100	100	
GREENACRES	PF	10-01-2006	N	None								
GREENACRES	PF	10-01-2007	N	None	6021159	549964	555816	1106648	100	100	100	
GULF BREEZE	P	10-01-2000	N	None	183426	0	6189	32188	100	100	100	
GULF BREEZE	P	10-01-2002	N	None	468737							
GULF BREEZE	P	10-01-2005	N	None	804094	0	15380	334526	100	100	100	

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						FOR RET BEN	FOR EE CONTRIB	ASSETS /LIABS INACT	ASSETS /LIABS CONTR		ASSETS /LIABS ACTVS			
GULF BREEZE	P	10-01-2007	N	None	1343358	178329					100	100	100	
GULFPORT	F	10-01-2000	N	None	1339801	411539	67058		401910		100	100	100	
GULFPORT	F	10-01-2001	N	None	1409074	460986	78525		370966		100	100	100	
GULFPORT	F	10-01-2001	Y	None	1409074	460986	78525		370966		100	100	100	
GULFPORT	F	10-01-2002	N	None	1437162	767474	66205		172217		100	100	100	
GULFPORT	F	10-01-2002	Y	None	1437162	767474	66205		172217		100	100	100	
GULFPORT	F	10-01-2003	N	None	1455619	767335	81631		191525		100	100	100	
GULFPORT	F	10-01-2003	Y	None	1455619	767335	81631		191525		100	100	100	
GULFPORT	F	10-01-2004	Y	None	1498680	824168	100251		212802		100	100	100	
GULFPORT	F	10-01-2004	Y	None	1498630	824168	100251		212802		100	100	100	
GULFPORT	F	10-01-2004	N	None	1498680	824168	100251		212802		100	100	100	
GULFPORT	F	10-01-2005	Y	None	0									
GULFPORT	F	10-01-2005	N	None										
GULFPORT	F	10-01-2006	N	None	1648029	1106940	86395		93299		100	100	100	
GULFPORT	F	10-01-2006	Y	None	1648029	1106940	86395		93299					
GULFPORT	F	10-01-2007	Y	None	1835992	1190372	107180		123966		100	100	100	
GULFPORT	F	10-01-2008	N	Before	1961619	1181613	141086		175165		100	100	100	
GULFPORT	F	10-01-2008	N	After	1955292	1181613	141086		175165		100	100	100	
GULFPORT	G	10-01-2000	N	None	5493993	2571865	0		1077936		100	100	100	
GULFPORT	G	10-01-2001	N	None	4894700	2623371	0		1305203		100	100	100	
GULFPORT	G	10-01-2002	N	None	4796548	2822353	0		1442398		100	100	100	
GULFPORT	G	10-01-2003	N	None	6483009	2946393	0		1610417		100	100	100	
GULFPORT	G	10-01-2004	Y	None	7506362	3254719	0		1628090		100	100	100	
GULFPORT	G	10-01-2004	N	None	7506362	3254719	0		1623654		100	100	100	
GULFPORT	G	10-01-2005	N	None	7921381	3049951	0		1774867		100	100	100	
GULFPORT	G	10-01-2006	N	None	8744544	3634973	0		2102200		100	100	100	
GULFPORT	G	10-01-2007	N	None	9824316	3832661	0		2383381		100	100	100	
GULFPORT	G	10-01-2008	N	After	9939493	4062658	0		2665345		100	100	100	
GULFPORT	G	10-01-2008	N	Before	8479039	4062658	0		2665345		100	100	100	
GULFPORT	P	10-01-2000	N	After	3605.981	829598	296712		1243594		100	100	100	

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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
GULFPORT	P	10-01-2000	N	None	3605981	829598	296712	1243594	100	100	100	
GULFPORT	P	10-01-2001	N	None	3848041	1833022	310792	896233	100	100	100	
GULFPORT	P	10-01-2001	N	None	3848.041	1833022	310792	896233	100	100	100	
GULFPORT	P	10-01-2002	N	None	3958.75	2907854	281948	349414	100	100	100	
GULFPORT	P	10-01-2002	N	None	3958750	2907854	281948	349414	100	100	100	
GULFPORT	P	10-01-2003	N	None	4026582	2902385	333628	433750	100	100	100	
GULFPORT	P	10-01-2004	N	None	4150171	2583120	409344	611291	100	100	100	
GULFPORT	P	10-01-2005	N	None	4441862	2557682	521091	757342	100	100	100	
GULFPORT	P	10-01-2006	N	None	4870283	2618956	610662	1101140	100	100	100	
GULFPORT	P	10-01-2007	N	After	5336192	2687137	630131	1291189	100	100	100	
GULFPORT	P	10-01-2007	N	Before	5336192	2547709	630131	1205787	100	100	100	
GULFPORT	P	10-01-2008	N	After	5701241	2631236	709024	1506044	100	100	100	
GULFPORT	P	10-01-2008	N	Before	5630157	2631236	709024	1506044	100	100	100	
HAINES CITY	F	10-01-2000	N	None	2578387	772498	312308	1161134	100	100	100	
HAINES CITY	F	10-01-2001	N	None	2829058	740019	382931	1452231	100	100	100	
HAINES CITY	F	10-01-2002	N	None	2940430	1528088	326325	1027099	100	100	100	
HAINES CITY	F	10-01-2003	N	None	3080079	1772469	339422	1052151	100	100	92	
HAINES CITY	F	10-01-2004	N	None	3231788	1762598	386775	1341848	100	100	80.7	
HAINES CITY	F	10-01-2005	N	None	3361348	3124891	309498	890824	100	76.4	0	
HAINES CITY	F	10-01-2006	N	None	3548079	3108353	386098	1012863	100	100	5.3	
HAINES CITY	F	10-01-2007	Y	Before	3882968	3593147	374272	914863	100	77.4	0	
HAINES CITY	F	10-01-2007	Y	After	3882968	3783402	374282	1013023	100	26.6	0	
HAINES CITY	F	10-01-2008	N	Before	4100031	3775945	465822	1218975	100	69.6	0	
HAINES CITY	F	10-01-2008	N	After	4053215	3775945	465822	1218975	100	59.5	0	
HAINES CITY	G	10-01-2000	N	None	5125338	2032867	709249	1857446	100	100	100	
HAINES CITY	G	10-01-2001	N	None	5499049	2528371	766516	1689268	100	100	100	
HAINES CITY	G	10-01-2002	N	None	5958721	3217451	838969	1510187	100	100	100	
HAINES CITY	G	10-01-2003	N	None	6216184	3363257	992082	2030471	100	100	91.6	
HAINES CITY	G	10-01-2004	N	None	6462841	3361196	878658	2831118	100	100	78.5	
HAINES CITY	G	10-01-2007	N	Before	7068553	3480064	812109	3928096	100	100	70.7	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
HAINES CITY	G	10-01-2007	N	After	7068553	2903199	812109	3081960	100	100	100	
HAINES CITY	G	10-01-2008	N	After	8005844	3742594	988377	3379278	100	100	96.9	
HAINES CITY	G	10-01-2008	N	Before	8005844	3742594	988377	3379278	100	100	96.9	
HAINES CITY	P	10-01-2000	N	None	3544452	1305522	548963	1219659	100	100	100	
HAINES CITY	P	10-01-2001	N	None	3767987	2147700	524988	799334	100	100	100	
HAINES CITY	P	10-01-2003	N	None	3932756	2405001	578716	876505	100	100	100	
HAINES CITY	P	10-01-2004	N	None	4152286	2333509	668151	962253	100	100	100	
HAINES CITY	P	10-01-2005	N	None	4448507	2043501	688074	1296067	100	100	100	
HAINES CITY	P	10-01-2006	N	None	4754803	2668713	733461	1012409	100	100	100	
HAINES CITY	P	10-01-2007	Y	Before	5194322	2654334	736881	1246672	100	100	100	
HAINES CITY	P	10-01-2007	Y	After	5194322	2794260	736881	1256572	100	100	100	
HAINES CITY	P	10-01-2008	N	After	5190671	3367807	753609	1237356	100	100	86.4	
HAINES CITY	P	10-01-2008	N	Before	5475592	3367807	753609	1237356	100	100	100	
HALLANDALE BEACH	G	04-01-2000	N	None	22402424	7605119	1310235	6562017	100	100	100	
HALLANDALE BEACH	G	10-01-2000	N	None	22696093	8068098	1546375	6668243	100	100	100	
HALLANDALE BEACH	G	10-01-2001	N	None	21266235	10247977	1242547	5700873	100	100	100	
HALLANDALE BEACH	G	10-01-2002	Y	None	22172602	11899581	1406549	6096408	100	100	100	
HALLANDALE BEACH	G	10-01-2003	N	None	22396706	11514031	1408947	7381355	100	100	100	
HALLANDALE BEACH	G	10-01-2004	N	None	22190248	15944547	1316044	8466015	100	100	58.2	
HALLANDALE BEACH	G	10-01-2005	N	None	24204459	17501264	1401791	8585591	100	100	61.7	
HALLANDALE BEACH	G	10-01-2006	N	None	26662750	17987823	1528490	10053515	100	100	71.1	
HALLANDALE BEACH	PF	10-01-2000	N	None	57969997							
HALLANDALE BEACH	PF	10-01-2001	N	None	57748723							
HALLANDALE BEACH	PF	10-01-2002	N	None	54344867	29477610	5783808	36219155	100	100	52.7	
HALLANDALE BEACH	PF	10-01-2003	N	None	61523369	31077809	5902832	38829457	100	100	63.2	
HALLANDALE BEACH	PF	10-01-2004	N	None	62061177	33127378	6166226	43406539	100	100	52.5	
HALLANDALE BEACH	PF	10-01-2005	N	None	61904670	39235065	6264515	43756389	100	100	37.5	
HALLANDALE BEACH	PF	10-01-2006	N	None	66840954	78333625	5857644	19696524	85.3	0	0	
HALLANDALE BEACH	PF	10-01-2007	N	None	76175833	86298490	6302793	19936448	88.3	0	0	
HALLANDALE BEACH	PF	10-01-2008	N	None	81971425	100850319	6475022	22083574	81.3	0	0	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		LIABILITY		RATIO	RATIO	RATIO	COMMENTS
						FOR RET	FOR BEN	FOR EE	FOR CONTRIB	FOR ACTIVES	ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS		
HALLANDALE BEACH P/M	G	10-01-2001	N	None	957463	0		119553		1321490	100	100	63.4		
HALLANDALE BEACH P/M	G	10-01-2002	N	None	2290274	0		425764		1228904	100	100	100		
HALLANDALE BEACH P/M	G	10-01-2003	N	None	2956778	509625		463597		1182913	100	100	100		
HALLANDALE BEACH P/M	G	10-01-2004	N	None	3706818	799059		633768		2436445	100	100	93.3		
HALLANDALE BEACH P/M	G	10-01-2005	N	None	4902938	2336112		541258		2348297	100	100	86.3		
HAVANA	F	10-01-2000	N	None											
HAVANA	F	10-01-2001	N	None	335483	548		4682		18943	100	100	100		
HAVANA	F	10-01-2002	N	None											
HAVANA	F	10-01-2003	N	None	405896	646		5252		23902	100	100	100		
HAVANA	F	10-01-2004	N	None											
HAVANA	F	10-01-2005	N	None	475164	1195		4140		21265	100	100	100		
HAVANA	F	10-01-2007	N	None	588008	6617		2922		18494	100	100	100		
HIALEAH	GPF	10-01-2000	N	None	482033093	209356322		66855269		75107995	100	100	100		
HIALEAH	GPF	10-01-2001	N	None	474245859	229154960		72435327		78796328	100	100	100		
HIALEAH	GPF	10-01-2002	N	None	452978637										
HIALEAH	GPF	10-01-2003	N	None	439793566	260984130		71577905		83167305	100	100	100		
HIALEAH	GPF	10-01-2004	N	None	442293992										
HIALEAH	GPF	10-01-2005	N	None	462096.761	284764442		58939420		1156354232	100	100	100		
HIALEAH	GPF	10-01-2006	N	None	500501442	316730319		68609624		125212685	100	100	92		
HIALEAH	GPF	10-01-2007	N	None	522796029	337710044		70746536		135068018	100	100	84.7		
HIALEAH	GPF	10-01-2008	N	None	526091435	627530393		77006760		141660478	83.8	0	0		
HIALEAH - ELECTED	G	09-30-2001	N	None	1842622										
HIALEAH - ELECTED	G	10-01-2001	N	None	6315599	626763		942176		4864875	100	100	97.6		
HIALEAH - ELECTED	G	09-30-2002	N	None	2062206										
HIALEAH - ELECTED	G	10-01-2002	N	None	6479693	987324		1062221		5428572	100	100	81.6		
HIALEAH - ELECTED	G	09-30-2003	N	None	2664848	692208		0		2252315	100	100	87.6		
HIALEAH - ELECTED	G	09-30-2004	Y												
HIALEAH - ELECTED	G	09-30-2004	N												
HIALEAH - ELECTED	G	09-30-2004	N	None	3049827	666360		0		2354312	100	100	100		
HIALEAH - ELECTED	G	09-30-2004	N	After	128623										

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
HIALEAH - ELECTED	G	09-30-2005	N	None	3455014	664863	0	2726355	100	100	100	
HIALEAH - ELECTED	G	09-30-2005	N	None	462096761	284764442	58939420	1156354232	100	100	100	
HIALEAH - ELECTED	G	09-30-2006	N	None	9999670	2457838	1786208	6626131	100	100	86.9	
HIALEAH - ELECTED	G	09-30-2006	N	Before	3920986	1827055	0	1799317	100	100	100	
HIALEAH - ELECTED	G	09-30-2006	N	After	3920986	1999271	0	1935575	100	100	99.3	
HIALEAH - ELECTED	G	09-30-2007	N	None	4507879	1968422	0	2344891	100	100	100	
HIALEAH GARDENS	P	10-01-2000	N	None	3093443	515919	839144	1912256	100	100	90.9	
HIALEAH GARDENS	P	10-01-2001	N	None	3383285	1325234	777129	2314171	100	100	55.4	
HIALEAH GARDENS	P	10-01-2002	N	None	4318438	1674742	945052	2298782	100	100	73.9	DROP=18,188
HIALEAH GARDENS	P	10-01-2003	N	None	5102549	2090144	823401	2623347	100	100	83.4	DROP=53551
HIALEAH GARDENS	P	10-01-2004	N	None	5833074	2086318	955690	2989174	100	100	93.4	
HIALEAH GARDENS	P	10-01-2005	N	None	6574621	2692578	899935	2990193	100	100	99.7	
HIALEAH GARDENS	P	10-01-2007	N	None	8560889	2798714	957599	4279416	100	100	100	
HILLSBOROUGH COUNTY	ERP	07-01-2000	N	None								
HILLSBOROUGH COUNTY	ERP	10-01-2000	N	None	5580220							
HILLSBOROUGH COUNTY	ERP	07-01-2001	Y	None	6409495							
HILLSBOROUGH COUNTY	ERP	07-01-2002	N	None	7202634	14199573	0	8799019	50.7	0	0	
HILLSBOROUGH COUNTY	ERP	07-01-2003	N	None	7476928	15035525	0	9286740	49.7	0	0	
HILLSBOROUGH COUNTY	ERP	07-01-2004	N	None	8312833	16231220	0	9473072	51.2	0	0	
HILLSBOROUGH COUNTY	ERP	07-01-2005	N	None	8833753	17430884	0	10998101	50.7	0	0	
HILLSBOROUGH COUNTY	ERP	07-01-2006	N	None	9384033	20613226	0	19431416	45.5	0	0	
HILLSBOROUGH COUNTY	ERP	07-01-2007	N	None	11892575	21151674	1	11058038	56.2	0	0	
HOLLEY-NAVARRE FCD	F	10-01-2007	N	None	24044	0	0	22258	100	100	100	
HOLLY HILL	F	10-01-2000	N	None	2044098	1444376	192875	158098	100	100	100	
HOLLY HILL	F	10-01-2001	N	None	2089520	1419461	225685	219820	100	100	100	
HOLLY HILL	F	10-01-2002	N	None	2100744	1396625	268379	284846	100	100	100	
HOLLY HILL	F	10-01-2003	Y	None	2120170	1374096	289535	474696	100	100	96.21	
HOLLY HILL	F	10-01-2003	N	None	2120170	1374096	289535	474696	100	100	96.2	
HOLLY HILL	F	10-01-2004	N	None	2154101	1204465	312394	630566	100	100	100	
HOLLY HILL	F	10-01-2005	N	None	2312599	1171294	368767	822634	100	100	93.8	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
HOLLY HILL	F	10-01-2005	Y	Before	2312599	1171294	368767	843958	100	100	91.5	
HOLLY HILL	F	10-01-2005	Y	After	2312599	1171294	368767	822634	100	100	93.9	
HOLLY HILL	F	10-01-2006	Y	None	2540064	1141550	411833	1337959	100	100	73.7	
HOLLY HILL	F	10-01-2007	Y	None	2811291	1846921	342334	986973	100	100	63	
HOLLY HILL	F	10-01-2008	Y	Before	2954229	1825898	369736	1071023	100	100	70.8	
HOLLY HILL	F	10-01-2008	Y	After	2961367	1825898	369736	1071023	100	100	71.5	
HOLLY HILL	P	10-01-2000	N	None	5500526	2874789	422094	906416	100	100	100	
HOLLY HILL	P	10-01-2001	N	None	5532568	2839401	565095	1148489	100	100	100	
HOLLY HILL	P	10-01-2002	N	None	5430534	3133207	638808	1106373	100	100	100	
HOLLY HILL	P	10-01-2003	N	None	5267							
HOLLY HILL	P	10-01-2003	Y	None	5267378	2937752	699907	1175075	100	100	100	
HOLLY HILL	P	10-01-2004	N	None	5164093	2872549	772122	1484376	100	100	100	
HOLLY HILL	P	10-01-2004	Y	None	5164093	2872549	772122	1505670	100	100	100	
HOLLY HILL	P	10-01-2005	N	None	5355209	3047305	830343	1793544	100	100	82.4	
HOLLY HILL	P	10-01-2006	Y	None	5831687	2981629	860226	2193281	100	100	90.7	
HOLLY HILL	P	10-01-2007	Y	After	6371338	4568396	678915	2088332	100	100	53.8	
HOLLY HILL	P	10-01-2007	Y	Before	6080981	4321350	678915	1830351	100	100	59	
HOLLY HILL	P	10-01-2008	Y	After	6419081	6000820	605537	1853722	100	69.1	0	
HOLLY HILL	P	10-01-2008	Y	Before	6829307	6000820	605534	1853722	100	100	12	
HOLLYWOOD	F	10-01-2000	N	None	133822392	71848754	7361083	28630616	100	100	100	DROP=12205123
HOLLYWOOD	F	10-01-2002	N	None	104716236	82477163	7733421	33440312	100	100	43.4	
HOLLYWOOD	F	10-01-2003	N	None	110551533	97491520	6836268	33546910	100	100	18.6	
HOLLYWOOD	F	10-01-2005	N	None	99793949	137817479	6010518	27756371	72.4	0	0	
HOLLYWOOD	F	10-01-2006	N	None	98587888	143098893	6062835	25734345	68.9	0	0	
HOLLYWOOD	G	10-01-2000	N	None	156750497	117926762	10222632	35059583	100	100	81.6	
HOLLYWOOD	G	10-01-2002	N	None	164597832	136783994	13085098	35298798	100	100	41.9	
HOLLYWOOD	G	10-01-2003	N	None	175458765	142634903	14625862	48362552	100	100	37.6	
HOLLYWOOD	G	10-01-2004	N	None	180192031	151083608	16581293	56121632	100	100	22.3	
HOLLYWOOD	G	10-01-2005	N	None	185301557							
HOLLYWOOD	G	10-01-2006	N	None	195193325	182951137	18707396	63705779	100	65.4	0	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
HOLLYWOOD	G	10-01-2007	N	None	212980592	197180854	19994590	68799471	100	79	0	
HOLLYWOOD	P	10-01-2000	N	None	163928048	89170067	13068066	33274139	100	100	100	DROP=\$9,149,988.00
HOLLYWOOD	P	10-01-2002	N	None	149471585	120464407	12515937	34906579	100	100	47.2	DROP ACCT=10,676,499
HOLLYWOOD	P	10-01-2004	N	None	149213145	133671579	15659119	40212218	100	99.2	0	DROP=13,856,836
HOLLYWOOD	P	10-01-2005	N	None	152615138	140981015	16512624	49315540	100	3.2	0	DROP PAYABLE=16037420
HOLLYWOOD	P	10-01-2006	N	None	171325732	204870290	17217753	49451537	83.6	0	0	DROP PAYABLE=19026336
HOLLYWOOD	P	10-01-2007	N	None	191438986	222436422	11662040	63962182	86.1	0	0	DROP PAYABLE=24169512
HOLMES BEACH	P	10-01-2000	N	None	2644296	468536	156878	725485	100	100	100	
HOLMES BEACH	P	10-01-2001	N	None	2867359	596760	168241	792710	100	100	100	
HOLMES BEACH	P	10-01-2003	N	None	3230188	612239	228843	1304107	100	100	100	
HOLMES BEACH	P	10-01-2004	N	None	3481510	912531	231731	1294213	100	100	100	
HOLMES BEACH	P	10-01-2005	N	None	3847							
HOLMES BEACH	P	10-01-2005	N	Before	3846943	928114	250416	1512513	100	100	100	
HOLMES BEACH	P	10-01-2005	N	After	3846943	928114	250416	1512513	100	100	100	
HOLMES BEACH	P	10-01-2006	N	None	4310486	790845	286716	1918016	100	100	100	
HOLMES BEACH	P	10-01-2007	N	None	4877950	1197049	284704	2056843	100	100	100	
HOLMES BEACH	P	10-01-2008	N	After	5086797	1857044	32843	2132765	100	100	100	
HOLMES BEACH	P	10-01-2008	N	Before	5168165	1857044	32843	2132765	100	100	100	
HOMESTEAD	F	01-01-2000	N	None	1986356	1718700	574785	3779013	100	46.6	0	
HOMESTEAD	F	10-01-2000	N	None								
HOMESTEAD	F	01-01-2001	N	None	1978082	1700204	610516	4268003	100	45.5	0	
HOMESTEAD	F	01-01-2002	N	None	2590171	2797727	649466	3929078	88.3	0	0	
HOMESTEAD	F	01-01-2003	N	Before	8512225	2191500	449187	4636473	100	100	100	
HOMESTEAD	F	01-01-2003	N	After	7125883	2191500	449187	3774634	100	100	100	
HOMESTEAD	F	10-01-2003	N	None	3241							
HOMESTEAD	F	01-01-2005	N	None	3420006	4156283	376749	3271819	82.3	0	0	
HOMESTEAD	F	01-01-2006	N	None	7327394	4781756	337914	2896122	100	100	76.2	
HOMESTEAD	F	01-01-2007	N	None	8445837	4694701	357887	3124271	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
HOMESTEAD	F	01-01-2008	N	After	9390090	9432712	0	0	99.5	0	0	
HOMESTEAD	F	01-01-2008	N	Before	9390090	8862762	0	0	100	100	100	
HOMESTEAD	P	10-01-2000	N	None	20450121							
HOMESTEAD	P	10-01-2002	N	None	23581930	19328218	737443	10529756	100	100	33.4	
HOMESTEAD	P	10-01-2004	N	None	26607524	21714358	1338601	13047964	100	100	27.3	
HOMESTEAD	P	10-01-2005	N	None	30701081	24824606	1675304	15720458	100	100	26.7	
HOMESTEAD	P	10-01-2006	N	Before	33629720	28608981	1892440	14839221	100	100	21.1	
HOMESTEAD	P	10-01-2006	N	After	31868464	26847725	1892440	17022705	100	100	18.4	
HOMESTEAD - General & Hospital	G	10-01-2000	N	None	28358575							
HOMESTEAD - General & Hospital	G	10-01-2001	N	None	28775815	9461254	2114025	6454396	100	100	100	
HOMESTEAD - General & Hospital	G	10-01-2002	N	None	26346382	11253203	2095198	11855710	100	100	100	
HOMESTEAD - General & Hospital	G	10-01-2003	N	Before	29788671	12771822	3025768	12703412	100	100	100	
HOMESTEAD - General & Hospital	G	10-01-2003	N	After	29788671	12771822	3025768	14708757	100	100	95.1	
HOMESTEAD - General & Hospital	G	10-01-2003	N	None	29788671							
HOMESTEAD - General & Hospital	G	10-01-2004	N	None	29599018	15072266	3082230	15040329	100	100	76.1	
HOMESTEAD - General & Hospital	G	10-01-2005	N	None	30604908	18508056	3062952	13197240	100	100	66	
HOMESTEAD - General & Hospital	G	10-01-2006	N	None	34379352	21008225	3325249	15313271	100	100	65.6	DROP=353247
HOMESTEAD - General & Hospital	G	10-01-2007	N	None	39165121	23138963	3463743	16386029	100	100	76.7	
HOMESTEAD - New Elected & Sr. Mgmt	G	12-01-2006	N	None	1405072	0	0	2132965	100	100	65.9	
HOMESTEAD - Old Elected	G	12-01-2006	N	None	1060073	685251	0	1016238	100	100	36.9	
HOWEY-IN-THE-HILLS	P	10-01-2000	N	None								
HOWEY-IN-THE-HILLS	P	10-01-2001	N	None	649979	363359	14170	14728	100	100	100	
HOWEY-IN-THE-HILLS	P	10-01-2002	N	None								
HOWEY-IN-THE-HILLS	P	10-01-2003	N	None	629872	361403	21811	43371	100	100	100	
HOWEY-IN-THE-HILLS	P	10-01-2004	N	None								

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
HOWEY-IN-THE-HILLS	P	10-01-2005	N	None	686290	360135	34796	88400	100	100	100		
HOWEY-IN-THE-HILLS	P	10-01-2007	N	None	810933	360124	175453	94469	100	100	100		
INDIALANTIC	G	10-01-2001	N	None	117905	234117	58170	85466	50.4	0	0		
INDIALANTIC	G	10-01-2002	N	None	144353	227960	71957	108423	63.3	0	0		
INDIALANTIC	G	10-01-2003	N	None	208947	221676	90113	131324	94.3	0	0		
INDIALANTIC	G	10-01-2004	N	None	278798	231309	98572	168136	100	48.2	0		
INDIALANTIC	G	10-01-2005	N	None	358744	226167	113953	197569	100	100	9.4		
INDIALANTIC	G	10-01-2006	N	None	454158	277007	120605	320880	100	100	17.6		
INDIALANTIC	G	10-01-2007	N	None	589407	271584	148017	386823	100	100	43.9		
INDIALANTIC	G	10-01-2008	N	After	671047	385068	158598	459516	100	100	27.7		
INDIALANTIC	G	10-01-2008	N	Before	568996	360696	158598	391574	100	100	12.7		
INDIALANTIC	PF	10-01-2001	N	None	2000493	1298920	83695	446241	100	100	100		
INDIALANTIC	PF	10-01-2002	N	None	2052698	1285182	112864	534816	100	100	100		
INDIALANTIC	PF	10-01-2003	N	None	2157191	1277625	151704	664510	100	100	100		
INDIALANTIC	PF	10-01-2004	N	None	2348412	1439643	171403	638420	100	100	100		
INDIALANTIC	PF	10-01-2005	N	None	2613320	1430407	198783	815845	100	100	100		
INDIALANTIC	PF	10-01-2006	N	None	3018093	1421046	227558	1005862	100	100	100		
INDIALANTIC	PF	10-01-2007	N	None	3456686	1396898	269861	1369731	100	100	100		
INDIALANTIC	PF	10-01-2008	N	Before	3722349	1559712	239481	1413457	100	100	100		
INDIALANTIC	PF	10-01-2008	N	After	3894786	1559712	239481	1413457	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2000	N	None	2491778	1028019	166059	562781	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2001	N	None	2638								
INDIAN HARBOUR BEACH	P	10-01-2001	N	After	2638403	1052479	195765	923475	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2001	N	Before	2560156	1052479	195765	923475	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2003	N	None	2942993	1513827	202291	1018732	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2004	N	None	3137901	1392198	232142	1220494	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2005	N	None	3415647	1982884	236598	1035809	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2006	N	None	3805295	1911063	271279	1369618	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2007	N	None	4221847	2071396	286626	1541041100	100	100	100		
INDIAN HARBOUR BEACH	P	10-01-2008	Y	After	4623212	2024403	344507	2004979	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS	ASSETS /LIABS	ASSETS /LIABS	
INDIAN HARBOUR BEACH	P	10-01-2008	Y	Before	4480822	2024403	344507	2004979	100	100	100	
INDIAN RIVER SHORES	G	10-01-2008	Y	After	286072	473381			60.4			ACTIVE EMPLOYEE CONTRIBUTIONS W/INTEREST NOT AVAILABLE
INDIAN RIVER SHORES	G	10-01-2008	Y	Before	286.072	461346			62			ACTIVE EMPLOYEE CONTRIBUTIONS W/INT NOT AVAILABLE
INDIAN RIVER SHORES	PF	10-01-2008	Y	After	3912.239	1160934			100			AMT OF ACTIVE PARTICIPANT'S ACCUMULATED CONTRIBUTIONS NOT AVAILABLE
INDIAN RIVER SHORES	PF	10-01-2008	Y	Before	3912.239	1127185			100			AMT OF ACTIVE PARTICIPANT'S ACCUMULATED CONTRIBUTIONS NOT AVAILABLE
INDIAN SHORES	P	10-01-2000	N	None	463452	0	84383	317696	100	100	100	
INDIAN SHORES	P	10-01-2002	N	None	581811	124827	88508	335503	100	100	100	
INDIAN SHORES	P	10-01-2004	N	None	840884	121865	112137	479020	100	100	100	
INDIAN SHORES	P	10-01-2006	N	None	1222755	118622	153828	612322	100	100	100	
INDIAN SHORES	P	10-01-2008	N	None	1312994	285332	180865	737918	100	100	100	
JACKSON MEMORIAL HOSPITAL	G	01-01-2001	N	None	16550227	0	0	7274503	100	100	100	
JACKSON MEMORIAL HOSPITAL	G	01-01-2003	N	None	34875318	452893	0	19773417	100	100	100	
JACKSON MEMORIAL HOSPITAL	G	01-01-2004	N	None	63788475	1453961	0	25548567	100	100	100	
JACKSON MEMORIAL HOSPITAL	G	01-01-2005	N	None	99372505	3045770	0	41122734	100	100	100	
JACKSON MEMORIAL HOSPITAL	G	01-01-2006	N	None								
JACKSON MEMORIAL HOSPITAL	G	10-01-2006	N	None	132117642	7502792	0	57230656	100	100	100	
JACKSON MEMORIAL HOSPITAL	G	01-01-2007	N	None	178069801	11661949	0	76173438	100	100	100	
JACKSON MEMORIAL HOSPITAL	G	01-01-2008	N	None	228617427	17282354	0	99635172	100	100	100	
JACKSONVILLE	CO	10-01-2004	N	None	50922947	1029802			100	100	100	
JACKSONVILLE	CO	10-01-2005	Y	None	60106184	1302565			100	100	100	
JACKSONVILLE	CO	10-01-2006	N	None	68791245	6849789			100	100		
JACKSONVILLE	CO	10-01-2007	N	None	79315045	28779423			100	100		DROP=857483
JACKSONVILLE	G	10-01-2004	N	None	1445391644							

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
JACKSONVILLE	G	10-01-2005	N	None	1509709336								
JACKSONVILLE	PF	04-01-2000	N	None	809091787								
JACKSONVILLE	PF	10-01-2001	N	None	790341386	724057747	53145525	129842678	100	100	10.1		
JACKSONVILLE	PF	10-01-2003	N	None	832831489	924122104	59039814	139170972	90.1	0	0	DROP=95,882,864	
JACKSONVILLE	PF	10-01-2006	N	None	975367559	1109404724	75371416	182781812	87.9	0	0		
JACKSONVILLE	PF	10-01-2008	N	After	1064061110	1263076006	86437285	313384349	84.2	0	0		
JACKSONVILLE	PF	10-01-2008	N	Before	1064061110	1263076006	86437285	313384349	84.2	0	0		
JACKSONVILLE BEACH	F	10-01-2000	N	Before	8055000								
JACKSONVILLE BEACH	F	10-01-2000	N	After	8055000								
JACKSONVILLE BEACH	F	10-01-2000	N	None	8055								
JACKSONVILLE BEACH	F	10-01-2001	N	None	8279740								
JACKSONVILLE BEACH	F	10-01-2002	N	None	8241603	6513723	573000	1415277	100	100	81.6		
JACKSONVILLE BEACH	F	10-01-2003	N	None	8049000	6515000	577000	1192000	100	100	80.3		
JACKSONVILLE BEACH	F	10-01-2004	N	None	7549000	7108000	559000	936000	100	100	11.9		
JACKSONVILLE BEACH	F	10-01-2005	N	None	7483000	7337000	634000	1175000	100	23	0		
JACKSONVILLE BEACH	F	10-01-2006	N	None	7501810	7165451	599000	1561549	100	56.2	0		
JACKSONVILLE BEACH	G	10-01-2000	N	None	32832000								
JACKSONVILLE BEACH	G	10-01-2001	N	None	34437925								
JACKSONVILLE BEACH	G	10-01-2002	N	None	34361000								
JACKSONVILLE BEACH	G	10-01-2003	N	None	33997000	13105000	6187000	8334000	100	100	100		
JACKSONVILLE BEACH	G	10-01-2005	N	None	34445000	14099000	6832000	14351000	100	100	94.2		
JACKSONVILLE BEACH	G	10-01-2006	N	None	36643561	16116124	7166000	12861876	100	100	100		
JACKSONVILLE BEACH	G	10-01-2007	N	None	39424000	18949000	6899000	13266000	100	100	100		
JACKSONVILLE BEACH	P	10-01-2000	N	None	13280000								
JACKSONVILLE BEACH	P	10-01-2001	N	None	13756367								
JACKSONVILLE BEACH	P	10-01-2002	N	None	13350000								
JACKSONVILLE BEACH	P	10-01-2003	N	None	13162000	8045000	1673000	2749000	100	100	100		
JACKSONVILLE BEACH	P	10-01-2004	N	None	12833000	8331000	1606000	2815000	100	100	100		
JACKSONVILLE BEACH	P	10-01-2005	N	None	13021000	9091000	1623000	3272000	100	100	70.5		
JACKSONVILLE BEACH	P	10-01-2006	N	None	13706874	9509301	1623000	2850699	100	100	90.2		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
JACKSONVILLE BEACH	P	10-01-2007	N	None	14694000	9416000	1832000	4286000	100	100	80.4	
JACKSONVILLE BEACH	P	10-01-2008	N	None	15104000	9646000	1948000	4528000	100	100	77.5	
JUPITER	P	10-01-2000	N	None	10997441	2391866	1407451	4840867	100	100	100	
JUPITER	P	10-01-2001	N	None	11977777	3957587	1535606	5800785	100	100	100	DROP ACCOUNTS=\$30,816
JUPITER	P	10-01-2002	N	After	12357179	4912753	1733572	6612577	100	100	86.4	DROP=62,185
JUPITER	P	10-01-2002	N	None	12357							
JUPITER	P	10-01-2002	N	Before	12357179	4867221	1733572	6357824	100	100	90.5	DROP=62,185
JUPITER	P	10-01-2003	N	None	13355004	7111298	1929295	3758132	100	100	100	DROP ACCT BAL=97,828
JUPITER	P	10-01-2004	N	None	14452867	7771277	2288273	5014406	100	100	87.6	DROP ACCT BAL=6,351
JUPITER	P	10-01-2005	N	None	15938202	9124525	2479055	4768512	100	100	90.9	
JUPITER	P	10-01-2006	Y	None	19041416	9774545			100			
JUPITER	P	10-01-2006	Y	After	19041416	10472983	3369067	14569487	100	100	35.7	DROP=14813
JUPITER	P	10-01-2006	Y	Before	19041416	9800726	3369067	15069811	100	100	39	DROP=14813
JUPITER	P	10-01-2006	N	None	19096006	9774545			100			
JUPITER	P	10-01-2007	N	Before	22758973	12893753	3816240	11701544	100	100	51.7	
JUPITER	P	10-01-2007	N	After	22758973	13202768	3816240	16283324	100	100	35.3	
JUPITER	P	10-01-2008	N	None	25995423	15582308	4124438	17018680	100	100	37	
JUPITER ISLAND	GPF	10-01-2000	N	None	4131818	883158	0	2223915	100	100	100	
JUPITER ISLAND	GPF	10-01-2001	N	None	4236955	907140	0	2365843	100	100	100	
JUPITER ISLAND	GPF	10-01-2002	N	None	4605234							
JUPITER ISLAND	GPF	10-01-2003	N	None	5637666							
JUPITER ISLAND	GPF	10-01-2004	N	None	6565626							
JUPITER ISLAND	GPF	10-01-2005	N	None	8151049	2609738	0	3570651	100	100	100	
JUPITER ISLAND	GPF	10-01-2006	N	None	9122123	5329896	0	2330517	100	100	100	
JUPITER ISLAND	GPF	10-01-2007	N	None	10201013	5600203	0	2984152	100	100	100	
JUPITER ISLAND	GPF	10-01-2008	N	Before	7939043	5764624	0	3928828	100	100	55.3	
JUPITER ISLAND	GPF	10-01-2008	N	After	9526852	6032450	0	4355922	100	100	80.2	
KEY BISCAYNE	PF	10-01-2000	N	None	1296095	238450	1096965	11895	100	96.4	0	
KEY BISCAYNE	PF	10-01-2001	N	None	1824306	238811	1416623	2293631	100	100	7.4	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
KEY BISCAYNE	PF	10-01-2002	N	None	2360957	501577	1667057	1943979	100	100	9.9		
KEY BISCAYNE	PF	10-01-2003	N	None	3309812	1113288	1874345	2035297	100	100	15.8		
KEY BISCAYNE	PF	10-01-2004	N	None	4400914								
KEY BISCAYNE	PF	10-01-2005	N	None	5703772	1310608	2558844	3170238	100	100	57.9		
KEY BISCAYNE	PF	10-01-2006	N	None	7255221	1820113	2799812	3608275	100	100	73		
KEY BISCAYNE	PF	10-01-2007	N	None	9017393	2099365	3099118	4277513	100	100	89.3		
KEY BISCAYNE	PF	10-01-2008	N	None	10682895	2079168	3656820	5552645	100	100	89.1		
KEY WEST	G	10-01-2000	N	None	19303795	6231510	2746463	5868339	100	100	100		
KEY WEST	G	10-01-2001	N	None	18534124	6448946	3019661	8046522	100	100	100		
KEY WEST	G	10-01-2002	N	None	17619387	6598910	3335652	8654771	100	100	88.8		
KEY WEST	G	10-01-2003	N	None	22407	7036443	3723334	9474256	100	100	100		
KEY WEST	G	10-01-2003	N	Before	20778117								
KEY WEST	G	10-01-2003	N	After	22407080								
KEY WEST	G	10-01-2004	N	None	23869425	8531445	2625934	9764046	100	100	100		
KEY WEST	G	10-01-2007	N	None	32516978	11614202	3361160	11307965	100	100	100		
KEY WEST	PF	10-01-2000	N	None	36839946	18835342	3230382	8222375	100	100	100		
KEY WEST	PF	10-01-2001	N	None	39346291	21505904	3186957	10051970	100	100	100		
KEY WEST	PF	10-01-2003	N	None	39159993	21440613	0	17509542	100	100	100		
KEY WEST	PF	10-01-2004	N	None	41445881	24505295	3797579	15308762	100	100	85.9		
KEY WEST	PF	10-01-2005	N	None	42934882	26400780	4464990	18168203	100	100	66.4		
KEY WEST	PF	10-01-2006	N	None	50415787	25407246	4525199	20876711	100	100	83.7		
KEY WEST	PF	10-01-2007	N	None	56031640	33774597	4466817	20394613	100	100	87.2		
KEY WEST HOUSING	G	01-01-2004	N	None	3079404	2083356	0	1261269	100	100	79		
KEY WEST HOUSING	G	01-01-2005	N	None	3273363	2022593	0	1566228	100	100	80		
KEY WEST HOUSING	G	01-01-2006	N	None	3748864	2562823	0	1692446	100	100	70.1		
KEY WEST HOUSING	G	01-01-2007	N	None	3962257	2678711	0	1903740	100	100	67.4	DROP ACCOUNTS=365816	
KEY WEST HOUSING	G	01-01-2008	N	None	4240704	2569474	0	2349901	100				
KEY WEST HOUSING	G	01-01-2009	N	After	4254203	2575279	0	2259579	100	100	74.3		
KEY WEST HOUSING	G	01-01-2009	N	Before	4254203	2502993	0	2809424	100	100	62.3		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
KEY WEST UTILITY	G	01-01-2000	N	None	53398335	21605225	273780	10752704	100	100	100	
KEY WEST UTILITY	G	01-01-2001	N	None	52329142	22370078	239334	11682199	100	100	100	
KEY WEST UTILITY	G	01-01-2002	N	None	49516555	26196874	216625	13782688	100	100	100	
KEY WEST UTILITY	G	01-01-2003	N	None	42259672	28035010	175931	14372564	100	100	97.2	
KEY WEST UTILITY	G	01-01-2004	N	None	51439056	30219756	152195	15312145	100	100	100	
KEY WEST UTILITY	G	01-01-2005	N	None	53036477	32018333	117921	15825466	100	100	100	
KEY WEST UTILITY	G	01-01-2006	N	None	54265771	34086111	105952	16770967	100	100	100	
KEY WEST UTILITY	G	01-01-2007	N	None	55876434	35357699	80737	18319130	100	100	100	
KEY WEST UTILITY	G	01-01-2008	N	None	59924147	38866974	61282	18616963	100	100	100	
KISSIMMEE	F	10-01-2000	N	None	15283503	3556294	235438	8494771	100	100	100	
KISSIMMEE	F	10-01-2001	N	None	15950283	6022072	200496	7459458	100	100	100	DROP=\$93,883
KISSIMMEE	F	10-01-2002	N	None	15181443	7430005	209754	7800225	100	100	96.7	DROP ACCTS=\$133,831
KISSIMMEE	F	10-01-2003	N	None	16082885	9101276	210743	8195026	100	100	82.6	DROP ACCOUNTS=304,301
KISSIMMEE	F	10-01-2004	N	None	16451721	10390240	227737	8480975	100	100	68.8	DROP ACCOUNTS=572,929
KISSIMMEE	F	10-01-2005	N	None	17189335	10892075	258241	9754759	100	100	61.9	DROP=665938
KISSIMMEE	F	10-01-2006	N	None	19256092	11977789	292015	11533721	100	100	60.6	DROP ACCOUNTS=840627
KISSIMMEE	F	10-01-2007	N	None	22288802	12137488	335300	13773102	100	100	71.3	DROP ACCOUNTS=1149568
KISSIMMEE	G	10-01-2000	N	After	29925434	8201581	101858	10597353	100	100	100	
KISSIMMEE	G	10-01-2000	N	None	29925							
KISSIMMEE	G	10-01-2001	N	None	31618350	9708540	386275	12793562	100	100	100	DROP ACCOUNTS=\$53,931
KISSIMMEE	G	10-01-2002	N	None	32085143	11891908	814273	13171744	100	100	100	DROP ACCOUNTS=111,911
KISSIMMEE	G	10-01-2003	N	None	34601971	13576676	1298276	14286734	100	100	100	DROP ACCOUNTS=264,068
KISSIMMEE	G	10-01-2004	N	None	38277622	15376007	1720177	15319303	100	100	100	DROP=480,284
KISSIMMEE	G	10-01-2005	N	None	42283840	16375250	2537193	17347392	100	100	100	DROP=711487
KISSIMMEE	G	10-01-2006	N	None	47508866	18376256	2897743	20300168	100	100	100	DROP ACCOUNTS=906267
KISSIMMEE	G	10-01-2007	N	None	54207370	20934681	3494678	21502720	100	100	100	DROP ACCOUNTS=517066
KISSIMMEE	P	10-01-2000	N	None	20306869	7894654	1049472	7343579	100	100	100	

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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
KISSIMMEE	P	10-01-2001	N	None	21779215	9643184	1111575	8011391	100	100	100	
KISSIMMEE	P	10-01-2002	N	None	22751237	11101762	1339865	7353748	100	100	100	
KISSIMMEE	P	10-01-2003	N	None	23821586	12878127	1550806	7555310	100	100	100	
KISSIMMEE	P	10-01-2004	N	None	24319937	15126262	1721033	6832592	100	100	100	
KISSIMMEE	P	10-01-2005	N	None	26271117	16843708	1954508	7554946	100	100	98.9	
KISSIMMEE	P	10-01-2006	N	None	29992228	14657659	2170093	8664220	100	100	100	
KISSIMMEE	P	10-01-2007	N	Before	33782641	18692757	2269201	8598111	100	100	100	
KISSIMMEE	P	10-01-2007	N	After	33782641	18945055	2269201	8710399	100	100	100	
KISSIMMEE	P	10-01-2008	N	Before	35768566	20529858	2335167	9202022	100	100	100	
KISSIMMEE	P	10-01-2008	N	After	35728250	20529858	2335167	9202022	100	100	100	
KISSIMMEE UTILITY AUTHORITY	G	10-01-2000	N	None	27476780	8168827	181539	7026479	100	100	100	
KISSIMMEE UTILITY AUTHORITY	G	10-01-2001	N	None	28640062	8427385	153847	8228027	100	100	100	DROP=\$74,401.34
KISSIMMEE UTILITY AUTHORITY	G	10-01-2002	N	None	29421397	9765990	13853	8941682	100	100	100	DROP=\$187,639.23
KISSIMMEE UTILITY AUTHORITY	G	10-01-2003	N	None	30698120	10679404	89825	9786959	100	100	100	DROP=131,420.47
KISSIMMEE UTILITY AUTHORITY	G	10-03-2003	N	None								
KISSIMMEE UTILITY AUTHORITY	G	10-01-2004	N	None	32597179	14724550	251979	13266399	100	100	100	DROP=194,149.60
KISSIMMEE UTILITY AUTHORITY	G	10-01-2005	N	None	35779319	20358446	598762	13693398	100	100	100	DROP=544926.11
KISSIMMEE UTILITY AUTHORITY	G	10-01-2006	N	None	40199126	20079838	896619	14303312	100	100	100	DROP=1007576.12
KISSIMMEE UTILITY AUTHORITY	G	10-01-2007	N	None	44946343	23534917	1083289	14958883	100	100	100	DROP=1287479.89
KISSIMMEE UTILITY AUTHORITY	G	10-01-2008	N	Before	46721291	25944081	1257127	16372176	100	100	100	
KISSIMMEE UTILITY AUTHORITY	G	10-01-2008	N	After	46829145	25944081	1257127	16372176	100	100	100	
LABELLE	F	10-01-2001	N	None	98271							
LABELLE	F	10-01-2003	N	None	173186							
LABELLE	F	10-01-2006	N	None	148233	4795	6238	5378	100	100	100	
LABELLE	F	10-01-2008	N	None	128329	1699	7684	74200	100	100	100	
LADY LAKE	P	10-01-2001	N	None	1001409	0	130413	267978	100	100	100	
LADY LAKE	P	10-01-2002	N	None	1126062	119577	145869	351078	100	100	100	
LADY LAKE	P	10-01-2003	N	None	1311264	117033	199537	413534	100	100	100	
LADY LAKE	P	10-01-2004	N	None	1535371	114407	221836	502412	100	100	100	
LADY LAKE	P	10-01-2005	N	None	1875603	183776	235559	559309	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LADY LAKE	P	10-01-2006	N	None	2265572	265028		206310	720505	100	100	100	
LADY LAKE	P	10-01-2007	N	None	2713559	206076		238941	921918	100	100	100	
LADY LAKE	P	10-01-2008	N	Before	2990230	221449		285981	1081300	100	100	100	
LADY LAKE	P	10-01-2008	N	After	3135889	221449		285981	1081300	100	100	100	
LAKE ALFRED	G	10-01-2001	N	None	1487647	375811		87650	838704	100	100	100	
LAKE ALFRED	G	10-01-2002	N	None	1850642	615844		83523	721914	100	100	100	
LAKE ALFRED	G	10-01-2003	N	None	1913156	965410		77530	569114	100	100	100	
LAKE ALFRED	G	10-01-2004	N	None	1971775	1128976		78160	553365	100	100	100	
LAKE ALFRED	G	10-01-2005	N	None	2363542	1100907		91106	862350	100	100	100	
LAKE ALFRED	G	10-01-2006	Y	None	2725990	1102864		128251	986780	100	100	100	
LAKE ALFRED	G	10-01-2007	N	None	3129688	1101467		167758	1133940	100	100	100	
LAKE ALFRED	G	10-01-2008	N	After	3339187	1129046		212917	1292523	100	100	100	
LAKE ALFRED	G	10-01-2008	N	Before	3378311	1129046		212917	1292523	100	100	100	
LAKE ALFRED	P	10-01-2001	N	None	1089929	0		142233	376458	100	100	100	
LAKE ALFRED	P	10-01-2002	N	None	1124103	125157		125931	327029	100	100	100	
LAKE ALFRED	P	10-01-2003	N	None	1154405	327712		102400	97214	100	100	100	
LAKE ALFRED	P	10-01-2004	N	None	1191658	308139		111789	136009	100	100	100	
LAKE ALFRED	P	10-01-2005	N	None	1258722	331869		130080	224176	100	100	100	
LAKE ALFRED	P	10-01-2006	Y	None	1371969	336835		133984	312955	100	100	100	
LAKE ALFRED	P	10-01-2008	N	Before	1588700	374631		149489	441356	100	100	100	
LAKE ALFRED	P	10-01-2008	N	After	1579437	374631		149489	441356	100	100	100	
LAKE CITY	F	10-01-2000	N	None	4668352	843649		415672	1456519	100	100	100	
LAKE CITY	F	10-01-2001	N	None	4038895	1157604		394110	1254029	100	100	100	
LAKE CITY	F	10-01-2002	N	None	3765266	1593660		424905	1509225	100	100	100	
LAKE CITY	F	10-01-2003	N	None	4480918	1751648		482825	1670753	100	100	100	
LAKE CITY	F	10-01-2004	N	None	4753949	1938981		517908	2004327	100	100	100	
LAKE CITY	F	10-01-2005	N	None	4813224	2321296		497440	1814031	100	100	100	
LAKE CITY	F	10-01-2006	N	None	5165944	2675940		404096	1731308	100	100	100	
LAKE CITY	F	10-01-2007	Y	None	5745737	2951217		422169	1867112	100	100	100	
LAKE CITY	G	10-01-2000	N	None	9445712	4391516		141914	2191900	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LAKE CITY	G	10-01-2001	N	Before	9452975								
LAKE CITY	G	10-01-2001	N	After	9452975	4455454	162582	3118470	100	100	100		
LAKE CITY	G	10-01-2001	N	None	9452975	4455454	162582						
LAKE CITY	G	10-01-2002	N	None	9519678								
LAKE CITY	G	10-01-2003	N	None	10563369								
LAKE CITY	G	10-01-2004	N	None	10798089								
LAKE CITY	P	10-01-2000	N	None	5423578								
LAKE CITY	P	10-01-2001	N	None	5724697	1621191	406689	1181524	100	100	100		
LAKE CITY	P	10-01-2002	N	None	5979455	1551909	451374	1780770	100	100	100		
LAKE CITY	P	10-01-2003	N	None	6399110	1606482	482626	2037069	100	100	100		
LAKE CITY	P	10-01-2004	N	None	6903497	2523221	483953	2074460	100	100	100		
LAKE CITY	P	10-01-2005	N	None	7537574	3487247	300782	2090783	100	100	100	DROP=134629.57	
LAKE CITY	P	10-01-2006	N	None	8641394	4297030	314300	1583073	100	100	100		
LAKE CITY	P	10-01-2007	N	None	9561362	4973226	353838	1783963	100	100	100		
LAKE CITY	P	10-01-2008	N	Before	9293940	4622749	524950	1890709	100	100	100		
LAKE CITY	P	10-01-2008	N	After	9159961	4622749	524950	1890709	100	100	100		
LAKE HELEN	P	10-01-2001	N	None	91747								
LAKE HELEN	P	10-01-2003	N	None	159141	0	4151	26042	100	100	100		
LAKE HELEN	P	10-01-2006	N	Before	242346	0	8375	101235	100	100	100	before	
LAKE HELEN	P	10-01-2006	N	After	242346	0	8375	105998	100	100	100	after	
LAKE HELEN	P	10-01-2008	N	None	349903	149	10985	175969	100	100	100		
LAKE MARY	F	10-01-2000	N	None	1557711								
LAKE MARY	F	10-01-2001	N	After	1798432	214240	216148	1381824	100	100	100		
LAKE MARY	F	10-01-2001	N	None	1798								
LAKE MARY	F	10-01-2001	N	Before	1586234	214240	216148	1430811	100	100	100		
LAKE MARY	F	10-01-2002	N	None	2047929	182233	284702	1529038	100	100	100		
LAKE MARY	F	10-01-2003	N	None	2423147	176301	352878	2061619	100	100	91.2		
LAKE MARY	F	10-01-2004	N	None	2794477	169913	429133	2534708	100	100	86.6		
LAKE MARY	F	10-01-2005	N	None	3391286	163040	513870	3349926	100	100	81		
LAKE MARY	F	10-01-2006	N	None	4286534	157521	639867	3699670	100	100	94.3		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LAKE MARY	F	10-01-2008	Y	After	6362307	788363	1010627	4485526	100	100	100		
LAKE MARY	F	10-01-2008	Y	Before	6408640	788363	1010627	4485526	100	100	100		
LAKE MARY	P	10-01-2000	N	None	4149443								
LAKE MARY	P	10-01-2001	N	Before	4128087	537452	546684	1855493	100	100	100		
LAKE MARY	P	10-01-2001	N	After	4689553	537452	546684	1847770	100	100	100		
LAKE MARY	P	10-01-2001	N	None									
LAKE MARY	P	10-01-2002	N	None	4974308	1097956	372693	1976540	100	100	100		
LAKE MARY	P	10-01-2003	N	None	5357662	2137619	367684	1489786	100	100	100		
LAKE MARY	P	10-01-2004	N	None	5681393	2020432	434803	1798639	100	100	100		
LAKE MARY	P	10-01-2004	Y	None									
LAKE MARY	P	10-01-2004	Y	Before	5681393	2020432	434803	1869676	100	100	100		
LAKE MARY	P	10-01-2004	Y	After	5681393	2020432	434803	1806373	100	100	100		
LAKE MARY	P	10-01-2005	N	None	6381392	2052743	516908	2579124	100	100	100		
LAKE MARY	P	10-01-2006	N	None	7442232	1976935	609657	3221977	100	100	100		
LAKE MARY	P	10-01-2007	N	After	8769554	2500284	710661	3436640	100	100	100		
LAKE MARY	P	10-01-2007	N	Before	8769554	2500284	710661	3364290	100	100	100		
LAKE MARY	P	10-01-2007	N	None	8770								
LAKE MARY	P	10-01-2007	Y	None	8769554	2500284	710661	6556363	100	100	100		
LAKE MARY	P	10-01-2008	N	After	9346602	3000091	788935	3461135	100	100	100		
LAKE MARY	P	10-01-2008	N	Before	9685712	3000091	788935	3461135	100	100	100		
LAKE PARK (RETIRED)	P	10-01-2005	N	None	1971286	1776982	0	0	100	100	100		
LAKE PARK (RETIRED)	P	10-01-2006	N	None	1919359	1753576	0	0	100	100	100		
LAKE WALES	F	10-01-2000	N	None	4333023	1165498	385244	2031276	100	100	100		
LAKE WALES	F	10-01-2001	N	None	4630849	1136923	429278	2366435	100	100	100		
LAKE WALES	F	10-01-2002	N	None	5015840								
LAKE WALES	F	10-01-2003	N	None	5016	3911232	336035	1365627	100	100	56.3		
LAKE WALES	F	10-01-2004	N	None	5274609	4604667	346278	1212288	100	100	26.7		
LAKE WALES	F	10-01-2004	Y	None	5274609	4604667	346273	1212288	100	100	26.7		
LAKE WALES	F	10-01-2005	N	None	5570927	4054849	395365	2111726	100	100	100		
LAKE WALES	F	10-01-2006	N	None	6136215	4908325	422519	1734076	100	100	46.4		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LAKE WALES	F	10-01-2007	N	None	5853547	4801646	419037	1608535	100	100	39.3	
LAKE WALES	F	10-01-2008	N	Before	6055340	4817933	97366	2336862	100	100	48.8	
LAKE WALES	F	10-01-2008	N	After	6372882	4897107	97366	2409524	100	100	57.2	
LAKE WALES	G	10-01-2000	N	None	4701092	208901	510931	675169	100	100	100	
LAKE WALES	G	10-01-2001	N	None	5068628	204051	587522	849124	100	100	100	
LAKE WALES	G	10-01-2002	N	None	5271538	417290	589602	1410522	100	100	100	
LAKE WALES	G	10-01-2003	N	None	5534573	854257	582256	1331406	100	100	100	
LAKE WALES	G	10-01-2004	N	None	5760618	1022723	601487	1380289	100	100	100	
LAKE WALES	G	10-01-2005	N	None	6128500	1502979	626534	1272401	100	100	100	
LAKE WALES	G	10-01-2006	N	None	6838601	1957673	666853	1381332	100	100	100	
LAKE WALES	G	10-01-2007	N	None	7891214	2302812	876659	1892139	100	100	100	
LAKE WALES	G	10-01-2008	Y	Before	8319483	3250285	738780	1720390	100	100	100	
LAKE WALES	G	10-01-2008	Y	After	8314448	3295879	738780	1788376	100	100	100	
LAKE WALES	P	10-01-2000	N	None	7361537	2890468	558015	1678180	100	100	100	
LAKE WALES	P	10-01-2001	N	None	7722730	2862794	628911	2157873	100	100	100	
LAKE WALES	P	10-01-2003	N	None	7898308	4974423	540260	1424419	100	100	100	
LAKE WALES	P	10-01-2004	Y	None	7915414	5380861	572232	1406513	100	100	100	
LAKE WALES	P	10-01-2004	N	None	7915414							
LAKE WALES	P	10-01-2005	N	None	8329601	5546736	617229	1485888	100	100	100	
LAKE WALES	P	10-01-2006	N	None	9103860	5658797	560008	1541178	100	100	100	
LAKE WALES	P	10-01-2007	N	None	9917387	6598185	602539	1392005	100	100	100	
LAKE WORTH	F	10-01-2000	N	None	16613602	7427265	1185064	4126337	100	100	100	
LAKE WORTH	F	10-01-2002	N	None	18045	8204289	1415491	6790772	100	100	100	
LAKE WORTH	F	10-01-2002	N	After	18044887							
LAKE WORTH	F	10-01-2002	N	Before	18044887							
LAKE WORTH	F	10-01-2003	N	None	18657265	10539359	1391624	7370155	100	100	91.3	
LAKE WORTH	F	10-01-2004	N	None	20604220	11271258	1550354	8341110	100	100	93.3	
LAKE WORTH	F	10-01-2005	N	None	21502682	11488419	1901825	10293859	100	100	78.8	
LAKE WORTH	G	10-01-2000	N	None	68493005	38921743	5401494	11896028	100	100	100	
LAKE WORTH	G	10-01-2002	N	Before	71177315							

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LAKE WORTH	G	10-01-2002	N	After	71177315							
LAKE WORTH	G	10-01-2002	N	None	71177	42704932	6041660	18114473	100	100	100	
LAKE WORTH	G	10-01-2003	N	None	70160594	48434174	5483892	16991284	100	100	95.6	
LAKE WORTH	G	10-01-2004	N	None	68720073	52042799	5687485	18790648	100	100	58.5	
LAKE WORTH	G	10-01-2005	N	None	67199261	57240365	5692594	18338730	100	100	23.3	
LAKE WORTH	G	10-01-2006	N	None	68219503	62141433	5457264	17219363	100	100	3.6	
LAKE WORTH	P	10-01-2000	N	None	21286307	11565672	1881275	4672254	100	100	100	
LAKE WORTH	P	10-01-2002	N	Before	22361593							
LAKE WORTH	P	10-01-2002	N	None	22362	14694536	1910353	5858443	100	100	98.2	
LAKE WORTH	P	10-01-2002	N	After	22361593							
LAKE WORTH	P	10-01-2003	N	None	22660854	16101284	1879390	6807103	100	100	68.8	
LAKE WORTH	P	10-01-2004	N	None	23144362	16672133	2045267	9353489	100	100	47.3	
LAKE WORTH	P	10-01-2005	N	None	23326999	18513726	1941990	9829341	100	100	29.2	
LAKE WORTH	P	10-01-2006	N	None	24491350	20290543	1993116	9628334	100	100	22.9	
LAKELAND	GPF	10-01-2000	N	None	360077327							
LAKELAND	GPF	10-01-2001	N	None	374690753	162194502	55964584	83676071	100	100	100	
LAKELAND	GPF	10-01-2002	N	None	375387104	174734118	61305476	101918447	100	100	100	
LAKELAND	GPF	10-01-2003	N	After	389641017							
LAKELAND	GPF	10-01-2003	N	None	389641017	185173101	66747868	117620286	100	100	100	
LAKELAND	GPF	10-01-2003	N	Before	389641017							
LAKELAND	GPF	10-01-2004	N	None	410451251	182759099	73532267	117378603	100	100	100	
LAKELAND	GPF	10-01-2005	N	None	437315072	227280523	80226125	305825989	100	100	42.4	
LAKELAND	GPF	10-01-2007	N	None	523478533	282996659	60734775	176294478	100	100	100	
LAKELAND SUPP	F	10-01-2000	N	Before	11445327							
LAKELAND SUPP	F	10-01-2000	N	None	11445327							
LAKELAND SUPP	F	10-01-2000	N	After	11445327	6857086	1469456	2895057	100	100	100	
LAKELAND SUPP	F	10-01-2001	N	None	12169915	7191314	1620185	2850251	100	100	100	
LAKELAND SUPP	F	10-01-2002	N	None	12113476	7307225	1752790	3104733	100	100	98.3	
LAKELAND SUPP	F	10-01-2003	N	None	12141040	7276486	1922529	3297966	100	100	89.2	
LAKELAND SUPP	F	10-01-2004	N	None	12343754	7488495	2101727	3381897	100	100	81.4	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		LIABILITY		RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB	FOR ACTIVES	ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS				
LAKELAND SUPP	F	10-01-2005	N	None	13382278	7724906	2284033	3459616	100	100	97.5				
LAKELAND SUPP	F	10-01-2006	N	None	14756740	7635416	1967479	4262779	100	100	100				
LAKELAND SUPP	F	10-01-2007	N	None	16620117	7371229	2161731	4627743	100	100	100				
LAKELAND SUPP	F	10-01-2008	N	Before	17530693	7495065	2360672	4852650	100	100	100				
LAKELAND SUPP	F	10-01-2008	N	After	17530693	7495065	2360672	4852650	100	100	100				
LAKELAND SUPP	P	10-01-2000	N	Before	14597841										
LAKELAND SUPP	P	10-01-2000	N	After	14597841	7455198	295734	6004962	100	100	100				
LAKELAND SUPP	P	10-01-2000	N	None	14597841										
LAKELAND SUPP	P	10-01-2001	N	None	15811177	8456072	395175	6046327	100	100	100				
LAKELAND SUPP	P	10-01-2002	N	None	15899085	8456072	506305	7280759	100	100	95.3				
LAKELAND SUPP	P	10-01-2003	N	None	15977497	10158156	628235	6815530	100	100	76.2				
LAKELAND SUPP	P	10-01-2004	N	None	16160959										
LAKELAND SUPP	P	10-01-2005	N	None	16913462										
LAKELAND SUPP	P	10-01-2006	Y	None	18204356	12016116	852482	9392047	100	100	56.8				
LAKELAND SUPP	P	10-01-2007	N	None	19884082	12457396	935800	9303023	100	100	69.8				
LAKELAND SUPP	P	10-01-2008	Y	After	20132084	13179569	1018257	9042567	100	100	65.6				
LAKELAND SUPP	P	10-01-2008	Y	Before	20132084	13179569	1018257	9042567	100	100	65.6				
LANTANA	F	09-30-2001	N	None	4566744	0	289000	4677000	100	100	91.5				
LANTANA	F	09-30-2003	N	None	6243444	508094	331000	4294906	100	100	100				
LANTANA	F	09-30-2004	N	None	7352875	630022	331000	5371978	100	100	100				
LANTANA	F	09-30-2005	N	None	8688548	859396	358000	6467604	100	100	100				
LANTANA	F	09-30-2006	N	None	10313560	869317	398000	9574683	100	100	94.5				
LANTANA	F	09-30-2007	N	None	13077720	877602	449000	11590398	100	100	100				
LANTANA	F	09-30-2008	N	None	14943792	2419542	499000	11767458	100	100	100				
LANTANA	P	10-01-2000	N	None	1947011	563736	154636	422530	100	100	100				
LANTANA	P	10-01-2001	N	None	2174946	882017	193044	357232	100	100	100				
LANTANA	P	10-01-2002	N	None	2415505	1131355	232140	703062	100	100	100				
LANTANA	P	10-01-2003	N	None	2704054	1081111	275794	926325	100	100	100				
LANTANA	P	10-01-2004	N	None	2952595	1087125	325071	1141142	100	100	100				
LANTANA	P	10-01-2005	N	None	3270049	1148394	399533	4804314	100	100	35.8				

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LANTANA	P	10-01-2006	N	None	3776705	1006044	481465	1815272	100	100	100	
LANTANA	P	10-01-2007	N	None	4670639	1458568	551830	1997813	100	100	100	
LARGO	PF	10-01-2000	N	None	62395							
LARGO	PF	10-01-2000	N	After	62394934	21191963	4394891	19362214	100	100	100	
LARGO	PF	10-01-2001	N	None	66367438	27663764	4266137	18457652	100	100	100	DROP ACCTS=\$133,450
LARGO	PF	10-01-2002	N	None	62745645	29497139	4460678	20896243	100	100	100	DROP ACCTS=473,893
LARGO	PF	10-01-2003	N	None	63393785	33058328	4553331	22675121	100	100	100	DROP ACCTS=1,003,892
LARGO	PF	10-01-2005	N	None	74517167	40077208	4927871	26355439	100	100	100	DROP ACCOUNTS=1960446
LARGO	PF	10-01-2006	N	None	80167694	45533181	6300860	25919529	100	100	100	DROP ACCOUNTS=2556941
LARGO	PF	10-01-2007	N	None	90898691	50913927	6619483	30890380	100	100	100	DROP=2384102
LARGO	PF	10-01-2008	N	None	78098781	53703018	7416917	33821835	100	100	50.2	
LAUDERDALE-BY-THE-SEA	F	10-01-2002	N	None	179222	95936	0	107598	100	100	77.4	
LAUDERDALE-BY-THE-SEA	F	10-01-2003	N	None	230470	113692	0	113218	100	100	100	
LAUDERDALE-BY-THE-SEA	F	10-01-2004	N	None	298795	139645		117365	100	100	100	
LAUDERDALE-BY-THE-SEA	F	10-01-2005	N	None	341169	143690		129892	100	100	100	
LAUDERDALE-BY-THE-SEA	F	10-01-2006	N	None	434524	139742		257556	100	100	100	
LAUDERDALE-BY-THE-SEA	F	10-01-2007	N	None	579283	137949	24839	160241	100	100	100	
LAUDERDALE-BY-THE-SEA	F	10-01-2008	N	None	412514	142347	19411	91216	100	100	100	
LAUDERHILL	F	10-01-2000	N	None	19101315							
LAUDERHILL	F	10-01-2001	N	None	20618707							
LAUDERHILL	F	10-01-2002	N	None	20535705	9435063	4402372	11676516	100	100	57.4	
LAUDERHILL	F	10-01-2005	N	None	27247390	17901101	5063365	12249022	100	100	35	
LAUDERHILL	F	10-01-2006	N	None	31180							
LAUDERHILL	F	10-01-2007	N	None	35921512	25196734	0	21532051	100	100	49.8	
LAUDERHILL	G	10-01-2000	N	None	11257446							
LAUDERHILL	G	10-01-2001	N	None	11925011	3094053	1968407	5238495	100	100	100	
LAUDERHILL	G	10-01-2002	N	None	8443506							
LAUDERHILL	G	10-01-2004	N	None	9398949							

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LAUDERHILL	G	10-01-2005	N	None	10541989	3747488	2080324	6020185	100	100	78.3	
LAUDERHILL	G	10-01-2006	N	None	12148566	5035163	2004579	7642890	100	100	66.8	
LAUDERHILL	G	10-01-2007	N	None	13995710	7868044	0	16447883	100	100	37.3	
LAUDERHILL	P	10-01-2000	Y	None	2605083							
LAUDERHILL	P	10-01-2001	N	None	3233223	160285	713865	895747	100	100	100	
LAUDERHILL	P	10-01-2002	N	None	3629545	154211	784973	567748	100	100	100	
LAUDERHILL	P	10-01-2003	N	None	4989814	494683	1094396	1618141	100	100	100	
LAUDERHILL	P	10-01-2004	N	None	6462440	633498	1443166	1963796	100	100	100	
LAUDERHILL	P	10-01-2005	N	None	8660725	1356155	1821530	3254449	100	100	100	
LAUDERHILL	P	10-01-2006	N	None	11939547	1583801	2596148	5676493	100	100	100	
LAUDERHILL	P	10-01-2007	N	None	16347803	1578520	3394703	8599665	100	100	100	
LAUDERHILL	P	10-01-2008	N	None	19775168	2674036	3665201	11282672	100	100	100	
LAUDERHILL (C&M)	G	10-01-2003	N	None	4050310	612103	1496284	3527395	100	100	55.1	
LAUDERHILL (C&M)	G	10-01-2005	N	None	6902752	3342446	1056581	6044107	100	100	41.4	
LAUDERHILL (C&M)	G	10-01-2006	N	None	8358251	5334607	1266243	6614743	100	100	26.6	ACCUM EMPLOYEE CONTR W/INT FIGURE RETRIEVED FROM 10-1- 07 REPORT
LAUDERHILL (C&M)	G	10-01-2007	N	After	11022702	5411524	1693787	6445396	100	100	60.8	
LAUDERHILL (C&M)	G	10-01-2007	N	Before	11022702	5411524	1693787	6828031	100	100	57.4	
LAUDERHILL (C&M)	G	10-01-2008	N	After	12135519	12068731	1276719	2780286	100	5.2	0	
LAUDERHILL (C&M)	G	10-01-2008	N	Before	10823393	12068731	1276719	2780286	89.7	0	0	
LEESBURG	F	10-01-2000	N	None	7834736	2195054	823745	2588527	100	100	100	
LEESBURG	F	10-01-2003	N	None	6966413							
LEESBURG	F	10-01-2005	N	None	7832187	2741417	1212505	3648012	100	100	100	
LEESBURG	F	10-01-2006	Y	None	8264922	4739714	1070349	2461715	100	100	99.7	
LEESBURG	F	10-01-2007	Y	After	9833153	4842981	1235209	3409625	100	100	100	
LEESBURG	F	10-01-2007	Y	Before	9833153	4695651	1235209	3107857	100	100	100	
LEESBURG	F	10-01-2008	N	Before	9151452	6513015	1181775	2691617	100	100	54.1	
LEESBURG	F	10-01-2008	N	After	10447796	6513015	1181775	2691617	100	100	100	
LEESBURG	G	10-01-2000	N	None	23866000	9129900	10900	6883900	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LEESBURG	G	10-01-2001	N	None	24823681	9922446	9163	8044795	100	100	100	
LEESBURG	G	10-01-2002	N	None	25285323	10550833	0	8803200	100	100	100	
LEESBURG	G	10-01-2003	N	None	25703014	11195977	0	9369844	100	100	100	
LEESBURG	G	10-01-2004	N	None	26374522	12050701	0	10115208	100	100	100	
LEESBURG	G	10-01-2005	N	None	28343644	12603434	0	11603953	100	100	100	
LEESBURG	G	10-01-2006	N	None	31368026	18134446	0	11452279	100	100	100	
LEESBURG	G	10-01-2007	N	None	34934262	18541471	20102	13167189	100	100	100	
LEESBURG	G	10-01-2008	Y	After	33832920	23709903	20102	13220613	100	100	76.4	
LEESBURG	G	10-01-2008	N	Before	35168668	23709903	20102	13509364	100	100	84.7	
LEESBURG	G	10-01-2008	N	After	33832920	23709903	20102	13509364	100	100	74.8	
LEESBURG	G	10-01-2008	Y	Before	35168668	23709903	20102	13220613	100	100	86.5	
LEESBURG	P	10-01-2000	N	None	9117437	3079200	979485	2025702	100	100	100	
LEESBURG	P	10-01-2001	N	After	9521215	3038721	1100694	2296150	100	100	100	
LEESBURG	P	10-01-2001	N	Before	8296078	3038721	1100694	2296150	100	100	100	
LEESBURG	P	10-01-2001	N	None	9521							
LEESBURG	P	10-01-2002	N	None	9818227	3580724	1183557	2281325	100	100	100	DROP=\$17,622.75
LEESBURG	P	10-01-2003	N	None	10086403	5175586	1223998	1442379	100	100	100	DROP=148,971.85
LEESBURG	P	10-01-2003	Y	None	10086403	5175586	1223998	1452218	100	100	100	DROP=148,971.85
LEESBURG	P	10-01-2004	N	None	10407269	5856101	1328327	1358446	100	100	100	DROP=325,978.40
LEESBURG	P	10-01-2005	N	None	11164525	6285302	1357924	1427881	100	100	100	DROP=543343.89
LEESBURG	P	10-01-2006	N	None	11638979	6037158	1512870	1517772	100	100	100	
LEESBURG	P	10-01-2007	N	None	12735659	5952163	1746704	1987384	100	100	100	
LEESBURG	P	10-01-2008	N	After	12871265	5647837	1909851	2335916	100	100	100	
LEESBURG	P	10-01-2008	N	Before	13186367	5647837	1909851	2335916	100	100	100	
LIGHTHOUSE POINT	PF	10-01-2004	N	None	2181500	0	1856487	272718	100	100	100	
LIGHTHOUSE POINT	PF	10-01-2006	N	None	4104087	652588	3196234	-42270	100	100	100	
LIGHTHOUSE POINT	PF	10-01-2006	Y	None	4104087	652588	3196234	-42270	100	100	100	
LIGHTHOUSE POINT	PF	10-01-2007	N	None	5081694	740043	3486491	-669032	100	100	100	
LIVE OAK	F	10-01-2002	N	None	1846							
LIVE OAK	F	10-01-2002	N	Before	1845636							

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LIVE OAK	F	10-01-2002	N	After	1845636								
LIVE OAK	F	10-01-2007	N	Before	2214498	1549220	43167	427054	100	100	100		
LIVE OAK	F	10-01-2007	N	After	2214498	1556015	43167	438832	100	100	100		
LONGBOAT KEY	F	10-01-2000	N	None	6124524	3173373	460644	2341356	100	100	100		
LONGBOAT KEY	F	10-01-2001	Y	None	6340738	3126246	540158	2670216	100	100	100		
LONGBOAT KEY	F	10-01-2002	N	None	6758308	3528282	542318	4095510	100	100	65.6		
LONGBOAT KEY	F	10-01-2003	N	None	7249670	3547693	711387	4981327	100	100	60		
LONGBOAT KEY	F	10-01-2003	Y	None	7253448	3547693	711387	4981327	100	100	60.1		
LONGBOAT KEY	F	01-01-2004	Y	None									
LONGBOAT KEY	F	10-01-2004	Y	None	7412985	4183211	900167	5530960	100	100	42.1	DROP=36,094.69	
LONGBOAT KEY	F	10-01-2005	Y	None	8190792	4191627	1214979	6505075	100	100	42.8	DROP=95894.29	
LONGBOAT KEY	F	10-01-2006	N	None	9174395	6794028	1254482	7007766	100	100	16.1	DROP=158653.01	
LONGBOAT KEY	F	10-01-2007	N	Before	10309982	10298023	1346655	6588793	100	0.9	0		
LONGBOAT KEY	F	10-01-2007	N	After	10309982	10527943	1346655	6857274	97.9	0	0		
LONGBOAT KEY	F	10-01-2008	Y	Before	11047013	12520951	1422435	6098955	88.2	0	0		
LONGBOAT KEY	F	10-01-2008	Y	After	10790917	12520951	1422435	6098955	86.2	0	0		
LONGBOAT KEY	G	10-01-2000	N	None	5474749	1809137	340182	1531693	100	100	100		
LONGBOAT KEY	G	10-01-2001	N	None	4592060	2142703	376254	1959702	100	100	100		
LONGBOAT KEY	G	10-01-2001	Y	None	4592060	2142703	376254	1959702	100	100	100		
LONGBOAT KEY	G	10-01-2002	N	None	5853533	2181392	508334	2321711	100	100	100		
LONGBOAT KEY	G	10-01-2003	N	None	6110168	2250231	619067	2621855	100	100	100		
LONGBOAT KEY	G	10-01-2004	N	None	6319438	1929390	774505	3123463	100	100	100		
LONGBOAT KEY	G	10-01-2004	Y	None	5888415								
LONGBOAT KEY	G	10-01-2004	N	Before	5888415	1929390	774505	3174032	100	100	100		
LONGBOAT KEY	G	10-01-2004	N	After	6319438	1929390	774505	3141127	100	100	100		
LONGBOAT KEY	G	10-01-2005	N	None	6911035	1941131	931313	3726748	100	100	100		
LONGBOAT KEY	G	10-01-2006	N	None	7934281	2571449	997937	4167024	100	100	100		
LONGBOAT KEY	G	10-01-2008	N	Before	7343174	3922419	1044723	3429149	100	100	69.3		
LONGBOAT KEY	G	10-01-2008	N	After	7207972	3922419	1044723	3429149	100	100	65.3		
LONGBOAT KEY	P	10-01-2000	N	None	4313691	3019690	271992	706931	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LONGBOAT KEY	P	10-01-2001	N	None	3569456	2970749		348271	1022371	100	100	24.5	
LONGBOAT KEY	P	10-01-2002	N	None	4333726	3085629		395898	1072126	100	100	79.5	
LONGBOAT KEY	P	10-01-2003	N	None	4247594	3214541		376052	985600	100	100	66.7	
LONGBOAT KEY	P	10-01-2004	N	None	4248110	3050062		478394	1195760	100	100	60.2	
LONGBOAT KEY	P	10-01-2004	Y	None	4248110	3050062		478394	1237659	100	100	58.1	
LONGBOAT KEY	P	10-01-2005	N	None	4292743	3015108		621508	1463280	100	100	44.8	
LONGBOAT KEY	P	10-01-2006	N	None	4587701	3006522		711059	1797952	100	100	48.4	
LONGBOAT KEY	P	10-01-2007	N	Before	4990471	3038077		835552	3460112	100	100	32.3	
LONGBOAT KEY	P	10-01-2007	N	After	4990471	3104038		835552	3574241	100	100	29.4	
LONGBOAT KEY	P	10-01-2008	N	Before	5135272	4263592		822853	3698356	100	100	1.3	
LONGBOAT KEY	P	10-01-2008	Y	After	4872873	4263592		822853	3698356	100	74	0	
LONGWOOD	PF	10-01-2000	N	None									
LONGWOOD	PF	10-01-2001	N	None	1155456	0		20985	62410	100	100	100	
LONGWOOD	PF	10-01-2002	N	None	1690736								
LONGWOOD	PF	10-01-2004	N	None	2745142								
LONGWOOD	PF	10-01-2006	N	None	1910281	48958				100	100	100	
LYNN HAVEN	F	10-01-2000	N	None	966994	338111		50889	73923	100	100	100	
LYNN HAVEN	F	10-01-2001	N	None	1041006	414119		65683	135973	100	100	100	
LYNN HAVEN	F	10-01-2002	N	None	1099870	439443		81030	179681	100	100	100	
LYNN HAVEN	F	10-01-2003	N	None	1223350	470909		108372	225516	100	100	100	
LYNN HAVEN	F	10-01-2004	N	None	1366411	488581		133461	287029	100	100	100	
LYNN HAVEN	F	10-01-2004	Y	None	1366411	488581		133461	289025	100	100	100	
LYNN HAVEN	F	10-01-2005	N	None	1608830	508587		146127	355079	100	100	100	
LYNN HAVEN	F	10-01-2006	N	None	1950574	530436		167514	428897	100	100	100	
LYNN HAVEN	F	10-01-2007	N	None	2350056	574376		187491	815756	100	100	100	
LYNN HAVEN	F	10-01-2008	N	After	2700120	643615		219215	987944	100	100	100	
LYNN HAVEN	F	10-01-2008	N	Before	2677111	643615		219215	987944	100	100	100	
LYNN HAVEN	G	10-01-2000	N	None	2461362	743996		332176	663758	100	100	100	
LYNN HAVEN	G	10-01-2001	N	None	2717695	725885		411534	963530	100	100	100	
LYNN HAVEN	G	10-01-2002	N	None	2926679	714193		496097	1593763	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
LYNN HAVEN	G	10-01-2003	N	None	3334824	602730	582439	1973208	100	100	100	
LYNN HAVEN	G	10-01-2004	Y	After	3843							
LYNN HAVEN	G	10-01-2004	N	None	3842766	973941	633475	2151216	100	100	100	
LYNN HAVEN	G	10-01-2004	Y	None	3843							
LYNN HAVEN	G	10-01-2005	N	None	4536494	979718	735898	2762680	100	100	100	
LYNN HAVEN	G	10-01-2006	N	None	5305749	918059	802289	3373489	100	100	100	
LYNN HAVEN	G	10-01-2007	N	None	6187875	1007593	895278	3965451	100	100	100	
LYNN HAVEN	G	10-01-2008	N	Before	6915541	1269035	984459	4566813	100	100	100	
LYNN HAVEN	G	10-01-2008	N	After	7131619	1269035	984459	4566813	100	100	100	
LYNN HAVEN	P	10-01-2000	N	None	1934731	292674	141003	646585	100	100	100	
LYNN HAVEN	P	10-01-2001	N	None	2104329	951232	126859	389870	100	100	100	DROP AMT=\$36,572.56
LYNN HAVEN	P	10-01-2002	N	None	2235517	1005241	159588	510591	100	10	100	DROP AMT=\$85,101.27
LYNN HAVEN	P	10-01-2003	N	None	2387548	1072445	160318	575245	100	100	100	DROP BEN=144,320.41
LYNN HAVEN	P	10-01-2004	Y	None	2588908	1219824	177673	725473	100	100	100	DROP=206384.70
LYNN HAVEN	P	10-01-2004	N	None	2588908	1219824	177673	709860	100	100	100	DROP BEN=206,384.70
LYNN HAVEN	P	10-01-2005	N	None	2875443	1298494	211651	893070	100	100	100	DROP=269576.36
LYNN HAVEN	P	10-01-2006	N	None	3000795	1322244	234069	878416	100	100	100	DROP=17443.41
LYNN HAVEN	P	10-01-2007	N	None	3534675	1827162	286248	774089	100	100	100	DROP=57875.79
LYNN HAVEN	P	10-01-2008	N	Before	3940746	2105619	247116	966935	100	100	100	
LYNN HAVEN	P	10-01-2008	N	After	4051957	2105619	247116	966935	100	100	100	
MACCLENNY	PF	10-01-2002	N	None	62779							
MACCLENNY	PF	10-01-2004	N	None	108042							
MACCLENNY	PF	10-01-2007	N	None	192976	119	7185	302098	100	100	61.5	
MADISON	F	10-01-2000	N	None	1038205	197910	18753	640207	100	100	100	
MADISON	F	10-01-2001	N	None	1085057	497945	21360	491283	100	100	100	
MADISON	F	10-01-2002	N	None	1088683	492134	32207	589384	100	100	95.6	
MADISON	F	10-01-2003	N	None	1124352	486206	40647	680301	100	100	87.8	
MADISON	F	10-01-2004	N	None	1192547	861646	44340	478946	100	100	59.8	
MADISON	F	10-01-2005	N	None	1296466	848072	54702	502760	100	100	78.3	
MADISON	F	10-01-2006	N	None	1386682	842718	64425	631046	100	100	76	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MADISON	F	10-01-2008	N	Before	1509215	755699	158454	427167	100	100	100	
MADISON	F	10-01-2008	N	After	1489666	755699	158454	427167	100	100	100	
MADISON	P	10-01-2000	N	None	1876841	367058	83853	401925	100	100	100	
MADISON	P	10-01-2001	N	None	1981659	381034	98823	471150	100	100	100	
MADISON	P	10-01-2002	N	None	2042226	379696	116224	567624	100	100	100	
MADISON	P	10-01-2003	N	None	2106853	378661	118731	686972	100	100	100	
MADISON	P	10-01-2004	N	Before	2172763	377998	129579	800763	100	100	100	
MADISON	P	10-01-2004	N	After	2172763	377998	129579	825419	100	100	100	
MADISON	P	10-01-2004	N	None								
MADISON	P	10-01-2005	N	None	2343409	377784	143143	912958	100	100	100	
MADISON	P	10-01-2006	N	None	2584240	378097	151189	1082160	100	100	100	
MADISON	P	10-01-2007	N	None	2805549	756645	140023	1040125	100	100	100	
MADISON	P	10-01-2008	N	Before	2860742	755699	158454	1131236	100	100	100	
MADISON	P	10-01-2008	N	After	2844176	755699	158454	1131236	100	100	100	
MAITLAND	PF	10-01-2000	N	None	10758561	5813779	617368	3494952	100	100	100	
MAITLAND	PF	10-01-2001	N	None	11769804	7522309	657529	3541488	100	100	100	
MAITLAND	PF	10-01-2002	N	None	12017698	8367512	710170	4016699	100	100	73.2	DROP=579,878
MAITLAND	PF	10-01-2003	N	None	12460843	8767391	885309	5171731	100	100	54.3	
MAITLAND	PF	10-01-2004	N	None	12603362	9026932	1013174	5834678	100	100	43.9	
MAITLAND	PF	10-01-2005	N	None	13290828	9772607	1015683	6136715	100	100	40.8	
MAITLAND	PF	10-01-2006	N	None	15205824	9639364	1206039	7277021	100	100	60	
MAITLAND	PF	10-01-2007	N	None	17547206	13537694	1029496	5037008	100	100	59.2	
MARATHON	F	10-01-2004	N	None	189726	0	4385	56502	100	100	100	
MARATHON	F	10-01-2005	N	None	345.016	0	0	240489	100	100	100	
MARATHON	F	10-01-2006	N	None	661.904	7981	0	257978	100	100	100	
MARATHON	F	10-01-2008	N	After	1130532	6713	90207	443590	100	100	100	
MARATHON	F	10-01-2008	N	Before	1130532	6713	90207	443590	100	100	100	
MARCO ISLAND	F	10-01-2000	N	None	364049	0	3000	28937	100	100	100	
MARCO ISLAND	F	10-01-2002	N	None	331733	0	6912	120423	100	100	100	
MARCO ISLAND	F	10-01-2004	N	None	684654	0	14259	224354	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MARCO ISLAND	F	10-01-2007	N	None	1629498	0	31890	575327	100	100	100		
MARCO ISLAND	P	10-01-2007	N	None	792685	71819	147169	1331793	100	100	43.6		
MARCO ISLAND	P	10-01-2008	N	After	1363977	124422	237539	659600	100	100	100		
MARCO ISLAND	P	10-01-2008	N	Before	1194196	100	237539	659600	100	100			
MARIANNA	F	10-01-2000	N	None	1400338	412793	35973	386028	100	100	100		
MARIANNA	F	10-01-2000	Y	None	1400338	412793	35973	466118	100	100	100		
MARIANNA	F	10-01-2001	Y	None	1400338								
MARIANNA	F	10-01-2002	N	None	1210930	416367	118335	334062	100	100	100		
MARIANNA	F	10-01-2003	N	None									
MARIANNA	F	10-01-2004	N	None	1385339	394018	128537	467018	100	100	100		
MARIANNA	F	10-01-2006	N	None	1633850	371339	172268	606184	100	100	100		
MARIANNA	P	10-01-2000	N	None									
MARIANNA	P	10-01-2001	N	None	2226179	608915	89972	182119	100	100	100		
MARIANNA	P	10-01-2002	N	None									
MARIANNA	P	10-01-2003	N	None	2206526	712057	89993	221988	100	100	100		
MARIANNA	P	10-01-2004	N	None	2297687	704355	103584	283870	100	100	100		
MARION COUNTY	EMS	01-01-2004	N	None	943998								
MARION COUNTY	EMS	10-01-2007	N	None	1973888								
MARTIN COUNTY	ERP	07-01-2000	N	None	2704837	3607150	0	3876027	75	0	0		
MARTIN COUNTY	ERP	07-01-2001	N	None	4422873								
MARTIN COUNTY	ERP	07-01-2005	N	None	7897497								
MARTIN COUNTY	ERP	07-01-2007	N	Before	8751289	6323537	0	593617	100	100	100		
MARTIN COUNTY	ERP	07-01-2007	N	After	8751289	6323537	0	593617	100	100	100		
MEDLEY	P	10-01-2006	Y	None									
MEDLEY	P	10-01-2006	Y	Before	2275247	0	73873	7333336	100	100	30		
MEDLEY	P	10-01-2006	Y	After	2275247	0	73873	6341233	100	100	34.7		
MEDLEY	P	10-01-2008	N	Before	4324107	822695	294431	8873226	100	100	36.1		
MEDLEY	P	10-01-2008	N	After	5188928	822695	294431	8385555	100	100	48.6		
MELBOURNE	F	10-01-2001	N	None	34202016	15928922	1504360	6532954	100	100	100	DROP=\$653,217	
MELBOURNE	F	10-01-2002	N	None	34893431	16297847	1521875	8745804	100	100	100	DROP=\$1,270,280.94	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MELBOURNE	F	10-01-2003	N	None	35944448	18822700	1594947	9828375	100	100	100	DROP=2,080,113.84
MELBOURNE	F	10-01-2004	N	None	36793932	21519393	1603342	10350311	100	100	100	DROP=2,450,368.08
MELBOURNE	F	10-01-2005	N	None	38711256	22637994	1937199	12074369	100	100	100	DROP=2608715.85
MELBOURNE	G		N	Before	6666022	1510150	122382	947452	100	100	100	
MELBOURNE	G	10-01-2000	N	None	1495353	0	0	425408	100	100	100	
MELBOURNE	G	10-01-2001	N	None		0	0	688070	100	100	100	
MELBOURNE	G	10-01-2002	N	None	2944136	5208	0	1012401	100	100	100	
MELBOURNE	G	10-01-2003	N	None	3907454	12061	0	1456819	100	100	100	
MELBOURNE	G	10-01-2004	N	None	5098666	67900	0	1957556	100	100	100	
MELBOURNE	G	10-01-2005	Y	None	6550395	365906	135972	2639645	100	100	100	
MELBOURNE	G	10-01-2005	N	None	6821747	365906	135972	2639645	100	100	100	
MELBOURNE	G	10-01-2006	N	None	8395330	543831	206851	3400583	100	100	100	
MELBOURNE	G	10-01-2007	N	None	11131532	756996	473345	4552026	100	100	100	
MELBOURNE	G	10-01-2007	Y	None	11131532	756996	473345	4552026	100	100	100	
MELBOURNE	G	10-01-2008	N	After	6571975	1510150	122382	947452	100	100	100	
MELBOURNE	P	10-01-2000	N	None	31695006	13996344	1894027	12299674	100	100	100	
MELBOURNE	P	10-01-2001	N	None	32574879	15827673	2105971	14152754	100	100	100	DROP=\$388,870.00
MELBOURNE	P	10-01-2002	N	None	33449881	17239199	2343992	15800588	100	100	100	DROP/SHARE=\$579,215
MELBOURNE	P	10-01-2003	Y	None	35260004	20906046	2556515	15652110	100	100	75.4	DROP=808,016.78
MELBOURNE	P	10-01-2003	N	None	35260100	20966526	2556515	15652110	100	100	75	DROP=868,496.91
MELBOURNE	P	10-01-2004	Y	None	36134895	23581511	2701686	17580304	100	100	56	DROP=995530.80
MELBOURNE	P	10-01-2004	N	None	36134895	23581511	2701686	16417364	100	100	60	DROP BEN=995,530.80
MELBOURNE	P	10-01-2005	N	None	39160746	26132381	2816308	18536836	100	100	55.1	DROP=952546.75
MELBOURNE	P	10-01-2006	N	None	43758321	30578979	2854237	17403016	100	100	59.3	DROP=1317494.68
MELBOURNE	P	10-01-2007	N	None	48665775	32252167	3157820	19670758	100	100	67.4	DROP=1453565.69
MELBOURNE	P	10-01-2008	N	Before	50876262	37469419	3140202	17941985	100	100	57.2	
MELBOURNE	P	10-01-2008	N	After	49571318	37469419	3140202	17941985	100	100	49.9	
MELBOURNE BEACH	P	10-01-2000	N	None	1522237	148655	87844	826416	100	100	100	
MELBOURNE BEACH	P	10-01-2001	N	None	1676972	800290	87576	615769	100	100	100	
MELBOURNE BEACH	P	10-01-2002	N	None	1763721	1341066	77493	411896	100	100	83.8	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MELBOURNE BEACH	P	10-01-2003	N	None	1836668	1477069	70781	426861	100	100	67.7	
MELBOURNE BEACH	P	10-01-2004	N	None	1900020	1463426	75082	515257	100	100	70.2	
MELBOURNE BEACH	P	10-01-2005	N	None	2009852	1765577	56249	317412	100	100	59.2	
MELBOURNE BEACH	P	10-01-2006	N	None	2169935	1880979	58301	324742	100	100	71	
MELBOURNE BEACH	P	10-01-2007	N	None	2290447	2022496	70409	472707	100	100	41.8	
MELBOURNE BEACH	P	10-01-2007	N	None	2290447	2022496	70409	472707	100	100	41.8	
MELBOURNE BEACH	P	10-01-2008	N	Before	2224312	2533125	50059	60759	87.8	0	0 before	
MELBOURNE BEACH	P	10-01-2008	N	After	2204106	2531125	50059	60759	87.1	0	0 after	
MELBOURNE SPECIAL RISK	G	10-01-2001	N	None	96751	0	0	29449	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2002	N	None	134341	0	0	72108	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2003	N	None	189500	70032	0	38613	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2004	N	None	250748	67960	0	65168	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2005	N	None	333562	65876	0	122692	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2005	Y	None	326876	65876	0	122692	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2006	Y	None								
MELBOURNE SPECIAL RISK	G	10-01-2006	N	None	326876	67455	0	156496	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2007	N	None	529871	65257	0	224422	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2007	Y	None	529871	65257	0	224422	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2008	N	After	317982	64961	0	209777	100	100	100	
MELBOURNE SPECIAL RISK	G	10-01-2008	N	Before	317982	64961	0	209777	100	100	100	
MIAMI	GS	10-01-2000	N	None	594880439							
MIAMI	GS	10-01-2001	N	None	597112330	332607681	69635735	94747444	100	100	100	
MIAMI	GS	10-01-2004	N	None	564591815	440795238	70860296	94279300	100	100	56.1	
MIAMI	GS	10-01-2005	N	None	588495706	489361544	69283264	89179223	100	100	33.5	
MIAMI	GS	10-01-2006	N	None	618482563	506274761	71360525	89193669	100	100	45.7	
MIAMI	PF	10-01-2000	N	After	988730632	431810000	100472000	188236000	100	100	100	
MIAMI	PF	10-01-2000	N	None	994600							
MIAMI	PF	10-01-2000	N	Before	988730632							
MIAMI	PF	10-01-2001	N	None	941782512	430016000	108597000	239179000	100	100	100	
MIAMI	PF	10-01-2002	N	None	825503081							



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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MIAMI	PF	10-01-2003	N	None	865776458	473962000	115003000	293222000	100	100	94.4	
MIAMI	PF	10-01-2004	N	None	894601110	616083000	118102000	247867000	100	100	64.7	
MIAMI - ELECTED	G	12-31-2004	N	None	2109964	1089449	0	2056031	100	100	49.6	
MIAMI - EXCESS	GS	10-01-2004	N	None	0	7014976	0	0	0	0	0	
MIAMI - EXCESS	GS	10-01-2005	N	None	0	7093675	0	0	0	0	0	
MIAMI - EXCESS	GS	10-01-2006	N	None	0							
MIAMI - STAFF	GS	10-01-2001	N	None	206578	0	186190	157415	100	100	13	
MIAMI - STAFF	GS	10-01-2002	N	None	303728	0	224398	215737	100	100	36.8	
MIAMI - STAFF	GS	10-01-2003	N	None	446666	0	261026	276663	100	100	67.1	
MIAMI - STAFF	GS	10-01-2004	N	None	615132	0	316245	291123	100	100	100	
MIAMI - STAFF	GS	10-01-2005	N	None	768336	0	340363	335264	100	100	100	
MIAMI - STAFF	GS	10-01-2006	N	None	939698	0	399499	545369	100	100	99.1	
MIAMI BEACH	G	10-01-2000	N	None	250296041	146696672	15005834	29458891	100	100	100	
MIAMI BEACH	G	10-01-2001	N	None	255192008	144492870	16180413	37369100	100	100	100	
MIAMI BEACH	G	10-01-2002	N	None	243542574	156670216	17145924	39928097	100	100	100	
MIAMI BEACH	G	10-01-2003	N	None	240182319	158798560	18377079	49686900	100	100	100	
MIAMI BEACH	G	10-01-2004	N	None	236555249	170307550	19088956	45593996	100	100	100	
MIAMI BEACH	G	10-01-2005	N	None	235718489	172073097	20804535	48548369	100	100	88.2	
MIAMI BEACH	G	10-01-2006	N	None	338504669	257766911	48659416	48219425	100	100	66.5	
MIAMI BEACH	G	10-01-2007	N	After	412824235	287540226	50696622	94059602	100	100	79.3	AFTER
MIAMI BEACH	G	10-01-2007	N	Before	395369083	285104576	50696622	92037882	100	100	64.7	BEFORE
MIAMI BEACH	G	10-01-2008	N	After	425714565	317373928	52644549	100368435	100	100	55.5	
MIAMI BEACH	G	10-01-2008	N	Before	425714565	313271456	52644549	95286981	100	100	62.8	
MIAMI BEACH	PF	10-01-2000	N	None	398732586	237516960	29297554	70138523	100	100	100	
MIAMI BEACH	PF	10-01-2001	N	None	409905637	260426746	32102634	78705278	100	100	100	DROP ACCTS=\$5,565,369
MIAMI BEACH	PF	10-01-2003	N	None	410423595	281876638	36260419	95606955	100	100	96.5	
MIAMI BEACH	PF	10-01-2004	N	None	418089222	322062156	37972289	97616190	100	100	59.5	
MIAMI BEACH	PF	10-01-2005	N	None	457680582	369678763	36466096	94356503	100	100	54.6	
MIAMI BEACH	PF	10-01-2006	N	None	470603144	398850251	38205725	104667793	100	100	32.1	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MIAMI BEACH	PF	10-01-2007	N	None	495993903	438032651	42140489	107927751	100	100	14.7	
MIAMI BEACH	PF	10-01-2008	N	None	507363813	484054598	42386719	114681834	100	55	0	
MIAMI OFF-STREET PARKING	G	10-01-2000	N	None	6501613	604811	1203805	2435101	100	100	100	
MIAMI OFF-STREET PARKING	G	10-01-2003	N	None	7711837							
MIAMI OFF-STREET PARKING	G	10-01-2004	N	None	7927885	668906	1411810	5901513	100	100	99.1	
MIAMI OFF-STREET PARKING	G	10-01-2005	N	None	8235064	669163	1392591	3438321	100	100	100	
MIAMI OFF-STREET PARKING	G	10-01-2006	N	None	8755279	1646300	1471842	4821838	100	100	100	
MIAMI OFF-STREET PARKING	G	10-01-2007	N	None	10056421	1636412	1834968	3608115	100	100	100	
MIAMI SHORES VILLAGE	G	10-01-2000	N	None	6058274	1885941	884456	636096	100	100	100	
MIAMI SHORES VILLAGE	G	10-01-2001	N	None	6739527	2038178	955785	1231300	100	100	100	
MIAMI SHORES VILLAGE	G	10-01-2002	N	None	7038780	2008005	1136666	1778882	100	100	100	
MIAMI SHORES VILLAGE	G	10-01-2003	N	None	7458449	1945319	1259871	2137111	100	100	100	
MIAMI SHORES VILLAGE	G	10-01-2005	N	None	8173688	2825289	1248618	2357442	100	100	100	
MIAMI SHORES VILLAGE	G	10-01-2006	N	After	8297232	2916707	1367612	2336241	100	100	100	
MIAMI SHORES VILLAGE	G	10-01-2006	N	Before	8297232	2916707	1367612	2500491	100	100	100	
MIAMI SHORES VILLAGE	P	10-01-2000	N	None	9814612	4801270	1141341	2135396	100	100	100	
MIAMI SHORES VILLAGE	P	10-01-2001	N	None	10090680	5835103	1071466	2079186	100	100	100	
MIAMI SHORES VILLAGE	P	10-01-2002	N	None	10405382	6766869	1057603	1613085	100	100	100	
MIAMI SHORES VILLAGE	P	10-01-2003	N	None	10657547	6408247	1207194	1703791	100	100	100	
MIAMI SHORES VILLAGE	P	10-01-2005	N	Before	10425396	8644316	1225607	2520182	100	100	22	
MIAMI SHORES VILLAGE	P	10-01-2005	N	After	10425396	8644316	1225607	2520182	100	100	22	
MIAMI SHORES VILLAGE	P	10-01-2006	N	None	10431372	9407965	1216863	2237979	100	84.1	0	
MIAMI SHORES VILLAGE	P	10-01-2007	N	None	11432306	10120599	1212133	2467478	100	100	4	
MIAMI SPRINGS	G	10-01-2000	N	After	10780335	2915456	1476555	2516652	100	100	100	
MIAMI SPRINGS	G	10-01-2000	N	None	10780							
MIAMI SPRINGS	G	10-01-2000	N	Before	10780335	2915456	1476555	1878519	100	100	100	
MIAMI SPRINGS	G	10-01-2001	N	None	11671813	3252356	1549505	3039105	100	100	100	
MIAMI SPRINGS	G	10-01-2002	N	None								
MIAMI SPRINGS	G	10-01-2003	N	None	12106501	4318359	1532370	3310221	100	100	100	
MIAMI SPRINGS	G	10-01-2004	N	None	12321626	4725465	1546450	3499236	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		RATIO		RATIO ASSETS /LIABS ACTVS	COMMENTS
						FOR RET BEN	FOR EE CONTRIB	LIABILITY FOR ACTIVES	ASSETS /LIABS INACT	ASSETS /LIABS CONTR			
MIAMI SPRINGS	G	10-01-2005	N	None	12579406	5393542	1503155	3357407	100	100	100		
MIAMI SPRINGS	G	10-01-2006	N	None	13022035	5806209	1478182	3339974	100	100	100		
MIAMI SPRINGS	G	10-01-2007	N	None	14076327	6048372	1636576	3741938	100	100	100		
MIAMI SPRINGS	G	10-01-2008	N	Before	14292927	5903452	1693216	4180347	100	100	100		
MIAMI SPRINGS	G	10-01-2008	N	After	14194794	5903452	1693216	4180347	100	100	100		
MIAMI SPRINGS	PF	10-01-2000	N	None	17688202	8235858	1327291	2452258	100	100	100		
MIAMI SPRINGS	PF	10-01-2001	N	None	19094089	8654311	1375369	3031696	100	100	100	DROP=1,027,170	
MIAMI SPRINGS	PF	10-01-2002	N	None	18583514	8272238	1362592	3482641	100	100	100		
MIAMI SPRINGS	PF	10-01-2003	N	None	18937413	8622429	1319172	4042196	100	100	100		
MIAMI SPRINGS	PF	10-01-2004	Y	None	19054462	8457168	1426626	5965923	100	100	100		
MIAMI SPRINGS	PF	10-01-2005	N	None	19124909	8673724	1487485	6719654	100	100	100		
MIAMI SPRINGS	PF	10-01-2006	N	None	19830782	8673192	1656945	7611246	100	100	100		
MIAMI SPRINGS	PF	10-01-2007	N	None	21524929	8926454	1882701	8297441	100	100	100		
MIAMI SPRINGS	PF	10-01-2008	N	None	22226151	8932053	2088362	8967351	100	100	100		
MIAMI-DADE COUNTY	ERP	07-01-2001	N	None	30532499								
MIAMI-DADE COUNTY	ERP	07-01-2003	N	None	28512913								
MIAMI-DADE COUNTY	ERP	07-01-2005	N	None	30637962								
MIDWAY FCD	F	01-01-2000	N	None	34737	0	5720	199	100	100	100		
MIDWAY FCD	F	01-01-2002	N	None	77366	0	12850	5690	100	100	100		
MIDWAY FCD	F	01-01-2003	N	None	118685	0	21268	22200	100	100	100		
MIDWAY FCD	F	10-01-2004	N	None	284513	0	53730	58909	100	100	100		
MIDWAY FCD	F	10-01-2006	N	None	548002	0	79236	52384	100	100	100		
MIDWAY FCD	F	10-01-2008	N	After	938056	0	155405	99958	100	100	100		
MIDWAY FCD	F	10-01-2008	N	Before	938056	0	155405	99958	100	100	100		
MILTON	F	10-01-2000	N	None	4228241	1565411	186432	926968	100	100	100		
MILTON	F	10-01-2001	N	None	3847158	2291136	147598	368061	100	100	100		
MILTON	F	10-01-2002	N	None	4148073	2263146	146105	371131	100	100	100		
MILTON	F	10-01-2003	N	None	4059412	2233795	181339	506978	100	100	100		
MILTON	F	10-01-2004	N	None	3826443								
MILTON	F	10-01-2005	N	None	4013529	2170906	248850	861619	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MILTON	F	10-01-2006	N	None	4310582	2782794	230557	946385	100	100	100		
MILTON	F	10-01-2007	N	None	4385262	2799805	266038	1171230	100	100	100		
MILTON	F	10-01-2008	N	After	3741003	3447878	263295	1033208	100	100	2.9		
MILTON	F	10-01-2008	N	Before	3792015	3447878	263295	1033208	100	100	7.8		
MILTON	G	10-01-2002	N	None	6724492	2580620	1319843	1955537	100	100	100		
MILTON	G	10-01-2003	N	None	6939419	2741369	1483017	2283159	100	100	100		
MILTON	G	10-01-2004	N	None	7142025	2729533	1677184	2600357	100	100	100		
MILTON	G	10-01-2005	N	None	7580787	3318973	1761777	2641556	100	100	94.6		
MILTON	G	10-01-2006	N	None	8131721	3470003	1791798	2814125	100	100	100		
MILTON	G	10-01-2008	N	Before	9120417	3918739	2018351	3103643	100	100	100		
MILTON	G	10-01-2008	N	After	8953753	3918739	2018351	3103643	100	100	97.2		
MILTON	P	10-01-2001	N	None	3852382	2187213	87849	127975	100	100	100		
MILTON	P	10-01-2002	N	None	3838364	2142103	117277	291118	100	100	100		
MILTON	P	10-01-2003	N	None	3835014	2117225	141797	430304	100	100	100		
MILTON	P	10-01-2004	N	None	3849812	2091337	174666	577776	100	100	100		
MILTON	P	10-01-2005	N	None	4027221	2041672	208006	762971	100	100	100		
MILTON	P	10-01-2006	N	None	4290349	1691596	239101	856968	100	100	100		
MILTON	P	10-01-2007	N	None	4652328	1669583	257480	1007873	100	100	100		
MILTON	P	10-01-2008	N	After	4770776	2189653	250976	918759	100	100	100		
MILTON	P	10-01-2008	N	Before	4790076	2189653	250976	918759	100	100	100		
MIRAMAR	F	10-01-2001	N	None	20921079								
MIRAMAR	F	10-01-2002	N	None	17613463								
MIRAMAR	F	10-01-2003	N	None	19848409								
MIRAMAR	F	10-01-2004	N	None	22898447								
MIRAMAR	F	10-01-2005	N	None	27702561	14286382	6050659	19155708	100	100	38.5	DROP=439467	
MIRAMAR	F	10-01-2006	N	None	32468634	18094703	6854575	19250763	100	100	39.1	DROP=842323	
MIRAMAR	F	10-01-2007	N	None	40675230	25187013	7048780	18397790	100	100	45.9		
MIRAMAR	G	10-01-2000	N	None	14747083	6127124	1093452	6536570	100	100	100		
MIRAMAR	G	10-01-2001	N	None	16224735	6952304	1634059	10864138	100	100	70.3		
MIRAMAR	G	10-01-2002	N	None	17021342	8322861	2229070	11139959	100	100	58.1	DROP CONTR=68,796.39	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MIRAMAR	G	10-01-2003	N	None	18334925	9862636	2805959	11836779	100	100	47.9	DROP=160,577	
MIRAMAR	G	10-01-2004	N	None	20061902	10804501	3404626	12428191	100	100	47.1	DROP=259,736	
MIRAMAR	G	10-01-2005	N	None	22579177	11439575	4078282	14636374	100	100	48.2	DROP ACCT BAL=531795	
MIRAMAR	G	10-01-2006	N	After	28740625	16280410	4597805	16067943	100	100	48.9		
MIRAMAR	G	10-01-2006	N	Before	25968513	15010956	4597805	15269147	100	100	41.7		
MIRAMAR	G	10-01-2007	N	None	32637844	19449463	5095211	16013940	100	100	50.5		
MIRAMAR	G	10-01-2008	N	Before	36820575	24061174	5608048	15937349	100	100	44.9		
MIRAMAR	G	10-01-2008	N	After	36820575	24061174	5608048	16502727	100	100	43.3		
MIRAMAR	P	10-01-2000	N	Before	26228414	10209485	2362914	9187272	100	100	100		
MIRAMAR	P	10-01-2000	N	After	26228414	10209485	2362914	9695880	100	100	100		
MIRAMAR	P	10-01-2000	N	None	26228								
MIRAMAR	P	10-01-2002	N	Before	26582968	13784184	3208794	13091695	100	100	73.3		
MIRAMAR	P	10-01-2002	N	After	26582968	14605427	3208794	14339466	100	100	61.2		
MIRAMAR	P	10-01-2002	N	None	26583								
MIRAMAR	P	10-01-2003	N	None	29990028								
MIRAMAR	P	10-01-2004	N	None	30834634								
MIRAMAR	P	10-01-2005	N	None	35743283	22861745	5777371	18452152	100	100	38.5		
MIRAMAR	P	10-01-2006	N	None	47470454	24790781	7090193	23234993	100	100	41.3		
MIRAMAR	P	10-01-2007	N	None	48690862	32970133	7703729	20052658	100	100	40		
MIRAMAR	P	10-01-2008	N	After	54914522	42397422	8299750	20322091	100	100	20.8		
MIRAMAR	P	10-01-2008	N	Before	54914522	41792244	8299750	17895502	100	100	26.9		
MIRAMAR - MANAGEMENT	G	10-01-2004	N	None	2026874	118664	188675	2057325	100	100	83.6		
MIRAMAR - MANAGEMENT	G	10-01-2005	N	None	2608948	140006	528073	2321849	100	100	83.6		
MIRAMAR - MANAGEMENT	G	10-01-2006	N	None	4521623	346159	1443881	4390064	100	100	62.2		
MIRAMAR - MANAGEMENT	G	10-01-2007	N	After	6988362	3816301	3046699	5057416	100	100	2.5		
MIRAMAR - MANAGEMENT	G	10-01-2007	N	Before	6988362	3461757	3046699	4089933	100	100	11.7		
MIRAMAR - MANAGEMENT	G	10-01-2008	N	None	7553209	5292258	4537506	5182332	100	49.8	0		
MONROE COUNTY	ERP	07-01-2000	N	None	107522	484134	0	0	22.2	0	0		
MONROE COUNTY	ERP	07-01-2003	N	None	126.008								
MONROE COUNTY	ERP	07-01-2005	N	None	131981								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MONROE COUNTY	ERP	07-01-2007	N	Before	149739	484745	0	0					
MONROE COUNTY	ERP	07-01-2007	N	After	149739	612594	0	0					
MONROE COUNTY VOL F.F. & EMS	F	01-01-2000	N	None	150113	0	0	1142823	100	100	13.1		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2002	N	None	389409	0	0	920735	100	100	42.3		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2003	N	None	474729	105975	0	732713	100	100	50.3		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2004	N	None	562738	125400	0	736575	100	100	59.4		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2005	N	None	626637	67471	0	449336	100	100	100		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2006	N	After	700939	5942	0	455658	100	100	100		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2006	N	Before	700939	4461	0	387356	100	100	100		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2007	N	After	725508	264985	0	334944	100	100	100		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2007	N	Before	725408	264985	0	318463	100	100	100		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2008	N	After	782060	297365	0	350324	100	100	100		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2008	N	Before	782060	297365	0	344350	100	100	100		
MONTECELLO	F	10-01-2002	N	None	262384	0	0	149432	100	100	100		
MONTECELLO	F	10-01-2003	N	None	296811	71590	0	114600	100	100	100		
MONTECELLO	F	10-01-2004	N	None	328713	70332	0	137123	100	100	100		
MONTECELLO	F	10-01-2005	N	None	362332	157526	0	69547	100	100	100		
MONTECELLO	F	10-01-2006	N	None	389920	160563	0	83053	100	100	100		
MONTECELLO	P	10-01-2001	N	None	912377	235817	135705	243840	100	100	100		
MONTECELLO	P	10-01-2003	N	None	987832	223854	181304	350066	100	100	100		
MONTECELLO	P	10-01-2005	N	None	1198241	638219	135687	159699	100	100	100		
MONTECELLO	P	10-01-2007	N	None	1448513	613641	131067	257019	100	100	100		
MOUNT DORA	F	10-01-2000	N	None	2180180	1401538	121241	189006	100	100	100		
MOUNT DORA	F	10-01-2001	N	None	2300685	1349448	154442	390985	100	100	100		
MOUNT DORA	F	10-01-2002	N	None	2334561	1410218	169704	405915	100	100	100		
MOUNT DORA	F	10-01-2003	N	None	2399985	1438956	196725	520211	100	100	100		
MOUNT DORA	F	10-01-2004	N	None	2496376	1416768	226068	568075	100	100	100		
MOUNT DORA	F	10-01-2005	N	None	2618209	1382690	222745	705764	100	100	100		
MOUNT DORA	F	10-01-2006	N	None	2828351	1421824	223795	803535	100	100	100		
MOUNT DORA	G	10-01-2000	N	None	6720613	1781973	787219	1689218	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
MOUNT DORA	G	10-01-2002	N	None	7488829	2079195	896095	2641923	100	100	100		
MOUNT DORA	G	10-01-2003	N	None	7927889	3254035	876639	2855274	100	100	100		
MOUNT DORA	G	10-01-2004	N	None	8429336	3560728	1011861	3228803	100	100	100		
MOUNT DORA	G	10-01-2005	N	None	9110559	4056270	1180297	3468543	100	100	100		
MOUNT DORA	G	10-01-2006	N	None	10202669	5072473	1286299	3580056	100	100	100		
MOUNT DORA	P	10-01-2000	N	None	1768137	756427	176622	357588	100	100	100		
MOUNT DORA	P	10-01-2001	N	None	1906955	804442	227324	646907	100	100	100		
MOUNT DORA	P	10-01-2002	N	None	2005926	792542	267325	747299	100	100	100		
MOUNT DORA	P	10-01-2003	N	None	2191313	1048990	292453	783332	100	100	100		
MOUNT DORA	P	10-01-2004	N	None	2404294	1033175	359995	1068292	100	100	94.6		
MOUNT DORA	P	10-01-2005	N	None	2636291	933473	387020	1274216	100	100	100		
MOUNT DORA	P	10-01-2006	N	None	3030542	1095612	413096	1487204	100	100	100		
MOUNT DORA	P	10-01-2007	N	None	3539937	1243165	465898	1672126	100	100	100		
MOUNT DORA	P	10-01-2008	N	None	4521811	1603709	526929	1922996	100	100	100		
NAPLES	F	10-01-2000	N	None	12098388	2783830	833566	4743839	100	100	100		
NAPLES	F	10-01-2001	N	None	13078556	2767524	943206	5602228	100	100	100		
NAPLES	F	10-01-2002	N	None	13674391	3381147	988888	6361726	100	100	100		
NAPLES	F	10-01-2003	N	None	14328347	3592899	1224810	7214922	100	100	100		
NAPLES	F	10-01-2003	Y	None	14328347	3592899	1224810	7214922	100	100	100		
NAPLES	F	10-01-2004	N	None	15025368	4299881	1383106	8241627	100	100	100		
NAPLES	F	10-01-2005	Y	None	16019471	5651493	1541715	10225057	100	100	86.3		
NAPLES	F	10-01-2006	N	None	17967540	7833086	1556368	11494380	100	100	74.6		
NAPLES	F	10-01-2007	N	None	21991743	11522724	1623019	14723649	100	100	60.1		
NAPLES	F	10-01-2008	N	None	23542873	13269387	1815569	17060940	100	100	49.6		
NAPLES	G	10-01-2000	N	None	34951081	11543428	2090915	9230155	100	100	100		
NAPLES	G	10-01-2001	N	None	35556224	12458684	2200235	9937225	100	100	100		
NAPLES	G	10-01-2002	N	None	34466404	12003638	2357523	10167677	100	100	100		
NAPLES	G	10-01-2003	N	None	33113142	12141629	2567062	11865508	100	100	100		
NAPLES	G	10-01-2003	Y	None	33113142	12141629	2567062	11865508	100	100	100		
NAPLES	G	10-01-2004	N	None	32966229	13654479	2777001	12379507	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
NAPLES	G	10-01-2005	N	None	34014628	16292603	2918168	12075967	100	100	100	DROP ACCOUNTS=17020
NAPLES	G	10-01-2006	N	None	36423370	17034286	3289258	13458552	100	100	100	DROP ACCOUNTS=69093
NAPLES	G	10-01-2007	N	None	39477							
NAPLES	G	10-01-2008	N	None	38045802	21868771	4314926	16470771	100	100	72	
NAPLES	P	10-01-2000	Y	None	17074							
NAPLES	P	10-01-2000	N	None	17074228	6640899	986774	6528093	100	100	100	
NAPLES	P	10-01-2000	Y	After	17074228	6333156	986774	5930318	100	100	100	
NAPLES	P	10-01-2000	Y	Before	17074228	6640899	986774	6528093	100	100	100	
NAPLES	P	10-01-2001	N	None	17984005	6806365	1080630	6588715	100	100	100	
NAPLES	P	10-01-2002	N	None	18425371	7546553	1132153	7176224	100	100	100	
NAPLES	P	10-01-2003	N	None	18765584	7324315	1326643	9924347	100	100	100	
NAPLES	P	10-01-2003	Y	None	18765584	7324315	1326643	9924347	100	100	100	
NAPLES	P	10-01-2004	N	None	19586438	8068031	1448013	11407079	100	100	88.3	
NAPLES	P	10-01-2005	Y	None	20543328	10867341	1656631	10853560	100	100	73.9	
NAPLES	P	10-01-2006	N	None	22535093	13941936	1607984	11129652	100	100	62.8	
NAPLES	P	10-01-2007	N	None	26886268	18524519	1693920	11444189	100	100	58.3	
NAPLES	P	10-01-2008	N	None	28760389	19881499	1938718	14110322	100	100	49.2	
NEPTUNE BEACH	P	10-01-2000	N	None	2958974	1000753	356244	1187440	100	100	100	
NEPTUNE BEACH	P	10-01-2002	N	None	3256105	1480562	433125	1197149	100	100	100	
NEPTUNE BEACH	P	10-01-2003	N	None	3425857	2157266	407161	851050	100	100	100	
NEPTUNE BEACH	P	10-01-2004	N	None	3618249	2205572	479442	998507	100	100	93.5	
NEPTUNE BEACH	P	10-01-2005	N	None	3857242	2345939	482206	1112647	100	100	92.5	
NEPTUNE BEACH	P	10-01-2006	N	None	4136121	2236889	534984	1408950	100	100	96.8	
NEPTUNE BEACH	P	10-01-2008	N	Before	4887270	2121113	740867	2009790	100	100	100	
NEPTUNE BEACH	P	10-01-2008	N	After	4983373	2121113	740867	2009790	100	100	100	
NEW PORT RICHEY	F		N	None	10929898	7617651	267522	2001161	100	100	100	
NEW PORT RICHEY	F	10-01-2000	N	None	7111393	2258031	326081	2429434	100	100	100	
NEW PORT RICHEY	F	10-01-2001	N	None	7339461	2150790	328918	2822595	100	100	100	
NEW PORT RICHEY	F	10-01-2002	N	None	7489990	2110481	360319	3701337	100	100	100	
NEW PORT RICHEY	F	10-01-2003	N	None	7758339	3526746	318699	3011954	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
NEW PORT RICHEY	F	10-01-2004	N	None	8012970	3650744	357046	3506920	100	100	100	
NEW PORT RICHEY	F	10-01-2004	Y	None	8012970	3650774	357046	3547134	100	100	100	
NEW PORT RICHEY	F	10-01-2005	N	None	8711366	5008242	309703	2925192	100	100	100	
NEW PORT RICHEY	F	10-01-2005	Y	None	8711	5008242	309703	2925192	100	100	100	
NEW PORT RICHEY	F	10-01-2006	N	None	9774728	6181171	283818	2411436	100	100	100	
NEW PORT RICHEY	F	10-01-2007	N	None	10765011	7323967	256429	1996881	100	100	100	
NEW PORT RICHEY	F	10-01-2008	N	After	10968630	7617651	267522	2001161	100	100	100	
NEW PORT RICHEY	F	10-01-2008	N	Before	10929898	7617651	267522	2001161	100	100	100	
NEW PORT RICHEY	P	10-01-2000	N	None	11046316	5882119	286024	3273534	100	100	100	
NEW PORT RICHEY	P	10-01-2001	N	None	10729433	6450853	300091	3483695	100	100	100	
NEW PORT RICHEY	P	10-01-2002	N	None	11436733	6421402	361512	5762230	100	100	80.8	
NEW PORT RICHEY	P	10-01-2003	N	None	12306202	6427587	472093	5528022	100	100	97.8	
NEW PORT RICHEY	P	10-01-2004	N	None	12578733	7907891	536061	5012902	100	100	82.5	DROP ACCOUNTS=41,424
NEW PORT RICHEY	P	10-01-2005	N	None	12762823	9935292	491293	3905371	100	100	59.8	DROP ACCOUNTS=175011
NEW PORT RICHEY	P	10-01-2006	N	None	13760302	11046881	480572	4395962	100	100	50.8	DROP ACCOUNTS=432738
NEW PORT RICHEY	P	10-01-2007	N	None	15230523	13183901	461208	3399438	100	100	46.6	DROP ACCOUNTS=708745
NEW PORT RICHEY	P	10-01-2008	N	None	16035694	13448051	536193	4116766	100	100	49.8	
NEW SMYRNA BEACH	F	10-01-2000	N	None	6131260	441344	825051	3356387	100	100	100	
NEW SMYRNA BEACH	F	10-01-2000	N	None	5245317	1691678	140803	3395225	100	100	100	
NEW SMYRNA BEACH	F	10-01-2001	N	None	4786844	2208247	130542	3227367	100	100	100	
NEW SMYRNA BEACH	F	10-01-2002	N	None	5699542	2090625	148391	4211511	100	100	82.2	
NEW SMYRNA BEACH	F	10-01-2003	N	None	6158013	2176633	161493	5027539	100	100	76	
NEW SMYRNA BEACH	F	10-01-2004	N	None	6844077	2376899	237833	8989216	100	100	47	
NEW SMYRNA BEACH	F	10-01-2005	N	None	7965036	3828701	239526	9301033	100	100	41.9	
NEW SMYRNA BEACH	F	10-01-2006	N	None	9670834	4496868	257557	9732705	100	100	50.5	
NEW SMYRNA BEACH	F	10-01-2007	N	None	11368.815	6407992	254419	9278472	100	100	50.7	
NEW SMYRNA BEACH	F	10-01-2008	N	After	12296615	9244080	237886	7476375	100	100	37.6	
NEW SMYRNA BEACH	F	10-01-2008	N	Before	12347317	9244080	237886	7476375	100	100	38.3	
NEW SMYRNA BEACH	P	10-01-2000	N	None	6054206	2120658	472809	2521860	100	100	100	
NEW SMYRNA BEACH	P	10-01-2001	N	None	6434947	2270139	586874	3030915	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
NEW SMYRNA BEACH	P	10-01-2002	N	None	7521210	2335637	696762	3379012	100	100	100		
NEW SMYRNA BEACH	P	10-01-2003	N	None	8055091	2463137	795913	4250668	100	100	100		
NEW SMYRNA BEACH	P	10-01-2004	Y	None	8657348	2430957	1050483	5037726	100	100	100		
NEW SMYRNA BEACH	P	10-01-2005	N	Before	9656339	4415720	1045799	5790958	100	100	72.4		
NEW SMYRNA BEACH	P	10-01-2005	N	After	9656339	4318155	1045799	4425796	100	100	97		
NEW SMYRNA BEACH	P	10-01-2006	N	None	10953360	4837764	1179901	4694385	100	100	100		
NEW SMYRNA BEACH	P	10-01-2007	N	Before	12482226	4827414	1390285	5693894	100	100	100		
NEW SMYRNA BEACH	P	10-01-2007	N	After	12482226	4825267	1390285	5612750	100	100	100		
NEW SMYRNA BEACH	P	10-01-2008	N	None	13381225	5150680	1567882	6498023	100	100	100		
NORTH BAY FCD	F	10-01-2000	N	None	133523	0	46025	17101	100	100	100		
NORTH BAY FCD	F	10-01-2001	N	None	162350	32620	38801	14892	100	100	100		
NORTH BAY FCD	F	10-01-2003	N	None	278690	101614	65195	38951	100	100	100		
NORTH BAY FCD	F	10-01-2004	N	None	362981	109308	74311	65759	100	100	100		
NORTH BAY FCD	F	10-01-2005	N	None	477521	120366	76375	94114	100	100	100		
NORTH BAY FCD	F	10-01-2006	N	None	583763	0	95299	388659	100	100	100		
NORTH BAY FCD	F	10-01-2007	N	None	760200	108192	127591	345088	100	100	100		
NORTH BAY FCD	F	10-01-2007	N	None	760200	108192	127591	345088	100	100	100		
NORTH BAY FCD	F	10-01-2008	N	After	850200	244415	154239	367929	100	100	100		
NORTH BAY FCD	F	10-01-2008	N	Before	850200	244415	154239	367929	100	100	100		
NORTH BAY FCD	F	10-01-2008	N	After	850200	244415	154239	367929	100	100	100	100 after	
NORTH BAY FCD	F	10-01-2008	N	Before	850200	244415	154239	367929	100	100	100	100 before	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2000	N	After	35177436	2615631	0	15452377	100	100	100		
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2000	N	None	35177								
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2000	N	Before	35177436	2342851	0	13690146	100	100	100		
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2001	Y	None	34058292	2331774	0	17567851	100	100	100		
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2001	N	None									
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2002	N	None	30415718	2922770	0	18906810	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2003	N	None	32611545	2872917		0	20866299	100	100	100	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2004	N	None	32107511	2663495		0	21915244	100	100	100	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2005	N	After	32029689	2367569		0	22684220	100	100	100	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2005	N	Before	32029689								
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2005	N	None	32030								
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2006	N	None	32781890	2835302		0	23677417	100	100	100	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2007	N	None	33890789	3186230		0	23115911	100	100	100	
NORTH BROWARD HOSPITAL	G	07-01-2000	N	None	200629226	58258252		0	95839993	100	100	100	
NORTH BROWARD HOSPITAL	G	07-01-2001	N	None	176349079	98203552		0	90801564	100	100	86.1	
NORTH BROWARD HOSPITAL	G	07-01-2002	N	None	162023510	96187444		0	104132297	100	100	63.2	
NORTH BROWARD HOSPITAL	G	07-01-2003	N	None	164987950	112578146		0	101752449	100	100	51.5	
NORTH BROWARD HOSPITAL	G	07-01-2004	N	None	181518178	101066396		0	125524690	100	100	64.1	
NORTH MIAMI 748	P	10-01-2001	N	None	24124424	1369745	2185495		13273697	100	100	100	
NORTH MIAMI 748	P	10-01-2002	N	None	23484787	1762129	2545413		16784664	100	100	100	
NORTH MIAMI 748	P	10-01-2003	N	None	22764119	1466749	2781334		17215361	100	100	100	
NORTH MIAMI 748	P	10-01-2004	N	None	23064904	1425973	3024944		18143323	100	100	100	
NORTH MIAMI 748	P	10-01-2005	N	None	27209870	1531719	3652503		23247118	100	100	94.7	
NORTH MIAMI 748	P	10-01-2006	N	None	31020690	1902368	4191140		25794329	100	100	96.6	
NORTH MIAMI 748	P	10-01-2007	N	None	34269292	2793444	4710185		27735786	100	100	96.5	
NORTH MIAMI 748	P	10-01-2008	N	None	35762075	2776277	5218643		34114807	100	100	81.4	
NORTH MIAMI 691 [GPF]	F	10-01-2001	N	None	5112123	5314840		0	0	96.2	0	0	
NORTH MIAMI 691 [GPF]	F	10-01-2002	N	None	4535516	5094705		0	0	89	0	0	
NORTH MIAMI 691 [GPF]	F	10-01-2003	N	None	4061810	4833493		0	0	84	0	0	
NORTH MIAMI 691 [GPF]	F	10-01-2005	N	None	3437063	4517727		0	0	76.1	0	0	
NORTH MIAMI 691 [GPF]	F	10-01-2006	N	After	4161955	4733031		0	0	87.9	0	0	
NORTH MIAMI 691 [GPF]	F	10-01-2006	N	Before	4161955	4585629		0	0	90.8	0	0	
NORTH MIAMI 691 [GPF]	F	10-01-2007	N	Before	4615300	4400470		0	0	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
NORTH MIAMI 691 [GPF]	F	10-01-2007	N	After	4615300	4544968	0	0	100	100	100		
NORTH MIAMI 691 [GPF]	F	10-01-2008	N	None	4958784	4428076	0	0	100	100	100		
NORTH MIAMI 691 [GPF]	G	10-01-2001	N	None	47613750	9230226	7840791	17632005	100	100	100		
NORTH MIAMI 691 [GPF]	G	10-01-2002	N	None	44451564	9611932	8441355	20347832	100	100	100		
NORTH MIAMI 691 [GPF]	G	10-01-2003	N	None	44553266	9928428	8882783	19843153	100	100	100		
NORTH MIAMI 691 [GPF]	G	10-01-2005	N	None	47299453	12931744	9784028	23039661	100	100	100		
NORTH MIAMI 691 [GPF]	G	10-01-2006	N	After	56596683	16051874	10202960	31117186	100	100	97.5		
NORTH MIAMI 691 [GPF]	G	10-01-2006	N	Before	56596683	15448574	10202960	28262132	100	100	100		
NORTH MIAMI 691 [GPF]	G	10-01-2007	N	Before	61269384	17033638	11209160	35290243	100	100	93.6		
NORTH MIAMI 691 [GPF]	G	10-01-2007	N	After	61269384	17757830	11209160	38801774	100	100	83.2		
NORTH MIAMI 691 [GPF]	G	10-01-2008	N	None	65700819	18816732	12310745	43079569	100	100	80.3		
NORTH MIAMI 691 [GPF]	P	10-01-2001	N	None	9384463								
NORTH MIAMI 691 [GPF]	P	10-01-2002	N	None	6304479	2118643	922352	3042300	100	100	100		
NORTH MIAMI 691 [GPF]	P	10-01-2003	N	None	5311752	2041227	830398	2982141	100	100	81.8		
NORTH MIAMI 691 [GPF]	P	10-01-2005	N	None	3530050	2384767	466120	1673755	100	100	40.6		
NORTH MIAMI 691 [GPF]	P	10-01-2006	N	After	4635072	2620343	485968	2323387	100	100	65.8		
NORTH MIAMI 691 [GPF]	P	10-01-2006	N	Before	4635072	2534195	485968	2175033	100	100	74.2		
NORTH MIAMI 691 [GPF]	P	10-01-2007	N	Before	4924296	2492318	516574	2766721	100	100	69.2		
NORTH MIAMI 691 [GPF]	P	10-01-2007	N	After	4924296	2578162	516574	2950705	100	100	62		
NORTH MIAMI 691 [GPF]	P	10-01-2008	N	None	5125103	3665221	373456	2131671	100	100	51		
NORTH MIAMI BEACH	G	10-01-2000	N	None	43650926	13844517	4212550	7703267	100	100	100		
NORTH MIAMI BEACH	G	10-01-2001	N	None	44382287	16942812	4423634	12127249	100	100	100		
NORTH MIAMI BEACH	G	10-01-2002	N	None	39872430	17092451	4993855	14015004	100	100	100		
NORTH MIAMI BEACH	G	10-01-2003	N	None	44459457	18263757	5643004	15031353	100	100	100		
NORTH MIAMI BEACH	G	10-01-2004	N	None	44967792								
NORTH MIAMI BEACH	G	10-01-2005	N	None	45627713	22295842	6619549	16612826	100	100	100		
NORTH MIAMI BEACH	G	10-01-2006	N	None	48565285	25364940	7132401	17769481	100	100	90.4	DROP=11723	
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2003	N	None	4546320	0	3676585	4089158	100	100	21.3		
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2004	N	None	5743014	408293	4049105	4840695	100	100	26.6		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2005	N	None	7214997	446482	4578798	2493866	100	100	87.8		
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2007	N	None	10474548	3010194	4527000	4904562	100	100	59.9		
NORTH MIAMI BEACH [PF]	F	10-01-2000	N	None	8573758	7029920	0	0	100	100	100		
NORTH MIAMI BEACH [PF]	F	10-01-2002	N	None									
NORTH MIAMI BEACH [PF]	F	10-01-2003	N	None									
NORTH MIAMI BEACH [PF]	F	10-01-2004	N	None	46762000								
NORTH MIAMI BEACH [PF]	F	10-01-2005	N	None	706409								
NORTH MIAMI BEACH [PF]	P	10-01-2000	N	None	40354540	34812900	3195059	2705984	100	100	86.7		
NORTH MIAMI BEACH [PF]	P	10-01-2002	N	None									
NORTH MIAMI BEACH [PF]	P	10-01-2003	N	None									
NORTH MIAMI BEACH [PF]	P	10-01-2004	N	None	40528809								
NORTH MIAMI BEACH [PF]	P	10-01-2005	N	None	36639779								
NORTH NAPLES FCD	F	10-01-2000	N	None	869923	0	25566	407117	100	100	100		
NORTH NAPLES FCD	F	10-01-2001	N	None	1355012								
NORTH NAPLES FCD	F	10-01-2002	N	None	1501493								
NORTH NAPLES FCD	F	10-01-2003	N	None	2420								
NORTH NAPLES FCD	F	10-01-2003	N	Before	3117409	0	86672	1013480	100	100	100		
NORTH NAPLES FCD	F	10-01-2003	N	After	3117409	0	86672	1023250	100	100	100		
NORTH NAPLES FCD	F	10-01-2004	N	None	4522160	0	116437	1640187	100	100	100		
NORTH NAPLES FCD	F	10-01-2004	Y	None	4522160	0	116437	1665951	100	100	100		
NORTH NAPLES FCD	F	10-01-2005	N	None	6322	0	137436	2188458	100	100	100		
NORTH NAPLES FCD	F	10-01-2006	N	None	8572161	0	179522	3512552	100	100	100		
NORTH NAPLES FCD	F	10-01-2007	N	Before	12904948	52227	210411	5898368	100	100	100		
NORTH NAPLES FCD	F	10-01-2007	N	After	12904948	54188	210411	6108951	100	100	100		
NORTH NAPLES FCD	F	10-01-2008	N	Before	14723716	1654	352609	8427290	100	100	100		
NORTH NAPLES FCD	F	10-01-2008	N	After	14723716	1654	352609	8427290	100	100	100		
NORTH PORT	F	10-01-2000	N	None	6295786	188536	864954	2110600	100	100	100		
NORTH PORT	F	10-01-2001	N	None	7298872	204281	1016974	3110536	100	100	100		
NORTH PORT	F	10-01-2002	N	None	8159656	1006147	1066543	3124121	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
NORTH PORT	F	10-01-2003	N	None	9043691	1623123	1187745	3477701	100	100	100		
NORTH PORT	F	10-01-2004	Y	None	10053431	1736889	1420409	4814917	100	100	100		
NORTH PORT	F	10-01-2004	N	None	10053431	1736889	1420409	4783320	100	100	100		
NORTH PORT	F	10-01-2005	N	None	11674957	2616918	1626742	5114633	100	100	100		
NORTH PORT	F	10-01-2006	N	None	14134079	3305940	2004911	5746662	100	100	100		
NORTH PORT	F	10-01-2007	N	None	16998640	4825547	2259100	6173138	100	100	100		
NORTH PORT	F	10-01-2008	N	After	19333093	7068736	2534675	6014248	100	100	100		
NORTH PORT	F	10-01-2008	N	Before	19326192	7068736	2534675	6014248	100	100	100		
NORTH PORT	P	10-01-2000	N	None	5839372	916430	638747	1767644	100	100	100		
NORTH PORT	P	10-01-2001	N	None	6546048	993767	766333	2288500	100	100	100		
NORTH PORT	P	10-01-2002	N	None	6972215	1550320	845183	2441200	100	100	100	DROP=\$3,974.42	
NORTH PORT	P	10-01-2003	N	None	7708809	1882650	987236	2969741	100	100	100		
NORTH PORT	P	10-01-2004	N	None	8522317	3818409	999690	2327859	100	100	100	DROP=155,060.34	
NORTH PORT	P	10-01-2004	Y	None									
NORTH PORT	P	10-01-2005	N	None	9477178	5059970	1112476	2285541	100	100	100	DROP=102753.47	
NORTH PORT	P	10-01-2006	N	None	11101953	5466375	1390166	2889549	100	100	100	DROP=168181.33	
NORTH PORT	P	10-01-2007	N	None	13004296	6567874	1602211	3418988	100	100	100		
NORTH PORT	P	10-01-2007	N	None	13004296	6567874	1602211	3418988	100	100	100		
NORTH PORT	P	10-01-2008	N	Before	14521565	6514356	2044963	3950239	100	100	100		
NORTH PORT	P	10-01-2008	N	After	14433626	6514356	2044963	3950239	100	100	100		
NORTH RIVER FCD	F	10-01-2000	N	None	2779	365485	53284	1761108	100	100	100		
NORTH RIVER FCD	F	10-01-2000	N	After	2778641								
NORTH RIVER FCD	F	10-01-2000	N	Before	2679911	365485	53284	1761108	100	100	100		
NORTH RIVER FCD	F	10-01-2002	N	None	3480515	585666	77738	2386473	100	100	100		
NORTH RIVER FCD	F	10-01-2003	N	None	3920519	593424	93038	3586687	100	100	90.2		
NORTH RIVER FCD	F	10-01-2004	N	None	4530408	602497	174737	4184508	100	100	89.7		
NORTH RIVER FCD	F	10-01-2005	N	None	5475440	779142	257064	4784918	100	100	92.8		
NORTH RIVER FCD	F	10-01-2006	N	None	6719082	784071	341520	5692262	100	100	98.3		
NORTH RIVER FCD	F	10-01-2007	N	None	8070389	1598751	422163	7203616	100	100	84		
NORTH RIVER FCD	F	10-01-2008	Y	After	9041970	4470970	448540	5563279	100	100	74.1		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
NORTH RIVER FCD	F	10-01-2008	Y	Before	8788264	4470970	448540	5563279	100	100	69.5	
OAKLAND PARK	G	10-01-2000	N	None	25703500							
OAKLAND PARK	G	10-01-2001	N	None	24415900							
OAKLAND PARK	G	10-01-2002	N	None	20517691	18683064	0	5584942	100	100	32.8	
OAKLAND PARK	G	10-01-2003	N	None	21872983							
OAKLAND PARK	G	10-01-2004	N	None	21569523	18510833	0	7389245	100	100	41.4	
OAKLAND PARK	G	10-01-2005	N	None	20552607	18673398	0	8940221	100	100	21	
OAKLAND PARK	G	10-01-2006	N	None	21132853	19141404	0	10180048	100	100	19.6	
OAKLAND PARK	G	10-01-2007	Y	None	21820705	21081989	0	11887140	100	100	6.2	
OAKLAND PARK	G	10-01-2007	Y	Before	21820705	21081989	0	11887140	100	100	6.2	
OAKLAND PARK	G	10-01-2007	Y	Before	21820705	21081989	0	11887140	100	100	6.2	
OAKLAND PARK	G	10-01-2007	Y	After	21820705	21081989	0	11887140	100	100	602	
OAKLAND PARK	G	10-01-2008	Y	None	21539166	20590251	0	14004276	100	100	6.8	
OAKLAND PARK	PF	10-01-2000	N	None	48222729	18250285	4951765	12718641	100	100	100	
OAKLAND PARK	PF	10-01-2001	N	None	46492495	26239588	3833336	8234437	100	100	100	DROP=97,204
OAKLAND PARK	PF	10-01-2002	N	None	40639053							
OAKLAND PARK	PF	10-01-2003	N	None	37388994							
OAKLAND PARK	PF	10-01-2004	N	None	38199332							
OAKLAND PARK	PF	10-01-2005	N	None	41263019	31470358	4381552	9472670	100	100	49.7	
OAKLAND PARK	PF	10-01-2006	N	None	44233977	32379974	4846416	11340030	100	100	61.8	
OAKLAND PARK	PF	10-01-2007	N	None	46517364	33943856	4847562	12697985	100	100	60.8	
OCALA	G	10-01-2000	N	None	49349777	21174709	0	20623503	100	100	100	
OCALA	G	10-01-2001	N	None	51515656	24345308	0	21645782	100	100	100	
OCALA	G	10-01-2002	N	None	51601391	26239529	0	23959006	100	100	100	
OCALA	G	10-01-2003	N	None	53050048	29120983	0	25028267	100	100	95.6	
OCALA	G	10-01-2004	Y	None	54587338	31645743	0	26545187	100	100	86.4	
OCALA	G	10-01-2004	N	None	54587338	31789402	0	26545187	100	100	85.9	
OCALA	G	10-01-2005	N	None	56309688	32592776	0	38485801	100	100	61.6	
OCALA	G	10-01-2006	N	None	63641690	39812826	869666	37637412	100	100	61	
OCALA	G	10-01-2007	N	After	72274530	45811981	1624167	38332501	100	100	64.8	after

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
OCALA	G	10-01-2007	N	Before	72274530	46356109	1624167	38369325	100	100	63.3	before
OCALA	G	10-01-2008	N	After	82786701	46763812	2345589	70744952	100	100	47.6	
OCALA	G	10-01-2008	N	Before	83652581	46763812	2345589	70744952	100	100	48.8	
OCALA SUPP	F	10-01-2000	N	None	18948303							
OCALA SUPP	F	10-01-2001	N	None	19537820	10012477	2235646	5839685	100	100	100	
OCALA SUPP	F	10-01-2002	N	None	19801878	10411458	2471428		100	100		
OCALA SUPP	F	10-01-2003	N	None	19701033	11903081	2653615	6935271	100	100	74.2	
OCALA SUPP	F	10-01-2004	N	None	20590179	11949650	2834186	5542671	100	100	100	
OCALA SUPP	F	10-01-2005	N	None	22580117	12765275	3186629	5405205	100	100	100	
OCALA SUPP	F	10-01-2006	N	None	24833645	12626805	3628573	7213819	100	100	100	DROP ACCOUNTS=350960
OCALA SUPP	F	10-01-2007	N	None	27476721	13830220	3933129	8155289	100	100	100	DROP ACCOUNTS=566533
OCALA SUPP	F	10-01-2008	N	None	27904443	13853376	4504269	9950731	100	100	95.9	
OCALA SUPP	P	10-01-2000	N	None	29025734	9121498	851861	12121585	100	100	100	
OCALA SUPP	P	10-01-2001	N	None	31504331	9789713	1134628	13016104	100	100	100	DROP=\$351,929
OCALA SUPP	P	10-01-2002	N	None	32544590	11251048	1377799	13617884	100	100	100	DROP=\$605,543.42
OCALA SUPP	P	10-01-2003	N	None	33980559	13576355	1793274	12937502	100	100	100	DROP BEN=1,142,168.62
OCALA SUPP	P	10-01-2004	Y	None	35389172	13893891	2271062	13209840	100	100	100	DROP=1,075,885.48
OCALA SUPP	P	10-01-2004	N	None	35389172	13930599	2271062	13209840	100	100	100	DROP=1,075,885.48
OCALA SUPP	P	10-01-2005	N	None	37332391	16825320	2753651	15573947	100	100	100	DROP=1500779.64
OCALA SUPP	P	10-01-2006	N	None	39870808	19859208	3129177	15460489	100	100	100	DROP=1741823.40
OCALA SUPP	P	10-01-2007	N	Before	43515849	25014075	3372506	14545995	100	100	100	
OCALA SUPP	P	10-01-2007	N	After	43515849	24985815	3372506	14622070	100	100	100	
OCALA SUPP	P	10-01-2008	N	Before	43998169	25750388	3814406	15632021	100	100	92.3	
OCALA SUPP	P	10-01-2008	N	After	43511940	25750388	3814406	15632021	100	100	89.2	
OCEAN CITY-WRIGHT FCD	F	10-01-2005	Y	None	2549243	0	2420907	848866	100	100	15.1	
OCEAN CITY-WRIGHT FCD	F	10-01-2006	Y	None	3090129	400307	2319453	1482355	100	100	25	
OCEAN CITY-WRIGHT FCD	F	10-01-2006	N	None	3090129	400307	2319453	1482355	100	100	25	
OCEAN CITY-WRIGHT FCD	F	10-01-2007	N	None	4164383	678711	2189620	2883841	100	100	44.9	
OCEAN CITY-WRIGHT FCD	F	10-01-2008	N	Before	3584959	5765004	1054398	1108417	62.2	0	0	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
OCEAN CITY-WRIGHT FCD	F	10-01-2008	N	After	4301951	5765004	1054398	1108417	74.6	0	0	
OCOEE	G	10-01-2000	N	None	6889652	1190510	1423627	2115375	100	100	100	
OCOEE	G	10-01-2001	N	None	7940937	1402066	1812870	1968811	100	100	100	
OCOEE	G	10-01-2002	N	None	8761025	1914847	1942974	2741264	100	100	100	DROP/SHARE=\$48,018.70
OCOEE	G	10-01-2003	N	None	9609758	2173542	2121940	2919088	100	100	100	
OCOEE	G	10-01-2004	N	None	10604164	3240475	2234288	2796147	100	100	100	
OCOEE	G	10-01-2005	N	None	11741104	3665815	2341962	3144296	100	100	100	
OCOEE	G	10-01-2005	Y	None	11741104	3665815	2341962	3144296	100	100	100	
OCOEE	G	10-01-2006	N	None	13421299	6336436	2346531	2801953	100	100	100	
OCOEE	G	10-01-2007	N	None	15159555	7469439	2472846	3993118	100	100	100	
OCOEE	G	10-01-2008	N	After	16439261	8340227	2813856	4490127	100	100	100	
OCOEE	G	10-01-2008	N	Before	16217836	8340227	2813856	4490127	100	100	100	
OCOEE	PF	10-01-2000	N	None	8295849	1767126	1214475	3033594	100	100	100	
OCOEE	PF	10-01-2001	N	None	9631916	2293959	1485065	4193653	100	100	100	DROP AMT=\$59,763.24
OCOEE	PF	10-01-2002	N	None	10864463	3887558	1751561	3832353	100	100	100	DROP=\$128,667.88
OCOEE	PF	10-01-2003	N	None	12060902	4248583	1970506	4361784	100	100	100	DROP=248,263.85
OCOEE	PF	10-01-2004	N	None	13437924	5020427	2213532	4640595	100	100	100	DROP BEN=381,356.56
OCOEE	PF	10-01-2005	N	None	15113150	5444440	2377051	5748939	100	100	100	DROP=391987.54
OCOEE	PF	10-01-2006	N	None	17225342	6089260	2553519	6732531	100	100	100	
OCOEE	PF	10-01-2007	N	None	20088951	8136835	2654005	6708419	100	100	100	
OCOEE	PF	10-01-2008	N	After	22278541	9346219	2804592	9469453	100	100	100	
OCOEE	PF	10-01-2008	N	Before	21804151	9346219	2804592	9469453	100	100	100	
OKALOOSA ISLAND FCD	F	10-01-2000	N	None	846086	0	243568	503845	100	100	100	
OKALOOSA ISLAND FCD	F	10-01-2001	N	None	1005425	0	290425	584444	100	100	100	
OKALOOSA ISLAND FCD	F	10-01-2003	N	None	1360213	154964	408052	2253014	100	100	35.4	
OKALOOSA ISLAND FCD	F	10-01-2004	N	None	1547859	2724466	243115	358247	56.8	0	0	
OKALOOSA ISLAND FCD	F	10-01-2005	N	None	1688656	2818301	258560	445194	59.9	0	0	
OKALOOSA ISLAND FCD	F	10-01-2006	Y	None	1813997	2651959	298938	562710	68.4	0	0	
OKALOOSA ISLAND FCD	F	10-01-2007	N	None								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
OKALOOSA ISLAND FCD	F	10-01-2008	N	After	2790791	2626666	444323	2781942	100	36.9	0	AFTER	
OKALOOSA ISLAND FCD	F	10-01-2008	N	Before	2695548	2583760	444323	2288380	100	25.2	0	BEFORE	
OKEECHOBEE	F	10-01-2000	N	None	1498686	16573	148236	344671	100	100	100		
OKEECHOBEE	F	10-01-2001	N	None	1534221	0	170428	397301	100	100	100		
OKEECHOBEE	F	10-01-2002	N	None	1481268	0	196043	485195	100	100	100		
OKEECHOBEE	F	10-01-2003	N	None	1600422	0	209513	548912	100	100	100		
OKEECHOBEE	F	10-01-2004	N	None	1627792	359701	151983	327880	100	100	100		
OKEECHOBEE	F	10-01-2005	N	None	1717461	415094	147872	476120	100	100	100		
OKEECHOBEE	F	10-01-2006	N	None	1908512	452029	168670	578890	100	100	100		
OKEECHOBEE	F	10-01-2007	N	Before	2123157	464200	179391	681136	100	100	100		
OKEECHOBEE	F	10-01-2007	N	After	2123157	464200	179391	708261	100	100	100		
OKEECHOBEE	F	10-01-2008	N	None	2255117	465721	206763	838897	100	100	100		
OKEECHOBEE	G	10-01-2000	N	None	3840131	955601	634520	695881	100	100	100		
OKEECHOBEE	G	10-01-2001	N	None	3815576	995735	676678	846084	100	100	100		
OKEECHOBEE	G	10-01-2002	N	None	3599174	1264022	725273	803216	100	100	100		
OKEECHOBEE	G	10-01-2003	N	None	3927627	1395196	810845	947253	100	100	100		
OKEECHOBEE	G	10-01-2004	N	None	4025555	1672305	836487	844656	100	100	100		
OKEECHOBEE	G	10-01-2005	N	None	4370291	1713448	923383	1013642	100	100	100		
OKEECHOBEE	G	10-01-2008	N	None	5998631	2211792	1282690	1502820	100	100	100		
OKEECHOBEE	P	10-01-2000	N	None	3850889	1405583	206914	512071	100	100	100		
OKEECHOBEE	P	10-01-2001	N	None	3813996	1390825	255236	772325	100	100	100		
OKEECHOBEE	P	10-01-2002	N	None	3529892	1441489	292826	948619	100	100	100		
OKEECHOBEE	P	10-01-2003	N	None	3786288	1490245	309318	1205670	100	100	100		
OKEECHOBEE	P	10-01-2004	N	None	3804195	1895138	298577	1058243	100	100	100		
OKEECHOBEE	P	10-01-2005	N	None	4057398	2031566	307430	1201776	100	100	100		
OKEECHOBEE	P	10-01-2006	N	None	4479248	2232704	282896	1177938	100	100	100		
OKEECHOBEE	P	10-01-2007	N	Before	4973343	2085195	326944	1281399	100	100	100		
OKEECHOBEE	P	10-01-2007	N	After	4973343	2114002	326944	1438847	100	100	100		
OKEECHOBEE	P	10-01-2008	N	None	5253380	2181792	353774	1659067	100	100	100		
OLDSMAR	F	10-01-2001	N	None	190005								

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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
OLDSMAR	F	10-01-2003	N	After	285553	0	11002	39383	100	100	100	
OLDSMAR	F	10-01-2003	N	Before	285553							
OLDSMAR	F	10-01-2003	N	None	286							
OLDSMAR	F	10-01-2005	N	None	470784	0	14179	140062	100	100	100	
OLDSMAR	F	10-01-2005	Y	None	470784	0	14179	140062	100	100	100	
OLDSMAR	F	10-01-2006	N	None	600721							
OLDSMAR	F	10-01-2006	Y	None	600721	2750	18442	184624	100	100	100	
OLDSMAR	F	10-01-2007	N	None	882721	2750	26878	272577	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2000	N	None	16691779	5576967	1141138	3958764	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2001	N	None	17746960	5975973	1074112	4447764	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2002	N	None	18696475	6551247	1014892	4699267	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2003	N	None	20207789	6824280	978688	4949632	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2004	N	None	22231398	7143426	954683	5572938	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2005	N	None	24250310	7216217	962163	6251093	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2006	N	None	26021380	8175474	826749	6450095	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2007	N	None	28683188	9839292	799900	8871092	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2008	N	None	31448331	12118898	684216	8855436	100	100	100	
ORANGE COUNTY LIBRARY	G	01-01-2009	N	None	23147672	12321854	718427	10197108	100	100	99.1	
ORANGE PARK	F	10-01-2000	N	None	2788203	1085361	28977	784992	100	100	100	
ORANGE PARK	F	10-01-2001	N	None	2870670	1480983	34562	570491	100	100	100	
ORANGE PARK	F	10-01-2002	N	None	2874866	1556854	40028	602985	100	100	100	
ORANGE PARK	F	10-01-2003	N	None	2932315	1562837	44103	718128	100	100	100	
ORANGE PARK	F	10-01-2004	N	None	3046025	1559808	67736	909027	100	100	100	
ORANGE PARK	F	10-01-2005	N	None	3282497	1569137	88932	1038154	100	100	100	
ORANGE PARK	F	10-01-2006	N	None	3652957	2269907	94854	614322	100	100	100	DROP=35993.04
ORANGE PARK	F	10-01-2007	N	None	4081683	2364794	114484	775268	100	100	100	DROP=97757.12
ORANGE PARK	F	10-01-2008	N	After	4211476	2410638	142308	888708	100	100	100	
ORANGE PARK	F	10-01-2008	N	Before	4328016	2410638	142308	888708	100	100	100	
ORANGE PARK	G	10-01-2000	N	None	2178375	135124	0	2089823	100	100	97.8	
ORANGE PARK	G	10-01-2001	N	None	2597850	0	0	2589669	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB	ASSETS /LIABS	ASSETS /LIABS		ASSETS /LIABS			
ORANGE PARK	G	10-01-2002	N	None	3008054	245411	0	2643514	100	100	100			
ORANGE PARK	G	10-01-2003	N	None	3461963	0	0	3330829	100	100	100			
ORANGE PARK	G	10-01-2004	N	None	3990043	0	0	3821145	100	100	100			
ORANGE PARK	G	10-01-2005	N	None	4599406	342677	0	3974266	100	100	100			
ORANGE PARK	G	10-01-2006	N	None	5052147	453619	0	4396405	100	100	100			
ORANGE PARK	G	10-01-2007	N	None	4183201	441969	0	3929298	100	100	95.2			
ORANGE PARK	G	10-01-2008	N	None	4675206	624732	0	4464868	100	100	90.7			
ORANGE PARK	P	10-01-2000	N	None	6562362	1434139	70835	3060015	100	100	100			
ORANGE PARK	P	10-01-2001	N	None	7094918	1707550	82681	3229954	100	100	100			
ORANGE PARK	P	10-01-2002	N	None	7490193	2154262	90502	3559701	100	100	100			
ORANGE PARK	P	10-01-2003	Y	None	7914422	2190287	110741	4200562	100	100	100			
ORANGE PARK	P	10-01-2004	N	None	8281166	3521756	125655	3492306	100	100	100			
ORANGE PARK	P	10-01-2005	N	None	8750469	3573646	151329	3870593	100	100	100			
ORANGE PARK	P	10-01-2006	N	None	9495481	3633002	176032	4342714	100	100	100			
ORANGE PARK	P	10-01-2007	N	None	10554796	4827445	177256	3999086	100	100	100			
ORANGE PARK	P	10-01-2008	N	After	10447320	5485122	193545	3990725	100	100	100			
ORANGE PARK	P	10-01-2008	N	Before	10999147	5485122	193545	3990725	100	100	100			
ORLANDO	F	09-30-2000	N	None	176908965									
ORLANDO	F	09-30-2001	N	None	184425354									
ORLANDO	F	09-30-2002	N	None	186363183									
ORLANDO	F	09-30-2003	N	None	188559796									
ORLANDO	F	09-30-2004	N	None	188301508									
ORLANDO	F	10-01-2005	N	Before	198691733									
ORLANDO	F	10-01-2005	N	After	201370128									
ORLANDO	F	10-01-2006	N	None	216879175									
ORLANDO	F	10-01-2007	N	Before	236147325									
ORLANDO	F	10-01-2007	N	After	236147325									
ORLANDO	F	10-01-2008	N	None	244971488									
ORLANDO	G	09-30-2000	N	None	169890225									
ORLANDO	G	09-30-2002	N	None	157437031									

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
ORLANDO	G	09-30-2003	N	None	158371400								
ORLANDO	G	09-30-2004	N	None	159835973								
ORLANDO	G	09-30-2004	N	After	159840								
ORLANDO	G	09-30-2005	N	None	163818363								
ORLANDO	G	09-30-2005	N	After	163820								
ORLANDO	G	09-30-2006	N	None	168447554	101550806	9340861	89999541	100	100	64		
ORLANDO	G	09-30-2007	N	None	179926736	102952924	9411309	96321741	100	100	70.14		
ORLANDO	G	09-30-2008	N	None	176361314	116620669	9529624		100	100			
ORLANDO	P	10-01-2000	N	None	226118395								
ORLANDO	P	10-01-2003	N	None	248848								
ORLANDO	P	10-01-2003	N	Before	248847827								
ORLANDO	P	10-01-2003	N	After	248847827								
ORLANDO	P	10-01-2004	N	None	255437246								
ORLANDO	P	10-01-2005	N	After	277876525	153330400	18961400	136086200	100	100	77.6		
ORLANDO	P	10-01-2005	N	Before	277876525	151503018	18961400	81663700	100	100	100		
ORLANDO	P	10-01-2006	N	None	310421955	165812300	21413900	145770400	100	100	84.5		
ORLANDO	P	10-01-2007	N	None	342115857	24083400	176756200	153827100	100	100	91.8		
ORLANDO	P	10-01-2008	N	None	350373126	197277800	26175800	157548600	100	100	80.6		
ORLANDO AVIATION	G	10-01-2000	N	None	50375498	19119925	0	20319046	100	100	100		
ORLANDO AVIATION	G	10-01-2001	N	None	43546352	22889731	0	19881620	100	100	100		
ORLANDO AVIATION	G	10-01-2002	N	None	49800160	33359667	0	17408491	100	100	94.4		
ORLANDO AVIATION	G	10-01-2003	N	None	50144063	33027043	0	22824932	100	100	75		
ORLANDO AVIATION	G	10-01-2004	N	None	52309643	33090295	0	27473530	100	100	70		
ORLANDO AVIATION	G	10-01-2005	N	None	56331696	33990224	0	32069703	100	100	69.7		
ORLANDO AVIATION	G	10-01-2005	Y	None	56331696	33990224	0	32069703	100	100	69.7		
ORLANDO AVIATION	G	10-01-2006	N	None	49810788	27383331	0	33334994	100	100	67.3		
ORLANDO AVIATION	G	10-01-2007	Y	Before	58165065	28299798	0	38818392	100	100	76.9		
ORLANDO AVIATION	G	10-01-2007	Y	After	63464807	29242008	0	41006538	100	100	83.5		
ORLANDO AVIATION	G	10-01-2007	N	None	58165065	28299798	0	38818392	100	100	76.9		
ORLANDO AVIATION	G	10-01-2008	N	None	69166318	31740746	0	45392109	100	100	82.4		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY	LIABILITY	LIABILITY	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB	FOR ACTIVES	ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
ORLANDO UTILITY	G	10-01-2000	N	None	205886587	112588516	18570557	31721038	100	100	100	
ORLANDO UTILITY	G	10-01-2001	N	None	203818902	119605442	20227107	48623042	100	100	100	
ORLANDO UTILITY	G	10-01-2003	N	None	224562213	130093946	20805428	54775124	100	100	100	
ORLANDO UTILITY	G	10-01-2004	N	None	219853057	135252843	23833960	55577989	100	100	100	
ORLANDO UTILITY	G	10-01-2005	N	None	215358988	140787057	25018801	59055041	100	100	83.9	
ORLANDO UTILITY	G	10-01-2005	Y	None	243972731	146297006	25018801	64639501	100	100	100	
ORLANDO UTILITY	G	10-01-2006	N	None	254461877	154336158	25351357	65603678	100	100	100	
ORLANDO UTILITY	G	10-01-2007	N	None	268893745	161811182	26279388	68522304	100	100	100	
ORLANDO UTILITY	G	10-01-2008	N	None	270125176	171014546	26581940	69447366	100	100	100	
ORMOND BEACH	F	10-01-2000	N	None	9327400	1721200	1093548	3661705	100	100	100	
ORMOND BEACH	F	10-01-2001	N	None	10426123	2075186	1271843	4231744	100	100	100	
ORMOND BEACH	F	10-01-2002	N	None	11227689	2038388	1533730	5480165	100	100	100	
ORMOND BEACH	F	10-01-2003	N	None	12455717	11802001	961552	1627087	100	69	0	
ORMOND BEACH	F	10-01-2004	N	After	12792793	11679867	1181512	2359735	100	94.2	0	
ORMOND BEACH	F	10-01-2004	N	Before	12792793	11679867	1181512	2359735	100	94.2	0	
ORMOND BEACH	F	10-01-2004	N	None	12793							
ORMOND BEACH	F	10-01-2004	Y	None	12431339	11679867	1181512	2377223	100	94.2	0	
ORMOND BEACH	F	10-01-2005	N	None	13560623	11559108	1397876	3010164	100	100	20	
ORMOND BEACH	F	10-01-2006	N	None	14940444	11432986	1630055	3789576	100	100	49.5	
ORMOND BEACH	F	10-01-2007	N	None	16485219	11327369	1826478	4352953	100	100	76.5	
ORMOND BEACH	F	10-01-2008	N	Before	17237146	11248655	2088017	5754608	100	100	67.8	
ORMOND BEACH	F	10-01-2008	N	After	16927005	11248655	2088017	5754608	100	100	62.4	
ORMOND BEACH	G	10-01-2000	N	None	22243831	8069579	1537047	4905383	100	100	100	
ORMOND BEACH	G	10-01-2001	N	None	23252480	8386077	1614461	6420682	100	100	100	
ORMOND BEACH	G	10-01-2002	N	None	23649164	8602648	1831607	6729765	100	100	100	
ORMOND BEACH	G	10-01-2003	N	None	24325533	9525057	2035065	8407376	100	100	100	DROP=3,160.15
ORMOND BEACH	G	10-01-2004	N	None	25262952	10683134	2094249	9017511	100	100	100	DROP=44,507.27
ORMOND BEACH	G	10-01-2005	N	None	27061310	12001348	2223664	10164224	100	100	100	DROP=127051.17
ORMOND BEACH	G	10-01-2006	N	None	29772280	12645573	2393523	11235348	100	100	100	
ORMOND BEACH	G	10-01-2007	N	None	32582.848	12868659	2611408	13027256	100	100	100	DROP=136822.59

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
ORMOND BEACH	G	10-01-2008	N	After	32046827	21608151	2095468	8118786	100	100	100		
ORMOND BEACH	G	10-01-2008	N	Before	32546158	21608151	2095468	8118786	100	100	100		
ORMOND BEACH	P	10-01-2000	N	None	15244219	4519110	1756264	4996100	100	100	100		
ORMOND BEACH	P	10-01-2001	N	None	16330247	5028084	1922314	5166288	100	100	100		
ORMOND BEACH	P	10-01-2003	N	None	17624400	8731735	2117573	6089214	100	100	100		
ORMOND BEACH	P	10-01-2004	Y	None	18097548	9634014	2174430	6618991	100	94.2	0		
ORMOND BEACH	P	10-01-2004	N	None	18097548	9634014	2174430	6488307	100	100	96.9		
ORMOND BEACH	P	10-01-2005	N	None	19155257	12618271	2065901	5373925	100	100	83.2		
ORMOND BEACH	P	10-01-2006	N	None	21174248	12850068	2247814	6152039	100	100	98.8		
ORMOND BEACH	P	10-01-2007	N	None	23201195	14753052	2240672	6033936	100	100	100		
ORMOND BEACH	P	10-01-2008	N	After	22676120	16673859	2140597	5179835	100	100	74.6		
ORMOND BEACH	P	10-01-2008	N	Before	22991328	16673859	2140597	5179835	100	100	80.6		
OVIDO	F	10-01-2003	N	None	297401	0	92430	758837	100	100	27		
OVIDO	F	10-01-2004	N	None	624743	163985	196829	761463	100	100	34.7		
OVIDO	F	10-01-2005	N	None	1020611	163231	303250	914404	100	100	60.6		
OVIDO	F	10-01-2006	N	None	1461898	321587	428613	1167647	100	100	61		
OVIDO	F	10-01-2008	N	None	2328489	316446	754442	2345300	100	100	53.6		
OVIDO	P	10-01-2000	N	None	2870484	88445	546534	1120979	100	100	100		
OVIDO	P	10-01-2001	N	None	3440475	397627	652269	1346140	100	100	100		
OVIDO	P	10-01-2002	N	None	3997198	1014566	680900	1279060	100	100	100		
OVIDO	P	10-01-2003	N	None	4652219	1019066	854220	1563020	100	100	100		
OVIDO	P	10-01-2004	N	None	5279140	1475771	946189	1631315	100	100	100		
OVIDO	P	10-01-2005	N	None	6226952	1612359	1060358	2171144	100	100	100		
OVIDO	P	10-01-2006	N	None	7313129	2276763	1096823	2575609	100	100	100		
OVIDO	P	10-01-2007	N	None	8657136	2594704	1240866	2922684	100	100	100		
OVIDO	P	10-01-2008	N	After	9722202	2806490	1416686	3130154	100	100	100		
OVIDO	P	10-01-2008	N	Before	9565160	2806490	1416686	3130154	100	100	100		
PALATKA	F	10-01-2000	N	None	5146								
PALATKA	F	10-01-2000	N	After	5145585	98724	441767	2489937	100	100	100		
PALATKA	F	10-01-2000	N	Before	5117395	98724	441767	1764303	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PALATKA	F	10-01-2001	N	None	5449181	1452936	364934	2430008	100	100	100	
PALATKA	F	10-01-2002	N	None	5537929	1466175	388583	2911975	100	100	100	
PALATKA	F	10-01-2003	N	None	5671972	2169966	374905	2431099	100	100	100	
PALATKA	F	10-01-2004	N	None	5795728	2781087	334684	2053742	100	100	100	
PALATKA	F	10-01-2005	N	None	5966295	3113834	342052	2789629	100	100	90	
PALATKA	F	10-01-2006	N	None	6507147	5946733	164024	875363	100	100	45.3	
PALATKA	F	10-01-2007	N	None	6705692	6016006	199783	1005112	100	100	48.7	
PALATKA	F	10-01-2008	N	Before	6890763	6170430	228283	1169171	100	100	42.1	
PALATKA	F	10-01-2008	N	After	7011194	6009997	228283	1129412	100	100	68.4	
PALATKA	G	10-01-2000	N	None	10982881	3470207	1175924	4495476	100	100	100	
PALATKA	G	10-01-2001	N	None	11452201	3403868	1279923	5942629	100	100	100	
PALATKA	G	10-01-2002	N	None	11710820	3673926	1438672	6473947	100	100	100	
PALATKA	G	10-01-2003	N	None	12060059	4378645	1464478	6546213	100	100	95	
PALATKA	G	10-01-2004	N	None	12504955	5817460	1433360	6449117	100	100	81.5	
PALATKA	G	10-01-2004	Y	None	12543478	5855983	1433360	6449117	100	100	81.5	
PALATKA	G	10-01-2005	N	None	13380735	7818922	1358260	5810005	100	100	72.4	
PALATKA	G	10-01-2006	N	None	14597073	8685440	1382617	5978662	100	100	75.8	
PALATKA	G	10-01-2007	N	None	16193014	9513720	1381047	6220011	100	100	73	
PALATKA	G	10-01-2008	N	Before	16807906	10511234	1405788	6218123	100	100	78.7	
PALATKA	G	10-01-2008	N	After	17007660	10511234	1405788	6218123	100	100	81.9	
PALATKA	P	10-01-2000	N	None	6316472	3143435	352608	1641389	100	100	100	
PALATKA	P	10-01-2001	N	None	6509437	4141773	289244	963500	100	100	100	
PALATKA	P	10-01-2002	N	None	6493018	4548671	274250	954087	100	100	100	
PALATKA	P	10-01-2003	N	None	6567913	5354606	187432	505515	100	100	100	
PALATKA	P	10-01-2004	N	None	6594448	5429662	272131	532841	100	100	100	
PALATKA	P	10-01-2004	Y	None	6357244	5429622	272131	532841	100	100	100	
PALATKA	P	10-01-2005	N	None	6829805	5674474	311461	803839	100	100	100	
PALATKA	P	10-01-2006	N	None	7317314	5411185	399866	1063666	100	100	100	
PALATKA	P	10-01-2007	N	None	7847297	5325407	451375	1222074	100	100	100	
PALATKA	P	10-01-2008	N	Before	8203287	5307207	567545	1509984	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PALATKA	P	10-01-2008	N	After	8173069	5239824	567545	1483855	100	100	100		
PALM BAY	F	10-01-2000	N	None	13430842	1629999	2016133	2227413	100	100	100		
PALM BAY	F	10-01-2001	N	None	15701679	2137809	2185162	3852147	100	100	100		
PALM BAY	F	10-01-2002	N	None	16339840	2127903	2500023	5115546	100	100	100		
PALM BAY	F	10-01-2003	N	None	17392923	2081821	2877055	7927246	100	100	100		
PALM BAY	F	10-01-2004	N	None	20620265	2798730	3284345	8921246	100	100	100		
PALM BAY	F	10-01-2005	N	None	22689114	3062661	3762570	9774349	100	100	100		
PALM BAY	F	10-01-2006	N	None	25857508	3177600	4322886	15511729	100	100	100		
PALM BAY	F	10-01-2007	N	None	42699517	5246366	4558419	26296856	100	100	100		
PALM BAY	F	10-01-2008	N	Before	45472904	7916052	4195249	29648725	100	100	100		
PALM BAY	F	10-01-2008	N	After	45472904	7916052	4195249	29648725	100	100	100		
PALM BAY	P	10-01-2000	N	None	16566033	1338671	2465226	5654538	100	100	100		
PALM BAY	P	10-01-2001	N	None	18029974	1581405	2810791	7679341	100	100	100		
PALM BAY	P	10-01-2002	N	None	18975307	2967654	3197714	8372829	100	100	100	DROP ACCOUNTS=4,227	
PALM BAY	P	10-01-2003	N	None	20249845	2959833	3773826	10467149	100	100	100		
PALM BAY	P	10-01-2004	N	None	25755455	3843434	4259399	10758015	100	100	100		
PALM BAY	P	10-01-2005	N	None	27977188	4897440	4785679	12019776	100	100	100	DROP=37348.37	
PALM BAY	P	10-01-2006	N	None	32682299	552489	5671090	28941255	100	100	74.1		
PALM BAY	P	10-01-2007	N	None	60783599	19917341	4978778	19862173	100	100	100		
PALM BAY	P	10-01-2008	N	Before	63265696	26458300	4937454	18920783	100	100	100		
PALM BAY	P	10-01-2008	N	After	63265696	26458300	4937454	18920783	100	100	100		
PALM BAY (CLOSED)	G	10-01-2000	N	None	343945	153503	0	0	100	100	100		
PALM BAY (CLOSED)	G	10-01-2001	N	None	310487	147604	0	0	100	100	100		
PALM BAY (CLOSED)	G	10-01-2002	N	None	270400	142945	0	0	100	100	100		
PALM BAY (CLOSED)	G	10-01-2003	N	None	241035	138298	0	0	100	100	100		
PALM BAY (CLOSED)	G	10-01-2004	N	None	196131	133678	0	0	100	100	100		
PALM BAY (CLOSED)	G	10-01-2005	N	None									
PALM BAY (CLOSED)	G	10-01-2006	N	None	171551	93831	0	0	100	100	100		
PALM BAY (CLOSED)	G	10-01-2007	N	None	172.949	87195	0	0					
PALM BAY (CLOSED)	G	10-01-2008	N	None	165366	82656	0	0	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PALM BEACH	F	09-30-2000	N	None	40606147								
PALM BEACH	F	09-30-2001	N	None	46176737								
PALM BEACH	F	09-30-2002	N	None	43741281								
PALM BEACH	F	09-30-2005	N	After	45960490	33502398	2869000	16208715	100	100	59.2		
PALM BEACH	F	09-30-2006	N	None	49235991	35527886	3323922	18367192	100	100	56.5		
PALM BEACH	F	09-30-2008	N	None	58231586	42913337	3641334	6800637	100	100	100		
PALM BEACH	G	09-30-2000	N	None	46951484								
PALM BEACH	G	09-30-2001	N	None	53267780								
PALM BEACH	G	09-30-2002	N	None	50029590								
PALM BEACH	G	09-30-2004	N	None	54418380	26524953	5887000	15019961	100	100	100	DROP=1,064,914	
PALM BEACH	G	09-30-2005	Y	None	57022540	29259087	6106000	16352934	100	100	100	DROP=517021	
PALM BEACH	G	09-30-2005	N	None	57022540	29259087	6106000	16556934	100	100	100	DROP=517021	
PALM BEACH	P	09-30-2000	N	None	40589907								
PALM BEACH	P	09-30-2001	N	None	47182896								
PALM BEACH	P	09-30-2002	N	None	44986054								
PALM BEACH	P	09-30-2004	N	None	47736446	27888225	3414000	15763343	100	100	100		
PALM BEACH	P	09-30-2005	Y	After	49065399	29129785	3492000	18665817	100	100	88.1		
PALM BEACH	P	09-30-2006	N	None	52614423	31596223	3830000	19910777	100	100	86.3		
PALM BEACH	P	09-30-2008	N	None	61667825	43486630	3332000	14436370	100	100	100		
PALM BEACH GARDENS	F	10-01-2000	N	After	4810175	979102	1231274	2410745	100	100	100		
PALM BEACH GARDENS	F	10-01-2000	N	None	4810								
PALM BEACH GARDENS	F	10-01-2000	N	Before	4685185	979102	1231274	2410745	100	100	100		
PALM BEACH GARDENS	F	10-01-2001	N	None	5415408	1023902	1475263	3244260	100	100	89.9		
PALM BEACH GARDENS	F	10-01-2002	N	None	6415446	1027368	1743779	4030307	100	100	90.4		
PALM BEACH GARDENS	F	10-01-2003	N	None	8540920	2543457	2082721	8214353	100	100	47.7		
PALM BEACH GARDENS	F	10-01-2004	N	None	9945073	1173671	2525729	12132037	100	100	43		
PALM BEACH GARDENS	F	10-01-2004	Y	None	9945093	2972736	2525729	10332972	100	100	43		
PALM BEACH GARDENS	F	10-01-2005	N	None	13343000								
PALM BEACH GARDENS	F	10-01-2006	N	None	13974000								
PALM BEACH GARDENS	F	09-30-2007	N	None	22542000								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PALM BEACH GARDENS	F	09-30-2008	N	None	22307000								
PALM BEACH GARDENS	G	10-01-2000	N	None	2935162	1267827	271933	475826	100	100	100		
PALM BEACH GARDENS	G	10-01-2001	N	None	2689317	1246903	318000	435338	100	100	100		
PALM BEACH GARDENS	G	10-01-2002	N	None	2395544	1213443	341464	658084	100	100	100		
PALM BEACH GARDENS	G	10-01-2003	N	None	2607935	1152402	332853	751840	100	100	100		
PALM BEACH GARDENS	G	10-01-2004	Y	None	2585580	2184436	178138	447508	100	100	49.8		
PALM BEACH GARDENS	G	10-01-2004	N	None	2585580	2184436	178138	436266	100	100	51.1		
PALM BEACH GARDENS	G	10-01-2005	N	None	2590706	2144008	193455	508429	100	100	49.8		
PALM BEACH GARDENS	G	10-01-2006	N	None	2665022	2102852	209892	555320	100	100	63.4		
PALM BEACH GARDENS	G	10-01-2007	N	None	2761142	2832555	69369	57028	97.5	0	0		
PALM BEACH GARDENS	G	10-01-2008	N	Before	2630902	2780684	78366	102019	94.6	0	0		
PALM BEACH GARDENS	G	10-01-2008	N	After	2823246	2780684	78366	102019	100	54.3	0		
PALM BEACH GARDENS	P	10-01-2000	N	None	9795534	2696656	1989829	6183313	100	100	82.6		
PALM BEACH GARDENS	P	10-01-2001	N	None	11417844	2985797	2255015	9829465	100	100	62.8		
PALM BEACH GARDENS	P	10-01-2002	N	None	12303486	3654908	2627018	8273227	100	100	72.8		
PALM BEACH GARDENS	P	10-01-2003	N	None	14259886	4979672	2904858	9479613	100	100	67.3		
PALM BEACH GARDENS	P	10-01-2004	N	None	16505653	6044517	3318087	11753057	100	100	61.6		
PALM BEACH GARDENS	P	10-01-2005	N	None	19564700	7419576	3850337	13948923	100	100	59.5		
PALM BEACH GARDENS	P	10-01-2007	N	None	28251056	10871397	5060423	26025229	100	100	47.3		
PALM COAST (VOL)	F	10-01-2003	N	None	0	0	0	0	100	100	100		
PALM COAST (VOL)	F	10-01-2005	N	None	108758	0	0	0	100	100	100		
PALM COAST (VOL)	F	10-01-2006	N	None	305039	23237	0	318909	100	100	88.4		
PALM COAST (VOL)	F	10-01-2007	N	None	558348	40799	0	289813	100	100	100		
PALM COAST (VOL)	F	10-01-2008	N	After	968776	71982	0	436279	100	100	100		
PALM COAST (VOL)	F	10-01-2008	N	Before	933907	71982	0	436279	100	100	100		
PALM HARBOR FCD	F	10-01-2000	N	None	421247	0	12694	156456	100	100	100		
PALM HARBOR FCD	F	10-01-2001	N	None	522855	0	16217	221374	100	100	100		
PALM HARBOR FCD	F	10-01-2002	N	None	721952	0	22718	325129	100	100	100		
PALM HARBOR FCD	F	10-01-2003	N	None	1024779	0	31581	471423	100	100	100		
PALM HARBOR FCD	F	10-01-2004	N	None	1388867	210802	84056	857791	100	100	100		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
PALM HARBOR FCD	F	10-01-2005	N	None	1780229	135985	181364	1057303	100	100	100	
PALM HARBOR FCD	F	10-01-2005	Y	None	1780653	135985	181364	1057303	100	100	100	
PALM HARBOR FCD	F	10-01-2006	N	None	2813571	482645	281024	1434057	100	100	100	
PALM HARBOR FCD	F	10-01-2007	N	None	3961170	1289402	376938	1455049	100	100	100	
PALM HARBOR FCD	F	10-01-2008	N	After	5244537	1523018	471066	1775877	100	100	100	
PALM HARBOR FCD	F	10-01-2008	N	Before	1523018							
PALM TRAN, INC. (ATU-1577)	G	01-01-2000	N	None	21668							
PALM TRAN, INC. (ATU-1577)	G	01-01-2000	N	Before	21667779							
PALM TRAN, INC. (ATU-1577)	G	01-01-2000	N	After	21667779							
PALM TRAN, INC. (ATU-1577)	G	01-01-2001	N	None	25299461							
PALM TRAN, INC. (ATU-1577)	G	01-01-2003	N	None	29691719	10136518	2778030	14792439	100	100	100	
PALM TRAN, INC. (ATU-1577)	G	01-01-2004	N	None	32841975	10749511	3199194	16704784	100	100	100	
PALM TRAN, INC. (ATU-1577)	G	01-01-2006	N	None	38539860	13789238	4021912	18751247	100	100	100	
PALM TRAN, INC. (ATU-1577)	G	01-01-2007	N	None	42001404	16672690	4332942	20877322	100	100	100	
PALM TRAN, INC. (ATU-1577)	G	01-01-2008	N	None	47083495	19577958	4598535	22867182	100	100	100	
PALMETTO	G	10-01-2000	N	None	5401727	2139236	376038	1938983	100	100	100	
PALMETTO	G	10-01-2001	N	None	5509891	2070361	442503	2444662	100	100	100	
PALMETTO	G	10-01-2002	N	None	5274601	2340393	517835	2411723	100	100	100	
PALMETTO	G	10-01-2003	N	None	5882935	3216160	548841	2265651	100	100	93.5	DROP ACCOUNTS=14,628
PALMETTO	G	10-01-2004	N	None	6494649	3546593	626797	2007973	100	100	100	DROP ACCOUNTS=71,098
PALMETTO	G	10-01-2005	N	None	6956675	3581190	675001	2151045	100	100	100	DROP ACCOUNTS=1227
PALMETTO	G	10-01-2006	N	None	7607428	4818914	730093	1913006	100	100	100	DROP ACCOUNTS=61882
PALMETTO	G	10-01-2007	N	Before	8193480	4754705	840881	2381694	100	100	100	
PALMETTO	G	10-01-2007	N	After	8193480	5086758	840881	3014173	100	100	75.2	
PALMETTO	G	10-01-2008	N	Before	7961066	5547293	934976	3455521	100	100	42.8	
PALMETTO	G	10-01-2008	N	After	8684800	5658673	934976	3585644	100	100	58.3	
PALMETTO	P	10-01-2000	N	None	5578200	3248326	233295	873887	100	100	100	
PALMETTO	P	10-01-2001	N	None	5837708	3355498	248781	1013321	100	100	100	
PALMETTO	P	10-01-2002	N	None	5629650	3722620	222354	999643	100	100	100	
PALMETTO	P	10-01-2003	N	None	5976733	3737401	271355	1140525	100	100	100	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PALMETTO	P	10-01-2004	N	None	6354625	3729867	331185	1423449	100	100	100	
PALMETTO	P	10-01-2005	N	None	6787412	3661778	362075	1671245	100	100	100	
PALMETTO	P	10-01-2005	Y	None	6787412	3746215	362075	1738297	100	100	100	
PALMETTO	P	10-01-2006	N	None	7485240	4018464	432219	2335744	100	100	100	
PALMETTO	P	10-01-2007	N	None	7982635	3924464	498341	2719997	100	100	100	
PALMETTO	P	10-01-2008	N	After	7979244	5138619	513835	2468995	100	100	94.2	
PALMETTO	P	10-01-2008	N	Before	7313163	5024469	513835	2373507	100	100	74.8	
PANAMA CITY	F	10-01-2000	N	None	20103316							
PANAMA CITY	F	10-01-2001	N	None	21667296	11614103	1724828	6555480	100	100	100	DROP=\$337,425.
PANAMA CITY	F	10-01-2002	N	None	22309704	18238223	1256918	3829273	100	100	73.5	DROP=\$958,196.96
PANAMA CITY	F	10-01-2003	N	None	22602704	19126233	1312034	4049633	100	100	53.4	DROP=1,190,810.08
PANAMA CITY	F	10-01-2004	N	None	22735849	19929279	1417573	4587547	100	100	30.3	DROP=1,234,508.78
PANAMA CITY	F	10-01-2005	N	None	23076997	19547194	1511973	5144068	100	100	39.2	DROP=643543.54
PANAMA CITY	F	10-01-2006	Y	None	25292069	19713575	1707471	6227308	100	100	62.2	DROP=877139.85
PANAMA CITY	F	10-01-2007	N	None	27243580	20623615	1785880	6879674	100	100	70.3	DROP=228839.73
PANAMA CITY	F	10-01-2008	N	Before	28652522	20451999	1928957	7737203	100	100	81.1	
PANAMA CITY	F	10-01-2008	N	After	28191067	20451999	1928957	7737203	100	100	75.1	
PANAMA CITY	P	10-01-2001	N	None	21417664	11504421	891656	3182633	100	100	100	
PANAMA CITY	P	10-01-2002	N	None	20752965	12825321	874440	3494269	100	100	100	
PANAMA CITY	P	10-01-2003	N	None	21300967	14610887	879111	3236801	100	100	100	
PANAMA CITY	P	10-01-2004	N	None	21094605	14581191	998022	3769946	100	100	100	
PANAMA CITY	P	10-01-2005	N	None	21910139	15979358	955009	3592802	100	100	100	
PANAMA CITY	P	10-01-2006	N	None	23532518	15951917	1054127	4498636	100	100	100	
PANAMA CITY	P	10-01-2007	N	None	25648235	16998467	1097878	4638339	100	100	100	
PANAMA CITY	P	10-01-2008	N	Before	26285600	20751311	989878	3015251	100	100	100	
PANAMA CITY	P	10-01-2008	N	After	25149724	20751311	989878	3015251	100	100	100	
PANAMA CITY (SUPP)	G	10-01-2004	N	None	143841	0	42711	875937	100	100	11.5	
PANAMA CITY (SUPP)	G	10-01-2005	N	None	309574	79746	83530	1101772	100	100	13.3	
PANAMA CITY (SUPP)	G	10-01-2006	N	None	494189	99567	122324	1043978	100	100	26.1	
PANAMA CITY (SUPP)	G	10-01-2007	N	None	812996	220108	160149	1045394	100	100	41.4	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PANAMA CITY (SUPP)	G	10-01-2008	N	None	897654	222881	201972	1177596	100	100	40.1	
PANAMA CITY BEACH	F	10-01-2000	N	None	2670486	94095	252217	1446282	100	100	100	
PANAMA CITY BEACH	F	10-01-2001	N	None	2456292	136989	286636	1659651	100	100	100	
PANAMA CITY BEACH	F	10-01-2002	N	None	2825667	778440	287685	1280837	100	100	100	
PANAMA CITY BEACH	F	10-01-2003	N	None	3013524	781796	356767	1572143	100	100	100	
PANAMA CITY BEACH	F	10-01-2005	N	None	3743331	876329	484380	2293580	100	100	100	
PANAMA CITY BEACH	F	10-01-2006	N	None	4358938	874837	582016	3157086	100	100	91.9	
PANAMA CITY BEACH	F	10-01-2007	N	None	5251015	1419059	626494	3545348	100	100	90.4	
PANAMA CITY BEACH	F	10-01-2008	N	None	6190882	1513500	728830	4461378	100	100	88.5	
PANAMA CITY BEACH	G	10-01-2000	N	None	7277709	1926347	559018	3671929	100	100	100	
PANAMA CITY BEACH	G	10-01-2001	N	None	7722508	2134065	689455	4648822	100	100	100	
PANAMA CITY BEACH	G	10-01-2002	N	None	8399840	2217594	823787	5174144	100	100	100	
PANAMA CITY BEACH	G	10-01-2003	N	None	9234444	2754688	951841	5379772	100	100	100	
PANAMA CITY BEACH	G	10-01-2005	N	None	11158619	4822566	1059726	4844020	100	100	100	DROP=172286
PANAMA CITY BEACH	G	10-01-2006	N	None	12691557	6043270	1217961	4210167	100	100	100	DROP=282225
PANAMA CITY BEACH	G	10-01-2007	N	None	14524884	6361098	1605953	4932203	100	100	100	
PANAMA CITY BEACH	G	10-01-2008	N	None	15957090	6700652	1937592	6234885	100	100	100	
PANAMA CITY BEACH	P	10-01-2000	N	None	5209677	1629451	543272	2248655	100	100	100	
PANAMA CITY BEACH	P	10-01-2001	N	None	5042644	2733291	586553	1787464	100	100	96.4	
PANAMA CITY BEACH	P	10-01-2002	N	None	5860434	2737228	716964	1569573	100	100	100	
PANAMA CITY BEACH	P	10-01-2003	N	None	6274902	3125358	767045	1619283	100	100	100	
PANAMA CITY BEACH	P	10-01-2005	N	None	7262033	4118142	873967	2108283	100	100	100	
PANAMA CITY BEACH	P	10-01-2006	N	None	8043681	4128806	1009762	2461150	100	100	100	
PANAMA CITY BEACH	P	10-01-2007	N	None	9020752	4626311	1071779	2691361	100	100	100	
PANAMA CITY BEACH	P	10-01-2008	N	None	9777676	4643429	1206397	3233091	100	100	100	
PARKLAND	P	10-01-2005	N	None	476860	845044	111284	260350	56.4	0	0	
PARKLAND	P	10-01-2007	N	Before	673533	1123851	60982	204970	59.9	0	0	BEFORE
PARKLAND	P	10-01-2007	N	After	868031	1549258	60982	337163	56	0	0	after
PARKLAND	P	10-01-2008	N	None	896556	1599779	64757	394713	56	0	0	
PASCO COUNTY	ERP	07-01-2001	Y	None	178190							

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PASCO COUNTY	ERP	07-01-2001	N	None	4192866								
PASCO COUNTY	ERP	07-01-2003	N	None	5859574	3386320	0	6825739	100	100	36.2		
PASCO COUNTY	ERP	07-01-2005	N	None	6519604	5635841	0	7709075	100	100	11.5		
PEMBROKE PINES	G	10-01-2002	N	After	51329								
PEMBROKE PINES	G	10-01-2003	N	None	56434308	25221636	9204177	24562132	100	100	89.6		
PEMBROKE PINES	G	10-01-2004	N	None	81839021	33209690	10124436	36773093	100	100	100		
PEMBROKE PINES	G	10-01-2005	N	None	93396808	38005994	11446345	40829328	100	100	100		
PEMBROKE PINES	G	10-01-2006	N	None	107426569	42389132	12617257	46925114	100	100	100		
PEMBROKE PINES	G	10-01-2007	N	None	123702275	50373267	13637376	51378323	100	100	100		
PEMBROKE PINES	PF	10-01-2000	N	None	81679522	17316525	14117108	41178894	100	100	100		
PEMBROKE PINES	PF	10-01-2000	Y	After	81679522	17333168	14117108	41162251	100	100	100		
PEMBROKE PINES	PF	10-01-2000	Y	Before	81679522	17333168	14117108	35584858	100	100	100		
PEMBROKE PINES	PF	10-01-2000	Y	None	81680								
PEMBROKE PINES	PF	10-01-2001	N	None	89587047	20593339	15806548	43093987	100	100	100		
PEMBROKE PINES	PF	10-01-2002	N	None	96599615	26471288	17539545	47558463	100	100	100		
PEMBROKE PINES	PF	10-01-2003	N	None	134868154	70826850	16824125	50798862	100	100	92.9		
PEMBROKE PINES	PF	10-01-2004	N	None	188374577	18381324	20186421	53997969	100	100	92.2	DROP ACCTS=20,058,880	
PEMBROKE PINES	PF	10-01-2005	N	None	210958282	148036020	21916311	51141584	100	100	80.2	DROP ACCTS=24611000	
PEMBROKE PINES	PF	10-01-2006	N	None	234813827	177825913	23663175	61342790	100	100	54.3	DROP=29711157	
PEMBROKE PINES	PF	10-01-2007	N	None	266086484	231640952	24523062	64028197	100	100	15.5	DROP ACCTS=36435714	
PEMBROKE PINES	PF	10-01-2008	N	None	290025451	279220041	24671302	57566700	100	43.8	0		
PENSACOLA	F	09-30-2000	N	None	70000248								
PENSACOLA	F	09-30-2001	N	None	73384872								
PENSACOLA	F	09-30-2002	N	None	71441178								
PENSACOLA	F	09-30-2003	N	None	72890849								
PENSACOLA	F	09-30-2004	N	None	73262953								
PENSACOLA	F	09-30-2005	N	None	74678682								
PENSACOLA	F	10-01-2006	N	None	82003377	66917347	4987792	24042971	100	100	42	DROP=3131566	
PENSACOLA	F	10-01-2007	N	None	86816386	68583592	5037299	23564937	100	100	56	DROP ACCOUNTS=860860	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
PENSACOLA	F	10-01-2008	N	Before	90033318	76684364	4847928	22485130	100	100	37.8	
PENSACOLA	F	10-01-2008	N	After	90033318	76684364	4847928	22485130	100	100	37.8	
PENSACOLA	G	09-30-2000	N	None	104738116							
PENSACOLA	G	09-30-2001	N	None	104920852							
PENSACOLA	G	09-30-2002	N	None	104816901							
PENSACOLA	G	09-30-2003	N	None	105000305							
PENSACOLA	G	09-30-2004	N	None	104026816							
PENSACOLA	G	09-30-2005	N	None	104435054	115642879	7238952	35031013	90.3	0	0	
PENSACOLA	G	09-30-2006	N	None	106662730	114116461	7349587	35951208	93.5	0	0	
PENSACOLA	G	09-30-2007	N	None	113371761	124056827	6308788	32429819	91.4	0	0	
PENSACOLA	G	09-30-2008	N	After	115679795	129234965	6053707	31023005	89.5	0	0	
PENSACOLA	G	09-30-2008	N	Before	115679795	131046297	6053707	30689935	88.3	0	0	
PENSACOLA	P	10-01-2001	N	None	40988449	26271649	1362706	7758186	100	100	100	
PENSACOLA	P	10-01-2003	N	None	40485							
PENSACOLA	P	10-01-2003	N	Before	41866055	28606782	1878007	10004028	100	100	100	
PENSACOLA	P	10-01-2003	N	After	41866055	28606785	1878007	10049080	100	100	100	
PENSACOLA	P	10-01-2004	N	None	44288522	29355767	2050611	15009875	100	100	85.8	
PENSACOLA	P	10-01-2006	N	None	50806298	33515029	1989826	19671411	100	100	77.8	DROP=138259
PERRY	F	10-01-2000	N	None	1279124	776711	26530	527649	100	100	90.2	
PERRY	F	10-01-2003	N	None	1542953	921789	32388	887583	100	100	66.3	
PERRY	F	10-01-2004	N	None	1825406	912821	37162	1199243	100	100	73	
PERRY	F	10-01-2006	N	None	2314668	1562070	33737	822780	100	100	87.4	
PERRY	F	10-01-2007	N	None	2572062	1617233	36705	898157	100	100	100	
PERRY	F	10-01-2008	N	Before	2306795	1897301	34432	982264	100	100	38.2	
PERRY	F	10-01-2008	N	After	2668052	1897301	34432	982264	100	100	75	
PERRY	P	10-01-2000	N	None	2567537	181974	51139	1183793	100	100	100	
PERRY	P	10-01-2003	N	None	3118791	924748	55596	1119468	100	100	100	
PERRY	P	10-01-2004	N	None	3475328	957541	64348	1530510	100	100	100	
PERRY	P	10-01-2006	N	None	4283037							
PERRY	P	10-01-2007	N	None	4906402	2010123	77764	1679201	100	100	100	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PERRY	P	10-01-2008	N	Before	4251593	2142596	85386	1775658	100	100	100	
PERRY	P	10-01-2008	N	After	4942268	2142596	85386	1775658	100	100	100	
PINELLAS PARK	F	01-01-2000	N	None	21212							
PINELLAS PARK	F	01-01-2000	N	After	21212342	6979896	711832	11608026	100	100	100	
PINELLAS PARK	F	01-01-2000	N	Before	21212342							
PINELLAS PARK	F	10-01-2000	N	None	24000111	7193857	969578	8400789	100	100	100	
PINELLAS PARK	F	10-01-2001	N	None	25734070	7294812	1119163	8715118	100	100	100	
PINELLAS PARK	F	10-01-2002	N	None	26317506	7727817	1304648	10915129	100	100	100	
PINELLAS PARK	F	10-01-2003	N	None	26747075	8540512	1345926	12714495	100	100	100	
PINELLAS PARK	F	10-01-2003	Y	None	26747075	8540512	1345926	12714495	100	100	100	
PINELLAS PARK	F	10-01-2004	N	None	27291731	8242824	1581269	15187775	100	100	100	
PINELLAS PARK	F	10-01-2005	N	None	29001599	12665729	1612330	15411263	100	100	95.5	
PINELLAS PARK	F	10-01-2006	N	None	31594902	15945193	1766679	16130039	100	100	86.1	
PINELLAS PARK	F	10-01-2007	N	None	35969768	19177711	1897693	15984966	100	100	93.2	
PINELLAS PARK	F	10-01-2008	N	Before	38142206	22491616	2000715	15817580	100	100	86.3	
PINELLAS PARK	F	10-01-2008	N	After	38534305	22491616	2000715	15817580	100	100	88.8	
PINELLAS PARK	G	01-01-2000	N	None	23916							
PINELLAS PARK	G	01-01-2000	N	After	23916040	8256312	0	13001800	100	100	100	
PINELLAS PARK	G	01-01-2000	N	Before	23916040							
PINELLAS PARK	G	10-01-2000	N	None	26364879	8827318	5929216	8119019	100	100	100	
PINELLAS PARK	G	10-01-2001	N	None	28476745	10268660	7005850	9685936	100	100	100	
PINELLAS PARK	G	10-01-2002	N	None	30018853	10674239	0	19719378	100	100	98.1	
PINELLAS PARK	G	10-01-2004	N	None	33559739							
PINELLAS PARK	G	10-01-2005	N	None	36310608	14705821	0	19846031	100	100	100	
PINELLAS PARK	G	10-01-2006	N	None	39706291	15929362		23389468	100	100	100	
PINELLAS PARK	G	10-01-2007	N	After	45022460	15592062	178303	27297854	100	100	100	
PINELLAS PARK	G	10-01-2007	N	Before	45022460	15592062	178303	27297854	100	100	100	
PINELLAS PARK	P	01-01-2000	N	None	20613							
PINELLAS PARK	P	01-01-2000	N	After	20613120	8069116	533460	6166967	100	100	100	
PINELLAS PARK	P	01-01-2000	N	Before	20613120							

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PINELLAS PARK	P	10-01-2000	N	None	22519376	9034972	463284	5850532	100	100	100	
PINELLAS PARK	P	10-01-2001	N	None	23739224	9700182	415868	7581830	100	100	100	
PINELLAS PARK	P	10-01-2002	N	None	21324966	10077273	868686	9184357	100	100	100	
PINELLAS PARK	P	10-01-2003	N	None	22817089							
PINELLAS PARK	P	10-01-2004	N	None	23967657	9668452	1281465	8065556	100	100	100	
PINELLAS PARK	P	10-01-2005	N	None	24717191	10147817	1483317	9482918	100	100	100	
PINELLAS PARK	P	10-01-2006	N	None	28952916	12568511	1573715	9758356	100	100	100	DROP ACCT=65110
PINELLAS PARK	P	10-01-2007	N	None	32364700	12637451	1818750	11481486	100	100	100	
PLANT CITY	PF	10-01-2000	N	None	10053905	3186647	255480	4682013	100	100	100	
PLANT CITY	PF	10-01-2001	N	None	10538042	4244644	330143	4516071	100	100	100	
PLANT CITY	PF	10-01-2002	N	None	10757229	4224526	445589	9580425	100	100	63.5	
PLANT CITY	PF	10-01-2003	Y	None	11396622	6625436	941347	8730402	100	100	43.9	
PLANT CITY	PF	10-01-2003	N	None	11396622	6625437	941347	8730402	100	100	43.9	
PLANT CITY	PF	10-01-2004	Y	None	12110774	7393253	1508588	9091521	100	100	35.3	
PLANT CITY	PF	10-01-2004	N	None	12110774	7393253	1508588	8985540	100	100	35.7	
PLANT CITY	PF	10-01-2005	N	None	13683346	8835421	1985069	9356026	100	100	30.6	
PLANT CITY	PF	10-01-2006	N	None	16115641	13278761	2328396	7803551	100	100	6.5	
PLANT CITY	PF	10-01-2007	N	None	18474313	16624468	2671569	6435574	100	69.2	0	DROP=390638
PLANT CITY	PF	10-01-2008	N	Before	19657618	19909690	2245320	5744773	98.7	0	0	
PLANT CITY	PF	10-01-2008	N	After	19499205	19909690	2245320	5744773	97.9	0	0	
PLANTATION	G	10-01-2000	N	None	54643018	16362282	7914315	15315959	100	100	100	
PLANTATION	G	10-01-2001	N	None	56204868	20216497	8161822	12614152	100	100	100	DROP ACCT = \$785,632
PLANTATION	G	10-01-2002	N	None	55746955	22399911	9008810	21910973	100	100	100	DROP=\$587,976
PLANTATION	G	10-01-2003	Y	None	59462966	23652655	9794451	30283707	100	100	85.9	DROP=552,752
PLANTATION	G	10-01-2003	N	None	56496111	23652655	9794451	30283707	100	100	76.1	DROP ACCOUNT=552,752
PLANTATION	G	10-01-2004	Y	None	65164468	27047062	10505985	31502028	100	100	87.6	DROP ACCOUNT=446,080
PLANTATION	G	10-01-2005	N	None	72145284	28991667	11835795	36544920	100	100	85.7	DROP=262932
PLANTATION	G	10-01-2006	N	None	79462575	38499354	11488854	34969722	100	100	84.3	DROP=373861
PLANTATION	G	10-01-2007	N	None	87900141	43598753	12333269	36715525	100	100	87.1	DROP=664238
PLANTATION	G	10-01-2008	N	None	93469479	46793759	13578464	40648642	100	100	81.4	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PLANTATION	P	10-01-2000	N	None	44878806	19327290	4676888	14242409	100	100	100	
PLANTATION	P	10-01-2001	N	None	48099256	22137432	5015820	18207285	100	100	100	
PLANTATION	P	10-01-2002	N	None	46275764	19362910	5517765	20433006	100	100	100	
PLANTATION	P	10-01-2003	N	None	47576263	20975864	6003355	23713457	100	100	86.9	
PLANTATION	P	10-01-2004	N	None	49413810	23665847	6544961	25091456	100	100	76.5	
PLANTATION	P	10-01-2005	N	None	51514839	24654411	7132783	28855626	100	100	68.4	
PLANTATION	P	10-01-2006	N	None	57715748	30551647	7409628	31636035	100	100	62.4	DROP ACCOUNTS=1089293
PLANTATION	P	10-01-2007	N	None	64507450	40884356	6913139	27188760	100	100	61.5	DROP ACCT=1640375
PLANTATION	P	10-01-2008	N	After	81064238	56865761	6901020	33307237	100	100	51.9	
PLANTATION	P	10-01-2008	N	Before	80895566	54306841	6901020	29543088	100	100	66.6	
PLANTATION (VOL)	F	10-01-2000	N	None	4228809	478762	0	1267724	100	100	100	
PLANTATION (VOL)	F	10-01-2001	N	None	4713468	1009019	0	1550254	100	100	100	
PLANTATION (VOL)	F	10-01-2002	N	None	4949437	1025428	0	1934160	100	100	100	
PLANTATION (VOL)	F	10-01-2003	N	None	5494604	1656704	0	2179205	100	100	100	
PLANTATION (VOL)	F	10-01-2004	N	None	5871506	1650745	0	2476274	100	100	100	
PLANTATION (VOL)	F	10-01-2005	N	None	6480684	1616042	0	2802856	100	100	100	
PLANTATION (VOL)	F	10-01-2006	N	None	7589582	2674167	0	3035447	100	100	100	
PLANTATION (VOL)	F	10-01-2007	N	After	10622874	3203591	0	3673135	100	100	100	
PLANTATION (VOL)	F	10-01-2007	N	Before	8996203	2947007	0	3143905	100	100	100	
POMPANO BEACH	G	10-01-2000	N	None	85434892	23760232	12985174	19062150	100	100	100	
POMPANO BEACH	G	10-01-2001	N	None	89323230	30322771	13801218	23392724	100	100	100	
POMPANO BEACH	G	10-01-2002	N	None	86170309	32623244	14999729	23326072	100	100	100	
POMPANO BEACH	G	10-01-2003	N	None	94741607	38809223	15746431	28213211	100	100	100	
POMPANO BEACH	G	10-01-2004	N	None	96735577	43524153	15998227	32668967	100	100	100	
POMPANO BEACH	G	10-01-2005	N	None	98980085	48144576	16918272	36920226	100	100	91.9	
POMPANO BEACH	G	10-01-2006	N	None	107334005	58409488	16635220	30541451	100	100	100	
POMPANO BEACH	G	10-01-2007	N	None	118772822	62493978	17789646	41957179	100	100	91.7	
POMPANO BEACH	G	10-01-2008	N	Before	124869067	73274237	19567785	36201978	100	100	88.5	
POMPANO BEACH	G	10-01-2008	N	After	124869067	73274237	19567785	36696355	100	100	87.3	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
POMPANO BEACH [PF]	F	10-01-2004	N	None	60642290								
POMPANO BEACH [PF]	F	10-01-2005	Y	None	63898031	55519577	7554335	29450395	100	100	2.8		
POMPANO BEACH [PF]	F	10-01-2006	N	None	66319794	55414364	7949435	30935852	100	100	9.6		
POMPANO BEACH [PF]	F	10-01-2007	N	None	77508992	62693397	8141089	33323437	100	100	20		
POMPANO BEACH [PF]	P	10-01-2004	N	None	74503308								
POMPANO BEACH [PF]	P	10-01-2005	Y	None	78712663	69329059	7554335	26770850	100	100	6.8		
POMPANO BEACH [PF]	P	10-01-2006	N	None	80633358	68665269	8768619	26600679	100	100	12		
POMPANO BEACH [PF]	P	10-01-2007	N	None	91513702	72831207	9612120	25257893	100	100	35.9		
PONCE INLET	F	01-01-2003	N	None	0	0	0	0	100	100	100		
PONCE INLET	F	10-01-2004	N	None	17386	0	895	326	100	100	100		
PORT ORANGE	F	10-01-2000	N	None	7613853	1514147	1095596	2872318	100	100	100		
PORT ORANGE	F	10-01-2001	N	None	8098375	1666332	1307252	6411962	100	100	79.9		
PORT ORANGE	F	10-01-2002	N	None	8492998	1779334	1545877	7615963	100	100	67.9		
PORT ORANGE	F	10-01-2003	N	None	9013084	1987677	1740357	8584653	100	100	61.6		
PORT ORANGE	F	10-01-2004	Y	None	9505873	7290000	1461799	10150621	100	100	7.4	DROP=59833	
PORT ORANGE	F	10-01-2004	N	None	9505873	7290000	1461799	9686121	100	100	7.8	DROP=59,833	
PORT ORANGE	F	10-01-2005	N	None	10711837	9417915	1342414	9938596	100	96.4	0	DROP=171,937.94	
PORT ORANGE	F	10-01-2006	N	None	12422078	10538476	1282399	11454091	100	100	5.2	DROP=227681.18	
PORT ORANGE	F	10-01-2007	N	None	14521874	11001723	1331242	12442036	100	100	17.6	DROP=356054.85	
PORT ORANGE	F	10-01-2008	Y	After	16064480	14232288	1198583	12606396	100	100	5		
PORT ORANGE	F	10-01-2008	Y	Before	15955256	14232288	1198583	12606396	100	100	4.2		
PORT ORANGE	P	10-01-2000	N	None	5864413	2627656	982744	1642237	100	100	100		
PORT ORANGE	P	10-01-2001	N	None	5336818	2723966	1173521	1840486	100	100	78.2		
PORT ORANGE	P	10-01-2002	N	None	5261962	3314152	1502890	3062275	100	100	14.5		
PORT ORANGE	P	10-01-2003	N	None	6160243	4017728	1313215	5089197	100	100	16.3		
PORT ORANGE	P	10-01-2004	N	None	7617674	5220674	1223080	5747395	100	100	20.4		
PORT ORANGE	P	10-01-2007	N	After	12231990	13321556	878710	8160601	91.8	0	0		
PORT ORANGE	P	10-01-2007	N	Before	12231990	13735313	878710	7746844	89.1	0	0		
PORT ST. LUCIE	P	10-01-2000	N	None	9439103	1887794	1364786	2581954	100	100	100		
PORT ST. LUCIE	P	10-01-2001	N	None	10294930	2233302	1489656	2739247	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PORT ST. LUCIE	P	10-01-2002	N	None	11120456	2315408	1774813	4149061	100	100	100		
PORT ST. LUCIE	P	10-01-2003	Y	None	12262895	2907146	2227614	4476339	100	100	100		
PORT ST. LUCIE	P	10-01-2004	Y	None	14498827	3034606	3565278	5771760	100	100	100		
PORT ST. LUCIE	P	10-01-2004	N	None	14498827	3034606	3565278	5612529	100	100	100		
PORT ST. LUCIE	P	10-01-2005	N	None	18629939	3086138	4755579	10394160	100	100	100		
PORT ST. LUCIE	P	10-01-2006	N	None	22679141	4524785	5714210	10693187	100	100	100		
PORT ST. LUCIE	P	10-01-2007	N	None	27855318	9074019	6128880	9320969	100	100	100		
PORT ST. LUCIE	P	10-01-2008	N	After	32302085	12652645	6995542	9543288	100	100	100		
PORT ST. LUCIE	P	10-01-2008	N	Before	31952530	12652645	6995542	9543288	100	100	100		
PUNTA GORDA	F	10-01-2000	N	None	3351491	1183158	256710	653176	100	100	100		
PUNTA GORDA	F	10-01-2001	N	None	3573439	1189830	280206	1068742	100	100	100		
PUNTA GORDA	F	10-01-2002	N	None	3700215	1273196	268912	1117627	100	100	100		
PUNTA GORDA	F	10-01-2003	N	None	3860651	1986513	256097	928001	100	100	100		
PUNTA GORDA	F	10-01-2004	N	None	4002153	2494729	258505	1001006	100	100	100		
PUNTA GORDA	F	10-01-2004	Y	None	4002153	2494729	258505	1010317	100	100	100		
PUNTA GORDA	F	10-01-2005	N	None	4391682	3226396	276084	1043687	100	100	85.2		
PUNTA GORDA	F	10-01-2006	N	None	4847072	3215474	351954	1331524	100	100	96.1		
PUNTA GORDA	F	10-01-2007	N	None	5513761	3199769	409718	1766592	100	100	100		
PUNTA GORDA	F	10-01-2008	N	Before	6071630	3993054	481750	1754288	100	100		91 before	
PUNTA GORDA	F	10-01-2008	N	After	5964279	3993054	481750	1754288	100	100		84.9 after	
PUNTA GORDA	G	10-01-2000	N	None	8961695	2635989	1113845	2913884	100	100	100		
PUNTA GORDA	G	10-01-2001	N	None	9603637	3422753	1271739	3278001	100	100	100		
PUNTA GORDA	G	10-01-2002	Y	None	7752165	3401964	1451830	4506949	100	100	100		
PUNTA GORDA	G	10-01-2002	N	None	9904366	3401964	1451830	4506949	100	100	100		
PUNTA GORDA	G	10-01-2003	N	None	10776210	3413467	1695975	5482361	100	100	100		
PUNTA GORDA	G	10-01-2003	Y	None	10776210	3413467	1695975	5482361	100	100	100		
PUNTA GORDA	G	10-01-2004	Y	None	11816336	3743671	1933856	6545607	100	100	93.8		
PUNTA GORDA	G	10-01-2004	N	None	11816336	3743671	1933856	6504925	100	100	94.4		
PUNTA GORDA	G	10-04-2004	N	None									
PUNTA GORDA	G	10-01-2005	N	None	13683632	4914889	2083217	7536666	100	100	88.7		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
PUNTA GORDA	G	10-01-2006	N	None	16736312	6008228	2477559	7373127	100	100	100		
PUNTA GORDA	G	10-01-2007	N	None	19944703	6476443	2807915	8688490	100	100	100		
PUNTA GORDA	G	10-01-2008	N	After	22104154	10400374	2810650	8022701	100	100	100	after	
PUNTA GORDA	G	10-01-2008	N	Before	22072851	10395019	2810650	8022701	100	100	100	before	
PUNTA GORDA	P	10-01-2000	N	None	5602431	2526841	257557	871187	100	100	100		
PUNTA GORDA	P	10-01-2001	N	None	5870315	2786529	251852	941236	100	100	100		
PUNTA GORDA	P	10-01-2002	N	None	5996132	2809995	303342	1155903	100	100	100		
PUNTA GORDA	P	10-01-2003	N	None	6209824	2975143	318444	1269912	100	100	100		
PUNTA GORDA	P	10-01-2004	N	None	6476437	2886177	380400	1629947	100	100	100		
PUNTA GORDA	P	10-01-2004	Y	None	6476437	2886177	380400	1845898	100	100	100		
PUNTA GORDA	P	10-01-2005	N	None	6991355	2921231	457475	2345978	100	100	100		
PUNTA GORDA	P	10-01-2006	N	None	7935761	2988625	562936	2742309	100	100	100		
PUNTA GORDA	P	10-01-2007	N	None	8966928	2996371	687945	3573163	100	100	100		
PUNTA GORDA	P	10-01-2008	N	After	9618921	4534238	721929	3065963	100	100	100		
PUNTA GORDA	P	10-01-2008	N	Before	9519996	4534238	721929	3065963	100	100	100		
QUINCY	PF	10-01-2005	N	None	5324127	2223930	0	2601553	100	100	100		
QUINCY	PF	10-01-2006	N	None	5584508	2881882	0	2405918	100	100	100		
RIVIERA BEACH	F	01-01-2000	N	None	25288836	12447617	2041499	5867311	100	100	100		
RIVIERA BEACH	F	01-01-2001	N	Before	27839615	13398987	2338996	6291153	100	100	100		
RIVIERA BEACH	F	01-01-2001	N	After	27839615	13398987	2338896	6293962	100	100	100		
RIVIERA BEACH	F	01-01-2001	N	None	27839615								
RIVIERA BEACH	F	01-01-2002	N	None	29123055	14560071	2546321	9027710	100	100	100		
RIVIERA BEACH	F	01-01-2003	N	None	28964119	16426616	2566562	8921839	100	100	100		
RIVIERA BEACH	F	01-01-2004	N	Before	28816071	17832492	2630888	9812247	100	100	85.1		
RIVIERA BEACH	F	01-01-2004	N	After	28816071								
RIVIERA BEACH	F	01-01-2004	N	None	28816071	17832492	2630888	10189124	100	100	82		
RIVIERA BEACH	F	10-01-2005	N	None	30239606	19119639	3085462	12079965	100	100	66.5		
RIVIERA BEACH	F	10-01-2006	N	None	32350352	21717418	3036897	11637604	100	100	65.3		
RIVIERA BEACH	F	10-01-2007	N	None	36012018	22687447	3374172	13061719	100	100	76.2		
RIVIERA BEACH	G	10-01-2000	N	None	33349350	13530150	4489893	13170651	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
RIVIERA BEACH	G	10-01-2001	N	None	33207061	16032575	4838441	14758039	100	100	83.6		
RIVIERA BEACH	G	10-01-2002	N	None	31831208	17299415	5000488	16512506	100	100	57.7		
RIVIERA BEACH	G	10-01-2003	N	None	32686124	18635766	5430734	18244645	100	100	47.2		
RIVIERA BEACH	G	10-01-2004	N	None	33482350	19961984	5841768	19211365	100	100	40		
RIVIERA BEACH	G	10-01-2005	N	None	33909254	22306797	5991201	20461858	100	100	27.4		
RIVIERA BEACH	G	10-01-2006	N	After	36159472	26584280	5792384	21067242	100	100	18		
RIVIERA BEACH	G	10-01-2006	N	Before	36159472	26584280	5792384	21062681	100	100	18		
RIVIERA BEACH	G	10-01-2007	N	None	39900906	27009055	6612597	24771859	100	100	25.3		
RIVIERA BEACH	G	10-01-2008	N	None	43433975	30316737	6865577	26044584	100	100	24		
RIVIERA BEACH	P	09-30-2000	N	After	33387								
RIVIERA BEACH	P	09-30-2000	N	None	33387439								
RIVIERA BEACH	P	09-30-2001	N	After	35338								
RIVIERA BEACH	P	09-30-2001	N	None	35337559								
RIVIERA BEACH	P	09-30-2002	N	None	33910000								
RIVIERA BEACH	P	09-30-2003	N	None	35161000								
RIVIERA BEACH	P	09-30-2004	N	None	36720000								
RIVIERA BEACH	P	09-30-2005	N	None	37320000	22080000	3340000	11790000	100	100	100		
RIVIERA BEACH	P	09-30-2007	N	None	44876000	43070000	0	1550000	100	100	100		
ROCKLEDGE	F	10-01-2000	N	None	4745986	483754	805102	1467921	100	100	100		
ROCKLEDGE	F	10-01-2001	N	None	4101375	103342	852467	1460481	100	100	100		
ROCKLEDGE	F	10-01-2002	N	None	3959.274	102644	898430	1405920	100	100	100		
ROCKLEDGE	F	10-01-2005	N	None	5090179	430858	1275358	2126396	100	100	100		
ROCKLEDGE	F	10-01-2006	N	None	5826779	485946	1381838	2404999	100	100	100		
ROCKLEDGE	F	10-01-2007	N	After	6636445	1081261	1381838	2920301	100	100	100		
ROCKLEDGE	F	10-01-2007	N	Before	6636445	1081261	1381838	2920301	100	100	100		
ROCKLEDGE	G	10-01-2000	N	None	6075932	934568	1263778	396652	100	100	100		
ROCKLEDGE	G	10-01-2002	N	None	5430546	932343	1521333	795612	100	100	100		
ROCKLEDGE	G	10-01-2002	N	None	3959274	102644	898430	1405920	100	100	100		
ROCKLEDGE	G	10-01-2005	N	None	7556027	1463148	1924010	1608456	100	100	100		
ROCKLEDGE	G	10-01-2006	N	None	7799445	1492054	2047942	1562093	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
ROCKLEDGE	G	10-01-2007	N	None	8707726								
ROCKLEDGE	P	10-01-2000	N	None	5412369	209314	780106	1753100	100	100	100		
ROCKLEDGE	P	10-01-2002	N	None	4818914	63067	950875	2113260	100	100	100		
ROCKLEDGE	P	10-01-2005	N	None	6334935	1727457	1106315	1798789	100	100	100		
ROCKLEDGE	P	10-01-2006	N	None	6378390	1908030	1107609	1493974	100	100	100		
ROCKLEDGE	P	10-01-2007	N	None	7339570	1926922	1107609	2001897	100	100	100		
ROYAL PALM BEACH	P	10-01-2004	N	None	2034272	0	1189386	943063	100	100	89.6		
ROYAL PALM BEACH	P	10-01-2006	Y	None	2301947								
SAFETY HARBOR	F	10-01-2001	N	None	260566	0	3852	24740	100	100	100		
SAFETY HARBOR	F	10-01-2003	N	None	529487	0	9856	55450	100	100	100		
SAFETY HARBOR	F	10-01-2005	N	None	502633	0	18618	188729	100	100	100		
SAFETY HARBOR	F	10-01-2007	N	None	1099877	0	0	365226	100	100	100		
SAINT AUGUSTINE	F	10-01-2000	N	None	6115791	1760018	358150	1717199	100	100	100		
SAINT AUGUSTINE	F	10-01-2001	N	None	6333344	2602427	337367	2400603	100	100	100		
SAINT AUGUSTINE	F	10-01-2002	N	None	6362088	2533895	358418	2608516	100	100	100		
SAINT AUGUSTINE	F	10-01-2003	N	None	6458387	2678451	366942	2760510	100	100	100		
SAINT AUGUSTINE	F	10-01-2004	N	None	6607973	2914892	364037	2794794	100	100	100		
SAINT AUGUSTINE	F	10-01-2005	N	None	6977252	5143570	205129	1338799	100	100	100		
SAINT AUGUSTINE	F	10-01-2006	N	None	7605131	5156354	233272	1734979	100	100	100		
SAINT AUGUSTINE	F	10-01-2008	N	Before	8527332	4307182	332776	2256071	100	100	100		
SAINT AUGUSTINE	F	10-01-2008	N	After	8421287	4307182	332776	2256071	100	100	100		
SAINT AUGUSTINE	G	10-01-2000	N	None	12500772	3934665	239287	5201734	100	100	100		
SAINT AUGUSTINE	G	10-01-2001	N	None	12750385	4803691	251724	5751317	100	100	100		
SAINT AUGUSTINE	G	10-01-2002	N	None	14485578	4970458	266250	5438022	100	100	100		
SAINT AUGUSTINE	G	10-01-2003	N	None	15835359								
SAINT AUGUSTINE	G	10-01-2004	Y	None	17076166	6780255	295746	6680101	100	100	100		
SAINT AUGUSTINE	G	10-01-2005	N	None	18480817	7887946	2365163	5019785	100	100	100		
SAINT AUGUSTINE	G	10-01-2006	N	None	20134651	8941285	2529524	5966124	100	100	100		
SAINT AUGUSTINE	G	10-01-2007	N	None	22171646	10379710	162692	8721945	100	100	100		
SAINT AUGUSTINE	G	10-01-2008	N	None	23258289	11467153	163819	9632360	100	100	100		



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						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SAINT AUGUSTINE	P	10-01-2000	N	None	8822157								
SAINT AUGUSTINE	P	10-01-2001	N	None	9245258								
SAINT AUGUSTINE	P	10-01-2002	N	None	9643038								
SAINT AUGUSTINE	P	10-01-2003	N	None	10013406								
SAINT AUGUSTINE	P	10-01-2004	N	None	10266653								
SAINT AUGUSTINE	P	10-01-2005	N	None	10565958								
SAINT AUGUSTINE	P	10-01-2006	N	None	11382881								
SAINT AUGUSTINE	P	10-01-2007	N	None	12424235	5764161	702107	3505342	100	100	100		
SAINT CLOUD	G	10-01-2000	N	None	15958075	2617017	79737	3964761	100	100	100		
SAINT CLOUD	G	10-01-2001	N	None	16990744	3834233	105828	4104466	100	100	100		
SAINT CLOUD	G	10-01-2002	N	None	17152397	3767889	148833	5058688	100	100	100		
SAINT CLOUD	G	10-01-2003	N	None	18337986	4381218	456835	5648173	100	100	100		
SAINT CLOUD	G	10-01-2003	Y	None	18337986	4381218	456835	5648173	100	100	100		
SAINT CLOUD	G	10-01-2004	N	None	19079532	5360018	474803	5913980	100	100	100		
SAINT CLOUD	G	10-01-2004	Y	None	19079532	5360018	474803	5981573	100	100	100		
SAINT CLOUD	G	10-01-2005	N	None	20583045	5689357	507616	6885578	100	100	100		
SAINT CLOUD	G	10-01-2006	N	None	23012547	6158301	462893	9089305	100	100	100		
SAINT CLOUD	G	10-01-2007	N	None	25824463	6577754	511143	11109487	100	100	100	DROP=88375.68	
SAINT CLOUD	G	10-01-2008	N	Before	27036462	7698436	586187	12835772	100	100	100		
SAINT CLOUD	G	10-01-2008	N	After	26004426	7698436	586187	12835772	100	100	100		
SAINT CLOUD	PF	10-01-2000	N	None	11627018	1691353	567369	4055527	100	100	100		
SAINT CLOUD	PF	10-01-2001	N	None	12508104	3112529	602457	3855040	100	100	100		
SAINT CLOUD	PF	10-01-2002	N	None	13092350	3431078	695935	4684169	100	100	100		
SAINT CLOUD	PF	10-01-2003	N	None	13669517	4011097	814390	5184690	100	100	100		
SAINT CLOUD	PF	10-01-2003	Y	None	13669517	4011097	814390	5184690	100	100	100		
SAINT CLOUD	PF	10-01-2004	Y	None	14433652	5161288	905615	5465664	100	100	100		
SAINT CLOUD	PF	10-01-2004	N	None	14433652	5161287	905615	5389211	100	100	100		
SAINT CLOUD	PF	10-01-2005	N	None	15767389	5285186	1049767	6919056	100	100	100		
SAINT CLOUD	PF	10-01-2006	N	None	17901036	5697387	1175419	8703983	100	100	100		
SAINT CLOUD	PF	10-01-2007	N	None	20469218	6704230	1332014	9745569	100	100	100		

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						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SAINT CLOUD	PF	10-01-2008	N	After	21515135	8531396	1491012	10392007	100	100	100	
SAINT CLOUD	PF	10-01-2008	N	Before	22090521	8479960	1491012	10242211	100	100	100	
SAINT JOHNS RIVER PW PK	G	10-01-2000	N	None	26283137							
SAINT JOHNS RIVER PW PK	G	10-01-2001	N	None	25567835	2351660	1917454	22512755	100	100	94.6	
SAINT JOHNS RIVER PW PK	G	10-01-2002	N	None	24861155	4377792	2015892	25240807	100	100	73.2	
SAINT JOHNS RIVER PW PK	G	10-01-2006	N	None	51498306							
SAINT LUCIE COUNTY FCD	F	09-30-2000	N	None	10219415							
SAINT LUCIE COUNTY FCD	F	09-30-2002	N	None	9904915							
SAINT LUCIE COUNTY FCD	F	09-30-2004	Y	None	10055662							
SAINT LUCIE COUNTY FCD	F	09-30-2006	N	None	100822346							
SAINT LUCIE COUNTY FCD	F	09-30-2007	N	None	112708665							
SAINT LUCIE COUNTY FCD	F	09-30-2008	N	None	123459182							
SAINT LUCIE COUNTY FCD	G	09-30-2006	N	None	6316595			8382470				
SAINT LUCIE COUNTY FCD	G	09-30-2007	N	None	7023611							
SAINT LUCIE COUNTY FCD	G	09-30-2008	N	None	7522924			507522				
SAINT PETE BEACH	F	10-01-2000	N	None	6311777	2970167	643527	1851992	100	100	100	
SAINT PETE BEACH	F	10-01-2001	N	None	6701073	3805499	698132	1737941	100	100	100	
SAINT PETE BEACH	F	10-01-2002	N	None	6788671	3739644	817353	2051434	100	100	100	
SAINT PETE BEACH	F	10-01-2003	N	None	7298550	4246500	896405	2097356	100	100	100	
SAINT PETE BEACH	F	10-01-2004	N	None	7176765	5626542	839577	1879882	100	100	37.8	
SAINT PETE BEACH	F	10-01-2005	N	None	7410117	6321120	888118	1786023	100	100	11.2	DROP=279747.58
SAINT PETE BEACH	F	10-01-2006	N	None	7818832	7049719	946459	1584789	100	81.3	0	DROP=230830.44
SAINT PETE BEACH	F	10-01-2007	N	None	8429653	7825434	998308	1402451	100	60.5	0	DROP=282373.63
SAINT PETE BEACH	F	10-01-2008	Y	After	9015785	8717711	1066424	1209682	100	28	0	
SAINT PETE BEACH	F	10-01-2008	Y	Before	8792542	8717711	1066424	1399645	100	7	0	
SAINT PETE BEACH	F	10-01-2008	Y	Before	8792542	8717711	1066424	1399645	100	7	0	
SAINT PETE BEACH	F	10-01-2008	Y	After	9015785	8717711	1066424	1399645	100	28	0	
SAINT PETE BEACH	G	10-01-2000	N	None	6972192	3818849	720130	2817369	100	100	86.4	
SAINT PETE BEACH	G	10-01-2001	N	None	7324925	4424401	824736	2808245	100	100	73.9	
SAINT PETE BEACH	G	10-01-2002	N	None	7664831	4742434	957741	3113001	100	100	63.1	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SAINT PETE BEACH	G	10-01-2003	N	None	8054639	5455309	1039436	3346011	100	100	46.6		
SAINT PETE BEACH	G	10-01-2004	N	None	8450847	6360617	1126207	3239217	100	100	29.8		
SAINT PETE BEACH	G	10-01-2005	Y	None	9100634	6682226	1184562	3610591	100	100	34.2	DROP=179845.64	
SAINT PETE BEACH	G	10-01-2006	N	None	9994258	7537331	1232383	3496673	100	100	35		
SAINT PETE BEACH	G	10-01-2007	N	None	10590405	9641999	860914	2483211	100	100	3.5		
SAINT PETE BEACH	G	10-01-2008	N	After	11106553	10984170	730652	2062783	100	16.7	0		
SAINT PETE BEACH	G	10-01-2008	N	Before	11107843	2291868	730652	2062783	100	100	100		
SAINT PETE BEACH	P	10-01-2000	N	None	6971696	3383942	864578	1845846	100	100	100		
SAINT PETE BEACH	P	10-01-2001	N	None	7226630	3424083	932727	2256789	100	100	100		
SAINT PETE BEACH	P	10-01-2002	N	None	7283680	3950063	827156	1888560	100	100	100		
SAINT PETE BEACH	P	10-01-2003	N	None	7466149	4847620	875199	2408111	100	100	72.4		
SAINT PETE BEACH	P	10-01-2004	N	None	7615352	5291228	822094	2764617	100	100	54.3		
SAINT PETE BEACH	P	10-01-2005	N	None	8248993	5423116	1114623	3323907	100	100	51.5	DROP=270617.19	
SAINT PETE BEACH	P	10-01-2006	N	None	8969107	6703321	979648	3045610	100	100	42.2	DROP=357752.34	
SAINT PETE BEACH	P	10-01-2007	N	None	9346653	7733616	909117	2577265	100	100	27.3	DROP=54435.57	
SAINT PETE BEACH	P	10-01-2008	N	After	9930602	10057992	766947	1525127	98.7	0	0		
SAINT PETE BEACH	P	10-01-2008	N	Before	9684339	10057992	766947	1525127	96.3	0	0		
SAINT PETERSBURG	F	10-01-2001	N	None	122620929	109288929	0	35958000	100	100	37.1		
SAINT PETERSBURG	F	10-01-2003	N	None	127150318	111208972	0	45980039	100	100	34.7		
SAINT PETERSBURG	F	10-01-2004	N	None	131227152	126487361	8222968	45205113	100	57.6	0		
SAINT PETERSBURG	F	10-01-2005	N	None	139369278	134839034	8484664	49330593	100	53.4	0		
SAINT PETERSBURG	F	10-01-2006	N	None	155985150								
SAINT PETERSBURG	F	10-01-2007	N	None	169035339	150319129	0	49938460	100	100	37.5		
SAINT PETERSBURG	F	10-01-2008	N	None	177730604								
SAINT PETERSBURG	G	10-01-2003	N	None	190831658	94076165	4596644	76834300	100	100	100		
SAINT PETERSBURG	G	10-01-2004	N	None	196500669	98833309	5785211	88781354	100	100	100		
SAINT PETERSBURG	G	10-01-2005	N	None	203725230	108890476	6722314	79262210	100	100	100		
SAINT PETERSBURG	G	10-01-2006	N	None	223141776								
SAINT PETERSBURG	G	10-01-2006	Y	None	223141776	116794670			100				
SAINT PETERSBURG	G	10-01-2007	N	None	260805618								

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		LIABILITY FOR INACT	ASSETS /LIABS CONTR	ASSETS /LIABS CONTR	
SAINT PETERSBURG	G	10-01-2008	N	None	270745862							
SAINT PETERSBURG	P	10-01-2000	N	None	200302469	151152171	1402775	31374221	100	100	100	
SAINT PETERSBURG	P	10-01-2001	N	None	193587933	157822035	1585623	31973948	100	100	100	
SAINT PETERSBURG	P	10-01-2002	N	None	188105							
SAINT PETERSBURG	P	10-01-2002	N	After	188105475	161084598	0	49890021	100	100	54.2	
SAINT PETERSBURG	P	10-01-2002	N	Before	188105475	161084598	0	38496060	100	100	70.2	
SAINT PETERSBURG	P	10-01-2003	N	None	195949269	171121833	0	61806435	100	100	36.6	
SAINT PETERSBURG	P	10-01-2004	N	None	206301258	174061864	0	72562223	100	100	44.4	
SAINT PETERSBURG	P	10-01-2005	N	None	222841149	186075063	0	88125937	100	100	41.7	
SAINT PETERSBURG	P	10-01-2006	N	None	252908430	194924322	2182167	89784433	100	100	62.2	
SAINT PETERSBURG	P	10-01-2007	N	None	289252368	210955248	0	92388542	100	100	84.7	
SAINT PETERSBURG	P	10-01-2008	N	None	305207318							
SAN CARLOS PARK FCD	F	10-01-2001	N	None	158127							
SAN CARLOS PARK FCD	F	10-01-2005	N	None	603207	0	20415	601073	100	100	97	
SAN CARLOS PARK FCD	F	10-01-2006	N	None	1009387	0	26929	876458	100	100	100	
SAN CARLOS PARK FCD	F	10-01-2007	N	None	1623948	0	34121	1192294	100	100	100	
SAN CARLOS PARK FCD	F	10-01-2008	Y	After	1858224	173	44734	1923923	100	100	94.3	
SAN CARLOS PARK FCD	F	10-01-2008	Y	Before	1858224	173	44734	1712659	100	100	100	
SANFORD	F	10-01-2000	N	None	12268181	7629817	1245309	1781713	100	100	100	
SANFORD	F	10-01-2001	N	None	12611092	8386744	1257728	1816970	100	100	100	
SANFORD	F	10-01-2002	N	None	12610665	8269301	1408913	2260009	100	100	100	
SANFORD	F	10-01-2003	Y	None	12727078	8904322	1441215	2358426	100	100	100	
SANFORD	F	10-01-2004	N	None	12805517							
SANFORD	F	10-01-2005	N	None	13209266	8903575	1694055	3684997	100	100	70.9	
SANFORD	F	10-01-2006	N	None	14060583	10517334	1546002	3193468	100	100	62.5	
SANFORD	F	10-01-2007	N	After	15214941	10845698	1678658	4281672	100	100	62.8 after	
SANFORD	F	10-01-2007	N	Before	15214941	10716649	1678658	4143517	100	100	68 before	
SANFORD	F	10-01-2008	N	Before	15674482	10686633	1848120	5009684	100	100	62.7 before	
SANFORD	F	10-01-2008	N	After	15845178	10686633	1848120	5009684	100	100	66.1 after	
SANFORD	P	10-01-2000	N	None	19432369	7194220	1567813	4363683	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SANFORD	P	10-01-2001	N	None	20032657	8882371	1712252	3580182	100	100	100	
SANFORD	P	10-01-2002	N	None	19469655	9237466	1971729	4056559	100	100	100	
SANFORD	P	10-01-2003	Y	None	19272243	9225252	2328003	5065411	100	100	100	
SANFORD	P	10-01-2003	N	None	19272243	9225252	2328003	5004445	100	100	100	
SANFORD	P	10-01-2004	N	None	19095103	10786850	2502412	4764192	100	100	100	
SANFORD	P	10-01-2005	N	None	19833502	11637122	2694372	4812050	100	100	100	
SANFORD	P	10-01-2006	N	None	19833502	11637122	2694372	4812050	100	100	100	
SANFORD	P	10-01-2007	N	None	24386275	11734313	3471690	7185889	100	100	100	
SANFORD	P	10-01-2008	N	Before	25681550	11884886	3884384	8813700	100	100	100	100 before
SANFORD	P	10-01-2008	N	After	25936427	11884886	3884384	8813700	100	100	100	100 after
SANIBEL	G	10-01-2000	N	None		2829484	0	2298614				
SANIBEL	G	10-01-2001	N	None	5738							
SANIBEL	G	10-01-2001	N	After	3033837	3235726	0	2213959	93.7	0	0	
SANIBEL	G	10-01-2001	N	Before	3033837	3235726	0	2213959	93.7	0	0	
SANIBEL	G	10-01-2002	N	None	5661751	3386429	0	2616933	100	100	86.9	
SANIBEL	G	10-01-2003	N	None	6458919	3556061	0	2981085	100	100	100	
SANIBEL	G	10-01-2004	N	None	7314625							
SANIBEL	G	10-01-2004	Y	None	7033600							
SANIBEL	G	10-01-2005	N	None	8572255	4709194	113936	3894629	100	100	96.3	
SANIBEL	G	10-01-2005	Y	None	8572255	4709194	113936	3894629	100	100	96.3	
SANIBEL	G	10-01-2006	N	None	9733658	5664162	272799	5774089	100	100	65.8	
SANIBEL	G	10-01-2007	N	None	11376542	6147576	448341	6810645	100	100	70.2	
SANIBEL	G	10-01-2008	N	Before	10253841	9431127	629310	4413003	100	100	4.4	
SANIBEL	G	10-01-2008	N	After	11661042	9431127	629310	7115279	100	100	22.5	
SANIBEL	P	10-01-2000	N	Before	4486683	2215033	409925	1479725	100	100	100	
SANIBEL	P	10-01-2000	N	After	4697598	2215033	409925	1479725	100	100	100	
SANIBEL	P	10-01-2000	N	None	4698							
SANIBEL	P	10-01-2001	N	None	4956770	2342878	432341	1578105	100	100	100	
SANIBEL	P	10-01-2002	N	None	5035296	3551700	401640	989673	100	100	100	
SANIBEL	P	10-01-2003	N	None	5142892	3502101	485190	1446212	100	100	80	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SANIBEL	P	10-01-2004	N	None	5413097	3717174	599255	1629619	100	100	67.3	
SANIBEL	P	10-01-2004	Y	None	5413097							
SANIBEL	P	10-01-2005	N	None	5999240	3654336	709385	2026429	100	100	80.7	
SANIBEL	P	10-01-2006	N	None	6838598	3588993	848035	3174815	100	100	75.6	
SANIBEL	P	10-01-2008	N	Before	8452292	5210750	902114	3762583	100	100	62.2	
SANIBEL	P	10-01-2008	N	After	8109895	5210750	902114	3762583	100	100	53.1	
SARASOTA	F	09-30-2000	N	None	91707000							
SARASOTA	F	09-30-2002	N	None	84165000							
SARASOTA	F	09-30-2003	N	None	81269000							
SARASOTA	F	09-03-2005	N	None								
SARASOTA	F	09-30-2005	N	None	91567000	80356000	5694000	27838000	100	100	19.8	
SARASOTA	F	09-30-2006	N	None	98328000	87762000	5387000	27202000	100	100	19	
SARASOTA	F	09-30-2007	N	None	106723000	95027000	5421000	25729000	100	100	24.4	
SARASOTA	F	09-30-2008	N	None	107967000	97335000	5985000	29185000	100	100	15.9	
SARASOTA	G	09-30-2000	N	None	90534499	31861231	10441000	18678769	100	100	100	
SARASOTA	G	09-30-2001	N	None	109313539							
SARASOTA	G	09-30-2002	N	None	92046437	41307153	10916000	19988000	100	100	100	DROP ACCTS=\$274,153
SARASOTA	G	09-30-2003	N	None	95952314	47098569	11483000	20546000	100	100	100	DROP=648,569
SARASOTA	G	09-30-2004	N	None	99261120	51524399	12028000	28379000	100	100	100	DROP=1,232,399
SARASOTA	G	09-30-2005	N	None	102501169	58386036	12300000	29164853	100	100	100	DROP=1886889
SARASOTA	G	09-30-2006	N	None	110199437	65179043	13181000	30411126	100	100	100	DROP ACCOUNTS=2472169
SARASOTA	G	09-30-2007	N	None	121778215							
SARASOTA	G	09-30-2008	N	None	125319115	74696455	13634000	33266555	100	100	100	
SARASOTA	P	09-30-2000	N	None	105521954							
SARASOTA	P	09-30-2001	N	None	94121499							
SARASOTA	P	09-30-2002	N	None	108374550							
SARASOTA	P	09-30-2003	N	None	105857842	66317153	9524000	31985000	100	100	93.8	DROP=2,408,153
SARASOTA	P	09-30-2004	N	None	113124659	72942999	9933000	31974000	100	100	94.6	DROP=2,767,999
SARASOTA	P	09-30-2005	N	None	122033170	81761139	10175000	32461698	100	100	92.7	DROP ACCOUNTS=2393837

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SARASOTA	P	09-30-2006	N	None	131518047	86477914	10713000	34594453	100	100	99.2	DROP ACCOUNTS=2033367
SARASOTA	P	09-30-2007	N	None	145018453	96113160	10690000	36086045	100	100	100	DROP ACCOUNTS=2848205
SARASOTA	P	09-30-2008	N	None	151804479	103381342	10918000	36950890	100	100	100	
SARASOTA MEMORIAL HHC	G	10-01-2002	N	None	67605808	21633931	0	50634971	100	100	90.8	
SARASOTA MEMORIAL HHC	G	10-01-2006	N	None	115020888	51647295	0	83950957	100	100	75.5	
SARASOTA MEMORIAL HHC	G	10-01-2007	N	None	130471694	59800306	0	89999188	100	100	78.5	
SARASOTA MEMORIAL HHC	G	10-01-2008	N	Before	142384033	65152779	0	98533490	100	100	78.4	
SARASOTA MEMORIAL HHC	G	10-01-2008	N	After	142384033	68920011	0	103218996	100	100	71.2	
SARASOTA-MANATEE A	G	10-01-2000	N	None	6015686	279052	0	3644793	100	100	100	
SARASOTA-MANATEE A	G	10-01-2001	N	None	6385820	307348	0	4260615	100	100	100	
SARASOTA-MANATEE A	G	10-01-2002	N	None	4785101	150748	0	3615376	100	100	100	
SARASOTA-MANATEE A	G	10-01-2003	N	None	5461267	290303	0	4374619	100	100	100	
SARASOTA-MANATEE A	G	10-01-2004	N	None	6384790	429506	0	5281628	100	100	100	
SARASOTA-MANATEE A	G	10-01-2005	N	None	7645364	1164338	0	5974510	100	100	100	
SARASOTA-MANATEE A	G	10-01-2006	N	None	9129373	2801712	0	5541638	100	100	100	
SARASOTA-MANATEE A	G	10-01-2007	N	None	10140104	2768451	0	6603806	100	100	100	
SARASOTA-MANATEE A	G	10-01-2008	N	None	11021681	3705391	0	7005809	100	100	100	
SATELLITE BEACH	G	10-01-2000	N	None	2990612	1908409	267532	244087	100	100	100	
SATELLITE BEACH	G	10-01-2001	N	None	2434105	1880802	313167	334854	100	100	71.7	
SATELLITE BEACH	G	10-01-2001	Y	None	2434105	1880802	313167	334854	100	100	71.7	
SATELLITE BEACH	G	10-01-2002	N	None	2978227	1771651	354309	481309	100	100	100	
SATELLITE BEACH	G	10-01-2003	N	None	2958377	1761316	388905	620221	100	100	100	
SATELLITE BEACH	G	10-01-2004	N	None	2888391	1586142	442700	816647	100	100	100	
SATELLITE BEACH	G	10-01-2005	Y	None	3225943	1782840	665068	1132965	100	100	68.7	
SATELLITE BEACH	G	10-01-2006	N	None	3756549	2035602	938312	962945	100	100	81.3	
SATELLITE BEACH	G	10-01-2007	N	None	4171919	2182790	1036615	1358731	100	100	70.1	
SATELLITE BEACH	G	10-01-2008	N	None	4487893	1991964	1156218	1606275	100	100	83.4	
SATELLITE BEACH	PF	10-01-2000	N	None	5653487	2232313	521937	969662	100	100	100	
SATELLITE BEACH	PF	10-01-2001	N	None	4782932	2613328	561289	1121424	100	100	100	DROP=\$55,968

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SATELLITE BEACH	PF	10-01-2001	Y	None	5728325	2613328	561289	1121424	100	100	100	DROP=\$55,967.67	
SATELLITE BEACH	PF	10-01-2002	N	None	5890467	2709784	615959	1342524	100	100	100	DROP=\$88,437.31	
SATELLITE BEACH	PF	10-01-2003	N	None	5995916	2746530	722672	1720411	100	100	100	DROP BEN=132,036.79	
SATELLITE BEACH	PF	10-01-2004	N	None	6075833	2588471	848569	2161063	100	100	100	DROP=170,427.93	
SATELLITE BEACH	PF	10-01-2005	Y	None	6364105	3619420	956313	2597762	100	100	68.8	DROP ACCTS=56589	
SATELLITE BEACH	PF	10-01-2006	Y	None	7422100	4500723	1052861	2379152	100	100	78.5	DROP ACCT=146500	
SATELLITE BEACH	PF	10-01-2007	N	None	8330579	4659789	1225421	2699031	100	100	90.6	DROP ACCOUNTS=269782	
SATELLITE BEACH	PF	10-01-2008	N	None	9087363	4647124	1495833	3206836	100	100	91.8		
SEBASTIAN	P	10-01-2000	N	None	2200969	244717	293196	515890	100	100	100		
SEBASTIAN	P	10-01-2002	N	None	2616301	235179	363838	1377800	100	100	100		
SEBASTIAN	P	10-01-2004	N	None	3536724	561686	441752	1729837	100	100	100		
SEBASTIAN	P	10-01-2006	N	None	4711294	1085681	537726	2123783	100	100	100		
SEBRING	F	10-01-2000	N	None	7730848	2537718	307544	2570563	100	100	100		
SEBRING	F	10-01-2001	N	None	7594779	2922129	316156	2633430	100	100	100		
SEBRING	F	10-01-2002	N	None	7677441	4089112	280774	2041614	100	100	100		
SEBRING	F	10-01-2003	N	None	7878847	4871789	253651	2333263	100	100	100		
SEBRING	F	10-01-2004	N	None	8532011	5488244	278320	2230754	100	100	100		
SEBRING	F	10-01-2005	N	None	9325023	6230308	282560	1989600	100	100	100		
SEBRING	F	10-01-2006	N	None	9527883	6512104	276427	2017181	100	100	100		
SEBRING	F	10-01-2007	N	None	10265492	6792341	324393	2488332	100	100	100		
SEBRING	F	10-01-2008	N	After	10479950	8510006	288871	1591890	100	100	100		
SEBRING	F	10-01-2008	N	Before	10450631	8510006	288871	1591890	100	100	100		
SEBRING	P	10-01-2000	N	None	4132098	2028706	273353	947343	100	100	100		
SEBRING	P	10-01-2001	N	None	4535824	1979038	283213	1273478	100	100	100		
SEBRING	P	10-01-2002	N	None	4761920	1968693	314459	1443021	100	100	100		
SEBRING	P	10-01-2003	N	None	5053860	1957661	370527	1772113	100	100	100		
SEBRING	P	10-01-2004	N	None	5347739	1960294	401747	2117564	100	100	100		
SEBRING	P	10-01-2005	N	None	5747068	2116784	416744	2311008	100	100	100		
SEBRING	P	10-01-2006	N	None	6470910	2068408	441232	3021070	100	100	100		
SEBRING	P	10-01-2007	N	None	7365085	2398979	475017	3491909	100	100	100		



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SEBRING	P	10-01-2008	N	After	7929263	2579508	518588	3631478	100	100	100	
SEBRING	P	10-01-2008	N	Before	7992744	2579508	518588	3631478	100	100	100	
SEMINOLE	F	10-01-2001	N	None	18728971							
SEMINOLE	F	10-01-2002	N	None	19033133	6367010	3063800	5764874	100	100	100	
SEMINOLE	F	10-01-2003	N	None	19519116	6740880	3272425	7392437	100	100	100	
SEMINOLE	F	10-01-2004	N	None	20243041							
SEMINOLE	F	10-01-2006	N	None	25480781	12548439	2554751	7847242	100	100	100	
SEMINOLE	F	10-01-2008	N	After	30322596	15374947	2599708	8622015	100	100	100	after
SEMINOLE	F	10-01-2008	N	Before	30322596	15374947	2599708	8622015	100	100	100	before
SHALIMAR	P	10-01-2001	N	None	110235							
SHALIMAR	P	10-01-2004	N	None	209468	0	2147	21551	100	100	100	
SHALIMAR	P	10-01-2006	N	None	120692	0	2831	59915	100	100	100	
SHALIMAR	P	10-01-2008	N	None	165522	902	3552	92264	100	100	100	
SOUTH BROWARD HOSPITAL	G	05-01-2000	N	None	103295798							
SOUTH BROWARD HOSPITAL	G	05-01-2005	N	None	155084686	48877145	0	81648965	100	100	100	
SOUTH MIAMI [GP]	G	10-01-2001	N	None	4543214	1726756	452224	1592655	100	100	100	
SOUTH MIAMI [GP]	G	10-01-2002	N	None	5185652	1600112	606085	2646163	100	100	100	
SOUTH MIAMI [GP]	G	10-01-2003	N	None	5955253	1908123	728350	2763057	100	100	100	
SOUTH MIAMI [GP]	G	10-01-2005	Y	None	6862355							
SOUTH MIAMI [GP]	G	10-01-2006	N	After	7498093	2175179	1241814	2998337	100	100	100	
SOUTH MIAMI [GP]	G	10-01-2006	N	Before	7498093	2034030	1241814	3791764	100	100	100	
SOUTH MIAMI [GP]	G	10-01-2007	N	None	8534387	2864577	1447977	2833638	100	100	100	
SOUTH MIAMI [GP]	G	10-01-2008	N	None	9237641	2828593	1788283	3294413	100	100	100	
SOUTH MIAMI [GP]	P	10-01-2001	N	None	5185053	1198201	661988	1768745	100	100	100	
SOUTH MIAMI [GP]	P	10-01-2002	N	None	6032513	1099668	886987	2308011	100	100	100	
SOUTH MIAMI [GP]	P	10-01-2003	N	None	6732468	1316264	1118955	2749131	100	100	100	
SOUTH MIAMI [GP]	P	10-01-2005	Y	None	8087213							
SOUTH MIAMI [GP]	P	10-01-2006	N	Before	8884898	3608397	1472126	3136880	100	100	100	
SOUTH MIAMI [GP]	P	10-01-2006	N	After	7498093	2175179	1241814	2998337	100	100	100	
SOUTH MIAMI [GP]	P	10-01-2007	N	None	10206758	3877218	1779585	3931425	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SOUTH MIAMI [GP]	P	10-01-2008	N	None	11047956	6232977	1752717	3055828	100	100	100	
SOUTH PASADENA	F	10-01-2000	N	None	3618584	949954	303683	1185544	100	100	100	
SOUTH PASADENA	F	10-01-2001	N	None	3723075	1261658	296018	1188958	100	100	100	
SOUTH PASADENA	F	10-01-2002	N	None	3635094	1245045	330132	1378569	100	100	100	
SOUTH PASADENA	F	10-01-2003	N	None	3755664	1228088	368070	1628962	100	100	100	
SOUTH PASADENA	F	10-01-2004	N	None	3832646	1684329	366343	1541548	100	100	100	DROP=26,652.10
SOUTH PASADENA	F	10-01-2005	N	None	4076865	1707384	415352	1788078	100	100	100	DROP=75953.26
SOUTH PASADENA	F	10-01-2006	N	None	4418869	1730666	456715	2033340	100	100	100	DROP=126242
SOUTH PASADENA	F	10-01-2007	N	None	4641291	1576676	511151	2548917	100	100	100	
SOUTH PASADENA	F	10-01-2008	Y	Before	4688770	1586013	550881	2880197	100	100	88.6	
SOUTH PASADENA	F	10-01-2008	Y	After	4591115	1586013	550881	2880197	100	100	85.2	
SOUTH WALTON FCD	F	10-01-2000	N	None	455576	0	71710	142912	100	100	100	
SOUTH WALTON FCD	F	10-01-2001	N	None	653934	0	113335	461580	100	100	100	
SOUTH WALTON FCD	F	10-01-2002	N	None	1068253	58926	169342	490462	100	100	100	
SOUTH WALTON FCD	F	10-01-2003	N	None	1790361	63706	240828	692143	100	100	100	
SOUTH WALTON FCD	F	10-01-2004	N	None	2666573	68880	357121	1094775	100	100	100	
SOUTH WALTON FCD	F	10-01-2005	N	None	3784077	74483	443542	1580576	100	100	100	
SOUTH WALTON FCD	F	10-01-2006	N	None	5068281	161001	525448	2834613	100	100	100	
SOUTH WALTON FCD	F	10-01-2007	N	None	7318035	366724	735556	3834955	100	100	100	
SOUTH WALTON FCD	F	10-01-2008	N	Before	7572665	379606	1151721	4773860	100	100	100	
SOUTH WALTON FCD	F	10-01-2008	N	After	7572665	388577	1151721	4790969	100	100	100	
SOUTHERN MANATEE FCD	F	10-01-2001	N	None	2177393							
SOUTHERN MANATEE FCD	F	10-01-2001	N	Before	2177393							
SOUTHERN MANATEE FCD	F	10-01-2001	N	After	2177393	231102	171908	1648905	100	100	100	
SOUTHERN MANATEE FCD	F	10-01-2002	N	None	2629041	366406	238325	1977524	100	100	100	
SOUTHERN MANATEE FCD	F	10-01-2003	N	None								
SOUTHERN MANATEE FCD	F	10-01-2004	N	None	4539271	363155	395331	4971995	100	100	76	
SOUTHERN MANATEE FCD	F	10-01-2005	N	None	6059486	352438	509558	5830218	100	100	89.1	
SOUTHERN MANATEE FCD	F	10-01-2006	N	None	7749173	713430		100				
SOUTHERN MANATEE FCD	F	10-01-2007	N	None	10178736	686212	836253	8442849	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SOUTHERN MANATEE FCD	G	10-01-2001	N	None	234090	0	4232	191885	100	100	100		
SOUTHERN MANATEE FCD	G	10-01-2002	N	After	260670	0	8850	302704	100	100	80.8		
SOUTHERN MANATEE FCD	G	10-01-2002	N	None	261								
SOUTHERN MANATEE FCD	G	10-01-2002	N	Before	260670								
SOUTHERN MANATEE FCD	G	10-01-2003	N	None	352								
SOUTHERN MANATEE FCD	G	10-01-2003	N	Before	352151								
SOUTHERN MANATEE FCD	G	10-01-2003	N	After	352151	261560	0	143499	100	100	63		
SOUTHERN MANATEE FCD	G	10-01-2004	N	Before	449265								
SOUTHERN MANATEE FCD	G	10-01-2004	N	After	449265	253346	23322	206043	100	100	83.8		
SOUTHERN MANATEE FCD	G	10-01-2004	N	None	449								
SOUTHERN MANATEE FCD	G	10-01-2005	N	None	533350	264083			100	100	100		
SOUTHERN MANATEE FCD	G	10-01-2006	N	None	629301	324071			100	100	100		
SOUTHERN MANATEE FCD	G	10-01-2007	N	None	785284	372864	47671	309763	100	100	100		
STARKE	F	09-30-2000	N	None	1021145	281892	121000	583108	100	100	100		
STARKE	F	09-30-2001	N	None	1060211	268817	140000	741183	100	100	87.9		
STARKE	F	09-30-2002	N	None	1079544	261967	152000	957033	100	100	69.5		
STARKE	F	09-30-2003	N	None	1137647	258302	167000	637698	100	100	100		
STARKE	F	09-30-2004	N	None	1235022	246405	202000	709595	100	100	100		
STARKE	F	09-30-2005	N	None	1366942	838068	165000	407932	100	100	89.2		
STARKE	F	09-30-2006	N	After	1467896	861169	196000	470831	100	100	87.2		
STARKE	F	09-30-2007	N	None	1580073	847882	211000	509118	100	100	100		
STARKE	F	09-30-2008	N	None	1670448	823120	71000	849880	100	100	91.3		
STARKE	G	09-30-2000	N	None	5402866	2942673	833000	2583327	100	100	63		
STARKE	G	09-30-2001	N	None	5561151	3111964	884000	2363036	100	100	66.2		
STARKE	G	09-30-2002	N	None									
STARKE	G	09-30-2003	N	None	5762299	4268682	839000	1686318	100	100	38.8		
STARKE	G	09-30-2004	N	None	6012842	4328556	913000	1612444	100	100	47.8		
STARKE	G	09-30-2005	N	None	6486140	4229161	1002000	1522839	100	100	82.4		
STARKE	G	09-30-2006	N	None	6959772	5177771	774000	2017229	100	100	50		
STARKE	G	09-30-2007	N	None	7312117	5421841	854000	2331159	100	100	44.5		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
STARKE	G	09-30-2008	N	None	7489609	5164938	867000	1341062	100	100	100	
STARKE	P	09-30-2000	N	None	1981584	452578	122000	445422	100	100	100	
STARKE	P	09-30-2000	N	After	1982							
STARKE	P	09-30-2001	N	None	2020284	439151	151000	594849	100	100	100	
STARKE	P	09-30-2002	N	None	1989717	689291	138000	525709	100	100	100	
STARKE	P	09-30-2003	N	None	2010037	782000	174000	320000	100	100	100	
STARKE	P	09-30-2004	N	None	2048693	771576	186000	375424	100	100	100	
STARKE	P	09-30-2005	N	None	2179343	754976	217000	508024	100	100	100	
STARKE	P	09-30-2006	N	None	2393700	737036	255000	572964	100	100	100	
STARKE	P	09-30-2007	N	None	2632673	881436	284000	579564	100	100	100	
STARKE	P	09-30-2008	N	None	2740047	1092201	260000	575799	100	100	100	
STUART	F	10-01-2000	N	None	372073	0	0	127546	100	100	100	
STUART	F	10-01-2001	N	None	526594	0	0	228294	100	100	100	
STUART	F	10-01-2002	N	None	701216	0	0	352532	100	100	100	
STUART	F	10-01-2003	N	None	988474	300668	0	214616	100	100	100	
STUART	F	10-01-2004	N	None	1359169	86882	0	604187	100	100	100	
STUART	F	10-01-2005	N	None	1737657	94108	0	757997	100	100	100	
STUART	F	10-01-2006	N	None	2121304	107939	0	1026270	100	100	100	
STUART	G	10-01-2000	N	None	532666	0	0	142975	100	100	100	
STUART	G	10-01-2001	N	None	729498	0	0	232411	100	100	100	
STUART	G	10-01-2002	N	None	997242	0	0	378459	100	100	100	
STUART	G	10-01-2003	N	None	1386279	171776	0	362479	100	100	100	
STUART	G	10-01-2004	N	None	1852693	113895	0	746554	100	100	100	
STUART	G	10-01-2005	N	None	2487297	186814	0	988274	100	100	100	
STUART	P	10-01-2000	N	None	134153	0	0	49522	100	100	100	
STUART	P	10-01-2001	N	None	211989	0	0	103752	100	100	100	
STUART	P	10-01-2002	N	None	296813	0	0	169007	100	100	100	
STUART	P	10-01-2003	N	None	431258	0	0	231248	100	100	100	
STUART	P	10-01-2004	N	None	612732	0	0	362239	100	100	100	
STUART	P	10-01-2005	N	None	844779	0	0	462787	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
STUART	P	10-01-2006	N	None	1107291	28678	0	589105	100	100	100		
SUNRISE	F	10-01-2000	N	None	39660								
SUNRISE	F	10-01-2000	N	Before	38725200								
SUNRISE	F	10-01-2000	N	After	39660100								
SUNRISE	F	10-01-2002	N	None	44143681								
SUNRISE	F	10-01-2005	N	None	52871432	23894498	6176774	26968862	100	100	84.5		
SUNRISE	F	10-01-2007	N	None	65607121	42408840	6546261	23630985	100	100	70.5		
SUNRISE	G	10-01-2000	N	Before	59789067	17666720	5449806	14728496	100	100	100		
SUNRISE	G	10-01-2000	N	After	59789067	17666720	5449806	15222469	100	100	100		
SUNRISE	G	10-01-2000	N	None	59789								
SUNRISE	G	10-01-2001	N	After	68788451	20247955	6658649	21457947	100	100	100		
SUNRISE	G	10-01-2001	N	None	68788								
SUNRISE	G	10-01-2001	N	Before	62095507	20247955	6658649	17025811	100	100	100		
SUNRISE	G	10-01-2003	N	Before	73585609								
SUNRISE	G	10-01-2003	N	None	73586	23001177	8264880	30464898	100	100	100		
SUNRISE	G	10-01-2003	N	After	73585609								
SUNRISE	G	10-01-2004	N	None	78849990	29077353	8625312	44942572	100	100	91.6		
SUNRISE	G	10-01-2005	N	None	84748792	34411054	9831708	48020288	100	100	84.4		
SUNRISE	G	10-01-2006	N	None	92104841	43415175	10971911	49026361	100	100	76.9		
SUNRISE	P	10-01-2000	N	None	37512699	22551943	2918405	9768727	100	100	100		
SUNRISE	P	10-01-2001	N	None	40151353	22402604	3490341	14961124	100	100	95.3		
SUNRISE	P	10-01-2002	N	None	39274651	24591442	3665028	15013143	100	100	73.4	DROP ACCTS=\$136,929	
SUNRISE	P	10-01-2003	N	None	40529314	24283258	4309326	17310539	100	100	69	DROP ACCOUNTS=338132	
SUNRISE	P	10-01-2004	N	None	42051246	24348146	5257166	16342621	100	100	76.2	DROP ACCTS=557120	
SUNRISE	P	10-01-2005	Y	None	43336319	24960040	6045837	20130172	100	100	61.3	DROP ACCTS=795465	
SUNRISE	P	10-01-2006	N	None	46325550	31957358	6295948	19558075	100	100	41.3		
SUNRISE	P	10-01-2007	N	None	51636187	34991775	7020645	22655503	100	100	42.5		
SUNRISE	P	10-01-2008	N	Before	55828945	42178986	7428361	25226178	100	100	24.7		
SUNRISE	P	10-01-2008	N	After	55828945	42178986	7428361	26200575	100	100	23.7		
SURFSIDE [GP]	G	10-01-2000	N	None	3627983	793792	661269	589804	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
SURFSIDE [GP]	G	10-01-2001	N	None	3660428	771889	725022	650020	100	100	100		
SURFSIDE [GP]	G	10-01-2002	N	None	3483099	721587	767957	750114	100	100	100		
SURFSIDE [GP]	G	10-01-2003	N	None	3499537	779102	843323	1055299	100	100	100		
SURFSIDE [GP]	G	10-01-2004	N	None	3656736	768869	885615	1210200	100	100	100		
SURFSIDE [GP]	G	10-01-2005	N	None	4253469	1659584	850748	1024602	100	100	100		
SURFSIDE [GP]	G	10-01-2006	N	None	4500167	1655394	998458	1180807	100	100	100		
SURFSIDE [GP]	G	10-01-2007	N	Before	4898827	2146055	897139	1158709	100	100	100		
SURFSIDE [GP]	G	10-01-2007	N	After	4898827	2159781	897139	1152988	100	100	100		
SURFSIDE [GP]	G	10-01-2008	N	None	5098999	2071918	991134	1473757	100	100	100		
SURFSIDE [GP]	P	10-01-2000	N	None	5457697	1696939	660026	691867	100	100	100		
SURFSIDE [GP]	P	10-01-2001	N	None	5333399	1773153	584877	715621	100	100	100		
SURFSIDE [GP]	P	10-01-2002	N	None	5007183	1782188	673957	828560	100	100	100		
SURFSIDE [GP]	P	10-01-2003	N	None	4924689	1984897	778954	1183765	100	100	100		
SURFSIDE [GP]	P	10-01-2004	N	None	5594263	3049596	502444	754104	100	100	100		
SURFSIDE [GP]	P	10-01-2005	N	None	5670675	3296374	398613	1006323	100	100	100		
SURFSIDE [GP]	P	10-01-2006	N	None	6000366	3523918	449163	1300401	100	100	100		
SURFSIDE [GP]	P	10-01-2007	N	After	6302626	3344655	398960	1087828	100	100	100		
SURFSIDE [GP]	P	10-01-2007	N	Before	6302626	3303885	398960	1345649	100	100	100		
SURFSIDE [GP]	P	10-01-2007	N	None									
SURFSIDE [GP]	P	10-01-2008	N	None	6602488	3226859	537372	1327129	100	100	100		
SWEETWATER	P	10-01-2000	N	None	1643130	130634	393048	931368	100	100	100		
SWEETWATER	P	10-01-2001	N	None	1866834	120898	461321	1050685	100	100	100		
SWEETWATER	P	10-01-2002	N	None	2066152	300681	490722	872770	100	100	100		
SWEETWATER	P	10-01-2003	N	None	2299667	309328	589990	929747	100	100	100		
SWEETWATER	P	10-01-2006	N	None	2990847	329224	777538	1218983	100	100	100		
SWEETWATER	P	10-01-2007	N	After	4273397	273216	882479	1849218	100	100	100		
SWEETWATER	P	10-01-2007	N	Before	3428870	236629	882479	1445702	100	100	100		
SWEETWATER	P	10-01-2008	N	None	4293020	275749	843490	1879378	100	100	100		
TALLAHASSEE [GPF]	F	09-30-2001	N	None	94706000								
TALLAHASSEE [GPF]	F	09-30-2003	N	None	104336000								

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						FOR RET BEN	FOR EE CONTRIB	ASSETS /LIABS INACT	ASSETS /LIABS CONTR		ASSETS /LIABS ACTVS			
TALLAHASSEE [GPF]	F	09-30-2005	N	None	120326000									
TALLAHASSEE [GPF]	F	09-30-2007	N	None	141126000									
TALLAHASSEE [GPF]	G	09-30-2001	N	None	510214000									
TALLAHASSEE [GPF]	G	09-30-2003	N	None	559896000									
TALLAHASSEE [GPF]	G	09-30-2005	N	None	640763000									
TALLAHASSEE [GPF]	G	09-30-2007	N	None	749213000									
TALLAHASSEE [GPF]	P	09-30-2001	N	None	118659000									
TALLAHASSEE [GPF]	P	09-30-2003	N	None	132365000									
TALLAHASSEE [GPF]	P	09-30-2005	N	None	155217000									
TALLAHASSEE [GPF]	P	09-30-2007	N	None	186361000									
TAMARAC	F	10-01-2000	N	None	16174779									
TAMARAC	F	10-01-2001	N	None	18179622	1150187	3244865	7965715	100	100	100			
TAMARAC	F	10-01-2002	N	None	19244997	1587662	3686106	9952042	100	100	100			
TAMARAC	F	10-01-2003	N	None	19426170	2745130	4065960	14564379	100	100	86.6			
TAMARAC	F	10-01-2004	N	None	21969095	5407637	4332874	18528742	100	100	66			
TAMARAC	F	10-01-2005	N	None	26370033	8645673	4685307	19034966	100	100	68.5			
TAMARAC	F	10-01-2006	N	None	30210509	12705255	4972677	19444727	100	100	64.5			
TAMARAC	G	10-01-2000	N	None	17167007	9493244	1674968	4915162	100	100	100			
TAMARAC	G	10-01-2001	N	None	17382043	9504059	1950496	2373274	100	100	100			
TAMARAC	G	10-01-2002	N	None	17275201	10134754	2397854	1972468	100	100	100			
TAMARAC	G	10-01-2003	N	None	15807960	9965456	2551434	5951199	100	100	55.3			
TAMARAC	G	10-01-2004	N	None	16827267	10651543	2668144	3944972	100	100	88.9			
TAMARAC	G	10-01-2005	N	None	18743212	11129915	2492914	3742498	100	100	100			
TAMARAC	P	10-01-2000	N	After	10239493									
TAMARAC	P	10-01-2000	N	None	10239									
TAMARAC	P	10-01-2000	N	Before	10239493									
TAMARAC	P	10-01-2002	N	Before	9338629									
TAMARAC	P	10-01-2002	N	After	9338629									
TAMARAC	P	10-01-2002	N	None	9339									
TAMARAC	P	10-01-2004	N	None	8632324	9644778	182426	1276272	89.5	0	0			

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
TAMARAC	P	10-01-2005	N	None	8326320	10509858	87444	467248	79.2	0	0	
TAMPA	G	10-01-2000	N	None	513742756							
TAMPA	G	10-01-2001	N	None	485121090							
TAMPA	G	01-01-2002	N	None	495985000							
TAMPA	G	01-01-2003	N	None	467954000	246212934	19770536	109002174	100	100	100	
TAMPA	G	01-01-2004	N	After	482726000	272993483	18011096	111284937	100	100	100	DROP=9,350,000AV
TAMPA	G	01-01-2004	N	None	482726000							
TAMPA	G	01-01-2005	N	None	492815000							
TAMPA	G	01-01-2006	N	After	508686							
TAMPA	G	01-01-2006	N	None	508686000	313882970	14655546	134521971	100	100	100	
TAMPA	G	01-01-2007	N	None	540090							
TAMPA	G	01-01-2007	N	None	540090000	351501341	11989491	116080537	100	100	100	
TAMPA	G	01-01-2008	N	None	592668000	386552807	10797265	113194808	100	100	100	
TAMPA	PF	10-01-2000	N	None								
TAMPA	PF	10-01-2001	N	None	1003506325	893042583	37214845	107323069	100	100	100	DROP=16906892
TAMPA	PF	10-01-2002	N	None	956070133	846722988	35525902	119313678	100	100	61.9	DROP=20918076
TAMPA	PF	10-01-2003	N	None	1059369117	846990397	36377455	128226645	100	100	100	DROP=26459130
TAMPA	PF	10-01-2004	N	None	1195292410	862408554	40383477	170610248	100	100	100	DROP=12188857
TAMPA	PF	10-01-2005	N	None	1384482002	1028054321	46313103	163547146	100	100	100	DROP=15102976
TAMPA	PF	10-01-2006	N	None	1458110056	1108482992	42946645	181399228	100	100	100	DROP=21728448
TAMPA	PF	10-01-2007	N	None	1721882833	1386723965	38397068	181105492	100	100	100	
TAMPA	PF	10-01-2008	N	None	1521403688	1258421669	36350776	173501353	100	100	100	
TARPON SPRINGS	F	10-01-2000	N	None	9511214	2349096	714867	3140629	100	100	100	
TARPON SPRINGS	F	10-01-2002	N	None	10371563	3022833	969272	3578955	100	100	100	
TARPON SPRINGS	F	10-01-2003	N	None	10678731	3013109	1065524	4914349	100	100	100	
TARPON SPRINGS	F	10-01-2004	N	None	10883303	4073458	1081255	5225671	100	100	100	
TARPON SPRINGS	F	11-01-2004	N	None								
TARPON SPRINGS	F	10-01-2005	N	None	11680882	5727010	1094168	5230467	100	100	92.9	
TARPON SPRINGS	F	10-01-2006	N	None	12946327	6450967	1225248	5388288	100	100	97.8	
TARPON SPRINGS	F	10-01-2007	N	None	14275252	8189307	1237342	5140086	100	100	94.3	



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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
TARPON SPRINGS	F	10-01-2008	N	After	15292291	9242363	1278558	5095349	100	100	93.6	
TARPON SPRINGS	F	10-01-2008	N	Before	14948747	9242363	1278558	5095349	100	100	86.9	
TARPON SPRINGS	P	10-01-2000	N	None	9112075	2285919	869779	2339989	100	100	100	
TARPON SPRINGS	P	10-01-2001	N	None	9706400	2675142	878203	2523685	100	100	100	
TARPON SPRINGS	P	10-01-2002	N	None	10015169	2783133	922395	3068377	100	100	100	
TARPON SPRINGS	P	10-01-2003	N	None	10323207	3399217	923475	3397655	100	100	100	
TARPON SPRINGS	P	10-01-2004	Y	None	10837821	3374781	1110673	4014144	100	100	100	
TARPON SPRINGS	P	10-01-2004	N	None	10837821	3374781	1110673	3999753	100	100	100	
TARPON SPRINGS	P	10-01-2005	N	None	11856418	5008696	1185521	3938916	100	100	100	DROP=20213.98
TARPON SPRINGS	P	10-01-2006	N	None	13193879	5950353	1265153	3988397	100	100	100	DROP=104618.03
TARPON SPRINGS	P	10-01-2007	N	None	14786543	6822707	1349788	4071149	100	100	100	DROP=198196.97
TARPON SPRINGS	P	10-01-2008	N	Before	15608245	7638613	1469640	4344609	100	100	100	
TARPON SPRINGS	P	10-01-2008	N	After	16129514	7638613	1469640	4344609	100	100	100	
TAVARES	F	10-01-2000	N	None	979370	328812	20611	201704	100	100	100	
TAVARES	F	10-01-2002	N	None	1016444	325477	29416	310630	100	100	100	
TAVARES	F	10-01-2003	N	None								
TAVARES	F	10-01-2004	N	None	1342321	322023	41348	501283	100	100	100	
TAVARES	F	10-01-2006	N	None	1711016	859623	32315	1005050	100	100	81.5	
TAVARES	F	10-01-2007	N	None	1966020	853610	64524	1131343	100	100	92.6	
TAVARES	F	10-01-2008	N	After	2298261	1245331	96606	1045332	100	100	91.5	
TAVARES	F	10-01-2008	N	Before	2298261	1249368	96606	1105433	100	100	86.1	
TAVARES	P	10-01-2000	N	None	1873589	80641	40170	334644	100	100	100	
TAVARES	P	10-01-2002	N	None	2185							
TAVARES	P	10-01-2002	N	After	2185048	92460	81876	948113	100	100	100	
TAVARES	P	10-01-2002	N	Before	2030828	94260	81876	948113	100	100	100	
TAVARES	P	10-01-2004	N	None	2677799	120545	183818	1693063	100	100	100	
TAVARES	P	10-01-2005	N	None	3052247	0	244346	2223274	100	100	100	
TAVARES	P	10-01-2006	N	None	3603657	168061	307170	3062428	100	100	100	
TAVARES	P	10-01-2007	N	None	4383146	380735	418753	3447742	100	100	100	
TEMPLE TERRACE	F	10-01-2000	N	None	4789239	709464	490938	3134067	100	100	100	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
TEMPLE TERRACE	F	10-01-2001	N	None	5451742	905052	567567	3386380	100	100	100	DROP=\$11,189.14
TEMPLE TERRACE	F	10-01-2002	N	None	6013901	914395	672541	4295741	100	100	100	DROP=\$27,814.33
TEMPLE TERRACE	F	10-01-2003	N	None	6718959	815864	748779	4907873	100	100	100	DROP=45,997.18
TEMPLE TERRACE	F	10-01-2004	Y	None	8006348	998282	849509	5895664	100	100	100	DROP=65853.16
TEMPLE TERRACE	F	10-01-2004	N	None	7545999	998282	849509	5878702	100	100	96.9	DROP=65,853.16
TEMPLE TERRACE	F	10-01-2005	N	None	9298408	1019446	996035	7131711	100	100	100	DROP=87505.79
TEMPLE TERRACE	F	10-01-2006	N	None	10423245	5214696	835847	5017488	100	100	87.1	DROP=111958.52
TEMPLE TERRACE	F	10-01-2007	Y	None	11779405	7783829	881415	3990106	100	100	78	DROP=301076.53
TEMPLE TERRACE	F	10-01-2008	N	After	12737652	9814442	972998	3386505	100	100	57.6	
TEMPLE TERRACE	F	10-01-2008	N	Before	12638108	9814442	972998	3386505	100	100	54.6	
TEMPLE TERRACE	P	10-01-2000	N	None	8002177	3527499	319252	3492159	100	100	100	
TEMPLE TERRACE	P	10-01-2001	N	None	8828270	3714369	407706	4242438	100	100	100	DROP BEN=\$93,429.25
TEMPLE TERRACE	P	10-01-2002	N	None	9481203	3749744	537080	6397813	100	100	81.2	DROP BEN=\$78,067.30
TEMPLE TERRACE	P	10-01-2003	N	None	10412270	5818416	597848	5677748	100	100	70.4	DROP BEN=171,131.62
TEMPLE TERRACE	P	10-01-2004	N	None	11564651	6035168	783942	6967633	100	100	68.1	DROP=308,467.35
TEMPLE TERRACE	P	10-01-2005	N	None	12663405	6529078	928738	9694519	100	100	53.7	DROP=213133.21
TEMPLE TERRACE	P	10-01-2006	N	None	13883120	1032924	1049589	8330138	100	100	30.1	DROP=62241.55
TEMPLE TERRACE	P	10-01-2007	Y	None	15418336	12728935	1271904	8919279	100	100	15.9	DROP=146046.91
TEMPLE TERRACE	P	10-01-2007	N	None	15398446	12728935	1271904	8919279	100	100	15.7	DROP=146046.91
TEMPLE TERRACE	P	10-01-2008	N	Before	16068050	15789576	1446722	7496049	100	19.2	0	
TEMPLE TERRACE	P	10-01-2008	N	After	16163019	15789576	1446722	7496049	100	25.8	0	
TEQUESTA	G	10-01-2000	N	None	110622	0	20234	24300	100	100	100	
TEQUESTA	G	10-01-2002	N	None	248725	0	66392	227669	100	100	80.1	
TEQUESTA	G	10-01-2003	N	Before	333944	100	86470	284575	100	87		
TEQUESTA	G	10-01-2003	N	After	333944	100	86470	284193	100	87.1		
TEQUESTA	G	10-01-2005	N	None	602280	0	134687	299103	100	100	100	
TEQUESTA	G	10-01-2007	N	None	1026897	17904	218893	452490	100	100	100	
TEQUESTA	G	10-01-2008	N	Before	1062197	40433	251752	619088	100	100	100	
TEQUESTA	G	10-01-2008	N	After	1235850	46343	251752	689649	100	100	100	
TEQUESTA [PF]	F	10-01-2000	N	None	1385271	0	133250	237311	100	100	100	

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY		LIABILITY		RATIO	RATIO	RATIO	COMMENTS
						FOR RET	FOR BEN	FOR EE	FOR CONTRIB	FOR ACTIVES	ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS		
TEQUESTA [PF]	F	10-01-2002	N	None	1393208	0	181414	418026	100	100	100				
TEQUESTA [PF]	F	10-01-2003	N	None	1607866	0	220904	554356	100	100	100				
TEQUESTA [PF]	F	10-01-2005	N	None	2205075	54154	279713	965685	100	100	100				
TEQUESTA [PF]	F	10-01-2007	N	None	3101331	63315	407679	1594245	100	100	100				
TEQUESTA [PF]	P	10-01-2000	N	None	187974	0	19371	24566	100	100	100				
TEQUESTA [PF]	P	10-01-2002	N	None	233724	0	22633	89528	100	100	100				
TEQUESTA [PF]	P	10-01-2003	N	None	350404	0	40334	116229	100	100	100				
TEQUESTA [PF]	P	10-01-2005	N	None	577878	0	81680	212495	100	100	100				
TEQUESTA [PF]	P	10-01-2007	N	None	979278	0	103645	315764	100	100	100				
TITUSVILLE	G	10-01-2000	N	None	31293376	12818223	0	10027800	100	100	100				
TITUSVILLE	G	10-01-2001	N	None	32941014	14633333	0	9905591	100	100	100				
TITUSVILLE	G	10-01-2002	N	None	33153494	15579406	0	10344260	100	100	100				
TITUSVILLE	G	10-01-2003	N	None	32310788	16973033	0	10915500	100	100	100				
TITUSVILLE	G	10-01-2003	Y	None	32310788	16973033	0	11113130	100	100	100				
TITUSVILLE	G	10-01-2004	N	None	32562161	19286125	0	11953800	100	100	100				
TITUSVILLE	G	10-01-2005	N	None	33542635	21177316	116110	12733778	100	100	96.2				
TITUSVILLE	G	10-01-2006	N	None	35659696	22560334	237762	13822834	100	100	93				
TITUSVILLE	G	10-01-2007	N	None	37818760	24222783	194100	14688499							
TITUSVILLE	G	10-01-2008	N	After	37006001	26018674	254499	15255274	100	100	70.4				
TITUSVILLE	G	10-01-2008	N	Before	38458776	26018674	254499	15255274	100	100	79.9				
TITUSVILLE	PF	10-01-2000	N	None	22630422	9245907	2309864	8198466	100	100	100				
TITUSVILLE	PF	10-01-2001	N	None	25057468	11960852	2370252	7993178	100	100	100				
TITUSVILLE	PF	10-01-2002	N	None	26174332	12457537	2610471	9862849	100	100	100				
TITUSVILLE	PF	10-01-2003	N	None	27293605	12643018	2891588	11377782	100	100	100				
TITUSVILLE	PF	10-01-2003	Y	None	27084011	12433424	2891588	11377782	100	100	100				
TITUSVILLE	PF	10-01-2004	N	None	27873159	15051657	2919929	9985311	100	100	99.2				
TITUSVILLE	PF	10-01-2005	N	None	29807890	18455368	2936908	9820526	100	100	85.7				
TITUSVILLE	PF	10-01-2006	N	None	31482407	21055042	3044283	10589489	100	100	69.7				
TITUSVILLE	PF	10-01-2007	N	None	34724376	24935189	3039741	12275453	100	100	55				
TITUSVILLE	PF	10-01-2008	N	After	37117061	25456323	3419392	14200384	100	100	58				

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
TITUSVILLE	PF	10-01-2008	N	Before	36508498	25456323	3419392	14200384	100	100	53.8	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2000	N	None	26164531							
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2001	N	None	29939733	5651077			100	100	100	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2003	N	None	36833440	8336459			100	100	100	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2005	N	None	46196086	12769664			100	100	100	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2006	N	None	53300139	16362294			100	100	100	
UMATILLA	P	10-01-2000	N	None	463452	57079	28493	33271	100	100	100	
UMATILLA	P	10-01-2002	N	None	531304	53265	86174	95668	100	100	100	
UMATILLA	P	10-01-2003	N	None								
UMATILLA	P	10-01-2004	N	None	671699	49380	24686	86058	100	100	100	
UMATILLA	P	10-01-2006	N	None	803806	45680	26626	130006	100	100	100	
VALPARAISO	PF	10-01-2000	N	None								
VALPARAISO	PF	10-01-2001	N	None	132020	89466	3924	5665	100	100	100	
VALPARAISO	PF	10-01-2004	N	None	249753							
VALPARAISO	PF	10-01-2005	N	None	174627	93336	10278	51989	100	100	100	
VALPARAISO	PF	10-01-2007	N	None	327278	93911	16158	117725	100	100	100	
VENICE	F	10-01-2000	N	None	10798333	4177863	915769	4113920	100	100	100	
VENICE	F	10-01-2001	N	None	11325175	6828278	875824	3584423	100	100	100	
VENICE	F	10-01-2002	N	None	11071473	9041789	841477	2824703	100	100	42.1	
VENICE	F	10-01-2003	Y	None	10934957	11500166	859225	2169522	95.1	0	0	
VENICE	F	10-01-2003	N	None	10934957	11500166	859225	2169522	95.1	0	0	
VENICE	F	10-01-2004	N	None	10595300	11609271	1046230	2834153	91.3	0	0	
VENICE	F	10-01-2005	N	None	11089677	11846311	1261439	3648533	93.6	0	0	
VENICE	F	10-01-2006	N	None	12343228	13451999	1284790	3431148	91.8	0	0	
VENICE	F	10-01-2007	N	None	13793859	14808377	1535693	3081395	93.1	0	0	
VENICE	F	10-01-2007	N	None	13793859	14808377	1535693	3081395	93.1	0	0	
VENICE	F	10-01-2008	N	Before	14618460	14815212	1811689	3991573	98.7	0	0	
VENICE	F	10-01-2008	N	After	14201352	14815212	1811689	3991573	95.9	0	0	
VENICE	G	10-01-2000	N	None	611906	0	0	596133	100	100	100	
VENICE	G	10-01-2001	N	None	874476							

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
VENICE	G	10-01-2002	N	None	1396421	0	0	1104401	100	100	100		
VENICE	G	10-01-2003	N	None	1923396	2771	0	1475302	100	100	100		
VENICE	G	10-01-2004	N	None	2580057	131674	0	1701855	100	100	100		
VENICE	G	10-01-2005	N	None	3311757	166320	0	2126404	100	100	100		
VENICE	G	10-01-2006	N	None	4233300	272983	0	2744987	100	100	100		
VENICE	P	10-01-2000	N	None	16100688	5354374	1360262	5318598	100	100	100		
VENICE	P	10-01-2001	N	None	17453472	6109312	1470400	5762888	100	100	100		
VENICE	P	10-01-2002	N	None	18277466	7596848	1544192	7880250	100	100	100		
VENICE	P	10-01-2003	N	None	18741350	7817827	1715970	8489151	100	100	100		
VENICE	P	10-01-2003	Y	None	18741350	7817826	1715970	8489152	100	100	100		
VENICE	P	10-01-2004	N	None	18570983	8456390	1878314	9121552	100	100	90.3		
VENICE	P	10-01-2004	Y	None	18570983	8456390	1878314	9232198	100	100	89.2		
VENICE	P	10-01-2005	N	None	20230826	9589652	1997712	9101268	100	100	95		
VENICE	P	10-01-2006	N	None	23040996	14187630	1724238	8502431	100	100	83.8		
VENICE	P	10-01-2007	N	None	25881934	20886051	1292002	4687029	100	100	79		
VENICE	P	10-01-2008	N	After	26782636	23146223	1257155	4726466	100	100	50.3		
VENICE	P	10-01-2008	N	Before	26736913	23146223	1257155	4726466	100	100	49.4		
VERO BEACH	F	10-01-2000	N	Before	6808770	5844202	152461	878338	100	100	92.5		
VERO BEACH	F	10-01-2000	N	None	7203								
VERO BEACH	F	10-01-2000	N	After	7202770	5844202	152461	1761057	100	100	68.5		
VERO BEACH	F	10-01-2001	N	None	7312430	6724084	98222	1093020	100	100	44.8		
VERO BEACH	F	10-01-2002	N	None	6993181	7274732	51946	536358	96.1	0	0		
VERO BEACH	F	10-01-2003	N	None	6823162	7272651	56143	634314	93.8	0	0		
VERO BEACH	F	10-01-2004	N	None	6699142	7253837	60367	733347	92.4	0	0		
VERO BEACH	F	10-01-2005	N	None	6690094	6822633	64659	825408	98	0	0		
VERO BEACH	F	10-01-2006	N	None	6786784	7785694	0	0	87.2	0	0		
VERO BEACH	F	10-01-2007	N	None	7232481	7794043	0	0	92.8	0	0		
VERO BEACH	F	10-01-2008	N	None	7237912	8718721	0	0	83	0	0		
VERO BEACH	G	10-01-2000	N	None	35983377	16683900	2478200	10716500	100	100	100		
VERO BEACH	G	10-01-2001	N	None	36484087	17558900	2694200	11815400	100	100	100		

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
VERO BEACH	G	10-01-2002	N	None	35607497	20177269	2862145	14496264	100	100	86.7	
VERO BEACH	G	10-01-2003	N	None	35936558	20869224	3170136	16134533	100	100	73.7	
VERO BEACH	G	10-01-2004	N	None	36473180	23523385	3337354	17499731	100	100	54.9	
VERO BEACH	G	10-01-2005	N	None	37706696	25556944	3509973	19066296	100	100	45.3	
VERO BEACH	G	10-01-2006	N	None	48355225	29888783	3460530	19619761	100	100	76.5	
VERO BEACH	P	10-01-2000	N	None	17319359	6635888	1047838	4806966	100	100	100	
VERO BEACH	P	10-01-2001	N	None	18888758	7635016	1037319	6167131	100	100	100	
VERO BEACH	P	10-01-2002	N	None	19348451	7602917	980062	5691281	100	100	100	
VERO BEACH	P	10-01-2005	N	None	23994955	9157064	1601060	8048967	100	100	100	
VERO BEACH	P	10-01-2006	N	None	25394631	10956976	1090831	9364395	100	100	100	
VERO BEACH	P	10-01-2007	N	None	27700011	13564395	1062620	8619304	100	100	100	
VERO BEACH	P	10-01-2008	N	After	28759483	14273775	1133550	10559586	100	100	100	
VERO BEACH	P	10-01-2008	N	Before	28759483	14273775	1133550	25125662	100	100	53.1	
VILLAGE OF NORTH PALM BEACH	G	10-01-2000	N	None	5732329	693676	158885	3803304	100	100	100	
VILLAGE OF NORTH PALM BEACH	G	10-01-2001	N	None	6312447	772077	236529	5011766	100	100	100	
VILLAGE OF NORTH PALM BEACH	G	10-01-2002	N	None	6193676	1011067	289906	5073968	100	100	96.4	
VILLAGE OF NORTH PALM BEACH	G	10-01-2003	N	None	6681436	887372	386574	6470096	100	100	83.6	
VILLAGE OF NORTH PALM BEACH	G	10-01-2005	Y	None	3817605	1056198	503576	4502977	100	100	50.1	AFTER (W/ 2ND REV)
VILLAGE OF NORTH PALM BEACH	G	10-01-2005	N	None	3950600	1056198	503576	4437191	100	100	53.9	
VILLAGE OF NORTH PALM BEACH	G	10-01-2007	N	None	6481382	1611250	696763	5638241	100	100	74	
VILLAGE OF NORTH PALM BEACH	G	10-01-2008	N	None	5824447	1789967	683800	4857426	100	100	69	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2000	N	None	5285938	853701	142017	2356592	100	100	100	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2001	N	None	5718291	1337421	141461	2510362	100	100	100	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2002	N	None	5963256	1691939	167890	2909324	100	100	100	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2003	N	None	6635342	1989588	199475	3761455	100	100	100	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2005	N	None	7600134	2068289	266048	4961657	100	100	100	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2006	N	None	8312363	3444564	274832	4946291	100	100	100	
VILLAGE OF PALM SPRINGS	G	09-30-2000	N	None	5953							
VILLAGE OF PALM SPRINGS	G	09-30-2000	N	After	5953335							
VILLAGE OF PALM SPRINGS	G	09-30-2000	N	Before	5953335							

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CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
VILLAGE OF PALM SPRINGS	G	09-30-2001	N	None	5863873								
VILLAGE OF PALM SPRINGS	G	09-30-2002	N	None	5428384								
VILLAGE OF PALM SPRINGS	G	10-01-2003	N	None	6203585	2160945	59404	4892269	100	100	81.4		
VILLAGE OF PALM SPRINGS	G	10-01-2003	Y	None	5531177	2160945	59404	4641201	100	100	71.3		
VILLAGE OF PALM SPRINGS	G	10-01-2004	N	None	6502614	2262003	91844	5684552	100	100	73		
VILLAGE OF PALM SPRINGS	G	10-01-2005	N	None	6949418	3313860	109375	6458975	100	100	54.6		
VILLAGE OF PALM SPRINGS	G	10-01-2006	N	None	7882464	3675984	137092	5487645	100	100	74.2		
VILLAGE OF PALM SPRINGS	G	10-01-2007	N	None	9330985	3659060	252520	6286751	100	100	86.2		
VILLAGE OF PALM SPRINGS	G	10-01-2008	N	None	10707438	4131837	362766	7018731	100	100	88.5		
VILLAGE OF PALM SPRINGS	PF	09-30-2000	N	None	4264129								
VILLAGE OF PALM SPRINGS	PF	09-30-2001	N	None	4554323								
VILLAGE OF PALM SPRINGS	PF	09-30-2002	N	None	4384766								
VILLAGE OF PALM SPRINGS	PF	09-30-2003	N	None	4819265								
VILLAGE OF PALM SPRINGS	PF	09-30-2004	N	None	5193023								
VILLAGE OF PALM SPRINGS	PF	09-30-2005	N	None	5970718								
VILLAGE OF PALM SPRINGS	PF	10-01-2006	N	None	7073311								
VILLAGE OF PALM SPRINGS	PF	09-30-2007	N	None	8605994								
VOLUSIA COUNTY (VOL)	F	10-01-2001	N	None	3017304								
VOLUSIA COUNTY (VOL)	F	10-01-2002	N	None	3033								
VOLUSIA COUNTY (VOL)	F	10-01-2003	N	None	3440359	401000	0	2764000	100	100	100		
VOLUSIA COUNTY (VOL)	F	10-01-2004	N	None	4008								
VOLUSIA COUNTY (VOL)	F	10-01-2005	N	None	4424040	690648	0	496352	100	100	100		
VOLUSIA COUNTY (VOL)	F	10-01-2007	N	None	5033476	840048	0	604952	100	100	100		
WAUCHULA	GP	10-01-2000	N	None	7943588	1476067	1354283	1155642	100	100	100		
WAUCHULA	GP	10-01-2001	N	None	7414770	1747970	1417685	1518660	100	100	100		
WAUCHULA	GP	10-01-2004	N	None	9112033	3183059	1914028	1514184	100	100	100		
WAUCHULA	GP	10-01-2006	N	None	10160829	3127985	1662368	1825081	100	100	100		
WEST MANATEE FCD	F	10-01-2000	N	None	331257	0	8221	81280	100	100	100		
WEST MANATEE FCD	F	10-01-2001	N	None	483150	0	12824	135711	100	100	100		
WEST MANATEE FCD	F	10-01-2002	N	None	582484	0	16305	182239	100	100	100		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
WEST MANATEE FCD	F	10-01-2003	N	None	780444	0	17900	273014	100	100	100		
WEST MANATEE FCD	F	10-01-2004	N	None	1031531	0	18805	367920	100	100	100		
WEST MANATEE FCD	F	10-01-2005	N	None	1376971	169885	26831	451083	100	100	100		
WEST MANATEE FCD	F	10-01-2006	N	None	1880525	183754	59562	644478	100	100	100		
WEST MANATEE FCD	F	10-01-2007	N	None	2538202	404455	93682	797528	100	100	100		
WEST MANATEE FCD	F	10-01-2008	N	After	3389076	425007	136164	1134769	100	100	100		
WEST MANATEE FCD	F	10-01-2008	N	Before	3256160	425007	136164	1134769	100	100	100		
WEST MELBOURNE	P	10-01-2000	N	None	1302147	207213	212453	677693	100	100	100		
WEST MELBOURNE	P	10-01-2001	N	None	1425377	231843	276241	1265911	100	100	100		
WEST MELBOURNE	P	10-01-2003	N	None	2018								
WEST MELBOURNE	P	10-01-2003	N	Before	2009208	272470	423757	1372753	100	100	95.6		
WEST MELBOURNE	P	10-01-2003	N	After	2017544	272470	423757	1428380	100	100	92.5		
WEST MELBOURNE	P	10-01-2004	N	None	2428392	515041	478602	1751747	100	100	81.9		
WEST MELBOURNE	P	10-01-2005	N	None	3024	731865	551834	2152214	100	100	80.9		
WEST MELBOURNE	P	10-01-2006	N	None	3529917	774544	672646	2602550	100	100	80		
WEST MELBOURNE	P	10-01-2007	N	None	4294466	1828691	668885	2325268	100	100	77.3		
WEST MELBOURNE	P	10-01-2008	N	None	4076711	2581737	768824	2199670	100	100	33		
WEST PALM BEACH	F	09-30-2000	N	None	74910266	30602000	2572000	43297000	100	100	96.4		
WEST PALM BEACH	F	09-30-2001	N	None	78334054								
WEST PALM BEACH	F	09-30-2002	N	None	76482964								
WEST PALM BEACH	F	09-30-2002	N	After	76483								
WEST PALM BEACH	F	09-30-2004	N	None	84891000	50752000	17532000	56579000	100	100	29.4		
WEST PALM BEACH	F	09-30-2005	N	None	93075000	57104000	20923000	60364000	100	100	24.9		
WEST PALM BEACH	F	10-01-2008	N	None	129938000	77752000	31910000	70884000	100	100	28.6		
WEST PALM BEACH	G	09-30-2000	N	None	6337111								
WEST PALM BEACH	G	09-30-2001	N	None	6882948								
WEST PALM BEACH	G	09-30-2002	N	None	7477847								
WEST PALM BEACH	G	09-30-2003	N	None	10674325								
WEST PALM BEACH	G	09-30-2004	N	None	13730733	4898346	5285504	6302150	100	100	56.3		
WEST PALM BEACH	G	09-30-2005	N	None	17468824	5287762	5497000	7678238	100	100	87.1		



FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR EE CONTRIB		ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
WEST PALM BEACH	G	09-30-2006	N	None	20360346	7393804	5229000	8410196	100	100	92	
WEST PALM BEACH	G	09-30-2007	N	None	23674634	11586209	4483000	8324791	100	100	91.4	
WEST PALM BEACH	G	09-30-2008	N	None	21107062	16818895	3400000	6916105	100	100	12.8	
WEST PALM BEACH	P	09-30-2000	N	None	127731674							
WEST PALM BEACH	P	09-30-2001	N	None	130912821							
WEST PALM BEACH	P	09-30-2002	N	None	121789417							
WEST PALM BEACH	P	09-30-2003	Y	None	126420	61142024	8247000	58528976	100	100	97.4	
WEST PALM BEACH	P	09-30-2004	N	None	128622981	68119168	8890000	62928832	100	100	82	
WEST PALM BEACH	P	09-30-2005	N	None	139646473	78937747	9525000	63366253	100	100	80.8	
WEST PALM BEACH	P	09-30-2005	N	After	139646							
WEST PALM BEACH	P	09-30-2006	N	None	154407923	92585667	10110000	64721333	100	100	79.9	DROP=15617881
WEST PALM BEACH	P	09-30-2007	N	None	187331856	98816820	11765000	75449180	100	100	100	DROP ACCOUNT=18565792
WEST PALM BEACH	P	09-30-2008	N	None	191000943	106987065	13146000	73219935	100	100	96.8	
WILLISTON	G	10-01-2000	N	None	2198411							
WILLISTON	G	10-01-2001	N	None	2149708							
WILLISTON	G	10-01-2001	Y	None	2149708							
WILLISTON	G	10-01-2003	N	None	2545497							
WILLISTON	G	10-01-2004	N	None	2536472	630787	657979	292736	100	100	100	
WILLISTON	G	10-01-2005	N	None	2600903	630068	665424	498325	100	100	100	
WILLISTON	G	10-01-2006	N	None	2752746	673126	686031	915083	100	100	100	
WILLISTON	G	10-01-2008	N	Before	2793092	884301	736093	1167699	100	100	100	
WILLISTON	G	10-01-2008	N	After	2793092	831855	736093	1256109	100	100	97.5	
WILLISTON	P	10-01-2004	N	None	255977	0	0	450914	100	100	56.8	
WILLISTON	P	10-01-2005	N	None	361300	0	8306	531797	100	100	66.4	
WILLISTON	P	10-01-2006	N	None	466324	282397	66099	287473	100	100	41	
WILLISTON	P	10-01-2007	N	None	514949							
WILLISTON	P	10-01-2008	N	None	-520896							
WILTON MANORS (VOL)	F	10-01-2001	N	None	156441	34652	0	196771	100	100	61.9	EX ST=\$34,652
WILTON MANORS (VOL)	F	10-01-2004	N	None	338383	594521	0	67957	56.9	0	0	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
WILTON MANORS (VOL)	F	10-01-2005	N	None	397713								
WILTON MANORS (VOL)	F	10-01-2006	N	None	482457	714382			161664	67.5	0	0	
WILTON MANORS (VOL)	F	10-01-2007	N	None	593576	750447	0		183435	79.1	0	0	
WILTON MANORS [GP]	G	10-01-2000	N	None	9436817	4625953	1080786		2054355	100	100	100	
WILTON MANORS [GP]	G	10-01-2001	N	None	9657759	4352068	1251715		2694270	100	100	100	DROP BEN=\$408,926
WILTON MANORS [GP]	G	10-01-2002	N	None	9667767	4402674	1434935		3101893	100	100	100	DROP=506,645
WILTON MANORS [GP]	G	10-01-2003	N	None	10739268	4788446	1589047		3973772	100	100	100	DROP=760,077
WILTON MANORS [GP]	G	10-01-2004	N	None	10569630	5525353	1622362		4028149	100	100	85	DROP=371,240
WILTON MANORS [GP]	G	10-01-2005	N	None	10630727	5820763	1704338		4212375	100	100	73.7	DROP=116247
WILTON MANORS [GP]	G	10-01-2006	N	None	11602107	5720530	2018582		5100795	100	100	75.7	DROP=122984
WILTON MANORS [GP]	G	10-01-2007	N	None	12276134	7061342	1495958		4499785	100	100	82.6	
WILTON MANORS [GP]	G	10-01-2008	N	None	12872291	10367000	1094417		2964482	100	100	47.6	
WILTON MANORS [GP]	P	10-01-2000	N	None	7653854	2525389	1189821		2617837	100	100	100	
WILTON MANORS [GP]	P	10-01-2001	N	None	8123602	2795029	1282098		2417703	100	100	100	DROP BEN=\$18,817
WILTON MANORS [GP]	P	10-01-2002	N	None	8189251	2993726	1344525		2682744	100	100	100	DROP=40,181
WILTON MANORS [GP]	P	10-01-2003	N	None	8420628	2975141	1514902		346702	100	100	100	DROP=75,462
WILTON MANORS [GP]	P	10-01-2004	N	None	9506073	2989980	1678180		4204574	100	100	100	DROP=109,018
WILTON MANORS [GP]	P	10-01-2005	N	None	9916547	7648436	1064710		2488166	100	100	48.4	DROP=146397
WILTON MANORS [GP]	P	10-01-2006	N	None	10435380	8925397	1207199		3208574	100	100	9.4	DROP=213790
WILTON MANORS [GP]	P	10-01-2007	N	None	10939077	10605640	920295		2906529	100	36.2	0	
WILTON MANORS [GP]	P	10-01-2008	N	None	11847371	14376137	510543		1349701	82.4	0	0	
WINTER GARDEN	G	10-01-2000	N	None	8782589	2217173	0		3693751	100	100	100	
WINTER GARDEN	G	10-01-2001	N	None	9251304	2416249	0		3373241	100	100	100	
WINTER GARDEN	G	10-01-2002	N	None	9344154	2894729	0		4145163	100	100	100	
WINTER GARDEN	G	10-01-2003	N	None	9591486	4458917	0		3770910	100	100	100	
WINTER GARDEN	G	10-01-2004	N	None	10114598	5054859	0		4130165	100	100	100	
WINTER GARDEN	G	10-01-2005	N	None	10843473	6007770	0		4090598	100	100	100	
WINTER GARDEN	G	10-01-2006	N	None	11863.516	6553419	0		4354308	100	100	100	
WINTER GARDEN	G	10-01-2007	N	None	13399869	7554423	0		4751473	100	100	100	
WINTER GARDEN	G	10-01-2008	N	Before	14432252	8396800	0		5312828	100	100	100	

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
WINTER GARDEN	G	10-01-2008	N	After	14007303	8396800	0	5312828	100	100	100		
WINTER GARDEN	PF	10-01-2000	N	None	9671479	1692756	141035	4531795	100	100	100		
WINTER GARDEN	PF	10-01-2001	N	None	9357934	1803262	149720	5182598	100	100	100		
WINTER GARDEN	PF	10-01-2002	N	None	9571784	3733093	143609	4598792	100	100	100		
WINTER GARDEN	PF	10-01-2003	N	None	10187320	4188532	160524	5051978	100	100	100		
WINTER GARDEN	PF	10-01-2004	N	None	11081532	6428603	146782	3969308	100	100	100		
WINTER GARDEN	PF	10-01-2005	N	None	12220633	6389511	183551	4865374	100	100	100		
WINTER GARDEN	PF	10-01-2006	N	None	13738796	8234848	181351	4279145	100	100	100		
WINTER GARDEN	PF	10-01-2007	N	None	15814369	8752538	220434	5461002	100	100	100		
WINTER GARDEN	PF	10-01-2008	N	After	16848543	9767789	253900	6177626	100	100	100		
WINTER GARDEN	PF	10-01-2008	N	Before	17386322	9767789	253900	6177626	100	100	100		
WINTER HAVEN	F	10-01-2000	N	None	9263								
WINTER HAVEN	F	10-01-2000	N	After	9262686	5115324	391982	1857621	100	100	100		
WINTER HAVEN	F	10-01-2001	N	None	9432388	5107836	434287	2011688	100	100	100		
WINTER HAVEN	F	10-01-2003	N	None	9298422	6252683	500278	2030800	100	100	100		
WINTER HAVEN	F	10-01-2004	N	None	9520352	6293414	635807	3040742	100	100	85.2		
WINTER HAVEN	F	10-01-2005	N	None	10067936	6379827	751211	3780382	100	100	77.7		
WINTER HAVEN	F	10-01-2006	N	None	11026278	7842074	854758	3117818	100	100	74.7		
WINTER HAVEN	F	10-01-2008	N	After	13172039	9491832	1232919	4562209	100	100	53.6		
WINTER HAVEN	F	10-01-2008	N	Before	13092285	9391834	1232919	4413003	100	100	55.9		
WINTER HAVEN	G	10-01-2000	N	None	16336427	7524509	2345804	7726826	100	100	83.7		
WINTER HAVEN	G	10-01-2001	N	None	18083709	7854166	2681778	9022542	100	100	83.7	DROP=\$46,568.45	
WINTER HAVEN	G	10-01-2002	N	None	19453387	8865214	2872466	10257314	100	100	75.2	DROP=71,865.94	
WINTER HAVEN	G	10-01-2003	N	None	21306743	9564057	3225466	12057771	100	100	70.6	DROP BEN=132,953.12	
WINTER HAVEN	G	10-01-2004	N	None	23588233	10594647	3540034	16440792	100	100	57.5	DROP=195,111.67	
WINTER HAVEN	G	10-01-2005	N	None	26607017	15050457	3689534	15044590	100	100	52.3	DROP=194981.52	
WINTER HAVEN	G	10-01-2006	N	None	30044931	20573712	4076148	13348649	100	100	40.4	DROP=482798.01	
WINTER HAVEN	G	10-01-2007	N	Before	33896213	22433051	4578781	15285858	100	100	45		
WINTER HAVEN	G	10-01-2007	N	After	33896213	22340490	4578781	15023731	100	100	46.4		
WINTER HAVEN	G	10-01-2008	N	Before	35539117	25055940	5028911	15379678	100	100	35.5		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
WINTER HAVEN	G	10-01-2008	N	After	36342039	25055940	5028911	15379678	100	100	40.7		
WINTER HAVEN	P	10-01-2000	N	None	14143643	5515147	1062753	3995012	100	100	100		
WINTER HAVEN	P	10-01-2001	N	None	14499593	6104104	1190656	4186397	100	100	100		
WINTER HAVEN	P	10-01-2002	N	None	14123150	6955533	1136472	4196562	100	100	100	DROP=105,696.86	
WINTER HAVEN	P	10-01-2003	N	None	14196158	7242688	1105411	5199778	100	100	100	DROP=202,433.13	
WINTER HAVEN	P	10-01-2004	N	None	14237791	9576955	1112692	3819017	100	100	92.9	DROP=108,929.9	
WINTER HAVEN	P	10-01-2004	Y	None	14237791	9576955	1112692	3839757	100	100	92.4	DROP=108929.94	
WINTER HAVEN	P	10-01-2005	N	None	15099025	9463404	1269792	4057672	100	100	100		
WINTER HAVEN	P	10-01-2006	N	None	16645354	9980568	1427953	4660816	100	100	100		
WINTER HAVEN	P	10-01-2007	N	None	18539704	10669303	1574888	5947053	100	100	100		
WINTER HAVEN	P	10-01-2008	N	Before	19281177	11674579	1695943	5935318	100	100	99.6		
WINTER HAVEN	P	10-01-2008	N	After	19635629	11744026	1695943	6104079	100	100	100		
WINTER PARK	F	10-01-2000	N	None	16495117	5656387	1408018	4410521	100	100	100		
WINTER PARK	F	10-01-2001	N	None	17092391	5551543	1657069	5362241	100	100	100		
WINTER PARK	F	10-01-2002	N	None	16920846	5469935	1881153	7388203	100	100	100		
WINTER PARK	F	10-01-2003	N	None	28324159	6054919	2072666	8328349	100	100	100		
WINTER PARK	F	10-01-2004	N	None	19121098	6749129	1606149	10409933	100	100	100		
WINTER PARK	F	10-01-2006	N	None	23144685	10999852	2633559	10521051	100	100	90.4		
WINTER PARK	F	10-01-2007	N	None	27229492	11531481	2910899	12013858	100	100	100		
WINTER PARK	P	10-01-2000	N	None	21259859	8947987	1979997	5811071	100	100	100		
WINTER PARK	P	10-01-2001	N	None	22017675	9082210	2186516	6599482	100	100	100		
WINTER PARK	P	10-01-2002	N	None	21548281	8923607	2380461	9000229	100	100	100		
WINTER PARK	P	10-01-2003	N	None	22784081	9124686	2642742	9959136	100	100	100		
WINTER PARK	P	10-01-2004	N	None	23464898	10418603	2853891	10633229	100	100	95.9		
WINTER PARK	P	10-01-2006	N	None	27093995	13553	3170	12051	100	100	86.1		
WINTER PARK	P	10-01-2007	N	None	30067873	16858540	3235448	11476613	100	100	86.9		
WINTER SPRINGS	GPF	10-01-2000	N	None	4933945								
WINTER SPRINGS	GPF	10-01-2001	N	None	5829453	1173339	154041	6310224	100	100	71.3		
WINTER SPRINGS	GPF	10-01-2002	N	None	6620248	1756764	456113	7079392	100	100	62.3		
WINTER SPRINGS	GPF	10-01-2003	N	None	7279048	1457285	728943	5831365	100	100	87.3		

FUNDING PROGRESS (FASB-35 BASIS)

CITY OR DISTRICT	TYP SYS	VAL_DATE	REV	PLAN CHANGE	TOTAL ASSETS	LIABILITY		LIABILITY FOR EE CONTRIB	LIABILITY FOR ACTIVES	RATIO	RATIO	RATIO	COMMENTS
						FOR RET BEN	FOR CONTR			ASSETS /LIABS INACT	ASSETS /LIABS CONTR	ASSETS /LIABS ACTVS	
WINTER SPRINGS	GPF	10-01-2004	N	None	8134588	1591487	1054877	6715917	100	100	81.7		
WINTER SPRINGS	GPF	10-01-2005	N	None	9716089	2231267	1377133	7682185	100	100	79.5		
WINTER SPRINGS	GPF	10-01-2006	N	None	11951383	2586841	1776695	8992954	100	100	84.4		
WINTER SPRINGS	GPF	10-01-2007	N	None	15526572	4976311	2245441	10380845	100	100	80		

APPENDIX E

ACTUARIAL DATA  
(Form Type E)

This display identifies the actuarial cost funding method, certain assumptions, and experience data for each local retirement plan for the plan year ended on the valuation date shown. For those actuarial reports prepared biennially or triennially, the salary increase experience is the annualized rate for the intervening period.

HEADINGS

INFORMATION PROVIDED

CITY OR DISTRICT	Plan Sponsor (Name of City, Special District, or School Board)
TYP. SYS.	Type of Retirement System: <ul style="list-style-type: none"><li>• G = General Employees <u>only</u></li><li>• P = Police Officers <u>only</u></li><li>• F = Firefighters <u>only</u></li><li>• PF = Police Officers and Firefighters <u>only</u></li><li>• GPF = General Employees, Police Officers and Firefighters</li><li>• GP = General Employees and Police Officers <u>only</u></li><li>• GF = General Employees and Firefighters <u>only</u></li><li>• C = Correctional Officers <u>only</u></li></ul>
VAL. DATE	The year/month/day on which the financial data in the actuarial valuation is based.
FUND METHOD	The actuarial cost funding method may be one of the following: <ul style="list-style-type: none"><li>• EAN = Entry Age Normal</li><li>• FIL = Frozen Initial Liability</li><li>• AGG = Aggregate</li><li>• UC = Unit Credit</li><li>• AAN = Attained Age Normal</li><li>• ILP = Individual Level Premium</li></ul>
OLD PLN	Does the plan include a "prior" or "closed" plan that employees have opted to remain in which may include different benefit provisions than the plan valued?
PLNYR ENDED	Date <u>plan year ended</u> of the valuation date shown.
SALRY ASSMP	Annual salary increase assumption percent.
SALRY ACTUL	Actual salary increase percent.
INT ASSMP	Annual interest assumption percent.
INT ACTUL	Actual interest return percent.
PR GR ASSMP	Annual payroll growth assumption percent.
RET AGE ASSUMPTION	
YR	Assumed retirement <u>age</u>
DESCRIPTION	Full description of the retirement age and/or service assumption.
COMMENTS	The CV indicates <u>C</u> urrent <u>V</u> aluation.

ACTUARIAL DATA

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR	AGE DESCRIPTION	ASSUMPTION	COMMENTS
ALACHUA COUNTY LIBRARY	G													
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2008	AGG		06-30-2008	6.00	1.2	8	-11.4		0 62	62		
ALTAMONTE SPRINGS	G	10-01-2007	EAN/		09-30-2007	5.70	7.86	8	18.21		0 VR	62 W/6SC;30SC-ANY AGE		
ALTAMONTE SPRINGS	P	10-01-2007	EAN/		09-30-2007	6.56	7.19	8	21.33		0 VR	VARIABLES W/ AGE AND SC		
APOPKA	F	10-01-2007	EAN		09-30-2007	7.50	5.8	8	10.8		5 VR	55 W/ 10SC; 22 SC-ANY AGE		
APOPKA	G	10-01-2007	EAN		09-30-2007	7.50	6.5	8	10.9		5 57	AGE 57		
APOPKA	P	10-01-2007	EAN		09-30-2007	7.50	6.2	8	11.3		5 VR	45W/ 10SC; 20 SC-ANY AGE		
ARCADIA	G	01-01-2009	FIL		12-31-2008	4.00	3.53	6.5	-5.74		0 65	AGE 65		
ARCADIA	PF	10-01-2008	EAN		09-30-2008	7.00	6.9	8	3.7		0 VR	EARLIER OF AGE 55 OR 20SC		
ATLANTIC BEACH	G	09-30-2008	EAN		09-30-2008	5.84	4.9	8	4.9		5.5 VR	60W/5SC IF HIRED BEF 9-1-08, 60W/10SC AFT 9-1-08; ACCR BEN		
ATLANTIC BEACH	P	09-30-2008	EAN		09-30-2008	6.40	2.1	8	4.6		5.5 VR	50W/25SC; 60W/5SC; OR 55W/10SC		
ATLANTIS	P	10-01-2008	EAN		09-30-2008	0.00	0	8	4.2		0 VR	EARLIER OF AGE 55W/6SC OR 25SC, ANY AGE		
AUBURNDALE	F	10-01-2008	FIL		09-30-2008	6.00	5.5	8	3.8		3 VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
AUBURNDALE	G	10-01-2008	AGG		09-30-2008	5.78	5.25	6.75	1.78		0 VR	LATER OF AGE 59 AND CURRENT AGE		
AUBURNDALE	P	10-01-2008	FIL		09-30-2008	6.00	5.5	8	3.8		3 VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
AVENTURA	P	10-01-2007	EAN/		09-30-2007	5.00	10.9	8	7.2		0 VR	55W/10SC; 25 SC- ANY AGE		
AVON PARK	F	10-01-2008	EAN		09-30-2008	6.00	6.9	8	2.7		5 VR	EARLIER OF AGE 55W/10SC OR 52W/25SC		
AVON PARK	P	10-01-2008	EAN		09-30-2008	6.00	9.5	8	3.3		0 VR	EARLIER OF 55W/10SC; 20SC, ANY AGE; OR AGE 60		
BAL HARBOUR VILLAGE	G	10-01-2005	AGG/		09-30-2005	4.50	9.2	8	2.1		0 VR	AGE62; 602/30SC; OR 35SC		
BAL HARBOUR VILLAGE	P	10-01-2007	EAN		09-30-2007	7.00	8.4	8	10.4		4 VR	55W/10SC; AGE 57; OR 20SC, ANY AGE		
BARTOW	F	10-01-2008	FIL		09-30-2008	6.50	3.9	8	3.3		3 VR	55W/10SC; 52W/25SC OR 28SC		
BARTOW	G	10-01-2008	EAN		09-30-2008	5.00	4.2	8	2.4		2.11 VR	VARIABLE RATES W/SC AND AGE		
BARTOW	P	10-01-2008	FIL		09-30-2008	6.50	2.9	8	1.8		0.14 VR	55W/10SC OR 20SC, ANY AGE		
BAY HARBOR ISLANDS [GP]	G	10-01-2007	AGG	YES	09-30-2007	5.50	8.53	7.5	6.42		0 VR	52W/20SC; 55W/10SC OR AGE 65		
BAY HARBOR ISLANDS [GP]	P	10-01-2007	AGG	YES	09-30-2007	5.50	8.53	7.5	6.42		0 VR	50W/20SC; 55W/10SC OR AGE 65		
BAY MEDICAL CENTER	G	01-01-2008	AGG		12-31-2007	4.00		8	9.4		0 VR	VARIABLE RATES		
BELLE GLADE	G	10-01-2008	EAN		09-30-2008	6.00	9.5	8	4.2		0 VR	AGE 65; 62W/10SC OR 30SC, ANY AGE		
BELLE GLADE (RETIRED)	PF	10-01-2008	AGG		09-30-2008			7						RETIRED EMPLOYEES' PLA
BELLE GLADE HOUSING	G	10-01-2008	AGG		09-30-2008	3.00		6.5	-6.18		0 VR	AGE 65 OR 10 SC		

**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR	AGE DESCRIPTION	ASSUMPTION	COMMENTS
BELLEAIR	P	10-01-2008	FIL		09-30-2008	7.00	-5.5	8	3.4	2.19	VR	EARLIER OF 55W/5SC OR 52W/25SC		
BELLEAIR BLUFFS	F	10-01-2008	FIL		09-30-2008	5.00	5.4	8	-11.2	3	VR	EARLIER: 55W/10SC;52 W/ 25SC		
BELLEVIEW	P	10-01-2008	EAN		09-30-2008	6.50	7.6	8	3.5	3	VR	52W/25SC;55W/10SC;AGE 60		
BOCA GRANDE FCD	F	10-01-2006	FIL/		09-30-2006	7.50	38	8	7.9	3	VR	52W/25SC OR 55W/10SC		
BOCA RATON	G	10-01-2008	EAN		09-30-2008	5.00	5.6	8	1.8	4.5	VR	VARIABLE		
BOCA RATON	PF	10-01-2008	EAN		09-30-2008	9.20	14.1	8	1.6	4.5	VR	VARIABLE		
BOCA RATON EXECUTIVE	G	10-01-2005	EAN		09-30-2005	4.54	5.77	8	7.17	3.5	VR	VARIABLE W/ AGE		
BOCA RATON HOUSING	G	10-01-2007	AGG/		09-30-2007	5.50	8.3	8	11.78	0	VR	VR W/DIV, HIRE DT, ETC.		
BONITA SPRINGS FCD	F	10-01-2008	FIL		09-30-2008	6.00	15.3	8	2.2	0	VR	EARLIER OF 55W/7SC OR 25SC, ANY AGE		
BONITA SPRINGS FCD	G	10-01-2008	FIL		09-30-2008	6.00	15.3	8	2.2	0	VR	EARLIER OF 55W/7SC OR 25SC ANY AGE		
BOYNTON BEACH	F	10-01-2008	EAN		09-30-2008	8.90	13.6	8.25	3	4	VR	VARIABLE RATES		
BOYNTON BEACH	G	10-01-2008	EAN		09-30-2008	5.40	5.7	8	4.6	3.5	VR	VARIABLE		
BOYNTON BEACH	P	10-01-2008	EAN		09-30-2008	6.10	13.1	8	4.2	4	VR	VARIABLE RATES		
BRADENTON	F	10-01-2008	EAN		09-30-2008	7.50	6.7	8	2.3	6.3	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
BRADENTON	P	10-01-2008	EAN		09-30-2008	7.90	3.4	8	4	4	VR	VARIABLE RATES		
BROOKSVILLE	F	10-01-2008	EAN		09-30-2008	6.50	7.3	8	2.9	3	VR	55W/10SC;20SC-ANY AGE;AGE 60		
BROOKSVILLE	P	10-01-2008	AGG		09-30-2008	6.80	8.9	7.5	-10.9	0	VR	VARIABLE		
BUNNELL	F	10-01-2008	EAN		09-30-2008	7.50		8	-20.6	0	52	AGE 52W/10SC		
BUSHNELL	G	10-01-2008	EAN		09-30-2008	6.00	7.2	8	1.1	5	VR	EARLIER OF AGE 62 OR 30 SC		
BUSHNELL	P	10-01-2008	AGG		09-30-2008	6.00	2.5	8	0	5	VR	55W/6SC;25SC-ANY AGE		
CAPE CORAL	F	10-01-2008	EAN		09-30-2008	7.50	9.3	8	3.8	5	VR	EARLIER OF AGE 50 OR 25SC		
CAPE CORAL	G	10-01-2008	EAN		09-30-2008	7.00	12.5	8	3.8	5	VR	EARLIER AGE 60 OR 25 SC		
CAPE CORAL	P	10-01-2008	EAN		09-30-2008	7.50	11.1	8	3.9	5	VR	EARLIER AGE 50 OR 25 SC		
CASSELBERRY	PF	10-01-2008	AGG		09-30-2008	6.00	4.8	8	3.1	5	VR	55 W/ 6SC;25 SC-ANY AGE		
CEDAR HAMMOCK FCD	HIS	10-01-2005	AGG/		09-30-2005			7.5	14.92	0	VR	55W/6SC;25SC-ANY AGE		
CHATTAHOOCHEE	F	10-01-2007	AGG		09-30-2007	5.00	20.2	6	3.7	0	VR	52 W/ 25SC;55 W/ 10SC		
CLEARWATER	GPF	01-01-2009	FIL		12-31-2008	6.00	4.25	7.5	-10.61	0	VR	VARIABLE RATES		
CLEARWATER (CLOSED)	F	01-01-2008	AGG		12-31-2007	2.00		4.5	7.32	0	VR	NO REMAINING ACTIVE MEMBERS		
CLERMONT	F	10-01-2007	AGG/		09-30-2007	5.50	31.34	7.5	11.74	0	VR	100% AT NRA;AT AGE 55-VR		
CLERMONT	G	10-01-2007	AGG		09-30-2007			7.5	11.96	0	65	65		
CLERMONT	P	10-01-2007	AGG		09-30-2007	5.50	15.23	7.5	11.57	0	VR	VARIABLE RATES		
CLEWISTON	G	10-01-2005	AGG/		09-30-2005	5.61	6.27	7.5	7.73	0	VR	EARLIER:62W/10SC;65W/5SC		
COCOA	F	10-01-2008	EAN		09-30-2008	6.00	6.8	8.5	2.8	0	VR	AGE 52 OR 25 SC		
COCOA	G	10-01-2008	EAN		09-30-2008	6.50	7.3	8	4.8	0	VR	50W/25SC; AGE57; 57W/10SC IF HIRED AFT 3/31/94		
COCOA	P	10-01-2008	EAN		09-30-2008	6.50	6.5	8	4.1	2.6	VR	AGE 50 W/ 10SC; 25 SC-ANY AGE		



**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR	AGE ASSUMPTION DESCRIPTION	COMMENTS
COCOA BEACH	F	10-01-2008	EAN		09-30-2008	6.00	9.4	8	3.6	3	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
COCOA BEACH	G	10-01-2008	FIL		09-30-2008	6.00	4.8	8	4	0	VR	LATER OF AGE 62; OR 5 SC	
COCOA BEACH	P	10-01-2008	EAN		09-30-2008	6.00	5.9	8	2.7	3	VR	55W/ 10SC;52 W/ 25 SC	
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2008	AGG		09-30-2008	5.00	3.2	7	2	0	65	AGE 65 w/ 5 sc	
COOPER CITY	F	10-01-2008	EAN		09-30-2008	7.30	7.1	8	3.7	0	VR	VARIABLE	
COOPER CITY	G	10-01-2008	FIL		09-30-2008	6.50	5.9	8	3.4	0	VR	VARIABLE RATES	AGGREGATE METHOTH FOR
COOPER CITY	P	10-01-2008	AGG		09-30-2008	5.00	6.8	8	3.8	0	VR	VARIABLE RATES	
COOPER CITY - MANAGEMENT	GPF	10-01-2008	EAN		09-30-2008	4.00	0.8	8	-12.9	0	VR	VARIABLE RATES	
CORAL GABLES	GPF	10-01-2008	EAN		09-30-2008	4.90	16.8	7.75	3.4	0	VR	VARIABLE RATES	
CORAL SPRINGS	F	10-01-2007	EAN/		09-30-2007	6.00		8	15.59	0	VR	VARIABLE RATES	
CORAL SPRINGS	G	10-01-2008	EAN		09-30-2008	5.00	3.7	8	0.5	0	VR	AGE 62 OR AGE 55 W/10SC	
CORAL SPRINGS	P	10-01-2006	FIL/		09-30-2006	6.50	7.19	9	6.78	0	VR	20CS,ANY AGE OR 55W/10CS	
CRESCENT CITY	F	10-01-2007	AGG		09-30-2007	5.00	6.5	6.5	7.9	0	VR	EARLIER OF 52W/25SC OR 55W/10SC	
CRESCENT CITY	P	10-01-2007	AGG		09-30-2007	7.50	2.8	8	7.9	0	VR	EARLIER OF 52W/25SC OR 55W/10SC	
CRESTVIEW	G	10-01-2008	FIL		09-30-2008	6.00	11.9	8	3.2	3	AGE	AGE 55 W/ 10 SC	
CRESTVIEW	PF	10-01-2008	FIL		09-30-2008	6.50	13.4	8	3	3	VR	55W/10SC;52 W/ 25 SC	
DADE CITY	F	10-01-2008	AGG		09-30-2008	6.00	17.7	8	4.9	6	VR	55W/10SC;52 W/ 25SC	
DADE CITY	P	10-01-2008	AGG		09-30-2008	6.00	3.1	8	4.9	6	VR	55W/10SC OR 52W/25SC	
DANIA BEACH	G	10-01-2006	AGG/		09-30-2006	6.50	8	8	6.8	0	VR	VARIABLE RATES	
DANIA BEACH [PF]	F	10-01-2008	EAN		09-30-2008	6.00	5.2	8.5	5.3	0	VR	VARIABLE RATES	
DANIA BEACH [PF]	P	10-01-2008	EAN		09-30-2008	6.00		8.5	5.3	0	VR	VARIABLE RATES	
DAVIE	F	10-01-2007	EAN		09-30-2007	6.50	15.3	8.5	9.5	0	VR	20SC OR 55W/10SC	
DAVIE	P	10-01-2007	EAN		09-30-2007	6.50	8.8	8	10.4	0	VR	VARIABLE RATES	
DAVIE - GENERAL & MGMT	G	10-01-2008	agg/		09-30-2008	5.84	5.46	7.75	-10.42	0	VR	VARIABLE	
DAYTONA BEACH	PF	10-01-2006	EAN/		09-30-2006	5.90	7.9	7.5	11.4	0	VR	VARIABLE RATES	
DEERFIELD BEACH	F	10-01-2008	EAN		09-30-2008	9.00	2	7.625	5.7	4	VR	VARIABLE RATES	
DEERFIELD BEACH	G	10-01-2008	AGG		09-30-2008	6.00	5	7.5	4.6	0	VR	64W/10SC OR 55W/25SC	
DEERFIELD BEACH	P	10-01-2008	EAN		09-30-2008	6.50	8.1	7	4.9	0	VR	EARLIER OF 47W/10SC OR 20SC, ANY AGE	
DELAND	F	10-01-2007	EAN		09-30-2007	8.50	14.3	8	8	6.1	VR	58 W/ 10 SC; 23 SC	
DELAND	G	10-01-2008	EAN		09-30-2008	6.20	5	7.5	5.8	0	VR	VARIABLE RATES	
DELAND	P	10-01-2008	EAN		09-30-2008	7.50	3.8	7.5	4.8	0	VR	VARIABLE RATES	
DELRAY BEACH	G	10-01-2008	AGG		09-30-2008	5.80	4.8	7.25	4.5	0	VR	VARIABLE RATES	
DELRAY BEACH	PF	10-01-2007	EAN		09-30-2007	6.00	10.2	8.5	11.2	4	VR	VARIABLE RATES	
DELTONA	F	10-01-2008	EAN		09-30-2008	6.00	6.2	8	-9.1	3	VR	VARIABLE RATES	

**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
DESTIN FCD	F	10-01-2008	EAN		09-30-2008	7.50	24.1	8	3.4	5 VR	EARLIER OF 55W/10SC OR 52W/25SC		
DUNEDIN	F	10-01-2008	EAN		09-30-2008	9.40	5.3	7.75	3.8	3.5 VR	VARIABLE RATES		
DUNNELLON	PF	10-01-2007	AGG/		09-30-2007	5.52	25.11	7.5	11.61	0 VR	AT MOST VALUABLE RET AGE		
EAST LAKE TARPON FCD	F	10-01-2008	FIL	Yes	09-30-2008	6.00	4.2	8	2.3	3 VR	EARLIER OF 52W/25SC OR 55W/10SC		
EAST NAPLES FCD	F	10-01-2007	EAN		09-30-2007	8.90	17.5	8	10.8	0 VR	55W/6SC OR 25SC, ANY AGE		
EAST NICEVILLE FCD	F	10-01-2007	EAN		09-30-2007	6.00	3.5	8	1	0 VR	52 W/ 25SC;55 W/10 SC		
EATONVILLE	P	10-01-2005	AGG		09-30-2005	7.50	5.5	8	7.8	0 VR	EARLIER OF 52W/25SC OR 55W/10SC		
EDGEWATER	F	10-01-2008	EAN		09-30-2008	7.50	-0.5	7.5	1.6	5 VR	55W/5SC;20 SC- ANY AGE		
EDGEWATER	G	10-01-2008	AGG		09-30-2008	5.50	8.1	7.5	3.1	0 VR	AGE 60 FOR ACTIVES; NORM RET AGE FOR INACTIVES		
EDGEWATER	P	10-01-2008	FIL		09-30-2008	6.00	10.6	7.5	2.6	0 VR	55 W/ 5SC; 20SC-ANY AGE; NOT LESS THAN AGE 47		
ENGLEWOOD AREA FCD	F	10-01-2008	EAN		09-30-2008	6.00	12.1	8	2.3	5 VR	EARLIER OF AGE 55W/10SC OR 23SC, ANY AGE		
ESTERO FCD	F	10-01-2008	AGG		09-30-2008	5.46	22.95	7.5	-2.49	0 VR	VARIABLE RATES		
EUSTIS	F	10-01-2008	EAN		09-30-2008	6.00	11	8	3.2	5 VR	EARLIER OF 55W/10SC OR 52W/25SC		
EUSTIS	P	10-01-2007	EAN		09-30-2007	7.00	8.8	8	8.9	0 VR	VARIABLE RATES		
FERNANDINA BEACH	G	10-01-2008	EAN		09-30-2008	5.00	6.1	8	3.8	4 VR	55W/25SC;65W/ 10 SC;35 SC- ANY AGE		
FERNANDINA BEACH	PF	10-01-2008	EAN		09-30-2008	5.00	12	8	4.5	4 VR	55 w/ 10sc;25 sc- any age		
FLAGLER BEACH	F	10-01-2007	AGG		09-30-2007	7.50	-6.5	8	15.4	0 VR	52 W/ 25SC; 55W/ 10 SC		
FLAGLER BEACH	P	10-01-2007	AGG		09-30-2007	7.50	9.2	8	16.9	0 VR	52W/25SC OR 55W/10SC		
FLORIDA CITY	P	10-01-2005	AGG/		09-30-2005	3.50	2.16	8	10.45	0 VR	AGE60; 55W/10SC OR 25SC		
FORT LAUDERDALE	G	09-30-2008	EAN		09-30-2008	5.90	8	7.75	5.1	3.25 VR	VARIABLE RATES		
FORT LAUDERDALE	PF	01-01-2009	EAN		12-31-2008	6.30	7.7	7.75	-4.8	2 VR	W/20SC; VARIABLE RATES		
FORT MEADE [GPF]	F	10-01-2007	FIL		09-30-2007	7.00	-22.3	8	9.6	3.5 VR	LATER OF NRD OR 1 YR AFT CURRNET VAL DT		
FORT MEADE [GPF]	G	10-01-2007	FIL		09-30-2007	6.50	3.8	8	9.1	3.5 VR	LATER OF NRD OR 1 YR AFT CURRENT VAL DT		
FORT MEADE [GPF]	P	10-01-2007	AGG		09-30-2007	7.00	11	8	9	3.5 VR	LATER OF NRD OR 1 YR AFT CURRNET VAL DT		
FORT MYERS	F	10-01-2008	EAN		09-30-2008	7.00	7.5	8.5	4.1	5 VR	AGE 52 OR 25 SC		
FORT MYERS	G	10-01-2008	EAN		09-30-2008	6.00	8.6	8.5	4.3	5 VR	62W/5SC; 30SC; OR AGE+SC=80		
FORT MYERS	P	10-01-2008	EAN		09-30-2008	6.00	8.1	8.5	3	5 VR	AGE 55 OR 25 SC-ANY AGE		
FORT PIERCE	G	09-30-2007	EAN/		09-30-2007	5.60	2.9	8	13.4	4.5 VR	VARIABLE RATES		
FORT PIERCE	P	09-30-2007	EAN/		09-30-2007	6.80	2	8	13.4	4.5 VR	VARIABLE RATES		
FORT PIERCE SUPP	P	09-30-2007	EAN/		09-30-2007	7.00	1.8	7.5	8.8	4 VR	VARIABLE RATES		
FORT PIERCE UTILITIES	G	09-30-2007	EAN/		09-30-2007	5.70	5.2	8	13.4	4.5 VR	VARIABLE RATES		

ACTUARIAL DATA

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR	AGE DESCRIPTION	ASSUMPTION	COMMENTS
FORT WALTON BEACH	F	10-01-2008	EAN		09-30-2008	6.50	16	8	3.6	3	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
FORT WALTON BEACH	G	10-01-2005	EAN/		09-30-2005	5.29	8.84	8	2.61	0	62	62 W/10SC		
FORT WALTON BEACH	P	10-01-2008	EAN		09-30-2008	7.50	2.9	8	4.1	3	VR	55W/10SC;30 SC-ANY AGE		
FROSTPROOF	G	10-01-2008	AGG		09-30-2008	5.50	10.24	7.25	-12.56	0	VR	VARIABLE RATES		
FROSTPROOF	P	10-01-2008	EAN		09-30-2008	6.50	5.2	8	4.3	0	VR	AGE 50 OR 20 SC-ANY AGE		
FRUITLAND PARK	F	10-01-2007	AGG		09-30-2007	4.50	54.1	4	5.9	0	VR	52 W/ 25 SC;55 W/ 10SC		
GAINESVILLE	G	10-01-2007	EAN		09-30-2007	5.61	7.91	9.25	11.06	5	VR	VARIABLE		
GAINESVILLE	PF	10-01-2008	EAN		09-30-2008	5.06	9.23	8.5	6.22	0	VR	VARIABLE RATES		
GAINESVILLE - DISABILITY	G	10-01-2007	EAN		09-30-2007			VR	9.25	5	VR	VARIABLE		
GOLDEN BEACH [GP]	G	10-01-2007	FIL		09-30-2007	7.00	25.4	8	11.2	0	VR	VARIABLE RATES		
GOLDEN BEACH [GP]	P	10-01-2007	FIL		09-30-2007	7.00	25.4	8	11.2	0	VR	VARIABLE RATES		
GREEN COVE SPRINGS	P	10-01-2007	AGG/		09-30-2007	5.53	7.71	7.5	11.81	0	VR	AT MOST VAUABLE RET DT		
GREENACRES	PF	10-01-2007	AGG/		09-30-2007	5.33	11.21	7.5	11.81	0	VR	VARIABLE		
GULF BREEZE	P	10-01-2007	AGG/		09-30-2007	5.52	9.22	7.5	11.8	0	VR	MOST VALUABLE RET AGE		
GULFPORT	F	10-01-2008	FIL		09-30-2008	5.50	8.6	8	3.5	3	VR	55W/10SC; 52W/25SC OR 30SC, ANY AGE		
GULFPORT	G	10-01-2008	EAN		09-30-2008	6.00	3.5	7.5	2	6	62	62 W/ 5SC		
GULFPORT	P	10-01-2008	FIL		09-30-2008	7.00	6.6	8	2.9	3	VR	EARLIER OF 55W/10SC OR 52W/25SC		
HAINES CITY	F	10-01-2008	EAN		09-30-2008	6.50	11.4	7.5	4.9	3	VR	EARLIER OF 55W/10SC; 52W/25SC OR AGE 60		
HAINES CITY	G	10-01-2008	EAN		09-30-2008	6.00	7.2	8	4.2	3	VR	EARLIER: 60 W/ 7SC OR 55 W/ 25 SC		
HAINES CITY	P	10-01-2008	EAN		09-30-2008	7.00	12.2	7.5	5	3	VR	AGE 56 W/ 11SC;AGE53 W/ 26;AGE 60		
HALLANDALE BEACH	G	10-01-2006	AGG/		09-30-2006	5.58	4.4	7.75	7.91	0	60	ATTAINED AGE 60		
HALLANDALE BEACH	PF	10-01-2008	FIL		09-30-2008	7.70	-0.1	8	5.4	4.27	VR	54W/12SC; 52W/20SC OR 25SC, ANY AGE OR MAX BEN EARNED		
HALLANDALE BEACH P/M	G	10-01-2005	FIL/		09-30-2005	5.74	22.66	7.75	9.4	0	VR	PMSC: 52W/10; 60W/4; 25		
HAVANA	F	10-01-2007	AGG		09-30-2007	7.50	7.6	8	12.8	0	VR	52W/25SC; 55W/ 10 SC		
HIALEAH	GPF	10-01-2008	EAN		09-30-2008	6.39	8.37	8	5.01	4	VR	VARIABLE W/ EMPLOYEE GROUP	SAL ASSUM FOR PF=7.77;	
HIALEAH - ELECTED	G	09-30-2007	EAN		09-30-2007	8.00	8.9	6	6.1	4	VR	VARIABLE		
HIALEAH GARDENS	P	10-01-2007	AGG/		09-30-2007	9.70	0.7	8	9.4	0	VR	VARIABLE		
HILLSBOROUGH COUNTY	ERP	07-01-2007	EAN		06-30-2007	9.00	8.8	6	5.5	3	VR	VARIABLE W/ AGE BETWEEN 55-59		
HOLLEY-NAVARRE FCD	F	10-01-2007	AGG		09-30-2007	6.00	-0.9	8		0	VR	52 W/ 25SC; 55 W/ 10 SC		
HOLLY HILL	F	10-01-2008	EAN		09-30-2008	6.00	-1.4	7.5	2.7	5	VR	50W/6SC OR 25SC, ANY AGE		
HOLLY HILL	P	10-01-2008	EAN		09-30-2008	6.00	3.9	7.5	2.9	3.67	VR	55W/ 6SC; 20 SC-ANY AGE		
HOLLYWOOD	F	10-01-2006	EAN	YES	09-30-2006	5.00	7.69	8	3.28	0	VR	VARIABLE RATES		
HOLLYWOOD	G	10-01-2007	EAN	YES	09-30-2007	5.70	7.7	8.3	5.6	3.5	VR	VARIABLE		
HOLLYWOOD	P	10-01-2007	EAN/		09-30-2007	5.60	5.79	8	11.66	3.5	VR	EARLIER OF AGE55 OR 22SC		

**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR	AGE DESCRIPTION	ASSUMPTION	COMMENTS
HOLMES BEACH	P	10-01-2008	FIL		09-30-2008	6.00	3.9	7.5	3.1	4.7	VR	55W10SC; 25SC, ANY AGE		
HOMESTEAD	F	01-01-2008	AGG		12-31-2007				7	6.5	0	VR	VARIABLE RATES	NO ACTIVES AS OF 03/01
HOMESTEAD	P	10-01-2006	EAN		09-30-2006	5.50	4.4	8	9.1	0	VR	55W/10SC;20 SC-ANY AGE; RULE OF 64		
HOMESTEAD - General & Hospital	G	10-01-2007	EAN		09-30-2007	6.30	8.8	7	8.9	0	VR	VARIABLE		
HOMESTEAD - New Elected & Sr. Mgmt	G	12-01-2006	AGG	YES	11-30-2006			7	11	0	55	55W/4SC		OLD PLAN FOR ELECTED;
HOMESTEAD - Old Elected	G	12-01-2006	AGG/		11-30-2006	1.00	11.6	7	11	0	55	55 W/4SC		
HOWEY-IN-THE-HILLS	P	10-01-2007	AGG		09-30-2007	7.50	5	8	13.9	0	VR	52 W/ 25SC; 55W/ 10 SC		
INDIALANTIC	G	10-01-2008	FIL		09-30-2008	6.00	5	8	-14.5	3	VR	LATER OF AGE 65 & COMPLETION OF 5 YRS OF SERVICE		
INDIALANTIC	PF	10-01-2008	EAN		09-30-2008	7.00	2.4	8	3.6	3	VR	AGE 55;52 W/ 25 SC		
INDIAN HARBOUR BEACH	P	10-01-2008	EAN		09-30-2008	7.00	11.5	8	3.4	3	VR	LATER OF AGE 52 OR 10 SC;		
INDIAN RIVER SHORES	G	10-01-2008	AGG		09-30-2008	5.00	1.4	7.75	-13.03	0	VR	VARIABLE RATES		
INDIAN RIVER SHORES	PF	10-01-2008	AGG		09-30-2008	5.00	5.03	7.75	-11.44	0	VR	VARIABLE RATES		
INDIAN SHORES	P	10-01-2008	FIL		09-30-2008	7.50	10.7	8	-12	0	VR	EARLIER OF 52W/25SC OR 55W/10SC		
JACKSON MEMORIAL HOSPITAL	G	01-01-2008	AGG		12-31-2007	6.00	7.66	8	7.97	0	VR	VARIABLE RATES		
JACKSONVILLE	CO	10-01-2007	EAN/	YES	09-30-2007	5.59	3.99	8.4	10.03	3.5	VR	VARIABLE RATES		
JACKSONVILLE	G	10-01-2005	EAN/		09-30-2005	5.57	4.55	8.4	8.21	3.5	VR	VARIABLE		
JACKSONVILLE	PF	10-01-2008	EAN		09-30-2008	5.00	6	8.5	1.98	5.25	VR	VARIABLE RATES		
JACKSONVILLE BEACH	F	10-01-2006	EAN/		09-30-2006	6.50	8.6	8	8.2	4.5	VR	30SC;52W/25SC OR 55W/5SC		
JACKSONVILLE BEACH	G	10-01-2007	EAN		09-30-2007	5.70	4.7	8	9.4	4.5	VR	VARIABLE		
JACKSONVILLE BEACH	P	10-01-2008	EAN		09-30-2008	6.30	11.2	8	4.9	4.5	VR	VARIABLE		
JUPITER	P	10-01-2008	EAN		09-30-2008	9.90	8.4	7.5	4.3	4	VR	VARIABLE RATES		
JUPITER ISLAND	GPF	10-01-2008	FIL		09-30-2008	6.50	13.4	7	-3.7	0	VR	VARIABLE		
KEY BISCAYNE	PF	10-01-2008	EAN		09-30-2008	7.70	12.6	8.5	5	4	VR	VARIABLE RATES		
KEY WEST	G	10-01-2007	EAN		09-30-2007	7.70	4	8	12.6	0	VR	VARIABLE RATES		
KEY WEST	PF	10-01-2007	EAN		09-30-2007	5.50	2.9	8.25	11	0	VR	VARIABLE RATES		
KEY WEST HOUSING	G	01-01-2009	EAN		12-31-2008	4.50	3.9	8	-1.7	0	VR	VARIABLE		
KEY WEST UTILITY	G	01-01-2008	EAN		12-31-2007	5.50	10.4	8	9.2	3	VR	VARIABLE RATES		
KISSIMMEE	F	10-01-2007	EAN/		09-30-2007	6.00	8.5	8.25	11.4	3.5	VR	VARIABLE RATES		
KISSIMMEE	G	10-01-2007	AGG/		09-30-2007	6.00	7	8.25	11.1	3.5	VR	LATER:NRD OR 1YR>VAL DT		
KISSIMMEE	P	10-01-2008	EAN		09-30-2008	7.00	0.2	8	3.3	3	50	50 W/ 10 SC		
KISSIMMEE UTILITY AUTHORITY	G	10-01-2008	EAN		09-30-2008	6.00	5.9	8	5	3.3	VR	62W/10SC; AGE + SC=80 FOR TIER 2 MBRS		
LABELLE	F	10-01-2008	AGG		09-30-2008	6.53	3.09	6.75	-12.74	0	VR	VARIABLE RATES		
LADY LAKE	P	10-01-2008	EAN		09-30-2008	6.00	5.4	8	1.8	5	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		

ACTUARIAL DATA

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
LAKE ALFRED	G	10-01-2008	EAN		09-30-2008	6.25	7.45	7.75	3.22	5	VR 60 W/5SC;57 W/ 10 SC		
LAKE ALFRED	P	10-01-2008	EAN		09-30-2008	5.75	3.53	7.75	3.99	1.51	VR EARLIER OF 55W/10SC OR 52W/25SC		
LAKE CITY	F	10-01-2007	EAN		09-30-2007	5.00	0.37	8	9.96	3.5	VR 55W/10SC OR 52W/25SC		
LAKE CITY	G	10-01-2004	EAN/		09-30-2004	5.79	8.65	8	0.99	0	VR VARIES W/ELECTED/NON-EL		
LAKE CITY	P	10-01-2008	EAN		09-30-2008	7.50	2.5	8	2	2.9	VR EARLIER OF AGE 55W/10SC OR 52W/25SC		
LAKE HELEN	P	10-01-2008	AGG		09-30-2008	5.00	-4.9	7.5	-12.93	0	VR AT MOST VALUABLE RET AGE		
LAKE MARY	F	10-01-2008	EAN		09-30-2008	6.50	5.6	8	4	5	VR 55W/ 5SC; 20 SC-ANY AGE		
LAKE MARY	P	10-01-2008	EAN		09-30-2008	7.00	5.2	7.5	4.2	5	VR 55 W/ 5 SC;20 SC-ANY AGE		
LAKE PARK (RETIRED)	P	10-01-2006	EAN/		09-30-2006			8	8.9	0			
LAKE WALES	F	10-01-2008	EAN		09-30-2008	6.00	7.8	8	3.7		VR 55W/10SC;50W/25SC		
LAKE WALES	G	10-01-2008	FIL		09-30-2008	7.00	9	7.8	4	2.18	60 60 W/ 10 SC		
LAKE WALES	P	10-01-2007	EAN/		09-30-2007	6.00	5.5	8	10.1	2.7	VR 55W/10SC; 50 W/25 SC		
LAKE WORTH	F	10-01-2005	EAN/		09-30-2005	6.50	8	8.5	3.9	0	VR VARIABLE		
LAKE WORTH	G	10-01-2006	EAN/		09-30-2006	6.50	2.3	8.5	5.7	0	VR VARIABLE RATES		
LAKE WORTH	P	10-01-2006	EAN/		09-30-2006	6.50	3.4	8.5	5.7	0	VR VARIABLE		
LAKELAND	GPF	10-01-2007	FIL		09-30-2007	5.20	7.7	7.25	8.4	3.5	VR VARIES W/ EMPLOYEE GROUP		SALARY=(G) 5.30/8.30;(
LAKELAND SUPP	F	10-01-2008	AGG		09-30-2008	6.00	8.8	7.5	6.7	6	VR VARIABLE RATES		
LAKELAND SUPP	P	10-01-2008	FIL		09-30-2008	6.50	8.1	8	4.5	4	VR VARIABLE RATES		
LANTANA	F	09-30-2008	EAN		09-30-2008	7.00	3.8	8	5.4		VR VARIABLE RATES		
LANTANA	P	10-01-2007	AGG		09-30-2007	6.00	9.6	8	10.1	0	VR VARIABLE		
LARGO	PF	10-01-2008	EAN		09-30-2008	7.36	7.9	8	-13.2	4	VR VARIABLE RATES		
LAUDERDALE-BY-THE-SEA	F	10-01-2008	FIL		09-30-2008	5.50	5.5	7	-25.8	0	VR VARIABLE RATES		
LAUDERHILL	F	10-01-2007	EAN		09-30-2007	7.00	16.1	8	12.9	0	VR 55W/10SC;20SC-ANY AGE		
LAUDERHILL	G	10-01-2007	EAN		09-30-2007	7.00	10.5	8	12.4	0	VR 62 w/ 7sc;20 sc-any age		
LAUDERHILL	P	10-01-2008	EAN		09-30-2008	7.00	-0.2	8	4.2	0	VR 55 W/ 5SC;20 SC-ANY AGE		
LAUDERHILL (C&M)	G	10-01-2008	EAN	YES	09-30-2008	7.00	10.4	8	-10.2	0	VR EARLIER OF 20SC OR 55W/7SC		
LEESBURG	F	10-01-2008	FIL		09-30-2008	6.00	7.8	7.8	-10	6	VR EARLIER OF 52W/25SC OR 55W/10SC		
LEESBURG	G	10-01-2008	EAN		09-30-2008	6.00	3.6	7.5	3.8	0	VR VARIABLE RATES		
LEESBURG	P	10-01-2008	FIL		09-30-2008	6.20	2.7	8	3.5	3	VR 50W/25SC OR 55W/10SC		
LIGHTHOUSE POINT	PF	10-01-2007	FIL/		09-30-2007	5.59	6.27	8	11.95	0	VR VARIES W/ AGE		
LIVE OAK	F	10-01-2007	EAN		09-30-2007	6.00	21.4	7.5	13.1	0	VR EARLIER: 55W/ 10SC;52W/ 25 SC		
LONGBOAT KEY	F	10-01-2008	EAN		09-30-2008	6.00	0.2	8	4.6	4.1	VR AGE 60; 55W10SC; OR 25SC, ANY AGE		
LONGBOAT KEY	G	10-01-2008	EAN		09-30-2008	6.00	3.8	8	2.2	5	VR EARLIER OF AGE 62 OR AGE 55W/30SC		
LONGBOAT KEY	P	10-01-2008	EAN		09-30-2008	6.00	3.9	8	3.3	2.8	VR AGE 60; 55W/10SC; OR 25SC, ANY AGE		
LONGWOOD	PF	10-01-2006	AGG/		09-30-2006			7.5	14.2	0	VR 50W/10SC OR 25SC,ANY AGE		

**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
LYNN HAVEN	F	10-01-2008	FIL		09-30-2008	6.50	4.9	8	4.1	3 VR	55W/10SC;25	SC-ANY AGE	
LYNN HAVEN	G	10-01-2008	EAN		09-30-2008	6.00	5.2	8	2.9	5 55	55W/10SC		
LYNN HAVEN	P	10-01-2008	FIL		09-30-2008	6.50	3.8	8	2.7	3 VR	55W/10SC; 25SC,	ANY AGE OR AGE 60	
MACCLENNY	PF	10-01-2007	FIL		09-30-2007	5.41	50	7.5	11.54	0 VR	VARIABLE RATES		
MADISON	F	10-01-2008	EAN		09-30-2008	6.00	4	8	2.7	4 VR	55W/10SC; 52 W/	25SC	
MADISON	P	10-01-2008	AGG		09-30-2008	6.00	7.3	8	2.1	0 VR	25 SC; 55 W/ 10	SC	
MAITLAND	PF	10-01-2007	FIL/		09-30-2007	6.50	6.8	8	10.8	0 VR	VARIABLE		
MARATHON	F	10-01-2008	AGG		09-30-2008	5.00	13.82	7	-11.83	0 VR	AT NORMAL RET	AGE	
MARCO ISLAND	F	10-01-2007	EAN/		09-30-2007	6.00	5.5	8	10.4	0 VR	55W/6SC;25	SC-ANY AGE	
MARCO ISLAND	P	10-01-2008	EAN		09-30-2008	6.00	13.1	8	-13.8	3 VR	55 W/ 6 SC;25	SC-ANY AGE	
MARIANNA	F	10-01-2006	AGG		09-30-2006	7.50	3.5	8	4.3	0 VR	52 w/25sc;55 w/	10 sc	
MARIANNA	P	10-01-2004	AGG/		09-30-2004	7.50	5.1	8	5	0 VR	EARLIER:55W/10SC;52W/25		
MARION COUNTY	EMS	10-01-2007	AGG/		09-30-2007	6.00	15.5	8	13.1	0 65	65		
MARTIN COUNTY	ERP	07-01-2007	AGG		06-30-2007	7.00	4.3	8	17.4	0 VR	VARIABLE RATES		
MEDLEY	P	10-01-2008	AGG		09-30-2008	6.00	1.4	8	0.3	5 VR	55W/10SC;52W/25SC		
MELBOURNE	F	10-01-2005	EAN/		09-30-2005	6.00	11.4	8	7	4 VR	AGE+SC VR W/HDT	OR 25SC	
MELBOURNE	G	10-01-2008	EAN		09-30-2008	6.00	6.1	8	1.9	0 VR	62 W/ 6SC;30	SC-ANY AGE	
MELBOURNE	P	10-01-2008	EAN		09-30-2008	6.00	5.2	7	4.6	3 VR	AGE & SC VARIES	W/HIRED DATE	
MELBOURNE BEACH	P	10-01-2008	EAN		09-30-2008	6.00	5.6	8	2.6	0.9 VR	55W/10SC; 52W/20SC		
MELBOURNE SPECIAL RISK	G	10-01-2008	EAN		09-30-2008	6.00	7.7	8	1.9	0 VR	55 W/ 6SC;25	SC-ANY AGE	
MIAMI	GS	10-01-2006	EAN/		09-30-2006	5.25	5.22	8.1	8.58	0 VR	VARIES W/ AGE		
MIAMI	PF	10-01-2004	AGG/		09-30-2004	4.00	10.2	7.75	4.29	0 VR	RULE OF 64 OR SC	BASED	
MIAMI - ELECTED	G	12-31-2004	AGG/		12-31-2004			6		0 VR	SAME AS NORMAL	RET DATE	
MIAMI - EXCESS	GS	10-01-2006	EAN/		09-30-2006	5.25		8.1		VR	VARIES W/ AGE		
MIAMI - STAFF	GS	10-01-2006	EAN/		09-30-2006	6.00		8.1	6.17	0 VR	VARIES W/ AGE		
MIAMI BEACH	G	10-01-2008	EAN	YES	09-30-2008	6.00	11.3	8.65	5.2	0 VR	VARIABLE RATES		
MIAMI BEACH	PF	10-01-2008	EAN		09-30-2008	4.40	8.77	8.4	4.87	0 VR	50W/26.25SC, NO	LATER THAN AGE 65; VARIABLE RATES	
MIAMI OFF-STREET PARKING	G	10-01-2007	FIL		09-30-2007	5.50	6.8	7.5	15.57	0 VR	55w/ 5sc;25sc-any	age	
MIAMI SHORES VILLAGE	G	10-01-2006	AGG		09-30-2006	5.50	6.2	8	3.6	0 VR	LATER OF NRD OR 1	YR AFTER ACT. VAL DATE	
MIAMI SHORES VILLAGE	P	10-01-2007	AGG		09-30-2007	6.50	3.7	8	10.5	0 VR	LATER OF NORM RET	DT OR VAL DT + 1	
MIAMI SPRINGS	G	10-01-2008	AGG		09-30-2008	6.00	5.9	8	4.2	0 VR	VARIABLE		
MIAMI SPRINGS	PF	10-01-2008	AGG		09-30-2008	6.50	4.1	8	4.7	0 VR	VARIABLE		
MIAMI-DADE COUNTY	ERP	07-01-2005	EAN/		06-30-2005			6.75					
MIDWAY FCD	F	10-01-2008	AGG		09-30-2008	7.50	5.8	8	-13.3	0 VR	EARLIER OF 52W/25SC	OR 55W/10SC	
MILTON	F	10-01-2008	EAN		09-30-2009	6.00	14.4	8	2.9	4.12 VR	54 W/10SC;25	SC-ANY AGE	

ACTUARIAL DATA

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
MILTON	G	10-01-2008	EAN		09-30-2008	5.50	7	8	3.5	5 VR	65W/10SC;25	SC-ANY AGE	
MILTON	P	10-01-2008	EAN		09-30-2008	7.50	12.9	8	3.5	3 VR	AGE 55 W/ 10 SC;	20 SC-ANY AGE	
MIRAMAR	F	10-01-2007	EAN		09-30-2007	7.50	9.1	8.66	14.66	0 VR	variable rates		
MIRAMAR	G	10-01-2008	EAN		09-30-2008	7.30	7.5	7.5	4.7	5 VR	VARIABLE RATES		
MIRAMAR	P	10-01-2008	EAN		09-30-2008	6.50	12.1	8	5.7	VR	VARIABLE		VARIES W/ TIER ONE OR
MIRAMAR - MANAGEMENT	G	10-01-2008	EAN		09-30-2008	4.50	14	7.5	-10.9	4 VR	VARIABLE RATES		
MONROE COUNTY	ERP	07-01-2007				5.00							
MONROE COUNTY VOL F.F. & EMS	F	01-01-2008	AGG		12-31-2007	0.00	0	2.5	4.47	0 VR	VARIABLE RATES		
MONTICELLO	F	10-01-2006	AGG		09-30-2006	7.50	0	8	4.2	0 VR	55W/10SC;52W/ 25SC		
MONTICELLO	P	10-01-2007	AGG		09-30-2007	7.50	6.5	8	13.9	0 VR	55W/25SC OR 55W/10SC		
MOUNT DORA	F	10-01-2006	AGG		09-30-2006	5.50	21.4	8	5.2	0 VR	VARIABLE		
MOUNT DORA	G	10-01-2006	FIL/	YES	09-30-2006	6.00	8.8	8	8.3	3 VR	LATER:NRA OR 1YR>VAL DT		
MOUNT DORA	P	10-01-2008	AGG		09-30-2008	7.50	6.9	7.5	3.6	4 VR	VARIABLE		
NAPLES	F	10-01-2008	EAN		09-30-2008	8.30	8.7	7.5	3.2	5 VR	VARIABLE RATES		
NAPLES	G	10-01-2008	EAN		09-30-2008	8.90	9.7	8	-2.4	5 VR	VARIABLE RATES		
NAPLES	P	10-01-2008	EAN		09-30-2008	8.30	13.5	8	3.6	5 VR	VARIABLE RATES		
NEPTUNE BEACH	P	10-01-2008	EAN		09-30-2008	6.50	6.3	8	4	5 VR	55W/10SC; 25	SC-ANY AGE	
NEW PORT RICHEY	F	10-01-2008	EAN		09-30-2008	6.00	6.6	8	4	0.42 VR	40W/20SC;50 W/ 10 SC		
NEW PORT RICHEY	P	10-01-2008	EAN		09-30-2008	6.50	7.8	8	4.1	0 VR	@EARLY RET AGE; NO LATER THAN NRA OR 1YR AFT VAL DT		
NEW SMYRNA BEACH	F	10-01-2008	EAN		09-30-2008	6.50	2.3	8	2.7	3 VR	55W/10SC;25SC-ANY AGE		
NEW SMYRNA BEACH	P	10-01-2008	FIL		09-30-2008	5.87	6.5	8	4.89	0 VR	ACT:LATER OF AGE50 OR EARLIER OF 50W/10SC OR 20SC; INACT:NRA		
NORTH BAY FCD	F	10-01-2008	AGG		09-30-2008	6.00	8.8	8	-12.1	0 VR	55W/10SC; 52 W/ 25SC		
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2007	AGG/		09-30-2007	5.80	6.4	8	10.3	0 VR	VARIABLE		
NORTH BROWARD HOSPITAL	G	07-01-2004	FIL/		06-30-2004	4.50	5	8.5	10	0 VR	VARIABLE RATES		
NORTH MIAMI 748	P	10-01-2008	EAN		09-30-2008	6.20	2.1	8.5	0.9	4 VR	VARIABLE RATES		
NORTH MIAMI 691 [GPF]	F	10-01-2008	EAN		09-30-2008			7.5	3.9	0 VR	VARIABLE RATES		
NORTH MIAMI 691 [GPF]	G	10-01-2008	EAN		09-30-2008	6.10	1.8	7.5	3.9	4 VR	VARIABLE RATES		
NORTH MIAMI 691 [GPF]	P	10-01-2008	EAN		09-30-2008	5.40	0	7.5	3.9	0 VR	VARIABLE RATES		
NORTH MIAMI BEACH	G	10-01-2006	EAN/		09-30-2006	5.50	6.3	8.5	6.2	4 VR	VARIABLE RATES W/AGE		
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2007	FIL/		09-30-2007	4.25	7.09	8	11.9	0 VR	VARIABLE RATES		
NORTH MIAMI BEACH [PF]	F	10-01-2005	EAN/		09-30-2005	VR	9.4	8	0.9	4 VR	VARIABLE		

**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR	AGE DESCRIPTION	ASSUMPTION	COMMENTS
NORTH MIAMI BEACH [PF]	P	10-01-2005	EAN/		09-30-2005	VR	9.4	8	0.9		4 VR	VARIABLE		
NORTH NAPLES FCD	F	10-01-2008	FIL		09-30-2008	6.00	5.9	8	-10.7		0 VR	EARLIER OF AGE 55W/5SC OR 25SC, ANY AGE		
NORTH PORT	F	10-01-2008	EAN		09-30-2008	7.50	11.4	8	4.1		5 VR	EARLIER OF 55W/10SC OR 52W/25SC		
NORTH PORT	P	10-01-2008	EAN		09-30-2008	7.50	5.3	8	3.3		5 VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
NORTH RIVER FCD	F	10-01-2008	EAN		09-30-2008	7.00	12.2	8.5	4.4		5 VR	EARLIER OF 55W/5SC OR 25SC, ANY AGE		
OAKLAND PARK	G	10-01-2008	EAN		09-30-2008	5.00	0	8	-0.5		0 VR	EARLIER OF AGE 62 OR 30SC		
OAKLAND PARK	PF	10-01-2007	EAN		09-30-2007	6.25	7.9	8	11		0 VR	VARIES W/ EMPLOYEE GROUP		
OCALA	G	10-01-2008	EAN		09-30-2008	6.00	6.7	8.5	5.7		3 VR	65 W/5SC;30 SC-ANY AGE		
OCALA SUPP	F	10-01-2008	EAN		09-30-2008	5.60	20	8	0.2		3.5 VR	75%@RULE OF 80, REMAINDER:60W/10SC OR 30SC		
OCALA SUPP	P	10-01-2008	EAN		09-30-2008	6.00	5.6	8.5	4.6		4.3 VR	EARLIER OF 52W/10SC OR 25SC, ANY AGE		
OCEAN CITY-WRIGHT FCD	F	10-01-2008	EAN		09-30-2008	6.00	17.9	8	-19.2		2.4 VR	EARLIER OF 52W/25SC OR 55W/10SC		
OCOEE	G	10-01-2008	EAN		09-30-2008	6.00	8.1	8	3.1		5 60	AGE 60		
OCOEE	PF	10-01-2008	EAN		09-30-2008	6.00	9.3	8	3.4		3 VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
OKALOOSA ISLAND FCD	F	10-01-2008	EAN		09-30-2008	6.50	24.8	8	2.7		3 VR	55W/10SC; 52W/25SC		
OKEECHOBEE	F	10-01-2008	AGG		09-30-2008	7.00	4.3	7	3.8		0 VR	55W/10SC;25SC-ANY AGE		
OKEECHOBEE	G	10-01-2008	AGG		09-30-2008	6.00	5.2	87	3.7		0 VR	age 65 w/5sc;30 sc-anyage		
OKEECHOBEE	P	10-01-2008	AGG		09-30-2008	6.00	3.4	7	3.7		0 VR	55W/10SC OR 25SC, ANY AGE		
OLDSMAR	F	10-01-2007	AGG/		09-30-2007	5.97	-1.04	7.5	11.44		0 VR	AT MOST VALUABLE RET AGE		
ORANGE COUNTY LIBRARY	G	01-01-2009	FIL		12-31-2008	5.00	4.42	7	-26.12		0 VR	AGE 65 OR, IF LATER, COMPLETION OF 4 VESTED SC		
ORANGE PARK	F	10-01-2008	EAN		09-30-2008	7.50	5.7	8	3.8		5 VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
ORANGE PARK	G	10-01-2008	EAN		09-30-2008	6.50	4.3	8	5.6		0 VR	65 W/ 10SC;62 W/ 20 SC		
ORANGE PARK	P	10-01-2008	EAN		09-30-2008	6.00	3	8	4.4		3 VR	EARLIER OF 55W/10SC OR 52W/25SC		
ORLANDO	F	10-01-2008	EAN		09-30-2008	6.20	6.1	8	4.2		5 VR	W/20SC; VARIABLE RATES		
ORLANDO	G	09-30-2008	AGG		09-30-2008	4.40	3.9	8	2		0 VR	VARIABLE		
ORLANDO	P	10-01-2008	EAN		09-30-2208	VR	4.96	8	3.28		4 VR	VARIES		
ORLANDO AVIATION	G	10-01-2008	AGG		09-30-2008	5.00	5.7	7.5	3.7		0 VR	VARIABLE RATES		
ORLANDO UTILITY	G	10-01-2008	AGG		09-30-2008	5.50	6.3	8	4.3		0 VR	VARIABLE RATES		
ORMOND BEACH	F	10-01-2008	EAN		09-30-2008	6.50	1.1	8	2.9		5 VR	AGE 60;55W/10SC;20 SC-ANY AGE		
ORMOND BEACH	G	10-01-2008	EAN		09-30-2008	5.50	1	8	2.8		5 VR	62W/5SC OR AGE, NO<55 + SC=85		
ORMOND BEACH	P	10-01-2008	EAN		09-30-2008	6.50	2.4	8	2.8		2.3 VR	EARLIER: 55W/10SC; 20SC ANY AGE; AGE 60		



**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
OVIEDO	F	10-01-2008	FIL		09-30-2008	6.00	7.9	8	-11.2	3 VR	55W/10SC;52W/25SC		
OVIEDO	P	10-01-2008	EAN		09-30-2008	6.00	-4.4	8	4.4	5 VR	55W/10SC;25SC-ANY AGE		
PALATKA	F	10-01-2008	EAN		09-30-2008	6.00	10	8	4.8	1.3 VR	50W/ 7SC;55W/ 10 SC;25 SC-ANY AGE		
PALATKA	G	10-01-2008	FIL		09-30-2008	6.00	7.1	8	4.4	3 VR	VARIABLE		
PALATKA	P	10-01-2008	FIL		09-30-2008	6.00	-0.5	8	4.5	3 VR	50 W/ 7SC;55W/ 10 SC;52 W/ 25SC;30 SC-ANY AGE		
PALM BAY	F	10-01-2008	EAN		09-30-2008	6.50	7.4	8.5	3.9	4 VR	EARLY @ RATE OF 5%/YR PRIOR TO NR; NR AGE + 1SC		
PALM BAY	P	10-01-2008	EAN		09-30-2008	6.50	8.3	8.5	3.6	4 VR	EARLY @ RATE OF 5%/YR PRIOR TO NR; NR AGE +1SC		
PALM BAY (CLOSED)	G	10-01-2008	AGG		09-30-2008			8.5	6.3				
PALM BEACH	F	09-30-2008	EAN		09-30-2008	7.70	6.5	8	5.3	5.5 VR	VARIABLE RATES		
PALM BEACH	G	09-30-2005	EAN/		09-30-2005	7.00	10	8	5.88	5.5 VR	30SC OR 55W/10SC		
PALM BEACH	P	09-30-2008	EAN		09-30-2008	7.60	11.6	8	6	5.5 VR	VARIABLE RATES		
PALM BEACH GARDENS	F	09-30-2008	PUC		09-30-2008	5.30	8.1	8.25	3.8	4.5 VR	VARIES W/ AGE AND SC		
PALM BEACH GARDENS	G	10-01-2008	EAN		09-30-2008	6.50	14.6	8	3	0 62	AGE 62		
PALM BEACH GARDENS	P	10-01-2007	EAN		09-30-2007	7.50	8.8	7.5	8.1	5 VR	VARIES W/ SC		
PALM COAST (VOL)	F	10-01-2008	EAN		09-30-2008	0.00	0	8	1.7	0 VR	55W/10SC; 52W/25SC OR 62W/5SC		
PALM HARBOR FCD	F	10-01-2008	EAN		09-30-2008	7.00	5.5	8	2.6	6 VR	55W/6SC;25SC-ANY AGE		
PALM TRAN, INC. (ATU-1577)	G	01-01-2008	EAN		12-31-2007			8	8.1	4 VR	EARLIER OF 63W/5SC; 61W/10SC OR AGE+SC=85		
PALMETTO	G	10-01-2008	EAN		09-30-2008	7.40	7.2	7.75	-13.9	0 VR	VARIABLE RATES		
PALMETTO	P	10-01-2008	EAN		09-30-2008	8.10	5.9	8.25	-12.3	0 VR	VARIABLE RATES		
PANAMA CITY	F	10-01-2008	EAN		09-30-2008	6.00	5.8	8	6.5	3 VR	55 W/10 SC, 25 SC, ANY AGE		
PANAMA CITY	P	10-01-2008	EAN		09-30-2008	6.00	1.7	8	4.2	1.7 VR	50W/15SC;23 SC-ANY AGE; 55W/ 10SC		
PANAMA CITY (SUPP)	G	10-01-2008	AGG		09-30-2008	5.00	3.58	7.5	-13.24	0 VR	VARIES W/ EMPLOYEE CATEGORY 1 OR CATEGORY 2		
PANAMA CITY BEACH	F	10-01-2008	FIL		09-30-2008	6.00	9.7	8	6.24	0 VR	LATER OF ACT VAL DT OR NORM RET DT		
PANAMA CITY BEACH	G	10-01-2008	FIL		09-30-2008	6.00	7.8	8	6.2	0 VR	LATER OF ACT VAL DT OR NORM RET DT		
PANAMA CITY BEACH	P	10-01-2008	FIL		09-30-2008	6.00	11.2	8	6.1	0 VR	LATER OF ACT VAL DT OR NORM RET DT		
PARKLAND	P	10-01-2008	EAN		09-30-2008	4.00		7	8.21	0 VR	AT NORM RET AGE		
PASCO COUNTY	ERP	07-01-2005	EAN/		06-30-2005	5.00	5.5	6.25	4.57	4 VR	VARIES		
PEMBROKE PINES	G	10-01-2007	FIL/		09-30-2007	8.41	6.81	8	10.45	0 VR	LATER: AGE 55 OR 10 SC		
PEMBROKE PINES	PF	10-01-2008	FIL	YES	09-30-2008	6.30	8.1	8	4.4	5.3 VR	VARIES W/HIRED DATES		
PENSACOLA	F	10-01-2008	EAN		09-30-2008	7.70	12.8	8	5.7	4 VR	VARIABLE RATES		
PENSACOLA	G	09-30-2008	EAN		09-30-2008	6.50	5.3	8	5.7	3.5 VR	VARIABLE RATES		
PENSACOLA	P	10-01-2006	FIL/		09-30-2006	5.50	-4.2	8	6.96	3.5 VR	VARIABLE RATES		

**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
PERRY	F	10-01-2008	AGG		09-30-2008	6.00	7.3	8	2.8	0	VR	55W/10SC; 52 W/ 25 SC	
PERRY	P	10-01-2008	EAN		09-30-2008	6.00	6.4	8	2.8	3.14	VR	55W/10SC;25 SC-ANY AGE	
PINELLAS PARK	F	10-01-2008	EAN		09-30-2008	6.00	5.6	8	4.2	3.1	VR	ONE YR AFTER:55 W/ 10SC;25 SC-ANY AGE	
PINELLAS PARK	G	10-01-2007	EAN		09-30-2007		VR 4.4	7.5	14.6	4	VR	VARIABLE	
PINELLAS PARK	P	10-01-2007	EAN		09-30-2007	7.20	7.7	7.5	9.1	4	VR	VARIABLE W/ AGE	
PLANT CITY	PF	10-01-2008	EAN		09-30-2008	6.00	8.7	8	3.6	3	VR	AGE 60; 55W/10SC; OR 20SC	
PLANTATION	G	10-01-2008	EAN		09-30-2008	6.00	7.1	8	5.3	4	VR	VARIABLE RATES	
PLANTATION	P	10-01-2008	EAN		09-30-2008	7.20	6.8	7.5	3.3	4	VR	VARIABLE RATES	
PLANTATION (VOL)	F	10-01-2007	AGG		09-30-2007			8	10	0	VR	55W10SC; 20SC ANY AGE' 1YR AFT VD	
POMPANO BEACH	G	10-01-2008	EAN		09-30-2008	6.40	2.4	8	5.3	3.5	VR	VARIABLE RATES	
POMPANO BEACH [PF]	F	10-01-2007	EAN		09-30-2007	6.00	7.3	8.5	10	3.5	VR	VARIABLE	
POMPANO BEACH [PF]	P	10-01-2007	EAN		09-30-2007	6.00	4.4	8.5	10	0	VR	VARIABLE	
PONCE INLET	F	10-01-2004	AGG/		09-30-2004	7.50		8	0	0	VR	52W/25SC OR 55W/10SC	
PORT ORANGE	F	10-01-2008	EAN		09-30-2008	5.20	6.7	8.5	3.9	5	VR	VARIABLE RATES	
PORT ORANGE	P	10-01-2007	EAN		09-30-2007	7.50	10.5	8	10.6	3.5	VR	VARIABLE RATES	
PORT ST. LUCIE	P	10-01-2008	EAN		09-30-2008	6.50	6.6	8.5	3.9	5	VR	52 W/ 25SC;55W/10SC	
PUNTA GORDA	F	10-01-2008	EAN		09-30-2008	6.00	12.4	8	4.2	5	VR	AGE 55 OR 25 SC	
PUNTA GORDA	G	10-01-2008	EAN		09-30-2008	5.00	6.5	8	5.7	5	60	AGE 60W/5 SC	
PUNTA GORDA	P	10-01-2008	FIL		09-30-2008	7.00	8	8	4	3	VR	EARLIER OF 45W/20SC OR AGE 55	
QUINCY	PF	10-01-2006	FIL		09-30-2006	6.00	6.5	8	5.7	0	VR	VARIABLE W/ SC AND AGE	
RIVIERA BEACH	F	10-01-2007	EAN/		09-30-2007	7.50	5.2	7.75	10.1	3.5	VR	VARIABLE RATES	
RIVIERA BEACH	G	10-01-2008	EAN		09-30-2008	5.70	6.7	8	6.1	4	VR	VARIABLE RATES	
RIVIERA BEACH	P	09-30-2007	EAN		09-30-2007	6.30	9	7.5	8.4	4.5	VR	VARIABLE	
ROCKLEDGE	F	10-01-2007	EAN		09-30-2007	6.00	9.7	8	9.89	0	VR	VARIABLE RATES	
ROCKLEDGE	G	10-01-2007	EAN		09-30-2007	6.00	8.2	8	9.28	3.5	65	65 W/10SC	
ROCKLEDGE	P	10-01-2007	EAN		09-30-2007	6.00	7.1	8	10.23	3.5	VR	VARIABLE RATES	
ROYAL PALM BEACH	P	10-01-2006	FIL/		09-30-2006	5.00		7.5	10.11	0	VR	VARIABLE	
SAFETY HARBOR	F	10-01-2007	AGG/		09-30-2007	5.32	15.8	7.5	11.94	0	VR	VARIABLE W/ SC	
SAINT AUGUSTINE	F	10-01-2008	FIL		09-30-2007	7.00	5.2	8	2.6	3	VR	55W/10SC; 52W/25SC	
SAINT AUGUSTINE	G	10-01-2008	EAN		09-30-2008	5.40	4.29	8	4.04	3.5	VR	VARIABLE RATES	
SAINT AUGUSTINE	P	10-01-2007	EAN		09-30-2007	5.89	11.69	8	9.04	0	VR	VARIABLE W/AGE & SC	
SAINT CLOUD	G	10-01-2008	EAN		09-30-2008	6.00	9.7	8	3.8	5	VR	EARLIER OF 60W/5SC OR 30SC	
SAINT CLOUD	PF	10-01-2008	EAN		09-30-2008	5.75	8.9	8.5	3.7	5	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
SAINT JOHNS RIVER PW PK	G	10-01-2006	EAN		09-30-2006	4.09	3.15	8.75	7.77	0	VR	VARIABLE RATES	
SAINT LUCIE COUNTY FCD	F	09-30-2008	EAN		09-30-2008	6.70	13.9	8	3.1	4.5	VR	VARIABLE RATES	

ACTUARIAL DATA

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
SAINT LUCIE COUNTY FCD	G	09-30-2008	EAN		09-30-2008	5.70	11.9	8	2.7	4.5	VR	VARIABLE RATES	
SAINT PETE BEACH	F	10-01-2008	EAN		09-30-2008	6.00	7.7	8.5	2.5	2.21	VR	EARLIER OF AGE 56 OR COMPLETION OF 26SC	
SAINT PETE BEACH	G	10-01-2008	EAN		09-30-2008	6.00	6.9	8.5	4.5	0	VR	AGE 55; OR 25 SC	
SAINT PETE BEACH	P	10-01-2008	EAN		09-30-2008	6.00	5.4	8.5	3.7	1.63	VR	EARLIER OF AGE 55 OR 25SC	
SAINT PETERSBURG	F	10-01-2008	EAN	YES	09-30-2008	6.30	8.3	8	4.4	3	VR	VARIABLE	
SAINT PETERSBURG	G	10-01-2008	FIL		09-30-2008	5.70	7.1	8	3.6	3.5	VR	VARIABLE	
SAINT PETERSBURG	P	10-01-2008	EAN	YES	09-30-2008	7.90	6	8	4.8	3	VR	VARIABLE	
SAN CARLOS PARK FCD	F	10-01-2008	AGG		09-30-2008	5.50	18.17	7.25	13.3	0	VR	VARIABLE	
SANFORD	F	10-01-2008	EAN		09-30-2008	6.00	13.2	8	3.1	5	VR	55W/10SC; 25 SC ANY AGE	
SANFORD	P	10-01-2008	EAN		09-30-2008	6.00	12.9	8	4.1	5	VR	55W/10SC; 25SC ANY AGE	
SANIBEL	G	10-01-2008	EAN		09-30-2008	5.30	9.4	7.5	-13.2	5	61	AGE 61 W/ 6 SC	
SANIBEL	P	10-01-2008	EAN		09-30-2008	7.00	5.8	8	5.4	5	VR	2 YRS AFTER: 60 W/5SC; 55 W/ 10;25SC-ANY AGE	
SARASOTA	F	09-30-2008	EAN		09-30-2008	5.00	3.4	8	3	5	VR	VARIABLE	
SARASOTA	G	09-30-2008	EAN		09-30-2008	6.10	5.8	8.5	6.5	3.5	VR	VARIABLE RATES	
SARASOTA	P	09-30-2008	EAN		09-30-2008	5.70	4.4	8	6.4	2.69	VR	VARIABLE RATES	
SARASOTA MEMORIAL HHC	G	10-01-2008	PUC		09-30-2008	5.50	5.6	8	3.5	0	VR	VARIABLE RATES	
SARASOTA-MANATEE A	G	10-01-2008	AGG		09-30-2008	4.13	5.5	7.25	3.03	0	62	62 W/2 CALENDAR YEARS OF SERVICE	
SATELLITE BEACH	G	10-01-2008	EAN		09-30-2008	5.00	4.38	8	4.04	4	62	62W/5SC	
SATELLITE BEACH	PF	10-01-2008	EAN		09-30-2008	5.00	7.42	8	4.11	5	52	52W/5SC	
SEBASTIAN	P	10-01-2006	FIL		09-30-2006	6.00	4.5	8	6.2	3	VR	52 W/ 25SC,55 W/ 10SC	
SEBRING	F	10-01-2008	FIL		09-30-2008	7.00	12.7	8	2.5	1.8	VR	55 W/ 10 SC; 25 SC-ANY AGE	
SEBRING	P	10-01-2008	FIL		09-30-2008	7.00	6	8	4.3	0	VR	VARIABLE RATES	
SEMINOLE	F	10-01-2008	FIL		09-30-2008	5.50	0.6	8	2.2	0	VR	VARIABLE W/AGE	
SHALIMAR	P	10-01-2008	AGG		09-30-2008	5.00	4	7.5	-12.13	0	VR	AT MOST VALUABLE RET AGE	
SOUTH BROWARD HOSPITAL	G	05-01-2005	PUC/		04-30-2005	5.50	8.2	8	5.6	0	VR	VARIABLE	
SOUTH MIAMI [GP]	G	10-01-2008	EAN		09-30-2008	5.60	6.6	8	4.7	4	VR	VARIABLE RATES	
SOUTH MIAMI [GP]	P	10-01-2008	EAN		09-30-2008	5.40	5.2	8	4.7	4	VR	VARIABLE RATES	
SOUTH PASADENA	F	10-01-2008	EAN		09-30-2008	6.00	6.5	8	1.9	4.42	VR	EARLIER OF AGE 55W/10SC OR 52W/25SC	
SOUTH WALTON FCD	F	10-01-2008	EAN		09-30-2008	6.00	13.2	8	-19	5	VR	EARLIER OF 55W/10SC OR 25SC	
SOUTHERN MANATEE FCD	F	10-01-2007	AGG/		09-30-2007	5.00	8.3	7.5	12.9	7.5	VR	VARIABLE RATES	
SOUTHERN MANATEE FCD	G	10-01-2007	AGG/		09-30-2007	5.00	9.4	7.5	12.4	7.5	VR	VARIABLE RATES	
STARKE	F	09-30-2008	EAN		09-30-2008	7.70	18.1	8	1.4	5	VR	25SC OR AGE 55W/10SC	
STARKE	G	09-30-2008	EAN		09-30-2008	6.40	3.9	8	2.1	5	VR	30SC OR AGE 60W/10SC	
STARKE	P	09-30-2008	EAN		09-30-2008	7.30	6.6	8	4.7	5	VR	25SC OR AGE 55W/10SC	
STUART	F	10-01-2006	AGG/		09-30-2006	6.00	10.6	8	5.1	0	VR	55W/6SC;25SC-ANY AGE	

ACTUARIAL DATA

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR	AGE DESCRIPTION	ASSUMPTION	COMMENTS
STUART	G	10-01-2005	AGG/		09-30-2005	6.00	5.2	8	7.6	0	VR	AGE 62;30	SC-ANY AGE	
STUART	P	10-01-2006	AGG/		09-30-2006	6.00	19.1	8	5.1	0	VR	55W/6SC;25SC	ANY AGE	
SUNRISE	F	10-01-2007	EAN		09-30-2007	6.00	9.4	8.25	11.1	0	VR	VARIABLE RATES		
SUNRISE	G	10-01-2006	EAN/		09-30-2006	8.50	8	6	6.2	4	VR	VARIABLE RATES		
SUNRISE	P	10-01-2008	FIL		09-30-2008	6.60	12.8	8.5	4.3	4	VR	VARIABLE RATES		
SURFSIDE [GP]	G	10-01-2008	EAN		09-30-2008	12.40	14.7	7.5	4.6	0	VR	VARIABLE RATES		
SURFSIDE [GP]	P	10-01-2008	EAN		09-30-2008	6.80	6.8	7.5	4.6	0	VR	VARIABLE RATES		
SWEETWATER	P	10-01-2008	AGG		09-30-2008	7.00	-1	7.5	0	0	VR	LATER:AGE 50 W/ 10SC;VAL DT + 1 YR		
TALLAHASSEE [GPF]	F	09-30-2007	EAN	YES	09-30-2007	6.00	5	7.75	10.1	0	VR	VARIABLE RATES		
TALLAHASSEE [GPF]	G	09-30-2007	EAN	YES	09-30-2007	6.00	3.9	7.75	9.9	0	VR	VARIABLE RATES		
TALLAHASSEE [GPF]	P	09-30-2007	EAN	YES	09-30-2007	6.00	3.4	7.75	10.4	0	VR	VARIABLE RATES		
TAMARAC	F	10-01-2006	EAN/		09-30-2006	5.00	8.09	7	8.51	0	VR	EARLIER:AGE 55 OR 25	SC	
TAMARAC	G	10-01-2005	EAN/		10-01-2005	5.00	5.44	7	12.12	0	VR	VARIABLE RATES		
TAMARAC	P	10-01-2005	EAN/		09-30-2005	7.00	-29	7.25	5.6	0	VR	57W/5;55W/10;52W/25SC		
TAMPA	G	01-01-2008	FIL		12-31-2007	6.00	4.7	8	13.4	4	VR	VARIABLE		
TAMPA	PF	10-01-2008	EAN		09-30-2008	6.00	5.62	10	-0.53	4	VR	VARIABLE RATES		
TARPON SPRINGS	F	10-01-2008	EAN		09-30-2008	7.00	1.9	8	4	3.9	VR	50W/ 10SC;25	SC-ANY AGE	
TARPON SPRINGS	P	10-01-2008	EAN		09-30-2008	7.00	5.9	8	3.7	5	VR	EARLIER OF 50W10SC OR 25SC, ANY AGE		
TAVARES	F	10-01-2008	EAN		09-30-2008	7.50	15.4	8	5.3	3	VR	EARLIEST ELIGIBLE RET DT		
TAVARES	P	10-01-2007	EAN		09-30-2007	6.00	7.1	8	9.3	3	VR	WHEN ELIG FOR UNREDUCED NR BENEFIT		
TEMPLE TERRACE	F	10-01-2008	EAN		09-30-2008	7.00	11	8	3.9	5	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE		
TEMPLE TERRACE	P	10-01-2008	EAN		09-30-2008	7.00	4.7	8	3.9	5	VR	EARLIER OF 55W/10SC OR 20SC, ANY AGE		
TEQUESTA	G	10-01-2008	AGG		09-30-2008	6.00	5.8	8	-11.6	4	VR	NORM RET DT OR IF LATER, 1 YR AFTER VAL DT		
TEQUESTA [PF]	F	10-01-2007	AGG		09-30-2007	6.00	4.4	8	13.5	0	VR	NRD; IF LATER, 1 YR AFTER VAL DATE		
TEQUESTA [PF]	P	10-01-2007	AGG		09-30-2007	6.00	7.6	8	13.5	0	VR	NRD; IF LATER, 1 YR AFTER VAL DATE		
TITUSVILLE	G	10-01-2008	EAN		09-30-2008	5.00	7.4	8	3.3	4.1	VR	58 W/ 7.5 SC;28 SC-	ANY AGE	
TITUSVILLE	PF	10-01-2008	EAN		09-30-2008	6.00	5.9	8	4.8	3.9	VR	55W/8SC;25 SC-	ANY AGE	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2006	EAN/		09-30-2006	10.50	9.1	7.5	8.4	0	VR	VARIABLE RATES		
UMATILLA	P	10-01-2006	AGG		09-30-2006	7.50	10.6	8	4.2	0	VR	52 W/25SC; 55W/ 10SC		
VALPARAISO	PF	10-01-2007	AGG/		09-30-2007	5.38	5.47	7.5	11.7	0	VR	VARIABLE RATES		
VENICE	F	10-01-2008	EAN		09-30-2008	6.50	9.9	8	5.2	3	VR	EARLIER: AGE 55W/10SC OR 25SC, ANY AGE		
VENICE	G	10-01-2006	EAN/		09-30-2006	6.00	12.6	8	6.6	0	VR	62W/6SC OR 30SC,ANY AGE		
VENICE	P	10-01-2008	EAN		09-30-2008	7.00	16.5	8	6.1	3.1	VR	50 W/10SC;25 SC-	ANY AGE	

**ACTUARIAL DATA**

CITY OR DISTRICT	TYP SYS	VAL DATE	FUND METHOD	OLD PLN	PLNYR ENDED	SALRY ASSMP	SALRY ACTUL	INT ASSMP	INT ACTUL	PR GR ASSMP	RETIREMENT YR DESCRIPTION	AGE ASSUMPTION	COMMENTS
VERO BEACH	F	10-01-2008	EAN		09-30-2008			7	6.2		VR	NOT APPLICABLE	
VERO BEACH	G	10-01-2006	EAN/		09-30-2006	5.20	4.2	8	7.89		4 VR	VARIABLE RATES	
VERO BEACH	P	10-01-2008	EAN		09-30-2008	6.50	4.9	8.25	5.6		5 VR	VARIABLE	
VILLAGE OF NORTH PALM BEACH	G	10-01-2008	FIL		09-30-2008	5.50	4	8	4.09	2.03	VR	variable	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2006	AGG/		09-30-2006	6.00	11.2	8	5	0	VR	VARIABLE	
VILLAGE OF PALM SPRINGS	G	10-01-2008	EAN		09-30-2008	6.20	6.9	8	5.6	4.5	VR	W/5SC; VARIES	
VILLAGE OF PALM SPRINGS	PF	09-30-2007	EAN		09-30-2007	5.70	11.2	8	9.9	5	VR	VARIABLE RATES	
VOLUSIA COUNTY (VOL)	F	10-01-2007	FIL/		09-30-2007			7	4.3	0	VR	55W/10SC OR 30SC, ANY AGE	
WAUCHULA	GP	10-01-2006	FIL/		09-30-2006	6.54	2.79	7.5	7.52	0	VR	VARIABLE RATES	
WEST MANATEE FCD	F	10-01-2008	AGG		09-30-2008	6.00	13.2	8	3	5	VR	55W/6SC; 25 SC-ANY AGE	
WEST MELBOURNE	P	10-01-2008	FIL		09-30-2008	6.00	7.2	8.25	-12.7	4	VR	VARIABLE	
WEST PALM BEACH	F	10-01-2008	EAN		09-30-2008	6.40	12.8	8.25	4.94	5.5	VR	VARIABLE	
WEST PALM BEACH	G	09-30-2008	FIL		09-30-2008	6.00		8	-13.1	0	VR	VARIABLE RATES	
WEST PALM BEACH	P	09-30-2008	EAN		09-30-2008	5.80	13.4	8.25	1.4	5	VR	VARIABLE RATES	
WILLISTON	G	10-01-2008	EAN		09-30-2008	5.50	6.09	7.5	-12.63	0	VR	AT NORMAL RET AGE	
WILLISTON	P	10-01-2008	AGG		09-30-2008	5.50	6.7	7.25	-12.89	0	VR	AT MOST VALUABLE RET AGE	
WILTON MANORS (VOL)	F	10-01-2007	EAN		09-30-2007	0.00	0	8	13.7	0	VR	1/2 YR AFT VAL DT @ NR ELIG.	
WILTON MANORS [GP]	G	10-01-2008	EAN		09-30-2008	5.50	8.7	8	5.1	0	VR	VARIABLE RATES	
WILTON MANORS [GP]	P	10-01-2008	EAN		09-30-2008	5.50	9.8	8	5.1	0	VR	VARIABLE RATES	
WINTER GARDEN	G	10-01-2008	AGG		09-30-2008	8.30	6.4	7.25	4.1	2	VR	EARLIER OF 30SC OR AGE 65W/5SC	
WINTER GARDEN	PF	10-01-2008	AGG		09-30-2008	8.90	6	7.5	5.4	2	VR	VARIABLE RATES	
WINTER HAVEN	F	10-01-2008	EAN		09-30-2008	6.00	7.9	8	3.4	5	VR	55 W/ 10SC; 25 SC-ANY AGE	
WINTER HAVEN	G	10-01-2008	EAN		09-30-2008	5.00	5.9	8	3.8	5	55	55 W/10SC	
WINTER HAVEN	P	10-01-2008	EAN		09-30-2008	6.00	9.4	8	5.2	3.6	VR	EARLIER: AGE 60, 55W/10SC OR 25SC, ANY AGE	
WINTER PARK	F	10-01-2007	EAN/		09-30-2007	6.00	9.4	8	8.8	0	VR	NORM RET AGE OR VAL DT	
WINTER PARK	P	10-01-2007	EAN/		09-30-2007	6.50	9.2	8.5	9.9	0	VR	NORM RET AGE OR VAL DT	
WINTER SPRINGS	GPF	10-01-2007	FIL		09-30-2007	3.00	4	8	14	0	VR	LATER OF AGE 60 OR 10SC ON VAL DT	

APPENDIX F

POPULATION DATA  
(Form Type F)

This display captures information on the plan's location, both city and county. Also listed is information on the plan's membership, which includes: number of active members, retired members, and vested-terminated members.

**HEADINGS**

**INFORMATION PROVIDED**

CITY OR DISTRICT

Plan Sponsor (Name of City, Special District, or School Board)

TYP. SYS.

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- C = Correctional Officers only

CITY POPULATN

Population of the city the plan resides in.

COUNTY POPULATN

Population of the county the plan resides in.

MEMBR ACTIV

Number of active members in the plan.

MEMBR RETRD

Number of retirees, and/or beneficiaries.

MEMBR TERMD

Number of vested-terminees.

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
ALACHUA COUNTY LIBRARY	G		Alachua		126	28	41	
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua		4215	149	0	
ALTAMONTE SPRINGS	P	43243	SEMINOLE	426413	60	0	17	LIMITED MBRS = 2
APOPKA	F	40280	ORANGE	1114979	74	20	4	
APOPKA	G	40280	ORANGE	1114979	215	47	16	
APOPKA	P	40280	ORANGE	1114979	77	23	3	
ARCADIA	G	6627	DE SOTO	34487	30	21	5	
ARCADIA	PF	6627	DE SOTO	34487	23	17	3	
ATLANTIC BEACH	G	13819	DUVAL	904971	83	38	14	
ATLANTIC BEACH	P	13819	DUVAL	904971	26	14	3	
ATLANTIS	P	2138	PALM BEACH	1287987	0	7	0	
AUBURNDALE	F	12512	POLK	565049	20	6	6	
AUBURNDALE	G	14121	POLK	585733	89	56	40	
AUBURNDALE	P	14121	POLK	585733	33	17	5	
AVENTURA	P	31044	MIAMI-DADE	2477289	75	2	0	
AVON PARK	F	8865	HIGHLANDS	100207	16	6	2	
AVON PARK	P	8865	HIGHLANDS	100207	22	10	4	
BAL HARBOUR VILLAGE	G	3299	MIAMI-DADE	2477289	34	5	5	
BAL HARBOUR VILLAGE	P	3299	MIAMI-DADE	2477289	27	6	2	
BARTOW	F	17296	POLK	585733	20	9	4	
BARTOW	G	17296	POLK	585733	234	15	62	
BARTOW	P	17296	POLK	585733	38	17	11	
BAY HARBOR ISLANDS [GP]	G	5135	MIAMI-DADE	2477289	67	7	4	
BAY HARBOR ISLANDS [GP]	P	5135	MIAMI-DADE	2477289	22	8	1	
BAY MEDICAL CENTER	G		BAY	165515	1424	273	443	
BELLE GLADE	G	17141	PALM BEACH	1294654	106	42	40	
BELLE GLADE (RETIRED)	PF	17141	Palm Beach	1294654	0	12	8	
BELLE GLADE HOUSING	G		PALM BEACH	1294654	25	7	6	
BELLEAIR	P	4151	PINELLAS	938461	11	2	5	
BELLEAIR BLUFFS	F	2223	PINELLAS	938461	13	0	1	
BELLEVIEW	P	4040	MARION	329418	15	4	1	
BOCA GRANDE FCD	F		CHARLOTTE/LEE		17	0	0	
BOCA RATON	G	85293	PALM BEACH	1294654	668	353	31	
BOCA RATON	PF	85293	Palm Beach	1294654	351	193	9	
BOCA RATON EXECUTIVE	G	85488	PALM BEACH	1294654	39	0	6	EXECUTIVE PLAN; DROP=1
BOCA RATON HOUSING	G		PALM BEACH	1294654	20	0	0	

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
BONITA SPRINGS FCD	F		LEE	623725	93	15	1	
BONITA SPRINGS FCD	G		LEE	623725	17	1	2	
BOYNTON BEACH	F	66671	PALM BEACH	1294654	123	72	0	DROP=10
BOYNTON BEACH	G	66671	PALM BEACH	1294654	526	223	30	
BOYNTON BEACH	P	66671	PALM BEACH	1294654	149	91	4	MEMBERS RETIRED FIGURE INCLUDES 7 DROP PARTICIPANTS
BRADENTON	F	54184	MANATEE	317699	65	43	4	
BRADENTON	P	54184	MANATEE	317699	111	52	4	
BROOKSVILLE	F	7640	HERNANDO	164907	23	13	6	
BROOKSVILLE	P	7640	HERNANDO	164907	20	0	1	
BUNNELL	F	2648	FLAGLER	95512	15	0	0	
BUSHNELL	G	2344	SUMTER	93034	23	0	2	
BUSHNELL	P	2344	SUMTER	93034	8	0	0	
CAPE CORAL	F	165774	LEE	623725	181	53	2	
CAPE CORAL	G	165774	LEE	623725	923	409	81	
CAPE CORAL	P	165774	LEE	623725	233	62	6	
CASSELBERRY	PF	25182	SEMINOLE	426413	65	0	14	
CEDAR HAMMOCK FCD	HIS		Manatee	317699	58	5	1	SUPP PLAN
CHATTAHOOCHEE	F	3687	GADSDEN	50611	16	6	0	
CLEARWATER	GPF	110251	PINELLAS	938461	1628	835	68	
CLEARWATER (CLOSED)	F	110602	PINELLAS	948102	0	43	0	
CLERMONT	F	23476	LAKE	288379	43	1	3	
CLERMONT	G	23476	LAKE	288379	0	12	0	
CLERMONT	P	23476	LAKE	288379	49	6	20	
CLEWISTON	G	6887	HENDRY	41216	87	12	55	
COCOA	F	16971	BREVARD	556213	32	26	3	
COCOA	G	16971	BREVARD	556213	10	71	2	
COCOA	P	16971	BREVARD	556213	62	29	5	
COCOA BEACH	F	12800	BREVARD	556213	27	12	7	
COCOA BEACH	G	12800	BREVARD	556213	135	37	19	
COCOA BEACH	P	12800	BREVARD	556213	34	25	6	
COLLIER COUNTY HOUSING AUTHORITY	G		COLLIER	332854	30	1	10	
COOPER CITY	F	30074	BROWARD	1758494	21	5	1	CLOSED PLAN; BROWARD SHERIFFS OFFICE PICKS UP 8.0% EMPLOYEE CONTRIB
COOPER CITY	G	30074	BROWARD	1758494	102	56	4	
COOPER CITY	P	30074	BROWARD	1758494	22	23	3	DROP=3
COOPER CITY - MANAGEMENT	GPF	30074	BROWARD	1758494	4	6	0	
CORAL GABLES	GPF	45798	Miami-Dade	2477289	781	612	50	
CORAL SPRINGS	F	128930	BROWARD	1758494	158	3	0	



POPULATION DATA

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
CORAL SPRINGS	P	128930	BROWARD	1758494	168	99	1	DROP=28
CRESCENT CITY	F	1742	PUTNAM	74989	9	1	9	
CRESCENT CITY	P	1742	PUTNAM	74989	6	3	1	
CRESTVIEW	G	21215	OKALOOSA	197597	124	24	12	
CRESTVIEW	PF	21215	OKALOOSA	197597	94	12	0	
DADE CITY	F	6995	PASCO	438668	6	7	12	
DADE CITY	P	6995	PASCO	438668	23	10	2	
DANIA BEACH	G	28425	BROWARD	1758494	75	54	6	MEMBERS RETIRED FIGURE INCLUDES 6 DROP PARTICIPANTS
DANIA BEACH [PF]	F	28425	BROWARD	1758494	49	25	0	
DANIA BEACH [PF]	P	28425	BROWARD	1758494	0	24	0	
DAVIE	F	84057	BROWARD	1753162	133	41	0	
DAVIE	P	92207	BROWARD	1758494	155	67	11	
DAVIE - GENERAL & MGMT	G	92207	BROWARD	1758494	252	15	14	
DAYTONA BEACH	PF	64927	VOLUSIA	510750	346	278	0	
DEERFIELD BEACH	F	73227	BROWARD	1758494	130	49	0	
DEERFIELD BEACH	G	73227	BROWARD	1758494	47	105	12	
DEERFIELD BEACH	P	75603	BROWARD	1753162	4	73	0	
DELAND	F	27326	VOLUSIA	510750	43	20	0	DROP=1
DELAND	G	26536	VOLUSIA	503844	111	83	5	
DELAND	P	27326	VOLUSIA	510750	57	28	2	
DELRAY BEACH	G	64220	PALM BEACH	1294654	415	190	48	
DELRAY BEACH	PF	64220	Palm Beach	1294654	271	139	3	
DELTONA	F	85921	VOLUSIA	510750	74	3	9	
DESTIN FCD	F		OKALOOSA	197597	41	0	0	
DUNEDIN	F	37561	PINELLAS	938461	49	39	2	
DUNNELLON	PF	2033	MARION	329418	11	1	6	
EAST LAKE TARPON FCD	F		Pinellas	938461	39	4	4	
EAST NAPLES FCD	F		Collier	332854	51	0	0	
EAST NICEVILLE FCD	F		Okaloosa	197597	7	0	0	
EATONVILLE	P	2547	ORANGE	1079524	6	0	0	
EDGEWATER	F	21618	VOLUSIA	510750	30	1	1	
EDGEWATER	G	21618	VOLUSIA	510750	29	67	44	
EDGEWATER	P	21618	VOLUSIA	510750	28	20	8	
ENGLEWOOD AREA FCD	F				60	10	0	
ESTERO FCD	F		LEE	623725	51	2	2	MBRS TERM SOLELY INCLUDE INDIV WHO ARE ENTITLED TO EE CONT REFUND
EUSTIS	F	18354	LAKE	288379	27	15	2	
EUSTIS	P	18354	LAKE	288379	44	15	9	

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
FERNANDINA BEACH	G	11998	NASSAU	71915	125	50	25	
FERNANDINA BEACH	PF	11998	NASSAU	71915	57	31	8	
FLAGLER BEACH	F	5444	FLAGLER/VOLUS.	606262	26	1	0	CITY IN 2 COUNTIES:FLAGLER=89075;VOLUSIA=503844
FLAGLER BEACH	P	5533	FLAGLER/VOLUS.	592919	26	1	0	CITY IN 2 COUNTIES:FLAGLER=89075;VOLUSIA=503844
FLORIDA CITY	P	10193	MIAMI-DADE	2477289	26	0	37	
FORT LAUDERDALE	G	180400	BROWARD	1758494	1338	1201	122	
FORT LAUDERDALE	PF	175836	BROWARD	1753162	754	913	20	
FORT MEADE [GPF]	F	5864	Polk	585733	23	5	6	
FORT MEADE [GPF]	G	5864	POLK	585733	52	13	11	
FORT MEADE [GPF]	P	5864	POLK	585733	15	5	4	
FORT MYERS	F	68689	LEE	623725	102	80	3	
FORT MYERS	G	68689	LEE	623725	609	424	209	
FORT MYERS	P	68689	LEE	623725	145	115	17	
FORT PIERCE	G	44227	ST. LUCIE	276585	289	140	6	
FORT PIERCE	P	44227	ST. LUCIE	276585	106	56	2	
FORT PIERCE SUPP	P	44227	ST. LUCIE	276585	106	14	3	
FORT PIERCE UTILITIES	G	44227	ST. LUCIE	276585	278	141	10	
FORT WALTON BEACH	F	20918	OKALOOSA	197597	31	22	1	
FORT WALTON BEACH	G	20918	OKALOOSA	197597	224	97	43	38 OF THE TERM VESTED=PARTICIPANTS PENDING REFUNDS
FORT WALTON BEACH	P	20918	OKALOOSA	197597	49	34	8	
FROSTPROOF	G	2867	POLK	585733	14	5	9	5 OF THE MBRS TERMINATED FIGURE ARE SOLELY DUE A REFUND OF EE CONTRIBUTIONS
FROSTPROOF	P	2867	POLK	585733	4	5	5	
FRUITLAND PARK	F	3901	LAKE	288379	23	0	0	
GAINESVILLE	G	124491	ALACHUA	252388	1491	798	302	LTD. MEMBERS = 82
GAINESVILLE	PF	124491	ALACHUA	252388	403	335	26	
GAINESVILLE - DISABILITY	G	124491	ALACHUA	252388	1491	41	0	
GOLDEN BEACH [GP]	G	947	MIAMI-DADE	2477289	23	6	0	
GOLDEN BEACH [GP]	P	942	MIAMI-DADE	2437022	18	6	1	
GREEN COVE SPRINGS	P	6555	CLAY	185168	14	0	2	
GREENACRES	PF	32548	PALM BEACH	1294654	66	1	4	
GULF BREEZE	P	5780	SANTA ROSA	144136	13	0	10	MBRS TERM FIG INCL 8 SOLELY ENTITLED TO EE CONT REF
GULFPORT	F	12844	PINELLAS	938461	13	19	6	
GULFPORT	G	12844	PINELLAS	938461	77	40	72	
GULFPORT	P	12844	PINELLAS	938461	28	14	5	
HAINES CITY	F	18916	POLK	585733	29	10	4	
HAINES CITY	G	17973	POLK	565049	148	31	41	
HAINES CITY	P	18916	POLK	585733	42	12	6	

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
HALLANDALE BEACH	G	38232	BROWARD	1758494	142	116	65	DROP=5
HALLANDALE BEACH	PF	38232	BROWARD	1758494	137	134	4	
HALLANDALE BEACH P/M	G	38232	BROWARD	1758494	31	3	10	DROP=2
HAVANA	F	1815	GADSDEN	50611	14	0	2	
HIALEAH	GPF	228157	MIAMI-DADE	2477289	1438	1115	88	
HIALEAH - ELECTED	G	228157	MIAMI-DADE	2477289	14	9	3	
HIALEAH GARDENS	P	20939	MIAMI-DADE	2477289	34	7	1	
HILLSBOROUGH COUNTY	ERP		HILLSBOROUGH	1200541	765	529	0	PLAN FROZEN TO NEW ENTRANTS
HOLLEY-NAVARRE FCD	F		Santa Rosa	144136	19	0	0	
HOLLY HILL	F	12944	VOLUSIA	510750	13	6	2	
HOLLY HILL	P	12944	VOLUSIA	510750	25	12	1	
HOLLYWOOD	F	173172	BROWARD	1758494	146	231	0	
HOLLYWOOD	G	143172	BROWARD	1758494	827	802	83	
HOLLYWOOD	P	173172	BROWARD	1758494	231	316	5	MEMBERS RETIRED FIGURE INCLUDES 64 DROP PARTICIPANTS
HOLMES BEACH	P	5107	MANATEE	317699	13	8	3	
HOMESTEAD	F	59415	MIAMI-DADE	2477289	0	9	1	NO ACTIVE MEMBERS AS OF 03/01/2007
HOMESTEAD	P	59415	MIAMI-DADE	2477289	85	37	5	
HOMESTEAD - General & Hospital	G	59415	Miami-Dade	2477289	257	154	34	
HOWEY-IN-THE-HILLS	P	1215	LAKE	288379	6	1	1	
INDIALANTIC	G	2992	BREVARD	556213	17	4	4	
INDIALANTIC	PF	2992	BREVARD	556213	18	9	2	
INDIAN HARBOUR BEACH	P	8733	BREVARD	556213	19	8	2	
INDIAN RIVER SHORES	G	3829	Indian River	141667	2	3	0	
INDIAN RIVER SHORES	PF	3829	Indian River	141667	22	2	0	
INDIAN SHORES	P	1806	PINELLAS	938461	10	2	0	
JACKSON MEMORIAL HOSPITAL	G		MIAMI-DADE	2477289	6637	72	628	
JACKSONVILLE	CO	859421	DUVAL	904971	581	52	1	MEMBERS RETIRED FIGURE INCLUDES 23 DROP PARTICIPANTS
JACKSONVILLE	G	859421	DUVAL	904971	5078	4283	55	
JACKSONVILLE	PF	859421	DUVAL	904971	2534	1882	34	DROP=482
JACKSONVILLE BEACH	F	22749	DUVAL	904971	31	24	2	
JACKSONVILLE BEACH	G	22749	DUVAL	904971	250	128	14	
JACKSONVILLE BEACH	P	22749	DUVAL	904971	61	33	2	
JUPITER	P	50028	PALM BEACH	1287987	101	33	2	
JUPITER ISLAND	GPF	675	MARTIN	143868	38	21	16	
KEY BISCAYNE	PF	11555	MIAMI-DADE	2477289	66	13	3	
KEY WEST	G	23024	MONROE	76081	269	89	14	DROP=2
KEY WEST	PF	23024	MONROE	76081	152	84	5	

POPULATION DATA

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
KEY WEST HOUSING	G		MONROE	76081	51	19	12	
KEY WEST UTILITY	G		Monroe	76081	153	150	24	
KISSIMMEE	F	61458	OSCEOLA	273709	84	38	3	MEMBERS RETIRED FIGURE INCLUDES 6 DROP PARTICIPANTS
KISSIMMEE	G	61458	OSCEOLA	273709	492	128	125	MEMBERS RETIRED FIGURE INCLUDES 6 DROP PARTICIPANTS
KISSIMMEE	P	61458	OSCEOLA	273709	130	59	14	
KISSIMMEE UTILITY AUTHORITY	G		OSCEOLA	273709	257	100	79	
LABELLE	F	4564	HENDRY	41216	21	0	7	
LADY LAKE	P	13117	LAKE	288379	28	2	3	
LAKE ALFRED	G	4562	POLK	585733	47	8	28	
LAKE ALFRED	P	4562	POLK	585733	10	2	2	
LAKE CITY	F	11298	COLUMBIA	66121	21	13	5	
LAKE CITY	G	11298	COLUMBIA	66121	168	40	14	DROP=5
LAKE CITY	P	11298	COLUMBIA	66121	33	14	9	
LAKE HELEN	P	2871	VOLUSIA	510750	5	0	1	
LAKE MARY	F	14944	SEMINOLE	426413	39	2	4	
LAKE MARY	P	14944	SEMINOLE	426413	41	9	8	
LAKE PARK (RETIRED)	P	9112	PALM BEACH	1294654	0	7	0	
LAKE WALES	F	13052	POLK	585733	24	11	2	
LAKE WALES	G	13052	POLK	585733	92	18	8	
LAKE WALES	P	13052	POLK	585733	40	20	1	DROP=1
LAKE WORTH	F	36725	PALM BEACH	1294654	55	34	1	DROP=4
LAKE WORTH	G	36725	PALM BEACH	1294654	313	279	5	MEMBERS RETIRED FIGURE INCLUDES 27 DROP PARTICIPANTS
LAKE WORTH	P	36725	PALM BEACH	1294654	78	65	2	DROP=6
LAKELAND	GPF	93508	POLK	585733	1969	853	67	
LAKELAND SUPP	F	93508	POLK	585733	144	71	0	
LAKELAND SUPP	P	93508	POLK	585733	223	117	26	
LANTANA	F	9850	PALM BEACH	1294654	25	6	3	
LANTANA	P	9850	PALM BEACH	1294654	31	4	6	
LARGO	PF	75441	PINELLAS	938461	255	137	12	
LAUDERDALE-BY-THE-SEA	F	5831	BROWARD	1753162	79	8	0	
LAUDERHILL	F	64635	BROWARD	1758494	81	32	0	MEMBERS RETIRED FIGURE INCLUDES 15 DROP PARTICIPANTS
LAUDERHILL	G	64635	BROWARD	1758494	117	51	11	
LAUDERHILL	P	64635	BROWARD	1758494	112	11	6	
LAUDERHILL (C&M)	G	64635	BROWARD	1758494	64	30	3	
LEESBURG	F	20093	LAKE	288379	65	19	2	
LEESBURG	G	20093	LAKE	288379	420	164	155	
LEESBURG	P	20093	LAKE	288379	64	23	8	
LIGHTHOUSE POINT	PF	11020	Broward	1758494	49	1	6	

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
LIVE OAK	F	6634	SUWANNEE	38799	1	8	0	FRS EFFECTIVE 01-01-2004; CREATED SUBSTITUTE PLAN
LONGBOAT KEY	F	7697	SARASOTA/MANAT	711307	32	18	3	CTY IN 2 COUNTIES:SARASOTA=393608; MANATEE=317699
LONGBOAT KEY	G	7697	SARASOTA/MANAT	711307	54	17	14	CITY IN 2 COUNTIES:SARASOTA=367867;MANATEE=308325
LONGBOAT KEY	P	7697	SARASOTA/MANATEE	711307	18	12	1	CITY IN 2 COUNTIES:SARASOTA=367867;MANATEE=308325
LONGWOOD	PF	14018	SEMINOLE	426413	37	0	12	
LYNN HAVEN	F	16614	BAY	169307	21	1	1	
LYNN HAVEN	G	16614	BAY	169307	96	9	6	
LYNN HAVEN	P	16614	BAY	169307	24	3	8	
MACCLENNY	PF	5897	BAKER	25890	22	0	0	15 (NON-ACTIVE, NON-RETIRED) ARE DUE A REFUND OF EE CONTRIBUTIONS
MADISON	F	3085	MADISON	20152	9	3	1	
MADISON	P	3085	MADISON	20152	14	5	1	
MAITLAND	PF	16209	ORANGE	1114979	72	42	14	DROP=7
MARATHON	F	10097	MONROE	76081	19	0	2	
MARCO ISLAND	F		Collier	332854	17	0	0	
MARCO ISLAND	P	16856	Collier	332854	30	0	3	
MARIANNA	F	6493	JACKSON	52639	16	5	0	
MARIANNA	P	6493	JACKSON	52639	17	5	1	
MARION COUNTY	EMS		Marion	329418	236	0	12	
MARTIN COUNTY	ERP		MARTIN	142645	15	71	0	
MEDLEY	P	1126	Miami-Dade	2477289	32	2	0	
MELBOURNE	F	78308	BREVARD	556213	127	66	0	
MELBOURNE	G	78308	BREVARD	556213	39	7	28	
MELBOURNE	P	78308	BREVARD	556213	155	87	22	
MELBOURNE BEACH	P	3309	BREVARD	556213	8	7	2	
MELBOURNE SPECIAL RISK	G	78308	BREVARD	556213	5	1	0	
MIAMI	GS	406242	MIAMI-DADE	2477289	1575	1914	18	
MIAMI	PF	406242	Miami-Dade	2477289	1468	1639	29	
MIAMI - ELECTED	G	406242	MIAMI-DADE	2477289	6	5	0	
MIAMI - EXCESS	GS	406242	MIAMI-DADE	2477289	0	41	0	
MIAMI - STAFF	GS	406242	MIAMI-DADE	2477289	11	0	0	
MIAMI BEACH	G	92145	MIAMI-DADE	2437022	1158	1011	87	
MIAMI BEACH	PF	94040	MIAMI-DADE	2477289	487	601	14	
MIAMI OFF-STREET PARKING	G		MIAMI-DADE	2477289	119	5	1	
MIAMI SHORES VILLAGE	G	10654	MIAMI-DADE	2477289	79	36	4	TRANSFERS TO POLICE PLAN=5
MIAMI SHORES VILLAGE	P	10654	MIAMI-DADE	2477289	28	18	2	
MIAMI SPRINGS	G	13557	MIAMI-DADE	2477289	75	55	7	
MIAMI SPRINGS	PF	13557	MIAMI-DADE	2477289	37	34	4	

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
MIAMI-DADE COUNTY	ERP		MIAMI-DADE	2477289	0	714	0	
MIDWAY FCD	F		Gadsden	50611	23	0	0	
MILTON	F	7971	SANTA ROSA	144136	15	10	1	
MILTON	G	7971	SANTA ROSA	144136	78	23	5	
MILTON	P	7971	SANTA ROSA	144136	17	9	0	
MIRAMAR	F	112666	BROWARD	1758494	116	19	5	MEMBERS RETIRED FIGURE INCLUDES 4 DROP PARTICIPANTS
MIRAMAR	G	112666	BROWARD	1758494	355	110	17	
MIRAMAR	P	112666	BROWARD	1758494	167	56	4	
MIRAMAR - MANAGEMENT	G	112666	BROWARD	1758494	51	14	2	
MONROE COUNTY	ERP		MONROE	76081	0	9	0	
MONROE COUNTY VOL F.F. & EMS	F		Monroe	76081	44	2	34	
MONTICELLO	F	2537	JEFFERSON	14553	11	3	4	
MONTICELLO	P	2520	JEFFERSON	14553	8	4	0	
MOUNT DORA	F	11290	LAKE	288379	22	9	3	
MOUNT DORA	G	11290	LAKE	288379	136	53	7	
MOUNT DORA	P	11290	LAKE	288379	35	9	4	
NAPLES	F	22556	COLLIER	332854	53	21	7	
NAPLES	G	22556	COLLIER	332854	320	194	21	
NAPLES	P	22556	COLLIER	332854	75	41	16	
NEPTUNE BEACH	P	7377	DUVAL	904971	18	8	1	
NEW PORT RICHEY	F	16604	PASCO	438668	17	15	4	
NEW PORT RICHEY	P	16604	PASCO	438668	31	27	3	
NEW SMYRNA BEACH	F	23716	VOLUSIA	510750	39	20	10	
NEW SMYRNA BEACH	P	23716	VOLUSIA	510750	49	30	13	
NORTH BAY FCD	F		Okaloosa	197597	18	2	1	
NORTH BREVARD HOSPITAL (Parrish)	G		BREVARD	556213	787	48	88	AKA: PARRISH MEDICAL CENTER, INC.
NORTH BROWARD HOSPITAL	G		BROWARD	1758494	5519	1296	1276	
NORTH MIAMI 748	P	59688	MIAMI-DADE	2477289	122	7	0	
NORTH MIAMI 691 [GPF]	F	59688	MIAMI-DADE	2477289	0	17	0	
NORTH MIAMI 691 [GPF]	G	59688	MIAMI-DADE	2477289	372	115	1	
NORTH MIAMI 691 [GPF]	P	59688	MIAMI-DADE	2477289	2	28	0	
NORTH MIAMI BEACH	G	40879	MIAMI-DADE	2477289	317	182	19	
NORTH MIAMI BEACH - MANAGEMENT	G	40879	MIAMI-DADE	2477289	33	5	2	
NORTH MIAMI BEACH [PF]	F	40879	MIAMI-DADE	2477289	0	17	0	
NORTH MIAMI BEACH [PF]	P	40879	MIAMI-DADE	2477289	100	85	1	DROP=3

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
NORTH NAPLES FCD	F		Collier	332854	102	0	2	
NORTH PORT	F	56316	Sarasota	393608	80	12	7	
NORTH PORT	P	56316	Sarasota	393608	92	16	6	
NORTH RIVER FCD	F		MANATEE	317699	44	13	6	
OAKLAND PARK	G	42241	BROWARD	1758494	176	110	54	ACTIVE MEMBERS INCLUDE 22 EMPLOYEES WHO TRANSFERRED INTO THE FRS
OAKLAND PARK	PF	42241	BROWARD	1758494	90	95	4	DROP=2
OCALA	G	54462	MARION	329418	741	343	199	
OCALA SUPP	F	54462	MARION	329418	121	56	4	
OCALA SUPP	P	54462	MARION	329418	146	59	13	
OCEAN CITY-WRIGHT FCD	F		OKALOOSA	197597	33	9	4	
OCOE	G	33658	ORANGE	1114979	189	52	39	
OCOE	PF	33658	ORANGE	1114979	109	24	24	
OKALOOSA ISLAND FCD	F		OKALOOSA	197597	16	7	1	
OKEECHOBEE	F	5496	OKEECHOBEE	40003	12	1	2	
OKEECHOBEE	G	5496	OKEECHOBEE	40003	84	19	3	
OKEECHOBEE	P	5496	OKEECHOBEE	40003	20	7	3	
OLDSMAR	F	13900	PINELLAS	938461	15	0	2	
ORANGE COUNTY LIBRARY	G		ORANGE	1114979	165	82	65	MEMBERS TERMINATED FIGURE INCLUDES 23 TRANSFERS TO THE MONEY PURCHASE PLAN
ORANGE PARK	F	9085	CLAY	185168	19	8	15	
ORANGE PARK	G	9085	CLAY	185168	60	0	34	
ORANGE PARK	P	9085	CLAY	185168	21	19	14	
ORLANDO	F	234130	ORANGE	1114979	504	367	3	
ORLANDO	G	234130	ORANGE	1114979	359	737	142	CLOSED PLAN;
ORLANDO	P	234130	ORANGE	1114979	741	490	10	DROP=9
ORLANDO AVIATION	G		ORANGE	1114979	264	132	138	
ORLANDO UTILITY	G		ORANGE	1114979	443	724	72	MEMBERS RETIRED FIGURE INCLUDES 18 QDRO ALTERNATE PAYEES
ORMOND BEACH	F	40920	VOLUSIA	510750	54	24	1	
ORMOND BEACH	G	40920	VOLUSIA	510750	201	133	40	
ORMOND BEACH	P	40920	VOLUSIA	510750	61	34	2	
OVIEDO	F	33431	SEMINOLE	426413	49	2	0	
OVIEDO	P	33431	SEMINOLE	426413	59	7	5	
PALATKA	F	11264	PUTNAM	74989	17	7	3	
PALATKA	G	11264	PUTNAM	74989	117	56	5	
PALATKA	P	11264	PUTNAM	74989	36	20	3	
PALM BAY	F	102519	BREVARD	556213	116	14	4	
PALM BAY	P	102519	BREVARD	556213	148	30	6	
PALM BAY (CLOSED)	G	102519	BREVARD	556213	0	7	0	CONVERTED TO DC PLAN

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
PALM BEACH	F	9797	PALM BEACH	1294654	73	77	1	
PALM BEACH	G	9797	PALM BEACH	1294654	210	117	8	DROP=10
PALM BEACH	P	9797	PALM BEACH	1294654	65	77	2	
PALM BEACH GARDENS	F	50282	PALM BEACH	1294654	117	8	2	
PALM BEACH GARDENS	G	50282	PALM BEACH	1294654	2	13	3	
PALM BEACH GARDENS	P	50282	PALM BEACH	1294654	107	23	1	DROP=2
PALM COAST (VOL)	F	67832	FLAGLER	89075	41	3	0	
PALM HARBOR FCD	F		Pinellas	938461	27	3	1	
PALM TRAN, INC. (ATU-1577)	G				525	156	85	
PALMETTO	G	14447	MANATEE	317699	92	40	1	
PALMETTO	P	14447	MANATEE	317699	36	19	4	
PANAMA CITY	F	37457	BAY	169307	77	59	1	
PANAMA CITY	P	37457	BAY	169307	83	69	2	DROP=2
PANAMA CITY (SUPP)	G	37457	BAY	169307	1918	3	1	
PANAMA CITY BEACH	F	13453	BAY	169307	28	2	4	
PANAMA CITY BEACH	G	13453	BAY	169307	149	39	3	
PANAMA CITY BEACH	P	13453	BAY	169307	50	12	6	
PARKLAND	P	23835	BROWARD	1758494	1	3	0	
PASCO COUNTY	ERP		PASCO	438668	3487	91	0	
PENSACOLA	F	54925	ESCAMBIA	313480	106	159	0	
PENSACOLA	G	54925	ESCAMBIA	313480	341	567	54	
PENSACOLA	P	54925	ESCAMBIA	313480	172	118	2	DROP=2
PERRY	F	6832	TAYLOR	23199	14	9	6	
PERRY	P	6832	TAYLOR	23199	22	4	3	DROP=0
PINELLAS PARK	F	49231	PINELLAS	938461	780	46	2	
PINELLAS PARK	G	49231	PINELLAS	938461	334	156	17	
PINELLAS PARK	P	49231	PINELLAS	938461	97	46	4	
PLANT CITY	PF	33500	HILLSBOROUGH	1200541	98	36	18	
PLANTATION	G	85688	BROWARD	1758494	576	220	40	THERE ARE 53 TRANSFERS TO POLICE PLAN
PLANTATION	P	85688	BROWARD	1758494	148	66	4	
PLANTATION (VOL)	F	84891	BROWARD	1753162	259	30	12	
POMPANO BEACH	G	100058	BROWARD	1758494	518	282	20	
POMPANO BEACH [PF]	F	100058	BROWARD	1758494	170	111	0	
POMPANO BEACH [PF]	P	100058	Broward	1758494	89	150	10	CLOSED PLAN. ALL NEW POLICE HIRES ARE MEMBERS OF BROWARD CO. SHERRIFFS OFFICE (FRS)
PONCE INLET	F	3299	VOLUSIA	510750	4	0	0	
PORT ORANGE	F	57218	VOLUSIA	510750	56	22	7	
PORT ORANGE	P	57218	VOLUSIA	510750	76	23	1	



**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
PORT ST. LUCIE	P	157902	ST. LUCIE	276585	219	22	7	
PUNTA GORDA	F	17651	CHARLOTTE	165781	25	13	5	
PUNTA GORDA	G	17651	CHARLOTTE	165781	197	78	8	
PUNTA GORDA	P	17651	CHARLOTTE	165781	34	18	4	
QUINCY	PF	7300	GADSDEN	48195	27	22	29	
RIVIERA BEACH	F	35150	PALM BEACH	1294654	76	41	1	
RIVIERA BEACH	G	35150	PALM BEACH	1294654	280	125	4	
RIVIERA BEACH	P	35150	PALM BEACH	1294654	109	60	2	
ROCKLEDGE	F	25698	BREVARD	556213	38	3	2	
ROCKLEDGE	G	25698	BREVARD	556213	139	24	1	
ROCKLEDGE	P	25698	BREVARD	556213	45	6	2	
ROYAL PALM BEACH	P	31567	Palm Beach	1294654	6	0	0	
SAFETY HARBOR	F	17825	PINELLAS	938461	15	0	0	
SAINT AUGUSTINE	F	13874	ST. JOHNS	181180	31	19	1	
SAINT AUGUSTINE	G	13874	ST. JOHNS	181180	248	119	10	MEMBERS RETIRED FIGURE INCLUDES 20 PENDING REFUNDS
SAINT AUGUSTINE	P	13874	ST. JOHNS	181180	47	21	4	
SAINT CLOUD	G	32827	OSCEOLA	273709	268	70	50	
SAINT CLOUD	PF	32827	OSCEOLA	273709	120	24	8	
SAINT JOHNS RIVER PW PK	G		DUVAL	904971	324	123	77	
SAINT LUCIE COUNTY FCD	F		ST. LUCIE	276585	401	83	11	
SAINT LUCIE COUNTY FCD	G		ST. LUCIE	276585	58	14	4	
SAINT PETE BEACH	F	10133	PINELLAS	938461	26	15	1	
SAINT PETE BEACH	G	10133	PINELLAS	938461	34	60	48	DROP=9
SAINT PETE BEACH	P	10133	PINELLAS	938461	24	18	6	
SAINT PETERSBURG	F	251459	PINELLAS	938461	280	356	12	
SAINT PETERSBURG	G	251459	PINELLAS	938461	1740	1044	255	
SAINT PETERSBURG	P	251459	PINELLAS	938461	499	479	74	
SAN CARLOS PARK FCD	F		OKALOOSA	197597	33	0	1	
SANFORD	F	54306	SEMINOLE	426413	77	38	1	
SANFORD	P	54306	SEMINOLE	426413	130	45	4	
SANIBEL	G	6374	LEE	623725	101	41	32	
SANIBEL	P	6374	LEE	623725	26	15	6	
SARASOTA	F	55174	SARASOTA	393608	45	137	2	CLOSED PLAN
SARASOTA	G	55174	SARASOTA	393608	452	337	13	
SARASOTA	P	55174	SARASOTA	393608	163	124	7	
SARASOTA MEMORIAL HHC	G		SARASOTA	393608	2770	533	734	
SARASOTA-MANATEE A	G		SARASOTA	393608	97	24	21	

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
SATELLITE BEACH	G	10848	BREVARD	556213	13	16	4	
SATELLITE BEACH	PF	10848	BREVARD	556213	37	12	4	
SEBASTIAN	P	22924	INDIAN RIVER	141667	37	4	1	
SEBRING	F	10412	HIGHLANDS	100207	18	13	1	
SEBRING	P	10412	HIGHLANDS	100207	33	13	1	
SEMINOLE	F	18862	PINELLAS	938461	70	47	11	
SHALIMAR	P	720	OKALOOSA	197597	3	0	1	
SOUTH BROWARD HOSPITAL	G		BROWARD	1758494	5139	750	1426	
SOUTH MIAMI [GP]	G	11183	MIAMI-DADE	2477289	73	15	0	
SOUTH MIAMI [GP]	P	11183	MIAMI-DADE	2477289	40	16	5	
SOUTH PASADENA	F	5342	PINELLAS	938461	18	9	1	MEMBERS RETIRED FIGURE INCLUDES 1 DROP PARTICIPANT
SOUTH WALTON FCD	F		Walton	57784	92	1	7	
SOUTHERN MANATEE FCD	F		Manatee	317699	87	3	21	
SOUTHERN MANATEE FCD	G		Manatee	317699	7	1	1	
STARKE	F	6025	BRADFORD	29059	25	6	0	
STARKE	G	6025	BRADFORD	29059	51	38	4	
STARKE	P	6025	BRADFORD	29059	19	7	1	
STUART	F	16577	MARTIN	143868	22	0	2	
STUART	G	16577	MARTIN	143868	104	3	4	
STUART	P	16577	MARTIN	143868	20	0	1	
SUNRISE	F	90081	BROWARD	1758494	123	47	5	DROP=6
SUNRISE	G	90081	BROWARD	1758494	532	232	70	DROP=47
SUNRISE	P	90081	BROWARD	1758494	157	82	1	
SURFSIDE [GP]	G	5789	MIAMI-DADE	2477289	66	15	1	
SURFSIDE [GP]	P	5789	MIAMI-DADE	2477289	30	12	1	
SWEETWATER	P	14251	MIAMI-DADE	2477289	19	2	2	SWEETWATER(G) PLAN DROPPED, REPLACED W/ DC PLAN
TALLAHASSEE [GPF]	F	177852	LEON	274892	237	135	3	
TALLAHASSEE [GPF]	G	177852	LEON	274892	2196	941	217	
TALLAHASSEE [GPF]	P	177852	LEON	274892	356	125	33	
TAMARAC	F	59855	BROWARD	1758494	93	15	2	
TAMARAC	G	59855	BROWARD	1758494	169	113	29	
TAMARAC	P	59855	BROWARD	1758494	1	40	2	
TAMPA	G	339365	HILLSBOROUGH	1200541	2814	1880	342	
TAMPA	PF	339365	HILLSBOROUGH	1200541	1309	1532	12	
TARPON SPRINGS	F	24694	PINELLAS	938461	32	17	4	
TARPON SPRINGS	P	24694	PINELLAS	938461	46	20	7	
TAVARES	F	13344	LAKE	288379	20	5	0	
TAVARES	P	13344	LAKE	288379	30	1	4	

**POPULATION DATA**

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
TEMPLE TERRACE	F	23882	HILLSBOROUGH	1200541	39	10	3	
TEMPLE TERRACE	P	23882	HILLSBOROUGH	1200541	51	31	7	
TEQUESTA	G	5898	PALM BEACH	1294654	36	0	2	
TEQUESTA [PF]	F	5898	PALM BEACH	1294654	19	0	1	
TEQUESTA [PF]	P	5898	PALM BEACH	1294654	10	0	0	
TITUSVILLE	G	45664	BREVARD	556213	297	217	66	
TITUSVILLE	PF	45664	BREVARD	556213	131	78	17	
TRI-COUNTY TRANSIT (ATU-1596)	G				683	143	32	DROP=1
UMATILLA	P	2603	LAKE	288379	8	1	0	
VALPARAISO	PF	6540	OKALOOSA	197597	9	1	3	
VENICE	F	22146	SARASOTA	393608	42	34	1	
VENICE	G	22146	SARASOTA	393608	129	1	8	
VENICE	P	22146	SARASOTA	393608	42	40	10	
VERO BEACH	F	17889	INDIAN RIVER	141667	0	16	0	CLOSED PLAN
VERO BEACH	G	17889	INDIAN RIVER	141667	356	222	80	
VERO BEACH	P	17889	INDIAN RIVER	141667	57	35	1	
VILLAGE OF NORTH PALM BEACH	G	12530	PALM BEACH	1294654	64	10	50	
VILLAGE OF NORTH PALM BEACH	PF	12530	PALM BEACH	1294654	44	5	12	
VILLAGE OF PALM SPRINGS	G	15500	PALM BEACH	1294654	110	31	29	
VILLAGE OF PALM SPRINGS	PF	15500	PALM BEACH	1294654	56	9	15	
VOLUSIA COUNTY (VOL)	F		VOLUSIA	510750	226	25	10	
WAUCHULA	GP	4538	HARDEE	27909	78	32	10	
WEST MANATEE FCD	F		MANATEE	317699	26	1	3	
WEST MELBOURNE	P	16703	BREVARD	556213	33	3	2	
WEST PALM BEACH	F	103663	PALM BEACH	1294654	212	160	5	
WEST PALM BEACH	G	103663	PALM BEACH	1294654	75	132	3	
WEST PALM BEACH	P	103663	PALM BEACH	1294654	275	157	5	MEMBERS RETIRED FIGURE INCLUDED 30 DROP PARTICIPANTS
WILLISTON	G	2577	LEVY	40817	40	14	5	
WILLISTON	P	2577	LEVY	40817	11	1	1	
WILTON MANORS (VOL)	F	12929	BROWARD	1758494	2	1	7	
WILTON MANORS [GP]	G	12929	BROWARD	1758494	18	27	2	
WILTON MANORS [GP]	P	12929	BROWARD	1758494	7	21	2	
WINTER GARDEN	G	30838	ORANGE	1114979	151	38	36	
WINTER GARDEN	PF	30838	ORANGE	1114979	102	28	11	
WINTER HAVEN	F	34404	POLK	585733	56	28	0	

POPULATION DATA

CITY OR DISTRICT	TYP SYS	CITY POPULATN	COUNTY NAME	COUNTY POPULATION	MEMBR ACTIV	MEMBR RETRD	MEMBR TERMD	COMMENTS
WINTER HAVEN	G	34404	POLK	585733	298	136	85	
WINTER HAVEN	P	34404	POLK	585733	75	32	5	
WINTER PARK	F	28921	ORANGE	1114979	68	33	1	DROP=3
WINTER PARK	P	28921	ORANGE	1114979	77	46	2	DROP=6
WINTER SPRINGS	GPF	34390	SEMINOLE	426413	259	26	87	

APPENDIX G

FUNDING PROGRESS (GASB-25 BASIS)  
(Form Type E2)

HEADINGS

INFORMATION PROVIDED

CITY OR DISTRICT

Plan Sponsor (Name of City, Special District, or School Board)

TYP. SYS.

Type of Retirement System:

- G = General Employees only
- P = Police Officers only
- F = Firefighters only
- PF = Police Officers and Firefighters only
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers only
- GF = General Employees and Firefighters only
- C = Correctional Officers only

VAL. DATE

The year/month/day on which the financial data in the actuarial valuation is based.

C.V.

An "X" appears beside the most Current Valuation.

FUND METHOD

The actuarial cost funding method may be one of the following:

- EAN = Entry Age Normal
- FIL = Frozen Initial Liability
- AGG = Aggregate
- UC = Unit Credit
- AAN = Attained Age Normal
- ILP = Individual Level Premium

TOTAL ASSETS

The actuarial value of assets (not necessarily the market value).

AAL

Actuarial Accrued Liability

UAAL

Unfunded Actuarial Accrued Liability

FUNDED RATIO

TOTAL ASSETS ÷ AAL = FUNDED RATIO %

COVERED PAYROLL

Payroll on which benefits are based

UAAL AS % COV'D PAY.

AAL – TOTAL ASSETS ÷ COVERED PAYROLL

COMMENTS

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ALACHUA COUNTY LIBRARY	G		N	None								
ALACHUA COUNTY LIBRARY	G	10-01-2000	N	None	EAN/	6131.26	5883	-248	104.2	3796	-6.5	
ALACHUA COUNTY LIBRARY	G	10-01-2001	N	None	EAN/	6315.599	8236	1920	76.7	4175	46	
ALACHUA COUNTY LIBRARY	G	10-01-2002	N	None	EAN/	6479.693						
ALACHUA COUNTY LIBRARY	G	10-01-2003	N	None	EAN/	6966.779	10600	3633	65.7	4731	76.8	
ALACHUA COUNTY LIBRARY	G	10-01-2004	N	None	EAN/	7512.159	12649	5136	59.4	5238	98.1	
ALACHUA COUNTY LIBRARY	G	10-01-2005	N	None	EAN/	8718.771						
ALACHUA COUNTY LIBRARY	G	10-01-2006	N	None	UC/	9999.67						
ALACHUA COUNTY LIBRARY	G	10-01-2007	N	None	UC	13091612	17816678	4725066	73.5	5820894	81.2	
ALACHUA COUNTY LIBRARY	G	10-01-2008	N	None	UC	13754942	18965576	5210634	72.5	4211692	123.7	
ALACHUA COUNTY LIBRARY	G	11-30-2009	N	None								
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2000	N	None	AGG/	3300851	3301000	0	100.0	106394000	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2001	N	None	AGG/	3294268	3294000	0	100.0	113220000	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2003	N	None	AGG/	3017698	3018000	0	100.0	114869000	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2004	N	None	AGG/	3225711	3226000	0	100.0	119852000	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2005	N	None	AGG/	3501031	3501000	0	100.0	127851000	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2006	N	None	AGG/	3693492	3693000	0	100.0	131487000	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2007	N	None	AGG	3866001	3866001	0	100	133694225	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07-01-2008	N	None	AGG	3350259	3350259	0	100	134352096	0	
ALTAMONTE SPRINGS	G	10-01-2000	N	Before		859956						
ALTAMONTE SPRINGS	G	10-01-2000	N	None	EAN/	860	770000	90000	89.5	3142000	2.9	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ALTAMONTE SPRINGS	G	10-01-2000	N	After		859956						
ALTAMONTE SPRINGS	G	10-01-2001	N	None	EAN/	1089008	1378000	289000	79.0	4617000	6.3	
ALTAMONTE SPRINGS	G	10-01-2002	N	None	EAN/	1459375	2021000	562000	72.2	5101000	11	
ALTAMONTE SPRINGS	G	10-01-2003	N	After		2080941						
ALTAMONTE SPRINGS	G	10-01-2003	N	Before		2080941						
ALTAMONTE SPRINGS	G	10-01-2003	N	None	EAN/	2081	2690000	609000	77.7	5176000	11.8	
ALTAMONTE SPRINGS	G	10-01-2004	N	None	EAN/	2800863	3329000	529000	84.1	5699000	9.3	
ALTAMONTE SPRINGS	G	10-01-2006	N	None	EAN/	4659807						
ALTAMONTE SPRINGS	G	10-01-2007	N	None	EAN/	6430844	6152000	-279000	104.5	7463000	-3.7	
ALTAMONTE SPRINGS	P	10-01-2000	N	None	EAN/	1353257	617000	-736000	219.4	1600000		
ALTAMONTE SPRINGS	P	10-01-2001	N	None	EAN/	1404267						
ALTAMONTE SPRINGS	P	10-01-2001	N	After		1404267						
ALTAMONTE SPRINGS	P	10-01-2001	N	Before		1404267						
ALTAMONTE SPRINGS	P	10-01-2002	N	None	EAN/	1642095	1260000	-382000	130.3	1601000	-23.8	
ALTAMONTE SPRINGS	P	10-01-2003	N	Before		1386301						
ALTAMONTE SPRINGS	P	10-01-2003	N	After		1386301						
ALTAMONTE SPRINGS	P	10-01-2003	N	None	EAN/	1386	1006000	-380000	137.7	1772000	-21.4	
ALTAMONTE SPRINGS	P	10-01-2004	N	None	EAN/	1678507	1483000	-196000	113.2	2168000	-0.09	
ALTAMONTE SPRINGS	P	10-01-2005	N	None	EAN/	2061360						
ALTAMONTE SPRINGS	P	10-01-2006	N	None	EAN/	2614833						
ALTAMONTE SPRINGS	P	10-01-2007	N	None	EAN/	3644751						
APOPKA	F	10-01-2000	N	None	FIL/	10051339	10824000	772000	92.7	2326000	33.2	
APOPKA	F	10-01-2001	N	None	FIL/	10116811						
APOPKA	F	10-01-2002	N	None	FIL/	12053996	11623000	-431000	103.9	2701000	-15.97	
APOPKA	F	10-01-2003	N	None	FIL/	12898414	12406000	-493000	104.2	3112000	-15.84	
APOPKA	F	10-01-2004	N	None	EAN/	13593075						
APOPKA	F	10-01-2005	N	None	EAN/	15171054	18507000	3336000	81.01	3544000	94.12	
APOPKA	F	10-01-2006	N	None	EAN/	16288207	19667000	3379000	82.62	3747000	90.18	
APOPKA	F	10-01-2007	N	None	EAN	18496165	21293471	2797306	86.9	3895788	71.8	
APOPKA	G	10-01-2000	N	None	FIL/	10113674	12604000	2491000	80.1	5540000	44.96	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
APOPKA	G	10-01-2001	N	After		1070465632						
APOPKA	G	10-01-2001	N	None	FIL/	10366259						
APOPKA	G	10-01-2002	N	None	FIL/	12652408	13919000	1267000	90.8	6582000	19.24	
APOPKA	G	10-01-2003	N	None	FIL/	14051035	14940000	1225000	91.8	7056000	17.36	
APOPKA	G	10-01-2004	N	None	EAN/	15532662						
APOPKA	G	10-01-2005	N	None	EAN/	17781746	22899000	5118000	77.7	7440000	68.8	DROP PLAN BENEFITS=664147.73
APOPKA	G	10-01-2006	N	None	EAN/	20459636	25123000	4663000	81.4	8620000	54.1	DROP PLAN BENEFITS=762416.38
APOPKA	G	10-01-2007	N	None	EAN	23529572	27457817	3928245	85.7	8878865	44.2	
APOPKA	P	10-01-2000	N	None	AGG/	9968782	9969000	0	100.0	2703000	0	
APOPKA	P	10-01-2001	N	None	AGG/	9912470						
APOPKA	P	10-01-2002	N	None	AGG/	4818914						
APOPKA	P	10-01-2002	N	After	AGG	11910743	11911000	0	100.0	3265000	0	
APOPKA	P	10-01-2003	N	None	AGG/	12896540	12897000	0	100.0	3291000	0	
APOPKA	P	10-01-2004	N	None	EAN/	14131057	15061000	930000	93.8	3147000	29.6	
APOPKA	P	10-01-2005	N	None	EAN/	15898811	16927000	1028000	93.93	3667000	28.04	
APOPKA	P	10-01-2006	N	None	EAN/	18484173	19033000	549000	97.12	4006000	13.7	
APOPKA	P	10-01-2007	N	None	EAN	21489030	21500596	11566	99.9	4091218	0.3	
ARCADIA	G	01-01-2000	N	None	FIL/	1177895						
ARCADIA	G	01-01-2001	N	None	FIL/	1192715						
ARCADIA	G	01-01-2002	N	None	FIL/	1240261						
ARCADIA	G	01-01-2003	N	None	FIL/	1261520						
ARCADIA	G	01-01-2004	N	None	FIL/	1289416						
ARCADIA	G	01-01-2005	N	None	FIL/	1323413						
ARCADIA	G	01-01-2006	N	None	FIL/	1322052						
ARCADIA	G	01-01-2007	N	None	FIL/	1409193						
ARCADIA	G	01-01-2008	N	None	FIL/	1560424						
ARCADIA	G	01-01-2009	N	None	FIL	1539570						
ARCADIA	PF	10-01-2000	N	None	FIL/	5448440	5346000	71000	98.7	1003000	7.1	
ARCADIA	PF	10-01-2001	N	None	FIL/	5734832	5795000	60000	98.9	1073000	5.6	



FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ARCADIA	PF	10-01-2002	N	None	FIL/	5948568	6147000	198000	96.6	1085000	18.3	
ARCADIA	PF	10-01-2003	N	None	FIL/	6243289	6550000	307000	95.1	1124000	27.3	
ARCADIA	PF	10-01-2004	N	None	EAN/	6598568						
ARCADIA	PF	10-01-2005	N	None	EAN/	6818009	7364000	546000	92.40	1175000	46.46	
ARCADIA	PF	10-01-2006	N	None	EAN/	7385318	8268000	883000	89.02	998000	88.46	
ARCADIA	PF	10-01-2007	N	None	EAN/	7977709	8756000	778000	90.81	940000	82.83	
ARCADIA	PF	10-01-2008	N	After	EAN	8297308	9219141	921833	90	985275	93.6	
ARCADIA	PF	10-01-2008	N	Before		8238065						
ATLANTIC BEACH	G	09-30-2000	N	None	EAN/	5228855	6462000	1234000	80.9	2330000	52.9	
ATLANTIC BEACH	G	09-30-2001	N	None	EAN/	5586617						
ATLANTIC BEACH	G	09-30-2001	N	After	EAN	5587	6986000	1399000	80.0	2462000	56.8	
ATLANTIC BEACH	G	09-30-2002	N	None	EAN/	5747339	7479000	1732000	76.8	2768000	62.6	
ATLANTIC BEACH	G	09-30-2003	N	None	EAN/	5950729	8186000	2236000	72.7	2856000	78.3	
ATLANTIC BEACH	G	09-30-2004	N	None	EAN/	6272622	9005000	2732000	69.7	3051000	89.6	
ATLANTIC BEACH	G	09-30-2005	N	None	EAN/	6802	9822000	3020000	69.3	3182000	94.9	
ATLANTIC BEACH	G	09-30-2006	N	After	EAN	7609	10505000	2896000	72.4	3195000	90.6	
ATLANTIC BEACH	G	09-30-2006	N	None	EAN/	7608893						
ATLANTIC BEACH	G	09-30-2007	N	None	EAN/	8594090	11668000	3073000	73.7	3476000	88.4	
ATLANTIC BEACH	G	09-30-2008	N	Before		9208773						
ATLANTIC BEACH	G	09-30-2008	N	After	EAN	9208773	12624084	3415311	72.9	3726713	91.6	
ATLANTIC BEACH	P	09-30-2000	N	None	EAN/	3791363	4615000	824000	82.2	1213000	67.9	
ATLANTIC BEACH	P	09-30-2001	N	None	EAN/	4068388	5016000	948000	81.1	1155000	82.1	
ATLANTIC BEACH	P	09-30-2002	N	None	EAN/	4230254	5334000	1104000	79.3	1195000	92.4	
ATLANTIC BEACH	P	09-30-2003	N	None	EAN/	4372724	5986000	1614000	73.0	1129000	142.9	
ATLANTIC BEACH	P	09-30-2004	N	None	EAN/	4533737	6405000	1871000	70.8	1360000	137.6	
ATLANTIC BEACH	P	09-30-2005	N	None	EAN/	4775499	6997000	2222000	68.2	1402000	158.4	
ATLANTIC BEACH	P	09-30-2006	N	None	EAN/	5175471	7034000	1859000	73.6	1254000	148.2	
ATLANTIC BEACH	P	09-30-2007	N	None	EAN/	5662661	7620000	1958000	74.3	1453000	134.7	
ATLANTIC BEACH	P	09-30-2008	N	None	EAN	5763883	8111733	2347850	71.1	1476074	159.1	
ATLANTIS	P	01-01-2001	N	None	FIL/	1352573						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ATLANTIS	P	01-01-2003	N	None	FIL/	1544875	1591000	47000	97.1	579000	8.1	
ATLANTIS	P	01-01-2005	N	None	EAN/	1213323	1171000	-43000	103.6	125000	-34	
ATLANTIS	P	10-01-2006	N	None	EAN/	1385400	1397000	12000	99.1	130000	9.2	
ATLANTIS	P	10-01-2008	N	After	EAN	1490391	1516393	26002	98.3	0	0	
ATLANTIS	P	10-01-2008	N	Before		1490391						
AUBURNDALE	F	10-01-2000	N	None	FIL/	3397939	3575000	177000	95.1	544000	32.5	
AUBURNDALE	F	10-01-2001	N	None	FIL/	3585577	3749000	163000	95.7	583000	28	
AUBURNDALE	F	10-01-2002	N	None	FIL/	3626196	3877000	250000	93.5	593000	42.2	
AUBURNDALE	F	10-01-2003	N	None	FIL/	3643033	3894000	251000	93.53	556000	45.16	
AUBURNDALE	F	10-01-2004	N	None	FIL/	3684737	3935000	251000	93.55	601000	41.68	
AUBURNDALE	F	10-01-2005	N	None	FIL/	3902399	4133000	231000	94.4	625000	36.9	DROP PLAN BENEFITS=93622.05
AUBURNDALE	F	10-01-2006	N	None	FIL/	4283005	4510000	227000	95.0	669000	33.9	DROP PLAN BENEFITS=138153.34
AUBURNDALE	F	10-01-2007	N	None	FIL	4533659	5005580	471921	90.6	802481	58.8	
AUBURNDALE	F	10-01-2008	N	Before		4737481						
AUBURNDALE	F	10-01-2008	N	After	FIL	4737481	5275732	538251	89.8	837062	64.3	
AUBURNDALE	G	10-01-2000	N	None	AGG/	7877337						
AUBURNDALE	G	10-01-2001	N	None	AGG/	8172881						
AUBURNDALE	G	10-01-2002	Y	None	AGG/	9137684						
AUBURNDALE	G	10-01-2002	N	None	AGG/	9137684	9138000	0	100.0	2805000	0	
AUBURNDALE	G	10-01-2003	N	None	AGG/	9664177						
AUBURNDALE	G	10-01-2004	N	None	AGG/	10292462						
AUBURNDALE	G	10-01-2007	N	None	AGG	13840789						
AUBURNDALE	G	10-01-2008	N	Before		14294979						
AUBURNDALE	G	10-01-2008	N	After	AGG	14294979	16761912	2466933	85.3	3264011	75.6	CALCULATED USING ENTRY AGE NORMAL COST METHOD
AUBURNDALE	P	10-01-2000	N	None	FIL/	4378015	4516000	138000	97.0	1059000	13	
AUBURNDALE	P	10-01-2001	N	None	FIL/	4608237	4719000	111000	97.7	1015000	10.9	
AUBURNDALE	P	10-01-2002	N	None	FIL/	4704359	4753000	48000	99.0	1110000	4.4	
AUBURNDALE	P	10-01-2003	N	None	FIL/	4781558	4803000	22000	99.5	1133000	1.9	
AUBURNDALE	P	10-01-2004	N	None	FIL/	4867093	4884000	17000	99.7	1197000	1.4	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
AUBURNDALE	P	10-01-2005	N	None	FIL/	5187485	5165000	-22000	100.43	1154000	-1.93	
AUBURNDALE	P	10-01-2006	N	None	FIL/	5693207	6267000	574000	90.84	1233000	46.56	
AUBURNDALE	P	10-01-2007	N	None	FIL/	6244274	6852000	607000	91.14	1446000	42	
AUBURNDALE	P	10-01-2008	N	After	FIL	4737481	5275732	538251	89.8	837062	64.3	
AUBURNDALE	P	10-01-2008	N	Before		4737481						
AVENTURA	P	10-01-2004	N	None	EAN/	2393593						
AVENTURA	P	10-01-2005	N	None	EAN	2394	5119000	2725000	46.8	4085000	66.7	
AVENTURA	P	10-01-2007	N	None	EAN/	6935097	10825000	3890000	64.06	5577000	69.76	
AVON PARK	F	10-01-2000	N	None	AGG/	1998434						
AVON PARK	F	10-01-2001	N	None	AGG/							INFO NOT REQUIRED BY AGG FUNDING METHOD
AVON PARK	F	10-01-2001	N	Before		1967030						
AVON PARK	F	10-01-2001	N	After		2140158						
AVON PARK	F	10-01-2002	N	None	AGG/	2190083						INFO NOT REQUIRED BY AGG FUNDINGMETHOD
AVON PARK	F	10-01-2003	N	None	AGG/	2281673						INFO NOT REQUIRED BY AGG FUNDING METHOD
AVON PARK	F	10-01-2004	N	None	EAN/	2390571						
AVON PARK	F	10-01-2005	N	None	EAN/	2622958	3202000	579000	81.9	608000	95.2	DROP PLAN BENEFITS=63453.61
AVON PARK	F	10-01-2006	N	None	EAN/	2934522	3601000	666000	81.5	660000	100.9	DROP PLAN BENEFITS=136409.89
AVON PARK	F	10-01-2007	N	None	EAN/	3345248	3965000	620000	84.4	690000	89.8	DROP PLAN BENEFITS=214108.34
AVON PARK	F	10-01-2008	N	Before		3460618						
AVON PARK	F	10-01-2008	N	After	EAN	3552802	4312605	759803	82.4	738078	102.9	
AVON PARK	P	10-01-2000	N	Before		2723842						
AVON PARK	P	10-01-2000	N	After		2797535						
AVON PARK	P	10-01-2000	N	None	AGG/	2798	2798000	0	100.0	727000	0	
AVON PARK	P	10-01-2001	N	None	AGG/	2979655	2980000	0	100.0	867000	0	
AVON PARK	P	10-01-2002	N	None	AGG/	3064373	3064000	0	100.0	939000	0	
AVON PARK	P	10-01-2003	N	None	AGG/	3307546	3308000	0	100.0	969000	0	
AVON PARK	P	10-01-2004	N	None	AGG/	3543135	3543000	0	100.0	995000	0	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
AVON PARK	P	10-01-2005	N	None	AGG/	3916363	3916000	0	100.0	954000	0	
AVON PARK	P	10-01-2006	N	None	AGG/	4416529	4417000	0	100.0	920000	0	
AVON PARK	P	10-01-2007	N	None	EAN/	4939711	4519000	-421000	109.3	1051000	-40	
AVON PARK	P	10-01-2008	N	Before		5222904						
AVON PARK	P	10-01-2008	N	After	EAN	5101456	4939141	-162315	103.3	1041764	-15.6	
BAL HARBOUR VILLAGE	G	10-01-2000	N	None	AGG/	6806229	2855000	-3951000	238.4	1136000	-347.7	
BAL HARBOUR VILLAGE	G	10-01-2001	N	None	AGG/	6971699	3236000	-3736000	215.5	1290000	-289.6	
BAL HARBOUR VILLAGE	G	10-01-2002	N	None	AGG/	6386488	3585000	-2802000	178.1	1277000	-219.3	
BAL HARBOUR VILLAGE	G	10-01-2003	N	None	AGG/	6538797	4433000	-2106000	147.5	1435000	-146.8	
BAL HARBOUR VILLAGE	G	10-01-2004	N	None	AGG/	6745901	5425000	-1321000	124.4	1360000	-97.1	
BAL HARBOUR VILLAGE	G	10-01-2005	N	None	AGG/	5730023	5360000	-370000	106.9	1464000	-25.3	
BAL HARBOUR VILLAGE	P	10-01-2000	N	None	AGG/	6766927	3764000	-3003000	179.8	1298000	-231.3	
BAL HARBOUR VILLAGE	P	10-01-2001	N	None	AGG/	6646519						
BAL HARBOUR VILLAGE	P	10-01-2002	N	None	AGG/	6065	5765000	-300000	105.2	1405000	-21.3	
BAL HARBOUR VILLAGE	P	10-01-2002	N	After		6065018						
BAL HARBOUR VILLAGE	P	10-01-2003	N	None	AGG/	6290536	6226000	-64000	101.0	1572000	-4.1	
BAL HARBOUR VILLAGE	P	10-01-2004	N	None	EAN/	6491424						
BAL HARBOUR VILLAGE	P	10-01-2005	N	None	EAN/	6788252	10442000	3654000	65.0	1742000	209.8	
BAL HARBOUR VILLAGE	P	10-01-2006	Y	None	EAN/	6588860	11225000	4637000	58.7	1692000	274	
BAL HARBOUR VILLAGE	P	10-01-2007	N	After	EAN	5865035	12502179	6637144	46.9	1874504	354.1	
BAL HARBOUR VILLAGE	P	10-01-2007	N	Before		5865035						
BARTOW	F	10-01-2000	N	None	FIL/	3733187	3766000	33000	99.1	835000	4	
BARTOW	F	10-01-2001	N	None	FIL/	4068735	4016000	-53000	101.3	833000	-6.4	
BARTOW	F	10-01-2002	N	None	FIL/	4158332	4474000	315000	93.0	829000	38	
BARTOW	F	10-01-2003	N	None	FIL/	4220975	4541000	320000	92.9	850000	37.7	
BARTOW	F	10-01-2004	N	None	FIL/	4301067	4616000	315000	93.2	887000	35.5	
BARTOW	F	10-01-2005	N	None	FIL/	4550551	4847000	297000	93.9	926000	32	
BARTOW	F	10-01-2006	N	None	FIL/	4987138	5281000	294000	94.4	912000	32.2	
BARTOW	F	10-01-2007	N	None	FIL	5525221	5784630	259409	95.5	1067587	24.3	
BARTOW	F	10-01-2008	N	Before		5661775						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BARTOW	F	10-01-2008	N	After	FIL	5654537	6282830	628293	90	1021055	61.5	
BARTOW	G	10-01-2002	Y	None	AGG/	345612						INFO NOT REQUIRED BY AGG METHOD
BARTOW	G	10-01-2003	Y	None	AGG/	1616334						INFO NOT REQUIRED BY AGG METHOD
BARTOW	G	10-01-2004	Y	None	AGG/	5401268						INFO NOT REQUIRED BY AGG METHOD
BARTOW	G	10-01-2004	N	None	AGG/	5401268	4781000	-620000	113.0	8742000	-7.1	
BARTOW	G	10-01-2005	N	None	EAN/	6609425						
BARTOW	G	10-01-2006	N	None	EAN/	8041128	9798000	1756000	82.1	8466000	20.8	DROP PLAN BENEFITS=138201.25
BARTOW	G	10-01-2007	N	None	EAN	9339816	10619299	1279483	88	8719483	14.7	
BARTOW	G	10-01-2008	N	Before		10049935						
BARTOW	G	10-01-2008	N	After	EAN	10120747	17356317	7235570	58.3	8519905	84.9	
BARTOW	P	10-01-2000	N	None	FIL/	8217098	8420000	203000	97.6	2033000	10	
BARTOW	P	10-01-2001	N	None	FIL/	8843872	8801000	-43000	100.5	2038000	-2.1	
BARTOW	P	10-01-2002	N	None	FIL/	9087255	9206000	119000	98.7	2090000	5.7	
BARTOW	P	10-01-2003	N	None	FIL/	9279336	9401000	122000	98.7	2241000	5.5	
BARTOW	P	10-01-2004	N	None	FIL/	9417251	9543000	125000	98.7	2330000	5.4	
BARTOW	P	10-01-2004	Y	None	FIL/	9417251	9543000	125000	98.7	2342000	5.4	
BARTOW	P	10-01-2005	N	None	FIL/	10076	10231000	1555000	98.5	2254000	6.9	
BARTOW	P	10-01-2006	N	None	FIL/	11111	11204000	93000	99.2	2094000	4.4	
BARTOW	P	10-01-2007	N	None	FIL	12212528	13078814	866286	93.4	2031544	42.6	
BARTOW	P	10-01-2008	N	Before		12215429						
BARTOW	P	10-01-2008	N	After	FIL	12160742	12960941	800199	93.8	1783136	44.9	
BAY HARBOR ISLANDS [GP]	G	10-01-2000	N	None	AGG/	3279818						
BAY HARBOR ISLANDS [GP]	G	10-01-2001	N	None	AGG/	3496834						
BAY HARBOR ISLANDS [GP]	G	10-01-2002	N	None	AGG/	3131760						
BAY HARBOR ISLANDS [GP]	G	10-01-2003	Y	None	AGG/	3206257						
BAY HARBOR ISLANDS [GP]	G	10-01-2004	Y	None	AGG/	3378649						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BAY HARBOR ISLANDS [GP]	G	10-01-2005	N	None	AGG/	3682519						
BAY HARBOR ISLANDS [GP]	G	10-01-2006	N	None	AGG/	4034671						
BAY HARBOR ISLANDS [GP]	G	10-01-2007	N	After	AGG	4666974						
BAY HARBOR ISLANDS [GP]	P	10-01-2000	N	None	AGG/	3180355						
BAY HARBOR ISLANDS [GP]	P	10-01-2001	N	None	AGG/	2819844						
BAY HARBOR ISLANDS [GP]	P	10-01-2002	N	None	AGG/	2524683						
BAY HARBOR ISLANDS [GP]	P	10-01-2003	Y	None	AGG/	2504841						
BAY HARBOR ISLANDS [GP]	P	10-01-2004	Y	None	AGG/	2493750						
BAY HARBOR ISLANDS [GP]	P	10-01-2005	N	None	AGG/	2570528						
BAY HARBOR ISLANDS [GP]	P	10-01-2006	N	None	AGG/	2768676						
BAY HARBOR ISLANDS [GP]	P	10-01-2007	N	After	AGG	3417433						
BAY MEDICAL CENTER	G	01-01-2004	N	None	AGG/	51647031						
BAY MEDICAL CENTER	G	01-01-2005	N	None	AGG/	57178216	0	0		55773000		
BAY MEDICAL CENTER	G	01-01-2006	N	None	AGG/	63446018	0	0		59206000		
BAY MEDICAL CENTER	G	01-01-2007	N	None	AGG/	71490366	78105000	6615000	91.5	62697000	10.6	
BAY MEDICAL CENTER	G	01-01-2008	N	None	AGG	81093732	86717484	5623752	93.5	65422123	8.6	
BELLE GLADE	G	10-01-2000	N	None	FIL/	8076355	8743000	667000	92.4	3881000	17.2	
BELLE GLADE	G	10-01-2001	N	None	FIL/	8660377	9317000	656000	93.0	3976000	16.5	
BELLE GLADE	G	10-01-2002	N	None	FIL/	8818991	9462000	643000	93.2	3903000	16.5	
BELLE GLADE	G	10-01-2003	N	None	FIL/	9116977	9746000	629000	93.5	3779000	16.6	
BELLE GLADE	G	10-01-2004	N	None	EAN/	9293969						
BELLE GLADE	G	10-01-2005	N	None	EAN/	9949808	10073000	123000	98.8	3858000	3.2	
BELLE GLADE	G	10-01-2006	N	None	EAN/	10973899	10700000	-274000	102.6	3690000	-7.4	
BELLE GLADE	G	10-01-2008	N	After	EAN	12384925	10757632	-1627293	115.1	3373646	-48.2	
BELLE GLADE	G	10-01-2008	N	Before		12450912						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BELLE GLADE (RETIRED)	PF	10-01-2008	N	None	AGG	4454412	3620585	-833827	123	0	0	
BELLE GLADE HOUSING	G	10-01-2000	N	None	AGG/	717690						
BELLE GLADE HOUSING	G	10-01-2001	N	None	AGG/	773411						
BELLE GLADE HOUSING	G	10-01-2002	N	None	AGG/	739755						
BELLE GLADE HOUSING	G	10-01-2003	N	None	AGG/	781510						
BELLE GLADE HOUSING	G	10-01-2004	N	None	AGG/	842482						
BELLE GLADE HOUSING	G	10-01-2005	N	None	AGG/	910542						
BELLE GLADE HOUSING	G	10-01-2006	N	None	AGG/	985293						
BELLE GLADE HOUSING	G	10-01-2007	N	None	AGG	1069123						
BELLE GLADE HOUSING	G	10-01-2008	N	None	AGG	998547						
BELLEAIR	P	10-01-2005	N	None	FIL/	1450679	1708000	257000	84.9	422000	61	
BELLEAIR	P	10-01-2006	N	None	FIL/	1635030	1891000	256000	86.5	347000	73.9	
BELLEAIR	P	10-01-2007	N	None	FIL/	1790859	2216000	425000	80.8	424000	100.4	
BELLEAIR	P	10-01-2008	N	After	FIL	1854654	2281665	427011	81.3	604845	70.6	
BELLEAIR	P	10-01-2008	N	Before		1868261						
BELLEAIR BLUFFS	F	10-01-2000	N	None	AGG/	300867	301000	0	100.0	206000	0	
BELLEAIR BLUFFS	F	10-01-2001	N	None	AGG/	325757	612000	286000	53.2	192000	149.2	
BELLEAIR BLUFFS	F	10-01-2002	N	None	FIL/	372937	641000	268000	58.2	199000	135.1	
BELLEAIR BLUFFS	F	10-01-2003	N	None	FIL/	451289	714000	262000	63.2	229000	114.8	
BELLEAIR BLUFFS	F	10-01-2004	N	None	EAN/	543582	805000	261000	67.55	299000	87.3	
BELLEAIR BLUFFS	F	10-01-2005	N	None	FIL/	650467	910000	259000	71.52	358000	72.42	
BELLEAIR BLUFFS	F	10-01-2006	N	None	FIL/	770022	1034000	264000	74.48	443000	59.62	
BELLEAIR BLUFFS	F	10-01-2007	N	None	FIL	941706	1217735	276029	77.3	466927	59.1	
BELLEAIR BLUFFS	F	10-01-2008	N	Before		983923						
BELLEAIR BLUFFS	F	10-01-2008	N	After	FIL	1126770		124086				
BELLEVIEW	P	10-01-2000	N	None								
BELLEVIEW	P	10-01-2000	N	Before		980343						
BELLEVIEW	P	10-01-2000	N	None	AGG/	1045	1045000	0	100.0	360000	0	
BELLEVIEW	P	10-01-2000	N	After		980343						
BELLEVIEW	P	10-01-2001	N	None	AGG/	1085983	1086000	0	100.0	399000	0	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BELLEVIEW	P	10-01-2001	N	None								
BELLEVIEW	P	10-01-2002	N	None	AGG/	1105499	1105000	0	100.0	461000	0	
BELLEVIEW	P	10-01-2003	N	None	AGG/	1121650	1122000	0	100.0	453000	0	
BELLEVIEW	P	10-01-2004	Y	After		1311532						
BELLEVIEW	P	10-01-2004	Y	Before		1311532						
BELLEVIEW	P	10-01-2004	Y	None	AGG/	1312	1312000	0	100.0	492000	0	
BELLEVIEW	P	10-01-2004	N	None	AGG/	1164879	1165000	0	100.0	491000	0	
BELLEVIEW	P	10-01-2005	N	None	AGG/	1256126	1256000	0	100.0	522000	0	
BELLEVIEW	P	10-01-2006	N	None	AGG/	1635517	1636000	0	100.0	567000	0	
BELLEVIEW	P	10-01-2007	N	None	EAN/	1779718	2320000	540000	73.71	584000	92.52	
BELLEVIEW	P	10-01-2008	N	After	EAN	1931401	2552310	620909	75.7	635217	97.7	
BELLEVIEW	P	10-01-2008	N	Before		1931401						
BOCA GRANDE FCD	F	10-01-2000	N	None	AGG/	23591						
BOCA GRANDE FCD	F	10-01-2002	N	None	AGG/	122946						
BOCA GRANDE FCD	F	10-01-2004	N	None	AGG/	314661						
BOCA GRANDE FCD	F	10-01-2006	N	None	FIL/	654192	695000	41000	94.1	831000	4.9	
BOCA RATON	G	10-01-2000	N	None	EAN/	109851045	93994000	-15857000	116.87	24640000	-0.6435	
BOCA RATON	G	10-01-2002	N	None	EAN/	110664526	103138000	-7527000	107.30	27725000	-0.2715	
BOCA RATON	G	10-01-2003	N	None	EAN/	112005274	108783000	-3222000	103.0	29087000	-11.1	
BOCA RATON	G	10-01-2004	N	Before		111739576						
BOCA RATON	G	10-01-2004	N	After	EAN	111740	118124000	6384000	94.6	29574000	21.59	
BOCA RATON	G	10-01-2004	N	None	EAN/	111739576						
BOCA RATON	G	10-01-2005	N	None	EAN	145251606	128392610	-16858996	113.1	29661189	-56.8	
BOCA RATON	G	10-01-2006	N	None	EAN	149012517	136934499	-12078018	108.8	30415428	-39.7	
BOCA RATON	G	10-01-2007	N	None	EAN	155901366	145647102	-10254264	107	30935387	-33.1	
BOCA RATON	G	10-01-2008	N	None	EAN	156186054	150363336	-5822718	103.9	32118651	-18.1	
BOCA RATON	PF	10-01-2001	N	None	EAN/	130477	129051000	-1426000	101.10	13869000	-10.3	
BOCA RATON	PF	10-01-2003	N	None	EAN	136869	152533000	15664000	89.7	17203000	91.1	
BOCA RATON	PF	10-01-2006	N	None	EAN	184595316	209486621	24891305	88.1	24193640	102.9	
BOCA RATON	PF	10-01-2008	N	None	EAN	203745215	249405118	45659903	81.7	27146586	168.2	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BOCA RATON EXECUTIVE	G	10-01-2003	N	None	EAN/	6214630						
BOCA RATON EXECUTIVE	G	10-01-2005	N	None	EAN	9080904		4251236				
BOCA RATON HOUSING	G	10-01-2004	N	None	FIL/	528303	528000	0	100.0	762000	0	
BOCA RATON HOUSING	G	10-01-2007	N	None	AGG/	1112331	1112000	0	100.0	786000	0	
BONITA SPRINGS FCD	F	10-01-2000	N	None	FIL/	5104527						
BONITA SPRINGS FCD	F	10-01-2001	N	None	FIL/	6317507	7782000	1464000	81.2	3120000	46.9	
BONITA SPRINGS FCD	F	10-01-2002	N	None	FIL/	7497098	9450000	1953000	79.3	3718000	52.5	
BONITA SPRINGS FCD	F	10-01-2003	N	None	FIL/	8991563	11752000	2760000	76.5	4155000	66.4	
BONITA SPRINGS FCD	F	10-01-2004	N	None	EAN/	10830913	17956000	7125000	60.3	4614000	154.4	
BONITA SPRINGS FCD	F	10-01-2005	N	None	EAN/	13271313	21938000	8667000	60.5	5395000	160.7	
BONITA SPRINGS FCD	F	10-01-2006	N	None	EAN/	16444208	26376000	9932000	62.3	6453000	153.9	
BONITA SPRINGS FCD	F	10-01-2007	N	None	EAN/	20346521	33450000	13104000	60.8	6941000	188.8	
BONITA SPRINGS FCD	F	10-01-2008	N	After	FIL	1313731	1294700	-19031	101.5	860996	-2.2	
BONITA SPRINGS FCD	F	10-01-2008	N	Before		1126691						
BONITA SPRINGS FCD	F	10-01-2008	N	After	EAN	23197618	39897278	16699660	58.1	7167721	233	
BONITA SPRINGS FCD	F	10-01-2008	N	Before		22692288						
BONITA SPRINGS FCD	G	10-01-2006	N	None	FIL/	817581	857000	39000	95.5	755000	5.2	
BONITA SPRINGS FCD	G	10-01-2007	N	None	FIL/	1113966	1216000	102000	91.6	821000	12.4	
BONITA SPRINGS FCD	G	10-01-2008	N	Before		1126691						
BONITA SPRINGS FCD	G	10-01-2008	N	After	FIL	1313731	1294700	-19031	101.5	860996	-2.2	
BOYNTON BEACH	F	10-01-2000	N	None	FIL/	31629211	29403000	-2226000	107.6	5305000	-42	
BOYNTON BEACH	F	10-01-2001	N	None	FIL/	33417448						
BOYNTON BEACH	F	10-01-2002	N	None	FIL/	34190146	39745000	5555000	86.0	5143000	108	DROP ACCOUNT=313,118
BOYNTON BEACH	F	10-01-2003	N	None	FIL/	35527303	43265000	7738000	82.1	6079000	127.3	DROP ACCOUNT=833,231
BOYNTON BEACH	F	10-01-2003	Y	None	EAN/	35527303	43265000	7738000	82.1	6079000	127.3	DROP ACCOUNT=833,231
BOYNTON BEACH	F	10-01-2004	N	None	EAN/	36603554	48725000	12121000	75.1	6136000	197.6	DROP ACCOUNT=1484707
BOYNTON BEACH	F	10-01-2005	N	None	EAN/	37741160	51975000	14234000	72.6	6763000	210.5	DROP ACCOUNT=2354832
BOYNTON BEACH	F	10-01-2006	N	None	EAN/	39981869	58684000	18702000	68.1	8152000	229.4	DROP ACCOUNT=3118728
BOYNTON BEACH	F	10-01-2007	N	None	EAN	44300915	63276222	18975307	70	8806744	215.5	
BOYNTON BEACH	F	10-01-2008	N	None	EAN	49370130	71181413	21811283	69.4	10130185	215.3	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BOYNTON BEACH	G	10-01-2000	N	None	EAN/	60452310	57605000	-2847000	104.9	18984000	-15	
BOYNTON BEACH	G	10-01-2001	N	None	EAN/	62370787	65400000	3029000	95.4	20548000	14.7	
BOYNTON BEACH	G	10-01-2002	N	None	EAN/	62845338	70193000	7348000	89.4	20937000	35.1	
BOYNTON BEACH	G	10-01-2003	N	None	EAN/	62498579	75848000	13350000	82.4	21995000	60.7	
BOYNTON BEACH	G	10-01-2005	N	None	EAN/	68587705	90610000	22022000	75.1	21739000	101.3	
BOYNTON BEACH	G	10-01-2006	N	None	EAN	74458549	99708379	25249830	74.7	24942000	101.2	
BOYNTON BEACH	G	10-01-2007	Y	None	EAN	81002588	105521176	24518588	76.8	26601000	92.2	
BOYNTON BEACH	G	10-01-2008	N	None	EAN	85130612	113995572	28864960	74.7	27852000	103.6	
BOYNTON BEACH	P	10-01-2000	N	None	FIL/	32559614	33727000	1167000	96.5	6908000	16.9	
BOYNTON BEACH	P	10-01-2001	N	None	FIL/	34531481	37916000	3384000	91.1	6555000	51.6	DROP ACCOUNTS=199,721
BOYNTON BEACH	P	10-01-2002	N	None	FIL/	32576349	41047000	8471000	79.4	7382000	114.7	DROP ACCOUNTS=442,976
BOYNTON BEACH	P	10-01-2003	N	None	FIL/	34147207	44970000	10823000	75.9	7917000	136.7	DROP ACCOUNTS=940,769
BOYNTON BEACH	P	10-01-2004	N	None	FIL/	36026825	49685000	13658000	72.5	7207000	189.5	DROP ACCOUNTS=1,531,031
BOYNTON BEACH	P	10-01-2005	N	None	FIL/	37436198	52819000	15383000	70.9	7836000	196.3	DROP ACCOUNTS=1990724
BOYNTON BEACH	P	10-01-2005	Y	None	EAN/	37436198						
BOYNTON BEACH	P	10-01-2006	N	None	EAN/	40155310						
BOYNTON BEACH	P	10-01-2007	N	None	EAN/	44780016						
BOYNTON BEACH	P	10-01-2008	N	None	EAN	47565286	75637203	28071917	62.9	11532888	243.4	
BRADENTON	F	10-01-2000	N	None	FIL/	20062268	22032000	1970000	91.1	2542000	77.5	
BRADENTON	F	10-01-2001	N	None	FIL/	21115924	22928000	1812000	92.1	2745000	66	
BRADENTON	F	10-01-2002	N	None	FIL/	21340943	23119000	1778000	92.3	2881000	61.7	
BRADENTON	F	10-01-2003	N	None	FIL/	21707552	23391000	1683000	92.8	3064000	54.9	
BRADENTON	F	10-01-2004	N	None	EAN/	22459792						
BRADENTON	F	10-01-2004	Y	None	EAN/	22459792	28009000	5549000	80.2	3443000	161.2	
BRADENTON	F	10-01-2005	N	None	EAN/	23827171	29585000	5758000	80.5	3677000	156.6	
BRADENTON	F	10-01-2006	N	None	EAN/	26147477	33551000	7403000	77.9	3881000	190.8	
BRADENTON	F	10-01-2007	N	None	EAN/	28494946	35485000	6990000	80.3	4033000	173.3	DROP PLAN BENEFITS=120048.24
BRADENTON	F	10-01-2008	N	After	EAN	29869603	38048678	8179075	78.5	4065747	201.2	
BRADENTON	F	10-01-2008	N	Before		29399922						
BRADENTON	P	10-01-2000	N	None	AGG/	26295153	21448000	-4847000	122.6	3927000	-123.4	

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BRADENTON	P	10-01-2001	N	None	AGG/	28385292	26078000	-2308000	108.8	4581000	-50.4	
BRADENTON	P	10-01-2002	N	None	AGG/	29027542						
BRADENTON	P	10-01-2003	Y	None	EAN/	29307762	32071000	2763000	91.4	5147000	53.7	
BRADENTON	P	10-01-2004	N	None	EAN/	32313670	36556000	4242000	88.4	5872000	72.2	DROP ACCOUNT BALANCE=80301
BRADENTON	P	10-01-2005	N	None	EAN/	35452245	38447000	2995000	92.2	5909000	50.7	DROP ACCOUNT BALANCE=125679
BRADENTON	P	10-01-2006	N	None	EAN/	39040281	42422000	3382000	92.0	6038000	56	DROP ACCOUNT BALANCE=276706
BRADENTON	P	10-01-2007	N	None	EAN/	42958587	48083000	5124000	89.3	6727000	76.2	DROP ACCOUNT BALANCE=385774
BRADENTON	P	10-01-2008	N	None	EAN	45745237	53331616	7586379	85.8	6618369	114.6	
BROOKSVILLE	F	10-01-2000	N	None	FIL/	3329897	3708000	379000	89.8	528000	71.6	
BROOKSVILLE	F	10-01-2001	N	None	FIL/	3486368	3851000	365000	90.5	450000	81.1	
BROOKSVILLE	F	10-01-2002	N	None	FIL/	3584492	3894000	310000	91.9	491000	63.2	
BROOKSVILLE	F	10-01-2003	N	None	FIL/	3665232	4166000	501000	87.67	520000	96.28	
BROOKSVILLE	F	10-01-2004	N	None	EAN/	3799905						
BROOKSVILLE	F	10-01-2004	Y	None	EAN/	3799904						
BROOKSVILLE	F	10-01-2005	N	None	EAN/	4015740	4723000	708000	84.27	604000	117.19	
BROOKSVILLE	F	10-01-2006	N	None	EAN/	4029916	4672000	642000	86.25	676000	95	
BROOKSVILLE	F	10-01-2007	N	None	EAN/	4335385	5072000	736000	85.48	721000	102.08	
BROOKSVILLE	F	10-01-2008	N	After	EAN	4330318	5298483	968165	81.7	807357	119.9	
BROOKSVILLE	F	10-01-2008	N	Before		4492114						
BROOKSVILLE	P	10-01-2001	N	Before		598438						
BROOKSVILLE	P	10-01-2001	N	After		598438						
BROOKSVILLE	P	10-01-2001	N	None	AGG/	618				227000		* NOT REQUIRED BY FUNDING METHOD
BROOKSVILLE	P	10-01-2002	N	None	AGG/	873727				281000		* NOT REQUIRED BY FUNDING METHOD
BROOKSVILLE	P	10-01-2003	N	None	AGG/	1159918				413000		INFO NOT REQUIRED BY AGG METHOD
BROOKSVILLE	P	10-01-2004	N	None	AGG/	1436530				381000		INFO NOT REQUIRED BY AGG METHOD
BROOKSVILLE	P	10-01-2005	N	None	AGG/	1793				448000		INFO NOT REQUIRED BY AGG METHOD

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BROOKSVILLE	P	10-01-2005	N	Before		1793050						
BROOKSVILLE	P	10-01-2005	N	After		1793050						
BROOKSVILLE	P	10-01-2006	N	None	AGG/	2124194						*INFO NOT REQUIRED BY AGG METHOD
BROOKSVILLE	P	10-01-2007	N	None	AGG/							INFO NOT REQUIRED BY AGG METHOD
BROOKSVILLE	P	10-01-2008	N	After	AGG	2767031	2596143	-170888	106.6	884446	-19.3	
BROOKSVILLE	P	10-01-2008	N	Before		2414427						
BUNNELL	F	10-01-2000	N	None	AGG/	256493						
BUNNELL	F	10-01-2003	N	None	AGG/	268376						
BUNNELL	F	10-01-2005	Y	None	EAN/	330326	191000	-139000	172.9	8000	-1716.4	
BUNNELL	F	10-01-2008	N	Before		341039						
BUNNELL	F	10-01-2008	N	After	EAN	404778	288747	-116031	140.2	14167	-819	
BUSHNELL	G	10-01-2001	N	None	AGG/	59572	60000	0	100.0	259000	0	
BUSHNELL	G	10-01-2002	N	None	AGG/	78719	79000	0	100.0	332000	0	
BUSHNELL	G	10-01-2003	N	None	AGG/	136743	137000	0	100.0	455000	0	
BUSHNELL	G	10-01-2004	N	None	AGG/	238248	238000	0	100.0	574000	0	
BUSHNELL	G	10-01-2004	Y	None	AGG/	238248	238000	0	100.0	574000	0	
BUSHNELL	G	10-01-2004	N	None	EAN/	7512159	12649000	5136000	59.4	5238000	98.1	
BUSHNELL	G	10-01-2005	N	None	AGG/	348439						
BUSHNELL	G	10-01-2005	N	None	EAN/	8718771						
BUSHNELL	G	10-01-2006	N	None	EAN/	472980	525000	52000	90.17	626000	8.23	
BUSHNELL	G	10-01-2007	N	None	EAN	636.113	801015	164902	79.4	817220	20.2	
BUSHNELL	G	10-01-2008	N	After	EAN	765268	966020	200752	79.2	874161	23	
BUSHNELL	G	10-01-2008	N	Before		638971						
BUSHNELL	P	10-01-2001	N	None	AGG/	119160	119000	0	100.0	127000	0	
BUSHNELL	P	10-01-2002	N	None	AGG/	149151	149000	0	100.0	194000	0	
BUSHNELL	P	10-01-2003	N	None	EAN/	6966779	10600000	3633000	65.7	4731000	76.8	
BUSHNELL	P	10-01-2003	N	None	AGG/	219079	219000	0	100.0	243000	0	
BUSHNELL	P	10-01-2004	Y	None	AGG/	319656	320000	0	100.0	266000	0	
BUSHNELL	P	10-01-2004	N	None	AGG/	319656	320000	0	100.0	261000	0	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
BUSHNELL	P	10-01-2005	N	None	AGG/	411337	411000	0	100.0	255000	0	
BUSHNELL	P	10-01-2006	N	None	AGG/	530690	531000	0	100.0	294000	0	
BUSHNELL	P	10-01-2007	N	None	AGG	660880	660880	0	100	332526	0	
BUSHNELL	P	10-01-2008	N	After	AGG	735164	775008	39844	94.9	344182	11.6	
BUSHNELL	P	10-01-2008	N	Before		607743						
CAPE CORAL	F	10-01-2000	N	None	FIL/	38003317	40732000	2729000	93.3	6445000	42.4	
CAPE CORAL	F	10-01-2001	N	None	FIL/	41872673	44619000	2746000	93.8	6595000	41.6	
CAPE CORAL	F	10-01-2002	N	None	FIL/	44078199	47055000	2977000	93.7	6959000	42.8	
CAPE CORAL	F	10-01-2003	N	None	FIL/	46680169	49510000	2829000	94.3	7668000	36.9	
CAPE CORAL	F	10-01-2004	Y	None	FIL/	50357107	53079000	2722000	94.9	8710000	31.2	
CAPE CORAL	F	10-01-2005	N	None	FIL/	57009775	59420000	2410000	95.9	10618000	22.7	DROP PLAN BENEFITS=81737.92
CAPE CORAL	F	10-01-2005	Y	None	EAN/	57009775	73377000	16367000	77.7	10618000	154.1	DROP PLAN BENEFITS=81737.92
CAPE CORAL	F	10-01-2006	N	None	EAN/	66874076	88781000	21907000	75.31	12191000	179.7	
CAPE CORAL	F	10-01-2007	N	None	EAN/	77333267	100077000	22744000	77.3	12927000	175.9	DROP PLAN BENEFITS=343297.16
CAPE CORAL	F	10-01-2008	N	After	EAN	81253195	114682226	33429031	70.9	13789968	242.4	
CAPE CORAL	F	10-01-2008	N	Before		83746894						
CAPE CORAL	G	10-01-2000	N	None	FIL/	55757233	61834000	6076000	90.2	18353000	33.1	
CAPE CORAL	G	10-01-2001	N	None	FIL/	61033882	67071000	6037000	91.0	20003000	30.2	
CAPE CORAL	G	10-01-2002	N	None		64448021	70431000	5983000	91.5	20130000	29.7	
CAPE CORAL	G	10-01-2003	N	None	FIL	67457185	74974000	7517000	89.97	23086000	32.56	
CAPE CORAL	G	10-01-2004	N	None	EAN/	72624131						
CAPE CORAL	G	10-01-2004	Y	None	EAN/	72624131						
CAPE CORAL	G	10-01-2005	N	None	EAN/	82351952	106464000	24112000	77.29	30667000	78.63	
CAPE CORAL	G	10-01-2006	N	None	EAN/	95144528	119918000	24773000	79.27	37268000	66.47	
CAPE CORAL	G	10-01-2007	N	None	EAN	110872737	133405675	22532938	83.1	43849899	51.4	
CAPE CORAL	G	10-01-2008	N	After	EAN	116382190	169279434	52897244	68.8	41966953	126	
CAPE CORAL	G	10-01-2008	N	Before		120759090						
CAPE CORAL	P	10-01-2000	N	None	FIL/			1991000				
CAPE CORAL	P	10-01-2000	Y	None	FIL/	33669857	35661000	1991000	94.4	6223000	32	

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CAPE CORAL	P	10-01-2001	N	None	FIL	36776883	38655000	1879000	95.1	6817000	27.6	
CAPE CORAL	P	10-01-2002	N	None	FIL/	38577451	40358000	1781000	95.6	6761000	26.3	
CAPE CORAL	P	10-01-2003	N	None	FIL/	40711716	42310000	1598000	96.2	7922000	20.2	
CAPE CORAL	P	10-01-2004	N	None	EAN/	43603454	51240000	7637000	85.09	9107000	83.86	
CAPE CORAL	P	10-01-2004	Y	None	EAN/	43603453						
CAPE CORAL	P	10-01-2005	N	None	EAN	49507150	61917000	12409000	79.94	10911000	113.73	
CAPE CORAL	P	10-01-2006	N	None	EAN/	58284084	72429000	14145000	80.41	12458000	113.54	
CAPE CORAL	P	10-01-2007	N	None	EAN/	68538078	85312000	16774000	80.19	14995000	111.87	
CAPE CORAL	P	10-01-2008	N	After	EAN	72908853	101307545	28398692	72	15569343	182.4	
CAPE CORAL	P	10-01-2008	N	Before		75189751						
CASSELBERRY	PF	10-01-2000	N	None	AGG/	751004	751000	0	100.0	686000	0	
CASSELBERRY	PF	10-01-2001	N	After		1111725						
CASSELBERRY	PF	10-01-2001	N	Before		1111725						
CASSELBERRY	PF	10-01-2001	N	None	AGG/	989	989000	0	100.0	1112000	0	
CASSELBERRY	PF	10-01-2002	N	None	AGG/	1232409	1232000	0	100.0	1385000	0	
CASSELBERRY	PF	10-01-2003	N	None	AGG/	1573007	1573000	0	100.0	1831000	0	
CASSELBERRY	PF	10-01-2004	N	None	AGG/	2007984	2008000	0	100.0	1894000	0	
CASSELBERRY	PF	10-01-2004	Y	None	AGG/	2007984	2008000	0	100.0	1894000	0	
CASSELBERRY	PF	10-01-2005	N	None	AGG/	2573256	2573000	0	100.0	2443000	0	
CASSELBERRY	PF	10-01-2006	N	None	AGG/	3309353	3309000	0	100.0	2656000	0	
CASSELBERRY	PF	10-01-2008	N	Before		5476578						
CASSELBERRY	PF	10-01-2008	N	After	AGG	5734434	6585330	850896	87.1	3034082	28	
CEDAR HAMMOCK FCD	HIS	10-01-2002	N	None	FIL	0						
CEDAR HAMMOCK FCD	HIS	10-01-2005	N	After	AGG/	171581	171581	0	100			NO PAYROLL
CEDAR HAMMOCK FCD	HIS	10-01-2005	N	Before		171581						
CHATTAHOOCHEE	F	10-01-2000	N	None								
CHATTAHOOCHEE	F	10-01-2001	N	None	AGG/	316945						*DATA NOT REQUIRED BY AGG FUNDING METHOD
CHATTAHOOCHEE	F	10-01-2002	N	None								
CHATTAHOOCHEE	F	10-01-2003	N	None	AGG/	326036						NOT REQD BY FUNDING METH
CHATTAHOOCHEE	F	10-01-2004	N	None								

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
CHATTAHOOCHEE	F	10-01-2005	N	None	AGG/	331582						*INFO NOT REQUIRED BY AGG METHOD
CHATTAHOOCHEE	F	10-01-2007	N	None	AGG	339785	407878	68093	83.3	64166	106.1	
CLEARWATER	GPF	01-01-2000	N	None	FIL/	414826422	490427000	75601000	84.6	50937000	148.4	
CLEARWATER	GPF	01-01-2001	N	None	FIL/	461724610	535672000	73948000	86.2	54865000	134.8	
CLEARWATER	GPF	01-01-2002	N	None	FIL/	491859015						
CLEARWATER	GPF	01-01-2003	N	None	FIL/	477541459	517933000	40392000	91.8	65151000	62	
CLEARWATER	GPF	01-01-2004	N	None	FIL/	507256663	546916000	39659000	92.7	69907000	56.7	
CLEARWATER	GPF	01-01-2005	N	None	FIL/	510265274	549136000	38871000	92.9	73836000	52.6	
CLEARWATER	GPF	01-01-2006	N	None	FIL/	525573824	563598000	38024000	93.3	76010000	50	
CLEARWATER	GPF	01-01-2007	N	None	FIL/	559830590						
CLEARWATER	GPF	01-01-2008	N	None	FIL/	610979087	632560000	21581000	96.6	80372000	26.9	
CLEARWATER	GPF	01-01-2009	N	None	FIL	536834473	557515503	20681030	96.3	82104837	25.2	
CLEARWATER (CLOSED)	F	01-01-2000	N	None	AGG/	4092298	9747000	5654000	42.0	0	0	
CLEARWATER (CLOSED)	F	01-01-2001	N	None	AGG/	4668572	9527000	4859000	49.0	0	0	
CLEARWATER (CLOSED)	F	01-01-2002	N	None	AGG/	5213993	8907000	3693000	58.5	0	0	
CLEARWATER (CLOSED)	F	01-01-2003	N	None	AGG/	5741450						
CLEARWATER (CLOSED)	F	01-01-2004	N	None	AGG/	6190744	9975000	3784000	62.1	0	0	
CLEARWATER (CLOSED)	F	01-01-2005	N	None	AGG/	6744043	8938000	2194000	75.5	0	0	
CLEARWATER (CLOSED)	F	01-01-2006	N	None	AGG/	7445172	8773000	1328000	84.9	0	0	
CLEARWATER (CLOSED)	F	01-01-2007	N	None	AGG/	8375505	8321000	-55000	100.7	0	0	
CLEARWATER (CLOSED)	F	01-01-2008	N	None	AGG	8063338	7815729	-247609	103.2	0	0	
CLERMONT	F	10-01-2000	N	None	AGG/	833944						
CLERMONT	F	10-01-2001	N	None	AGG/	824051	0	0		340000		
CLERMONT	F	10-01-2002	N	Before		861722						
CLERMONT	F	10-01-2002	N	None	AGG/	862				513000		INFO NOT REQUIRED BY AGG METHOD
CLERMONT	F	10-01-2002	N	After		861722						
CLERMONT	F	10-01-2003	N	None	AGG/	1015963				597000		INFO NOT REQUIRED BY AGG METHOD
CLERMONT	F	10-01-2004	N	None	AGG/	1176430				887000		INFO NOT REQUIRED BY AGG METHOD

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
CLERMONT	F	10-01-2005	N	None	AGG/	1256347	1256000	0	100.0	1047000	0	
CLERMONT	F	10-01-2007	N	None	AGG/	1972299	1973000	0	100.0	2031000	0	
CLERMONT	G	10-01-2000	N	None	AGG/	1129303	0	0	0	47000	0	
CLERMONT	G	10-01-2001	N	None	AGG/	974	0	0		0		
CLERMONT	G	10-01-2002	N	None	AGG/	852955				0		INFO NOT REQUIRED BY AGG METHOD
CLERMONT	G	10-01-2003	N	None	AGG/	863029				0		NOT REQD BY FUNDING METHOD
CLERMONT	G	10-01-2004	N	None	AGG/	834				0		INFO NOT REQUIRED BY AGG METHOD
CLERMONT	G	10-01-2004	N	Before		833942						
CLERMONT	G	10-01-2004	N	After		833942						
CLERMONT	G	10-01-2005	N	None	AGG/	816972	817000	0	100.0	0		
CLERMONT	G	10-01-2007	N	None	AGG	822401	822401	0	100.0	0		
CLERMONT	P	10-01-2000	N	Before		2497690						
CLERMONT	P	10-01-2000	N	After		2497690						
CLERMONT	P	10-01-2000	N	None	AGG/	2498	0	0	0.0	772000	0	
CLERMONT	P	10-01-2001	N	None	AGG/	2392277				715000		*=NOT REQ;USING AGGREGATE FUNGING METHOD
CLERMONT	P	10-01-2002	N	None	AGG/	2368335				1043000		*AGGREGATE COST METHOD USED
CLERMONT	P	10-01-2003	N	None	AGG/	2763				1280000		*AGGREGATE COST METHOD USED
CLERMONT	P	10-01-2003	N	Before		2762688						
CLERMONT	P	10-01-2003	N	After		2762688						
CLERMONT	P	10-01-2004	N	None	AGG/	3164745				1401000		*AGGREGATE COST METHOD USED
CLERMONT	P	10-01-2004	Y	None	AGG/	3164745				1401000		*AGGREGATE COST METHOD USED
CLERMONT	P	10-01-2004	Y	Before		3164745						
CLERMONT	P	10-01-2004	Y	After		3164745						
CLERMONT	P	10-01-2005	N	None	AGG/	3571295	3571000	0	100.0	1534000	0	
CLERMONT	P	10-01-2007	N	None	AGG	4905071	4905071	0	100	2356375	0	
CLEWISTON	G	10-01-2000	N	None	AGG/	2700591						



FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
CLEWISTON	G	10-01-2001	N	None	AGG/	3629340						
CLEWISTON	G	10-01-2002	N	None	AGG/	3907139						
CLEWISTON	G	10-01-2003	N	None	AGG/	4290132						
CLEWISTON	G	10-01-2004	N	None	AGG/	4452373						
CLEWISTON	G	10-01-2005	N	None	AGG/	5380762		0				INFO NOT REQUIRED BY AGG METHOD
COCOA	F	10-01-2000	N	None	FIL/	10712532	12569000	1856000	85.2	1698000	109.3	
COCOA	F	10-01-2001	N	None	FIL/	10845201	12683000	1838000	85.5	1722000	106.7	
COCOA	F	10-01-2002	N	None	FIL/	10458932	12286000	1827000	85.1	2196000	83.2	
COCOA	F	10-01-2003	Y	None	EAN/	10014743	14588000	4573000	68.36	2056000	222.45	
COCOA	F	10-01-2003	N	None	FIL/	9974227	11743000	1797000	84.7	2056000	87.42	
COCOA	F	10-01-2004	Y	None	EAN/	9815486						
COCOA	F	10-01-2006	N	None	EAN/	10163769	16573000	6410000	61.33	1392000	460.34	
COCOA	F	10-01-2007	N	Before		11707134						
COCOA	F	10-01-2007	N	After	EAN	11707134	18174346	6467212	64.4	1412506	457.9	
COCOA	F	10-01-2008	N	After	EAN	11249319	18816855	7567536	59.8	1543116	490.4	
COCOA	F	10-01-2008	N	Before		11249319						
COCOA	G	10-01-2000	N	None	AGG/	14853221	14853000	0	100.0	1249000	0	
COCOA	G	10-01-2001	N	None	AGG/	14986228	14986000	0	100.0	1226000	0	
COCOA	G	10-01-2002	N	None	AGG/	14616	14616000	0	100.0	1154000	0	
COCOA	G	10-02-2002	N	None		14615686						
COCOA	G	10-01-2003	N	None	FIL/	14098657						
COCOA	G	10-01-2004	N	None	EAN/	13687488						
COCOA	G	10-01-2005	N	None	EAN/	13605593	15819000	2213000	86.0	590000	374.8	DROP PLAN BENEFITS=257301.48
COCOA	G	10-01-2006	N	None	EAN/	14032178	16006000	1974000	87.7	656000	300.6	DROP PLAN BENEFITS=172436.37
COCOA	G	10-01-2008	N	Before		13992109						
COCOA	G	10-01-2008	N	After	EAN	13225140	16415595	3190455	80.6	510730	624.7	
COCOA	P	10-01-2000	N	None	FIL/	12599262	13044000	444000	96.6	2641000	16.8	
COCOA	P	10-01-2001	N	None	FIL/	13489476	13934000	445000	96.8	2632000	16.9	
COCOA	P	10-01-2002	N	None	FIL/	14027518	13582000	417000	96.9	3222000	12.9	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
COCOA	P	10-01-2003	N	None	FIL/	14631898	15001000	369000	97.5	3026000	12.2	
COCOA	P	10-01-2004	Y	None	FIL/	15660492	15972000	312000	98.03	2893000	10.78	
COCOA	P	10-01-2005	N	None	FIL/	16965782	17185000	219000	98.71	2917000	7.5	
COCOA	P	10-01-2006	N	None	FIL/	18802504	19008000	205000	98.9	2877000	7.13	
COCOA	P	10-01-2007	N	After	EAN	20635663	20954972	319309	98.5	3002368	10.6	after
COCOA	P	10-01-2007	N	Before		20635663						
COCOA	P	10-01-2008	N	Before		19917247						
COCOA	P	10-01-2008	N	After	EAN	19271808	22116498	2844690	87.1	3247822	87.6	
COCOA BEACH	F	10-01-2000	N	None	FIL/	5061301	5569000	508000	90.9	969000	52.4	
COCOA BEACH	F	10-01-2001	N	None	FIL/	5007916	5678000	670000	88.2	1022000	65.6	
COCOA BEACH	F	10-01-2002	N	None	FIL/	4847256	5483000	636000	88.4	1083000	58.7	
COCOA BEACH	F	10-01-2003	Y	None	EAN/	4828035	7671000	2843000	62.9	1220000	232.95	
COCOA BEACH	F	10-01-2003	N	None	FIL/	4828035	5450000	622000	88.5	1220000	51	
COCOA BEACH	F	10-01-2004	Y	None	EAN/	4705949	8137000	3431000	57.8	1201000	285.7	
COCOA BEACH	F	10-01-2004	N	None	EAN/	4705949	7921000	3215000	59.41	1151000	279.24	
COCOA BEACH	F	10-01-2005	N	None	EAN/	4964802	8634000	3669000	57.5	1318000	278.3	
COCOA BEACH	F	10-01-2006	N	None	EAN/	5530407	9692000	4161000	57.02	1392000	298.96	
COCOA BEACH	F	10-01-2007	N	None	EAN/	6144291	10554000	4410000	58.2	1338000	329.7	DROP PLAN BENEFITS=57829.34
COCOA BEACH	F	10-01-2008	N	Before		6510234						
COCOA BEACH	F	10-01-2008	N	After	EAN	6775734	11610452	4834718	58.4	1478539	327	
COCOA BEACH	G	10-01-2000	N	None	FIL/	4459185	6087000	1628000	73.3	3436000	47.4	
COCOA BEACH	G	10-01-2001	N	None	FIL/	5214231	6234000	1020000	83.6	3726000	27.4	
COCOA BEACH	G	10-01-2002	N	None	FIL/	5977396	6875000	898000	86.9	3640000	24.7	
COCOA BEACH	G	10-01-2003	N	None	FIL/	6877248	7645000	768000	90.0	4141000	18.5	
COCOA BEACH	G	10-01-2004	N	None	FIL/	7856525	8471000	615000	92.7	4150000	14.8	
COCOA BEACH	G	10-01-2005	N	None	FIL/	9390224	9841000	451000	95.42	4542000	9.93	
COCOA BEACH	G	10-01-2006	N	None	FIL/	10962987	11265000	302000	97.32	4612000	6.56	
COCOA BEACH	G	10-01-2007	N	None	FIL/	12857634	12882000	25000	99.81	4945000	0.5	
COCOA BEACH	G	10-01-2008	N	After	FIL	14594805	13834187	-760618	105.5	4952206	-15.4	
COCOA BEACH	G	10-01-2008	N	Before		13975891						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
COCOA BEACH	P	10-01-2000	N	None	FIL/	7112812	6930000	-183000	102.6	1118000	-16.3	
COCOA BEACH	P	10-01-2001	N	None	FIL/	6944620						
COCOA BEACH	P	10-01-2001	Y	None	FIL/	6234215	6882000	-63000	100.9	1219000	-5.2	
COCOA BEACH	P	10-01-2002	N	None	FIL/	6785660	6694000	-91000	101.4	1334000	-6.9	
COCOA BEACH	P	10-01-2003	Y	None	EAN	6701023	6595000	-106000	101.61	1414000	-7.51	
COCOA BEACH	P	10-01-2003	N	None	FIL/	6701023	6595000	-106000	101.6	1414000	-7.5	
COCOA BEACH	P	10-01-2004	N	None	EAN/	6496318	10433000	3936000	62.27	1498000	262.78	
COCOA BEACH	P	10-01-2004	Y	None	EAN/	6496318						
COCOA BEACH	P	10-01-2005	N	None	EAN/	6606725	10774000	4167000	61.32	1486000	280.36	
COCOA BEACH	P	10-01-2006	N	None	EAN/	6964956	11537000	4572000	60.32	1459000	313.39	
COCOA BEACH	P	10-01-2007	N	None	EAN/	7396377	12317000	4921000	59.88	1618000	304.05	
COCOA BEACH	P	10-01-2008	N	After	EAN	7175446	13255064	6079618	54.1	1710197	355.5	
COCOA BEACH	P	10-01-2008	N	Before		7364985						
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2000	N	None	AGG/	1039232						
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2003	N	None	FIL/	506850						
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2004	N	None	FIL/	476391						
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2005	N	None	EAN/	483304						
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2006	N	None	AGG	636237						
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2007	N	None	AGG	589167						
COLLIER COUNTY HOUSING AUTHORITY	G	10-01-2008	N	None	AGG	334350		557623				
COOPER CITY	F	10-01-2000	N	None	FIL/	3461570	3900000	438000	88.8	1726000	25.4	
COOPER CITY	F	10-01-2001	N	None	FIL/	4000580	4924000	923000	81.3	1799000	51.3	
COOPER CITY	F	10-01-2002	N	None	FIL/	4521542	5398000	877000	83.8	1853000	47.3	
COOPER CITY	F	10-01-2003	N	None	FIL/	5130700						
COOPER CITY	F	10-01-2005	N	None	EAN/	6871638	1077000	3205000	68.2	1895000	169.1	
COOPER CITY	F	10-01-2006	N	None	EAN/	7925971	12720000	4790000	62.3	2223000	215.6	
COOPER CITY	F	10-01-2007	N	None	EAN/	9690436	14892000	5201000	65.1	2423000	214.7	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
COOPER CITY	F	10-01-2008	N	None	EAN	10902518	16634886	5732368	65.5	2506698	228.7	
COOPER CITY	G	10-01-2000	N	None	FIL/	6953308	7501000	548000	92.7	3785000	14.5	
COOPER CITY	G	10-01-2001	N	None	FIL/	7822793	8372000	549000	93.4	3971000	13.8	DROP ACCOUNTS=\$12,367
COOPER CITY	G	10-01-2002	N	None	FIL/	8320827						
COOPER CITY	G	10-01-2003	N	None	FIL/	9072723						
COOPER CITY	G	10-01-2004	N	None	FIL/	9973870	13939000	3965000	71.6	4472000	88.7	DROP ACCOUNTS=149,362; AGG FOR BSO EE'S
COOPER CITY	G	10-01-2008	N	None	FIL	15085484	21437154	6351670	70.4	5172878	122.8	
COOPER CITY	P	10-01-2000	N	None	FIL/	7338823	8907000	1569000	82.4	3127000	50.2	
COOPER CITY	P	10-01-2001	N	None	FIL/	8441617	10469000	2027000	80.6	3363000	60.3	
COOPER CITY	P	10-01-2002	N	None	FIL/	9078659	11837000	2758000	76.7	3422000	80.6	
COOPER CITY	P	10-01-2003	N	None	FIL/	10007071						
COOPER CITY	P	10-01-2004	N	None	FIL/	11127961	15831000	4703000	70.3	2552000	184.3	DROP PAYABLE=41,777
COOPER CITY	P	10-01-2005	N	None	FIL/	12002944	18137000	6134000	65.9	2639000	232.4	
COOPER CITY	P	10-01-2006	N	None	FIL/	13382678	19203000	5820000	69.3	2464000	236.2	
COOPER CITY	P	10-01-2007	Y	After	AGG	16759139	20793332	4034193	80.6	2155286	187.2	
COOPER CITY	P	10-01-2007	Y	Before		15048799	20291479	5242680	74.2	2162255	242.5	
COOPER CITY	P	10-01-2008	N	None	AGG	17779880	22083190	4303310	80.5	2120809	202.9	
COOPER CITY - MANAGEMENT	GPF	10-01-2003	N	None	FIL/	239836	2289000	2050000	10.5	873000	234.6	
COOPER CITY - MANAGEMENT	GPF	10-01-2004	Y	None	FIL/	486912	2828000	2342000	17.2	901000	259.8	
COOPER CITY - MANAGEMENT	GPF	10-01-2006	N	After	EAN	1117236	3916074	2798838	28.5	1013817	276.1	
COOPER CITY - MANAGEMENT	GPF	10-01-2006	N	Before		1117236						
COOPER CITY - MANAGEMENT	GPF	10-01-2008	N	Before		1433611						
COOPER CITY - MANAGEMENT	GPF	10-01-2008	N	After	EAN	1676304	4724179	3047875	35.5	469786	648.8	
CORAL GABLES	GPF	01-01-2000	N	None		221616	211146000	-10470000	105.0	32792000	-31.9	
CORAL GABLES	GPF	01-01-2000	N	After		221616352						
CORAL GABLES	GPF	01-01-2000	N	Before		221616352						
CORAL GABLES	GPF	01-01-2001	N	None	EAN/	227724737	229625000	1900000	99.2	36080000	5.3	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED	COVERED	UAAL AS		COMMENTS
									RATIO PERC		PAYROLL	PERC OF COVD	
CORAL GABLES	GPF	01-01-2002	N	None		233996868	249126000	15129000	93.9	40076000	37.8	DROP	ACCOUNTS=\$5,314,568
CORAL GABLES	GPF	01-01-2003	N	None		202139317	285673000	83534000	70.8	40841000	204.5	DROP	ACCOUNTS=7,260,549
CORAL GABLES	GPF	01-01-2004	N	None		204799151	317473000	112674000	64.5	42380000	265.9	DROP	ACCOUNTS=9,740,481
CORAL GABLES	GPF	01-01-2005	N	None		208281633	354144000	145862000	58.8	44782000	325.7	DROP	ACCOUNTS=10,765,216
CORAL GABLES	GPF	10-01-2005	N	None		220191456	377629000	157438000	58.3	48012000	327.9	DROP	ACCOUNTS=13386707
CORAL GABLES	GPF	10-01-2006	N	None		237825593							
CORAL GABLES	GPF	10-01-2007	N	None	EAN	258488666	403073181	144584515	64.1	46125693	313.5		
CORAL GABLES	GPF	10-01-2008	N	None	EAN	265381290	433904230	168522940	61.2	53451877	315.3		
CORAL SPRINGS	F	10-01-2005	N	None	EAN/	7368232	13540000	6171000	54.4	7346000	84		
CORAL SPRINGS	F	10-01-2006	N	None	EAN/	10687541							
CORAL SPRINGS	F	10-01-2007	N	None	EAN/	15304566	20737000	5432000	73.8	9134000	59.5		
CORAL SPRINGS	G	01-01-2000	N	After		7243628							
CORAL SPRINGS	G	01-01-2000	N	Before		7243628							
CORAL SPRINGS	G	01-01-2000	N	None	EAN/	7244	6696000	-547000	108.2	890000	-61.5		
CORAL SPRINGS	G	01-01-2001	N	None	EAN/	7236126	6961000	-275000	104.0	782000	-35.2		
CORAL SPRINGS	G	10-01-2002	Y	None	EAN/	6170572	7267000	1096000	84.9	587000	186.8		
CORAL SPRINGS	G	10-01-2003	N	None	EAN/	6529332	7620000	1090000	85.7	576000	189.3		
CORAL SPRINGS	G	10-01-2004	N	None	EAN/	6468718	7715000	1247000	83.8	598000	208.3		
CORAL SPRINGS	G	10-01-2005	N	None	EAN/	6591278	7935000	1344000	83.1	465000	288.8		
CORAL SPRINGS	G	10-01-2006	N	None	EAN/	6529457	8001000	1471000	81.6	481000	305.6		
CORAL SPRINGS	G	10-01-2007	N	After	EAN	6688223	9581924	2893701	69.8	453058	638.7		
CORAL SPRINGS	G	10-01-2007	N	Before		6688223							
CORAL SPRINGS	G	10-01-2008	N	None	EAN	6511950	9230301	2718351	70.5	420204	646.9		
CORAL SPRINGS	P	01-01-2000	N	None	FIL/	49057213							
CORAL SPRINGS	P	01-01-2001	N	None	FIL/	55670583	63061000	7391000	88.3	8793000	84.1		
CORAL SPRINGS	P	01-01-2002	N	None	FIL/	57789595							
CORAL SPRINGS	P	10-01-2002	N	None	FIL/	55860542	65890000	10030000	84.8	9393000	106.8		
CORAL SPRINGS	P	10-01-2003	N	None	FIL/	56326301	66469000	10143000	84.7	9028000	112.4		
CORAL SPRINGS	P	10-01-2004	N	None	FIL/	60797395	78773000	17976000	77.2	10089000	178.2		
CORAL SPRINGS	P	10-01-2005	N	None	FIL/	69535847	87763000	18227000	79.2	10089000	180.7		

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
CORAL SPRINGS	P	10-01-2006	N	None	FIL/	75824245	94271000	18447000	80.4	10901000	169.2	
CRESCENT CITY	F	10-01-2001	N	None	AGG/	233927						
CRESCENT CITY	F	10-01-2003	N	None	AGG/	270547						
CRESCENT CITY	F	10-01-2005	N	None	AGG/	330201						
CRESCENT CITY	F	10-01-2007	N	None	AGG	406220	45903	-360317	885	25407	-1418.2	
CRESCENT CITY	P	10-01-2001	N	None	AGG/	435047						
CRESCENT CITY	P	10-01-2003	N	None	AGG/	467013						
CRESCENT CITY	P	10-01-2005	N	None	FIL/	509838						
CRESCENT CITY	P	10-01-2007	N	None	AGG	666260	662189	-4071	100.6	194953	-2.1	
CRESTVIEW	G	10-01-2000	N	None	FIL/	6130057	6475000	345000	94.7	1884000	18.3	
CRESTVIEW	G	10-01-2001	N	None	FIL/	6597119	6952000	354000	94.9	1925000	18.4	
CRESTVIEW	G	10-01-2002	N	None	FIL/	6933328	7240000	307000	95.7	2090000	14.7	
CRESTVIEW	G	10-01-2003	N	None	FIL/	7230645	7487000	256000	96.6	2070000	12.4	
CRESTVIEW	G	10-01-2004	Y	None	FIL/	7164472	7419000	255000	96.52	2123000	12.01	
CRESTVIEW	G	10-01-2005	N	None	FIL/	7673450	7976000	302000	96.14	2377000	12.72	
CRESTVIEW	G	10-01-2006	N	None	FIL/	8733630	9009000	275000	96.9	2864000	9.61	DROP=210401
CRESTVIEW	G	10-01-2007	N	None	FIL/	9844026	10198000	354000	96.42	3284000	10.77	
CRESTVIEW	G	10-01-2008	N	After	FIL	9982389	10564281	581892	94.5	3638311	16	
CRESTVIEW	G	10-01-2008	N	Before		10194749						
CRESTVIEW	PF	10-01-2000	N	None	FIL/	4615959	4968000	352000	92.9	1401000	25.1	
CRESTVIEW	PF	10-01-2001	N	None	FIL/	4953143	5206000	253000	95.2	1566000	16.1	
CRESTVIEW	PF	10-01-2002	N	None	FIL/	5197248	5581000	384000	93.1	1745000	22	
CRESTVIEW	PF	10-01-2003	N	None	FIL/	5467109	5790000	323000	94.40	1727000	18.72	
CRESTVIEW	PF	10-01-2005	N	None	FIL/	6108145	6377000	269000	95.74	1894000	14.2	
CRESTVIEW	PF	10-01-2006	N	None	AGG/	11863516	13705000		86.6	5908000	31.2	*REMAINS 0 UNDER AGG COST METHOD
CRESTVIEW	PF	10-01-2006	N	None	FIL/	6744235	7047000	303000	95.64	2320000	13.06	
CRESTVIEW	PF	10-01-2007	N	None	FIL/	7545854	7769000	360000	95.37	2879000	12.49	
CRESTVIEW	PF	10-01-2008	N	After	FIL	8175156	8849039	673883	92.4	3520108	19.1	
CRESTVIEW	PF	10-01-2008	N	Before		8012493						
DADE CITY	F	10-01-2000	N	None								

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
DADE CITY	F	10-01-2001	N	None	AGG/	2676556						NOT REQUIRED BY AGG FUNDING METHOD
DADE CITY	F	07-01-2003	N	None	AGG/	3052955						NOT REQUIRED BY AGG FUNDINGMETHOD
DADE CITY	F	10-01-2004	N	None	AGG/	3110572						NOT REQUIRED BY AGG METHOD
DADE CITY	F	10-01-2005	Y	None	AGG/	3246477						
DADE CITY	F	10-01-2006	N	None	AGG	3445832						*INFO NOT REQ'D BY AGG METHOD
DADE CITY	F	10-01-2007	N	None	AGG	3812675	4463708	651033	85.4	360141	180.8	
DADE CITY	F	10-01-2008	N	After	AGG	4121850	4661071	539221	88.4	351675	153.3	
DADE CITY	F	10-01-2008	N	Before		4017017						
DADE CITY	P	10-01-2001	N	None	AGG/	3756428						
DADE CITY	P	07-01-2003	N	None	AGG/	4262953						
DADE CITY	P	07-01-2003	Y	None	AGG/	4262953						
DADE CITY	P	10-01-2004	N	None	AGG/	4339028						
DADE CITY	P	10-01-2004	Y	None	AGG/	4339028						
DADE CITY	P	10-01-2005	N	None	AGG/	4551116						
DADE CITY	P	10-01-2006	N	None	AGG/	4905931						
DADE CITY	P	10-01-2007	N	None	AGG	5375306	5114021	-261285	105.1	969341	-27	
DADE CITY	P	10-01-2008	N	Before		5689741						
DADE CITY	P	10-01-2008	N	After	AGG	5833877	5206282	-627595	112.1	1056705	-59.4	
DANIA BEACH	G	10-01-2000	N	None	FIL/	9470640						
DANIA BEACH	G	10-01-2001	N	None	FIL/	10086706	10617000	530000	95.0	2910000	18.2	DROP ACCOUNT BALANCE=\$135,578
DANIA BEACH	G	10-01-2002	N	None	FIL/	10355771	12009000	1653000	86.0	3442000	48	
DANIA BEACH	G	10-01-2003	N	None	FIL/	10761644	13516000	2755000	79.6	3857000	71.4	
DANIA BEACH	G	10-01-2004	N	None	AGG/	12044809	15459000	3415000	77.5	4335000	78.8	
DANIA BEACH	G	10-01-2005	N	None	AGG/	13290863	16302000	3011000	81.2	4485000	67.1	
DANIA BEACH	G	10-01-2006	N	None	AGG/	14707879	17659000	2951000	83.3	3970000	74.3	DROP ACCOUNT BALANCES=666991
DANIA BEACH [PF]	F	10-01-2000	N	None	FIL/	16654211						
DANIA BEACH [PF]	F	10-01-2001	N	None	FIL/	17894012						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
DANIA BEACH [PF]	F	10-01-2002	N	None	FIL/	17965109						
DANIA BEACH [PF]	F	10-01-2003	N	None	EAN/	18743356						
DANIA BEACH [PF]	F	10-01-2004	N	None	EAN/	19472172						
DANIA BEACH [PF]	F	10-01-2005	N	None	EAN/	20782775						
DANIA BEACH [PF]	F	10-01-2006	N	None	EAN/	21328243						
DANIA BEACH [PF]	F	10-01-2007	N	None	EAN	23957706						
DANIA BEACH [PF]	F	10-01-2008	N	None	EAN	24945732	33623133	8677401	74.2	4155215	208.8	
DANIA BEACH [PF]	P	10-01-2000	N	None	FIL/	7660243						
DANIA BEACH [PF]	P	10-01-2001	N	None	FIL/	7768403						
DANIA BEACH [PF]	P	10-01-2002	N	None	FIL/	7295619						
DANIA BEACH [PF]	P	10-01-2003	N	None	EAN/	7035130						
DANIA BEACH [PF]	P	10-01-2004	N	None	EAN/	6686677						
DANIA BEACH [PF]	P	10-01-2005	N	None	EAN/	6441403						
DANIA BEACH [PF]	P	10-01-2006	N	None	EAN/	6121689						
DANIA BEACH [PF]	P	10-01-2007	N	None	EAN	6341146						
DANIA BEACH [PF]	P	10-01-2008	N	None	EAN	6031477	8030293	1998816	73.9	0	0	
DAVIE	F	10-01-2000	N	None	FIL/	17360241						
DAVIE	F	10-01-2001	N	None	FIL/	19644093						
DAVIE	F	10-01-2002	N	None	FIL/	19310649	20135000	824000	95.9	3868000	21.3	DROP ACCOUNTS=2,145,849
DAVIE	F	10-01-2003	N	None	FIL/	19688684	20483000	795000	96.1	5013000	15.9	DROP ACCOUNTS PAYABLE=2,733,806
DAVIE	F	10-01-2004	N	None	EAN/	19558686						
DAVIE	F	10-01-2005	N	None	EAN/	20717778	31357000	10640000	66.1	6755000	157.5	DROP ACCOUNTS PAYABLE=1426785
DAVIE	F	10-01-2006	N	None	EAN/	23811744	34377000	10565000	69.3	7360000	143.5	DROP ACCOUNTS PAYABLE=1562327
DAVIE	F	10-01-2007	N	Before		27521114						
DAVIE	F	10-01-2007	N	After	EAN	29165772	43025659	13859887	67.8	9232545	150.1	
DAVIE	P	10-01-2000	N	None	FIL/	33970369	36243000	2273000	93.7	6309000	36	
DAVIE	P	10-01-2001	N	None	FIL/	33400780	35605000	2205000	93.6	7254000	30.4	
DAVIE	P	10-01-2002	N	None	FIL/	31302131	33508000	2256000	93.3	7975000	28.3	
DAVIE	P	10-01-2003	N	None	EAN/	36496066	46644000	10148000	77.4	8994000	112.8	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
DAVIE	P	10-01-2004	N	None	EAN/	40958432	51434000	10475000	78.9	9105000	115	
DAVIE	P	10-01-2005	N	None	EAN/	48211606	60395000	13496000	77.0	10976000	123	
DAVIE	P	10-01-2006	N	None	EAN/	51896738						
DAVIE	P	10-01-2007	N	After	EAN	63676940	80022467	16345527	79.6	10591000	154.3	
DAVIE	P	10-01-2007	N	Before		61117912						
DAVIE - GENERAL & MGMT	G	10-01-2004	N	None	AGG/	6460043				7247000		INFO NOT REQUIRED BY AGG METHOD
DAVIE - GENERAL & MGMT	G	10-01-2005	N	None	AGG/	9189845	9190000	0	100.0	7224000	0	
DAVIE - GENERAL & MGMT	G	10-01-2006	N	None	AGG	11628.257	11628257	0	100	10039484	0	
DAVIE - GENERAL & MGMT	G	10-01-2007	N	None	AGG/	15736581	15737000	0	100.0	11136000	0	
DAVIE - GENERAL & MGMT	G	10-01-2008	N	None	agg/	16022363	21961732	5939369	73	11495455	51.7	
DAYTONA BEACH	PF	10-01-2000	N	None	EAN/	94973881						
DAYTONA BEACH	PF	10-01-2001	N	Before		100496128						
DAYTONA BEACH	PF	10-01-2001	N	After	EAN	100496	88734000	-11762000	113.3	12250000	-96	
DAYTONA BEACH	PF	10-01-2001	N	None	EAN/	100496128						
DAYTONA BEACH	PF	10-01-2002	N	None	EAN/	86872836	95237000	8364000	91.2	13529000	61.8	
DAYTONA BEACH	PF	10-01-2003	N	None	EAN/	86492058						
DAYTONA BEACH	PF	10-01-2004	N	None	EAN/	79399490						
DAYTONA BEACH	PF	10-01-2005	N	None	EAN/	87594577	116749000	15584000	87.0	15984000	97	
DAYTONA BEACH	PF	10-01-2006	N	None	EAN/	98694853	136188000	37493000	72.5	18425000	203.5	
DEERFIELD BEACH	F	10-01-2000	N	None	EAN/	51210921	43684000	-7527000	117.2	7756000	-97.1	
DEERFIELD BEACH	F	10-01-2001	Y	None	EAN/	44813722						
DEERFIELD BEACH	F	10-01-2002	N	None	EAN/	50319969						
DEERFIELD BEACH	F	10-01-2003	N	None	EAN/	56133532	60417000	4283000	92.9	6234000	68.7	
DEERFIELD BEACH	F	10-01-2004	N	None	EAN/	58806662						
DEERFIELD BEACH	F	10-01-2005	N	None	EAN/	62669274						
DEERFIELD BEACH	F	10-01-2006	N	None	EAN/	69710124	78919000	9209000	88.3	9863000	93.4	DROP ACCOUNT BALANCES=6099809.58
DEERFIELD BEACH	F	10-01-2007	N	None	EAN/	79039657	85119000	6080000	92.9	10513000	57.8	DROP ACCOUNT BALANCES=7905168.46

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
DEERFIELD BEACH	F	10-01-2008	N	None	EAN	83960958	89280606	5319648	94	10950967	48.6	
DEERFIELD BEACH	G	10-01-2000	N	None	AGG/	49074968	45933000	-3142000	106.8	4679000	-67.2	
DEERFIELD BEACH	G	10-01-2001	N	None	AGG/	51101438	47604000	-3498000	107.3	4501000	-77.7	
DEERFIELD BEACH	G	10-01-2002	N	None	AGG/	48062522	49640000	1577000	96.8	4414000	35.7	
DEERFIELD BEACH	G	10-01-2003	N	None		50648623						
DEERFIELD BEACH	G	10-01-2003	Y	None	AGG/	50648623	51124000	475000	99.1	4054000	11.7	
DEERFIELD BEACH	G	10-01-2005	N	Before		49622.534						
DEERFIELD BEACH	G	10-01-2005	N	After	AGG	49622534	53515913	3893379	92.7	3886192	100.2	
DEERFIELD BEACH	G	10-01-2006	N	Before		53625201						
DEERFIELD BEACH	G	10-01-2006	N	After	AGG	53625201	58124569	4499368	92.3	3865828	116.4	
DEERFIELD BEACH	G	10-01-2007	N	None	AGG/	57912904	58926000	1013000	98.3	3652000	27.7	
DEERFIELD BEACH	G	10-01-2008	N	None	AGG	58340299	60294318	1954019	96.8	3480914	56.1	
DEERFIELD BEACH	P	10-01-2001	N	None	EAN/	41572280	40645000	-927000	102.3	2254000	-41.1	
DEERFIELD BEACH	P	10-01-2002	N	None	EAN/	40082779	42869000	2786000	93.5	2248000	123.9	DROP ACCOUNTS=149,072
DEERFIELD BEACH	P	10-01-2003	N	None	EAN/	39227454	42849000	3621000	91.5	2032000	178.2	
DEERFIELD BEACH	P	10-01-2004	N	None	EAN/	37288853	44790000	7501000	83.3	1706000	439.6	
DEERFIELD BEACH	P	10-01-2005	N	None	EAN/	37464257						
DEERFIELD BEACH	P	10-01-2006	N	None	EAN/	39055355	48645000	9590000	80.3	1453000	660.1	
DEERFIELD BEACH	P	10-01-2007	N	Before		40720997	50059488	9338491	81.3	1062362	879	
DEERFIELD BEACH	P	10-01-2007	N	After	EAN	40720997	50605719	9884722	80.5	1062362	930.4	
DEERFIELD BEACH	P	10-01-2008	N	None	EAN	40087946	50658055	10570109	79.1	493035	2143.9	
DELAND	F	01-01-2000	N	Before		5851562						
DELAND	F	01-01-2000	N	After		5851562						
DELAND	F	01-01-2000	N	None	EAN/	5852	5607000	-244000	104.4	672000	-36.4	
DELAND	F	10-01-2004	N	None	EAN/	6583313						
DELAND	F	10-01-2005	N	None	EAN	6470354	7473668	1003314	86.6	1186497	84.6	
DELAND	F	10-01-2006	N	None	EAN/	6608110						
DELAND	F	10-01-2007	N	None	EAN	7009604	8268541	1258937	84.8	1742227	72.3	
DELAND	G	01-01-2000	N	None	EAN/	15432501	15313000	-119000	100.8	4511000	-2.7	
DELAND	G	01-01-2000	Y	None	EAN/	15432501						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
DELAND	G	01-01-2001	N	None	EAN/	16102	16871000	768000	95.4	4837000	15.9	
DELAND	G	01-01-2001	N	Before		15123120						
DELAND	G	01-01-2001	N	After		16102336						
DELAND	G	01-01-2002	N	None	EAN/	16778858	18102000	1323000	92.7	5389000	24.6	DROP ACCOUNT=\$234,931
DELAND	G	10-01-2002	N	None	EAN/	15683452	19435000	3752000	80.7	5497000	68.3	DROP ACCOUNT=358416
DELAND	G	10-01-2003	N	None	EAN/	17169082	20931000	3762000	82.0	5714000	65.8	DROP ACCOUNTS PAYABLE=531,730
DELAND	G	10-01-2004	N	None	EAN/	17742009	22519000	4777000	78.8	5924000	80.6	DROP ACCOUNTS PAYABLE=805,728
DELAND	G	10-01-2005	N	None	EAN/	18095956	23834000	5738000	75.9	6444000	89	DROP ACCOUNTS PAYABLE=447851
DELAND	G	10-01-2006	N	None	EAN/	18463548						
DELAND	G	10-01-2007	N	None	EAN	20375374	25566162	5190788	79.7	4729152	109.8	
DELAND	G	10-01-2008	N	None	EAN	21553801	27816830	6263029	77.5	4428703	141.4	
DELAND	P	01-01-2000	N	None	EAN/	12203738	10175000	-2029000	119.9	2212000	-91.7	
DELAND	P	01-01-2001	N	None	EAN/	11422856						
DELAND	P	01-01-2002	N	None	EAN/	12801247	11973000	-828000	106.9	2185000	-37.9	
DELAND	P	10-01-2002	N	None	EAN/	11517417	12692000	1175000	90.7	2310000	50.9	DROP ACCOUNTS=31,705
DELAND	P	10-01-2003	N	None	EAN/	12562233	13418000	856000	93.6	2242000	38.2	DROP ACCOUNTS=93,321
DELAND	P	10-01-2004	N	None	EAN/	12583794	14141000	1557000	89.0	2166000	71.9	DROP ACCOUNTS=192,824
DELAND	P	10-01-2005	N	None	EAN/	13008841	15329000	2320000	84.9	2491000	93.1	DROP ACCOUNTS=296130
DELAND	P	10-01-2006	N	None	EAN/	13849117	17585000	3736000	78.38	2372000	157.5	DROP ACCOUNTS=379785
DELAND	P	10-01-2007	N	None	EAN/	15294186	18561000	3267000	82.4	2643000	123.6	DROP ACCOUNTS=215984
DELAND	P	10-01-2008	N	None	EAN	16006436	19448085	3441649	82.3	2758106	124.8	
DELRAY BEACH	G	10-01-2000	N	None	AGG/	54085492	41859000	-12226000	129.2	11683000	-104.6	
DELRAY BEACH	G	10-01-2001	N	None	AGG/	55160299	44424000	-10736000	124.2	12166000	-88.2	
DELRAY BEACH	G	10-01-2002	N	None	AGG/	54452798	48001000	-6452000	113.4	13369000	-48.3	
DELRAY BEACH	G	10-01-2003	N	None	AGG/	56610019	53583000	-3027000	105.6	14807000	-20.4	
DELRAY BEACH	G	10-01-2004	Y	None	AGG/	58552571	59248000	695000	98.8	15844000	4.4	
DELRAY BEACH	G	10-01-2005	N	None	AGG/			0				
DELRAY BEACH	G	10-01-2006	N	None	AGG/			0				
DELRAY BEACH	G	10-01-2007	N	None	AGG/			0				

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
DELRAY BEACH	G	10-01-2008	N	None	AGG	82750837	86676595	3925758	95.5	18990051	20.7	
DELRAY BEACH	PF	10-01-2000	N	None	FIL/	75198264						
DELRAY BEACH	PF	10-01-2000	N	After	FIL	75198	73510000	-1689000	102.4	11897000	-14.2	
DELRAY BEACH	PF	10-01-2003	N	None	EAN/	80196266	104991000	24795000	75.9	14625000	169.5	
DELRAY BEACH	PF	10-01-2004	N	None	EAN/	85770042	115783000	30013000	73.4	15512000	193.5	
DELRAY BEACH	PF	10-01-2005	Y	None	EAN/	90972475	127119000	36147000	70.7	15005000	240.9	
DELRAY BEACH	PF	10-01-2006	N	None	EAN/	102385553	143124000	40738000	71.5	15144000	269	DROP ACCOUNTS=5107813
DELRAY BEACH	PF	10-01-2007	N	After	EAN	127847352	161466347	33618995	79.2	16893879	199	
DELRAY BEACH	PF	10-01-2007	N	Before		117379239						
DELTONA	F	10-01-2000	N	None	FIL/	2169479	3951000	1782000	54.9	1786000	99.7	
DELTONA	F	10-01-2001	N	None	FIL/	2759881	4565000	1805000	60.5	1719000	105	
DELTONA	F	10-01-2002	N	None	EAN/	3087572						
DELTONA	F	10-01-2003	N	None	EAN/	3755476						
DELTONA	F	10-01-2004	N	None	EAN/	4746593						
DELTONA	F	10-01-2005	N	Before		3087572						
DELTONA	F	10-01-2005	N	None	EAN/	5897162						
DELTONA	F	10-01-2006	N	None	EAN/	7495199						
DELTONA	F	10-01-2007	N	None	EAN/	9232520						
DELTONA	F	10-01-2008	N	After	EAN	10328173	13385926	3057753	77.2	3981771	76.8	
DELTONA	F	10-01-2008	N	Before		8992260						
DESTIN FCD	F	10-01-2001	N	After		914787						
DESTIN FCD	F	10-01-2001	N	Before		815846						
DESTIN FCD	F	10-01-2001	N	None	AGG/	915	915000	0	100.0	858000	0	
DESTIN FCD	F	10-01-2003	N	None	FIL/	1356052	1904000	548000	71.2	1031000	53.1	
DESTIN FCD	F	10-01-2004	N	None	FIL/	1720003	2224000	504000	77.4	1166000	43.2	
DESTIN FCD	F	10-01-2005	N	None	FIL/	2277263	2647000	369000	86.0	1429000	25.6	
DESTIN FCD	F	10-01-2006	Y	None	FIL/	3044486	5345000	2301000	56.96	1607000	143.14	
DESTIN FCD	F	10-01-2006	N	Before		3044486						
DESTIN FCD	F	10-01-2006	N	After		3044486						
DESTIN FCD	F	10-01-2007	N	None	EAN/	4110722	6714000	2603000	61.2	1878000	138.6	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
DESTIN FCD	F	10-01-2008	N	Before		4981963						
DESTIN FCD	F	10-01-2008	N	After	EAN	5111329	14221336	9110007	35.9	2510751	362.8	
DUNEDIN	F	10-01-2000	N	None	EAN/	13884790	11037000	-2857000	125.8	1745000	-163.2	
DUNEDIN	F	10-01-2000	N	After		13884790						
DUNEDIN	F	10-01-2000	N	Before		13884790						
DUNEDIN	F	10-01-2001	N	None	EAN/	14333065	11863000	-2470000	121.2	1784000	-138.4	
DUNEDIN	F	10-01-2002	N	Before		13911205						
DUNEDIN	F	10-01-2002	N	After		13911205						
DUNEDIN	F	10-01-2002	N	None	EAN/	13911	12748000	-1163000	109.1	1968000	-59.1	DROP ACCOUNTS=473,120
DUNEDIN	F	10-01-2003	N	None	EAN/	13351828	12864000	-488000	103.8	2358000	-20.7	
DUNEDIN	F	10-01-2004	N	None	EAN/	13401082	13551000	150000	98.9	2575000	5.8	
DUNEDIN	F	10-01-2005	N	None	EAN/	13560432	14462000	902000	93.8	2738000	32.9	DROP ACCOUNTS=129484
DUNEDIN	F	10-01-2006	N	None	EAN/	14199695	15493000	1294000	91.7	2669000	48.5	DROP ACCOUNTS=219140
DUNEDIN	F	10-01-2007	N	None	EAN/	15433743						
DUNEDIN	F	10-01-2008	N	None	EAN	17001723	17919546	917823	94.9	2981145	30.8	
DUNNELLO	PF		N	None								
DUNNELLO	PF	10-01-2001	N	None	AGG/	266216	0	0		228000		
DUNNELLO	PF	10-01-2003	N	None	AGG/	512266				341000		*INFO NOT REQUIRED BY AGG METHOD
DUNNELLO	PF	10-01-2005	N	None	AGG/	334564	335000	0	100.0	316000	0	
DUNNELLO	PF	10-01-2007	N	None	AGG/	565801	566000	0	100.0	471000	0	
EAST LAKE TARPON FCD	F	10-01-2002	N	None	FIL/	1524033	2830000	1306000	53.85	1583000	82.5	
EAST LAKE TARPON FCD	F	10-01-2003	N	None	FIL/	2105077	3368000	1263000	62.50	1680000	75.17	
EAST LAKE TARPON FCD	F	10-01-2004	N	None	FIL/	2727151	4532000	1804000	60.2	1794000	100.6	
EAST LAKE TARPON FCD	F	10-01-2005	N	None	FIL/	3591128	5550000	1980000	64.3	1860000	106.5	
EAST LAKE TARPON FCD	F	10-01-2006	N	None	FIL/	4394426	6404000	2010000	68.6	2100000	95.7	
EAST LAKE TARPON FCD	F	10-01-2007	N	None	FIL/	5317552	7802000	2484000	68.2	2213000	112.3	
EAST LAKE TARPON FCD	F	10-01-2008	N	Before		5147984						
EAST LAKE TARPON FCD	F	10-01-2008	N	After	FIL	6011914	7657991	1646077	78.5	2242835	73.4	
EAST NAPLES FCD	F	10-01-2002	N	None	EAN/	361876	442000	80000	81.8	633000	12.7	
EAST NAPLES FCD	F	10-01-2005	N	None	EAN/	1502006	1881000	379000	79.9	1829000	20.7	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
EAST NAPLES FCD	F	10-01-2006	N	None	EAN/	2179707	3243000	1063000	67.2	2640000	40.3	
EAST NAPLES FCD	F	10-01-2007	N	None	EAN	3268290	4749128	1480838	68.8	3250844	45.6	
EAST NICEVILLE FCD	F	10-01-2007	N	None	EAN	52.219	58859	6640	88.7	240162	2.8	
EATONVILLE	P	10-01-2001	N	None	AGG/	270595						
EATONVILLE	P	10-01-2003	N	None	AGG/	325283						
EATONVILLE	P	10-01-2005	N	None	AGG	439777		0				
EDGEWATER	F	10-01-2000	N	None	AGG/	959259	959000	0	100.0	682000	0	
EDGEWATER	F	10-01-2001	N	None	AGG/	1287780	1288000	0	100.0	726000	0	
EDGEWATER	F	10-01-2002	N	None	AGG/	1546480	1546000	0	100.0	838000	0	
EDGEWATER	F	10-01-2003	N	None	AGG/	1811751	1812000	0	100.0	981000	0	
EDGEWATER	F	10-01-2004	N	None	EAN/	2193554	2811000	618000	78.03	1105000	55.88	
EDGEWATER	F	10-01-2005	N	None	EAN/	2627395	3251000	624000	80.81	1419000	43.95	
EDGEWATER	F	10-01-2006	N	None	EAN	3280579	3786476	505897	86.6	1477632	34.2	
EDGEWATER	F	10-01-2007	N	None	EAN/	4004108	4557000	553000	87.86	1495000	37	
EDGEWATER	F	10-01-2008	N	After	EAN	4700591	4813030	112439	97.7	1556068	7.2	
EDGEWATER	F	10-01-2008	N	Before		4700591						
EDGEWATER	G	10-01-2000	N	None	AGG/	7027186						
EDGEWATER	G	10-01-2001	N	None	AGG/	8691663						
EDGEWATER	G	10-01-2002	N	None	AGG/	9560476						
EDGEWATER	G	10-01-2003	N	None	AGG/	10046568						
EDGEWATER	G	10-01-2004	N	None	AGG/	10597309						
EDGEWATER	G	10-04-2004	N	None		10597309						
EDGEWATER	G	10-01-2005	N	None	AGG/	11878174						
EDGEWATER	G	10-01-2006	N	None	AGG/	13036725						
EDGEWATER	G	10-01-2008	N	None	AGG	14472525	16636744	2164219	87	1254441	172.5	
EDGEWATER	P	10-01-2000	N	None	FIL/	3307503	4862000	1554000	68.0	1041000	149	
EDGEWATER	P	10-01-2001	N	None	FIL/	3858547	5325000	1466000	72.0	980000	15	
EDGEWATER	P	10-01-2002	N	None	FIL/	4514711						
EDGEWATER	P	10-01-2003	N	None	FIL/	4995272						
EDGEWATER	P	10-01-2004	N	None	FIL/	5515077	7419000	1904000	74.0	1174000	162	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
EDGEWATER	P	10-01-2005	N	None	FIL/	6409862						
EDGEWATER	P	10-01-2006	N	None	FIL/	7062840						
EDGEWATER	P	10-01-2007	N	None	FIL	7735658	9136180	1400522	84.7	1222818	114.5	
EDGEWATER	P	10-01-2008	N	None	FIL	8052220	9241121	1188901	87.1	1032166	115.2	
ENGLEWOOD AREA FCD	F	10-01-2000	N	None	FIL/	2934538						
ENGLEWOOD AREA FCD	F	10-01-2001	N	None	FIL/	3554260	4172000	618000	85.2	1335000	46.3	
ENGLEWOOD AREA FCD	F	10-01-2002	N	None	FIL/	3968168	4528000	560000	87.6	1490000	37.6	
ENGLEWOOD AREA FCD	F	10-01-2003	N	None	FIL/	4440899	4915000	474000	90.4	1685000	28.1	
ENGLEWOOD AREA FCD	F	10-01-2004	N	None	EAN/	5070992	7427000	2356000	68.3	1847000	127.6	
ENGLEWOOD AREA FCD	F	10-01-2005	N	None	EAN/	6210825	10518000	4307000	59.1	2137000	201.6	
ENGLEWOOD AREA FCD	F	10-01-2006	N	None	EAN/	7296964	12191000	4894000	59.9	2382000	205.5	
ENGLEWOOD AREA FCD	F	10-01-2007	N	None	EAN/	8632775	13966000	5334000	61.8	2907000	183.5	
ENGLEWOOD AREA FCD	F	10-01-2008	N	Before		9765575						
ENGLEWOOD AREA FCD	F	10-01-2008	N	After	EAN	9920844	16127681	6206837	61.5	3361083	184.7	
ESTERO FCD	F	10-01-2002	N	None	AGG/	391816				827000		AGGREGATE COST METHOD USED
ESTERO FCD	F	10-01-2003	N	None	AGG/	797699						
ESTERO FCD	F	10-01-2004	N	None	AGG/	1148637				1538000		USING AGGRAGATE COST FUNDING METHOD
ESTERO FCD	F	10-01-2005	N	None	AGG/	1287142	1287000	0	100.0	1780000	0	
ESTERO FCD	F	10-01-2006	N	None	AGG/	1806377	1806000	0	100.0	2349000	0	
ESTERO FCD	F	10-01-2007	N	None	AGG/	2557480	2557000	0	100.0	2524000	0	
ESTERO FCD	F	10-01-2008	Y	Before		2829308						
ESTERO FCD	F	10-01-2008	Y	After	AGG	2829308	4293782	1464474	65.9	3220497	45.5	AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD
ESTERO FCD	F	10-01-2008	Y	Before		2829308						
ESTERO FCD	F	10-01-2008	Y	After	AGG	3186640	4124370	937730	77.3	3220497	29.1	AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD
EUSTIS	F	10-01-2001	N	None	AGG/	4657833	3798000	-860000	122.6	701000	-122.7	
EUSTIS	F	10-01-2002	N	None	AGG/	4680044	4680000	0	100.0	706000	0	
EUSTIS	F	10-01-2004	Y	None	EAN/	4807239	5195000	388000	92.53	708000	54.8	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
EUSTIS	F	10-01-2004	N	None	EAN/	4807239	5193000	386000	92.6	706000	54.6	
EUSTIS	F	10-01-2005	N	None	EAN/	5012386	5814000	801000	86.2	836000	95.8	
EUSTIS	F	10-01-2006	N	None	EAN/	5432258	5845000	412000	92.9	908000	45.4	
EUSTIS	F	10-01-2007	N	None	EAN/	5936754	6286000	350000	94.4	1050000	33.3	
EUSTIS	F	10-01-2008	N	After	EAN	5953679	6955531	1001852	85.6	1000474	100.1	
EUSTIS	F	10-01-2008	N	Before		6105754						
EUSTIS	P	10-01-2002	N	None	AGG/	5731253						
EUSTIS	P	10-02-2002	N	None	AGG	5731	5436000	-295000	105.4	1725000	-17.1	
EUSTIS	P	10-01-2005	Y	None	EAN/	6811480	9891000	3079000	68.9	1776000	173.3	
EUSTIS	P	10-01-2006	N	None	EAN/	7647616	11078000	3431000	69.0	1972000	173.9	
EUSTIS	P	10-01-2007	N	None	EAN	8700546	12226809	3526263	71.2	2215755	159.1	
FERNANDINA BEACH	G	10-01-2000	N	None	FIL/	9875708	11304000	1428000	87.4	3387000	42.2	
FERNANDINA BEACH	G	10-01-2001	N	None	FIL/	10421617	12313000	1891000	84.6	3304000	57.2	DROP PLAN BENEFITS=\$57,107.02
FERNANDINA BEACH	G	10-01-2002	N	None	FIL/	10621049	12520000	1899000	84.8	3156000	60.2	DROP PLAN BENEFITS=\$149,902.75
FERNANDINA BEACH	G	10-01-2003	N	None	FIL/	10821538	12711000	1889000	85.1	3262000	57.9	DROP BENEFITS=285,328.91
FERNANDINA BEACH	G	10-01-2004	N	None	EAN/	10957970	15153000	4195000	72.3	3625000	115.7	DROP PLAN BENEFITS=265,874.41
FERNANDINA BEACH	G	10-01-2005	N	None	EAN/	11410509	15937000	4526000	70.89	3829000	118.22	
FERNANDINA BEACH	G	10-01-2006	N	None	EAN/	11919241	16569000	4650000	71.6	4211000	110.42	DROP=199795
FERNANDINA BEACH	G	10-01-2008	N	After	EAN	12644663	19066033	6421370	66.3	5223260	122.9	
FERNANDINA BEACH	G	10-01-2008	N	Before		13138151						
FERNANDINA BEACH	PF	10-01-2000	N	None	FIL/	9810740	10964000	1153000	89.5	2165000	53.3	
FERNANDINA BEACH	PF	10-01-2001	N	None	FIL/	10426839	12051000	1624000	86.4	2437000	66.6	
FERNANDINA BEACH	PF	10-01-2002	N	None	FIL/	10793942	12428000	1634000	86.6	2419000	67.6	
FERNANDINA BEACH	PF	10-01-2003	N	None	FIL/	11259022	12897000	1638000	86.84	2433000	67.32	
FERNANDINA BEACH	PF	10-01-2004	N	None	EAN/	11809950						
FERNANDINA BEACH	PF	10-01-2005	N	None	EAN/	12460984	17457000	4996000	70.60	2791000	178.99	
FERNANDINA BEACH	PF	10-01-2006	N	None	EAN/	13848321	18116000	4267000	76.4	2877000	148.3	DROP PLAN BENEFITS=604685.27
FERNANDINA BEACH	PF	10-01-2008	N	After	EAN	14460191	21482119	7021928	67.3	3106891	226	



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FERNANDINA BEACH	PF	10-01-2008	N	Before		14898510						
FLAGLER BEACH	F	10-01-2000	N	None								
FLAGLER BEACH	F	10-01-2001	N	None	AGG/	377049						INFO NOT REQUIRED BY FUNDING METHOD
FLAGLER BEACH	F	10-01-2002	N	None								
FLAGLER BEACH	F	10-01-2003	N	None	AGG/	430037						INFO NOT REQUIRED BY AGG METHOD
FLAGLER BEACH	F	10-01-2005	N	None	AGG	526319						
FLAGLER BEACH	F	10-01-2007	N	None	AGG	708397		0				
FLAGLER BEACH	P	10-01-2000	N	None								
FLAGLER BEACH	P	10-01-2001	N	None	AGG/	391446						
FLAGLER BEACH	P	10-01-2002	N	None								
FLAGLER BEACH	P	10-01-2003	N	None	AGG/	543336						
FLAGLER BEACH	P	10-01-2005	N	None	AGG/	731906						
FLAGLER BEACH	P	10-01-2007	N	None	AGG	1158788	1317694	158906	87.9	534054	29.8	
FLORIDA CITY	P	10-01-2000	N	None	AGG/	668332						
FLORIDA CITY	P	10-01-2001	N	None	AGG/	695208	695000	0	100.0	1137000	0	
FLORIDA CITY	P	10-01-2002	N	None	AGG/	646058	646000	0	100.0	1029000	0	
FLORIDA CITY	P	10-01-2003	N	None	AGG/	794240	794000	0	100.0	1072000	0	
FLORIDA CITY	P	10-01-2004	N	None	AGG/	860712						
FLORIDA CITY	P	10-01-2005	Y	None	AGG/	1162767	1163000	0	100.0	1087000	0	
FORT LAUDERDALE	G	09-30-2000	N	None	EAN/	274896024						
FORT LAUDERDALE	G	09-30-2001	N	None	EAN/	287006880	323655000	36648000	88.7	57545000	63.7	
FORT LAUDERDALE	G	09-30-2002	N	None	EAN/	270606565	354848000	84242000	76.3	56554000	149	
FORT LAUDERDALE	G	09-30-2003	N	Before		274521579						
FORT LAUDERDALE	G	09-30-2003	N	After	EAN	274521579	375262124	100740545	73.2	60095925	167.6	
FORT LAUDERDALE	G	09-30-2004	N	Before		274124620						
FORT LAUDERDALE	G	09-30-2004	N	After	EAN	275360129	388934353	113574224	70.8	57013914	199.2	
FORT LAUDERDALE	G	09-30-2005	N	None	EAN	285133313	394743396	109610083	72.2	60524820	181.1	
FORT LAUDERDALE	G	09-30-2006	N	None	EAN	303006191	410508188	107501997	73.8	64239370	167.3	
FORT LAUDERDALE	G	09-30-2007	N	None	EAN	329193380	431477205	102283825	76.3	69102372	148	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
FORT LAUDERDALE	G	09-30-2008	N	None	EAN	340319689	455868263	115548574	74.7	69499308	166.3	
FORT LAUDERDALE	PF	12-01-2000	N	None	EAN/	405124166	394187000	-10937000	102.8	44690000	-24.5	
FORT LAUDERDALE	PF	12-31-2001	N	None	EAN/	424546231	436649000	12102000	97.2	44487000	27.2	
FORT LAUDERDALE	PF	01-01-2003	N	None	EAN/	403552705	482285000	78733000	83.7	45111000	174.5	
FORT LAUDERDALE	PF	01-01-2005	N	None	EAN	405508012	529418286	123910274	76.6	42301805	292.9	
FORT LAUDERDALE	PF	01-01-2006	N	None	EAN	413831194	543206278	129375084	76.2	41090501	314.9	
FORT LAUDERDALE	PF	01-01-2007	N	None	EAN	428277172	557142628	128865456	76.9	42841914	300.8	
FORT LAUDERDALE	PF	01-01-2008	N	Before		458902732						
FORT LAUDERDALE	PF	01-01-2008	N	After	EAN	480944264	586532251	105587987	82	51302024	205.8	
FORT LAUDERDALE	PF	01-01-2009	N	None	EAN	444447527	614037958	169590431	72.4	52825828	321	
FORT MEADE [GPF]	F	10-01-2001	N	None	FIL/	274086	283000	9000	96.8	108000	8.5	
FORT MEADE [GPF]	F	10-01-2002	N	None	FIL/	292224	266000	-26000	109.9	77000	-34	
FORT MEADE [GPF]	F	10-01-2003	N	None	FIL/	310815	263000	-48000	118.3	74000	-65.3	
FORT MEADE [GPF]	F	10-01-2005	N	None	FIL	345840	316298	-29542	109.3	98223	-30.1	
FORT MEADE [GPF]	F	10-01-2007		None	FIL	387896	330251	-57645	117.5	76034	-75.8	
FORT MEADE [GPF]	G	10-01-2001	N	None	FIL/	2199930						
FORT MEADE [GPF]	G	10-01-2002	N	None	FIL/	2460978	2578000	117000	95.5	1349000	8.7	
FORT MEADE [GPF]	G	10-01-2003	N	None	FIL/	2638387	2702000	64000	97.6	1338000	4.8	
FORT MEADE [GPF]	G	10-01-2005	N	None	FIL	2992564	3312773	320209	90.3	1527538	21	
FORT MEADE [GPF]	G	10-01-2007	N	None	FIL	3500756	3812761	312005	91.8	1689769	18.5	
FORT MEADE [GPF]	P	10-01-2001	N	None	FIL/	1097337	1280000	183000	85.7	537000	34.1	
FORT MEADE [GPF]	P	10-01-2002	N	None	FIL/	1152896	1467000	314000	78.6	521000	60.3	
FORT MEADE [GPF]	P	10-01-2003	N	None	FIL/	1240754	1438000	197000	86.3	489000	40.4	
FORT MEADE [GPF]	P	10-01-2005	N	None	FIL	1427367	1540104	112737	92.7	557521	20.2	
FORT MEADE [GPF]	P	10-01-2007	N	None	AGG	1664148	1414719	-249429	117.6	696117	-35.8	
FORT MYERS	F	10-01-2000	N	None	FIL/	30261655	33067000	2805000	91.5	4122000	68.1	
FORT MYERS	F	10-01-2001	N	None	FIL/	31659339	34358000	2699000	92.2	4212000	64.1	
FORT MYERS	F	10-01-2002	N	None	FIL/	32063018	34738000	2675000	92.3	4496000	59.5	
FORT MYERS	F	10-01-2003	N	None	FIL/	32626682	35162000	2535000	92.8	4440000	57.1	
FORT MYERS	F	10-01-2003	Y	None	EAN/							

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
FORT MYERS	F	10-01-2004	Y	After	EAN	32745893	43452000	10706000	75.36	5126000	208.87	
FORT MYERS	F	10-01-2004	N	None	EAN/	33001529	43287000	10286000	76.24	5104000	201.51	
FORT MYERS	F	10-01-2004	Y	None	EAN	32745893	43287000	10541000	75.65	5104000	206.52	
FORT MYERS	F	10-01-2004	Y	Before		32745893						
FORT MYERS	F	10-01-2005	N	None	EAN/	34660953	53683000	19022000	64.53	6028000	315.55	
FORT MYERS	F	10-01-2006	N	None	EAN/	38716275	61007000	22291000	63.31	6461000	345.01	
FORT MYERS	F	10-01-2007	N	None	EAN/	43425289	68853000	25428000	62.87	8055000	315.66	
FORT MYERS	F	10-01-2008	N	Before		47519437						
FORT MYERS	F	10-01-2008	N	After	EAN	46594874	81277591	34682717	57.3	6775452	511.9	
FORT MYERS	G	10-01-2000	N	None	FIL/	49045120						
FORT MYERS	G	10-01-2001	Y	None	FIL/	42963520	57060000	14096000	75.3	17242000	81.8	
FORT MYERS	G	10-01-2002	N	None	FIL/	44567941	58825000	14257000	75.8	18058000	79	
FORT MYERS	G	10-01-2003	N	None	FIL/	44494180	50046000	14551000	88.9	19527000	74.5	
FORT MYERS	G	10-01-2003	Y	None	EAN/	44494180	56710000	12215000	78.5	19527000	62.6	
FORT MYERS	G	10-01-2004	Y	None	EAN/	44899	64487000	19588000	69.6	22138000	88.5	DROP PLAN BENEFITS=8859.03
FORT MYERS	G	10-01-2004	N	None	EAN/	44899023						
FORT MYERS	G	10-01-2005	N	None	EAN/	48879330	75296000	26416000	64.9	23736000	111.3	DROP PLAN BENEFITS=164165.58
FORT MYERS	G	10-01-2006	N	None	EAN/	56437816	89035000	32598000	63.4	27861000	117	DROP=319521
FORT MYERS	G	10-01-2007	N	None	EAN/	65550135	98733000	33182000	66.4	29887000	111	DROP PLAN BENEFITS=563212.44
FORT MYERS	G	10-01-2008	N	Before		69475413						
FORT MYERS	G	10-01-2008	N	After	EAN	68031005	125763567	57732562	54.1	27702349	208.4	
FORT MYERS	P	10-01-2000	N	None	FIL/	44058313	47197000	3139000	93.4	6624000	47.4	
FORT MYERS	P	10-01-2001	N	None	FIL/	46392341	49478000	3085000	93.8	6890000	44.8	
FORT MYERS	P	10-01-2002	N	None	FIL/	46086346	50655000	4569000	91.0	7125000	64.1	
FORT MYERS	P	10-01-2003	N	None	FIL/	47567786	52165000	4598000	91.2	7757000	59.3	
FORT MYERS	P	10-01-2003	Y	None	EAN/	47567786	57564000	9996000	82.6	7757000	128.9	
FORT MYERS	P	10-01-2004	N	None	EAN/	47320893	65591000	18270000	72.1	8738000	209.1	
FORT MYERS	P	10-01-2004	Y	None	EAN/	47320893	65659000	18338000	72.07	8785000	208.75	
FORT MYERS	P	10-01-2005	N	None	EAN/	50509359	71793000	21283000	70.31	9695000	219.54	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
FORT MYERS	P	10-01-2006	N	None	EAN/	55882009						
FORT MYERS	P	10-01-2007	N	None	EAN/	62232689	91906000	29674000	67.52	11693000	253.77	
FORT MYERS	P	10-01-2008	N	Before		62008267						
FORT MYERS	P	10-01-2008	N	After	EAN	61245614	110909049	49663435	55.2	8809084	563.8	
FORT PIERCE	G	09-30-2000	N	None	EAN/	35089000						
FORT PIERCE	G	09-30-2001	N	None	EAN/	35360000						
FORT PIERCE	G	09-30-2002	N	None	EAN/	35238644						
FORT PIERCE	G	09-30-2003	N	None	EAN/	35300000						
FORT PIERCE	G	09-30-2004	N	None	EAN/	35433000						
FORT PIERCE	G	09-30-2005	N	None	EAN/	38143000						
FORT PIERCE	G	09-30-2006	N	None	EAN/	36487000						
FORT PIERCE	G	09-30-2007	N	None	EAN/	41675000						
FORT PIERCE	P	09-30-2000	N	None	EAN/	25002000						
FORT PIERCE	P	09-30-2001	N	None	EAN/	25286000						
FORT PIERCE	P	09-30-2002	N	None	EAN/	25393541						
FORT PIERCE	P	09-30-2003	N	None	EAN/	25334000						
FORT PIERCE	P	09-30-2004	N	None	EAN/	25532000						
FORT PIERCE	P	09-30-2005	N	None	EAN/	27281000						
FORT PIERCE	P	09-30-2006	N	None	EAN/	30622000						
FORT PIERCE	P	09-30-2007	N	None	EAN/	34673000						
FORT PIERCE SUPP	P	09-30-2000	N	None	AGG/	6473836						
FORT PIERCE SUPP	P	09-30-2001	N	None	AGG/					0		
FORT PIERCE SUPP	P	09-30-2002	N	None	AGG/	6914562						
FORT PIERCE SUPP	P	09-30-2003	N	None	AGG/	7323682						
FORT PIERCE SUPP	P	09-30-2004	N	None	AGG/	7792690						
FORT PIERCE SUPP	P	09-30-2005	Y	None	EAN/	7487837						
FORT PIERCE SUPP	P	09-30-2005	N	None	AGG/	8539659	8937000	1449000	83.8	5943000	24.4	
FORT PIERCE SUPP	P	09-30-2006	N	None	EAN/	7561205	9447000	1886000	80.0	6838000	27.6	
FORT PIERCE SUPP	P	09-30-2007	N	None	EAN/	7818747	8838000	1019000	88.5	6324000	16.1	
FORT PIERCE UTILITIES	G	09-30-2000	N	None				-7170000				

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
FORT PIERCE UTILITIES	G	09-30-2000	N	None	EAN/	43951000						
FORT PIERCE UTILITIES	G	09-30-2001	N	None				-6881000				
FORT PIERCE UTILITIES	G	09-30-2001	N	None	EAN/	44486000						
FORT PIERCE UTILITIES	G	09-30-2002	N	None				-4085000				
FORT PIERCE UTILITIES	G	09-30-2002	N	None	EAN/	44721173						
FORT PIERCE UTILITIES	G	09-30-2003	N	None	EAN/							
FORT PIERCE UTILITIES	G	09-30-2003	N	None		44815000						
FORT PIERCE UTILITIES	G	09-30-2004	N	None	EAN/							
FORT PIERCE UTILITIES	G	09-30-2004	N	None		44905000						
FORT PIERCE UTILITIES	G	09-30-2005	N	None		47778000						
FORT PIERCE UTILITIES	G	09-30-2005	N	None	EAN/							
FORT PIERCE UTILITIES	G	09-30-2006	N	None		52953000						
FORT PIERCE UTILITIES	G	09-30-2006	N	None	EAN/							
FORT PIERCE UTILITIES	G	09-30-2007	N	None	EAN/	59596000						
FORT WALTON BEACH	F	10-01-2000	N	None	FIL/	7927640	7998000	70000	99.1	911000	7.7	
FORT WALTON BEACH	F	10-01-2001	N	None	FIL/	8248667	8267000	18000	99.8	974000	1.8	
FORT WALTON BEACH	F	10-01-2002	N	None	FIL/	8363938	8341000	-23000	100.3	1085000	-2.2	
FORT WALTON BEACH	F	10-01-2003	N	None	FIL/	8479212	8405000	-74000	100.9	1111000	-6.7	
FORT WALTON BEACH	F	10-01-2004	N	None	EAN/	8602487						
FORT WALTON BEACH	F	10-01-2004	Y	None	EAN/	8602487						
FORT WALTON BEACH	F	10-01-2005	N	None	EAN/	8907687	10993000	2085000	81.0	1455000	143.3	
FORT WALTON BEACH	F	10-01-2006	N	None	EAN/	9499462	11758000	2258000	80.8	1808000	124.9	
FORT WALTON BEACH	F	10-01-2007	N	None	EAN/	10264599	12288000	2023000	83.5	1858000	108.9	
FORT WALTON BEACH	F	10-01-2008	N	After	EAN	10537442	14539341	4001899	72.5	1632275	245.2	
FORT WALTON BEACH	F	10-01-2008	N	Before		10702271						
FORT WALTON BEACH	G	10-01-2000	N	None	EAN/	25168435	21549000	-3620000	116.8	5829000	-62.1	
FORT WALTON BEACH	G	10-01-2001	N	None	EAN/	26691964						
FORT WALTON BEACH	G	10-01-2002	N	None	EAN/	26084080						
FORT WALTON BEACH	G	10-01-2003	N	None	EAN/	27329284						
FORT WALTON BEACH	G	10-01-2004	N	None	EAN/	27560774						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
FORT WALTON BEACH	G	10-01-2005	N	None	EAN/	27938158		3459318				
FORT WALTON BEACH	P	10-01-2000	N	None	AGG/	13284592	13285000	0	100.0	2008000	0	
FORT WALTON BEACH	P	10-01-2001	N	None	AGG/	14100143	14100000	0	100.0	1914000	0	
FORT WALTON BEACH	P	10-01-2002	N	None	AGG/	14464798	14465000	0	100.0	2066000	0	
FORT WALTON BEACH	P	10-01-2003	N	None	AGG/	14898774	14899000	0	100.0	2222000	0	
FORT WALTON BEACH	P	10-01-2004	N	None	AGG/	15294319	15294000	0	100.0	2088000	0	
FORT WALTON BEACH	P	10-01-2004	Y	None	EAN/	15294319	16603000	1309000	92.1	2245000	58.3	
FORT WALTON BEACH	P	10-01-2005	N	None	EAN/	16143601	18673000	2529000	86.46	2426000	104.23	
FORT WALTON BEACH	P	10-01-2006	N	None	EAN/	17266489	19896000	2630000	86.78	2257000	116.5	
FORT WALTON BEACH	P	10-01-2007	N	None	EAN/	18586034	21596000	3010000	86.06	2603000	115.64	
FORT WALTON BEACH	P	10-01-2008	N	After	EAN	18832627	22743407	3910780	82.8	2530182	154.6	
FORT WALTON BEACH	P	10-01-2008	N	Before		19061843						
FROSTPROOF	G	10-01-2000	N	None	AGG/	1052275	0	0		562000		
FROSTPROOF	G	10-01-2001	N	None	AGG/							
FROSTPROOF	G	10-01-2002	N	None	AGG/	976736		0		660000		*AGGREGATE COST METHOD USED
FROSTPROOF	G	10-01-2003	N	None	AGG/	1117104		0		691000		*AGGREGATE COST METHOD USED
FROSTPROOF	G	10-01-2005	N	None	AGG	1184271	1184271	0	100	551643	0	
FROSTPROOF	G	10-01-2008	N	Before		975550						
FROSTPROOF	G	10-01-2008	N	After	AGG	975550	914494	-61056	106.7	353115	-17.3	AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
FROSTPROOF	P	10-01-2000	N	None	AGG/	1896732	0	0		0		NOT REQUIRED USING AGG FUNDING METHOD
FROSTPROOF	P	10-01-2001	N	None	AGG/	2004249	0	0		0		NOT REQUIRED USING AGG FUNDING METHOD
FROSTPROOF	P	10-01-2003	N	None	AGG/	2164488	0	0		0		NOT REQUIRED USING AGG FUNDING METHOD
FROSTPROOF	P	10-01-2004	N	None	AGG/	2303644						INFO NOT REQ'D BY AGG METHOD
FROSTPROOF	P	10-01-2005	N	None	AGG/	2476474						*INFO NOT REQUIRED BY AGG METHOD
FROSTPROOF	P	10-01-2005	Y	None	EAN/	2476474	2686000	210000	92.19	335000	62.59	
FROSTPROOF	P	10-01-2006	N	None	EAB/	2610123	2694000	83000	96.9	285000	29.24	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
FROSTPROOF	P	10-01-2007	N	None	EAN	2834167	2726894	-107273	103.9	167549	-64	
FROSTPROOF	P	10-01-2008	N	After	EAN	2967364	3000000	32636	98.9	176232	18.5	
FROSTPROOF	P	10-01-2008	N	Before		2945969						
FRUITLAND PARK	F	10-01-2000	N	None								
FRUITLAND PARK	F	10-01-2001	N	None	AGG/	140617						*INFO NOT REQUIRED BY AGG FUNDING METHOD
FRUITLAND PARK	F	10-01-2001	Y	None	AGG/	140617						
FRUITLAND PARK	F	10-01-2002	N	None								
FRUITLAND PARK	F	10-01-2003	N	None	AGG/	175730						
FRUITLAND PARK	F	10-01-2005	N	None	AGG/	216243						
FRUITLAND PARK	F	10-01-2006	N	None	AGG							*INFO NOT REQUIRED BY AGG METHOD
FRUITLAND PARK	F	10-01-2007	N	None	AGG	277943	107341	-170602	258.9	27321	-624.4	
GAINESVILLE	G	10-01-2000	N	None	EAN/	160783878						
GAINESVILLE	G	10-01-2002	N	None	EAN/	152896547						
GAINESVILLE	G	10-01-2004	N	None	EAN/	251097460						
GAINESVILLE	G	10-01-2006	N	None	EAN	266601891	278146415	11544524	95.8	74663223	15.5	
GAINESVILLE	G	10-01-2007	N	None	EAN	286061764	294834458	8772694	97	76841000	11.4	
GAINESVILLE	PF	10-01-2001	N	None	EAN/	72819864						
GAINESVILLE	PF	10-01-2002	N	None	EAN/	72451280	119371000	46920000	60.7	17437000	269.1	
GAINESVILLE	PF	10-01-2003	Y	None	EAN/	125816211	129549000	3733000	97.1	17703000	21.1	
GAINESVILLE	PF	10-01-2005	N	None	EAN/	144236229	147209000	2973000	98.0	21307000	14	
GAINESVILLE	PF	10-01-2006	N	None	EAN	155509178	157048198	1539020	99	21579538	7.1	
GAINESVILLE	PF	10-01-2007	N	None	EAN	168434939	166905140	-1529799	100.9	22739418	-6.7	
GAINESVILLE	PF	10-01-2008	N	None	EAN	174300297	175909422	1609125	99.1	24045292	6.7	
GAINESVILLE - DISABILITY	G	10-01-2003	N	None	EAN/	3003901						
GAINESVILLE - DISABILITY	G	10-01-2005	N	None	EAN/	3773474						
GAINESVILLE - DISABILITY	G	10-01-2007	N	None	EAN	4882539						
GOLDEN BEACH [GP]	G	10-01-2000	N	None	FIL	803888						
GOLDEN BEACH [GP]	G	10-01-2002	N	None	FIL/	875405						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
GOLDEN BEACH [GP]	G	10-01-2003	N	None	FIL/	942816						
GOLDEN BEACH [GP]	G	10-01-2005	N	None	FIL	1073715						
GOLDEN BEACH [GP]	G	10-01-2007	N	None	FIL	1373267	1574727	201460	87.2	853250	23.6	
GOLDEN BEACH [GP]	P	10-01-2000	N	None	FIL/	1218713						
GOLDEN BEACH [GP]	P	10-01-2002	N	None	FIL/	1300935						
GOLDEN BEACH [GP]	P	10-01-2003	N	None	FIL/	1335236						
GOLDEN BEACH [GP]	P	10-01-2005	N	None	FIL	1466257						
GOLDEN BEACH [GP]	P	10-01-2007	N	None	FIL	1914261	2645630	731369	72.4	1025670	71.3	
GREEN COVE SPRINGS	P	10-01-2005	N	None	AGG/	483997	484000	0	100.0	483000	0	
GREEN COVE SPRINGS	P	10-01-2007	N	None	AGG/	891697	892000	0	100.0	652000	0	
GREENACRES	PF	10-01-2000	N	None								
GREENACRES	PF	10-01-2001	N	None	AGG	766885	0	0		1153000		
GREENACRES	PF	10-01-2004	N	None	AGG/	3243091				2661000		INFO NOT REQUIRED BY AGG METHOD
GREENACRES	PF	10-01-2006	N	None				0				
GREENACRES	PF	10-01-2007	N	None	AGG/	6021159	6021000	0	100.0	3420000	0	
GULF BREEZE	P	10-01-2000	N	None	AGG/	183426	0	0		220000		NOT REQUIRED BY FUNDING METHOD
GULF BREEZE	P	10-01-2002	N	None	AGG/	468737						
GULF BREEZE	P	10-01-2005	N	None	AGG/	804094	804000	0	100.0	452000	0	
GULF BREEZE	P	10-01-2007	N	None	AGG/	1343358	1343000	0	100.0	416000	0	
GULFPORT	F	10-01-2000	N	None	FIL/	1339801	1378000	39000	97.2	519000	7.44	
GULFPORT	F	10-01-2001	N	None	FIL/	1409074	1440000	31000	97.8	543000	5.8	
GULFPORT	F	10-01-2001	Y	None	FIL	1409074	1440332	31258	97.8	543271	5.8	
GULFPORT	F	10-01-2002	Y	None	FIL	1437162	1451474	14312	99	408194	3.5	
GULFPORT	F	10-01-2002	N	None	FIL/	1437162	1451000	14000	99.0	408000	3.51	
GULFPORT	F	10-01-2003	N	None	FIL/	1455619	1448000	-8000	100.52	481000	-1.57	
GULFPORT	F	10-01-2003	Y	None	FIL	1455619	1448097	-7522	100.5	480088	-1.6	
GULFPORT	F	10-01-2004	Y	None	FIL	1498680						
GULFPORT	F	10-01-2004	N	None	FIL/	1498680	1479000	-20000	101.36	569000	-3.54	
GULFPORT	F	10-01-2004	Y	None	FIL/	1498630	1479000	-20000	101.36	569000	-3.54	



FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
GULFPORT	F	10-01-2005	Y	None	FIL	0	0	0		0		
GULFPORT	F	10-01-2005	N	None				91000				
GULFPORT	F	10-01-2006	Y	None	FIL	1648029	0	0		1764672		
GULFPORT	F	10-01-2006	N	None	FIL/	1648029	1765000	117000	93.39	498000	23.41	
GULFPORT	F	10-01-2007	Y	None	FIL	1835992	1915913	79921	95.8	593603	13.5	
GULFPORT	F	10-01-2008	N	Before		1961619						
GULFPORT	F	10-01-2008	N	After	FIL	1955292	2020710	65418	96.8	662515	9.9	
GULFPORT	G	10-01-2000	N	None	AGG/	5493993	5808000	314000	94.6	2079000	15.1	
GULFPORT	G	10-01-2001	N	None	AGG/	4894700	5823000	929000	84.1	2177000	42.6	
GULFPORT	G	10-01-2002	N	None	AGG/	4796548	6441000	1645000	74.5	2395000	68.7	
GULFPORT	G	10-01-2003	N	None	AGG/	6483009	6483000	0	100.0	2481000	0	
GULFPORT	G	10-01-2004	N	None	AGG/	7506362	7506000	0	100.0	2507000	0	
GULFPORT	G	10-01-2004	Y	None	AGG/	7506362						
GULFPORT	G	10-01-2005	N	None	AGG/	7921381	7921000	0	100.0	2686000	0	
GULFPORT	G	10-01-2006	N	None	EAN/	8744544						
GULFPORT	G	10-01-2007	N	None	EAN	9824316	8977029	-847287	109.4	2923184	-29	
GULFPORT	G	10-01-2008	N	After	EAN	9939493	9630830	-308663	103.2	3971401	-7.8	
GULFPORT	G	10-01-2008	N	Before		8479039						
GULFPORT	P	10-01-2000	N	After	FIL/	3605.981	3847000	241019	93.7	1130000	21.3	
GULFPORT	P	10-01-2000	N	None	FIL/	3605981	3847000	241000	93.7	1130000	21.4	
GULFPORT	P	10-01-2001	N	None	FIL/	3848.041	4100000	251959	93.9	1217000	20.7	
GULFPORT	P	10-01-2001	N	None	FIL/	3848041	4100000	252000	93.8	1217000	20.7	
GULFPORT	P	10-01-2002	N	None	FIL/	3958750	4218000	259000	93.9	1171000	22.1	
GULFPORT	P	10-01-2002	N	None	FIL/	3958.75	4218000	259250	93.9	1171000	22.1	
GULFPORT	P	10-01-2003	N	None	FIL/	4026582	4301000	274000	93.6	1304000	21	
GULFPORT	P	10-01-2004	N	None	FIL/	4150171	4414000	264000	94.0	1511000	17.5	
GULFPORT	P	10-01-2005	N	None	FIL/	4441862	4701000	259000	94.5	1638000	15.8	
GULFPORT	P	10-01-2006	N	None	FIL/	4870283	5423000	553000	89.81	1733000	31.91	
GULFPORT	P	10-01-2007	N	Before		5336192						
GULFPORT	P	10-01-2007	N	After	FIL	5336192	6126896	790704	87.1	1614789	49	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
GULFPORT	P	10-01-2008	N	Before		5630157						
GULFPORT	P	10-01-2008	N	After	FIL	5701241	6361565	660324	89.6	1730088	38.2	
HAINES CITY	F	10-01-2000	N	None	FIL/	2578387	2712000	133000	95.1	613000	21.7	
HAINES CITY	F	10-01-2001	N	None	FIL/	2829058	2955000	126000	95.7	714000	17.6	
HAINES CITY	F	10-01-2002	N	None	FIL/	2940430	3054000	113000	96.3	594000	19.1	
HAINES CITY	F	10-01-2003	N	None	FIL/	3080079	3180000	100000	96.8	643000	15.6	
HAINES CITY	F	10-01-2004	N	None	EAN/	3231788	4408000	1176000	73.3	688000	171.1	
HAINES CITY	F	10-01-2005	N	None	EAN/	3361348	5094000	1733000	66.0	677000	255.9	
HAINES CITY	F	10-01-2006	N	None	EAN/	3548079	5437000	1889000	65.3	976000	193.5	
HAINES CITY	F	10-01-2007	Y	Before		3882968						
HAINES CITY	F	10-01-2007	Y	After	EAN	3882968	6137447	2254479	63.3	1124100	200.6	
HAINES CITY	F	10-01-2008	N	Before		4100031						
HAINES CITY	F	10-01-2008	N	After	EAN	4053215	6651665	2598450	60.9	1225191	212.1	
HAINES CITY	G	10-01-2000	N	None	AGG/	5125338						
HAINES CITY	G	10-01-2001	N	None	AGG/	5499049						
HAINES CITY	G	10-01-2002	N	None	AGG/	5958721						
HAINES CITY	G	10-01-2003	N	None	AGG/	6216184						
HAINES CITY	G	10-01-2004	N	None	AGG/	6462841						
HAINES CITY	G	10-01-2007	N	Before		7068553						
HAINES CITY	G	10-01-2007	N	After	EAN	7068553	9865465	2796912	71.6	4418937	63.3	
HAINES CITY	G	10-01-2008	N	After	EAN	8005844	11359615	3353771	70.5	5047389	66.4	
HAINES CITY	G	10-01-2008	N	Before		8005844						
HAINES CITY	P	10-01-2000	N	None	FIL/	3544452	3838000	294000	92.4	1389000	21.1	
HAINES CITY	P	10-01-2001	N	None	FIL/	3767987	4058000	290000	92.8	1196000	24.3	
HAINES CITY	P	10-01-2003	N	None	FIL/	3932756	4198000	265000	93.68	1426000	18.61	
HAINES CITY	P	10-01-2004	N	None	EAN/	4152286						
HAINES CITY	P	10-01-2005	N	None	EAN/	4448507	6081000	1632000	73.16	1662000	98.18	
HAINES CITY	P	10-01-2006	N	None	EAN/	4754803	6556000	1801000	72.52	1774000	101.57	
HAINES CITY	P	10-01-2007	Y	After	EAN	5194322	6959819	1765497	74.6	1696881	104	
HAINES CITY	P	10-01-2007	Y	Before		5194322						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
HAINES CITY	P	10-01-2008	N	After	EAN	5190671	7598494	2407823	68.3	1819756	132.3	
HAINES CITY	P	10-01-2008	N	Before		5475592						
HALLANDALE BEACH	G	04-01-2000	N	None	AGG/	22402424						
HALLANDALE BEACH	G	10-01-2000	N	None	AGG/	22696093						
HALLANDALE BEACH	G	10-01-2001	N	None	AGG/	21266235						
HALLANDALE BEACH	G	10-01-2002	Y	None	AGG/	22172602						
HALLANDALE BEACH	G	10-01-2003	N	None	AGG/	22396706						
HALLANDALE BEACH	G	10-01-2004	N	None	AGG/	22190248						
HALLANDALE BEACH	G	10-01-2005	N	None	AGG/	24204459						
HALLANDALE BEACH	G	10-01-2006	N	None	AGG/	26662750		0				
HALLANDALE BEACH	PF	10-01-2000	N	None	FIL/	57969997						
HALLANDALE BEACH	PF	10-01-2001	N	None	FIL/	57748723	65869000	15493000	87.7	7990000	193.9	
HALLANDALE BEACH	PF	10-01-2002	N	None	FIL/	54344867	75835000	21490000	71.7	7201000	298.5	
HALLANDALE BEACH	PF	10-01-2003	N	None	FIL/	61523369	85720000	24197000	71.8	7255000	333.5	
HALLANDALE BEACH	PF	10-01-2004	N	None	FIL/	62061177	85890000	23829000	72.3	7615000	312.9	
HALLANDALE BEACH	PF	10-01-2005	N	None	FIL/	61904670	86751000	24845000	71.4	8236000	301.7	
HALLANDALE BEACH	PF	10-01-2006	N	None	FIL	66840954	91787363	24946409	72.8	8926355	279.5	
HALLANDALE BEACH	PF	10-01-2007	N	None	FIL	76175833	101196062	25020229	75.3	9957502	251.3	
HALLANDALE BEACH	PF	10-01-2008	N	None	FIL	81971425	119650221	37678796	68.5	10952057	344	
HALLANDALE BEACH P/M	G	10-01-2001	N	None	FIL/	957463						
HALLANDALE BEACH P/M	G	10-01-2002	N	None	FIL/	2290274						
HALLANDALE BEACH P/M	G	10-01-2003	N	None	FIL/	2956778						
HALLANDALE BEACH P/M	G	10-01-2004	N	None	FIL/	3706818						
HALLANDALE BEACH P/M	G	10-01-2005	N	None	FIL/	4902938		3073168				
HAVANA	F	10-01-2000	N	None								
HAVANA	F	10-01-2001	N	None	AGG/	335483						*NOT REQUIRED BY AGG FUNDING METHOD
HAVANA	F	10-01-2002	N	None								
HAVANA	F	10-01-2003	N	None	AGG/	405896						NOT REQUIRED BY AGG FUNDING METHOD
HAVANA	F	10-01-2004	N	None								

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP	VAL	DATE	REV	PLAN	FUND	TOTAL	AAL	UAAL	FUNDED	COVERED	UAAL AS	PERC OF	COMMENTS
	SYS				CHANGE	METHOD	ASSETS			RATIO	PAYROLL	COVD	PAY	
										PERC				
HAVANA	F	10-01-2005	N	None	AGG/		475164							*INFO NOT REQUIRED BY AGG METHOD
HAVANA	F	10-01-2007	N	None	AGG		588008	41917	-546091	1402.8	7919		-6896	
HIALEAH	GPF	10-01-2000	N	None			482033093	438200000	-43834000	110.0	51597000		-85	
HIALEAH	GPF	10-01-2001	N	None			474245859	469071000	-5175000	101.1	53440000		-9.7	
HIALEAH	GPF	10-01-2002	N	None			452978637	481947000	28969000	94.0	54745000		52.9	
HIALEAH	GPF	10-01-2003	N	None			439793566	501224000	61431000	87.7	58129000		105.7	
HIALEAH	GPF	10-01-2004	N	None			442293992							
HIALEAH	GPF	10-01-2005	N	None			462096.761	507135	45038	91.1	60364		74.6	
HIALEAH	GPF	10-01-2006	N	None			500501442	556467000	55965000	89.9	66836000		83.7	
HIALEAH	GPF	10-01-2007	N	None	E		522796029	595379468	72583439	87.8	75461003		96.2	
HIALEAH	GPF	10-01-2008	N	None	EAN		526091435	627530393	101438958	83.8	77006760		131.7	
HIALEAH - ELECTED	G	09-30-2001	N	None	EAN/		1842622	1791000	-52000	102.9	488000		0	
HIALEAH - ELECTED	G	10-01-2001	N	None	EAN/		6315599	8236000	1920000	76.7	4175000		46	
HIALEAH - ELECTED	G	09-30-2002	N	None	EAN/		2062206	1893000	-169000	108.9	488000		0	
HIALEAH - ELECTED	G	10-01-2002	N	None	EAN/		6479693							
HIALEAH - ELECTED	G	09-30-2003	N	None	EAN/		2664848	3155000	490000	84.5	988000		49.5	
HIALEAH - ELECTED	G	09-30-2004	N	None	EAN/		3049827	3397000		89780	965000		-315692.2	
HIALEAH - ELECTED	G	09-30-2004	N	After	EAN		128623	153354000	24731000	83.9	17834000		138.7	
HIALEAH - ELECTED	G	09-30-2004	Y											
HIALEAH - ELECTED	G	09-30-2004	N											
HIALEAH - ELECTED	G	09-30-2005	N	None			462096761	507135000	45038000	91.1	60364000		74.6	
HIALEAH - ELECTED	G	09-30-2005	N	None	EAN/		3455014	3810000	355000	90.7	1044000		34	
HIALEAH - ELECTED	G	09-30-2006	N	After	EAN		3920986	4568219	647233	85.8	986381		65.6	
HIALEAH - ELECTED	G	09-30-2006	N	None	UC/		9999670							
HIALEAH - ELECTED	G	09-30-2006	N	Before			3920986							
HIALEAH - ELECTED	G	09-30-2007	N	None	EAN		4507879	5044765	536886	89.4	1116589		48.1	
HIALEAH GARDENS	P	10-01-2000	N	None	AGG/		3093443	4226000	1133000	73.2	1946000		58.2	
HIALEAH GARDENS	P	10-01-2001	N	None	AGG/		3383285							
HIALEAH GARDENS	P	10-01-2002	N	None	AGG/		4318438	5708000	1389000	75.7	2037000		68.2	DROP ACCOUNTS=18,188
HIALEAH GARDENS	P	10-01-2003	N	None	AGG/		5102549	6317000	1215000	80.6	1915000		63.4	DROP=53551

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
HIALEAH GARDENS	P	10-01-2004	N	None	AGG/	5833074	6975000	1142000	83.6	2073000	55.1	
HIALEAH GARDENS	P	10-01-2005	N	None	AGG/	6574621	7522000	947000	87.4	1961000	48.3	
HIALEAH GARDENS	P	10-01-2007	N	None	AGG/	8560889	8766000	205000	97.7	2297000	8.9	
HILLSBOROUGH COUNTY	ERP	07-01-2000	N	None				16491000				
HILLSBOROUGH COUNTY	ERP	10-01-2000	N	None	EAN/	5580220	22071000	16491000	25.3	156606000	10.5	
HILLSBOROUGH COUNTY	ERP	07-01-2001	Y	None	EAN/	6409495	22827000	16418000	28.1	170162000	9.6	
HILLSBOROUGH COUNTY	ERP	07-01-2002	N	None	EAN/	7202634	28443000	21240000	25.3	163581000	13	
HILLSBOROUGH COUNTY	ERP	07-01-2003	N	None	EAN/	7476928	29910000	22430000	25.0	172252000	13	
HILLSBOROUGH COUNTY	ERP	07-01-2004	N	None	EAN/	8312833	31242000	22929000	26.6	177745000	12.9	
HILLSBOROUGH COUNTY	ERP	07-01-2005	N	None	EAN/	8833753	33461000	24628000	26.4	186742000	13.2	
HILLSBOROUGH COUNTY	ERP	07-01-2006	N	None	EAN/	9384033	49389000	40005000	19.0	187095000	21.4	
HILLSBOROUGH COUNTY	ERP	07-01-2007	N	None	EAN	11892575	32682751	20790176	36.4	40682385	51.1	
HOLLEY-NAVARRE FCD	F	10-01-2007	N	None	AGG	24044		0				
HOLLY HILL	F	10-01-2000	N	None	AGG/	2044098	2044000	0	100.0	339000	0	
HOLLY HILL	F	10-01-2001	N	None	AGG/	2089520	2090000	0	100.0	403000	0	
HOLLY HILL	F	10-01-2002	N	None	AGG/	2100744	2101000	0	100.0	467000	0	
HOLLY HILL	F	10-01-2003	N	None	FIL/	2120170						
HOLLY HILL	F	10-01-2003	Y	None	FIL/	2120170						
HOLLY HILL	F	10-01-2004	N	None	EAN/	2154101						
HOLLY HILL	F	10-01-2005	N	None	EAN/	2312599	3318000	1006000	69.7	735000	136.9	
HOLLY HILL	F	10-01-2005	Y	Before		2312599						
HOLLY HILL	F	10-01-2005	Y	After	EAN	2312599	3318215	1005616	69.7	734633	136.9	
HOLLY HILL	F	10-01-2006	Y	None	EAN	2540064	4206459	1666395	60.4	765112	217.8	
HOLLY HILL	F	10-01-2007	Y	None	EAN	2811291	4449389	1638098	63.2	748437	218.9	
HOLLY HILL	F	10-01-2008	Y	Before		2954229						
HOLLY HILL	F	10-01-2008	Y	After	EAN	2961367	4398489	1437122	67.3	628094	228.8	
HOLLY HILL	P	10-01-2000	N	None	FIL/	5500526	6065000	564000	90.7	745000	75.7	
HOLLY HILL	P	10-01-2001	N	None	AGG/	5532568	5533000	0	100.0	871000	0	
HOLLY HILL	P	10-01-2002	N	None	AGG/	5430534	5431000	0	100.0	918000	0	
HOLLY HILL	P	10-01-2003	N	None	AGG/	5267	5267000	0	100.0		0	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
HOLLY HILL	P	10-01-2003	Y	None	EAN/	5267378	5805000	538000	90.73	895000	60.12	
HOLLY HILL	P	10-01-2004	N	None	EAN/	5164093	6176000	1012000	83.62	938000	107.85	
HOLLY HILL	P	10-01-2004	Y	None	EAN/	5164093	6201000	1037000	83.27	957000	108.43	
HOLLY HILL	P	10-01-2005	N	None	EAN/	5355209	7074000	1719000	75.7	1075000	159.9	
HOLLY HILL	P	10-01-2006	Y	None	EAN/	5831687	7680000	1849000	75.93	1192000	155.05	
HOLLY HILL	P	10-01-2007	Y	After	EAN	6371338	9152760	2781422	69.6	1118612	248.6	
HOLLY HILL	P	10-01-2007	Y	Before		6080981						
HOLLY HILL	P	10-01-2008	Y	After	EAN	6419081	10184780	3765699	63	1141987	329.7	
HOLLY HILL	P	10-01-2008	Y	Before		6829307						
HOLLYWOOD	F	10-01-2000	N	None	FIL/	133822392						
HOLLYWOOD	F	10-01-2002	N	None	EAN/	104716236	144929000	40213000	72.3	11675000	344.4	
HOLLYWOOD	F	10-01-2003	N	None	EAN/	110551533	153241000	42689000	72.1	10684000	399.6	
HOLLYWOOD	F	10-01-2005	N	None	EAN	99793949	189665621	89871672	52.6	10638920	844.7	
HOLLYWOOD	F	10-01-2006	N	None	EAN	98587888	193139611	94551723	51	10997684	859.7	
HOLLYWOOD	G	10-01-2000	N	None	FIL/	156750497	189917000	33166000	82.5	30001000	110.6	
HOLLYWOOD	G	10-01-2002	N	None	EAN/	164597832						
HOLLYWOOD	G	10-01-2003	N	None	EAN/	175458765	233156000	57697000	75.3	38497000	149.9	
HOLLYWOOD	G	10-01-2004	N	None	EAN/	180192031	257633000	77441000	69.9	40422000	191.6	
HOLLYWOOD	G	10-01-2005	N	None	EAN/	185301557	275757000	90456000	67.2	41481000	218.1	
HOLLYWOOD	G	10-01-2006	N	None	EAN/	195193325	303779000	108585000	64.3	41755000	260.1	
HOLLYWOOD	G	10-01-2007	N	None	EAN	212980592	325892851	112912259	65.4	45999379	245.5	
HOLLYWOOD	P	10-01-2000	N	None	EAN/	163928048	163928000	0	100.0	16581000	0	DROP ACCOUNTS=\$9,149,988.00
HOLLYWOOD	P	10-01-2002	N	None	EAN/	149471585	187163000	37691000	79.9	16064000	234.6	DROP BENEFITS=10,676,499
HOLLYWOOD	P	10-01-2004	N	None	EAN/	149213145						
HOLLYWOOD	P	10-01-2005	N	None	EAN/	152615138	246393000	93777000	61.9	21297000	440.3	DROP PAYABLE=16037420
HOLLYWOOD	P	10-01-2006	N	None	EAN/	171325732	275714000	104388000	62.1	16711000	624.7	DROP PAYABLE=19026336
HOLLYWOOD	P	10-01-2007	N	None	EAN/	191438986	298509000	107070000	64.1	17444000	613.8	DROP PAYABLE=24169512
HOLMES BEACH	P	10-01-2000	N	None	FIL/	2644296	2815000	171000	93.9	439000	38.8	
HOLMES BEACH	P	10-01-2001	N	None	FIL/	2867359	3038000	170000	94.4	450000	37.9	
HOLMES BEACH	P	10-01-2003	N	None	FIL/	3230188	3391000	160000	95.3	561000	28.6	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
HOLMES BEACH	P	10-01-2004	N	None	FIL/	3481510	3635000	154000	95.78	573000	26.77	
HOLMES BEACH	P	10-01-2005	N	Before		3846943						
HOLMES BEACH	P	10-01-2005	N	After		3846943						
HOLMES BEACH	P	10-01-2005	N	None	FIL/	3847	3992000	145000	96.4	589000	24.6	
HOLMES BEACH	P	10-01-2006	N	None	FIL/	4310486	4847000	536000	88.93	635000	84.5	
HOLMES BEACH	P	10-01-2007	N	None	FIL/	4877950	5416000	538000	90.07	634000	84.9	
HOLMES BEACH	P	10-01-2008	N	After	FIL	5086797	5714502	627705	89	615810	101.9	
HOLMES BEACH	P	10-01-2008	N	Before		5168165						
HOMESTEAD	F	01-01-2000	N	None		1986356						
HOMESTEAD	F	10-01-2000	N	None	AGG/							
HOMESTEAD	F	01-01-2001	N	None	AGG/	1978082						
HOMESTEAD	F	01-01-2002	N	None	AGG/	2590171						
HOMESTEAD	F	01-01-2003	N	Before		8512225						
HOMESTEAD	F	01-01-2003	N	After		7125883						
HOMESTEAD	F	10-01-2003	N	None	EAN/	3241	6729000	3488000	48.2	718000	486.1	
HOMESTEAD	F	01-01-2005	N	None	AGG/	3420006						
HOMESTEAD	F	01-01-2006	N	None	AGG/	7327394	8013000	685000	91.4	442000	154.9	
HOMESTEAD	F	01-01-2007	N	None	AGG/	8445837	8093000	-353000	104.4	422000	-83.7	
HOMESTEAD	F	01-01-2008	N	Before		9390090						
HOMESTEAD	F	01-01-2008	N	After	AGG	9390090	9432712	42622	99.5	0		
HOMESTEAD	P	10-01-2000	N	None	EAN/	20450121	25887000	5437000	79.0	3801000	143	
HOMESTEAD	P	10-01-2002	N	None	EAN/	23581930	34096000	10514000	69.2	3138000	335	
HOMESTEAD	P	10-01-2004	N	None	EAN/	26607524	39052000	12445000	68.1	3386000	367.5	
HOMESTEAD	P	10-01-2005	N	None	EAN/	30701081	45930000	15229000	65.5	4258000	357.6	
HOMESTEAD	P	10-01-2006	N	Before		33629720						
HOMESTEAD	P	10-01-2006	N	After	EAN	31868464	49665563	17797099	64.2	4862281	366	
HOMESTEAD - General & Hospital	G	10-01-2000	N	None	EAN/	28358575	22500000	-5858000	126.04	7709000	-75.99	
HOMESTEAD - General & Hospital	G	10-01-2001	N	None	EAN/	28775815						
HOMESTEAD - General & Hospital	G	10-01-2002	N	None	EAN/	26346382	30876000	4530000	85.3	8119000	0.558	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
HOMESTEAD - General & Hospital	G	10-01-2003	N	After		29788671						
HOMESTEAD - General & Hospital	G	10-01-2003	N	Before		29788671						
HOMESTEAD - General & Hospital	G	10-01-2003	N	None	EAN/	29788671	34919000	5130000	95.3	8339000	61.5	
HOMESTEAD - General & Hospital	G	10-01-2004	N	None	EAN/	29599018	37963000	8364000	77.97	9797000	95.1	
HOMESTEAD - General & Hospital	G	10-01-2005	N	None	EAN/	30604908						
HOMESTEAD - General & Hospital	G	10-01-2006	N	None	EAN/	34379352						
HOMESTEAD - General & Hospital	G	10-01-2007	N	None	EAN	39165121	51830017	12664896	75.6	12190785	103.9	
HOMESTEAD - New Elected & Sr. Mgmt	G	12-01-2006	N	None	AGG	1405072		1137839				
HOMESTEAD - Old Elected	G	12-01-2006	N	None	AGG/	1060073	1971000	911000	53.8	159000	573	
HOWEY-IN-THE-HILLS	P	10-01-2000	N	None								
HOWEY-IN-THE-HILLS	P	10-01-2001	N	None	AGG/	649979						NOT REQUIRED BY FUNDING METHOD
HOWEY-IN-THE-HILLS	P	10-01-2002	N	None								
HOWEY-IN-THE-HILLS	P	10-01-2003	N	None	AGG/	629872						INFO NOT REQUIRED BY AGG METHOD
HOWEY-IN-THE-HILLS	P	10-01-2004	N	None								
HOWEY-IN-THE-HILLS	P	10-01-2005	N	None	AGG/	686290						*INFO NOT REQUIRED BY AGG METHOD
HOWEY-IN-THE-HILLS	P	10-01-2007	N	None	AGG	810933	820420	9487	98.8	247822	3.8	
INDIALANTIC	G	10-01-2001	N	None	FIL/	117905	434000	316000	27.2	401000	78.9	
INDIALANTIC	G	10-01-2002	N	None	FIL/	144353	460000	316000	31.4	430000	73.4	
INDIALANTIC	G	10-01-2003	N	None	FIL/	208947	529000	321000	39.5	413000	77.5	
INDIALANTIC	G	10-01-2004	N	None	FIL/	278798	593000	314000	47.0	551000	57	
INDIALANTIC	G	10-01-2005	N	None	FIL/	358744	667000	308000	53.8	561000	54.9	
INDIALANTIC	G	10-01-2006	N	None	FIL/	454158	947000	493000	47.9	599000	82.4	
INDIALANTIC	G	10-01-2007	N	None	FIL	589407	1087355	497948	54.2	609152	81.7	
INDIALANTIC	G	10-01-2008	N	Before		568996						



FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
INDIALANTIC	G	10-01-2008	N	After	FIL	671047	1178646	507599	56.9	625954	81.1	
INDIALANTIC	PF	10-01-2001	N	None	FIL/	2000493	2496000	496000	80.1	567000	87.5	
INDIALANTIC	PF	10-01-2002	N	None	FIL/	2052698	2557000	504000	80.3	625000	80.6	
INDIALANTIC	PF	10-01-2003	N	None	FIL/	2157191	2675000	518000	80.7	794000	65.2	
INDIALANTIC	PF	10-01-2004	N	None	FIL/	2348412	2871000	523000	81.8	782000	66.8	
INDIALANTIC	PF	10-01-2005	N	None	FIL/	2613320	3141000	528000	83.2	806000	65.46	
INDIALANTIC	PF	10-01-2006	N	None	FIL/	3018093	3549000	531000	85.03	851000	62.44	
INDIALANTIC	PF	10-01-2007	N	None	EAN/	3456686						
INDIALANTIC	PF	10-01-2008	N	After	EAN	3894786	4876543	981757	79.9	988583	99.3	
INDIALANTIC	PF	10-01-2008	N	Before		3722349						
INDIAN HARBOUR BEACH	P	10-01-2000	N	None	AGG/	2491778	2127000	0	100.0	601000	0	
INDIAN HARBOUR BEACH	P	10-01-2001	N	After		2638403						
INDIAN HARBOUR BEACH	P	10-01-2001	N	None	FIL/	2638	2942000	304000	89.68	581000	52.3	
INDIAN HARBOUR BEACH	P	10-01-2001	N	Before		2560156						
INDIAN HARBOUR BEACH	P	10-01-2003	N	None	FIL/	2942993	3252000	309000	90.5	596000	51.8	
INDIAN HARBOUR BEACH	P	10-01-2004	N	None	FIL/	3137901	3445000	307000	91.09	713000	43.04	
INDIAN HARBOUR BEACH	P	10-01-2005	N	None	EAN/	3415647	4426000	1011000	77.16	782000	129.25	
INDIAN HARBOUR BEACH	P	10-01-2006	N	None	EAN/	3805295	4840000	1034000	78.63	861000	120.15	
INDIAN HARBOUR BEACH	P	10-01-2007	N	None	EAN/	4221847	5213000	992000	80.98	944000	105.07	
INDIAN HARBOUR BEACH	P	10-01-2008	Y	After	EAN	4623212	5875707	1252495	78.7	1052378	119	
INDIAN HARBOUR BEACH	P	10-01-2008	Y	Before		4480822						
INDIAN RIVER SHORES	G	10-01-2008	Y	Before		286.072						
INDIAN RIVER SHORES	G	10-01-2008	Y	After	AGG	286072	286072	0	100	57547		0 AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
INDIAN RIVER SHORES	PF	10-01-2008	Y	Before		3912.239						
INDIAN RIVER SHORES	PF	10-01-2008	Y	After	AGG	3912.239	3912239	0	100	1058282		0 ACT. ACCR LIABILITY CALCULATED USING ENTRY AGE NORMAL COST METHOD
INDIAN SHORES	P	10-01-2000	N	None	FIL/	463452	584000	120000	79.38	333000	36.12	
INDIAN SHORES	P	10-01-2002	N	None	FIL/	581811	704000	122000	82.6	328000	37.3	
INDIAN SHORES	P	10-01-2004	N	None	FIL/	840884	1100000	259000	76.5	390000	66.3	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED	COVERED	UAAL AS	COMMENTS
									RATIO PERC		PERC OF COVD PAY	
INDIAN SHORES	P	10-01-2006	N	None	FIL	1222755	1476048	253293	82.8	459561	55.1	
INDIAN SHORES	P	10-01-2008	N	None	FIL	1312994	1499942	186948	87.5	515233	36.3	
JACKSON MEMORIAL HOSPITAL	G	01-01-2001	N	None	AGG/	16550227						
JACKSON MEMORIAL HOSPITAL	G	01-01-2003	N	None	AGG/	34875318						
JACKSON MEMORIAL HOSPITAL	G	01-01-2004	N	None	AGG/	63788475						
JACKSON MEMORIAL HOSPITAL	G	01-01-2005	N	None	AGG/	99372505						
JACKSON MEMORIAL HOSPITAL	G	01-01-2006	N	None				0				
JACKSON MEMORIAL HOSPITAL	G	10-01-2006	N	None	AGG/	132117642						
JACKSON MEMORIAL HOSPITAL	G	01-01-2007	N	None	AGG/	178069801						
JACKSON MEMORIAL HOSPITAL	G	01-01-2008	N	None	AGG	228617427	233618579	5001152	97.9	413953247	1.2	
JACKSONVILLE	CO	10-01-2004	N	None	EAN/	50922947						
JACKSONVILLE	CO	10-01-2005	Y	None	EAN/	60106184						
JACKSONVILLE	CO	10-01-2006	N	None	EAN/	68791245						
JACKSONVILLE	CO	10-01-2007	N	None	EAN/	79315045		44036806				
JACKSONVILLE	G	10-01-2004	N	None	EAN/	1445391644						
JACKSONVILLE	G	10-01-2005	N	None	EAN/	1509709336		192468187				
JACKSONVILLE	PF	04-01-2000	N	None	FIL/	809091787						
JACKSONVILLE	PF	10-01-2001	N	None	EAN/	790341386	1036986000	246163000	78.1	96199000	255.9	
JACKSONVILLE	PF	10-01-2003	N	None	EAN/	832831489	1242342000	413933000	67.7	109637000	377.6	DROP ACCOUNTS=95,882,864
JACKSONVILLE	PF	10-01-2006	N	None	EAN	975367559	1524688686	549321127	64	134694392	407.8	
JACKSONVILLE	PF	10-01-2008	N	After	EAN	1064061110	1862132457	798071347	57.1	148276743	538.2	
JACKSONVILLE	PF	10-01-2008	N	Before		1064061110						
JACKSONVILLE BEACH	F	10-01-2000	N	Before		8055000						
JACKSONVILLE BEACH	F	10-01-2000	N	After		8055000						
JACKSONVILLE BEACH	F	10-01-2000	N	None	EAN/	8055	8011000	-44000	100.6	1408000	-3.2	
JACKSONVILLE BEACH	F	10-01-2001	N	None	EAN/	8279740	8490000	210000	97.5	1174000	17.9	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
JACKSONVILLE BEACH	F	10-01-2002	N	None	EAN/	8241603	9001000	759000	91.6	1196000	63.5	
JACKSONVILLE BEACH	F	10-01-2003	N	None	EAN/	8049000	8816000	767000	91.3	1345000	57	
JACKSONVILLE BEACH	F	10-01-2004	N	None	EAN/	7549000	9058000	1509000	83.3	1468000	102.8	
JACKSONVILLE BEACH	F	10-01-2005	N	None	EAN/	7483000	9707000	2224000	77.1	1651000	134.7	
JACKSONVILLE BEACH	F	10-01-2006	N	None	EAN/	7501810	9661000	2160000	77.6	1768000	122.1	
JACKSONVILLE BEACH	G	10-01-2000	N	None	EAN/	32832000						
JACKSONVILLE BEACH	G	10-01-2001	N	None	EAN/	34437925	28639000	-5799000	120.4	8266000	-70.2	
JACKSONVILLE BEACH	G	10-01-2002	N	None	EAN/	34361000	30057000	-4304000	114.3	8405000	-51.2	
JACKSONVILLE BEACH	G	10-01-2003	N	None	EAN/	33997000	33590000	-407000	101.2	9259000	-4.4	
JACKSONVILLE BEACH	G	10-01-2005	N	None	EAN/	34445000	40242000	5797000	85.6	10714000	54.1	
JACKSONVILLE BEACH	G	10-01-2006	N	None	EAN/	36643561	43650000	7006000	83.9	11575000	60.5	
JACKSONVILLE BEACH	G	10-01-2007	N	None	EAN	39424000	46208000	6784000	85.3	11700000	58	
JACKSONVILLE BEACH	P	10-01-2000	N	None	EAN/	13280000	12005000	-1275000	110.6	2419000	-52.7	
JACKSONVILLE BEACH	P	10-01-2001	N	None	EAN/	13756367	12729000	-1026000	108.1	2280000	-45	
JACKSONVILLE BEACH	P	10-01-2002	N	None	EAN/	13350000	13415000	64000	99.5	2535000	2.5	
JACKSONVILLE BEACH	P	10-01-2003	N	None	EAN/	13162000	14023000	861000	93.9	3028000	27.4	
JACKSONVILLE BEACH	P	10-01-2004	N	None	EAN/	12833000	14497000	1664000	88.5	2820000	59	
JACKSONVILLE BEACH	P	10-01-2005	N	None	EAN/	13021000	15867000	2846000	82.1	3231000	88.1	
JACKSONVILLE BEACH	P	10-01-2006	N	None	EAN/	13706874	16513000	2803000	83.0	3180000	88.2	
JACKSONVILLE BEACH	P	10-01-2007	N	None	EAN	14694000	17434000	2740000	84.3	3572000	76.7	
JACKSONVILLE BEACH	P	10-01-2008	N	None	EAN	15104000	19480000	4376000	77.5	3931000	111.3	
JUPITER	P	10-01-2000	N	None	FIL/	10997441	11182000	184000	98.4	4186000	4.4	
JUPITER	P	10-01-2001	N	None	FIL/	11977777	13012000	1035000	92.0	4092000	25.3	DROP ACCOUNTS=\$30,816
JUPITER	P	10-01-2002	N	After		12357179						
JUPITER	P	10-01-2002	N	Before		12357179						
JUPITER	P	10-01-2002	N	None	FIL/	12357	15778000	3421000	78.3	4635000	73.8	DROP ACCOUNT BALANCE=62,185
JUPITER	P	10-01-2003	N	None	FIL/	13355004	19010000	5655000	70.3	5091000	111.1	DROP ACCOUNT BALANCE=97,828
JUPITER	P	10-01-2004	N	None	FIL/	14452867	22217000	7764000	65.1	5961000	130.2	DROP ACCOUNT BALANCE=6,351
JUPITER	P	10-01-2005	N	None	FIL/	15938202	24030000	8092000	66.3	5802000	139.5	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
JUPITER	P	10-01-2006	N	None	FIL/	19096006	29564000	10468000	64.6	6497000	161.1	
JUPITER	P	10-01-2006	Y	None	FIL	19041416	29564000	10522000	64.4	6497000	161.9	
JUPITER	P	10-01-2006	Y	Before		19041416						
JUPITER	P	10-01-2006	Y	After	EAN	19041416	33221000	14179000	57.3	7162000		198 DROP PLAN BALANCE=14813
JUPITER	P	10-01-2007	N	After	EAN	22758973	37844477	15085504	60.1	7486458	201.5	
JUPITER	P	10-01-2007	N	Before		22758973						
JUPITER	P	10-01-2008	N	None	EAN	25995423	41715139	15719716	62.3	7713220	203.8	
JUPITER ISLAND	GPF	10-01-2000	N	None	FIL/	4131818	5430000	1298000	76.1	1447000	89.7	
JUPITER ISLAND	GPF	10-01-2001	N	None	FIL/	4236955	5518000	1281000	76.8	1662000	77.05	
JUPITER ISLAND	GPF	10-01-2002	N	None	FIL/	4605234	5803000	1198000	79.4	1909000	62.73	
JUPITER ISLAND	GPF	10-01-2003	N	None	FIL/	5637666	6718000	1081000	83.9	2102000	51.41	
JUPITER ISLAND	GPF	10-01-2004	N	None	FIL/	6565626	7451000	886000	88.11	1941000	45.64	
JUPITER ISLAND	GPF	10-01-2005	N	None	FIL/	8151049	8422000	271000	96.8	1814000	15	
JUPITER ISLAND	GPF	10-01-2006	N	None	FIL/	9122123	9433000	311000	96.7	1727000	18	
JUPITER ISLAND	GPF	10-01-2007	N	None	FIL/	10201013	10516000	315000	97.0	2211000	14.2	
JUPITER ISLAND	GPF	10-01-2008	N	After	FIL	9526852	9577377	50525	99.5	2736327	1.8	
JUPITER ISLAND	GPF	10-01-2008	N	Before		7939043						
KEY BISCAYNE	PF	10-01-2000	N	None	AGG/	1296095						
KEY BISCAYNE	PF	10-01-2001	N	None	AGG/	1824306	4394000	2570000	41.5	3733000	68.8	
KEY BISCAYNE	PF	10-01-2002	N	None	AGG/	2360957	5430000	3069000	43.5	3985000	77	
KEY BISCAYNE	PF	10-01-2003	N	None	AGG/	3309812	6679000	3369000	49.6	4279000	78.7	
KEY BISCAYNE	PF	10-01-2004	N	None	AGG/	4400914	8021000	3620000	54.9	5091000	71.1	
KEY BISCAYNE	PF	10-01-2005	N	None	EAN/	5703772	9380000	3676000	60.8	5320000	69.1	
KEY BISCAYNE	PF	10-01-2006	N	None	EAN/	7255221	10783000	3528000	67.3	5355000	65.9	
KEY BISCAYNE	PF	10-01-2007	N	None	EAN/	9017393	12336000	3318000	73.1	5741000	57.8	
KEY BISCAYNE	PF	10-01-2008	N	None	EAN	10682895	16049481	5366586	66.6	6365246	84.3	
KEY WEST	G	10-01-2000	N	None	EAN/	19303795	18249000	-1055000	105.8	7413000	-14.2	
KEY WEST	G	10-01-2001	N	None	EAN/	18534124	18935000	401000	97.9	7827000	5.1	
KEY WEST	G	10-01-2002	N	None	EAN/	17619387	20226000	2607000	87.1	7885000	33.1	
KEY WEST	G	10-01-2003	N	After		22407080						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
KEY WEST	G	10-01-2003	N	Before		20778117						
KEY WEST	G	10-01-2003	N	None	EAN/	22407	21964000	-443000	102.0	8689000	-5.1	
KEY WEST	G	10-01-2004	N	None	EAN/	23869425	22873000	-997000	104.4	9190000	-10.8	
KEY WEST	G	10-01-2007	N	None	EAN	32516978	30673860	-1843118	106	11705000	-15.7	
KEY WEST	PF	10-01-2000	N	None	EAN/	36839946	35915000	-925000	102.6	6156000	-15	
KEY WEST	PF	10-01-2001	N	None	EAN/	39346291	37949000	-1397000	103.8	5849000	-23.9	
KEY WEST	PF	10-01-2003	N	None	EAN/	39159993	43515000	4355000	90.0	7464000	58.3	
KEY WEST	PF	10-01-2004	N	None	EAN/	41445881	47671000	6225000	86.4	8089000	77	
KEY WEST	PF	10-01-2005	N	None	EAN/	42934882	53988000	11053000	78.6	9611000	115	
KEY WEST	PF	10-01-2006	N	None	EAN/	50415787	59995000	9579000	83.4	10277000	93.2	
KEY WEST	PF	10-01-2007	N	None	EAN	56031640	64557551	8525911	86.8	9780000	87.2	
KEY WEST HOUSING	G	01-01-2004	N	None	EAN/	3079404						
KEY WEST HOUSING	G	01-01-2005	N	None	EAN/	3273363	3971000	698000	82.4	2049000	34.1	
KEY WEST HOUSING	G	01-01-2006	N	None	EAN/	3748864	4586000	837000	80.2	1990000	42.1	
KEY WEST HOUSING	G	01-01-2007	N	None	EAN/	3962257	4931000	969000	80.4	2039000	47.5	DROP ACCOUNTS=365816
KEY WEST HOUSING	G	01-01-2008	N	None	EAN	4240704	5302692	1061988	80	2277000	46.6	
KEY WEST HOUSING	G	01-01-2009	N	Before		4254203						
KEY WEST HOUSING	G	01-01-2009	N	After	EAN	4254203	6205540	1951337	68.6	2461000	79.3	
KEY WEST UTILITY	G	01-01-2000	N	None	EAN/	53398335	41776000	-11622000	127.8		-188.4	
KEY WEST UTILITY	G	01-01-2001	N	None	EAN/	52329142						
KEY WEST UTILITY	G	01-01-2002	N	None	EAN/	49516555	50720000	1207000	97.6	6764000	17.8	
KEY WEST UTILITY	G	01-01-2003	N	None	EAN/	42259672						
KEY WEST UTILITY	G	01-01-2004	N	None	EAN/	51439056	55408000	3969000	92.8	6898000	57.5	
KEY WEST UTILITY	G	01-01-2005	N	None	EAN/	53036477	57511000	4475000	92.2	6934000	64.5	
KEY WEST UTILITY	G	01-01-2006	N	None	EAN/	54265771	61004000	6738000	89.0	7644000	88.1	
KEY WEST UTILITY	G	01-01-2007	N	None	EAN/	55876434						
KEY WEST UTILITY	G	01-01-2008	N	None	EAN	59924147	68109000	8184853	88	9203000	88.9	
KISSIMMEE	F	10-01-2000	N	None	FIL/	15283503	14955000	-329000	102.2	2884000	-11.4	
KISSIMMEE	F	10-01-2001	N	None	FIL/	15950283						
KISSIMMEE	F	10-01-2002	N	None	EAN/	15181443	18977000	3796000	80.0	3508000	108.2	DROP ACCOUNTS=\$133,831

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
KISSIMMEE	F	10-01-2003	N	None	EAN/	16082885	20402000	4319000	78.8	3684000	117.2	DROP ACCOUNTS=304,301
KISSIMMEE	F	10-01-2004	N	None	EAN/	16451721	21574000	5122000	76.3	3790000	135.1	DROP ACCOUNTS=572,929
KISSIMMEE	F	10-01-2005	N	None	EAN/	17189335						
KISSIMMEE	F	10-01-2006	N	None	EAN/	19256092	27617000	8361000	69.7	4975000	168.1	DROP ACCOUNTS=840627
KISSIMMEE	F	10-01-2007	N	None	EAN/	22288802	30228000	7939000	73.7	5168000	153.6	DROP ACCOUNTS=1149568
KISSIMMEE	G	10-01-2000	N	None	AGG/	29925	29397000	-528000	101.8	12339000	-4.3	
KISSIMMEE	G	10-01-2000	N	After		29925434						
KISSIMMEE	G	10-01-2001	N	None	AGG/	31618350	34032000	2413000	92.9	13427000	18	DROP ACCOUNTS=\$53,931
KISSIMMEE	G	10-01-2002	N	None	AGG/	32085143	38215000	6130000	84.0	14477000	42.3	DROP ACCOUNTS=111,911
KISSIMMEE	G	10-01-2003	N	None	AGG/	34601971	43390000	8789000	79.7	16115000	54.5	DROP ACCOUNTS=264,068
KISSIMMEE	G	10-01-2004	N	None	AGG/	38277622	46074000	7797000	83.1	16750000	46.5	DROP ACCOUNTS=480,284
KISSIMMEE	G	10-01-2005	N	None	AGG/	42283840	50817000	8533000	83.2	18046000	47.3	DROP ACCOUNTS=711487
KISSIMMEE	G	10-01-2006	N	None	AGG/	47508866	56555000	9046000	84.0	19295000	46.9	DROP ACCOUNTS=906267
KISSIMMEE	G	10-01-2007	N	None	AGG/	54207370	61642000	7434000	87.9	20682000	35.9	DROP ACCOUNTS=517066
KISSIMMEE	P	10-01-2000	N	None	AGG/	20306869	19395000	-912000	104.7	4315000	-21.1	
KISSIMMEE	P	10-01-2001	N	None	AGG/	21779215	21104000	-675000	103.2	4427000	-15.3	
KISSIMMEE	P	10-01-2002	N	None	AGG/	22751237	23682000	930000	96.1	5103000	18.2	
KISSIMMEE	P	10-01-2003	N	None	AGG/	23821586	25984000	2162000	91.6	5624000	38.4	
KISSIMMEE	P	10-01-2004	N	None	AGG/	24319937	28156000	3836000	86.3	5721000	67.1	
KISSIMMEE	P	10-01-2005	N	None	AGG/	26271117	30703000	4432000	85.6	5947000	74.5	
KISSIMMEE	P	10-01-2006	N	None	AGG	29992228	34828182	4835954	86.1	6324771	76.5	
KISSIMMEE	P	10-01-2007	N	After	EAN	33782641	39329526	5546885	85.9	6739904	82.3	
KISSIMMEE	P	10-01-2007	N	Before		33782641						
KISSIMMEE	P	10-01-2008	N	After	EAN	35728250	41632867	5904617	85.8	6703526	88.1	
KISSIMMEE	P	10-01-2008	N	Before		35768566						
KISSIMMEE UTILITY AUTHORITY	G	10-01-2000	N	None	FIL/	27476780	28293000	816000	97.1	9623000	8.5	
KISSIMMEE UTILITY AUTHORITY	G	10-01-2001	N	None	FIL/	28640062	29481000	841000	97.1	10349000	8.1	DROP PLAN BENEFITS=\$74,401.34
KISSIMMEE UTILITY AUTHORITY	G	10-01-2002	N	None	FIL/	29421397	30273000	851000	97.2	10726000	7.9	DROP PLAN BENEFITS=\$187,639.23

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
KISSIMMEE UTILITY AUTHORITY	G	10-01-2003	N	None	FIL/	30698120	31559000	861000	97.3	11504000	7.5	DROP BENEFITS=131,420.47
KISSIMMEE UTILITY AUTHORITY	G	10-03-2003	N	None				861000				
KISSIMMEE UTILITY AUTHORITY	G	10-01-2004	N	None	EAN/	32597179						
KISSIMMEE UTILITY AUTHORITY	G	10-01-2005	N	None	EAN/	35779319	41918000	6139000	85.4	11967000	51.3	DROP PLAN BENEFITS=544926.11
KISSIMMEE UTILITY AUTHORITY	G	10-01-2006	N	None	EAN/	40199126	46272000	6073000	86.9	12127000	50.1	DROP PLAN BENEFITS=1007576.12
KISSIMMEE UTILITY AUTHORITY	G	10-01-2007	N	None	EAN/	44946343	52293000	7347000	86.0	12205000	60.2	DROP PLAN BENEFITS=1287479.89
KISSIMMEE UTILITY AUTHORITY	G	10-01-2008	N	Before		46721291						
KISSIMMEE UTILITY AUTHORITY	G	10-01-2008	N	After	EAN	46829145	56912857	10083712	82.3	13481409	74.8	
LABELLE	F	10-01-2001	N	None	AGG/	98271				76000		*USING AGG FUNDING METHOD;NOT REQUIRED
LABELLE	F	10-01-2003	N	None	AGG/	173186				91000		*USING AGG FUNDING METHOD;NOT REQUIRED
LABELLE	F	10-01-2006	N	None	AGG	148233	86538	-61695	171.3	27869	-221.4	
LABELLE	F	10-01-2008	N	None	AGG	128329	128329	0	100	202716	0	
LADY LAKE	P	10-01-2001	N	None	AGG/	1001409	1001000	0	100.0	703000	0	
LADY LAKE	P	10-01-2002	N	None	AGG/	1126062	1126000	0	100.0	682000	0	
LADY LAKE	P	10-01-2003	N	None	AGG/	1311264	1311000	0	100.0	892000	0	
LADY LAKE	P	10-01-2004	N	None	EAN/	1535371						
LADY LAKE	P	10-01-2005	N	None	EAN/	1875603	2029000	154000	92.4	951000	16.2	
LADY LAKE	P	10-01-2006	N	None	EAN/	2265572	2271000	6000	99.8	1085000	0.5	
LADY LAKE	P	10-01-2007	N	None	EAN/	2713559	2635000	-78000	103.0	136000	-5.7	
LADY LAKE	P	10-01-2008	N	Before		2990230						
LADY LAKE	P	10-01-2008	N	After	EAN	3135889	3013338	-122551	104.1	1407115	-8.7	
LAKE ALFRED	G	10-01-2001	N	None	AGG/	1487647						
LAKE ALFRED	G	10-01-2002	N	None	AGG/	1850642	1851000	0	100.0	742000	0	
LAKE ALFRED	G	10-01-2003	N	None	AGG/	1913156	1913000	0	100.0	926000	0	
LAKE ALFRED	G	10-01-2004	N	None	AGG/	1971775	1972000	0	100.0	946000	0	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LAKE ALFRED	G	10-01-2005	N	None	AGG/	2363542	2364000	0	100.0	1026000	0	
LAKE ALFRED	G	10-01-2006	Y	None	EAN/	2725990	3202000	476000	85.1	1205000	39.5	
LAKE ALFRED	G	10-01-2007	N	None	EAN	3129688	3349206	219518	93.4	1276386	17.2	
LAKE ALFRED	G	10-01-2008	N	Before		3378311						
LAKE ALFRED	G	10-01-2008	N	After	EAN	3339187	3566659	227472	93.6	1424547	16	
LAKE ALFRED	P	10-01-2001	N	None	AGG/	1089929	1090000	0	100.0	380000	0	
LAKE ALFRED	P	10-01-2002	N	None	AGG/	1124103	1124000	0	100.0	326000	0	
LAKE ALFRED	P	10-01-2003	N	None	AGG/	1154405	1154000	0	100.0	264000	0	
LAKE ALFRED	P	10-01-2004	N	None	AGG/	1191658	1192000	0	100.0	321000	0	
LAKE ALFRED	P	10-01-2005	N	None	AGG/	1258722	1259000	0	100.0	348000	0	
LAKE ALFRED	P	10-01-2006	Y	None	EAN/	1371969	1351000	-21000	101.5	330000	-6.2	
LAKE ALFRED	P	10-01-2008	N	Before		1588700						
LAKE ALFRED	P	10-01-2008	N	After	EAN	1579437	1496197	-83240	105.6	373911	-22.3	
LAKE CITY	F	10-01-2000	N	None	EAN/	4668352						
LAKE CITY	F	10-01-2001	N	None	EAN/	4038895						
LAKE CITY	F	10-01-2002	N	None	EAN/	3765266						
LAKE CITY	F	10-01-2003	N	None	EAN/	4480918						
LAKE CITY	F	10-01-2004	N	None	EAN/	4753949						
LAKE CITY	F	10-01-2005	N	None	EAN/	4813224						
LAKE CITY	F	10-01-2006	N	None	EAN/	5165944						
LAKE CITY	F	10-01-2007	Y	None	EAN	5745737	6696637	950900	85.8	926680	102.6	
LAKE CITY	G	10-01-2000	N	None	EAN/	9445712	9218000	0	100.2	3241000	0	
LAKE CITY	G	10-01-2001	N	Before		9452975						
LAKE CITY	G	10-01-2001	N	After		9452975						
LAKE CITY	G	10-01-2001	N	None	EAN/	9452975						
LAKE CITY	G	10-01-2002	N	None	EAN/	9519678						
LAKE CITY	G	10-01-2003	N	None	EAN/	10563369	12675000	2111000	83.3	4288000	49.2	
LAKE CITY	G	10-01-2004	N	None	EAN/	10798089		3043979				
LAKE CITY	P	10-01-2000	N	None	EAN/	5423578						
LAKE CITY	P	10-01-2001	N	None	EAN/	5724697						



FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LAKE CITY	P	10-01-2002	N	None	EAN/	5979455						
LAKE CITY	P	10-01-2003	N	None	EAN/	6399110						
LAKE CITY	P	10-01-2004	N	None	EAN/	6903497						
LAKE CITY	P	10-01-2005	N	None	EAN/	7537574						
LAKE CITY	P	10-01-2006	N	None	EAN/	8641394	8645000	3000	99.96	1459000	0.22	
LAKE CITY	P	10-01-2007	N	None	EAN	9561362	9521528	-39834	100.4	1438659	-2.8	
LAKE CITY	P	10-01-2008	N	Before		9293940						
LAKE CITY	P	10-01-2008	N	After	EAN	9159961	9476404	316443	96.7	1439811	22	
LAKE HELEN	P	10-01-2001	N	None	AGG/	91747				106000		NOT REQUIRED USING AGG COST METHOD
LAKE HELEN	P	10-01-2003	N	None	AGG	159141						INFO NOT REQUIRED BY AGG FUNDING METHOD
LAKE HELEN	P	10-01-2006	N	Before		242346						
LAKE HELEN	P	10-01-2006	N	After	AGG	242346	242346	0	100	204913	0 after	
LAKE HELEN	P	10-01-2008	N	None	AGG	349903	398032	48129	87.9	193463	24.9	
LAKE MARY	F	10-01-2000	N	None	AGG/	1557711	0	0		561000		
LAKE MARY	F	10-01-2001	N	None	AGG/	1798	0	0		936000		NOT REQUIRED BY FUNDING METHOD
LAKE MARY	F	10-01-2001	N	After		1798432						
LAKE MARY	F	10-01-2001	N	Before		1586234						
LAKE MARY	F	10-01-2002	N	None	AGG/	2047929						NOT REQUIRED BY FUNDING METHOD
LAKE MARY	F	10-01-2003	N	None	AGG/	2423147						IN FO NOT REQUIRED BY FUNDING METHOD
LAKE MARY	F	10-01-2004	N	None	AGG/	2794477						NOT REQUIRED BY AGG METHOD
LAKE MARY	F	10-01-2005	N	None	EAN/	3391286	4429000	1038000	76.6	1628000	63.7	
LAKE MARY	F	10-01-2006	N	None	EAN/	4286534	5827000	1540000	73.6	2117000	72.7	
LAKE MARY	F	10-01-2008	Y	After	EAN	6362307	8076531	1714224	78.8	2424832	70.7	
LAKE MARY	F	10-01-2008	Y	Before		6408640						
LAKE MARY	P	10-01-2000	N	None	AGG/	4149443	0	0		1244000		
LAKE MARY	P	10-01-2001	N	None	AGG/		0	0		0		GASB-25 INFO NOT REQ'D BY AGG METHOD
LAKE MARY	P	10-01-2001	N	After		4689553						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LAKE MARY	P	10-01-2001	N	Before		4128087						
LAKE MARY	P	10-01-2002	N	None	AGG/	4974308						NOT REQUIRED BY AGG FUNDING METHOD
LAKE MARY	P	10-01-2003	N	None	AGG/	5357662						NOT REQUIRED BY AGG FUNDMETHOD
LAKE MARY	P	10-01-2004	Y	None	AGG.							*INFO NOT REQUIRED BY AGG METHOD
LAKE MARY	P	10-01-2004	Y	Before		5681393						
LAKE MARY	P	10-01-2004	Y	After		5681393						
LAKE MARY	P	10-01-2004	N	None	AGG/	5681393						NOT REQUIRED BY AGG METHOD
LAKE MARY	P	10-01-2005	N	None	EAN/	6381392	6920000	538000	92.22	2002000	26.88	
LAKE MARY	P	10-01-2006	N	None	EAN/	7442232	7801000	359000	95.4	2078000	17.26	
LAKE MARY	P	10-01-2007	Y	None	EAN/	8769554	9162000	392000	95.72	2152000	18.23	
LAKE MARY	P	10-01-2007	N	Before		8769554						
LAKE MARY	P	10-01-2007	N	After		8769554						
LAKE MARY	P	10-01-2007	N	None	EAN/	8770	9162000	392000	95.72	2151000	18.23	
LAKE MARY	P	10-01-2008	N	Before		9685712						
LAKE MARY	P	10-01-2008	N	After	EAN	9346602	10157366	810764	92	2384276	34	
LAKE PARK (RETIRED)	P	10-01-2005	N	None	EAN/	1971286	2030000	59000	97.11	0		
LAKE PARK (RETIRED)	P	10-01-2006	N	None	EAN/	1919359	2062000	142000	93.1	0		
LAKE WALES	F	10-01-2000	N	None	FIL/	4333023	4917000	584000	88.1	811000	71.9	
LAKE WALES	F	10-01-2001	N	None	FIL/	4630849	5193000	562000	89.2	866000	64.9	
LAKE WALES	F	10-01-2002	N	None		5015840						
LAKE WALES	F	10-01-2003	N	None	FIL/	5016	5967000	951000	83.3	686000	138.7	
LAKE WALES	F	10-01-2004	N	None	EAN/	5274609	7475000	2201000	68.54	714000	308.15	
LAKE WALES	F	10-01-2004	Y	None	EAN/	5274609	6996000	2201000	68.54	714000	308.15	
LAKE WALES	F	10-01-2005	N	None	FIL/	5570927	8027000	2456000	66.86	844000	291.1	
LAKE WALES	F	10-01-2006	N	None	EAN/	6136215	8483000	2347000	72.3	906000	259.03	
LAKE WALES	F	10-01-2007	N	None	EAN/	5853547	8208000	2354000	70.69	847000	248.55	
LAKE WALES	F	10-01-2008	N	Before		6055340						
LAKE WALES	F	10-01-2008	N	After	EAN	6372882	8928111	2555229	71.4	1111770	229.8	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LAKE WALES	G	10-01-2000	N	None	FIL/	4701092	5030000	329000	93.5	2021000	16.3	
LAKE WALES	G	10-01-2001	N	None	FIL/	5068628	5384000	315000	94.2	2299000	13.7	
LAKE WALES	G	10-01-2002	N	None	FIL/	5271538	5715000	444000	92.2	2043000	21.7	
LAKE WALES	G	10-01-2003	N	None	FIL/	5534573	5969000	434000	92.7	2001000	21.7	
LAKE WALES	G	10-01-2004	N	None	FIL/	5760618	6196000	436000	92.97	2202000	19.79	
LAKE WALES	G	10-01-2005	N	None	FIL/	6128500	6428000	300000	95.31	2533000	11.83	
LAKE WALES	G	10-01-2006	N	None	FIL/	6838601	7167000	328000	95.4	2867000	11.44	
LAKE WALES	G	10-01-2007	N	None	FIL	7891214	9383384	1492170	84.1	3133820	47.6	
LAKE WALES	G	10-01-2008	Y	Before		8319483						
LAKE WALES	G	10-01-2008	Y	After	FIL	8314448	9535402	1220954	87.2	2986894	40.9	
LAKE WALES	P	10-01-2000	N	None	FIL/	7361537	8041000	680000	91.5	1478000	46	
LAKE WALES	P	10-01-2001	N	None	FIL/	7722730	8306000	649000	92.2	1618000	40.1	
LAKE WALES	P	10-01-2003	N	None	FIL/	7898308	8547000	649000	92.3	1465000	44.3	
LAKE WALES	P	10-01-2004	N	None	EAN/	7915414						
LAKE WALES	P	10-01-2004	Y	None	EAN/	7915414						
LAKE WALES	P	10-01-2005	N	None	EAN/	8329601	10466000	2136000	79.59	1765000	121.01	
LAKE WALES	P	10-01-2006	N	None	EAN/	9103860	10197000	1093000	89.22	1652000	66.19	
LAKE WALES	P	10-01-2007	N	None	EAN/	9917387	11381000	1463000	87.03	1877000	77.95	
LAKE WORTH	F	10-01-2000	N	None	FIL/	16613602						
LAKE WORTH	F	10-01-2002	N	Before		18044887						
LAKE WORTH	F	10-01-2002	N	None	FIL/	18045	18732000	687000	96.2	3074000	22.4	
LAKE WORTH	F	10-01-2002	N	After		18044887						
LAKE WORTH	F	10-01-2003	N	None	FIL/	18657265	26182000	2525000	87.5	2899000	87.1	
LAKE WORTH	F	10-01-2004	N	None	FIL/	20604220	23182000	2577000	88.2	3108000	82.9	
LAKE WORTH	F	10-01-2005	N	None	EAN/	21502682		10877912				
LAKE WORTH	G	10-01-2000	N	None	FIL/	68493005						
LAKE WORTH	G	10-01-2002	N	None	FIL/	71177	73272000	2094000	97.1	12499000	16.8	
LAKE WORTH	G	10-01-2002	N	Before		71177315						
LAKE WORTH	G	10-01-2002	N	After		71177315						
LAKE WORTH	G	10-01-2003	N	None	FIL/	70160594						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LAKE WORTH	G	10-01-2004	N	None	EAN/	68720073						
LAKE WORTH	G	10-01-2005	N	None	EAN/	67199261	85624000	18425000	77.7	11875000	155.2	
LAKE WORTH	G	10-01-2006	N	None	EAN/	68219503	88748000	20528000	76.9	11318000	181.4	DROP ACCOUNTS=3511019
LAKE WORTH	P	10-01-2000	N	None	FIL/	21286307						
LAKE WORTH	P	10-01-2002	N	None	FIL/	22362	25772000	3411000	86.6	4255000	80.1	
LAKE WORTH	P	10-01-2002	N	After		22361593						
LAKE WORTH	P	10-01-2002	N	Before		22361593						
LAKE WORTH	P	10-01-2003	N	None	FIL/	22660854	27759000	5098000	81.3	3819000	133.5	
LAKE WORTH	P	10-01-2004	N	None	EAN/	23144362	31594000	8449000	72.7	4809000	175.7	
LAKE WORTH	P	10-01-2005	N	None	EAN/	23326999	32801000	9474000	70.6	4680000	202.5	
LAKE WORTH	P	10-01-2006	N	None	EAN/	24491350	34577000	10086000	70.1	4428000	227.8	
LAKELAND	GPF	10-01-2000	N	None	AGG/	360077327						
LAKELAND	GPF	10-01-2001	N	None	AGG/	374690753						
LAKELAND	GPF	10-01-2002	N	None	AGG/	375387104						
LAKELAND	GPF	10-01-2003	N	None	AGG/	389641017						
LAKELAND	GPF	10-01-2003	N	After		389641017						
LAKELAND	GPF	10-01-2003	N	Before		389641017						
LAKELAND	GPF	10-01-2004	N	None	AGG/	410451251						
LAKELAND	GPF	10-01-2005	N	None	AGG/	437315072						
LAKELAND	GPF	10-01-2007	N	None	FIL	523478533	593936107	70457574	88.1	101485956	69.4	
LAKELAND SUPP	F	10-01-2000	N	Before		11445327						
LAKELAND SUPP	F	10-01-2000	N	After		11445327						
LAKELAND SUPP	F	10-01-2000	N	None	AGG/	11445327						
LAKELAND SUPP	F	10-01-2001	N	None	AGG/	12169915						
LAKELAND SUPP	F	10-01-2002	N	None	AGG/	12113476						
LAKELAND SUPP	F	10-01-2003	N	None	AGG/	12141040						
LAKELAND SUPP	F	10-01-2004	N	None	AGG/	12343754						
LAKELAND SUPP	F	10-01-2005	N	None	AGG/	13382278						
LAKELAND SUPP	F	10-01-2006	N	None	AGG/	14756740	14757000	0	100.0	7210000	0	
LAKELAND SUPP	F	10-01-2007	N	None	AGG/	16620117	16620000	0	100.0	8199000	0	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED	COVERED	UAAL AS		COMMENTS
									RATIO PERC		PAYROLL	PERC OF COVD	
LAKELAND SUPP	F	10-01-2008	N	Before		17530693							
LAKELAND SUPP	F	10-01-2008	N	After	AGG	17530693	16468718	-1061975	106.4	8854880			-12 USING ENTRY AGE NORMAL FUNDING METHOD
LAKELAND SUPP	P	10-01-2000	N	None	AGG/	14597841							
LAKELAND SUPP	P	10-01-2000	N	Before		14597841							
LAKELAND SUPP	P	10-01-2000	N	After		14597841							
LAKELAND SUPP	P	10-01-2001	N	None	AGG/	15811177							
LAKELAND SUPP	P	10-01-2002	N	None	AGG/	15899085							
LAKELAND SUPP	P	10-01-2003	N	None	AGG	15977497							
LAKELAND SUPP	P	10-01-2004	N	None	AGG/	16160959							
LAKELAND SUPP	P	10-01-2005	N	None	FIL/	16913462							
LAKELAND SUPP	P	10-01-2006	Y	None	FIL/	18204356	23711000	5506000	76.8	13702000		40.2	
LAKELAND SUPP	P	10-01-2007	N	None	FIL/	19884082	24724000	4840000	80.4	13471000		35.9	
LAKELAND SUPP	P	10-01-2008	Y	After	FIL	20132084	24686151	4554067	81.6	13948927		32.6	
LAKELAND SUPP	P	10-01-2008	Y	Before		20132084							
LANTANA	F	09-30-2001	N	None	EAN/	4566744							
LANTANA	F	09-30-2003	N	None	EAN/	6243444	8911000	2668000	70.1	2195000		121.6	
LANTANA	F	09-30-2004	N	None	EAN/	7352875	10430000	3077000	70.5	2324000		132.4	
LANTANA	F	09-30-2005	N	None	EAN/	8688548	12710000	4022000	68.4	2559000		157.2	
LANTANA	F	09-30-2006	N	None	EAN/	10313560	16503000	6190000	62.5	2579000		240	
LANTANA	F	09-30-2007	N	None	EAN/	13077720	18739000	5661000	69.8	2726000		207.7	
LANTANA	F	09-30-2008	N	None	EAN	14943792	20323618	5379826	73.5	2625962		204.9	
LANTANA	P	10-01-2000	N	None	AGG/	1947011	1590000	-357000	122.5	1020000		-35	
LANTANA	P	10-01-2001	N	None	AGG/	2174946							
LANTANA	P	10-01-2002	N	None	AGG/	2415505	2821000	406000	85.6	1252000		32.4	
LANTANA	P	10-01-2003	N	None	AGG/	2704054	3284000	580000	82.3	1458000		39.8	
LANTANA	P	10-01-2004	N	None	AGG/	2952595	3651000	698000	80.9	1466000		47.6	
LANTANA	P	10-01-2005	N	None	AGG/	3270049							
LANTANA	P	10-01-2006	N	None	AGG/	3776705	4646000	869000	81.3	1560000		55.7	
LANTANA	P	10-01-2007	N	None	AGG	4670639	5596748	926109	83.5	1729150		53.6	
LARGO	PF	10-01-2000	N	After		62394934							

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LARGO	PF	10-01-2000	N	None	AGG/	62395	53111000	-9284000	117.5	9990000	-92.9	
LARGO	PF	10-01-2001	N	None	AGG/	66367438	59378000	-6989000	111.8	10014000	-69.8	DROP ACCOUNTS=\$133,450
LARGO	PF	10-01-2002	N	None	AGG/	62745645	64026000	1280000	98.0	10577000	12.1	DROP ACCOUNTS=473,893
LARGO	PF	10-01-2003	N	None	EAN/	63393785	69253000	5859000	91.5	11292000	51.9	DROP ACCOUNTS=1,003,892
LARGO	PF	10-01-2005	N	None	EAN/	74517167	80633000	6116000	92.4	12529000	48.8	DROP ACCOUNTS=1960446
LARGO	PF	10-01-2006	N	None	EAN/	80167694	87054000	6886000	92.1	12975000	53.1	DROP ACCOUNTS=2556941
LARGO	PF	10-01-2007	N	None	EAN/	90898691	102746000	11847000	88.5	13734000	86.3	DROP ACCOUNTS=2384102
LARGO	PF	10-01-2008	N	None	EAN	78098781	110450199	32351418	70.7	14759177	219.2	
LAUDERDALE-BY-THE-SEA	F	10-01-2002	N	None	FIL/	179222	232000	53000	77.3	0	0	
LAUDERDALE-BY-THE-SEA	F	10-01-2003	N	None	FIL/	230470	257000	27000	89.6	0		
LAUDERDALE-BY-THE-SEA	F	10-01-2004	N	None	FIL/	298795	283000	-16000	105.7	0		
LAUDERDALE-BY-THE-SEA	F	10-01-2005	N	None	FIL/	341169	298000	-43000	114.5	0		
LAUDERDALE-BY-THE-SEA	F	10-01-2006	N	None	FIL/	434524	309000	-125000	140.5	0		
LAUDERDALE-BY-THE-SEA	F	10-01-2007	N	None	FIL	579283	351231	-228052	164.9	198451	-114.9	
LAUDERDALE-BY-THE-SEA	F	10-01-2008	N	None	FIL	412514	273795	-138719	150.7	111182	-124.8	
LAUDERHILL	F	10-01-2000	N	None	EAN/	19101315	22669000	3568000	84.3	4066000	87.7	
LAUDERHILL	F	10-01-2001	N	None	EAN/	20618707	24833000	4215000	83.0	4495000	93.8	
LAUDERHILL	F	10-01-2002	N	None	EAN/	20535705	27284000	6749000	75.1	4299000	157	
LAUDERHILL	F	10-01-2005	N	None	EAN/	27247390						
LAUDERHILL	F	10-01-2006	N	None	EAN/	31180	44838000	13658000	69.5	5209000	262.2	DROP ACCOUNTS PAYABLE=1881168
LAUDERHILL	F	10-01-2007	N	None	EAN	35921512	49384896	13463384	72.7	5906804	227.9	
LAUDERHILL	G	10-01-2000	N	None	EAN/	11257446						
LAUDERHILL	G	10-01-2001	N	None	EAN/	11925011	11653000	-272000	102.3	5273000	-5.2	
LAUDERHILL	G	10-01-2002	N	None	EAN/	8443506	8869000	425000	95.2	3868000	11	
LAUDERHILL	G	10-01-2004	N	None	EAN/	9398949	12219000	2820000	76.9	4415000	63.9	
LAUDERHILL	G	10-01-2005	N	None	EAN/	10541989						
LAUDERHILL	G	10-01-2006	N	None	EAN/	12148566	15693000	3545000	77.4	4578000	77.4	
LAUDERHILL	G	10-01-2007	N	None	EAN	13995710	18116654	4120944	77.3	4226389	97.5	
LAUDERHILL	P	10-01-2000	Y	None	EAN/	2605083	2959000	354000	88.0	3851000	9.2	
LAUDERHILL	P	10-01-2001	N	None	EAN/	3233223	3343000	110000	96.7	3561000	3.1	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LAUDERHILL	P	10-01-2002	N	None	EAN/	3629545						
LAUDERHILL	P	10-01-2003	N	None	EAN/	4989814	6124000	1135000	81.5	4998000	22.7	
LAUDERHILL	P	10-01-2004	N	None	EAN/	6462440	8816000	2354000	73.3	5256000	44.8	
LAUDERHILL	P	10-01-2005	N	None	EAN/	8660725	12331000	3670000	70.2	6519000	56.3	
LAUDERHILL	P	10-01-2006	N	None	EAN/	11939547						
LAUDERHILL	P	10-01-2007	N	None	EAN	16347803	21747000	5399197	75.2	8103000	66.6	
LAUDERHILL	P	10-01-2008	N	None	EAN	19775168	25153000	5377832	78.6	7678000	70	
LAUDERHILL (C&M)	G	10-01-2003	N	None	EAN/	4050310	6021000	1971000	67.3	2471000	79.8	
LAUDERHILL (C&M)	G	10-01-2005	N	None	EAN	6902752	11925806	5023054	57.9	3329207	150.9	
LAUDERHILL (C&M)	G	10-01-2006	N	None	EAN	8358251	14518875	6160624	57.6	3895689	158.1	
LAUDERHILL (C&M)	G	10-01-2007	N	After	EAN	11022702	15852073	4829371	69.5	4520343	106.8	
LAUDERHILL (C&M)	G	10-01-2007	N	Before		11022702						
LAUDERHILL (C&M)	G	10-01-2008	N	After	EAN	12135519	18002670	5867151	67.4	3492838	168	
LAUDERHILL (C&M)	G	10-01-2008	N	Before		10823393						
LEESBURG	F	10-01-2000	N	None	AGG/	7834736						
LEESBURG	F	10-01-2003	N	None	AGG/	6966413						
LEESBURG	F	10-01-2005	N	None	AGG/	7832187						
LEESBURG	F	10-01-2006	Y	None	AGG/	8264922						
LEESBURG	F	10-01-2007	Y	After	FIL	9833153	13446697	3613544	73.1	2895956	124.8	
LEESBURG	F	10-01-2007	Y	Before		9833153						
LEESBURG	F	10-01-2008	N	Before		9151452						
LEESBURG	F	10-01-2008	N	After	FIL	10447796	12905893	2458097	81	2993793	82.1	
LEESBURG	G	10-01-2000	N	None	FIL/	23866000	24190000	324000	98.7	9141000	3.5	
LEESBURG	G	10-01-2001	N	None	FIL/	24823681	22587000	-2236000	109.9	9556000	-23.4	
LEESBURG	G	10-01-2002	N	None	FIL/	25285323	23048000	-2237000	109.7	11009000	-20.3	
LEESBURG	G	10-01-2003	N	None	FIL/	25703014	23745000	-1958000	108.3	11843000	-16.5	
LEESBURG	G	10-01-2004	N	None	FIL/	26374522						
LEESBURG	G	10-01-2005	N	None	FIL/	28343644	26892000	-1451000	105.4	15645000	-9.3	
LEESBURG	G	10-01-2006	N	None	FIL/	31368026	33017000	1649000	95.01	17154000	9.61	
LEESBURG	G	10-01-2007	N	None	EAN/	34934262						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LEESBURG	G	10-01-2008	Y	After	EAN	33832920	35542768	1709848	95.2	16547145	10.3	
LEESBURG	G	10-01-2008	N	Before		35168668						
LEESBURG	G	10-01-2008	N	After	EAN	33832920	35769323	1936403	94.6	17151364	11.3	
LEESBURG	G	10-01-2008	Y	Before		35168668						
LEESBURG	P	10-01-2000	N	None	FIL/	9117437	10187000	1070000	89.5	2141000	50	
LEESBURG	P	10-01-2001	N	None	FIL/	9521	9453000	-68000	100.7	2211000	-3.1	
LEESBURG	P	10-01-2001	N	Before		8296078						
LEESBURG	P	10-01-2001	N	After		9521215						
LEESBURG	P	10-01-2002	N	None	FIL/	9818227	9807000	31000	99.7	2567000	1.2	DROP PLAN BENEFITS=\$17,622.75
LEESBURG	P	10-01-2003	N	None	FIL/	10086403	10082000	9000	99.9	2814000	0.3	DROP BENEFITS=148,971.85
LEESBURG	P	10-01-2003	Y	None	FIL/	10086403	10033000	-40000	100.4	2814000	-1.4	DROP PLAN BENEFITS=148,971.85
LEESBURG	P	10-01-2004	N	None	FIL/	10407269	10353000	-47000	100.5	2900000	-1.6	DROP PLAN BENEFITS=325,978.40
LEESBURG	P	10-01-2005	N	None	FIL/	11164525	11361000	204000	98.2	2930000	6.95	DROP PLAN BENEFITS=543343.89
LEESBURG	P	10-01-2006	N	None	FIL/	11638979	11828000	192000	98.4	3316000	5.8	TOT ASSETS=AV ASSETS LESS FUNDING CR BAL
LEESBURG	P	10-01-2007	N	None	FIL/	12735659	12914000	179000	98.6	3603000	5	
LEESBURG	P	10-01-2008	N	After	FIL	12871265	13347368	476103	96.4	3509401	13.6	
LEESBURG	P	10-01-2008	N	Before		13186367						
LIGHTHOUSE POINT	PF	10-01-2004	N	None	FIL/	2181500	2335000	159000	93.2	2165000	7.4	
LIGHTHOUSE POINT	PF	10-01-2006	Y	None	FIL/	4104087	9041000	6998000	22.6	6860000	102	
LIGHTHOUSE POINT	PF	10-01-2006	N	None	FIL/	4104087						
LIGHTHOUSE POINT	PF	10-01-2007	N	None	FIL/	5081694	5236000	155000	97.0	2782000	5.6	
LIVE OAK	F	10-01-2002	N	None	FIL/	1846	2040000	195000	90.5	294000	66.1	
LIVE OAK	F	10-01-2002	N	Before		1845636						
LIVE OAK	F	10-01-2002	N	After		1845636						
LIVE OAK	F	10-01-2007	N	After	EAN	2214498	2062911	-151587	107.3	51332	-295.3	
LIVE OAK	F	10-01-2007	N	Before		2214498						
LONGBOAT KEY	F	10-01-2000	N	None	FIL/	6124524	7390000	1265000	82.9	1603000	78.9	
LONGBOAT KEY	F	10-01-2001	Y	None	FIL/	6340738	6550000	209000	96.8	1689000	12.4	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED	COVERED	UAAL AS		COMMENTS
									RATIO PERC		PAYROLL	PERC OF COVD	
LONGBOAT KEY	F	10-01-2002	N	None	FIL/	6758308	8328000	1570000	81.2	1744000	90.1		
LONGBOAT KEY	F	10-01-2003	N	None	EAN/	7249670	12979000	5730000	55.9	1961000	292.2		
LONGBOAT KEY	F	10-01-2003	Y	None	EAN/	7253448	13018000	5764000	55.7	1961000	294		
LONGBOAT KEY	F	01-01-2004	Y	None	EAN/								
LONGBOAT KEY	F	10-01-2004	Y	None	EAN/	7412985	14563000	7150000	50.9	2152000	332.2	DROP PLAN	
												BENEFITS=36,094.69	
LONGBOAT KEY	F	10-01-2005	Y	None	EAN/	8190792	16277000	8086000	50.3	2269000	356.3	DROP PLAN	
												BENEFITS=95894.29	
LONGBOAT KEY	F	10-01-2006	N	None	EAN/	9174395	18637000	9462000	49.2	2181000	433.9	DROP PLAN	
												BENEFITS=158653.01	
LONGBOAT KEY	F	10-01-2007	N	After	EAN	10309982	22885598	12575616	45.1	2622998	479.4		
LONGBOAT KEY	F	10-01-2007	N	Before		10309982							
LONGBOAT KEY	F	10-01-2008	Y	After	EAN	10790917	23216610	12425693	46.5	2521157	492.9		
LONGBOAT KEY	F	10-01-2008	Y	Before		11047013							
LONGBOAT KEY	G	10-01-2000	N	None	FIL/	5474749	5768000	293000	94.9	2084000	14.1		
LONGBOAT KEY	G	10-01-2001	N	None	FIL/	4592060							
LONGBOAT KEY	G	10-01-2001	Y	None	FIL/	4592060							
LONGBOAT KEY	G	10-01-2002	N	None	FIL/	5853533	6261000	519000	91.7	2798000	18.6		
LONGBOAT KEY	G	10-01-2003	N	None	EAN/	6110168	9167000	3057000	66.7	2773000	110.2		
LONGBOAT KEY	G	10-01-2004	Y	None	EAN/	5888415							
LONGBOAT KEY	G	10-01-2004	N	After		6319438							
LONGBOAT KEY	G	10-01-2004	N	Before		5888415							
LONGBOAT KEY	G	10-01-2004	N	None	EAN/	6319438	9725000	3406000	65.0	2945000	115.7		
LONGBOAT KEY	G	10-01-2005	N	None	EAN/	6911035	10594000	3683000	65.2	3092000	119.1		
LONGBOAT KEY	G	10-01-2006	N	None	EAN/	7934281	11678000	3743000	67.94	3171000	118.06		
LONGBOAT KEY	G	10-01-2008	N	After	EAN	7207972	12212306	5004334	59	2902474	172.4		
LONGBOAT KEY	G	10-01-2008	N	Before		7343174							
LONGBOAT KEY	P	10-01-2000	N	None	FIL/	4313691	5173000	860000	83.4	993000	86.5		
LONGBOAT KEY	P	10-01-2001	N	None	FIL/	3569456							
LONGBOAT KEY	P	10-01-2002	N	None	FIL/	4333726	4477000	143000	96.8	1018000	14.1		
LONGBOAT KEY	P	10-01-2003	N	None	EAN/	4247594	6049000	1801000	70.2	888000	202.7		
LONGBOAT KEY	P	10-01-2004	N	None	EAN/	4248110	6327000	2079000	67.1	998000	208.3		

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LONGBOAT KEY	P	10-01-2004	Y	None	EAN/	4248110						
LONGBOAT KEY	P	10-01-2005	N	None	EAN/	4292743	6843000	2551000	62.7	1025000	248.8	
LONGBOAT KEY	P	10-01-2006	N	None	EAN/	4587701	7206000	2618000	63.66	1095000	239.07	
LONGBOAT KEY	P	10-01-2007	N	After	EAN	4990471	9494028	4503557	52.6	1218461	369.6	
LONGBOAT KEY	P	10-01-2007	N	Before		4990471						
LONGBOAT KEY	P	10-01-2008	Y	After	EAN	4872873	10208860	5335987	47.7	1189694	448.5	
LONGBOAT KEY	P	10-01-2008	N	Before		5135272						
LONGWOOD	PF	10-01-2000	N	None								
LONGWOOD	PF	10-01-2001	N	None	AGG/	1155456				952000		NOT REQUIRED BY AGG FUNDING METHOD
LONGWOOD	PF	10-01-2002	N	None	AGG/	1690736				1046000		*NOT REQ: USING AGGREGATE FUNDING METHOD
LONGWOOD	PF	10-01-2004	N	None	AGG/	2745142						
LONGWOOD	PF	10-01-2006	N	None	AGG/	1910281	1910000	0	100.0	1433000	0	
LYNN HAVEN	F	10-01-2000	N	None	FIL/	966994	986000	19000	98.1	280000	6.7	
LYNN HAVEN	F	10-01-2001	N	None	FIL/	1041006	1115000	74000	93.3	408000	18.2	
LYNN HAVEN	F	10-01-2002	N	None	FIL/	1099870	1175000	75000	93.6	443000	16.9	
LYNN HAVEN	F	10-01-2003	N	None	FIL/	1223350	1290000	67000	94.8	559000	11.9	
LYNN HAVEN	F	10-01-2004	N	None	FIL/	1366411	1422000	56000	96.1	585000	9.49	
LYNN HAVEN	F	10-01-2004	Y	None	FIL	1366411	1422000	56000	96.1	585000	9.49	
LYNN HAVEN	F	10-01-2005	N	None	FIL/	1608830	1647000	39000	97.66	610000	6.32	
LYNN HAVEN	F	10-01-2006	N	None	FIL/	1950574	1985000	35000	98.25	644000	5.4	
LYNN HAVEN	F	10-01-2007	N	None	FIL	2350056	2365203	15147	99.4	669117	2.3	
LYNN HAVEN	F	10-01-2008	N	After	FIL	2700120	2699485	-635	100	725336	-0.1	
LYNN HAVEN	F	10-01-2008	N	Before		2677111						
LYNN HAVEN	G	10-01-2000	N	None	FIL/	2461362	2917000	456000	84.4	1516000	30.1	
LYNN HAVEN	G	10-01-2001	N	None	FIL/	2717695	3167000	451000	85.8	1768000	25.5	
LYNN HAVEN	G	10-01-2002	N	None	FIL/	2926679	3858000	931000	75.9	2079000	44.8	
LYNN HAVEN	G	10-01-2003	N	None	FIL/	3334824	4270000	935000	78.1	2233000	41.9	
LYNN HAVEN	G	10-01-2004	Y	None	EAN/	3843	6090000	2247000	63.10	2485000	90.44	
LYNN HAVEN	G	10-01-2004	Y	After	EAN	3843	6090000	2247000	63.1	2485000	90.4	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
LYNN HAVEN	G	10-01-2004	N	None	EAN/	3842766	6079000	2236000	63.2	2485000	90	
LYNN HAVEN	G	10-01-2005	N	None	EAN/	4536494	7021000	2485000	64.6	2647000	93.9	
LYNN HAVEN	G	10-01-2006	N	None	EAN/	5305749	7667000	2361000	69.2	2744000	86.1	
LYNN HAVEN	G	10-01-2007	N	None	EAN/	6187875	8904000	2716000	69.5	2947000	92.1	
LYNN HAVEN	G	10-01-2008	N	Before		6915541						
LYNN HAVEN	G	10-01-2008	N	After	EAN	7131619	9907617	2775998	72	3096226	89.7	
LYNN HAVEN	P	10-01-2000	N	None	FIL/	1934731	2268000	333000	85.3	593000	56.2	
LYNN HAVEN	P	10-01-2001	N	None	FIL/	2104329	2435000	331000	86.4	625000	52.9	DROP AMT=\$36,572.56
LYNN HAVEN	P	10-01-2002	N	None	FIL/	2235517	2559000	324000	87.3	685000	47.3	DROP PLAN BENEFITS=\$85,101.27
LYNN HAVEN	P	10-01-2003	N	None	FIL/	2387548	2703000	315000	88.3	711000	44.3	DROP PLAN BENEFITS=144,320.41
LYNN HAVEN	P	10-01-2004	N	None	FIL/	2588908	2898000	309000	89.3	859000	36	DROP PLAN BENEFITS=206,384.70
LYNN HAVEN	P	10-01-2004	Y	None	FIL/	2588908	2898000	309000	89.3	867000	35.6	DROP PLAN BENEFITS=206384.70
LYNN HAVEN	P	10-01-2005	N	None	FIL/	2875443	3178000	303000	90.5	894000	33.9	DROP PLAN BENEFITS=269576.36
LYNN HAVEN	P	10-01-2006	N	None	FIL/	3000795	3305000	304000	90.8	1073000	28.4	DROP PLAN BENEFITS=17443.41
LYNN HAVEN	P	10-01-2007	N	None	FIL/	3534675	3883000	348000	91.0	1040000	33.5	DROP PLAN BENEFITS=57875.79
LYNN HAVEN	P	10-01-2008	N	Before		3940746						
LYNN HAVEN	P	10-01-2008	N	After	FIL	4051957	4231280	179323	95.8	959234	18.7	
MACCLENNY	PF	10-01-2002	N	None	FIL/	62779						
MACCLENNY	PF	10-01-2004	N	None	FIL/	108042	166000	104000	37.1	113000	92.2	
MACCLENNY	PF	10-01-2007	N	None	FIL	192976	293592	100616	65.7	228401	44.1	
MADISON	F	10-01-2000	N	None	FIL/	1038205	1259000	220000	82.5	198000	111.4	
MADISON	F	10-01-2001	N	None	FIL/	1085057	1162000	77000	93.4	176000	44	
MADISON	F	10-01-2002	N	None	FIL/	1088683	1181000	92000	92.2	209000	44	
MADISON	F	10-01-2003	N	None	AGG/	1124352	1221000	97000	92.1	224000	43.3	
MADISON	F	10-01-2004	N	None	EAN/	1192547	1876000	684000	63.56	201000	339.75	
MADISON	F	10-01-2005	N	None	EAN/	1296466	1889000	592000	68.64	216000	274.01	
MADISON	F	10-01-2006	N	None	EAN/	1386682	2076000	690000	66.79	272000	253.19	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MADISON	F	10-01-2008	N	After	EAN	1489666	2325638	835972	64.1	291949	286.3	
MADISON	F	10-01-2008	N	Before		1509215						
MADISON	P	10-01-2000	N	None	AGG/	1876841						
MADISON	P	10-01-2001	N	None	AGG/	1981659	0	0		406000		NOT REQUIRED BY FUNDING METHOD
MADISON	P	10-01-2002	N	None	AGG/	2042226						*-NOT REQUIRED BY AGG FUNDING METHOD
MADISON	P	10-01-2003	N	None	FIL/	2106853						INFO NOT REQ'D BY AGG METHOD
MADISON	P	10-01-2004	N	Before		2172763						
MADISON	P	10-01-2004	N	After		2172763						
MADISON	P	10-01-2004	N	None	AGG/							INFO NOT REQUIRED BY AGG FUNDING METH
MADISON	P	10-01-2005	N	None	AGG/	2343409						*INFO NOT REQUIRED BY AGG METHOD
MADISON	P	10-01-2006	N	None	AGG/	2584240						*INFO NOT REQUIRED BY AGG METHOD
MADISON	P	10-01-2007	N	None	AGG	2805549	2595313	-210236	108.1	441820	-47.6	
MADISON	P	10-01-2008	N	After	AGG	2844176	2789255	-54921	102	502049	-10.9	
MADISON	P	10-01-2008	N	Before		2860742						
MAITLAND	PF	10-01-2000	N	None	FIL/	10758561	11778000	1020000	91.3	2601000	39.2	
MAITLAND	PF	10-01-2001	N	None	FIL/	11769804	13145000	1375000	89.3	2645000	52	
MAITLAND	PF	10-01-2002	N	None	FIL/	12017698	14700000	2682000	81.8	2900000	92.5	DROP ACCOUNTS=579,878
MAITLAND	PF	10-01-2003	N	None	FIL/	12460843	16467000	4007000	74.7	2900000	138.2	
MAITLAND	PF	10-01-2004	N	None	FIL/	12603362	17462000	4859000	71.3	3945000	123.2	
MAITLAND	PF	10-01-2005	N	None	FIL/	13290828	18479000	5188000	71.1	3686000	140.7	
MAITLAND	PF	10-01-2006	N	None	FIL/	15205824	19697000	4491000	76.7	4034000	111.3	
MAITLAND	PF	10-01-2007	N	None	FIL/	17547206	21333000	3785000	81.8	3646000	103.8	
MARATHON	F	10-01-2004	N	None	AGG/	189726						INFO NOT REQD BY AGG FUNDING METHOD
MARATHON	F	10-01-2005	N	None	AGG	345.016	345016	0	100	748200	0	
MARATHON	F	10-01-2006	N	None	AGG	661.904	661904	0	100	744145	0	
MARATHON	F	10-01-2008	N	After	AGG	1130532	1130532	0	100	1056666	0	
MARATHON	F	10-01-2008	N	Before		1130532						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MARCO ISLAND	F	10-01-2000	N	None	EAN/	364049	105000	-259000	345.4	90000	-287.2	
MARCO ISLAND	F	10-01-2002	N	None	EAN/	331733	248000	-83000	133.6	365000	-22.8	
MARCO ISLAND	F	10-01-2004	N	None	EAN/	684654	524000	-161000	130.7	528000	-30.4	
MARCO ISLAND	F	10-01-2007	N	None	EAN/	1629498	1303000	-326000	125.0	958000	-34.1	
MARCO ISLAND	P	10-01-2007	N	None	EAN/	792685	3687000	2894000	21.5	1844000	156.9	
MARCO ISLAND	P	10-01-2008	N	After	EAN	1363977	4977447	3613470	27.4	2010512	179.7	
MARCO ISLAND	P	10-01-2008	N	Before		1194196						
MARIANNA	F	10-01-2000	N	None		1400338						INFO NOT REQUIRED BY FUNDING METHOD
MARIANNA	F	10-01-2000	Y	None	AGG/	1400338						
MARIANNA	F	10-01-2001	Y	None		1400338						
MARIANNA	F	10-01-2002	N	None	AGG/	1210930						INFO NOT REQUIRED BY FUNDING METHOD
MARIANNA	F	10-01-2003	N	None								
MARIANNA	F	10-01-2004	N	None	AGG/	1385339						INFO NOT REQUD BY AGG FUNDING METHOD
MARIANNA	F	10-01-2006	N	None	AGG	1633850		0				INFO NOT REQUIRED BY AGG METHOD
MARIANNA	P	10-01-2000	N	None								
MARIANNA	P	10-01-2001	N	None	AGG/	2226179						
MARIANNA	P	10-01-2002	N	None								
MARIANNA	P	10-01-2003	N	None	AGG/	2206526						NOT REQUIRED BY AGG METHOD
MARIANNA	P	10-01-2004	N	None	AGG/	2297687		0				INFO NOT REQUIRED BY AGG FUNDING METHOD
MARION COUNTY	EMS	01-01-2004	N	None	AGG/	943998						NOT REQUIRED BY AGG FUNDING METHOD
MARION COUNTY	EMS	10-01-2007	N	None	AGG/	1973888	3190000	1216000	61.9	9526000	12.8	
MARTIN COUNTY	ERP	07-01-2000	N	None	FIL/	2704837						
MARTIN COUNTY	ERP	07-01-2001	N	None	FIL/	4422873	8420000	3997000	52.5	49912000	8	
MARTIN COUNTY	ERP	07-01-2005	N	None	EAN/	7897497	6626000	-1271000	119.2	1023000	-124.2	
MARTIN COUNTY	ERP	07-01-2007	N	Before		8751289						
MARTIN COUNTY	ERP	07-01-2007	N	After	AGG	8751289	6954311	-1796978	125.8	838930	-214.2	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MEDLEY	P	10-01-2006	Y	None	AGG/							*INFO NOT REQ'D BY AGG METHOD
MEDLEY	P	10-01-2006	Y	Before		2275247						
MEDLEY	P	10-01-2006	Y	After		2275247						
MEDLEY	P	10-01-2008	N	Before		4324107						
MEDLEY	P	10-01-2008	N	After	AGG	5188928	12479015	7290087	41.6	1133311	643.3	
MELBOURNE	F	10-01-2001	N	None	FIL/	34202016	32698000	-1504000	104.6	4266000	-35.3	DROP PLAN BENEFITS=\$653,217.30
MELBOURNE	F	10-01-2002	N	None	FIL/	34893431	34496000	-398000	101.2	4530000	-8.8	DROP PLAN BENEFITS=\$1,270,280.94
MELBOURNE	F	10-01-2003	N	None	FIL/	35944448	36078000	133000	99.6	4887000	2.7	DROP BENEFITS=2,080,113.84
MELBOURNE	F	10-01-2004	N	None	EAN/	36793932						
MELBOURNE	F	10-01-2005	N	None	EAN/	38711256	42901000	4189000	90.2	5747000	72.9	DROP PLAN BENEFITS=2608715.85
MELBOURNE	G		N	Before		6666022	3132288	-3533734	212.8	1272823	-277.6	
MELBOURNE	G	10-01-2000	N	None	AGG/	1495353	1495000	0	100.0	4666000	0	
MELBOURNE	G	10-01-2001	N	None	AGG/							
MELBOURNE	G	10-01-2002	N	None	AGG/	2944136	2944000	0	100.0	6430000	0	
MELBOURNE	G	10-01-2003	N	None	AGG/	3907454	3907000	0	100.0	7560000	0	
MELBOURNE	G	10-01-2004	N	None	AGG/	5098666	5099000	0	100.0	8635000	0	
MELBOURNE	G	10-01-2005	Y	None	AGG/	6550395	6550000	0	100.0	10225000	0	
MELBOURNE	G	10-01-2005	N	None	AGG/	6821747	6822000	0	100.0	10225000	0	
MELBOURNE	G	10-01-2006	N	None		8395330	8395000	0	100.0	11075000	0	
MELBOURNE	G	10-01-2007	N	None	AGG/	11131532	11132000	0	100.0	13276000	0	
MELBOURNE	G	10-01-2007	Y	None	EAN	11131532	14656722	3525190	75.9	13276010	26.6	
MELBOURNE	G	10-01-2008	N	After	EAN	6571975	3132288	-3439687	209.8	1272823	-270.2	
MELBOURNE	P	10-01-2000	N	None	FIL/	31695006	35262000	3567000	89.9	6822000	52.3	
MELBOURNE	P	10-01-2001	N	None	FIL/	32574879	36077000	3502000	90.3	6988000	50.1	DROP PLAN BENEFITS=\$388,870.00
MELBOURNE	P	10-01-2002	N	None	FIL/	33449881	36817000	3367000	90.9	7313000	46	DROP/SHARE PLAN BENEFITS=\$579,214.84
MELBOURNE	P	10-01-2003	N	None	FIL/	35260100	38592000	3332000	91.4	7121000	46.8	DROP BENEFITS=868,496.91

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MELBOURNE	P	10-01-2003	Y	None	EAN/	35260004	49865000	14605000	70.7	7121000	205.1	DROP PLAN BENEFITS=808,016.78
MELBOURNE	P	10-01-2004	Y	None	EAN/	36134895	55118000	18983000	65.6	7574000	250.6	DROP PLAN BENEFITS=995530.80
MELBOURNE	P	10-01-2004	N	None	EAN/	36134895	53516000	17381000	67.5	7256000	239.6	DROP PLAN BENEFITS=995,530.80
MELBOURNE	P	10-01-2005	N	None	EAN/	39160746	59261000	20100000	66.1	7813000	257.3	DROP PLAN BENEFITS=952546.75
MELBOURNE	P	10-01-2006	N	None	EAN/	43758321	62007000	18248000	70.6	7593000	240.3	DROP PLAN BENEFITS=1317494.68
MELBOURNE	P	10-01-2007	N	None	EAN/	48665775	67338000	18672000	72.3	8611000	216.8	DROP PLAN BENEFITS=1453565.69
MELBOURNE	P	10-01-2008	N	After	EAN	49571318	70879052	21307734	69.9	8591880	248	
MELBOURNE	P	10-01-2008	N	Before		50876262						
MELBOURNE BEACH	P	10-01-2000	N	None	FIL/	1522237	1784000	262000	85.3	334000	78.5	
MELBOURNE BEACH	P	10-01-2001	N	None	FIL/	1676972	1947000	270000	86.1	321000	84	
MELBOURNE BEACH	P	10-01-2002	N	None	FIL/	1763721	2039000	275000	86.5	338000	81.4	
MELBOURNE BEACH	P	10-01-2003	N	None	FIL/	1836668	2112000	275000	86.96	361000	76.3	
MELBOURNE BEACH	P	10-01-2004	N	None	FIL/	1900020	2206000	306000	86.12	415000	73.82	
MELBOURNE BEACH	P	10-01-2005	N	None	FIL/	2009852	2316000	307000	86.8	337000	90.9	
MELBOURNE BEACH	P	10-01-2006	N	None	FIL/	2169935	2429000	259000	89.35	358000	72.17	
MELBOURNE BEACH	P	10-01-2007	N	None	FIL	2290447	2529000	238553	90.6	434000	55	
MELBOURNE BEACH	P	10-01-2007	N	None	FIL/	2290447	2529000	238000	90.58	434000	54.87	
MELBOURNE BEACH	P	10-01-2008	N	Before		2224312						
MELBOURNE BEACH	P	10-01-2008	N	After	EAN	2204106	2811683	607577	78.4	357837	169.8	after
MELBOURNE SPECIAL RISK	G	10-01-2001	N	None	AGG/	96751	97000	0	100.0	122000	0	
MELBOURNE SPECIAL RISK	G	10-01-2002	N	None	AGG/	134341	134000	0	100.0	182000	0	
MELBOURNE SPECIAL RISK	G	10-01-2003	N	None	AGG/	189500	190000	0	100.0	257000	0	
MELBOURNE SPECIAL RISK	G	10-01-2004	N	None	AGG/	250748	251000	0	100.0	250000	0	
MELBOURNE SPECIAL RISK	G	10-01-2005	Y	None	AGG/	326876	327000	0	100.0	299000	0	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MELBOURNE SPECIAL RISK	G	10-01-2005	N	None	AGG/	333562	334000	0	100.0	299000	0	
MELBOURNE SPECIAL RISK	G	10-01-2006	Y	None				0				
MELBOURNE SPECIAL RISK	G	10-01-2006	N	None	AGG/	326876	413000	0	100.0	308000	0	
MELBOURNE SPECIAL RISK	G	10-01-2007	Y	None	EAN	529871	587460	57589	90.2	353974	16.3	
MELBOURNE SPECIAL RISK	G	10-01-2007	N	None	AGG/	529871	530000	0	100.0	354000	0	
MELBOURNE SPECIAL RISK	G	10-01-2008	N	After	EAN	317982	508693	190711	62.5	230815	82.6	
MELBOURNE SPECIAL RISK	G	10-01-2008	N	Before		317982						
MIAMI	GS	10-01-2000	N	None	AGG/	594880439						
MIAMI	GS	10-01-2001	N	None	AGG/	597112330	579385000	-17727000	103.1	66650000	-26.6	
MIAMI	GS	10-01-2004	N	None	EAN/	564591815	709944000	145352000	79.53	72521000	200.43	
MIAMI	GS	10-01-2005	N	None	EAN/	588495706	746325000	157829000	78.85	71485000	220.79	
MIAMI	GS	10-01-2006	N	None	EAN/	618482563		189578				
MIAMI	PF	10-01-2000	N	Before		988730632						
MIAMI	PF	10-01-2000	N	None	AGG/	994600	823100000	-99999000	121.0	84300000	-203	
MIAMI	PF	10-01-2000	N	After		988730632						
MIAMI	PF	10-01-2001	N	None	AGG/	941782512						
MIAMI	PF	10-01-2002	N	None	AGG/	825503081						
MIAMI	PF	10-01-2003	N	None	AGG/	865776458						
MIAMI	PF	10-01-2004	N	None	AGG/	894601110						
MIAMI - ELECTED	G	12-31-2004	N	None	AGG/	2109964		0				
MIAMI - EXCESS	GS	10-01-2004	N	None	EAN/	0	8435000	8435000	0.0	72521000	11.63	
MIAMI - EXCESS	GS	10-01-2005	N	None	AGG/	0	8402000	8402000	0.0	71485000	11.75	
MIAMI - EXCESS	GS	10-01-2006	N	None	EAN/	0	8000000	8000000	0.0	75609000	10.58	
MIAMI - STAFF	GS	10-01-2001	N	None	EAN/	206578	714000	507000	28.9	363000	139.7	
MIAMI - STAFF	GS	10-01-2002	N	None	EAN/	303728	901000	597000	33.7	411000	145.2	
MIAMI - STAFF	GS	10-01-2003	N	None	EAN/	446666	1057000	611000	42.25	448000	136.16	
MIAMI - STAFF	GS	10-01-2004	N	None	EAN/	615132	1006000	391000	61.16	488000	80.12	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MIAMI - STAFF	GS	10-01-2005	N	None	EAN/	768336	1084000	316000	70.86	455000	69.4	
MIAMI - STAFF	GS	10-01-2006	N	None	EAN/	939698						
MIAMI BEACH	G	10-01-2000	N	None	EAN/	250296041	212077000	-38219000	118.0	19523000	-195.8	
MIAMI BEACH	G	10-01-2001	N	None	EAN/	255192008	220652000	-34540000	115.7	20597000	-167.7	
MIAMI BEACH	G	10-01-2002	N	None	EAN/	243542574	242303000	-1240000	100.5	22654000	-5.5	
MIAMI BEACH	G	10-01-2003	N	None	EAN/	240182319	252786000	12604000	95.0	25850000	48.8	
MIAMI BEACH	G	10-01-2004	N	None	EAN/	236555249	262533000	25978000	90.1	24931000	104.2	
MIAMI BEACH	G	10-01-2005	N	None	EAN	235718489	272356632	36638143	86.5	25843127	141.8	
MIAMI BEACH	G	10-01-2006	N	None	EAN/	338504669	394232000	55727000	85.9	40114000	138.9	
MIAMI BEACH	G	10-01-2007	N	After	EAN	412824235	478067829	65243594	86.4	59632425	109.4	AFTER
MIAMI BEACH	G	10-01-2007	N	Before		395369083	472756431	77387348	83.6	59632425	129.8	BEFORE
MIAMI BEACH	G	10-01-2008	N	Before		425714565	518252592	92538027	82.1	68009550	136.1	
MIAMI BEACH	G	10-01-2008	N	After	EAN	425714565	526481586	100767021	80.9	68009550	148.2	
MIAMI BEACH	PF	10-01-2000	N	None	FIL/	398732586	408442000	9710000	97.6	27988000	34.7	
MIAMI BEACH	PF	10-01-2001	N	None	FIL/	409905637	421225000	11320000	97.3	29656000	38.2	DROP ACCOUNTS=\$5,565,369.00
MIAMI BEACH	PF	10-01-2003	N	None	EAN/	410423595	468290000	57867000	87.6	32117000	180.2	
MIAMI BEACH	PF	10-01-2004	N	None	EAN/	418089222	512038000	93949000	81.7	32725000	287.1	
MIAMI BEACH	PF	10-01-2005	N	None	EAN/	457680582	551908000	94227000	82.9	31260000	301.4	
MIAMI BEACH	PF	10-01-2006	N	None	EAN/	470603144	582016000	111413000	80.9	35355000	315.1	
MIAMI BEACH	PF	10-01-2007	N	None	EAN/	495993903	632993000	136999000	78.4	38705000	354	
MIAMI BEACH	PF	10-01-2008	N	None	EAN	507363813	683731944	176368131	74.2	40661885	433.7	
MIAMI OFF-STREET PARKING	G	10-01-2000	N	None	FIL/	6501613	7716000	1214000	84.3	2652000	45.8	
MIAMI OFF-STREET PARKING	G	10-01-2003	N	None	FIL/	7711837	8357000	646000	92.3	3282000	19.7	
MIAMI OFF-STREET PARKING	G	10-01-2004	N	None	FIL/	7927885	8399000	471000	94.4	3449000	13.7	
MIAMI OFF-STREET PARKING	G	10-01-2005	N	None	FIL/	8235064	8519000	284000	96.6	3405000	8.4	
MIAMI OFF-STREET PARKING	G	10-01-2006	N	None	FIL/	8755279	8916000	161000	98.2	3813000	4.2	
MIAMI OFF-STREET PARKING	G	10-01-2007	N	None	FIL	10056421	10084434	28013	99.7	4453987	0.6	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MIAMI SHORES VILLAGE	G	10-01-2000	N	None	FIL/	6058274	4273000	-1785000	141.8	2070000	-86.3	
MIAMI SHORES VILLAGE	G	10-01-2001	N	None	FIL/	6739527	4909000	-1831000	137.3	2490000	73.5	
MIAMI SHORES VILLAGE	G	10-01-2002	N	None	FIL/	7038780	5959000	-1079000	118.1	2872000	-37.6	
MIAMI SHORES VILLAGE	G	10-01-2003	N	None	FIL/	7458449	6534000	-925000	114.2	2895000	-31.9	
MIAMI SHORES VILLAGE	G	10-01-2005	N	None	AGG	8173688	7680175	-493513	106.4	2786865	-17.7	
MIAMI SHORES VILLAGE	G	10-01-2006	N	Before		8297232						
MIAMI SHORES VILLAGE	G	10-01-2006	N	After	AGG	8297232	7995304	-301928	103.8	3243186	-9.3	
MIAMI SHORES VILLAGE	P	10-01-2000	N	None	FIL/	9814612	9259000	-556000	106.1	1450000	-38.4	
MIAMI SHORES VILLAGE	P	10-01-2001	N	None	FIL/	10090680	9887000	-364000	103.7	1453000	-25.1	
MIAMI SHORES VILLAGE	P	10-01-2002	N	None	FIL/	10405382	10573000	167000	98.4	1426000	11.7	
MIAMI SHORES VILLAGE	P	10-01-2003	N	None	FIL/	10657547						
MIAMI SHORES VILLAGE	P	10-01-2005	N	After	FIL	10425396	13954146	3528750	74.7	1424759	247.7	
MIAMI SHORES VILLAGE	P	10-01-2005	N	Before		10425396						
MIAMI SHORES VILLAGE	P	10-01-2006	N	None	AGG	10431372	14672315	4240943	71.1	1630878	260	
MIAMI SHORES VILLAGE	P	10-01-2007	N	None	AGG	11432306	15225809	3793503	75.1	1683969	225.3	
MIAMI SPRINGS	G	10-01-2000	N	After		10780335						
MIAMI SPRINGS	G	10-01-2000	N	Before		10780335						
MIAMI SPRINGS	G	10-01-2000	N	None	FIL/	10780	8273000	-2507000	130.3	3069000	-81.7	
MIAMI SPRINGS	G	10-01-2001	N	None	FIL/	11671813	9133000	-2539000	127.8	2988000	-85	
MIAMI SPRINGS	G	10-01-2002	N	None				0				
MIAMI SPRINGS	G	10-01-2003	N	None	FIL/	12106501	10331000	-1775000	117.3	3262000	-54.4	
MIAMI SPRINGS	G	10-01-2004	N	None	FIL/	12321626	10894000	-1428000	113.3	3161000	-45.2	
MIAMI SPRINGS	G	10-01-2005	N	None	FIL	12579406	11499000	-1080000	109.5	3156000	-34.2	
MIAMI SPRINGS	G	10-01-2006	N	None	FIL/	13022035	11690000	-1332000	111.7	3160000	-42.2	
MIAMI SPRINGS	G	10-01-2007	N	None	AGG	14076327	12560534	-1515793	112.1	3364865	-45	
MIAMI SPRINGS	G	10-01-2008	N	Before		14292927						
MIAMI SPRINGS	G	10-01-2008	N	After	AGG	14194794	12986157	-1208637	109.3	3429028	-35.2	
MIAMI SPRINGS	PF	10-01-2000	N	None	AGG/	17688202	13741000	-3947000	130.2	1763000	-223.9	
MIAMI SPRINGS	PF	10-01-2001	N	None	AGG/	19094089	14724000	-4370000	129.7	1785000	-244.8	DROP ACCOUNTS=1,027,170
MIAMI SPRINGS	PF	10-01-2002	N	None	AGG/	18583514	14750000	-3833000	126.6	1976000	-194	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MIAMI SPRINGS	PF	10-01-2003	N	None	AGG/	18937413	15478000	-3450000	123.0	2151000	-160.9	
MIAMI SPRINGS	PF	10-01-2004	Y	None	AGG/	19054462	16975000	-2080000	112.4	2129000	-97.7	
MIAMI SPRINGS	PF	10-01-2005	N	None	AGG/	19124909	17915000	-1210000	106.8	2644000	-45.8	
MIAMI SPRINGS	PF	10-01-2006	N	None	AGG/	19830782	18856000	-975000	105.2	2578000	-37.8	
MIAMI SPRINGS	PF	10-01-2007	N	None	AGG	21524929	20247518	-1277411	106.3	2758044	-46.3	
MIAMI SPRINGS	PF	10-01-2008	N	None	AGG	22226151	21056209	-1169942	105.6	2603398	-44.9	
MIAMI-DADE COUNTY	ERP	07-01-2001	N	None	EAN/	30532499						
MIAMI-DADE COUNTY	ERP	07-01-2003	N	None	EAN/	28512913						
MIAMI-DADE COUNTY	ERP	07-01-2005	N	None	EAN/	30637962						
MIDWAY FCD	F	01-01-2000	N	None	AGG/	34737						
MIDWAY FCD	F	01-01-2002	N	None	AGG/	77366						
MIDWAY FCD	F	01-01-2003	N	None	AGG/	118685						
MIDWAY FCD	F	10-01-2004	N	None	AGG/	284513						
MIDWAY FCD	F	10-01-2006	N	None	AGG	548002						
MIDWAY FCD	F	10-01-2008	N	Before		938056						
MIDWAY FCD	F	10-01-2008	N	After	AGG	938056	1621083	683027	57.9	908053	75.2	
MILTON	F	10-01-2000	N	None	FIL/	4228241	4115000	-113000	102.8	451000	-25.1	
MILTON	F	10-01-2001	N	None	AGG/	3847158						
MILTON	F	10-01-2002	N	None	AGG/	4148073	3789000	0	100.0	483000	0	
MILTON	F	10-01-2003	N	None	AGG/	4059412	3738000	0	100.0	534000	0	
MILTON	F	10-01-2004	N	None	EAN/	3826443	4019000	193000	95.2	571000	33.78	
MILTON	F	10-01-2005	N	None	EAN/	4013529	4379000	365000	91.66	642000	56.9	
MILTON	F	10-01-2006	N	None	EAN/	4310582	4865000	554000	88.54	539000	102.76	
MILTON	F	10-01-2007	N	None	EAN/	4385262	5182000	712000	86.03	596000	119.34	
MILTON	F	10-01-2008	N	After	EAN	3741003	5795412	2054409	64.6	654729	313.8	
MILTON	F	10-01-2008	N	Before		3792015						
MILTON	G	10-01-2002	N	None	AGG/	6724492						*NOT REQUIRED BY FUNDING METHOD
MILTON	G	10-01-2003	N	None	AGG/	6939419						NOT REQUIRED BY AGG FUNDING METHOD
MILTON	G	10-01-2004	N	None	EAN/	7142025				2186000	56.62	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MILTON	G	10-01-2005	N	None	EAN/	7580787	9342000	1761000	81.15	2278000	77.33	
MILTON	G	10-01-2006	N	None	EAN/	8131721	9489000	1358000	85.69	2266000	59.93	
MILTON	G	10-01-2008	N	After	EAN	8953753	10721884	1768131	83.5	2489102	71	
MILTON	G	10-01-2008	N	Before		9120417						
MILTON	P	10-01-2001	N	None	FIL/	3852382	3687000	-165000	104.5	419000	-39.4	
MILTON	P	10-01-2002	N	None	FIL/	3838364	3597000	-241000	106.7	522000	-46.2	
MILTON	P	10-01-2003	N	None	FIL/	3835014	3574000	-261000	107.3	559000	-46.7	
MILTON	P	10-01-2004	N	None	EAN/	3849812						
MILTON	P	10-01-2005	N	None	EAN/	4027221	3932000	-96000	102.43	710000	-13.5	
MILTON	P	10-01-2006	N	None	EAN/	4290349	3798000	-492000	112.97	735000	-67.02	
MILTON	P	10-01-2007	N	None	EAN/	4652328	4024000	-628000	115.6	727000	-86.42	
MILTON	P	10-01-2008	N	After	EAN	4770776	4501440	-269336	106	750271	-35.9	
MILTON	P	10-01-2008	N	Before		4790076						
MIRAMAR	F	10-01-2001	N	None	FIL/	20921079	28713000	7792000	72.9	6400000	121.8	
MIRAMAR	F	10-01-2002	N	None	AGG/	17613463	35605000	17992000	49.5	7729000	232.8	
MIRAMAR	F	10-01-2003	N	None	AGG/	19848409	40289000	20441000	49.3	8216000	248.8	
MIRAMAR	F	10-01-2004	N	None	AGG/	22898447	46009000	23111000	49.8	8798000	262.7	
MIRAMAR	F	10-01-2005	N	None	EAN/	27702561	52425000	24722000	52.8	8905000	227.6	DROP ACCOUNTS PAYABLE=439467
MIRAMAR	F	10-01-2006	N	None	EAN/	32468634	61323000	28854000	52.9	9663000	298.6	DROP ACCOUNTS PAYABLE=842323
MIRAMAR	F	10-01-2007	N	None	EAN	40675230	70525914	29850684	57.7	9763466	305.7	
MIRAMAR	G	10-01-2000	N	None	FIL/	14747083	18091000	3344000	81.5	8651000	38.7	
MIRAMAR	G	10-01-2001	N	None	FIL/	16224735						
MIRAMAR	G	10-01-2002	N	None	FIL/	17021342	27023000	10002000	63.0	10721000	93.9	DROP CONTRIBUTIONS=68,796.39
MIRAMAR	G	10-01-2003	N	None	FIL/	18334925	30602000	12267000	59.9	11710000	104.8	DROP ACCOUNT BALANCE=160,577
MIRAMAR	G	10-01-2004	N	None	FIL/	20061902	33585000	13523000	59.6	12048000	112.2	DROP ACCOUNT BALANCE=259,736
MIRAMAR	G	10-01-2005	N	None	FIL/	22579177	37948000	15369000	59.5	13115000	117.2	DROP ACCOUNT BALANCE=531795
MIRAMAR	G	10-01-2006	N	After	EAN	28740625	49859303	21118678	57.6	13873156	152.2	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MIRAMAR	G	10-01-2006	N	Before		25968513	42581778	16613265	61	13973156	118.9	
MIRAMAR	G	10-01-2007	N	None	EAN	32637844	54311310	21673466	60.1	14535824	149.1	
MIRAMAR	G	10-01-2008	N	Before		36820575	60498577	23678002	60.9	15496532	152.8	
MIRAMAR	G	10-01-2008	N	After	EAN	36820575	60565054	23744479	60.8	15496532	153.2	
MIRAMAR	P	10-01-2000	N	Before		26228414						
MIRAMAR	P	10-01-2000	N	After		26228414						
MIRAMAR	P	10-01-2000	N	None	EAN/	26228	28811000	2583000	91.0	5969000	43.3	
MIRAMAR	P	10-01-2002	N	After		26582968						
MIRAMAR	P	10-01-2002	N	Before		26582968						
MIRAMAR	P	10-01-2002	N	None	EAN/	26583	38376000	11793000	69.3	7761000	152	
MIRAMAR	P	10-01-2003	N	None	EAN/	29990028	42905000	14060000	67.2	8409000	167.2	
MIRAMAR	P	10-01-2004	N	None	EAN/	30834634	49529000	18695000	62.3	9397000	198.9	
MIRAMAR	P	10-01-2005	N	None	EAN/	35743283						
MIRAMAR	P	10-01-2006	N	None	EAN/	47470454	70927000	29456000	56.8	12234000	240.8	
MIRAMAR	P	10-01-2007	N	None	EAN	48690862	75646705	26955843	64.4	11595000	232.5	
MIRAMAR	P	10-01-2008	N	After	EAN	54914522	92035502	37120980	59.7	12710000	292.1	
MIRAMAR	P	10-01-2008	N	Before		54914522						
MIRAMAR - MANAGEMENT	G	10-01-2004	N	None	EAN/	2026874	3256000	1229000	62.3	1887000	65.1	
MIRAMAR - MANAGEMENT	G	10-01-2005	N	None	EAN/	2608948	3991000	1382000	65.4	1998000	69.2	
MIRAMAR - MANAGEMENT	G	10-01-2006	N	None	EAN	4521623	7517436	2995813	60.1	3493380	85.8	
MIRAMAR - MANAGEMENT	G	10-01-2007	N	Before		6988362	12183117	5194755	57.4	4659002	111.5	
MIRAMAR - MANAGEMENT	G	10-01-2007	N	After	EAN	6988362	13744529	6756167	50.8	4659002	145	
MIRAMAR - MANAGEMENT	G	10-01-2008	N	None	EAN	7553209	18340395	10787186	41.2	5566583	193.8	
MONROE COUNTY	ERP	07-01-2000	N	None	EAN/	107522	484000	377000	22.2	0	0	
MONROE COUNTY	ERP	07-01-2003	N	None	EAN	126.008	479948			0		
MONROE COUNTY	ERP	07-01-2005	N	None	EAN	131981	480604			0		
MONROE COUNTY	ERP	07-01-2007	N	Before		149739						
MONROE COUNTY	ERP	07-01-2007	N	After		149739	612594			0		
MONROE COUNTY VOL F.F. & EMS	F	01-01-2000	N	None	AGG/	150113						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MONROE COUNTY VOL F.F. & EMS	F	01-01-2002	N	None	AGG/	389409						
MONROE COUNTY VOL F.F. & EMS	F	01-01-2003	N	None	AGG/	474729						
MONROE COUNTY VOL F.F. & EMS	F	01-01-2004	N	None	AGG/	562738						
MONROE COUNTY VOL F.F. & EMS	F	01-01-2005	N	None	AGG/	626637						
MONROE COUNTY VOL F.F. & EMS	F	01-01-2006	N	After	AGG	700939	802005	101066	87.4	0	0	
MONROE COUNTY VOL F.F. & EMS	F	01-01-2006	N	Before		700939	672687	-28252	104.2	0	0	
MONROE COUNTY VOL F.F. & EMS	F	01-01-2007	N	After	AGG	725508	833820	108312	87	0	0	
MONROE COUNTY VOL F.F. & EMS	F	01-01-2007	N	Before		725408	821425	95917	88.3	0	0	
MONROE COUNTY VOL F.F. & EMS	F	01-01-2008	N	After	AGG	782060	849172	67112	92.1	0	0	
MONROE COUNTY VOL F.F. & EMS	F	01-01-2008	N	Before		782060						
MONTICELLO	F	10-01-2002	N	None	AGG/	262384						INFO NOT REQUIRED BY AGG FUNDING METHOD
MONTICELLO	F	10-01-2003	N	None	AGG/	296811						*INFO NOT REQUIRED BY FUNDING METHOD
MONTICELLO	F	10-01-2004	N	None	AGG/	328713						INFO NOT REQUIRED BY AGG METHOD
MONTICELLO	F	10-01-2005	N	None	AGG/	362332						* INFO NOT REQUIRED BY AGG METHOD
MONTICELLO	F	10-01-2006	N	None	AGG	389920		0				
MONTICELLO	P	10-01-2001	N	None	AGG/	912377						
MONTICELLO	P	10-01-2003	N	None	AGG/	987832						
MONTICELLO	P	10-01-2005	N	None	AGG/	1198241						
MONTICELLO	P	10-01-2007	N	None	AGG	1448513		0				
MOUNT DORA	F	10-01-2000	N	None	AGG/	2180180	2115000	-65000	103.1	520000	-12.5	
MOUNT DORA	F	10-01-2001	N	None	AGG/	2300685	2293000	-8000	100.3	643000	-1.2	
MOUNT DORA	F	10-01-2002	N	None	AGG/	2334561						
MOUNT DORA	F	10-01-2003	N	None	AGG/	2399985	2838000	438000	84.6	754000	58.2	
MOUNT DORA	F	10-01-2004	N	None	AGG/	2496376	3083000	587000	81.0	777000	75.5	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
MOUNT DORA	F	10-01-2005	N	None	AGG	2618209	3139000	521000	83.4	787000	66.2	
MOUNT DORA	F	10-01-2006	N	None	AGG	2828351	3187772	359421	88.7	940112	38.2	
MOUNT DORA	G	10-01-2000	N	None	FIL/	6720613	6579000	-141000	102.2	3373000	-4.2	
MOUNT DORA	G	10-01-2002	N	None	FIL/	7488829	8119000	630000	92.2	4149000	15.2	
MOUNT DORA	G	10-01-2003	N	None	FIL/	7927889	9457000	1529000	83.8	4063000	37.6	
MOUNT DORA	G	10-01-2004	N	None	FIL/	8429336	10195000	1766000	82.7	4126000	42.8	
MOUNT DORA	G	10-01-2005	N	None	FIL/	9110559	11000000	1889000	82.8	4529000	41.7	
MOUNT DORA	G	10-01-2006	N	None	FIL/	10202669	12037000	1834000	84.8	5169000	35.5	
MOUNT DORA	P	10-01-2000	N	None	AGG/	1768137	1635000	-133000	108.1	1051000	-12.7	
MOUNT DORA	P	10-01-2001	N	None	AGG/	1906955	2019000	112000	94.4	1149000	9.8	
MOUNT DORA	P	10-01-2002	N	None	AGG/	2005926	2292000	286000	87.5	1229000	23.3	
MOUNT DORA	P	10-01-2003	N	None	AGG/	2191313	2688000	497000	81.5	1371000	36.2	
MOUNT DORA	P	10-01-2004	N	None	AGG/	2404294	3074000	669000	78.0	1435000	46.6	
MOUNT DORA	P	10-01-2005	N	None	AGG/	2636291						
MOUNT DORA	P	10-01-2006	N	None	AGG/	3030542	3756000	725000	80.7	1459000	49.7	
MOUNT DORA	P	10-01-2007	N	None	AGG/	3539937	4153000	613000	85.2	1716000	35.7	
MOUNT DORA	P	10-01-2008	N	None	AGG	4521811	5191482	669671	87.1	1978254	33.9	
NAPLES	F	10-01-2000	N	None	FIL/	12098388	13298000	1200000	91.0	2115000	56.7	
NAPLES	F	10-01-2001	N	None	FIL/	13078556						
NAPLES	F	10-01-2002	N	None	FIL/	13674391	14786000	1111000	92.5	2367000	47	
NAPLES	F	10-01-2003	N	None	FIL/	14328347	15416000	1087000	92.9	2618000	41.5	
NAPLES	F	10-01-2003	Y	None	EAN/	14328347	19057000	4728000	75.2	2618000	180.6	
NAPLES	F	10-01-2004	N	None	EAN/	15025368	21605000	6580000	69.6	2760000	238.4	
NAPLES	F	10-01-2005	Y	None	EAN/	16019471						
NAPLES	F	10-01-2006	N	None	EAN/	17967540						
NAPLES	F	10-01-2007	N	None	EAN/	21991743	37118000	15126000	59.2	3552000	425.8	
NAPLES	F	10-01-2008	N	None	EAN	23542873	41532653	17989780	56.7	3682251	488.6	
NAPLES	G	10-01-2000	N	None	AGG/	34951081	34951000	0	100.0	9194000	0	
NAPLES	G	10-01-2001	N	None	AGG/	35556224						
NAPLES	G	10-01-2002	N	None	AGG/	34466404	34466000	0	100.0	10426000	0	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
NAPLES	G	10-01-2003	N	None	AGG/	33113142	33113000	0	100.0	11297000	0	
NAPLES	G	10-01-2003	Y	None	EAN/	33113142	35356000	2242000	93.7	11297000	19.9	
NAPLES	G	10-01-2004	N	None	EAN/	32966229	38022000	5055000	86.7	10946000	46.2	
NAPLES	G	10-01-2005	N	None	EAN/	34014628	37356000	3341000	91.1	11268000	29.7	DROP ACCOUNTS=17020
NAPLES	G	10-01-2006	N	None	EAN/	36423370	39662000	3239000	91.8	11422000	28.4	DROP ACCOUNTS=69093
NAPLES	G	10-01-2007	N	None	EAN/	39477	43411000	3934000	90.9	13725000	28.7	DROP ACCOUNTS=124029
NAPLES	G	10-01-2008	N	None	EAN	38045802	51804037	13758235	73.4	15779980	87.2	
NAPLES	P	10-01-2000	Y	Before		17074228						
NAPLES	P	10-01-2000	N	None	FIL/	17074228	20244000	3169000	84.3	3093000	102.5	
NAPLES	P	10-01-2000	Y	None	FIL/	17074	19407000	2333000	88.0	3093000	75.4	
NAPLES	P	10-01-2000	Y	After		17074228						
NAPLES	P	10-01-2001	N	None	FIL/	17984005	20181000	2197000	89.1	3086000	71.2	
NAPLES	P	10-01-2002	N	None	FIL/	18425371	20462000	2037000	90.1	3178000	64.1	
NAPLES	P	10-01-2003	N	None	FIL/	18765584	21923000	3158000	85.6	3876000	81.5	
NAPLES	P	10-01-2003	Y	None	EAN/	18765584	25203000	6438000	74.5	3876000	166.1	
NAPLES	P	10-01-2004	N	None	EAN/	19586438	27603000	8017000	71.0	3919000	204.5	
NAPLES	P	10-01-2005	Y	None	EAN/	20543328						
NAPLES	P	10-01-2006	N	None	EAN/	22535093						
NAPLES	P	10-01-2007	N	None	EAN/	26886268	38411000	11525000	70.0	4485000	257	
NAPLES	P	10-01-2008	N	None	EAN	28760389	44114292	15353903	65.2	5434133	282.5	
NEPTUNE BEACH	P	10-01-2000	N	None	FIL/	2958974	3398000	439000	87.1	781000	56.3	
NEPTUNE BEACH	P	10-01-2002	N	None	FIL/	3256105	3339000	83000	97.5	817000	10.2	
NEPTUNE BEACH	P	10-01-2003	N	None	FIL/	3425857	3500000	74000	97.82	867000	8.54	
NEPTUNE BEACH	P	10-01-2004	N	None	EAN/	3618249	4932000	1320000	72.16	890000	148.26	
NEPTUNE BEACH	P	10-01-2005	N	None	EAN/	3857242	5428000	1571000	70.38	993000	158.17	
NEPTUNE BEACH	P	10-01-2006	N	None	EAN/	4136121	5707000	1571000	72.47	1028000	152.86	
NEPTUNE BEACH	P	10-01-2008	N	Before		4887270						
NEPTUNE BEACH	P	10-01-2008	N	After	EAN	4983373	6635029	1651656	75.1	1210844	136.4	
NEW PORT RICHEY	F		N	None		10929898						
NEW PORT RICHEY	F	10-01-2000	N	None	FIL/	7111393	7263000	152000	97.9	923000	16.4	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
NEW PORT RICHEY	F	10-01-2001	N	None	FIL/	7339461	7426000	87000	98.8	874000	9.9	
NEW PORT RICHEY	F	10-01-2002	N	None	FIL/	7489990	7884000	394000	95.0	1012000	39	
NEW PORT RICHEY	F	10-01-2003	N	None	FIL/	7758339	8115000	698000	95.10	843000	47.18	
NEW PORT RICHEY	F	10-01-2004	Y	None	EAN/	8012970						
NEW PORT RICHEY	F	10-01-2004	N	None	EAN/	8012970						
NEW PORT RICHEY	F	10-01-2005	N	None	EAN/	8711366	9281000	570000	93.7	830000	68.69	
NEW PORT RICHEY	F	10-01-2005	Y	None	EAN/	8711	9340000	628000	93.12	830000	75.73	
NEW PORT RICHEY	F	10-01-2006	N	None	EAN/	9774728	9792000	17000	99.82	838000	2.06	
NEW PORT RICHEY	F	10-01-2007	N	None	EAN/	10765011	10498000	-267000	102.69	786000	-34.03	
NEW PORT RICHEY	F	10-01-2008	N	After	EAN	10968630	10739287	-229343	102.1	881358	-26	
NEW PORT RICHEY	F	10-01-2008	N	Before		10929898						
NEW PORT RICHEY	P	10-01-2000	N	None	AGG/	11046316	11406000	0	100.0	1288000	0	
NEW PORT RICHEY	P	10-01-2001	N	None	EAN/	10729433						
NEW PORT RICHEY	P	10-01-2002	N	None	EAN/	11436733	12542000	1105000	91.2	1557000	71	
NEW PORT RICHEY	P	10-01-2003	N	None	EAN/	12306202	13240000	934000	92.9	1639000	56.9	
NEW PORT RICHEY	P	10-01-2004	N	None	EAN/	12578733	14546000	1967000	86.5	1660000	118.5	DROP ACCOUNTS=41,424
NEW PORT RICHEY	P	10-01-2005	N	None	EAN/	12762823	15523000	2760000	82.2	1535000	179.8	DROP ACCOUNTS=175011
NEW PORT RICHEY	P	10-01-2006	N	None	EAN/	13760302	16983000	3222000	81.0	1715000	187.9	DROP ACCOUNTS=432738
NEW PORT RICHEY	P	10-01-2007	N	None	EAN/	15230523	18287000	3056000	83.3	1689000	181	DROP ACCOUNTS=708745
NEW PORT RICHEY	P	10-01-2008	N	None	EAN	16035694	19490655	3454961	82.3	1794158	192.6	
NEW SMYRNA BEACH	F	10-01-2000	N	None	FIL/	5245317	5511000	265000	95.2	1582000	16.8	
NEW SMYRNA BEACH	F	10-01-2000	N	None	EAN/	6131260	5883000	-248000	104.2	3796000	-6.5	
NEW SMYRNA BEACH	F	10-01-2001	N	None	AGG/	4786844						
NEW SMYRNA BEACH	F	10-01-2002	N	None	AGG/	5699542	5511000	0	100.0	1793000	0	
NEW SMYRNA BEACH	F	10-01-2003	N	None	AGG/	6158013	6158000	0	100.0	2102000	0	
NEW SMYRNA BEACH	F	10-01-2004	N	None	EAN/	6844077	13558000	6714000	50.37	2256000	297.62	
NEW SMYRNA BEACH	F	10-01-2005	N	None	EAN/	7965036	16048000	8083000	49.31	2555000	316.3	
NEW SMYRNA BEACH	F	10-01-2006	N	None	EAN/	9670834	17347000	7677000	55.18	2678000	286.7	
NEW SMYRNA BEACH	F	10-01-2007	N	None	EAN	11368.815	18998786	7629971	59.8	2626590	290.5	
NEW SMYRNA BEACH	F	10-01-2008	N	After	EAN	12296615	20064540	7767925	61.3	2282370	340.3	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
NEW SMYRNA BEACH	F	10-01-2008	N	Before		12347317						
NEW SMYRNA BEACH	P	10-01-2000	N	None	FIL/	6054206						
NEW SMYRNA BEACH	P	10-01-2001	N	None	FIL/	6434947	7082000	325000	95.4	1508000	21.5	
NEW SMYRNA BEACH	P	10-01-2002	N	None	FIL/	7521210						
NEW SMYRNA BEACH	P	10-01-2003	N	None	FIL/	8055091						
NEW SMYRNA BEACH	P	10-01-2004	Y	None	FIL/	8657348						
NEW SMYRNA BEACH	P	10-01-2005	N	Before		9656339						
NEW SMYRNA BEACH	P	10-01-2005	N	After	FIL	9656339						
NEW SMYRNA BEACH	P	10-01-2006	N	None	FIL	10953360						
NEW SMYRNA BEACH	P	10-01-2007	N	After	FIL	12482226						
NEW SMYRNA BEACH	P	10-01-2007	N	Before		12482226						
NEW SMYRNA BEACH	P	10-01-2008	N	None	FIL	13381225	14291699	910474	93.6	2362936	38.5	
NORTH BAY FCD	F	10-01-2000	N	None	AGG/	133523	134000	0	100.0	256000	0	
NORTH BAY FCD	F	10-01-2001	N	None	AGG/	162350	162000	0	100.0	294000	0	
NORTH BAY FCD	F	10-01-2003	N	None	AGG/	278690	279000	0	100.0	361000	0	
NORTH BAY FCD	F	10-01-2004	N	None	AGG/	362981	363000	0	100.0	428000	0	
NORTH BAY FCD	F	10-01-2005	N	None	AGG/	477521	478000	0	100.0	471000	0	
NORTH BAY FCD	F	10-01-2006	N	None	AGG//	583763	584000	0	100.0	678000	0	
NORTH BAY FCD	F	10-01-2007	N	None	AGG	760200	760200	0	100	742483	0	
NORTH BAY FCD	F	10-01-2007	N	None	AGG	760200	760200	0	100	742483	0	
NORTH BAY FCD	F	10-01-2008	N	After	AGG	850200	1603518	753318	53	763435	98.7	
NORTH BAY FCD	F	10-01-2008	N	Before		850200						
NORTH BAY FCD	F	10-01-2008	N	Before		850200						
NORTH BAY FCD	F	10-01-2008	N	After	AGG	850200	1603518	753318	53	763435	98.7	after
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2000	N	None	AGG/	35177	26814000	-8363000	131.2	19184000	-43.6	
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2000	N	Before		35177436						
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2000	N	After		35177436						
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2001	N	None								

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP	VAL	DATE	REV	PLAN	FUND	TOTAL	AAL	UAAL	FUNDED	COVERED	UAAL AS	PERC OF	COMMENTS
	SYS				CHANGE	METHOD	ASSETS			RATIO	PAYROLL	COVD	PAY	
										PERC				
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2001	Y	None	AGG/		34058292	29175000	-4883000	116.7	21410000			-22.8
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2002	N	None	AGG/		30415718	32466000	2050000	93.7	23498000			8.7
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2003	N	None	AGG/		32611545	34689000	2078000	94.0	25769000			8.1
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2004	N	None	AGG/		32107511	35625000	0	90.1	26554000			13.2 UAAL REMAINS 0 UNDER AGG COST METHOD
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2005	N	None	AGG/		32030	29817000	0	107.4	28694000			
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2005	N	Before			32029689							
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2005	N	After			32029689							
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2006	N	None	AGG/		32781890	29557000	0	110.9	30596000			
NORTH BREVARD HOSPITAL (Parrish)	G	10-01-2007	N	None	AGG/		33890789	32032000	0	105.8	32528000			0
NORTH BROWARD HOSPITAL	G	07-01-2000	N	None	FIL/		200629226	185568000	15061000	123.2	174327000			8.7
NORTH BROWARD HOSPITAL	G	07-01-2001	N	None	FIL/		176349079	221623000	45274000	79.6	176184000			25.7
NORTH BROWARD HOSPITAL	G	07-01-2002	N	None	FIL/		162023510	207703000	45679000	78.0	213015000			21.4
NORTH BROWARD HOSPITAL	G	07-01-2003	N	None	FIL/		164987950	210051000	45063000	78.5	222665000			20.2
NORTH BROWARD HOSPITAL	G	07-01-2004	N	None	FIL/		181518178	225911000	44393000	80.3	240016000			18.5
NORTH MIAMI 748	P	10-01-2001	N	None	FIL/		24124424							
NORTH MIAMI 748	P	10-01-2002	N	None	FIL/		23484787	22884000	-600000	102.6	5918000			-10.1
NORTH MIAMI 748	P	10-01-2003	N	None	FIL/		22764119	23252000	488000	97.9	6191000			7.9
NORTH MIAMI 748	P	10-01-2004	N	None	FIL/		23064904	25633000	2569000	90.0	7032000			36.5
NORTH MIAMI 748	P	10-01-2005	N	None	EAN/		27209870	32954000	5744000	82.6	7788000			73.8
NORTH MIAMI 748	P	10-01-2006	N	None	EAN/		31020690	39112000	8091000	79.3	8326000			97.2
NORTH MIAMI 748	P	10-01-2007	N	None	EAN		34269292	42712978	8443686	80.2	8814200			95.8
NORTH MIAMI 748	P	10-01-2008	N	None	EAN		35762075	49498712	13736637	72.2	8687911			158.1
NORTH MIAMI 691 [GPF]	F	10-01-2001	N	None	EAN/		5112123							
NORTH MIAMI 691 [GPF]	F	10-01-2002	N	None	EAN/		4535516							

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP	VAL	DATE	REV	PLAN	FUND	TOTAL	AAL	UAAL	FUNDED	COVERED	UAAL AS	PERC OF	COMMENTS
	SYS				CHANGE	METHOD	ASSETS			RATIO	PAYROLL	COVD	PAY	
										PERC				
NORTH MIAMI	691 [GPF]	F	10-01-2003	N	None	AGG/	4061810							
NORTH MIAMI	691 [GPF]	F	10-01-2005	N	None	EAN/	3437063							
NORTH MIAMI	691 [GPF]	F	10-01-2006	N	Before		4161955							
NORTH MIAMI	691 [GPF]	F	10-01-2006	N	After	EAN	4161955							
NORTH MIAMI	691 [GPF]	F	10-01-2007	N	After	EAN	4615300	4544968	-70332	101.5	0		0	
NORTH MIAMI	691 [GPF]	F	10-01-2007	N	Before		4615300	4400470	-214830	104.9	0		0	
NORTH MIAMI	691 [GPF]	F	10-01-2008	N	None	EAN	4958784	4428076	-530708	112	0		0	
NORTH MIAMI	691 [GPF]	G	10-01-2001	N	None	AGG/	47613750							
NORTH MIAMI	691 [GPF]	G	10-01-2002	N	None	AGG/	44451564							
NORTH MIAMI	691 [GPF]	G	10-01-2003	N	None	AGG/	44553266							
NORTH MIAMI	691 [GPF]	G	10-01-2005	N	None	EAN/	47299453							
NORTH MIAMI	691 [GPF]	G	10-01-2006	N	Before		56596683							
NORTH MIAMI	691 [GPF]	G	10-01-2006	N	After	EAN	56596683							
NORTH MIAMI	691 [GPF]	G	10-01-2007	N	After	EAN	61269384	88273384	27004000	69.4	17790241		151.8	
NORTH MIAMI	691 [GPF]	G	10-01-2007	N	Before		61269384	82338027	21068643	74.4	17790241		118.4	
NORTH MIAMI	691 [GPF]	G	10-01-2008	N	None	EAN	65700819	93634317	27933498	70.2	18026473		155	
NORTH MIAMI	691 [GPF]	P	10-01-2001	N	None	AGG/	9384463							
NORTH MIAMI	691 [GPF]	P	10-01-2002	N	None	AGG/	6304479							
NORTH MIAMI	691 [GPF]	P	10-01-2003	N	None	AGG/	5311752							
NORTH MIAMI	691 [GPF]	P	10-01-2005	N	None	EAN/	3530050							
NORTH MIAMI	691 [GPF]	P	10-01-2006	N	After	EAN	4635072							
NORTH MIAMI	691 [GPF]	P	10-01-2006	N	Before		4635072							
NORTH MIAMI	691 [GPF]	P	10-01-2007	N	Before		4924296	5898688	974392	83.5	298856		326	
NORTH MIAMI	691 [GPF]	P	10-01-2007	N	After	EAN	4924296	6167658	1243362	79.8	298856		416	
NORTH MIAMI	691 [GPF]	P	10-01-2008	N	None	EAN	5125103	6120489	995386	83.7	187088		532	
NORTH MIAMI BEACH		G	10-01-2000	N	None	AGG/	43650926							
NORTH MIAMI BEACH		G	10-01-2001	N	None	EAN/	44382287	41803000	-2580000	106.2	9708000		-26.6	
NORTH MIAMI BEACH		G	10-01-2002	N	None	EAN/	39872430	46110000	6238000	86.50	10842000		57.5	
NORTH MIAMI BEACH		G	10-01-2003	N	None	EAN/	44459457	50447000	5988000	88.1	12035000		49.8	
NORTH MIAMI BEACH		G	10-01-2004	N	None	EAN/	44967792							

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
NORTH MIAMI BEACH	G	10-01-2005	N	None	EAN/	45627713	58943000	13315000	77.4	12749000	104.4	
NORTH MIAMI BEACH	G	10-01-2006	N	None	EAN/	48565285	63657000	15092000	76.3	12853000	117.4	DROP ACCOUNTS PAYABLE=11723
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2003	N	None	FIL/	4546320	10051000	5595000	44.3	2474000	226.2	NEW PLAN FOR MGT
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2004	N	None	FIL/	5743014	11448000	5706000	50.2	2767000	206.2	
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2005	N	None	FIL/	7214997	13028000	5813000	55.4	2412000	241	
NORTH MIAMI BEACH - MANAGEMENT	G	10-01-2007	N	None	FIL/	10474548	16483000	6009000	63.5	2428000	247.5	
NORTH MIAMI BEACH [PF]	F	10-01-2000	N	None	EAN/	8573758	7030000	0	100.0	0	0	
NORTH MIAMI BEACH [PF]	F	10-01-2002	N	None	EAN/			1809000				
NORTH MIAMI BEACH [PF]	F	10-01-2003	N	None	EAN/			1046000				
NORTH MIAMI BEACH [PF]	F	10-01-2004	N	None	EAN/	46762000						
NORTH MIAMI BEACH [PF]	F	10-01-2005	N	None	EAN/	706409						
NORTH MIAMI BEACH [PF]	P	10-01-2000	N	None	EAN/	40354540	49455000	9101000	81.6	5782000	157.4	
NORTH MIAMI BEACH [PF]	P	10-01-2002	N	None	EAN/			21762000				
NORTH MIAMI BEACH [PF]	P	10-01-2003	N	None	EAN/			22924000				
NORTH MIAMI BEACH [PF]	P	10-01-2004	N	None	EAN/	40528809						
NORTH MIAMI BEACH [PF]	P	10-01-2005	N	None	EAN/	36639779						
NORTH NAPLES FCD	F	10-01-2000	N	None	EAN/	869923	682000	-188000	127.6	1400000	-13.4	
NORTH NAPLES FCD	F	10-01-2001	N	None	EAN/	1355012	1575000	220000	86.0	2074000	10.6	
NORTH NAPLES FCD	F	10-01-2002	N	None	EAN/	1501493	2221000	719000	67.6	2318000	31	
NORTH NAPLES FCD	F	10-01-2003	N	None	FIL/	2420	3338000	918000	72.5	2634000	34.8	
NORTH NAPLES FCD	F	10-01-2003	N	Before		3117409						
NORTH NAPLES FCD	F	10-01-2003	N	After		3117409						
NORTH NAPLES FCD	F	10-01-2004	N	None	FIL/	4522160	4992000	928000	81.4	3301000	28.1	

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NORTH NAPLES FCD	F	10-01-2004	Y	None	FIL/	4522160						
NORTH NAPLES FCD	F	10-01-2005	N	None	FIL/	6322	6784000	462000	93.2	3816000	12.1	
NORTH NAPLES FCD	F	10-01-2006	N	None	FIL/	8572161	9025000	453000	94.98	5961000	7.6	
NORTH NAPLES FCD	F	10-01-2007	N	Before		12904948						
NORTH NAPLES FCD	F	10-01-2007	N	After	FIL	12904948	12884785	-20163	100.2	6865015	-0.3	
NORTH NAPLES FCD	F	10-01-2008	N	After	FIL	14723716	14894444	170728	98.9	7082194	2.4	
NORTH NAPLES FCD	F	10-01-2008	N	Before		14723716						
NORTH PORT	F	10-01-2000	N	None	FIL/	6295786	6633000	337000	94.9	2222000	15.2	
NORTH PORT	F	10-01-2001	N	None	FIL/	7298872	7870000	571000	92.8	2484000	23	
NORTH PORT	F	10-01-2002	N	None	FIL/	8159656	8696000	356000	93.8	2463000	21.8	
NORTH PORT	F	10-01-2003	N	None	FIL/	9043691	9551000	508000	94.7	2838000	17.9	
NORTH PORT	F	10-01-2004	N	None	EAN/	10053431	13409000	3356000	75.0	3080000	108.9	
NORTH PORT	F	10-01-2004	Y	None	EAN/	10053431	13442000	3389000	74.79	3085000	109.83	
NORTH PORT	F	10-01-2005	N	None	EAN/	11674957	15458000	3783000	75.5	3707000	102.1	
NORTH PORT	F	10-01-2006	N	None	EAN/	14134079	18296000	4162000	77.23	4361000	95.45	
NORTH PORT	F	10-01-2007	N	None	EAN	16998640	20933755	3935115	81.2	5016052	78.5	
NORTH PORT	F	10-01-2008	N	After	EAN	19333093	24150327	4817234	80.1	5266662	91.5	
NORTH PORT	F	10-01-2008	N	Before		19326192						
NORTH PORT	P	10-01-2000	N	None	FIL/	5839372	6655000	816000	87.7	1614000	50.5	
NORTH PORT	P	10-01-2001	N	None	FIL/	6546048	7561000	1015000	86.6	1763000	57.6	
NORTH PORT	P	10-01-2002	N	None	FIL/	6972215	7901000	928000	88.2	1958000	47.4	DROP PLAN BENEFITS=\$3,974.42
NORTH PORT	P	10-01-2003	N	None	FIL/	7708809	8510000	801000	90.6	2237000	35.8	DROP BENEFITS=57,162
NORTH PORT	P	10-01-2004	Y	None	EAN/							
NORTH PORT	P	10-01-2004	N	None	EAN/	8522317	12010000	3487000	71.0	2697000	129.3	DROP PLAN BENEFITS=155,060.34
NORTH PORT	P	10-01-2005	N	None	EAN/	9477178	14004000	4527000	67.7	3149000	143.8	DROP PLAN BENEFITS=102753.47
NORTH PORT	P	10-01-2006	N	None	EAN/	11101953	15334000	4232000	72.4	4067000	104.1	DROP PLAN BENEFITS=168181.33
NORTH PORT	P	10-01-2007	N	None	EAN	13004296	18434770	5430474	70.5	4840986	112.2	
NORTH PORT	P	10-01-2007	N	None	EAN	13004296	18434770	5430474	70.5	4840986	112.2	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
NORTH PORT	P	10-01-2008	N	After	EAN	14433626	20641307	6207681	69.9	5695975	109	
NORTH PORT	P	10-01-2008	N	Before		14521565						
NORTH RIVER FCD	F	10-01-2000	N	None	FIL/	2779	3574000	796000	77.7	1498000	53.1	
NORTH RIVER FCD	F	10-01-2000	N	Before		2679911						
NORTH RIVER FCD	F	10-01-2000	N	After		2778641						
NORTH RIVER FCD	F	10-01-2002	N	None	FIL/	3480515	4197000	717000	82.9	1738000	41.2	
NORTH RIVER FCD	F	10-01-2003	N	None	FIL/	3920519	5476000	1556000	71.6	1894000	82.1	
NORTH RIVER FCD	F	10-01-2004	N	None	FIL/	4530408	6055000	1525000	74.8	1996000	76.4	
NORTH RIVER FCD	F	10-01-2005	N	None	FIL/	5475440	7009000	1533000	78.1	2103000	72.9	
NORTH RIVER FCD	F	10-01-2006	N	None	FIL/	6719082	8194000	1475000	82.0	2244000	65.7	
NORTH RIVER FCD	F	10-01-2007	N	None	EAN/	8070389	11769000	3699000	68.6	2419000	152.9	
NORTH RIVER FCD	F	10-01-2008	Y	Before		8788264						
NORTH RIVER FCD	F	10-01-2008	Y	After	EAN	9041970	13287403	4245433	68	2513199	168.9	
OAKLAND PARK	G	10-01-2000	N	None	EAN/	25703500	25029000	-675000	102.7	5176000	-13	
OAKLAND PARK	G	10-01-2001	N	None	EAN/	24415900	26233000	1817000	93.1	6060000	30	
OAKLAND PARK	G	10-01-2002	N	None	EAN/	20517691	29189000	8671000	70.3	5754000	150.7	
OAKLAND PARK	G	10-01-2003	N	None	EAN/	21872983	30172000	8299000	72.5	6112000	135.8	
OAKLAND PARK	G	10-01-2004	N	None	EAN/	21569523						
OAKLAND PARK	G	10-01-2005	N	None	EAN/	20552607	30105000	12552000	62.1	7248000	173.2	
OAKLAND PARK	G	10-01-2006	N	None	EAN/	21132853	34861000	13728000	60.6	8106000	169.4	
OAKLAND PARK	G	10-01-2007	Y	None	EAN/	21820705	37018000	15197000	58.9	7387000	205.7	
OAKLAND PARK	G	10-01-2007	Y	After	EAN	21820705	37017811	15197106	58.9	7386916	205.7	
OAKLAND PARK	G	10-01-2007	Y	Before		21820705						
OAKLAND PARK	G	10-01-2007	Y	Before		21820705						
OAKLAND PARK	G	10-01-2008	Y	None	EAN	21539166	38580627	17041461	55.8	7208807	236.4	
OAKLAND PARK	PF	10-01-2000	N	None	EAN/	48222729	39148000	-9075000	123.2	5776000	-157.1	
OAKLAND PARK	PF	10-01-2001	N	None	EAN/	46492495	42091000	-4402000	110.5	5214000	-84.4	DROP ACCOUNTS=97,204
OAKLAND PARK	PF	10-01-2002	N	None	EAN/	40639053	44060000	3421000	92.2	5304000	64.5	
OAKLAND PARK	PF	10-01-2003	N	None	EAN/	37388994	46655000	9266000	80.0	5445000	170.2	
OAKLAND PARK	PF	10-01-2004	N	None	EAN/	38199332						

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OAKLAND PARK	PF	10-01-2005	N	None	EAN/	41263019						
OAKLAND PARK	PF	10-01-2006	N	None	EAN/	44233977						
OAKLAND PARK	PF	10-01-2007	N	None	EAN	46517364	58211849	11694485	79.9	6095000	191.9	
OCALA	G	10-01-2000	N	None	FIL/	49349777	57894000	8544000	85.2	21757000	39.3	
OCALA	G	10-01-2001	N	None	FIL/	51515656	58876000	8841000	84.9	24306000	36.37	
OCALA	G	10-01-2002	N	None	FIL/	51601391	61267000	9665000	84.1	25712000	37.59	
OCALA	G	10-01-2003	N	None	FIL/	53050048	63290000	10240000	83.6	26845000	38.14	
OCALA	G	10-01-2004	Y	None	EAN/	54587338	77134000	22547000	70.36	27782000	81.16	
OCALA	G	10-01-2004	N	None	EAN/	54587338	77278000	22691000	70.23	27782000	81.67	
OCALA	G	10-01-2005	N	None	EAN/	56309688	95784000	39474000	58.79	29361000	134.44	
OCALA	G	10-01-2006	N	None	EAN/	63641690	103381000	39739000	60.83	29319000	135.54	
OCALA	G	10-01-2007	N	Before		72274530						
OCALA	G	10-01-2007	N	After	EAN	72274530	111627214	39352684	64.7	30588569	128.7	after
OCALA	G	10-01-2008	N	After	EAN	82786701	147105745	64319044	56.3	31347437	205.2	
OCALA	G	10-01-2008	N	Before		83652581						
OCALA SUPP	F	10-01-2000	N	None	AGG/	18948303						
OCALA SUPP	F	10-01-2001	N	None	AGG/	19537820	23294000	4963000	78.7	4287000	115.7	
OCALA SUPP	F	10-01-2002	N	None	AGG/	19801878						
OCALA SUPP	F	10-01-2003	N	None	EAN/	19701033	27459000	8134000	70.4	4982000	163.3	
OCALA SUPP	F	10-01-2004	N	None	EAN/	20590179	26907000	6317000	76.5	5198000	121.5	
OCALA SUPP	F	10-01-2005	N	None	EAN/	22580117	29134000	6554000	77.5	5515000	118.8	
OCALA SUPP	F	10-01-2006	N	None	EAN/	24833645	31402000	6568000	79.1	5744000	114.3	DROP ACCOUNTS=350960
OCALA SUPP	F	10-01-2007	N	None	EAN/	27476721	33601000	6124000	81.8	6100000	100.4	DROP ACCOUNTS=566533
OCALA SUPP	F	10-01-2008	N	None	EAN	27904443	38224207	10319764	73	7134279	144.7	
OCALA SUPP	P	10-01-2000	N	None	FIL/	29025734	30412000	1471000	95.1	6435000	22.9	
OCALA SUPP	P	10-01-2001	N	None	AGG/	31504331	31504000	0	100.0	6625000		0 DROP PLAN BENEFITS=\$352,928.70
OCALA SUPP	P	10-01-2002	N	None	AGG/	32544590	32545000	0	100.0	6994000		0 DROP PLAN BENEFITS=\$605,543.42
OCALA SUPP	P	10-01-2003	N	None	AGG/	33980559	33981000	0	100.0	7299000		0 DROP BENEFITS=1,142,168.62
OCALA SUPP	P	10-01-2004	N	None	EAN/	35389172						



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OCALA SUPP	P	10-01-2004	Y	None	EAN/	35389172						
OCALA SUPP	P	10-01-2005	N	None	EAN/	37332391	48460000	11127000	77.0	7632000	145.8	DROP PLAN BENEFITS=1500779.64
OCALA SUPP	P	10-01-2006	N	None	EAN/	39870808	51863000	11993000	76.9	7687000	156	DROP PLAN BENEFITS=1741823.40
OCALA SUPP	P	10-01-2007	N	Before		43515849						
OCALA SUPP	P	10-01-2007	N	After	EAN	43515849	57076834	13560985	76.2	7993687	169.6	
OCALA SUPP	P	10-01-2008	N	Before		43998169						
OCALA SUPP	P	10-01-2008	N	After	EAN	43511940	59824802	16312862	72.7	8198176	199	
OCEAN CITY-WRIGHT FCD	F	10-01-2005	Y	None	FIL/	2549243	5683000	3133000	44.9	1483000	211.3	
OCEAN CITY-WRIGHT FCD	F	10-01-2006	N	None	EAN/	3090129						
OCEAN CITY-WRIGHT FCD	F	10-01-2006	Y	None	EAN/	3090129						
OCEAN CITY-WRIGHT FCD	F	10-01-2007	N	None	EAN/	4164383	8902000	4738000	46.8	1600000	296.1	
OCEAN CITY-WRIGHT FCD	F	10-01-2008	N	Before		3584959						
OCEAN CITY-WRIGHT FCD	F	10-01-2008	N	After	EAN	4301951	11235156	6933205	38.3	1476770	469.5	
OCOEE	G	10-01-2000	N	None	FIL/	6889652	8362000	1472000	82.4	4865000	30.3	
OCOEE	G	10-01-2001	N	None	FIL/	7940937	9388000	1447000	84.6	5790000	25	
OCOEE	G	10-01-2002	N	None	FIL/	8761025	10365000	1603000	84.5	5797000	27.7	DROP/SHARE PLAN BENEFITS=\$48,018.70
OCOEE	G	10-01-2003	N	None	FIL/	9609758	11271000	1661000	85.3	5802000	28.6	
OCOEE	G	10-01-2004	N	None	FIL/	10604164	12215000	1611000	86.8	5836000	27.6	
OCOEE	G	10-01-2005	Y	None	EAN/	11741104	15084000	3343000	77.8	6077000	55	
OCOEE	G	10-01-2005	N	None	FIL	11741104	13358000	1617000	87.9	6077000	26.6	
OCOEE	G	10-01-2006	N	None	EAN/	13421299	16368000	2947000	82.0	6686000	44.08	
OCOEE	G	10-01-2007	N	None	EAN	15159555	19313744	4154189	78.5	7347632	56.5	
OCOEE	G	10-01-2008	N	After	EAN	16439261	21522873	5083612	76.4	7904794	64.3	
OCOEE	G	10-01-2008	N	Before		16217836						
OCOEE	PF	10-01-2000	N	None	FIL/	8295849	9551000	1255000	86.9	4102000	30.6	
OCOEE	PF	10-01-2001	N	None	FIL/	9631916	10844000	1212000	88.8	4601000	26.3	DROP AMT=\$59,763.24
OCOEE	PF	10-01-2002	N	None	FIL/	10864463	12205000	1340000	89.0	4681000	28.6	DROP PLAN BENEFITS=\$128,667.88
OCOEE	PF	10-01-2003	N	None	FIL/	12060902	13416000	1355000	89.9	4871000	27.8	DROP PLAN BENEFITS=248,263.85

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OCOEE	PF	10-01-2004	N	None	FIL/	13437924	14781000	1343000	90.9	4953000	27.1	DROP PLAN BENEFITS=381,356.56
OCOEE	PF	10-01-2005	N	None	FIL/	15113150	16908000	1795000	89.4	4896000	36.7	DROP PLAN BENEFITS=391987.54
OCOEE	PF	10-01-2006	N	None	FIL/	17225342	18931000	1706000	90.97	5728000	29.8	
OCOEE	PF	10-01-2007	N	None	FIL	20088951	21863281	1774330	91.9	5909273	30	
OCOEE	PF	10-01-2008	N	Before		21804151						
OCOEE	PF	10-01-2008	N	After	EAN	22278541	29872480	7593939	74.6	6100909	124.5	
OKALOOSA ISLAND FCD	F	10-01-2000	N	None	FIL/	846086	926000	80000	91.4	531000	15.1	
OKALOOSA ISLAND FCD	F	10-01-2001	N	None	FIL/	1005425	1011000	5000	99.5	587000	0.88	
OKALOOSA ISLAND FCD	F	10-01-2003	N	None	FIL/	1360213	2470000	1110000	55.06	638000	173.9	
OKALOOSA ISLAND FCD	F	10-01-2004	N	None	FIL/	1547859	2816000	1268000	54.96	472000	268.51	
OKALOOSA ISLAND FCD	F	10-01-2005	N	None	FIL/	1688656	2991000	1302000	56.46	580000	224.56	
OKALOOSA ISLAND FCD	F	10-01-2006	Y	None	FIL/	1813997	4689000	2875000	38.68	663000	433.68	
OKALOOSA ISLAND FCD	F	10-01-2007	N	None				3145000				
OKALOOSA ISLAND FCD	F	10-01-2008	N	After	EAN	2790791	6711910	3921119	41.6	871576	449.9	AFTER
OKALOOSA ISLAND FCD	F	10-01-2008	N	Before		2695548						
OKEECHOBEE	F	10-01-2000	N	None	AGG/	1498686	827000	-671000	181.1	294000	-228	
OKEECHOBEE	F	10-01-2001	N	None	AGG/	1534221	933000	-602000	164.5	306000	-196.8	
OKEECHOBEE	F	10-01-2002	N	None	AGG/	1481268	1097000	-385000	135.1	351000	-109.7	
OKEECHOBEE	F	10-01-2003	N	None	AGG/	1600422	1146000	-454000	139.6	387000	-117.4	
OKEECHOBEE	F	10-01-2004	N	None	AGG/	1627792	1292000	-336000	126.0	406000	-82.8	
OKEECHOBEE	F	10-01-2005	N	None	AGG/	1717461	1355000	-363000	126.8	414000	-87.6	
OKEECHOBEE	F	10-01-2006	N	None	AGG	1908512	1529760	-378752	124.8	423845	-89.4	
OKEECHOBEE	F	10-01-2007	N	Before		2123157						
OKEECHOBEE	F	10-01-2007	N	After	AGG	2123157	1705380	-417777	124.5	427901	-97.6	
OKEECHOBEE	F	10-01-2008	N	None	AGG	2255117	1898670	-356447	118.8	482595	-73.9	
OKEECHOBEE	G	10-01-2000	N	None	AGG/	3840131	3205000	-635000	119.8	1753000	-36.2	
OKEECHOBEE	G	10-01-2001	N	None	AGG/	3815576	3362000	-453000	113.5	1858000	-24.4	
OKEECHOBEE	G	10-01-2002	N	None	AGG/	3599174	3764000	164000	95.6	2047000	8	
OKEECHOBEE	G	10-01-2003	N	None	AGG/	3927627	4314000	386000	91.1	2334000	16.5	

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OKEECHOBEE	G	10-01-2004	N	None	AGG/	4025555	4689000	663000	85.9	2415000	27.5	
OKEECHOBEE	G	10-01-2005	N	None	AGG/	4370291	5025000	654000	87.0	2397000	27.3	
OKEECHOBEE	G	10-01-2008	N	None	AGG	5998631	7128391	1129760	84.2	3045549	37.1	
OKEECHOBEE	P	10-01-2000	N	None	AGG/	3850889	2801000	-1050000	137.5	631000	-166.4	
OKEECHOBEE	P	10-01-2001	N	None	AGG/	3813996	3141000	-673000	121.4	689000	-97.7	
OKEECHOBEE	P	10-01-2002	N	None	AGG/	3529892	3443000	-87000	102.5	702000	-12.3	
OKEECHOBEE	P	10-01-2003	N	None	AGG/	3786288	3698000	-88000	102.4	781000	-11.3	
OKEECHOBEE	P	10-01-2004	N	None	AGG/	3804195	4075000	271000	93.4	830000	32.6	
OKEECHOBEE	P	10-01-2005	N	None	AGG/	4057398	4276000	219000	94.9	812000	27	
OKEECHOBEE	P	10-01-2006	N	None	AGG	4479248	4437752	-41496	100.9	867026	-4.8	
OKEECHOBEE	P	10-01-2007	N	Before		4973343						
OKEECHOBEE	P	10-01-2007	N	After	AGG	4973343	4722755	-250588	105.3	930713	-26.9	
OKEECHOBEE	P	10-01-2008	N	None	AGG	5253380	4966790	-286590	105.8	952489	-30.1	
OLDSMAR	F	10-01-2001	N	None	AGG/	190005	0	0		150000		
OLDSMAR	F	10-01-2003	N	Before		285553						
OLDSMAR	F	10-01-2003	N	After		285553						
OLDSMAR	F	10-01-2003	N	None	AGG/	286				288000		* INFO NOT REQUIRED BY AGG METHOD
OLDSMAR	F	10-01-2005	Y	None	AGG/	470784	471000	0	100.0	488000	0	
OLDSMAR	F	10-01-2005	N	None	AGG/	470784	471000	0	100.0	488000	0	
OLDSMAR	F	10-01-2006	N	None		600721						
OLDSMAR	F	10-01-2006	Y	None	AGG/	600721	601000	0	100.0	496000	0	
OLDSMAR	F	10-01-2007	N	None	AGG/	882721	883000	0	100.0	641000	0	
ORANGE COUNTY LIBRARY	G	01-01-2000	N	None	FIL/	16691779	16735000	-1012000	106.1	7135000	-14.2	
ORANGE COUNTY LIBRARY	G	01-01-2001	N	None	FIL/	17746960						
ORANGE COUNTY LIBRARY	G	01-01-2002	N	None	FIL/	18696475						
ORANGE COUNTY LIBRARY	G	01-01-2003	N	None	FIL/	20207789						
ORANGE COUNTY LIBRARY	G	01-01-2004	N	None	FIL/	22231398						
ORANGE COUNTY LIBRARY	G	01-01-2005	N	None	FIL/	24250310						
ORANGE COUNTY LIBRARY	G	01-01-2006	N	None	FIL/	26021380						
ORANGE COUNTY LIBRARY	G	01-01-2007	N	None	FIL/	28683188						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ORANGE COUNTY LIBRARY	G	01-01-2008	N	None	FIL/	31448331						
ORANGE COUNTY LIBRARY	G	01-01-2009	N	None	FIL	23147672		4718769				
ORANGE PARK	F	10-01-2000	N	None	AGG/	2788203						
ORANGE PARK	F	10-01-2001	N	None	AGG/	2870670						
ORANGE PARK	F	10-01-2002	N	None	AGG/	2874866						
ORANGE PARK	F	10-01-2003	N	None	AGG/	2932315						
ORANGE PARK	F	10-01-2004	N	None	AGG/	3046025						
ORANGE PARK	F	10-01-2005	N	None	EAN/	3282497	3547000	264000	92.6	814000	32.5	
ORANGE PARK	F	10-01-2006	N	None	EAN/	3652957	3837000	184000	95.2	797000		23 DROP PLAN BENEFITS=35993.04
ORANGE PARK	F	10-01-2007	N	None	EAN/	4081683	4422000	340000	92.3	853000	39.8	DROP PLAN BENEFITS=97757.12
ORANGE PARK	F	10-01-2008	N	After	EAN	4211476	4867298	655822	86.5	928123	70.7	
ORANGE PARK	F	10-01-2008	N	Before		4328016						
ORANGE PARK	G	10-01-2000	N	None	FIL/	2178375	3416000	1237000	63.8	1325000	93.4	
ORANGE PARK	G	10-01-2001	N	None	FIL/	2597850	3823000	1225000	68.0	1444000	84.8	
ORANGE PARK	G	10-01-2002	N	None	FIL/	3008054	4226000	1218000	71.2	1543000	79	
ORANGE PARK	G	10-01-2003	N	None	FIL/	3461963	4658000	1196000	74.3	1642000	72.8	
ORANGE PARK	G	10-01-2004	N	None	FIL/	3990043	5169000	1179000	77.2	1792000	65.8	
ORANGE PARK	G	10-01-2005	N	None	FIL/	4599406	5761000	1162000	79.8	1843000	63	
ORANGE PARK	G	10-01-2006	N	None	FIL/	5052147	6195000	1143000	81.6	2128000	53.7	
ORANGE PARK	G	10-01-2007	N	None	EAN/	4183201						
ORANGE PARK	G	10-01-2008	N	None	EAN	4675206	7353000	2677794	63.6	2411000	111.1	
ORANGE PARK	P	10-01-2000	N	None	FIL/	6562362	7349000	787000	89.3	934000	84.2	
ORANGE PARK	P	10-01-2001	N	None	FIL/	7094918	7868000	773000	90.2	920000	84.1	
ORANGE PARK	P	10-01-2002	N	None	FIL/	7490193	8179000	689000	91.6	990000	69.6	
ORANGE PARK	P	10-01-2003	Y	None	FIL/	7914422	8887000	973000	89.1	1060000	91.8	
ORANGE PARK	P	10-01-2004	N	None	FIL/	8281166	9258000	977000	89.5	1060000	92.1	
ORANGE PARK	P	10-01-2005	N	None	EAN/	8750469						
ORANGE PARK	P	10-01-2006	N	None	EAN/	9495481	10718000	1223000	88.6	1128000	108.4	
ORANGE PARK	P	10-01-2007	N	None	EAN/	10554796	11690000	1136000	90.3	1136000	100	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ORANGE PARK	P	10-01-2008	N	Before		10999147						
ORANGE PARK	P	10-01-2008	N	After	EAN	10447320	12386367	1939047	84.3	1099212	176.4	
ORLANDO	F	09-30-2000	N	None	EAN/	176908965	158885000	-18024000	111.3	17606000	-102.4	
ORLANDO	F	09-30-2001	N	None	EAN/	184425354						
ORLANDO	F	09-30-2002	N	None	EAN/	186363183						
ORLANDO	F	09-30-2003	N	None	EAN/	188559796	194884000	6324000	96.8	23664000	26.7	
ORLANDO	F	09-30-2004	N	None	EAN/	188301508	206129000	17828000	91.4	25148000	70.9	
ORLANDO	F	10-01-2005	N	Before		198691733						
ORLANDO	F	10-01-2005	N	After	EAN	201370128	219692014	18321886	91.7	26562501	69	
ORLANDO	F	10-01-2006	N	None	EAN	216879175	230699181	13820006	94	28279711	48.9	
ORLANDO	F	10-01-2007	N	Before		236147325						
ORLANDO	F	10-01-2007	N	After	EAN	236147325	246067593	9920268	96	31280249	31.7	
ORLANDO	F	10-01-2008	N	None	EAN	244971488	265630421	20658933	92.2	34178875	60.4	
ORLANDO	G	09-30-2000	N	None	AGG/	169890225				35342000		
ORLANDO	G	09-30-2002	N	None	AGG/	157437031	191140000	33700000	82.4	26070000	129.3	
ORLANDO	G	09-30-2003	N	None	AGG/	158371400	192140000	33770000	82.420	24020000	140.6	
ORLANDO	G	09-30-2004	N	After	AGG	159840	194400000	34560000	82.22	22260000	155.2	
ORLANDO	G	09-30-2004	N	None	AGG/	159835973						
ORLANDO	G	09-30-2005	N	After	AGG	163820	179500000	15680000	91.3	20830000	75.3	
ORLANDO	G	09-30-2005	N	None	AGG/	163818363						
ORLANDO	G	09-30-2006	N	None	AGG/	168447554	200890000	32440000	83.85	19630000	165.3	
ORLANDO	G	09-30-2007	N	None	AGG/	179926736	208690000	28760000	86.22	19140000	150.3	
ORLANDO	G	09-30-2008	N	None	AGG	176361314	200850000	24488686	87.8	18360000	133.4	
ORLANDO	P	10-01-2000	N	None	EAN/	226118395	219472000	-6646000	103.0	30038000	-22.1	
ORLANDO	P	10-01-2003	N	After		248847827						
ORLANDO	P	10-01-2003	N	Before		248847827						
ORLANDO	P	10-01-2003	N	None	EAN/	248848	284543000	35696000	87.46	37148000	96.1	
ORLANDO	P	10-01-2004	N	None	EAN/	255437246						
ORLANDO	P	10-01-2005	N	Before		277876525						
ORLANDO	P	10-01-2005	N	After	EAN	277876525	308378026	30501501	90.1	39966520	76.3	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ORLANDO	P	10-01-2006	N	None	EAN	310421955	332996556	22574601	93.2	41844752	53.9	
ORLANDO	P	10-01-2007	N	None	EAN	342115857	354666691	12550834	96.5	44813194	28	
ORLANDO	P	10-01-2008	N	None	EAN	350373126	381002165	30629039	92	46067545	66.5	
ORLANDO AVIATION	G	10-01-2000	N	None	FIL/	50375498	53782000	3406000	93.7	19385000	17.6	
ORLANDO AVIATION	G	10-01-2001	N	None	FIL/	43546352						
ORLANDO AVIATION	G	10-01-2002	N	None	FIL/	49800160						
ORLANDO AVIATION	G	10-01-2003	N	None	FIL/	50144063	70418000	20274000	71.2	14885000	136.2	
ORLANDO AVIATION	G	10-01-2004	N	None	FIL/	52309643	75807000	23497000	69.0	15206000	154.5	
ORLANDO AVIATION	G	10-01-2005	N	None	FIL/	56331696	81418000	25086000	69.2	15277000	164.2	
ORLANDO AVIATION	G	10-01-2005	Y	None	FIL/	56331696						
ORLANDO AVIATION	G	10-01-2006	N	None	FIL/	49810788	76169000	26358000	65.4	14795000	178.2	
ORLANDO AVIATION	G	10-01-2007	Y	After	AGG	63464807	85766727	22301920	74	15018218	148.5	
ORLANDO AVIATION	G	10-01-2007	Y	Before		58165065						
ORLANDO AVIATION	G	10-01-2007	N	None	FIL/	58165065	82356000	24191000	70.6	15018000	161.1	
ORLANDO AVIATION	G	10-01-2008	N	None	AGG	69166318	93103397	23937079	74.3	15204545	157.4	
ORLANDO UTILITY	G	10-01-2000	N	None	AGG/	205886587						
ORLANDO UTILITY	G	10-01-2001	N	None	AGG/	203818902	218358000	14539000	93.3	34114000	42.6	
ORLANDO UTILITY	G	10-01-2003	N	None	AGG/	224562213	236164000	11601000	95.1	33333000	34.8	
ORLANDO UTILITY	G	10-01-2004	N	None	AGG/	219853057	244485000	24632000	89.9	32845000	75	
ORLANDO UTILITY	G	10-01-2005	N	None	AGG/	215358988	253991000	38632000	84.8	32393000	119.3	
ORLANDO UTILITY	G	10-01-2005	Y	None	AGG/	243972731	266618000	22645000	91.5	32393000	69.9	
ORLANDO UTILITY	G	10-01-2006	N	None	AGG	254461877	275758525	21296648	92.3	31686048	67.2	
ORLANDO UTILITY	G	10-01-2007	N	None	AGG	268893745	285786436	16892691	94.1	30981376	54.5	
ORLANDO UTILITY	G	10-01-2008	N	None	AGG	270125176	297139500	27014324	90.9	30479169	88.6	
ORMOND BEACH	F	10-01-2000	N	None	FIL/	9327400	9507000	179000	98.1	2882000	6.2	
ORMOND BEACH	F	10-01-2001	N	None	FIL/	10426123	10790000	364000	96.6	2954000	12.3	
ORMOND BEACH	F	10-01-2002	N	None	FIL/	11227689	11682000	455000	96.1	3162000	14.4	
ORMOND BEACH	F	10-01-2003	N	None	FIL/	12455717	15196000	2740000	81.97	2354000	116.39	
ORMOND BEACH	F	10-01-2004	N	After		12792793						
ORMOND BEACH	F	10-01-2004	N	Before		12792793						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ORMOND BEACH	F	10-01-2004	N	None	EAN/	12793	18509000	5716000	69.12	2726000	209.69	
ORMOND BEACH	F	10-01-2004	Y	None	EAN/	12431339						
ORMOND BEACH	F	10-01-2005	N	None	EAN/	13560623	19557000	5996000	69.34	2930000	204.61	
ORMOND BEACH	F	10-01-2006	N	None	EAN/	14940444	20831000	5891000	71.72	3233000	182.24	
ORMOND BEACH	F	10-01-2007	N	None	EAN/	16485219	21749000	5264000	75.80	3168000	166.19	
ORMOND BEACH	F	10-01-2008	N	Before		17237146						
ORMOND BEACH	F	10-01-2008	N	After	EAN	16927005	23800079	6873074	71.1	3209378	214.2	
ORMOND BEACH	G	10-01-2000	N	None	FIL/	22243831	23363000	1119000	95.2	6603000	16.9	
ORMOND BEACH	G	10-01-2001	N	None	FIL/	23252480	26241000	2989000	88.6	7089000	42.2	
ORMOND BEACH	G	10-01-2002	N	None	FIL/	23649164	26677000	3028000	88.7	7723000	39.2	
ORMOND BEACH	G	10-01-2003	N	None	FIL/	24325533	27323000	2997000	89.0	8262000	36.3	
ORMOND BEACH	G	10-01-2004	N	None	EAN/	25262952						
ORMOND BEACH	G	10-01-2005	N	None	EAN/	27061310	32902000	5840000	82.2	8609000	67.8	DROP PLAN BENEFITS=127051.17
ORMOND BEACH	G	10-01-2006	N	None	EAN/	29772280	35174000	5401000	84.6	9142000	59.08	
ORMOND BEACH	G	10-01-2007	N	None	EAN/	32582.848	37549	4966	86.8	9454	52.5	DROP PLAN BENEFITS=136822.59
ORMOND BEACH	G	10-01-2008	N	After	EAN	32046827	39185049	7138222	81.8	7956778	89.7	
ORMOND BEACH	G	10-01-2008	N	Before		32546158						
ORMOND BEACH	P	10-01-2000	N	None	FIL/	15244219	16722000	1478000	91.2	2495000	59.2	
ORMOND BEACH	P	10-01-2001	N	None	FIL/	16330247	17634000	1340000	92.4	2616000	51.2	
ORMOND BEACH	P	10-01-2003	N	None	FIL/	17624400	20013000	2497000	87.52	2638000	94.65	
ORMOND BEACH	P	10-01-2004	N	None	EAN/	18097548	21483000	3385000	84.14	2831000	119.58	
ORMOND BEACH	P	10-01-2004	Y	None	EAN/	18097548						
ORMOND BEACH	P	10-01-2005	N	None	EAN/	19155257	23217000	4062000	82.41	2686000	151.23	
ORMOND BEACH	P	10-01-2006	N	None	EAN/	21174248	24669000	3494000	85.59	2996000	116.64	
ORMOND BEACH	P	10-01-2007	N	None	EAN	23201195	26262296	3061101	88.3	2893763	105.8	
ORMOND BEACH	P	10-01-2008	N	Before		22991328						
ORMOND BEACH	P	10-01-2008	N	After	EAN	22676120	27107819	4431699	83.7	2751379	161.1	
OVIEDO	F	10-01-2003	N	None	FIL/	297401	1908000	1610000	15.59	1490000	108.1	
OVIEDO	F	10-01-2004	N	None	FIL/	624743	2230000	1605000	28.02	1717000	93.46	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
OVIEDO	F	10-01-2005	N	None	FIL/	1020611	2649000	1629000	38.52	1955000	83.3	
OVIEDO	F	10-01-2006	N	None	FIL/	1461898	3543000	2081000	41.26	2010000	103.55	
OVIEDO	F	10-01-2008	N	None	FIL	2328489	4992628	2664139	46.6	2566256	103.8	
OVIEDO	P	10-01-2000	N	None	FIL/	2870484	3776000	905000	76.0	1991000	45.45	
OVIEDO	P	10-01-2001	N	None	FIL/	3440475	4120000	679000	83.5	2228000	30.49	
OVIEDO	P	10-01-2002	N	None	FIL/	3997198	4678000	681000	85.4	2267000	30.04	
OVIEDO	P	10-01-2003	N	None	FIL/	4652219	5288000	636000	88.0	2436000	26.09	
OVIEDO	P	10-01-2004	N	None	EAN/	5279140						
OVIEDO	P	10-01-2005	N	None	EAN/	6226952	8814000	2587000	70.65	2848000	90.81	
OVIEDO	P	10-01-2006	N	None	EAN/	7313129	10006000	2692000	73.09	2892000	93.11	
OVIEDO	P	10-01-2007	N	None	EAN/	8657136	10551000	1894000	82.05	3040000	62.29	
OVIEDO	P	10-01-2008	N	Before		9565160						
OVIEDO	P	10-01-2008	N	After	EAN	9722202	11002906	1280704	88.4	2918455	43.9	
PALATKA	F	10-01-2000	N	After		5145585						
PALATKA	F	10-01-2000	N	Before		5117395						
PALATKA	F	10-01-2000	N	None	AGG/	5146	5146000	0	100.0	663000	0	
PALATKA	F	10-01-2001	N	None	AGG/	5449181	5449000	0	100.0	587000	0	
PALATKA	F	10-01-2002	N	None	AGG/	5537929	5538000	0	100.0	677000	0	
PALATKA	F	10-01-2003	N	None	AGG/	5671972	5672000	0	100.0	630000	0	
PALATKA	F	10-01-2004	N	None	EAN/	5795728						
PALATKA	F	10-01-2005	N	None	EAN/	5966295						
PALATKA	F	10-01-2006	N	None	EAN/	6507147						
PALATKA	F	10-01-2007	N	None	EAN/	6705692						
PALATKA	F	10-01-2008	N	After	EAN	7011194	7976628	965434	87.9	717681	134.5	
PALATKA	F	10-01-2008	N	Before		6890763						
PALATKA	G	10-01-2000	N	None	AGG/	10982881						
PALATKA	G	10-01-2001	N	None	FIL/	11452201	12076000	624000	94.8	3073000	20.3	
PALATKA	G	10-01-2002	N	None	FIL/	11710820	12355000	644000	94.8	3244000	19.9	
PALATKA	G	10-01-2003	N	None	FIL/	12060059	12701000	641000	94.95	3263000	19.66	
PALATKA	G	10-01-2004	Y	None	FIL/	12543478	13200000	657000	95.01	3116000	21.07	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PALATKA	G	10-01-2004	N	None	FIL/	12504955	13162000	657000	95.01	3116000	21.07	
PALATKA	G	10-01-2005	N	None	FIL/	13380735						
PALATKA	G	10-01-2006	N	None	FIL/	14597073	15344000	747000	95.0	3421000	21.85	
PALATKA	G	10-01-2007	N	None	FIL/	16193014	16116000	681000	95.78	3594000	18.95	
PALATKA	G	10-01-2008	N	Before		16807906						
PALATKA	G	10-01-2008	N	After	FIL	17007660	17607576	599916	96.6	3511636	17.1	
PALATKA	P	10-01-2000	N	None	AGG/	6316472	6316000	0	100.0	1085000	0	
PALATKA	P	10-01-2001	N	None	AGG/	6509437	6509000	0	100.0	1106000	0	
PALATKA	P	10-01-2002	N	None	FIL/	6493018	6607000	114000	98.3	1073000	10.6	
PALATKA	P	10-01-2003	N	None	FIL/	6567913	6667000	99000	98.52	1150000	8.6	
PALATKA	P	10-01-2004	Y	None	FIL/	6357244						
PALATKA	P	10-01-2004	N	None	FIL/	6594448	6692000	97000	98.55	1294000	7.5	
PALATKA	P	10-01-2005	N	None	FIL/	6829805	6850000	21000	99.70	1452000	1.42	
PALATKA	P	10-01-2006	N	None	FIL/	7317314	7368000	51000	99.31	1817000	2.79	
PALATKA	P	10-01-2007	N	None	FIL/	7847297	7921000	74000	99.07	1629000	4.52	
PALATKA	P	10-01-2008	N	After	FIL	8173069	8072850	-100219	101.2	1707803	-5.9	
PALATKA	P	10-01-2008	N	Before		8203287						
PALM BAY	F	10-01-2000	N	None	FIL/	13430842						
PALM BAY	F	10-01-2001	N	None	FIL/	15701679						
PALM BAY	F	10-01-2002	N	None	FIL/	16339840						
PALM BAY	F	10-01-2003	N	None	FIL/	17392923						
PALM BAY	F	10-01-2004	N	None	FIL/	20620265						
PALM BAY	F	10-01-2005	N	None	EAN/	22689114						
PALM BAY	F	10-01-2006	N	None	EAN/	25857508	34176000	8319000	75.7	5960000	139.6	
PALM BAY	F	10-01-2007	N	None	EAN	42699517	46908749	4209232	91	6724089	62.6	
PALM BAY	F	10-01-2008	N	After	EAN	45472904	52589880	7116976	86.5	6989172	101.8	
PALM BAY	F	10-01-2008	N	Before		45472904						
PALM BAY	P	10-01-2000	N	None	FIL/	16566033						
PALM BAY	P	10-01-2001	N	None	FIL/	18029974						
PALM BAY	P	10-01-2002	N	None	FIL/	18975307						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PALM BAY	P	10-01-2003	N	None	FIL/	20249845						
PALM BAY	P	10-01-2004	N	None	FIL/	25755455						
PALM BAY	P	10-01-2005	N	None	EAN/	27977188						
PALM BAY	P	10-01-2006	N	None	EAN/	32682299						
PALM BAY	P	10-01-2007	N	None	EAN	60783599	60470804	-312795	100.5	7777519	-4	
PALM BAY	P	10-01-2008	N	After	EAN	63265696	66697019	3431323	94.9	8001328	42.9	
PALM BAY	P	10-01-2008	N	Before		63265696						
PALM BAY (CLOSED)	G	10-01-2000	N	None		343945						
PALM BAY (CLOSED)	G	10-01-2001	N	None		310487						
PALM BAY (CLOSED)	G	10-01-2002	N	None		270400						
PALM BAY (CLOSED)	G	10-01-2003	N	None		241035						
PALM BAY (CLOSED)	G	10-01-2004	N	None		196131						
PALM BAY (CLOSED)	G	10-01-2005	N	None					0			
PALM BAY (CLOSED)	G	10-01-2006	N	None		171551						
PALM BAY (CLOSED)	G	10-01-2007	N	None	AGG	172.949						
PALM BAY (CLOSED)	G	10-01-2008	N	None	AGG	165366	165366	0	100	0	0	
PALM BEACH	F	09-30-2000	N	None	EAN/	40606147						
PALM BEACH	F	09-30-2001	N	None	EAN/	46176737						
PALM BEACH	F	09-30-2002	N	None	EAN/	43741281						
PALM BEACH	F	09-30-2005	N	After	EAN	45960490	59508698	13548208	77.2	5236941	258.7	
PALM BEACH	F	09-30-2006	N	None	EAN	49235991	64219679	14983688	76.7	5709684	262.4	
PALM BEACH	F	09-30-2008	N	None	EAN	58231586	72392123	14160537	80.4	5822885	243.2	
PALM BEACH	G	09-30-2000	N	None	EAN/	46951484						
PALM BEACH	G	09-30-2001	N	None	EAN/	53267780						
PALM BEACH	G	09-30-2002	N	None	EAN/	50029590						
PALM BEACH	G	09-30-2004	N	None	EAN/	54418380						
PALM BEACH	G	09-30-2005	N	None	EAN/	57022540						
PALM BEACH	G	09-30-2005	Y	None	EAN/	57022540						
PALM BEACH	P	09-30-2000	N	None	EAN/	40589907						
PALM BEACH	P	09-30-2001	N	None	EAN/	47182896						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PALM BEACH	P	09-30-2002	N	None	EAN/	44986054						
PALM BEACH	P	09-30-2004	N	None	EAN	47736446	52955260	5218814	90.1	5069790	102.9	
PALM BEACH	P	09-30-2005	Y	After	EAN	49065399	57405210	8339811	85.5	5347947	155.9	
PALM BEACH	P	09-30-2006	N	None	EAN	52614423	60834518	8220095	86.5	5769134	142.5	
PALM BEACH	P	09-30-2008	N	None	EAN	61667825	68524768	6856943	90	5309135	129.2	
PALM BEACH GARDENS	F	10-01-2000	N	None	FIL/	4810	6066000	1255000	79.3	3841000	32.7	
PALM BEACH GARDENS	F	10-01-2000	N	Before		4685185						
PALM BEACH GARDENS	F	10-01-2000	N	After		4810175						
PALM BEACH GARDENS	F	10-01-2001	N	None	FIL/	5415408	6675000	1260000	81.13	4255000	29.6	
PALM BEACH GARDENS	F	10-01-2002	N	None	FIL/	6415446	7677000	1262000	83.57	4840000	26.1	
PALM BEACH GARDENS	F	10-01-2003	N	None	EAN/	8540920	18799000	10258000	41.19	6542000	156.81	
PALM BEACH GARDENS	F	10-01-2004	N	None	EAN/	9945073	23053000	13108000	38.33	7568000	173.2	
PALM BEACH GARDENS	F	10-01-2004	Y	None	EAN/	9945093	23053000	13108000	38.33	7568000	173.21	
PALM BEACH GARDENS	F	10-01-2005	N	None	EAN/	13343000	30635000	17292000	38.4	8774000	197.1	
PALM BEACH GARDENS	F	10-01-2006	N	None	PUC/	13974000						
PALM BEACH GARDENS	F	09-30-2007	N	None	PUC/	22542000	38120000	15578000	53.9	9549000	163.1	
PALM BEACH GARDENS	F	09-30-2008	N	None	PUC	22307000	39302000	16995000	56.8	9853000	172.5	
PALM BEACH GARDENS	G	10-01-2000	N	None	FIL/	2935162						
PALM BEACH GARDENS	G	10-01-2001	N	None	AGG/	2689317	2689000	0	100.0	351000	0	
PALM BEACH GARDENS	G	10-01-2002	N	None	AGG/	2395544						
PALM BEACH GARDENS	G	10-01-2003	N	None	AGG/	2607935	2608000	0	100.0	364000	0	
PALM BEACH GARDENS	G	10-01-2004	N	None	EAN/	2585580						
PALM BEACH GARDENS	G	10-01-2004	Y	None	EAN/	2585580						
PALM BEACH GARDENS	G	10-01-2005	N	None	EAN/	2590706	3213000	623000	80.6	259000	240.4	
PALM BEACH GARDENS	G	10-01-2006	N	None	EAN/	2665022	3282000	617000	81.2	274000	225.27	
PALM BEACH GARDENS	G	10-01-2007	N	None	EAN/	2761142	3242000	481000	85.2	131000	367.7	
PALM BEACH GARDENS	G	10-01-2008	N	Before		2630902						
PALM BEACH GARDENS	G	10-01-2008	N	After	EAN	2823246	3304981	481735	85.4	149940	321.3	
PALM BEACH GARDENS	P	10-01-2000	N	None	FIL/	9795534	14097000	4302000	69.5	5156000	83.4	
PALM BEACH GARDENS	P	10-01-2001	N	None	FIL/	11417844	16107000	4689000	70.9	4908000	95.5	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PALM BEACH GARDENS	P	10-01-2002	N	None	FIL/	12303486	19141000	6837000	64.3	5573000	122.7	
PALM BEACH GARDENS	P	10-01-2003	N	None	FIL/	14259886	22225000	7965000	64.1	5989000	133	
PALM BEACH GARDENS	P	10-01-2004	N	None	FIL/	16505653	25062000	8557000	65.7	6755000	126.7	
PALM BEACH GARDENS	P	10-01-2005	N	None	FIL/	19564700	30345000	10780000	63.7	7332000	147	
PALM BEACH GARDENS	P	10-01-2007	N	None	EAN	28251056	52682181	24431125	53.6	8915563	274	
PALM COAST (VOL)	F	10-01-2003	N	None	AGG/	0						
PALM COAST (VOL)	F	10-01-2005	N	None	AGG/	108758						
PALM COAST (VOL)	F	10-01-2006	N	None	EAN	305039						
PALM COAST (VOL)	F	10-01-2007	N	None	EAN	558348	529961	-28387	105.4	0	0	
PALM COAST (VOL)	F	10-01-2008	N	Before		933907						
PALM COAST (VOL)	F	10-01-2008	N	After	EAN	968776	848589	-120187	114.2	0	0	
PALM HARBOR FCD	F	10-01-2000	N	None	AGG/	421247	421000	0	100.0	468000	0	
PALM HARBOR FCD	F	10-01-2001	N	None	AGG/	522855						
PALM HARBOR FCD	F	10-01-2002	N	None	AGG/	721952	722000	0	100.0	772000	0	
PALM HARBOR FCD	F	10-01-2003	N	None	AGG/	1024779	1025000	0	100.0	902000	0	
PALM HARBOR FCD	F	10-01-2004	N	None	FIL/	1388867	1614000	225000	85.35	1117000	20.13	
PALM HARBOR FCD	F	10-01-2005	N	None	FIL/	1780229	1948000	168000	91.4	1272000	13.2	
PALM HARBOR FCD	F	10-01-2005	Y	None	FIL/	1780653	1948000	168000	91.4	1272000	13.17	
PALM HARBOR FCD	F	10-01-2006	N	None	EAN/	2813571						
PALM HARBOR FCD	F	10-01-2007	N	None	EAN/	3961170	7211000	3250000	49.58	1665000	195.24	
PALM HARBOR FCD	F	10-01-2008	N	Before		1523018						
PALM HARBOR FCD	F	10-01-2008	N	After	EAN	5244537	8383913	3139376	62.6	1674662	187.5	
PALM TRAN, INC. (ATU-1577)	G	01-01-2000	N	After		21667779						
PALM TRAN, INC. (ATU-1577)	G	01-01-2000	N	None	FIL/	21668	25375000	3708000	85.4	15065000	24.6	
PALM TRAN, INC. (ATU-1577)	G	01-01-2000	N	Before		21667779						
PALM TRAN, INC. (ATU-1577)	G	01-01-2001	N	None	FIL/	25299461	29119000	3820000	86.9	13724000	27.8	
PALM TRAN, INC. (ATU-1577)	G	01-01-2003	N	None	EAN/	29691719	31871000	2179000	93.2	16657000	13.1	

**FUNDING PROGRESS (GASB-25 BASIS)**

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED	COVERED	UAAL AS	COMMENTS
									RATIO PERC		PERC OF COVD PAY	
PALM TRAN, INC. (ATU-1577)	G	01-01-2004	N	None	EAN/	32841975	35501000	2659000	92.5	17206000	15.5	
PALM TRAN, INC. (ATU-1577)	G	01-01-2006	N	None	EAN/	38539860	44963000	6423000	85.7	18955000	33.9	
PALM TRAN, INC. (ATU-1577)	G	01-01-2007	N	None	EAN	42001404	50729230	8727826	82.8	20148949	43.3	
PALM TRAN, INC. (ATU-1577)	G	01-01-2008	N	None	EAN	47083495	56979616	9896121	82.6	21454569	46.1	
PALMETTO	G	10-01-2000	N	None	EAN/	5401727	5454000	52000	99.0	2069000	2.5	
PALMETTO	G	10-01-2001	N	None	EAN/	5509891	5769000	259000	95.5	2521000	10.3	
PALMETTO	G	10-01-2002	N	None	EAN/	5274601	6396000	1122000	82.5	2833000	39.6	
PALMETTO	G	10-01-2003	N	None	EAN/	5882935	6974000	1091000	84.4	2752000	39.6	DROP ACCOUNTS=14,628
PALMETTO	G	10-01-2004	N	None	EAN/	6494649	7461000	967000	87.0	2754000	35.1	DROP ACCOUNTS=71,098
PALMETTO	G	10-01-2005	N	None	EAN/	6956675	7746000	790000	89.8	2831000	27.9	DROP ACCOUNTS=1227
PALMETTO	G	10-01-2006	N	None	EAN/	7607428	8957000	1349000	84.9	3161000	42.7	DROP ACCOUNTS=61882
PALMETTO	G	10-01-2007	N	After	EAN	8193480	11262591	3069111	72.7	3707079	82.8	
PALMETTO	G	10-01-2007	N	Before		8193480	9573750	1380270	85.6	3657867	37.7	
PALMETTO	G	10-01-2008	N	After	EAN	8684800	12864141	4179341	67.5	3857700	108.3	
PALMETTO	G	10-01-2008	N	Before		7961066	12519633	4558567	63.6	3857700	118.2	
PALMETTO	P	10-01-2000	N	None	EAN/	5578200	5036000	-542000	110.8	1067000	-50.8	
PALMETTO	P	10-01-2001	N	None	EAN/	5837708	5283000	-555000	110.5	1163000	-47.7	
PALMETTO	P	10-01-2002	N	None	EAN/	5629650	5596000	-34000	100.6	1267000	-2.7	
PALMETTO	P	10-01-2003	N	None	EAN/	5976733						
PALMETTO	P	10-01-2004	N	None	EAN/	6354625	6274000	-80000	101.3	1389000	-5.8	
PALMETTO	P	10-01-2005	N	None	EAN/	6787412	6458000	-329000	105.1	1452000	-22.7	
PALMETTO	P	10-01-2005	Y	None	EAN/	6787412	6632000	-155000	102.3	1452000	-10.7	
PALMETTO	P	10-01-2006	N	None	EAN/	7485240	7617000	131000	98.3	1654000	7.9	
PALMETTO	P	10-01-2007	N	None	EAN/	7982635	7969000	-14000	100.2	1778000	-0.8	
PALMETTO	P	10-01-2008	N	Before		7313163	8825614	1512451	82.9	1880450	80.4	
PALMETTO	P	10-01-2008	N	After	EAN	7979244	9059310	1080066	88.1	1880450	57.4	
PANAMA CITY	F	10-01-2000	N	None	FIL/	20103316	22430000	2327000	89.6	2257000	103.1	
PANAMA CITY	F	10-01-2001	N	None	FIL/	21667296	27076000	5409000	80.0	2296000	235.6	DROP AMOUNT=\$337,425.33

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PANAMA CITY	F	10-01-2002	N	None	FIL/	22309704	27791000	5481000	80.3	1987000	275.9	DROP PLAN BENEFITS=\$958,196.96
PANAMA CITY	F	10-01-2003	N	None	FIL/	22602704	27955000	5352000	80.9	2134000	250.9	DROP PLAN BENEFITS=1,190,810.08
PANAMA CITY	F	10-01-2004	N	None	EAN/	22735849	29905000	7169000	76.0	2412000	297.2	DROP PLAN BENEFITS=1,234,508.78
PANAMA CITY	F	10-01-2005	N	None	EAN/	23076997	30211000	7134000	76.4	2669000	267.3	DROP PLAN BENEFITS=643543.54
PANAMA CITY	F	10-01-2006	Y	None	EAN/	25292069	32010000	6718000	79.0	2927000	229.5	DROP PLAN BENEFITS=877139.85
PANAMA CITY	F	10-01-2007	N	None	EAN/	27243580	33829000	6585000	80.5	3134000	210.1	DROP PLAN BENEFITS=228839.73
PANAMA CITY	F	10-01-2008	N	Before		28652522						
PANAMA CITY	F	10-01-2008	N	After	EAN	28191067	35134706	6943639	80.2	3224638	215.3	
PANAMA CITY	P	10-01-2001	N	None	AGG/	21417664	21418000	0	100.0	2816000	0	
PANAMA CITY	P	10-01-2002	N	None	FIL/	20752965	21264000	511000	97.6	2919000	17.5	
PANAMA CITY	P	10-01-2003	N	None	FIL/	21300967	21785000	484000	97.7	3032000	16	
PANAMA CITY	P	10-01-2004	N	None	EAN/	21094605	25549000	4455000	82.37	3183000	140	
PANAMA CITY	P	10-01-2005	N	None	EAN/	21910139	26263000	4353000	83.24	3202000	135.97	
PANAMA CITY	P	10-01-2006	N	None	EAN/	23532518	27477000	3944000	85.6	3539000	111.45	
PANAMA CITY	P	10-01-2007	N	None	EAN/	25648235	28172000	2524000	90.97	3542000	71.25	
PANAMA CITY	P	10-01-2008	N	After	EAN	25149724	30335191	5185467	82.9	3209252	161.6	
PANAMA CITY	P	10-01-2008	N	Before		26285600						
PANAMA CITY (SUPP)	G	10-01-2004	N	None	FIL/	143841	1041000	897000	13.8	974000	92.1	
PANAMA CITY (SUPP)	G	10-01-2005	N	None	AGG/	309574	310000	0	100.0	901000	0	
PANAMA CITY (SUPP)	G	10-01-2006	N	None	AGG/	494189	494000	0	100.0	966000	0	
PANAMA CITY (SUPP)	G	10-01-2007	N	None	AGG/	812996	813000	0	100.0	887000	0	
PANAMA CITY (SUPP)	G	10-01-2008	N	None	AGG	897654	897654	0	100	805425	0	
PANAMA CITY BEACH	F	10-01-2000	N	None	FIL/	2670486	2670000	0	100.0	829000	0	
PANAMA CITY BEACH	F	10-01-2001	N	None	FIL/	2456292	2742000	286000	89.6	853000	33.5	
PANAMA CITY BEACH	F	10-01-2002	N	None	FIL/	2825667	3230000	404000	87.5	838000	48.3	
PANAMA CITY BEACH	F	10-01-2003	N	None	FIL/	3013524	3505000	491000	86.0	901000	54.5	
PANAMA CITY BEACH	F	10-01-2005	N	None	FIL/	3743331	4233000	489000	88.4	987000	49.6	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PANAMA CITY BEACH	F	10-01-2006	N	None	FIL/	4358938	4832000	473000	90.2	955000	49.5	
PANAMA CITY BEACH	F	10-01-2007	N	None	FIL	5251015	5685134	434119	92.4	1030342	42.1	
PANAMA CITY BEACH	F	10-01-2008	N	None	FIL	6190882	7871621	1680739	78.6	1127668	149	
PANAMA CITY BEACH	G	10-01-2000	N	None	FIL/	7277709	9036000	1758000	80.5	2865000	61.4	
PANAMA CITY BEACH	G	10-01-2001	N	None	FIL/	7722508	9493000	1771000	81.3	3160000	56	
PANAMA CITY BEACH	G	10-01-2002	N	None	FIL/	8399840	10050000	1650000	83.6	3314000	49.8	
PANAMA CITY BEACH	G	10-01-2003	N	None	FIL/	9234444	10801000	1567000	85.5	3634000	43.1	
PANAMA CITY BEACH	G	10-01-2005	N	None	FIL/	11158619	12479000	1320000	89.4	3708000	35.6	DROP=172286
PANAMA CITY BEACH	G	10-01-2006	N	None	FIL/	12691557	13898000	1206000	91.3	4510000	26.7	DROP=282225
PANAMA CITY BEACH	G	10-01-2007	N	None	FIL	14524884	15626276	1101392	93	4930635	22.3	
PANAMA CITY BEACH	G	10-01-2008	N	None	FIL	15957090	17032970	1075880	93.7	5151729	20.9	
PANAMA CITY BEACH	P	10-01-2000	N	None	FIL/	5209677	6036000	826000	86.3	1512000	54.6	
PANAMA CITY BEACH	P	10-01-2001	N	None	FIL/	5042644	5862000	819000	86.0	1743000	47	
PANAMA CITY BEACH	P	10-01-2002	N	None	FIL/	5860434	6723000	863000	87.2	1798000	48	
PANAMA CITY BEACH	P	10-01-2003	N	None	FIL/	6274902	7106000	831000	88.3	1677000	49.6	
PANAMA CITY BEACH	P	10-01-2005	N	None	FIL/	7262033	8004000	742000	90.7	1772000	41.9	
PANAMA CITY BEACH	P	10-01-2006	N	None	FIL/	8043681	8698000	655000	92.5	1907000	34.3	
PANAMA CITY BEACH	P	10-01-2007	N	None	FIL	9020752	9905067	884315	91.1	2031298	43.5	
PANAMA CITY BEACH	P	10-01-2008	N	None	FIL	9777676	10607263	829587	92.2	2276535	36.4	
PARKLAND	P	10-01-2005	N	None		476860	1241000	764000	38.4	73000	1044.2	
PARKLAND	P	10-01-2007	N	After	EAN	868031	2067335	1199304	42	77766	1542.2	after
PARKLAND	P	10-01-2007	N	Before		673533						
PARKLAND	P	10-01-2008	N	None	EAN	896556	2150299	1253743	41.7	78508	1597	
PASCO COUNTY	ERP	07-01-2001	Y	None		178190						
PASCO COUNTY	ERP	07-01-2001	N	None	EAN/	4192866	13304000	9112000	31.5	107293000	8.5	
PASCO COUNTY	ERP	07-01-2003	N	None	EAN/	5859574						
PASCO COUNTY	ERP	07-01-2005	N	None	EAN/	6519604						
PEMBROKE PINES	G	10-01-2002	N	After	FIL	51329	62044000	10715000	83.0	18281000	59	
PEMBROKE PINES	G	10-01-2003	N	None	FIL/	56434308						
PEMBROKE PINES	G	10-01-2004	N	None	FIL/	81839021						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PEMBROKE PINES	G	10-01-2005	N	None	FIL/	93396808						
PEMBROKE PINES	G	10-01-2006	N	None	FIL/	107426569						
PEMBROKE PINES	G	10-01-2007	N	None	FIL/	123702275	139548000	15846000	89.0	21989000	72	
PEMBROKE PINES	PF	10-01-2000	Y	None	EAN/	81680	93080000	11400000	87.8	20958000	54.4	
PEMBROKE PINES	PF	10-01-2000	N	None	EAN/	81679522	93080000	11400000	87.8	20958000	54.4	
PEMBROKE PINES	PF	10-01-2000	Y	After		81679522						
PEMBROKE PINES	PF	10-01-2000	Y	Before		81679522						
PEMBROKE PINES	PF	10-01-2001	N	None	EAN/	89587047	103738000	14151000	86.4	22907000	61.8	
PEMBROKE PINES	PF	10-01-2002	N	None	EAN/	96599615	109492000	12892000	88.2	23984000	53.8	
PEMBROKE PINES	PF	10-01-2003	N	None	FIL/	134868154	208995000	74127000	64.5	22935000	323.2	
PEMBROKE PINES	PF	10-01-2004	N	None	FIL/	188374577	254414000	66040000	74.0	23530000	280.7	DROP ACCOUNTS=20,058,880
PEMBROKE PINES	PF	10-01-2005	N	None	FIL/	210958282	288219000	77261000	73.2	24294000	317.8	DROP ACCOUNTS=24611000
PEMBROKE PINES	PF	10-01-2006	N	None	FIL/	234813827	332628000	97814000	70.6	26041000	375.6	DROP ACCOUNTS=29711157
PEMBROKE PINES	PF	10-01-2007	N	None	FIL/	266086484	407097000	141010000	65.4	26611000	529.9	DROP ACCOUNTS=36435714
PEMBROKE PINES	PF	10-01-2008	N	None	FIL	290025451	455986052	165960601	63.6	26616124	623.5	
PENSACOLA	F	09-30-2000	N	None	FIL/	70000248	82307000	12307000	85.0	4321000	284.8	
PENSACOLA	F	09-30-2001	N	None	FIL/	73384872						
PENSACOLA	F	09-30-2002	N	None	FIL/	71441178	83545000	12104000	85.5	3887000	311.4	
PENSACOLA	F	09-30-2003	N	None	FIL/	72890849	85334000	12443000	85.4	4103000	303.3	
PENSACOLA	F	09-30-2004	N	None	FIL/	73262953	85214000	11951000	86.0	4468000	267.5	
PENSACOLA	F	09-30-2005	N	None	EAN/	74678682						
PENSACOLA	F	10-01-2006	N	None	EAN/	82003377	100152000	18149000	81.9	4840000	375	DROP ACCOUNTS=3131566
PENSACOLA	F	10-01-2007	N	None	EAN/	86816386	101834000	15018000	85.3	5041000	297.9	DROP ACCOUNTS=860860
PENSACOLA	F	10-01-2008	N	After	EAN	90033318	109001937	18968619	82.6	5512891	344.1	
PENSACOLA	F	10-01-2008	N	Before		90033318						
PENSACOLA	G	09-30-2000	N	None	FIL/	104738116						
PENSACOLA	G	09-30-2001	N	None	FIL/	104920852						
PENSACOLA	G	09-30-2002	N	None	FIL/	104816901	140310000	35493000	74.7	15445000	229.8	
PENSACOLA	G	09-30-2003	N	None	EAN/	105000305	155855000	50855000	67.4	15286000	332.7	
PENSACOLA	G	09-30-2004	N	None	EAN/	104026816	160845000	56818000	64.7	15708000	361.7	



FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PENSACOLA	G	09-30-2005	N	None	EAN/	104435054	157913000	53478000	66.1	16904000	316.4	
PENSACOLA	G	09-30-2006	N	None	EAN/	106662730	157417000	50755000	67.8	17598000	288.4	
PENSACOLA	G	09-30-2007	N	None	EAN/	113371761						
PENSACOLA	G	09-30-2008	N	Before		115679795						
PENSACOLA	G	09-30-2008	N	After	EAN	115679795	166311677	50631882	69.6	13546116	373.8	
PENSACOLA	P	10-01-2001	N	None	FIL/	40988449						
PENSACOLA	P	10-01-2003	N	None	FIL/	40485	48631000	8146000	83.3	6484000	125.6	
PENSACOLA	P	10-01-2003	N	Before		41866055						
PENSACOLA	P	10-01-2003	N	After		41866055						
PENSACOLA	P	10-01-2004	N	None	FIL/	44288522	54883000	11801000	78.5	6883000	171.5	
PENSACOLA	P	10-01-2006	N	None	FIL/	50806298	62328000	12071000	80.6	7153000	168.8	DROP ACCOUNTS=138259
PERRY	F	10-01-2000	N	None	AGG/	1279124						INFO NOT REQUIRED BY FUNDINGMETHOD
PERRY	F	10-01-2003	N	None	AGG/	1542953						NOT REQUIRED BY AGG FUNDING METHOD
PERRY	F	10-01-2004	N	None	AGG/	1825406						INFO NOT REQUIRED BY AGG METHOD
PERRY	F	10-01-2006	N	None	AGG/	2314668						INFO NOT REQUIRED BY AGG METHOD
PERRY	F	10-01-2007	N	None	AGG/	2572062						*INFO NOT REQUIRED BY AGG METHOD
PERRY	F	10-01-2008	N	Before		2306795						
PERRY	F	10-01-2008	N	After	AGG	2668052	3431147	763095	77.8	368169	207.3	
PERRY	P	10-01-2000	N	None	FIL/	2567537	2883000	316000	89.1	772000	40.9	
PERRY	P	10-01-2003	N	None	FIL/	3118791	3405000	286000	91.53	682000	41.97	
PERRY	P	10-01-2004	N	None	EAN/	3475328						
PERRY	P	10-01-2006	N	None	EAN/	4283037	4082000	-201000	104.91	862000	-23.25	
PERRY	P	10-01-2007	N	None	EAN	4906402	4566000	-340402	107.5	830688	-41	
PERRY	P	10-01-2008	N	After	EAN	4942268	4865437	-76831	101.6	871589	-8.8	
PERRY	P	10-01-2008	N	Before		4251593						
PINELLAS PARK	F	01-01-2000	N	None	FIL/	21212	23158000	1945000	91.6	3651000	53.3	
PINELLAS PARK	F	01-01-2000	N	After		21212342						
PINELLAS PARK	F	01-01-2000	N	Before		21212342						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PINELLAS PARK	F	10-01-2000	N	None	FIL/	24000111	24793000	793000	96.8	3480000	22.8	
PINELLAS PARK	F	10-01-2001	N	None	FIL/	25734070	27307000	1928000	92.9	3658000	52.7	
PINELLAS PARK	F	10-01-2002	N	None	FIL/	26317506	28304000	1987000	92.9	4328000	45.9	
PINELLAS PARK	F	10-01-2003	N	None		26747075	28634000	1887000	93.28	4615000	40.89	
PINELLAS PARK	F	10-01-2003	Y	None	EAN/	26747075	37988000	2701000	90.65	4615000	58.51	
PINELLAS PARK	F	10-01-2004	N	None	EAN/	27291731						
PINELLAS PARK	F	10-01-2005	N	None	EAN/	29001599	38122000	9120000	75.96	4997000	182.52	
PINELLAS PARK	F	10-01-2006	N	None	EAN/	31594902	41870000	10275000	75.35	5119000	200.73	
PINELLAS PARK	F	10-01-2007	N	None	EAN	35969768	45245649	9275881	79.5	5002722	185.4	
PINELLAS PARK	F	10-01-2008	N	After	EAN	38534305	48843058	10308753	78.9	5096050	202.3	
PINELLAS PARK	F	10-01-2008	N	Before		38142206						
PINELLAS PARK	G	01-01-2000	N	None	FIL/	23916	26498000	2582000	90.3	10029000	25.7	
PINELLAS PARK	G	01-01-2000	N	Before		23916040						
PINELLAS PARK	G	01-01-2000	N	After		23916040						
PINELLAS PARK	G	10-01-2000	N	None	FIL/	26364879						
PINELLAS PARK	G	10-01-2001	N	None	FIL/	28476745						
PINELLAS PARK	G	10-01-2002	N	None	EAN/	30018853						
PINELLAS PARK	G	10-01-2004	N	None	EAN/	33559739						
PINELLAS PARK	G	10-01-2005	N	None	EAN/	36310608	39416000	3105000	92.1	13539000	22.9	
PINELLAS PARK	G	10-01-2006	N	None	EAN/	39706291	46922000	7215000	84.6	14450000	49.9	
PINELLAS PARK	G	10-01-2007	N	After	EAN	45022460	51308000	6285540	87.7	15020000	41.8	
PINELLAS PARK	G	10-01-2007	N	Before		45022460						
PINELLAS PARK	P	01-01-2000	N	After		20613120						
PINELLAS PARK	P	01-01-2000	N	Before		20613120						
PINELLAS PARK	P	01-01-2000	N	None	FIL/	20613	20613000	0	100.0	3633000	0	
PINELLAS PARK	P	10-01-2000	N	None	FIL/	22519376	22519000	0	100.0	3622000	0	
PINELLAS PARK	P	10-01-2001	N	None	FIL/	23739224	25037000	1297000	94.8	4060000	32	
PINELLAS PARK	P	10-01-2002	N	None	FIL/	21324966	22659000	1334000	94.1	4670000	28.6	
PINELLAS PARK	P	10-01-2003	N	None	FIL/	22817089						
PINELLAS PARK	P	10-01-2004	N	None	FIL/	23967657	25102000	1134000	95.4	5310000	21.4	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PINELLAS PARK	P	10-01-2005	N	None	FIL/	24717191	26243000	1526000	94.2	5597000	27.3	
PINELLAS PARK	P	10-01-2006	N	None	EAN/	28952916	32724000	3771000	88.5	5611000	67.2	DROP ACCOUNTS=65110
PINELLAS PARK	P	10-01-2007	N	None	EAN	32364700	36179000	3814300	89.5	5893000	64.7	
PLANT CITY	PF	10-01-2000	N	None	FIL/	10053905	12769000	2715000	78.7	3558000	76.3	
PLANT CITY	PF	10-01-2001	N	None	FIL/	10538042	13284000	2746000	79.3	3732000	73.6	
PLANT CITY	PF	10-01-2002	N	None	FIL/	10757229	16524000	5767000	65.1	4136000	139.4	
PLANT CITY	PF	10-01-2003	Y	None	EAN/	11396622	19609000	8213000	58.1	4388000	187.2	
PLANT CITY	PF	10-01-2003	N	None	FIL/	11396622	17212000	5815000	66.2	4388000	132.5	
PLANT CITY	PF	10-01-2004	N	None	EAN/	12110774						
PLANT CITY	PF	10-01-2004	Y	None	EAN/	12110774						
PLANT CITY	PF	10-01-2005	N	None	EAN/	13683346	23730000	10046000	57.7	4832000	207.9	
PLANT CITY	PF	10-01-2006	N	None	EAN/	16115641	26586000	10471000	60.54	4724000	221.66	
PLANT CITY	PF	10-01-2007	N	None	EAN/	18474313	28998000	10524000	63.7	4798000	219.3	DROP PLAN BENEFITS=390638
PLANT CITY	PF	10-01-2008	N	Before		19657618						
PLANT CITY	PF	10-01-2008	N	After	EAN	19499205	31767862	12268657	61.4	4813323	254.9	
PLANTATION	G	10-01-2000	N	None	FIL/	54643018	47270000	-7373000	115.6	16929000	-43.6	
PLANTATION	G	10-01-2001	N	None	FIL/	56204868	55804000	-401000	100.7	18059000	-2.2	DROP ACCT BALANCE = \$785,632
PLANTATION	G	10-01-2002	N	None	FIL/	55746955						
PLANTATION	G	10-01-2003	N	None	FIL/	56496111	69839000	13343000	80.9	20539000	65	DROP ACCOUNT BALANCE=552,752
PLANTATION	G	10-01-2003	Y	None	EAN/	59462966	69839000	10376000	85.1	20539000	50.5	DROP ACCOUNT BALANCE=552,752
PLANTATION	G	10-01-2004	Y	None	EAN/	65164468	77246000	12082000	84.4	21253000	56.8	DROP ACCOUNT BALANCE=446,080
PLANTATION	G	10-01-2005	N	None	EAN/	72145284	87700000	15555000	82.3	22118000	70.3	DROP ACCOUNT BALANCE=262932
PLANTATION	G	10-01-2006	N	None	EAN/	79462575	94862000	15400000	83.8	22494000	68.5	
PLANTATION	G	10-01-2007	N	None	EAN/	87900141	103725000	15825000	84.7	23866000	66.3	DROP ACCOUNT BALANCE 664238
PLANTATION	G	10-01-2008	N	None	EAN	93469479	113406247	19936768	82.4	25254829	78.9	
PLANTATION	P	10-01-2000	N	None	FIL/	44878806	43924000	-955000	102.2	7976000	-12	
PLANTATION	P	10-01-2001	N	None	FIL/	48099256	49827000	1728000	96.5	8377000	20.6	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PLANTATION	P	10-01-2002	N	None	FIL/	46275764	50014000	3739000	92.5	8989000	41.6	
PLANTATION	P	10-01-2003	N	None	FIL/	47576263	58631000	11055000	81.1	9715000	113.8	
PLANTATION	P	10-01-2004	N	None	FIL/	49413810	64577000	15163000	76.5	10317000	147	
PLANTATION	P	10-01-2005	N	None	FIL/	51514839	70477000	18962000	73.1	11061000	171.4	
PLANTATION	P	10-01-2006	N	None	FIL/	57715748	78023000	20307000	74.0	10844000	187.3	DROP ACCOUNTS=1089293
PLANTATION	P	10-01-2007	N	None	EAN/	64507450	83148000	18640000	77.6	10840000	172	DROP ACCOUNTS=1640375
PLANTATION	P	10-01-2008	N	Before		80895566	103155604	22260038	78.4	11019957	202	
PLANTATION	P	10-01-2008	N	After	EAN	81064238	111133596	30069358	72.9	11142524	269.9	
PLANTATION (VOL)	F	10-01-2000	N	None	FIL/	4228809	2613000	-1616000	161.9	0	0	
PLANTATION (VOL)	F	10-01-2001	N	None	FIL/	4713468	3198000	-1515000	147.4	0	0	
PLANTATION (VOL)	F	10-01-2002	N	None	FIL	4949437	3681000	-1268000	134.4	0		
PLANTATION (VOL)	F	10-01-2003	N	None	FIL/	5494604	4605000	-889000	119.3	0		
PLANTATION (VOL)	F	10-01-2004	N	None	FIL	5871506	4892910	-978596	120	0	0	
PLANTATION (VOL)	F	10-01-2005	N	None	FIL	6480684	5192870	-1287814	124.8	0	0	
PLANTATION (VOL)	F	10-01-2006	N	None	FIL	7589582	6623203	-966379	114.6	0	0	
PLANTATION (VOL)	F	10-01-2007	N	Before		8996203						
PLANTATION (VOL)	F	10-01-2007	N	After	AGG	10622874	7887181	-2735693	134.7	0	0	
POMPANO BEACH	G	10-01-2000	N	None	EAN/	85434892	69598000	-15837000	122.8	19827000	-79.9	
POMPANO BEACH	G	10-01-2001	N	None	EAN/	89323230	85000000	-4323000	105.1	20759000	-20.8	
POMPANO BEACH	G	10-01-2002	N	None	EAN/	86170309						
POMPANO BEACH	G	10-01-2003	N	None	EAN/	94741607	100282000	5540000	94.5	22655000	24.5	
POMPANO BEACH	G	10-01-2004	N	None	EAN/	96735577	107212000	10476000	90.2	23629000	44.3	
POMPANO BEACH	G	10-01-2005	N	None	EAN/	98980085	120076000	21095000	82.4	22405000	94.2	
POMPANO BEACH	G	10-01-2006	N	None	EAN/	107334005						
POMPANO BEACH	G	10-01-2007	N	None	EAN/	118772822	143587000	24814000	82.7	26692000	93	
POMPANO BEACH	G	10-01-2008	N	Before		124869067						
POMPANO BEACH	G	10-01-2008	N	After	EAN	124869067	152425115	27556048	81.9	27477655	100.3	
POMPANO BEACH [PF]	F	10-01-2004	N	None	EAN/	60642290						
POMPANO BEACH [PF]	F	10-01-2005	Y	None	EAN	63898031	93881114	29983083	68.1	10969472	273.3	
POMPANO BEACH [PF]	F	10-01-2006	N	None	EAN/	66319794						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED	COVERED	UAAL AS	COMMENTS
									RATIO PERC		PAYROLL	
POMPANO BEACH [PF]	F	10-01-2007	N	None	EAN	77508992	213957043	136448051	36.2	19202844	710.6	
POMPANO BEACH [PF]	P	10-01-2004	N	None	EAN/	74503308						
POMPANO BEACH [PF]	P	10-01-2005	Y	None	EAN	78712663	111698821	32986158	70.5	8329160	396	
POMPANO BEACH [PF]	P	10-01-2006	N	None	EAN/	80633358						
POMPANO BEACH [PF]	P	10-01-2007	N	None	EAN	91513702						
PONCE INLET	F	01-01-2003	N	None	AGG/	0						
PONCE INLET	F	10-01-2004	N	None	AGG/	17386		0				
PORT ORANGE	F	10-01-2000	N	None	EAN/	7613853	7563000	-51000	100.7	2143000	-2.4	
PORT ORANGE	F	10-01-2001	N	None	FIL/	8098375	8293000	194000	97.7	2822000	6.9	
PORT ORANGE	F	10-01-2002	N	None	EAN/	8492998	13926000	5433000	61.0	2933000	185.3	
PORT ORANGE	F	10-01-2003	N	None	EAN/	9013084	15580000	6567000	57.9	3146000	208.7	
PORT ORANGE	F	10-01-2004	N	None	EAN/	9505873	22595000	13090000	42.1	3178000	411.9	DROP PLAN BENEFITS=59,833
PORT ORANGE	F	10-01-2004	Y	None	EAN/	9505873	23191000	13686000	41.0	3310000	413.4	DROP PLAN BENEFITS=59833
PORT ORANGE	F	10-01-2005	N	None	EAN/	10711837	24783000	14071000	43.2	3253000	432.5	DROP PLAN BENEFITS=171,937.94
PORT ORANGE	F	10-01-2006	N	None	EAN/	12422078	27265000	14843000	45.6	3781000	426.4	DROP PLAN BENEFITS=227681.18
PORT ORANGE	F	10-01-2007	N	None	EAN/	14521874	28899000	14377000	50.3	3541000	406.1	DROP PLAN BENEFITS=356054.85
PORT ORANGE	F	10-01-2008	Y	Before		15955256						
PORT ORANGE	F	10-01-2008	Y	After	EAN	16064480	31942898	15878418	50.3	3436913	462	
PORT ORANGE	P	10-01-2000	N	None	EAN/	5864413						
PORT ORANGE	P	10-01-2001	N	None	EAN/	5336818						
PORT ORANGE	P	10-01-2002	N	None	EAN/	5261962						
PORT ORANGE	P	10-01-2003	N	None	EAN/	6160243						
PORT ORANGE	P	10-01-2004	N	None	EAN/	7617674						
PORT ORANGE	P	10-01-2007	N	Before		12231990						
PORT ORANGE	P	10-01-2007	N	After	EAN	12231990	28515477	16283487	42.9	3952195	412	
PORT ST. LUCIE	P	10-01-2000	N	None	FIL/	9439103						
PORT ST. LUCIE	P	10-01-2001	N	None	FIL/	10294930	9986000	-309000	103.1	5241000	-5.9	
PORT ST. LUCIE	P	10-01-2002	N	None	FIL/	11120456						

**FUNDING PROGRESS (GASB-25 BASIS)**

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED	COVERED	UAAL AS	COMMENTS
									RATIO PERC		PAYROLL	
PORT ST. LUCIE	P	10-01-2003	Y	None	EAN/	12262895	16855000	4592000	72.8	6381000	72	
PORT ST. LUCIE	P	10-01-2004	Y	None	EAN/	14498827	21042000	6543000	68.9	7621000	85.86	
PORT ST. LUCIE	P	10-01-2004	N	None	EAN/	14498827	20855000	6356000	69.5	7578000	83.9	
PORT ST. LUCIE	P	10-01-2005	N	None	EAN/	18629939	30968000	13181000	57.44	10157000	129.77	
PORT ST. LUCIE	P	10-01-2006	N	None	EAN/	22679141	34771000	12092000	65.22	12285000	98.43	
PORT ST. LUCIE	P	10-01-2007	N	None	EAN	27855318	39622867	11767549	70.3	13478920	87.3	
PORT ST. LUCIE	P	10-01-2008	N	After	EAN	32302085	46196090	13894005	69.9	14201127	97.8	
PORT ST. LUCIE	P	10-01-2008	N	Before		31952530						
PUNTA GORDA	F	10-01-2000	N	None	FIL/	3351491	3447000	95000	97.2	756000	12.6	
PUNTA GORDA	F	10-01-2001	N	None	FIL/	3573439	4044000	471000	88.4	860000	54.8	
PUNTA GORDA	F	10-01-2002	N	None	FIL/	3700215	4174000	474000	88.7	857000	55.3	
PUNTA GORDA	F	10-01-2003	N	None	FIL/	3860651	4372000	511000	88.3	967000	52.9	
PUNTA GORDA	F	10-01-2004	Y	None	EAN/	4002153	5039000	1037000	79.42	1020000	101.65	
PUNTA GORDA	F	10-01-2004	N	None	EAN/	4002153	5028000	1026000	79.6	1018000	100.8	
PUNTA GORDA	F	10-01-2005	N	None	EAN/	4391682	6326000	1935000	69.42	1226000	157.83	
PUNTA GORDA	F	10-01-2006	N	None	EAN/	4847072	6954000	2107000	69.70	1340000	157.27	
PUNTA GORDA	F	10-01-2007	N	None	EAN/	5513761	7610000	2096000	72.46	1470000	142.56	
PUNTA GORDA	F	10-01-2008	N	Before		6071630						
PUNTA GORDA	F	10-01-2008	N	After	EAN	5964279	8902564	2938285	67	1543063	190.4	after
PUNTA GORDA	G	10-01-2000	N	None	FIL/	8961695	10063000	1101000	89.1	4782000	23	
PUNTA GORDA	G	10-01-2001	N	None	FIL/	9603637	10712000	1108000	89.7	5363000	20.7	
PUNTA GORDA	G	10-01-2002	N	None	FIL/	9904366	12347000	2443000	80.2	5787000	42.2	
PUNTA GORDA	G	10-01-2002	Y	None	FIL/	7752165	12347000	2443000	80.2	5787000	42.2	
PUNTA GORDA	G	10-01-2003	Y	None	FIL/	10776210	15254000	4478000	70.6	6206000	72.2	
PUNTA GORDA	G	10-01-2003	N	None	FIL/	10776210	13229000	2453000	81.5	6206000	39.5	
PUNTA GORDA	G	10-01-2004	N	None	EAN/	11816336	17073000	5256000	69.2	6528000	80.5	
PUNTA GORDA	G	10-01-2004	Y	None	EAN/	11816336	17121000	5304000	69.02	6606000	80.3	
PUNTA GORDA	G	10-04-2004	N	None				5256000				
PUNTA GORDA	G	10-01-2005	N	None	EAN/	13683632	19351000	5668000	70.71	7850000	72.2	
PUNTA GORDA	G	10-01-2006	N	None	EAN/	16736312	21595000	4858000	77.50	8173000	59.44	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
PUNTA GORDA	G	10-01-2007	N	None	EAN/	19944703	24629000	4684000	80.98	8827000	53.07	
PUNTA GORDA	G	10-01-2008	N	After	EAN	22104154	27959801	5855647	79.1	8851764	66.2	after
PUNTA GORDA	G	10-01-2008	N	Before		22072851						
PUNTA GORDA	P	10-01-2000	N	None	FIL/	5602431	5720000	118000	97.9	1108000	10.6	
PUNTA GORDA	P	10-01-2001	N	None	FIL/	5870315	5982000	112000	98.1	1125000	9.9	
PUNTA GORDA	P	10-01-2002	N	None	FIL/	5996132	6066000	70000	98.9	1262000	5.5	
PUNTA GORDA	P	10-01-2003	N	None	FIL/	6209824	6197000	-13000	100.2	1250000	-1	
PUNTA GORDA	P	10-01-2004	Y	None	FIL/	6476437						
PUNTA GORDA	P	10-01-2004	N	None	FIL/	6476437	6401000	-75000	101.18	1416000	-5.32	
PUNTA GORDA	P	10-01-2005	N	None	FIL/	6991355	7434000	443000	94.0	1519000	29.2	
PUNTA GORDA	P	10-01-2006	N	None	FIL/	7935761	8389000	453000	94.6	1636000	27.7	
PUNTA GORDA	P	10-01-2007	N	None	FIL/	8966928	9388000	421000	95.5	1982000	21.3	
PUNTA GORDA	P	10-01-2008	N	Before		9519996						
PUNTA GORDA	P	10-01-2008	N	After	FIL	9618921	10055555	436634	95.7	1972600	22.1	
QUINCY	PF	10-01-2005	N	None	FIL/	5324127	6156000	832000	86.49	1220000	68.2	
QUINCY	PF	10-01-2006	N	None	FIL	5584508	6302637	718129	88.6	1078444	66.6	
RIVIERA BEACH	F	01-01-2000	N	None	EAN/	25288836	23328000	-1962000	108.0	2631000	75	
RIVIERA BEACH	F	01-01-2001	N	After		27839615						
RIVIERA BEACH	F	01-01-2001	N	Before		27839615						
RIVIERA BEACH	F	01-01-2001	N	None	EAN/	27839615	25132000	-2708000	111.0	3026000	-89	
RIVIERA BEACH	F	01-01-2002	N	None	EAN/	29123055	29318000	195000	99.3	3529000	5.5	
RIVIERA BEACH	F	01-01-2003	N	None	EAN/	28964119	31091000	2127000	93.0	3616000	59	
RIVIERA BEACH	F	01-01-2004	N	After	EAN	28816071	32432000	3616000	89.0	3684000	98	
RIVIERA BEACH	F	01-01-2004	N	Before		28816071						
RIVIERA BEACH	F	01-01-2004	N	None	EAN/	28816071						
RIVIERA BEACH	F	10-01-2005	N	None	EAN/	30239606	36638000	6399000	82.5	4101000	156	
RIVIERA BEACH	F	10-01-2006	N	None	EAN/	32350352	39775000	7424000	81.3	4241000	175.1	
RIVIERA BEACH	F	10-01-2007	N	None	EAN/	36012018	42138000	6126000	85.5	4642000	132	
RIVIERA BEACH	G	10-01-2000	N	None	FIL/	33349350	35069000	1720000	95.1	7631000	22.5	
RIVIERA BEACH	G	10-01-2001	N	None	EAN/	33207061	38889000	5682000	85.4	7981000	71.2	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
RIVIERA BEACH	G	10-01-2002	N	None	EAN/	31831208	42133000	10301000	75.6	8937000	115.3	
RIVIERA BEACH	G	10-01-2003	N	None	EAN/	32686124	46339000	13652000	70.5	10161000	134.4	
RIVIERA BEACH	G	10-01-2004	N	None	EAN	33482350	48743253	15260903	68.7	9899778	154.2	
RIVIERA BEACH	G	10-01-2005	N	None	EAN	33909254	52262379	18353125	64.9	10124841	181.3	
RIVIERA BEACH	G	10-01-2006	N	Before		36159472						
RIVIERA BEACH	G	10-01-2006	N	After	EAN	36159472	58202447	22042975	62.1	11191928	197	
RIVIERA BEACH	G	10-01-2007	N	None	EAN	39900906	62513405	22612499	63.8	12720401	177.8	
RIVIERA BEACH	G	10-01-2008	N	None	EAN	43433975	67303168	23869193	64.5	13482511	177	
RIVIERA BEACH	P	09-30-2000	N	None	FIL/	33387439						
RIVIERA BEACH	P	09-30-2000	N	After	FIL	33387	37470000	4082000	89.1	4389000	93	
RIVIERA BEACH	P	09-30-2001	N	After	FIL	35338	39408000	4070000	89.7	4034000	100.9	
RIVIERA BEACH	P	09-30-2001	N	None	FIL/	35337559						
RIVIERA BEACH	P	09-30-2002	N	None	FIL/	33910000	39310000	5398000	86.3	4740000	113.9	
RIVIERA BEACH	P	09-30-2003	N	None	FIL/	35161000	40451000	5290000	86.9	4752000	111.3	
RIVIERA BEACH	P	09-30-2004	N	None	FIL/	36720000	41907000	5182000	87.6	5537000	93.6	
RIVIERA BEACH	P	09-30-2005	N	None	EAN	37320000	47403000	10083000	78.7	5491000	183.6	
RIVIERA BEACH	P	09-30-2007	N	None	EAN	44876000	55692000	10816000	80.6	6453000	167.6	
ROCKLEDGE	F	10-01-2000	N	None	AGG/	4745986						
ROCKLEDGE	F	10-01-2001	N	None	AGG/	4101375						
ROCKLEDGE	F	10-01-2002	N	None	AGG/	3959.274						
ROCKLEDGE	F	10-01-2005	N	None	EAN	5090179	5803080	712901	87.7	1641956	43.4	
ROCKLEDGE	F	10-01-2006	N	None	EAN	5826779	6146456	319677	94.8	1696957	18.8	
ROCKLEDGE	F	10-01-2007	N	Before		6636445						
ROCKLEDGE	F	10-01-2007	N	After	EAN	6636445	7185588	549143	92.4	1806179	30.4	
ROCKLEDGE	G	10-01-2000	N	None	AGG/	6075932						
ROCKLEDGE	G	10-01-2002	N	None	AGG/	3959274						
ROCKLEDGE	G	10-01-2002	N	None	AGG/	5430546						
ROCKLEDGE	G	10-01-2005	N	None	EAN/	7556027	7168000	-388000	105.4	3676000	-10.5	
ROCKLEDGE	G	10-01-2006	N	None	EAN/	7799445	7447000	-353000	104.7	3972000	-8.9	
ROCKLEDGE	G	10-01-2007	N	None	EAN	8707726	8406578	-301148	103.6	4220183	-7.1	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
ROCKLEDGE	P	10-01-2000	N	None	AGG/	5412369						
ROCKLEDGE	P	10-01-2002	N	None	AGG/	4818914						
ROCKLEDGE	P	10-01-2005	N	None	EAN	6334935	6205715	-129220	102.1	1936088	-6.7	
ROCKLEDGE	P	10-01-2006	N	None	EAN	6378390	6074586	-303804	105	1919769	-15.8	
ROCKLEDGE	P	10-01-2007	N	None	EAN	7339570	6457643	-881927	113.7	2064103	-42.7	
ROYAL PALM BEACH	P	10-01-2004	N	None	FIL/	2034272	3795000	1777000	53.6	2125000	83.6	
ROYAL PALM BEACH	P	10-01-2006	Y	None	FIL/	2301947		0				
SAFETY HARBOR	F	10-01-2001	N	None	AGG/	260566	0	0		211000		
SAFETY HARBOR	F	10-01-2003	N	None	AGG/	529487				362000		*INFO NOT REQUIRED BY AGG METHOD
SAFETY HARBOR	F	10-01-2005	N	None	AGG/	502633	503000	0	100.0	564000	0	
SAFETY HARBOR	F	10-01-2007	N	None	AGG/	1099877	1100000	0	100.0	760000	0	
SAINT AUGUSTINE	F	10-01-2000	N	None	AGG/	6115791	6116000	0	100.0	854000	0	
SAINT AUGUSTINE	F	10-01-2001	N	None	FIL/	6333344	7651000	1318000	82.8	886000	148.68	
SAINT AUGUSTINE	F	10-01-2002	N	None	FIL/	6362088	7670000	1308000	82.9	903000	144.95	
SAINT AUGUSTINE	F	10-01-2003	N	None	FIL/	6458387	7747000	1289000	83.37	941000	136.99	
SAINT AUGUSTINE	F	10-01-2004	N	None	FIL/	6607973	7868000	1260000	83.98	925000	136.32	
SAINT AUGUSTINE	F	10-01-2005	N	None	FIL/	6977252	8385000	1408000	83.06	843000	166.9	
SAINT AUGUSTINE	F	10-01-2006	N	None	FIL/	7605131	8771000	1343000	84.69	930000	144.46	
SAINT AUGUSTINE	F	10-01-2008	N	Before		8527332						
SAINT AUGUSTINE	F	10-01-2008	N	After	FIL	8421287	8230265	-191022	102.3	1412872	-13.5	
SAINT AUGUSTINE	G	10-01-2000	N	None	EAN/	12500772						
SAINT AUGUSTINE	G	10-01-2001	N	None	EAN/	12750385						
SAINT AUGUSTINE	G	10-01-2002	N	None	EAN/	14485578						
SAINT AUGUSTINE	G	10-01-2003	N	None	EAN/	15835359						
SAINT AUGUSTINE	G	10-01-2004	Y	None	EAN/	17076166						
SAINT AUGUSTINE	G	10-01-2005	N	None	EAN/	18480817						
SAINT AUGUSTINE	G	10-01-2006	N	None	EAN/	20134651						
SAINT AUGUSTINE	G	10-01-2007	N	None	EAN/	22171646						
SAINT AUGUSTINE	G	10-01-2008	N	None	EAN	23258289	27152997	3894708	85.7	9357034	41.6	
SAINT AUGUSTINE	P	10-01-2000	N	None	FIL/	8822157						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SAINT AUGUSTINE	P	10-01-2001	N	None	FIL/	9245258						
SAINT AUGUSTINE	P	10-01-2002	N	None	FIL/	9643038						
SAINT AUGUSTINE	P	10-01-2003	N	None	EAN/	10013406						
SAINT AUGUSTINE	P	10-01-2004	N	None	EAN/	10266653						
SAINT AUGUSTINE	P	10-01-2005	N	None	EAN/	10565958	11052000	486000	95.6	2273000	21.4	
SAINT AUGUSTINE	P	10-01-2006	N	None	EAN/	11382881	11570000	187000	98.4	1187000	122.4	
SAINT AUGUSTINE	P	10-01-2007	N	None	EAN	12424235		0				
SAINT CLOUD	G	10-01-2000	N	None	AGG/	15958075	15958000	0	100.0	4775000	0	
SAINT CLOUD	G	10-01-2001	N	None	AGG/	16990744	16991000	0	100.0	4617000	0	
SAINT CLOUD	G	10-01-2002	N	None	AGG/	17152397						
SAINT CLOUD	G	10-01-2003	Y	None	EAN/	18337986	16297000	-2041000	112.5	5626000	-36.3	
SAINT CLOUD	G	10-01-2003	N	None	AGG/	18337986	18338000	0	100.0	5626000	0	
SAINT CLOUD	G	10-01-2004	Y	None	EAN/	19079532						
SAINT CLOUD	G	10-01-2004	N	None	EAN/	19079532	17639000	-1440000	108.2	5920000	-24.3	
SAINT CLOUD	G	10-01-2005	N	None	EAN/	20583045	19313000	-1270000	106.6	6515000	-19.5	
SAINT CLOUD	G	10-01-2006	N	None	EAN/	23012547	21351000	-1662000	107.8	7445000	-22.3	
SAINT CLOUD	G	10-01-2007	N	None	EAN/	25824463	24017000	-1808000	107.5	8544000	-21.2	DROP PLAN BENEFITS=88375.68
SAINT CLOUD	G	10-01-2008	N	Before		27036462						
SAINT CLOUD	G	10-01-2008	N	After	EAN	26004426	27096669	1092243	96	9426816	11.6	
SAINT CLOUD	PF	10-01-2000	N	None	FIL/	11627018	11292000	-335000	103.0	3004000	-11.2	
SAINT CLOUD	PF	10-01-2001	N	None	FIL/	12508104	12429000	-79000	100.6	2934000	-2.7	
SAINT CLOUD	PF	10-01-2002	N	None	FIL/	13092350	12883000	-210000	101.6	3221000	-6.5	
SAINT CLOUD	PF	10-01-2003	Y	None	EAN/	13669517	15324000	1654000	89.2	3614000	45.8	
SAINT CLOUD	PF	10-01-2003	N	None	FIL/	13669517	13440000	-229000	101.7	3614000	-6.3	
SAINT CLOUD	PF	10-01-2004	N	None	EAN/	14433652	17215000	2782000	83.4	3814000	72.9	
SAINT CLOUD	PF	10-01-2004	Y	None	EAN/	14433652	17360000	2926000	83.1	3860000	75.8	
SAINT CLOUD	PF	10-01-2005	N	None	EAN/	15767389	19611000	3843000	80.4	4354000	88.3	
SAINT CLOUD	PF	10-01-2006	N	None	EAN/	17901036	22122000	4221000	80.9	4697000	89.9	
SAINT CLOUD	PF	10-01-2007	N	None	EAN/	20469218	23959000	3490000	85.4	5343000	65.3	DROP PLAN BENEFITS=55020.11

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SAINT CLOUD	PF	10-01-2008	N	After	EAN	21515135	27554570	6039435	78.1	6379109	94.7	
SAINT CLOUD	PF	10-01-2008	N	Before		22090521						
SAINT JOHNS RIVER PK	PW G	10-01-2000	N	None	EAN/	26283137	32632000	6349000	80.5	19713000	32.2	
SAINT JOHNS RIVER PK	PW G	10-01-2001	N	None	EAN/	25567835	38055000	12488000	67.2	19521000	64	
SAINT JOHNS RIVER PK	PW G	10-01-2002	N	None	EAN/	24861155						
SAINT JOHNS RIVER PK	PW G	10-01-2006	N	None	EAN	51498306	86533202	35034896	59.5	20647693	169.7	
SAINT LUCIE COUNTY FCD	F	09-30-2000	N	None	ANN/	10219415						
SAINT LUCIE COUNTY FCD	F	09-30-2002	N	None	AAN/	9904915						
SAINT LUCIE COUNTY FCD	F	09-30-2004	Y	None	EAN/	10055662	11493000	1437000	87.5	16307000	8.8	
SAINT LUCIE COUNTY FCD	F	09-30-2006	N	None	EAN/	100822346	119240000	18418000	84.6	21271000	86.6	
SAINT LUCIE COUNTY FCD	F	09-30-2007	N	None	EAN	112708665	132022811	19314146	85.4	23468576	82.3	
SAINT LUCIE COUNTY FCD	F	09-30-2008	N	None	EAN	123459182	162260361	38801179	76.1	27275835	142.3	
SAINT LUCIE COUNTY FCD	G	09-30-2006	N	None	EAN/	6316595	6586000	269000	95.9	2431000	11.1	
SAINT LUCIE COUNTY FCD	G	09-30-2007	N	None	EAN	7023611	7371089	347478	95.3	2638701	13.2	
SAINT LUCIE COUNTY FCD	G	09-30-2008	N	None	EAN	7522924	9143642	1620718	82.3	3120637	51.9	
SAINT PETE BEACH	F	10-01-2000	N	None	FIL/	6311777	7854000	1542000	80.2	995000	155	
SAINT PETE BEACH	F	10-01-2001	N	None	FIL/	6701073	8279000	1578000	80.3	1012000	155.9	
SAINT PETE BEACH	F	10-01-2002	N	None	FIL/	6788671	8367000	1578000	80.5	1257000	125.5	
SAINT PETE BEACH	F	10-01-2003	N	None	FIL/	7298550	8672000	1573000	80.98	1231000	127.81	
SAINT PETE BEACH	F	10-01-2004	N	None	EAN/	7176765	10002000	2825000	70.77	1315000	214.85	
SAINT PETE BEACH	F	10-01-2005	N	None	EAN/	7410117	10796000	3386000	68.6	1369000	247.2	DROP PLAN BENEFITS=279747.58
SAINT PETE BEACH	F	10-01-2006	N	None	EAN/	7818832	11373000	3554000	68.7	1417000	250.9	DROP PLAN BENEFITS=230830.44
SAINT PETE BEACH	F	10-01-2007	N	None	EAN/	8429653	12078000	3648000	69.8	1359000	268.4	DROP PLAN BENEFITS=282373.63

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SAINT PETE BEACH	F	10-01-2008	Y	Before		8792542						
SAINT PETE BEACH	F	10-01-2008	Y	After	EAN	9015785	13281196	4265411	67.9	1408594	302.8	
SAINT PETE BEACH	F	10-01-2008	Y	Before		8792542						
SAINT PETE BEACH	F	10-01-2008	Y	After	EAN	9015785	13201580	4185795	68.3	1408594	297.2	
SAINT PETE BEACH	G	10-01-2000	N	None	FIL/	6972192	8721000	1749000	79.9	2143000	81.6	
SAINT PETE BEACH	G	10-01-2001	N	None	FIL/	7324925	9083000	1758000	80.5	2344000	75	
SAINT PETE BEACH	G	10-01-2002	N	None	FIL/	7664831	9429000	1764000	81.1	2432000	72.5	
SAINT PETE BEACH	G	10-01-2003	N	None	FIL/	8054639	9821000	1766000	81.7	2514000	70.3	
SAINT PETE BEACH	G	10-01-2004	N	None	EAN/	8450847	12040000	3589000	69.63	2522000	142.3	
SAINT PETE BEACH	G	10-01-2005	Y	None	EAN/	9100634	12782000	3682000	71.2	2475000	148.8	DROP PLAN BENEFITS=179845.64
SAINT PETE BEACH	G	10-01-2006	N	None	EAN/	9994258	13430000	3435000	73.97	2556000	134.42	
SAINT PETE BEACH	G	10-01-2007	N	None	EAN/	10590405	13977000	3386000	75.77	1855000	182.53	
SAINT PETE BEACH	G	10-01-2008	N	Before		11107843						
SAINT PETE BEACH	G	10-01-2008	N	After	EAN	11106553	14530469	3423916	76.4	1396054	245.3	
SAINT PETE BEACH	P	10-01-2000	N	None	FIL/	6971696	8525000	1553000	81.8	1374000	113.1	
SAINT PETE BEACH	P	10-01-2001	N	None	FIL/	7226630	9006000	1779000	80.25	1464000	121.49	
SAINT PETE BEACH	P	10-01-2002	N	None	FIL/	7283680	9075000	1750000	80.6	1233000	142	
SAINT PETE BEACH	P	10-01-2003	N	None	FIL/	7466149	9179000	1712000	81.1	1437000	119.2	
SAINT PETE BEACH	P	10-01-2004	N	None	EAN/	7615352	9266000	3004000	81.85	1503000	109.81	
SAINT PETE BEACH	P	10-01-2005	N	None	EAN/	8248993	11543000	3294000	71.5	1647000	199.9	DROP PLAN BENEFITS=270617.19
SAINT PETE BEACH	P	10-01-2006	N	None	EAN/	8969107	11766000	2797000	76.2	1601000	174.7	DROP LUMP SUM=357752.34
SAINT PETE BEACH	P	10-01-2007	N	None	EAN/	9346653	12770000	3423000	73.2	1742000	196.5	DROP PLAN BENEFITS=54435.57
SAINT PETE BEACH	P	10-01-2008	N	Before		9684339						
SAINT PETE BEACH	P	10-01-2008	N	After	EAN	9930602	14077852	4147250	70.5	1525292	271.9	
SAINT PETERSBURG	F	10-01-2001	N	None	EAN/	122620929	171835000	49214000	71.1	13275000	370.7	
SAINT PETERSBURG	F	10-01-2003	N	None	EAN/	127150318						
SAINT PETERSBURG	F	10-01-2004	N	None	EAN/	131227152	202974000	71746000	64.5	14747000	486.5	
SAINT PETERSBURG	F	10-01-2005	N	None	EAN/	139369278	208262000	68893000	66.9	15825000	435.3	
SAINT PETERSBURG	F	10-01-2006	N	None	EAN/	155985150	220594000	64609000	70.3	16121000	400.8	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SAINT PETERSBURG	F	10-01-2007	N	None	EAN	169035339	215766120	46730781	78.3	15646253	298.7	
SAINT PETERSBURG	F	10-01-2008	N	None	EAN	177730604	210087560	32356956	84.6	16975952	190.6	
SAINT PETERSBURG	G	10-01-2003	N	None	FIL/	190831658	212571000	21739000	89.6	66092000	32.9	
SAINT PETERSBURG	G	10-01-2004	N	None	FIL/	196500669	217409000	20908000	90.2	67971000	30.8	
SAINT PETERSBURG	G	10-01-2005	N	None	FIL/	203725230	223660000	19935000	91.1	72188000	27.6	
SAINT PETERSBURG	G	10-01-2006	N	None	FIL/	223141776	242040000	18898000	92.2	76395000	24.7	
SAINT PETERSBURG	G	10-01-2006	Y	None	FIL	223141776	242039796	18898020	92.2	76394925	24.7	
SAINT PETERSBURG	G	10-01-2007	N	None	FIL	260805618	265596801	4791183	98.2	79853814	6	
SAINT PETERSBURG	G	10-01-2008	N	None	FIL	270745862	272870680	2124818	99.2	82941890	2.6	
SAINT PETERSBURG	P	10-01-2000	N	None		200302469						
SAINT PETERSBURG	P	10-01-2001	N	None		193587933	225896000	32308000	85.7	21370000	151.2	
SAINT PETERSBURG	P	10-01-2002	N	None		188105	246888000	58783000	76.2	22417000	262.2	
SAINT PETERSBURG	P	10-01-2002	N	Before		188105475						
SAINT PETERSBURG	P	10-01-2002	N	After		188105475						
SAINT PETERSBURG	P	10-01-2003	N	None	EAB/	195949269	271438000	77675000	71.4	23912000	324.8	
SAINT PETERSBURG	P	10-01-2004	N	None	EAN/	206301258	288565000	82264000	71.3	26478000	310.7	
SAINT PETERSBURG	P	10-01-2005	N	None	EAN/	222841149	305106000	82265000	73.0	29245000	281.3	
SAINT PETERSBURG	P	10-01-2006	N	None	EAN/	252908430	319596000	66688000	79.1	30266000	220.3	
SAINT PETERSBURG	P	10-01-2007	N	None	EAN	289252368	333635526	44383158	86.7	30141359	147.3	
SAINT PETERSBURG	P	10-01-2008	N	None	EAN	305207318	328651022	23443704	92.9	31988348	73.3	
SAN CARLOS PARK FCD	F	10-01-2001	N	None	AGG/	158127				244000		INFO NOT REQ'D BY AGG FUNDING METHOD
SAN CARLOS PARK FCD	F	10-01-2005	N	None	AGG/	603207	603000	0	100.0	968000	0	
SAN CARLOS PARK FCD	F	10-01-2006	N	None	AGG/	1009387	1009000	0	100.0	1315000	0	
SAN CARLOS PARK FCD	F	10-01-2007	N	None	AGG/	1623948	1624000	0	100.0	1559000	0	
SAN CARLOS PARK FCD	F	10-01-2008	Y	After	AGG	1858224	3878917	2020693	47.9	2056284	98.3	
SAN CARLOS PARK FCD	F	10-01-2008	Y	Before		1858224						
SANFORD	F	10-01-2000	N	None	FIL/	12268181	14471000	2203000	84.8	2051000	107.4	
SANFORD	F	10-01-2001	N	None	FIL/	12611092	14614000	2002000	86.3	2107000	95	
SANFORD	F	10-01-2002	N	None	FIL/	12610665	14583000	1973000	86.5	2461000	80.2	
SANFORD	F	10-01-2003	Y	None	EAN/	12727078	15672000	2945000	81.21	2466000	119.42	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SANFORD	F	10-01-2004	N	None	EAN/	12805517	16373000	3567000	78.21	2540000	140.43	
SANFORD	F	10-01-2005	N	None	EAN/	13209266	17625000	4415000	74.95	2782000	158.74	
SANFORD	F	10-01-2006	N	None	EAN/	14060583	18892000	4831000	74.35	3076000	157.06	
SANFORD	F	10-01-2007	N	Before		15214941						
SANFORD	F	10-01-2007	N	After	EAN	15214941	21664877	6449936	70.2	3571946	180.6	after
SANFORD	F	10-01-2008	N	After	EAN	15845178	23195518	7350340	68.3	3923317	187.4	after
SANFORD	F	10-01-2008	N	Before		15674482						
SANFORD	P	10-01-2000	N	None	FIL/	19432369	21245000	1813000	91.5	3194000	56.7	
SANFORD	P	10-01-2001	N	None	FIL/	20032657	21642000	1610000	92.6	3612000	44.6	
SANFORD	P	10-01-2002	N	None	FIL/	19469655	21145000	1675000	92.1	3854000	43.5	
SANFORD	P	10-01-2003	N	None	FIL/	19272243	20895000	1662000	92.24	4167000	38.93	
SANFORD	P	10-01-2003	Y	None	EAN/	19272243	22147000	2874000	87.02	4167000	68.98	
SANFORD	P	10-01-2004	N	None	EAN/	19095103	24091000	4996000	79.26	4471000	111.75	
SANFORD	P	10-01-2005	N	None	EAN/	19833502	25263000	5430000	78.51	4469000	121.51	
SANFORD	P	10-01-2006	N	None	EAN/	19833502						
SANFORD	P	10-01-2007	N	None	EAN	24386275	30781838	6395563	79.2	5437435	117.6	
SANFORD	P	10-01-2008	N	After	EAN	25936427	34406353	8469926	75.4	6164376	137.4	after
SANFORD	P	10-01-2008	N	Before		25681550						
SANIBEL	G	10-01-2000	N	None	AGG/							
SANIBEL	G	10-01-2001	N	Before		3033837						
SANIBEL	G	10-01-2001	N	After		3033837						
SANIBEL	G	10-01-2001	N	None	AGG/	5738	5738000	0	100.0	3034000	0	
SANIBEL	G	10-01-2002	N	None	AGG/	5661751	5662000	0	100.0	3250000	0	
SANIBEL	G	10-01-2003	N	None	AGG/	6458919	6459000	0	100.0	3592000	0	
SANIBEL	G	10-01-2004	N	None	EAN/	7314625						
SANIBEL	G	10-01-2004	Y	None	EAN/	7033600						
SANIBEL	G	10-01-2005	N	None	EAN/	8572255	13644000	5072000	62.83	4060000	124.91	
SANIBEL	G	10-01-2005	Y	None	EAN/	8572255						
SANIBEL	G	10-01-2006	N	None	EAN/	9733658	16121000	6344000	60.65	4733000	134.04	
SANIBEL	G	10-01-2007	N	None	EAN/	11376542	18742000	7365000	60.61	5191000	141.88	

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SANIBEL	G	10-01-2008	N	Before		10253841						
SANIBEL	G	10-01-2008	N	After	EAN	11661042	21485109	9824067	54.3	5448952	180.3	
SANIBEL	P	10-01-2000	N	After		4697598						
SANIBEL	P	10-01-2000	N	Before		4486683						
SANIBEL	P	10-01-2000	N	None	FIL/	4698	4815000	117000	97.6	1039000	11.28	
SANIBEL	P	10-01-2001	N	None	FIL/	4956770	5066000	109000	97.8	1012000	10.7	
SANIBEL	P	10-01-2002	N	None	FIL/	5035296	5520000	485000	91.2	977000	49.62	
SANIBEL	P	10-01-2003	N	None	FIL/	5142892	5627000	484000	91.4	1151000	42.08	
SANIBEL	P	10-01-2004	Y	None	EAN/	5413097	8200000	2787000	66.01	1382000	201.63	
SANIBEL	P	10-01-2004	N	None	EAN/	5413097	8162000	2749000	66.32	1382000	198.85	
SANIBEL	P	10-01-2005	N	None	EAN/	5999240	8796000	2797000	68.21	1480000	188.9	
SANIBEL	P	10-01-2006	N	None	EAN/	6838598	10483000	3644000	65.24	1684000	216.43	
SANIBEL	P	10-01-2008	N	Before		8452292						
SANIBEL	P	10-01-2008	N	After	EAN	8109895	14137708	6027813	57.4	2089004	288.5	
SARASOTA	F	09-30-2000	N	None	EAN/	91707000						
SARASOTA	F	09-30-2002	N	None	EAN/	84165000	107310000	23150000	78.4	4090000	566	
SARASOTA	F	09-30-2003	N	None	EAN/	81269000	110370000	29100000	73.6	3690000	788.6	
SARASOTA	F	09-03-2005	N	None				31209000				
SARASOTA	F	09-30-2005	N	None	EAN/	91567000	122780000	31210000	74.6	3820000	816.8	
SARASOTA	F	09-30-2006	N	None	EAN/	98328000	127460000	29130000	77.1	3470000	838.6	
SARASOTA	F	09-30-2007	N	None	EAN/	106723000	133100000	26380000	80.2	3540000	745.8	
SARASOTA	F	09-30-2008	N	None	EAN	107967000	138560000	30593000	77.9	3660000	835.9	
SARASOTA	G	09-30-2000	N	None	EAN/	90534499	80455000	-10079000	112.5	17898000	-56.3	
SARASOTA	G	09-30-2001	N	None	EAN/	109313539	85347000	-8774000	110.3	18164000	-48.3	
SARASOTA	G	09-30-2002	N	None	EAN/	92046437	90275000	-1771000	102.0	18907000	-9.4	DROP ACCOUNTS=\$274,153
SARASOTA	G	09-30-2003	N	None	EAN/	95952314	98196000	2243000	97.7	19746000	11.4	DROP=648,569
SARASOTA	G	09-30-2004	N	None	EAN/	99261120	109307000	10045000	90.8	20252000	49.6	DROP ACCOUNTS=1,232,399
SARASOTA	G	09-30-2005	N	None	EAN/	102501169	118158000	15657000	86.7	20914000	74.9	DROP ACCOUNTS=1886889
SARASOTA	G	09-30-2006	N	None	EAN/	110199437	126069000	15870000	87.4	21874000	72.6	DROP ACCOUNTS=2472169
SARASOTA	G	09-30-2007	N	None	EAN/	121778215						

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SARASOTA	G	09-30-2008	N	None	EAN	125319115	139827366	14508251	89.6	22897978	63.4	
SARASOTA	P	09-30-2000	N	None	EAN/	105521954	93258000	-12264000	113.2	10133000	-121	
SARASOTA	P	09-30-2001	N	None	EAN/	94121499	101029000	-8284000	108.2	9927000	-83.5	
SARASOTA	P	09-30-2002	N	None	EAN/	108374550	110356000	1981000	98.2	10228000	19.4	DROP ACCT=\$1,766,269
SARASOTA	P	09-30-2003	N	None	EAN/	105857842	118415000	12557000	89.4	10781000	116.5	DROP=2,408,153
SARASOTA	P	09-30-2004	N	None	EAN/	113124659	126536000	13411000	89.4	10503000	127.7	DROP ACCOUNTS=2,767,999
SARASOTA	P	09-30-2005	N	None	EAN/	122033170	136447000	14414000	89.4	11062000	130.3	DROP ACCOUNTS=2393837
SARASOTA	P	09-30-2006	N	None	EAN/	131518047	144012000	12494000	91.3	11646000	107.3	DROP ACCOUNTS=2033367
SARASOTA	P	09-30-2007	N	None	EAN/	145018453	155505000	10486000	93.3	12113000	86.6	DROP ACCOUNTS=2848205
SARASOTA	P	09-30-2008	N	None	EAN	151804479	163641018	11836539	92.8	11730064	100.9	
SARASOTA MEMORIAL	HHC G	10-01-2002	N	None	PUC/	67605808						
SARASOTA MEMORIAL	HHC G	10-01-2006	N	None	PUC	115020888	176273890	61253002	65.3	132528044	46.2	
SARASOTA MEMORIAL	HHC G	10-01-2007	N	None	PUC	130471694	190701634	60229940	68.4	139894544	43.1	
SARASOTA MEMORIAL	HHC G	10-01-2008	N	After	PUC	142384033	213977674	71593641	66.5	150848731	47.5	
SARASOTA MEMORIAL	HHC G	10-01-2008	N	Before		142384033						
SARASOTA-MANATEE	A G	10-01-2000	N	None	AGG/	6015686						
SARASOTA-MANATEE	A G	10-01-2001	N	None	AGG/	6385820						
SARASOTA-MANATEE	A G	10-01-2002	N	None	AGG/	4785101						
SARASOTA-MANATEE	A G	10-01-2003	N	None	AGG/	5461267						
SARASOTA-MANATEE	A G	10-01-2004	N	None	AGG/	6384790						
SARASOTA-MANATEE	A G	10-01-2005	N	None	AGG/	7645364						
SARASOTA-MANATEE	A G	10-01-2006	N	None	AGG/	9129373						
SARASOTA-MANATEE	A G	10-01-2007	N	None	AGG/	10140104						
SARASOTA-MANATEE	A G	10-01-2008	N	None	AGG	11021681						
SATELLITE BEACH	G	10-01-2000	N	None	FIL/	2990612	3421000	430000	87.4	529000	81.3	
SATELLITE BEACH	G	10-01-2001	N	None	AGG/	2434105						
SATELLITE BEACH	G	10-01-2001	Y	None	AGG/	2434105						
SATELLITE BEACH	G	10-01-2002	N	None	AGG/	2978227	2978000	0	100.0	611000	0	
SATELLITE BEACH	G	10-01-2003	N	None	AGG/	2958377	2958000	0	100.0	613000	0	
SATELLITE BEACH	G	10-01-2004	N	None	EAN/	2888391						



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SATELLITE BEACH	G	10-01-2005	Y	None	EAN/	3225943	4535000	1309000	71.1	748000	175	
SATELLITE BEACH	G	10-01-2006	N	None	EAN/	3756549	4834000	1078000	77.7	799000	134.9	
SATELLITE BEACH	G	10-01-2007	N	None	EAN/	4171919	5454000	1283000	76.5	821000	156.2	
SATELLITE BEACH	G	10-01-2008	N	None	EAN	4487893	5682787	1194894	79	858236	139.2	
SATELLITE BEACH	PF	10-01-2000	N	None	FIL/	5653487	6087000	434000	92.9	1109000	39.1	
SATELLITE BEACH	PF	10-01-2001	N	None	AGG/	4782932						
SATELLITE BEACH	PF	10-01-2001	Y	None	AGG/	5728325	5728000	0	100.0	1107000		0 DROP PLAN BENEFITS=\$55,967.67
SATELLITE BEACH	PF	10-01-2002	N	None	AGG/	5890467	5890000	0	100.0	1250000		0 DROP PLAN BENEFITS=\$88,437.31
SATELLITE BEACH	PF	10-01-2003	N	None	AGG/	5995916	5996000	0	100.0	1334000		0 DROP BENEFITS=132,036.79
SATELLITE BEACH	PF	10-01-2004	N	None	EAN/	6075833						
SATELLITE BEACH	PF	10-01-2005	Y	None	EAN/	6364105						
SATELLITE BEACH	PF	10-01-2006	Y	None	EAN/	7422100	9819000	2397000	75.6	1914000	125.2	DROP ACCOUNTS=146500
SATELLITE BEACH	PF	10-01-2007	N	None	EAN/	8330579	10555000	2224000	78.9	1942000	114.5	DROP ACCOUNTS=269782
SATELLITE BEACH	PF	10-01-2008	N	None	EAN	9087363	11611646	2524283	78.3	2181995	115.7	
SEBASTIAN	P	10-01-2000	N	None	AGG/	2200969						
SEBASTIAN	P	10-01-2002	N	None	FIL/	2616301	3336000	720000	78.4	1185000	60.8	
SEBASTIAN	P	10-01-2004	N	None	FIL/	3536724	4252000	715000	83.18	1481000	48.28	
SEBASTIAN	P	10-01-2006	N	None	FIL	4711294		678521				
SEBRING	F	10-01-2000	N	None	FIL/	7730848	8893000	1659000	81.4	671000	247.5	
SEBRING	F	10-01-2001	N	None	FIL/	7594779						
SEBRING	F	10-01-2002	N	None	FIL/	7677441	9208000	1530000	83.4	642000	238.3	
SEBRING	F	10-01-2003	N	None	FIL/	7878847	9630000	1751000	81.6	625000	280.4	
SEBRING	F	10-01-2004	N	None	FIL/	8532011	9843000	1311000	86.29	580000	226.2	
SEBRING	F	10-01-2005	N	None	FIL/	9325023	10510000	1185000	88.2	562000	211	
SEBRING	F	10-01-2006	N	None	FIL/	9527883	10587000	1059000	89.85	707000	149.8	
SEBRING	F	10-01-2007	N	None	FIL/	10265492	11330000	1065000	90.38	804000	132.36	
SEBRING	F	10-01-2008	N	After	FIL	10479950	11449074	969124	91.5	780328	124.2	
SEBRING	F	10-01-2008	N	Before		10450631						
SEBRING	P	10-01-2000	N	None	FIL/	4132098	3939000	-192000	104.9	1157000	-16.6	

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SEBRING	P	10-01-2001	N	None	FIL/	4535824	4379000	-157000	103.6	1191000	-13.2	
SEBRING	P	10-01-2002	N	None	FIL/	4761920	4677000	-85000	101.8	1207000	-7	
SEBRING	P	10-01-2003	N	None	FIL/	5053860	5238000	184000	96.5	1345000	13.7	
SEBRING	P	10-01-2004	N	None	FIL/	5347739	5488000	140000	97.4	1295000	10.8	
SEBRING	P	10-01-2005	N	None	FIL/	5747068						
SEBRING	P	10-01-2006	N	None	FIL/	6470910	6801000	330000	95.2	1404000	23.5	
SEBRING	P	10-01-2007	N	None	FIL/	7365085	7722000	357000	95.4	1530000	23.3	
SEBRING	P	10-01-2008	N	Before		7992744						
SEBRING	P	10-01-2008	N	After	FIL	7929263	8399115	469852	94.4	1643653	28.6	
SEMINOLE	F	10-01-2001	N	None	FIL/	18728971	19949000	1105000	94.5	3492000	31.6	
SEMINOLE	F	10-01-2002	N	None	FIL/	19033133	22445000	3412000	84.8	3509000	97.2	
SEMINOLE	F	10-01-2003	N	None	FIL/	19519116	23060000	3541000	84.6	3541000	100	
SEMINOLE	F	10-01-2004	N	None	FIL/	20243041						
SEMINOLE	F	10-01-2006	N	None	FIL/	25480781	27657000	2177000	92.13	4042000	53.85	
SEMINOLE	F	10-01-2008	N	Before		30322596						
SEMINOLE	F	10-01-2008	N	After	FIL	30322596	31757123	1434527	95.5	4042429	35.5	after
SHALIMAR	P	10-01-2001	N	None	AGG/	110235				37000		NOT REQ'D USING AGG FUNDING METHOD
SHALIMAR	P	10-01-2004	N	None	AGG/	209468				99000		INFO NOT REQUIRED BY AGG METHOD
SHALIMAR	P	10-01-2006	N	None	AGG	120692	120692	0	100	104923	0	
SHALIMAR	P	10-01-2008	N	None	AGG	165522	145800	-19722	113.5	55964	-35.2	
SOUTH BROWARD HOSPITAL	G	05-01-2000	N	None	PUC/	103295798						
SOUTH BROWARD HOSPITAL	G	05-01-2005	N	None	PUC/	155084686		20647107				
SOUTH MIAMI [GP]	G	10-01-2001	N	None	EAN/	4543214						
SOUTH MIAMI [GP]	G	10-01-2002	N	None	EAN/	5185652	6548000	1362000	79.2	2600000	52.4	
SOUTH MIAMI [GP]	G	10-01-2003	N	None	EAN/	5955253	7089000	1133000	84.0	2269000	50	
SOUTH MIAMI [GP]	G	10-01-2005	Y	None	EAN/	6862355	8624000	1761000	79.6	2602000	67.7	
SOUTH MIAMI [GP]	G	10-01-2006	N	Before		7498093						
SOUTH MIAMI [GP]	G	10-01-2006	N	After	EAN	7498093	10019348	2521255	74.8	3027386	83.3	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SOUTH MIAMI [GP]	G	10-01-2007	N	None	EAN	8534387	10652651	2118264	80.1	3192696	66.3	
SOUTH MIAMI [GP]	G	10-01-2008	N	None	EAN	9237641	11331288	2093647	81.5	3346534	62.6	
SOUTH MIAMI [GP]	P	10-01-2001	N	None	EAN/	5185053						
SOUTH MIAMI [GP]	P	10-01-2002	N	None	EAN/	6032513						
SOUTH MIAMI [GP]	P	10-01-2003	N	None	EAN/	6732468	9228000	2495000	73.0	3351000	74.5	
SOUTH MIAMI [GP]	P	10-01-2005	Y	None	EAN/	8087213	10417000	2329000	77.6	2471000	94.3	
SOUTH MIAMI [GP]	P	10-01-2006	N	Before		8884898						
SOUTH MIAMI [GP]	P	10-01-2006	N	After	EAN	7498093	10019348	2521255	74.8	3027386	83.3	
SOUTH MIAMI [GP]	P	10-01-2007	N	None	EAN	10206758	13475809	3269051	75.7	3172573	103	
SOUTH MIAMI [GP]	P	10-01-2008	N	None	EAN	11047956	14524122	3476166	76.1	2857555	121.6	
SOUTH PASADENA	F	10-01-2000	N	None	AGG/	3618584	4044000	425000	89.5	677000	62.9	
SOUTH PASADENA	F	10-01-2001	N	None	AGG/	3723075	4161000	438000	89.5	675000	64.9	
SOUTH PASADENA	F	10-01-2002	N	None	FIL/	3635094	4077000	442000	89.2	713000	62	
SOUTH PASADENA	F	10-01-2003	N	None	FIL/	3755664	4191000	435000	89.6	796000	54.6	
SOUTH PASADENA	F	10-01-2004	N	None	EAN/	3832646	4693000	860000	81.7	780000	110.3	DROP PLAN BENEFITS=26,652.10
SOUTH PASADENA	F	10-01-2005	N	None	EAN/	4076865	5040000	963000	80.9	817000	117.9	DROP PLAN BENEFITS=75953.26
SOUTH PASADENA	F	10-01-2006	N	None	EAN/	4418869	5369000	950000	82.3	854000	111.2	DROP PLAN BENEFITS=126242
SOUTH PASADENA	F	10-01-2007	N	None	EAN/	4641291	5851000	1210000	79.3	907000	133.4	
SOUTH PASADENA	F	10-01-2008	Y	After	EAN	4591115	6241764	1650649	73.6	988853	166.9	
SOUTH PASADENA	F	10-01-2008	Y	Before		4688770						
SOUTH WALTON FCD	F	10-01-2000	N	None	FIL/	455576	573000	117000	79.5	1171000	10	
SOUTH WALTON FCD	F	10-01-2001	N	None	FIL/	653934	1120000	466000	58.4	2093000	22.3	
SOUTH WALTON FCD	F	10-01-2002	N	None	FIL/	1068253	1533000	465000	69.7	2122000	21.9	
SOUTH WALTON FCD	F	10-01-2003	N	None	FIL/	1790361	2215000	425000	80.8	2468000	17.2	
SOUTH WALTON FCD	F	10-01-2004	N	None	FIL/	2666573	3034000	368000	87.9	2963000	12.4	
SOUTH WALTON FCD	F	10-01-2005	N	None	FIL/	3784077	3983000	199000	95.0	3210000	6.2	
SOUTH WALTON FCD	F	10-01-2006	N	None	FIL/	5068281	7224000	2156000	70.2	3430000	62.9	
SOUTH WALTON FCD	F	10-01-2007	N	None	FIL	7318035	9519004	2200969	76.9	4327077	50.9	
SOUTH WALTON FCD	F	10-01-2008	N	After	EAN	7572665	16450823	8878158	46	5088098	174.5	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SOUTH WALTON FCD	F	10-01-2008	N	Before		7572665						
SOUTHERN MANATEE FCD	F	10-01-2001	N	None		2177393						
SOUTHERN MANATEE FCD	F	10-01-2001	N	After	AGG	2177393	0	0		1729000		
SOUTHERN MANATEE FCD	F	10-01-2001	N	Before		2177393						
SOUTHERN MANATEE FCD	F	10-01-2002	N	None	AGG/	2629041				1877000		INFO NOT REQ'D BY AGG METHOD
SOUTHERN MANATEE FCD	F	10-01-2003	N	None	AGG/			0				
SOUTHERN MANATEE FCD	F	10-01-2004	N	None	AGG/	4539271				2635000		INFO NOT REQ'D BY AGG METHOD
SOUTHERN MANATEE FCD	F	10-01-2005	N	None	AGG/	6059486	6059000	0	100.0	2911000	0	
SOUTHERN MANATEE FCD	F	10-01-2006	N	None	AGG/	7749173						
SOUTHERN MANATEE FCD	F	10-01-2007	N	None	AGG/	10178736	10179000	0	100.0	4060000	0	
SOUTHERN MANATEE FCD	G	10-01-2001	N	None		234090				227000		* INFO NOT REQUIRED BY AGG FUNDING METH
SOUTHERN MANATEE FCD	G	10-01-2002	N	Before		260670						
SOUTHERN MANATEE FCD	G	10-01-2002	N	After		260670						
SOUTHERN MANATEE FCD	G	10-01-2002	N	None	AGG/	261				254000		*INFO NOT REQU'D BY AGG METHOD
SOUTHERN MANATEE FCD	G	10-01-2003	N	None		352				227000		*=NOT REQUIRED BY AGG FUND METHOD
SOUTHERN MANATEE FCD	G	10-01-2003	N	After		352151						
SOUTHERN MANATEE FCD	G	10-01-2003	N	Before		352151						
SOUTHERN MANATEE FCD	G	10-01-2004	N	After		449265						
SOUTHERN MANATEE FCD	G	10-01-2004	N	Before		449265						
SOUTHERN MANATEE FCD	G	10-01-2004	N	None	AGG/	449				312000		*INFO NOT REQUIRED BY AGG METHOD
SOUTHERN MANATEE FCD	G	10-01-2005	N	None	AGG/	533350	533000	0	100.0	242000	0	
SOUTHERN MANATEE FCD	G	10-01-2006	N	None	AGG/	629301	629000	0	100.0	289000	0	
SOUTHERN MANATEE FCD	G	10-01-2007	N	None	AGG/	785284	785000	0	100.0	320000	0	
STARKE	F	09-30-2000	N	None	EAN/	1021145	1088000	67000	93.8	232000	29.1	
STARKE	F	09-30-2001	N	None	EAN/	1060211	1272000	212000	83.3	275000	77.1	
STARKE	F	09-30-2002	N	None	EAN/	1079544						
STARKE	F	09-30-2003	N	None	EAN/	1137647	1496000	358000	76.0	294000	122	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
STARKE	F	09-30-2004	N	None	EAN/	1235022	1612000	377000	76.6	315000	119.7	
STARKE	F	09-30-2005	N	None	EAN	1366942	1865534	498592	73.3	260780	191.2	
STARKE	F	09-30-2006	N	After	EAN	1467896	2009175	541279	73.1	276102	196	
STARKE	F	09-30-2007	N	None	EAN	1580073	2081690	501617	75.9	289194	173.5	
STARKE	F	09-30-2008	N	None	EAN	1670448	2235771	565323	74.7	373979	151.2	
STARKE	G	09-30-2000	N	None	EAN/	5402866	7153000	1750000	75.5	1580000	110.8	
STARKE	G	09-30-2001	N	None	EAN/	5561151	7823000	2262000	71.1	1627000	139	
STARKE	G	09-30-2002	N	None								
STARKE	G	09-30-2003	N	None	EAN/	5762299	8850000	3087000	65.1	1617000	191	
STARKE	G	09-30-2004	N	None	EAN/	6012842	9097000	3085000	66.1	1717000	179.6	
STARKE	G	09-30-2005	N	None	EAN	6486140	9451969	2965829	68.6	1666067	178	
STARKE	G	09-30-2006	N	None	EAN	6959772	10163598	3203826	68.5	1500719	213.5	
STARKE	G	09-30-2007	N	None	EAN	7312117	10479115	3166998	69.8	1586750	199.6	
STARKE	G	09-30-2008	N	None	EAN	7489609	10579407	3089798	70.8	1498159	206.2	
STARKE	P	09-30-2000	N	After	EAN	1982	1162000	-820000	170.6	474000	-172.8	
STARKE	P	09-30-2000	N	None	EAN/	1981584						
STARKE	P	09-30-2001	N	None	EAN/	2020284	1341000	-679000	150.6	475000	-143.1	
STARKE	P	09-30-2002	N	None	EAN/	1989717	1537000	-453000	129.5	526000	-86.1	
STARKE	P	09-30-2003	N	None	EAN/	2010037						
STARKE	P	09-30-2004	N	None	EAN/	2048693	1793000	-255000	114.2	574000	-44.5	
STARKE	P	09-30-2005	N	None	EAN	2179343	2166499	-12844	100.6	605982	-2.1	
STARKE	P	09-30-2006	N	None	EAN	2393700	2365949	-27751	101.2	617045	-4.5	
STARKE	P	09-30-2007	N	None	EAN	2632673	2604705	-27968	101.1	652314	-4.3	
STARKE	P	09-30-2008	N	None	EAN	2740047	2875440	135393	95.3	651699	20.8	
STUART	F	10-01-2000	N	None	AGG/	372073	372000	0	100.0	459000	0	
STUART	F	10-01-2001	N	None	AGG/	526594	527000	0	100.0	666000	0	
STUART	F	10-01-2002	N	None	AGG/	701216	701000	0	100.0	844000	0	
STUART	F	10-01-2003	N	None	AGG/	988474	988000	0	100.0	1026000	0	
STUART	F	10-01-2004	N	None	AGG/	1359169	1359000	0	100.0	1104000	0	
STUART	F	10-01-2005	N	None	AGG/	1737657	1738000	0	100.0	1101000	0	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
STUART	F	10-01-2006	N	None	AGG/	2121304	2121000	0	100.0	1217000	0	
STUART	G	10-01-2000	N	None	AGG/	532666	533000	0	100.0	1440000	0	
STUART	G	10-01-2001	N	None	AGG/	729498	729000	0	100.0	1936000	0	
STUART	G	10-01-2002	N	None	AGG/	997242	997000	0	100.0	2606000	0	
STUART	G	10-01-2003	N	None	AGG/	1386279	1386000	0	100.0	2979000	0	
STUART	G	10-01-2004	N	None	AGG/	1852693	1853000	0	100.0	3501000	0	
STUART	G	10-01-2005	N	None	AGG/	2487297	2487000	0	100.0	3928000	0	
STUART	P	10-01-2000	N	None	AGG/	134153	134000	0	100.0	257000	0	
STUART	P	10-01-2001	N	None	AGG/	211989	212000	0	100.0	447000	0	
STUART	P	10-01-2002	N	None	AGG/	296813	297000	0	100.0	480000	0	
STUART	P	10-01-2003	N	None	AGG/	431258	431000	0	100.0	487000	0	
STUART	P	10-01-2004	N	None	AGG/	612732	613000	0	100.0	822000	0	
STUART	P	10-01-2005	N	None	AGG/	844779	845000	0	100.0	803000	0	
STUART	P	10-01-2006	N	None	AGG/	1107291	1107000	0	100.0	1010000	0	
SUNRISE	F	10-01-2000	N	None	FIL/	39660	37385000	-2275000	106.1	7578000	-30	
SUNRISE	F	10-01-2000	N	After		39660100						
SUNRISE	F	10-01-2000	N	Before		38725200						
SUNRISE	F	10-01-2002	N	None	FIL/	44143681	44873000	729000	98.4	6964000	10.5	
SUNRISE	F	10-01-2005	N	None	EAN/	52871432						
SUNRISE	F	10-01-2007	N	None	EAN	65607121	82855004	17247883	79.2	9758384	176.7	
SUNRISE	G	10-01-2000	N	After		59789067						
SUNRISE	G	10-01-2000	N	Before		59789067						
SUNRISE	G	10-01-2000	N	None	FIL/	59789	52661000	-7128000	113.5	20052000	-35.5	
SUNRISE	G	10-01-2001	N	None	FIL/	68788	63041000	0	109.1	21227000	0	
SUNRISE	G	10-01-2001	N	After		68788451						
SUNRISE	G	10-01-2001	N	Before		62095507						
SUNRISE	G	10-01-2003	N	After		73585609						
SUNRISE	G	10-01-2003	N	Before		73585609						
SUNRISE	G	10-01-2003	N	None	FIL/	73586	85055000	11470000	86.5	22935000	50	
SUNRISE	G	10-01-2004	N	None	FIL/	78849990	98394000	19544000	79.6	22938000	85.2	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SUNRISE	G	10-01-2005	N	None	FIL/	84748792	109151000	24403000	76.9	23805000	102.5	
SUNRISE	G	10-01-2006	N	None	EAN/	92104841		33505863				
SUNRISE	P	10-01-2000	N	None	FIL/	37512699	37216000	-296000	100.8	7771000	-3.8	
SUNRISE	P	10-01-2001	N	None	FIL/	40151353	41667000	1516000	96.4	9295000	16.3	
SUNRISE	P	10-01-2002	N	None	FIL/	39274651	43997000	4723000	89.3	9383000	50.3	DROP ACCOUNTS=\$136,929
SUNRISE	P	10-01-2003	N	None	FIL/	40529314	47133000	6603000	86.0	10210000	64.7	DROP ACCOUNTS=338132
SUNRISE	P	10-01-2004	N	None	FIL/	42051246	49560000	7508000	84.8	10894000	68.9	DROP ACCOUNTS=557120
SUNRISE	P	10-01-2005	Y	None	FIL/	43336319	61608000	18271000	70.3	11323000	161.4	DROP ACCOUNTS=795465
SUNRISE	P	10-01-2006	N	None	FIL	46325550	69339368	23013818	66.8	11686231	196.9	
SUNRISE	P	10-01-2007	N	None	FIL	51636187	76079590	24443403	67.9	12497032	195.6	
SUNRISE	P	10-01-2008	N	Before		55828945	86826532	30997587	64.3	13475617	230	
SUNRISE	P	10-01-2008	N	After	FIL	55828945	88320412	32491467	63.2	13475617	241.1	
SURFSIDE [GP]	G	10-01-2000	N	None	EAN	3627983						
SURFSIDE [GP]	G	10-01-2001	N	None	EAN/	3660428						
SURFSIDE [GP]	G	10-01-2002	N	None	EAN/	3483099						
SURFSIDE [GP]	G	10-01-2003	N	None	EAN/	3499537						
SURFSIDE [GP]	G	10-01-2004	N	None	EAN/	3656736						
SURFSIDE [GP]	G	10-01-2005	N	None	EAN/	4253469						
SURFSIDE [GP]	G	10-01-2006	N	None	EAN/	4500167						
SURFSIDE [GP]	G	10-01-2007	N	After	EAN	4898827						
SURFSIDE [GP]	G	10-01-2007	N	Before		4898827						
SURFSIDE [GP]	G	10-01-2008	N	None	EAN	5098999	5028297	-70702	101.4	2541543	-2.8	
SURFSIDE [GP]	P	10-01-2000	N	None	EAN	5457697						
SURFSIDE [GP]	P	10-01-2001	N	None	EAN/	5333399						
SURFSIDE [GP]	P	10-01-2002	N	None	EAN/	5007183						
SURFSIDE [GP]	P	10-01-2003	N	None	EAN/	4924689						
SURFSIDE [GP]	P	10-01-2004	N	None	EAN/	5594263						
SURFSIDE [GP]	P	10-01-2005	N	None	EAN/	5670675						
SURFSIDE [GP]	P	10-01-2006	N	None	EAN/	6000366						
SURFSIDE [GP]	P	10-01-2007	N	After	EAN	6302626						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
SURFSIDE [GP]	P	10-01-2007	N	None								
SURFSIDE [GP]	P	10-01-2007	N	Before		6302626						
SURFSIDE [GP]	P	10-01-2008	N	None	EAN	6602488	5942989	-659499	111.1	2027001	-32.5	
SWEETWATER	P	10-01-2000	N	None	FIL/	1643130	937000	-706000	175.3	1125000	-62.7	
SWEETWATER	P	10-01-2001	N	None	FIL/	1866834	1751000	-115000	106.6	1260000	-9.2	
SWEETWATER	P	10-01-2002	N	None	FIL/	2066152	2025000	-41000	102.0	1251000	-3.3	
SWEETWATER	P	10-01-2003	N	None	FIL/	2299667	2223000	-76000	103.4	1211000	-6.3	
SWEETWATER	P	10-01-2006	N	None	FIL/	2990847	2812000	-179000	106.4	1362000	-13.2	
SWEETWATER	P	10-01-2007	N	Before		3428870						
SWEETWATER	P	10-01-2007	N	After	AGG	4273397	3447351	-826046	124	1436690	-57.5	
SWEETWATER	P	10-01-2008	N	None	AGG	4293020	3266778	-1026242	131.4	1171431	-87.6	
TALLAHASSEE [GPF]	F	09-30-2001	N	None	EAN/	94706000	82618000	-12088000	114.6	9375000	-128.9	
TALLAHASSEE [GPF]	F	09-30-2003	N	None	EAN/	104336000	98705000	-5631000	105.7	11168000	-50.4	
TALLAHASSEE [GPF]	F	09-30-2005	N	None	EAN/	120326000	116766000	-3560000	103.0	11317000	-31.5	
TALLAHASSEE [GPF]	F	09-30-2007	N	None	EAN	141126000	142607970	1481970	99	11984202	12.4	
TALLAHASSEE [GPF]	G	09-30-2001	N	None	EAN/	510214000	414227000	-95987000	123.2	76510000	-125.5	
TALLAHASSEE [GPF]	G	09-30-2003	N	None	EAN/	559896000	500687000	-59209000	111.8	85682000	-69.1	
TALLAHASSEE [GPF]	G	09-30-2005	N	None	EAN/	640763000	581686000	-59077000	110.2	89409000	66.1	
TALLAHASSEE [GPF]	G	09-30-2007	N	None	EAN	749213000	673820992	-75392008	111.2	97701607	-77.2	
TALLAHASSEE [GPF]	P	09-30-2001	N	None	EAN/	118659000	100717000	-17942000	117.8	14049000	-127.7	
TALLAHASSEE [GPF]	P	09-30-2003	N	None	EAN/	132365000	119819000	-12546000	110.5	16848000	-74.5	
TALLAHASSEE [GPF]	P	09-30-2005	N	None	EAN/	155217000	143671000	-11546000	108.0	17911000	-64.5	
TALLAHASSEE [GPF]	P	09-30-2007	N	None	EAN	186361000	177741093	-8619907	104.8	19878837	-43.4	
TAMARAC	F	10-01-2000	N	None	EAN/	16174779						
TAMARAC	F	10-01-2001	N	None	EAN/	18179622	18147000	-32000	100.2	4776000	-0.7	
TAMARAC	F	10-01-2002	N	None	EAN/	19244997						
TAMARAC	F	10-01-2003	N	None	EAN/	19426170	28274000	8848000	68.7	4920000	179.8	
TAMARAC	F	10-01-2004	N	None	EAN/	21969095	35243000	13274000	62.3	5707000	232.6	
TAMARAC	F	10-01-2005	N	None	EAN/	26370033	39185000	12815000	67.3	5794000	221.2	
TAMARAC	F	10-01-2006	N	None	EAN/	30210509	43489000	13278000	69.5	5357000	247.9	



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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
TAMARAC	G	10-01-2000	N	None	EAN/	17167007						
TAMARAC	G	10-01-2001	N	None	EAN/	17382043	18529000	1147000	93.8	5884000	19.5	
TAMARAC	G	10-01-2002	N	None	EAN/	17275201						
TAMARAC	G	10-01-2003	N	None	EAN/	15807960	22247000	6439000	71.1	5893000	109.3	
TAMARAC	G	10-01-2004	N	None	EAN/	16827267	23160000	6333000	72.7	6088000	104	
TAMARAC	G	10-01-2005	N	None	EAN/	18743212	21800000	3056000	86.0	5460000	56	
TAMARAC	P	10-01-2000	N	Before		10239493						
TAMARAC	P	10-01-2000	N	After		10239493						
TAMARAC	P	10-01-2000	N	None	EAN/	10239	10350000	0	98.9	566000		
TAMARAC	P	10-01-2002	N	Before		9338629						
TAMARAC	P	10-01-2002	N	After		9338629						
TAMARAC	P	10-01-2002	N	None	EAN/	9339	10502000	1163000	88.9	419000	277.6	
TAMARAC	P	10-01-2004	N	None	EAN/	8632324	11337000	2705000	76.1	226000	1196.2	
TAMARAC	P	10-01-2005	N	None	EAN/	8326320	11120000	2793000	74.9	80000	3474.7	
TAMPA	G	10-01-2000	N	None	FIL/	513742756	469560000	-44183000	109.4	113175000	-39	
TAMPA	G	10-01-2001	N	None	FIL/	485121090	485119000	-2000	100.0	116851000	0	DROP AMOUNT=\$3,345,347
TAMPA	G	01-01-2002	N	None	FIL/	495985000	495983000	-2000	100.0	122990000	0	DROP=4,687,000 ACTUARIAL VALUE
TAMPA	G	01-01-2003	N	None	FIL/	467954000	467952000	-2000	100.0	128239000	0	DROP=7,747,000 ACTUARIAL VALUE
TAMPA	G	01-01-2004	N	None	FIL/	482726000	483384000	658000	99.9	135256000	0.5	DROP=9,350,000 ACTUARIAL VALUE
TAMPA	G	01-01-2004	N	After		482726000						
TAMPA	G	01-01-2005	N	None	FIL/	492815000	487292000	5588000	98.9	144404000	3.9	
TAMPA	G	01-01-2006	N	None	FIL/	508686000						
TAMPA	G	01-01-2006	N	After	FIL	508686	519745000	11059000	97.9	151126000	7.3	
TAMPA	G	01-01-2007	N	None	FIL	540090	551223000	11133000	97.9	154575000	7.2	
TAMPA	G	01-01-2007	N	None	FIL/	540090000						
TAMPA	G	01-01-2008	N	None	FIL	592668000	603566053	10898053	98.2	154620192	7	
TAMPA	PF	10-01-2000	N	None	EAN/			-42105000				
TAMPA	PF	10-01-2001	N	None	EAN/	1003506325						
TAMPA	PF	10-01-2002	N	None	EAN/	956070133	1044774000	88704000	91.5	70546000	125.7	DROP ACCOUNT=20918076

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
TAMPA	PF	10-01-2003	N	None	EAN	1059369117						
TAMPA	PF	10-01-2004	N	None	EAN/	1195292410	1142320000	-52973000	104.6	78165000	-67.8	DROP ACCOUNT=12188857
TAMPA	PF	10-01-2005	N	None	EAN/	1384482002	1303609000	-80873000	106.2	88045000	-91.9	DROP ACCOUNT=15102976
TAMPA	PF	10-01-2006	N	None	EAN/	1458110056	1389630000	-68480000	104.9	87549000	-78.2	DROP ACCOUNT=21728448
TAMPA	PF	10-01-2007	N	None	EAN	1721882833	1660608690	-61274143	103.7	88395290	-69.3	
TAMPA	PF	10-01-2008	N	None	EAN	1521403688	1525410732	4007044	99.7	89131753	4.5	
TARPON SPRINGS	F	10-01-2000	N	None	FIL/	9511214	10393000	882000	91.5	1581000	55.81	
TARPON SPRINGS	F	10-01-2002	N	None	FIL/	10371563	11254000	882000	92.2	1616000	54.57	
TARPON SPRINGS	F	10-01-2003	N	None	FIL/	10678731	11549000	871000	92.5	1811000	48.07	
TARPON SPRINGS	F	10-01-2004	N	None	EAN/	10883303						
TARPON SPRINGS	F	11-01-2004	N	None				2465000				
TARPON SPRINGS	F	10-01-2005	N	None	EAN/	11680882	15133000	3452000	77.2	1985000	173.9	
TARPON SPRINGS	F	10-01-2006	N	None	EAN/	12946327	16202000	3256000	79.83	2082000	156.39	
TARPON SPRINGS	F	10-01-2007	N	None	EAN/	14275252	17552000	3277000	81.24	2136000	153.41	
TARPON SPRINGS	F	10-01-2008	N	After	EAN	15292291	18446342	3154051	82.9	2067886	152.5	
TARPON SPRINGS	F	10-01-2008	N	Before		14948747						
TARPON SPRINGS	P	10-01-2000	N	None	FIL/	9112075	10164000	1052000	89.6	1966000	53.5	
TARPON SPRINGS	P	10-01-2001	N	None	FIL/	9706400	10772000	1066000	90.1	1888000	56.4	
TARPON SPRINGS	P	10-01-2002	N	None	FIL/	10015169	11076000	1061000	90.4	2073000	51.2	
TARPON SPRINGS	P	10-01-2003	N	None	FIL/	10323207	11393000	1070000	90.6	2214000	48.3	
TARPON SPRINGS	P	10-01-2004	N	None	EAN/	10837821						
TARPON SPRINGS	P	10-01-2004	Y	None	EAN/	10837821	13452000	2614000	80.6	2526000	103.5	
TARPON SPRINGS	P	10-01-2005	N	None	EAN/	11856418	15391000	3534000	77.0	2773000	127.5	DROP PLAN BENEFITS=20213.98
TARPON SPRINGS	P	10-01-2006	N	None	EAN/	13193879	16294000	3100000	81.0	2712000	114.3	DROP PLAN BENEFITS=104618.03
TARPON SPRINGS	P	10-01-2007	N	None	EAN/	14786543	17174000	2387000	86.1	2758000	86.3	DROP PLAN BENEFITS=198196.97
TARPON SPRINGS	P	10-01-2008	N	Before		15608245						
TARPON SPRINGS	P	10-01-2008	N	After	EAN	16129514	18539609	2410095	87	2949048	81.7	
TAVARES	F	10-01-2000	N	None	AGG/	979370						
TAVARES	F	10-01-2002	N	None	AGG/	1016444						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
TAVARES	F	10-01-2003	N	None								
TAVARES	F	10-01-2004	N	None	AGG/	1342321						INFO NOT REQUIRED BY AGG METHOD
TAVARES	F	10-01-2006	N	None	EAN/	1711016	2393000	382000	71.5	823000	82.9	
TAVARES	F	10-01-2007	N	None	EAN	1966020	2752817	786797	71.4	1001548	78.6	
TAVARES	F	10-01-2008	N	After	EAN	2298261	3360786	1062525	68.4	1108800	95.8	
TAVARES	F	10-01-2008	N	Before		2298261						
TAVARES	P	10-01-2000	N	None	AGG/	1873589						
TAVARES	P	10-01-2002	N	None	FIL/	2185	2377000	192000	91.92	837000	22.9	
TAVARES	P	10-01-2002	N	Before		2030828						
TAVARES	P	10-01-2002	N	After		2185048						
TAVARES	P	10-01-2004	N	None	EAN/	2677799	3161000	483000	84.7	1119000	43.2	
TAVARES	P	10-01-2005	N	None	EAN/	3052247	3580000	528000	85.3	1178000	44.8	
TAVARES	P	10-01-2006	N	None	EAN/	3603657	4966000	1362000	72.6	1359000	100.3	
TAVARES	P	10-01-2007	N	None	EAN	4383146	5481778	1098632	80	1517893	72.4	
TEMPLE TERRACE	F	10-01-2000	N	None	FIL/	4789239	5700000	911000	84.0	1542000	59.1	
TEMPLE TERRACE	F	10-01-2001	N	None	FIL/	5451742	6370000	918000	85.6	1527000	60.1	DROP PLAN BENEFITS=\$11,189.14
TEMPLE TERRACE	F	10-01-2002	N	None	FIL/	6013901						
TEMPLE TERRACE	F	10-01-2003	N	None	FIL/	6718959	7584000	865000	88.6	1768000	48.9	DROP BENEFITS=45,997.18
TEMPLE TERRACE	F	10-01-2004	N	None	EAN/	7545999						
TEMPLE TERRACE	F	10-01-2004	Y	None	EAN/	8006348	10149000	2143000	78.9	1972000	108.7	DROP PLAN BENEFITS=65853.16
TEMPLE TERRACE	F	10-01-2005	N	None	EAN/	9298408	11499000	2200000	80.9	2155000	102.1	DROP PLAN BENEFITS=87505.79
TEMPLE TERRACE	F	10-01-2006	N	None	EAN/	10423245						
TEMPLE TERRACE	F	10-01-2007	Y	None	EAN/	11779405	15211000	3432000	77.4	1873000	183.2	DROP PLAN BENEFITS=301076.53
TEMPLE TERRACE	F	10-01-2008	N	Before		12638108						
TEMPLE TERRACE	F	10-01-2008	N	After	EAN	12737652	17225064	4487412	73.9	2143140	209.4	
TEMPLE TERRACE	P	10-01-2000	N	None	FIL/	8002177	9491000	1489000	84.3	1893000	78.7	
TEMPLE TERRACE	P	10-01-2001	N	None	FIL/	8828270	10317000	1489000	85.6	2006000	74.2	DROP PLAN BENEFITS=\$93,429.25

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
TEMPLE TERRACE	P	10-01-2002	N	None	FIL/	9481203	11112000	1631000	85.3	2187000	74.6	DROP PLAN BENEFITS=\$78,067.30
TEMPLE TERRACE	P	10-01-2003	N	None	FIL/	10412270	12028000	1616000	86.6	2077000	77.8	DROP PLAN BENEFITS=131,131.62
TEMPLE TERRACE	P	10-01-2004	N	None	EAN/	11564651						
TEMPLE TERRACE	P	10-01-2005	N	None	EAN/	12663405	19975000	7312000	63.4	2615000	279.6	DROP PLAN BENEFITS=213133.21
TEMPLE TERRACE	P	10-01-2006	N	None	EAN/	13883120	22620000	8736000	61.4	2816000	310.2	DROP PLAN BENEFITS=62241.55
TEMPLE TERRACE	P	10-01-2007	N	None	EAN/	15398446	25564000	10166000	60.2	2936000	346.2	DROP PLAN BENEFITS=146046.91
TEMPLE TERRACE	P	10-01-2007	Y	None	EAN/	15418336	25564000	10146000	60.3	2936000	345.5	DROP PLAN BENEFITS=146046.91
TEMPLE TERRACE	P	10-01-2008	N	Before		16068050						
TEMPLE TERRACE	P	10-01-2008	N	After	EAN	16163019	27518102	11355083	58.7	3012262	377	
TEQUESTA	G	10-01-2000	N	None	AGG/	110622						
TEQUESTA	G	10-01-2002	N	None	AGG/	248725						
TEQUESTA	G	10-01-2003	N	After	AGG	333944	265486	-68458	125.8	1056797	-6.5	
TEQUESTA	G	10-01-2003	N	Before		333944						
TEQUESTA	G	10-01-2005	N	None	AGG/	602280	429000	-173000	140.3	1098000	-15.8	
TEQUESTA	G	10-01-2007	N	None	AGG	1026897	764571	-262326	134.3	1500201	-17.5	
TEQUESTA	G	10-01-2008	N	Before		1062197						
TEQUESTA	G	10-01-2008	N	After	AGG	1235850	1034855	-200995	119.4	1790280	-11.2	
TEQUESTA [PF]	F	10-01-2000	N	None	AGG/	1385271						
TEQUESTA [PF]	F	10-01-2002	N	None	AGG/	1393208						
TEQUESTA [PF]	F	10-01-2003	N	None	AGG/	1607866						
TEQUESTA [PF]	F	10-01-2005	N	None	AGG	2205075						
TEQUESTA [PF]	F	10-01-2007	N	None	AGG	3101331				0		COMBINED P & F INFORMATION IN REPORT
TEQUESTA [PF]	P	10-01-2000	N	None	AGG/	187974						
TEQUESTA [PF]	P	10-01-2002	N	None	AGG/	233724						
TEQUESTA [PF]	P	10-01-2003	N	None	AGG/	350404						
TEQUESTA [PF]	P	10-01-2005	N	None	AGG	577878						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
TEQUESTA [PF]	P	10-01-2007	N	None	AGG	979278		0				COMBINED P & F INFORMATION IN REPORT
TITUSVILLE	G	10-01-2000	N	None	FIL/	31293376	35187000	3893000	88.9	9194000	42.35	
TITUSVILLE	G	10-01-2001	N	None	FIL/	32941014	36830000	3889000	89.4	9285000	41.89	
TITUSVILLE	G	10-01-2002	N	None	FIL/	33153494	37029000	3875000	89.5	9410000	41.18	
TITUSVILLE	G	10-01-2003	N	None	FIL/	32310788	36145000	3834000	89.4	9718000	39.5	
TITUSVILLE	G	10-01-2003	Y	None	EAN/	32310788	35149000	2839000	91.92	9718000	29.21	
TITUSVILLE	G	10-01-2004	N	None	EAN/	32562161	37425000	5453000	85.43	9714000	56.14	
TITUSVILLE	G	10-01-2005	N	None	EAN/	33542635	40630000	7087000	82.24	10046000	70.54	
TITUSVILLE	G	10-01-2006	N	None	EAN/	35659696	43042000	7382000	82.46	11133000	66.31	
TITUSVILLE	G	10-01-2007	N	None	EAN/	37818760	44404000	6585000	84.9	11067000	59.5	
TITUSVILLE	G	10-01-2008	N	After	EAN	37006001	46706787	9700786	79.2	11029219	88	
TITUSVILLE	G	10-01-2008	N	Before		38458776						
TITUSVILLE	PF	10-01-2000	N	None	FIL/	22630422	27337000	4707000	82.8	5555000	84.73	
TITUSVILLE	PF	10-01-2001	N	None	FIL/	25057468	29702000	4645000	84.3	5426000	85.6	
TITUSVILLE	PF	10-01-2002	N	None	FIL/	26174332	30974000	4800000	84.4	5685000	84.43	
TITUSVILLE	PF	10-01-2003	Y	None	EAN	27084011	38679000	11595000	70.02	5982000	193.84	
TITUSVILLE	PF	10-01-2003	N	None	FIL/	27293605	32110000	4816000	84.9	5982000	80.51	
TITUSVILLE	PF	10-01-2004	N	None	EAN/	27873159	39921000	12048000	69.82	5801000	207.68	
TITUSVILLE	PF	10-01-2005	N	None	EAN/	29807890	41409000	13051000	68.11	5892000	221.5	
TITUSVILLE	PF	10-01-2006	N	None	EAN/	31482407	47195000	15712000	66.71	6415000	244.93	
TITUSVILLE	PF	10-01-2007	N	None	EAN	34724376	53217544	18493168	65.2	6782694	272.7	
TITUSVILLE	PF	10-01-2008	N	Before		36508498						
TITUSVILLE	PF	10-01-2008	N	After	EAN	37117061	57386725	20269664	64.7	7082895	286.2	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2000	N	None	EAN/	26164531	27450000	1285000	95.3	19988000	6.4	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2001	N	None	EAN/	29939733	31659000	1720000	94.6	21327000	8.1	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2003	N	None	EAN/	36833440	41133000	4299000	89.55	24991000	17.2	
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2005	N	None	EAN/	46196086	51048000	4852000	90.5	27436000	17.68	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
TRI-COUNTY TRANSIT (ATU-1596)	G	10-01-2006	N	None	EAN/	53300139	58769000	5469000	90.69	29889000	18.3	
UMATILLA	P	10-01-2000	N	None	AGG/	463452	0	0		0		NOT REQ'D BY AGGREGATE FUNDING METHOD
UMATILLA	P	10-01-2002	N	None	AGG/	531304						NOT REQUIRED BY AGG FUNDING METHOD
UMATILLA	P	10-01-2003	N	None								
UMATILLA	P	10-01-2004	N	None	AGG/	671699						NOT REQUIRED BY AGG FUNDING METHOD
UMATILLA	P	10-01-2006	N	None	AGG	803806		0				
VALPARAISO	PF	10-01-2000	N	None								
VALPARAISO	PF	10-01-2001	N	None	AGG/	132020				90000		*=NOT REQUIRED USING AGG FUNDING METHOD
VALPARAISO	PF	10-01-2004	N	None	AGG/	249753				119000		*=NOT REQUIRED USING AGG FUNDING METHOD
VALPARAISO	PF	10-01-2005	N	None	AGG/	174627	175000	0	100.0	256000	0	
VALPARAISO	PF	10-01-2007	N	None	AGG/	327278	327000	0	100.0	358000	0	
VENICE	F	10-01-2000	N	None	FIL/	10798333	11786000	987000	91.6	1624000	60.8	
VENICE	F	10-01-2001	N	None	FIL/	11325175	13414000	2089000	84.4	1658000	126	
VENICE	F	10-01-2002	N	None	FIL/	11071473	13128000	2056000	84.3	1640000	125.4	
VENICE	F	10-01-2003	Y	None	EAN/	10934957	17677000	6742000	61.9	1728000	390.2	
VENICE	F	10-01-2003	N	None	FIL/	10934957	12997000	2062000	84.1	1728000	119.3	
VENICE	F	10-01-2004	N	None	EAN/	10595300	19244000	8649000	55.1	2100000	411.9	
VENICE	F	10-01-2005	N	None	EAN/	11089677	21031000	9941000	52.7	2342000	424.4	
VENICE	F	10-01-2006	N	None	EAN/	12343228	22662000	10319000	54.5	2471000	417.6	
VENICE	F	10-01-2007	N	None	EAN	13793859	24372764	10578905	56.6	2620850	403.6	
VENICE	F	10-01-2007	N	None	EAN	13793859	24372764	10578905	56.6	2620850	403.6	
VENICE	F	10-01-2008	N	After	EAN	14201352	26363374	12162022	53.9	2848256	427	
VENICE	F	10-01-2008	N	Before		14618460						
VENICE	G	10-01-2000	N	None	EAN/	611906						
VENICE	G	10-01-2001	N	None	EAN/	874476						
VENICE	G	10-01-2002	N	None	EAN/	1396421	1252000	-145000	111.5	3143000	-4.6	
VENICE	G	10-01-2003	N	None	EAN/	1923396	1797000	-127000	107.1	3783000	-3.3	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
VENICE	G	10-01-2004	N	None	EAN/	2580057	2325000	-255000	111.0	4076000	-6.3	
VENICE	G	10-01-2005	N	None	EAN/	3311757	2969000	-343000	111.5	4543000	-7.5	
VENICE	G	10-01-2006	N	None	EAN/	4233300	3942000	-291000	107.4	5388000	-5.4	
VENICE	P	10-01-2000	N	None	FIL/	16100688	17343000	1243000	92.8	2372000	52.4	
VENICE	P	10-01-2001	N	None	FIL/	17453472	18912000	1458000	92.3	2414000	60.4	
VENICE	P	10-01-2002	N	None	FIL/	18277466						
VENICE	P	10-01-2003	N	None	FIL/	18741350	20399000	1748000	91.4	2886000	60.6	
VENICE	P	10-01-2003	Y	None	EAN/	18741350	20489000	1748000	91.44	2886000	60.58	
VENICE	P	10-01-2004	N	None	EAN/	18570983	24322000	5751000	76.35	3206000	179.4	
VENICE	P	10-01-2004	Y	None	EAN/	18570983						
VENICE	P	10-01-2005	N	None	EAN/	20230826	25267000	5036000	80.02	3161000	159.33	
VENICE	P	10-01-2006	N	None	EAN/	23040996	29196000	6155000	78.9	3098000	198.65	
VENICE	P	10-01-2007	N	None	EAN/	25881934	30895000	5013000	83.61	2681000	186.94	
VENICE	P	10-01-2008	N	After	EAN	26782636	33228323	6445687	80.6	2856283	225.7	
VENICE	P	10-01-2008	N	Before		26736913						
VERO BEACH	F	10-01-2000	N	Before		6808770						
VERO BEACH	F	10-01-2000	N	After		7202770						
VERO BEACH	F	10-01-2000	N	None	AGG/	7203	7594000	391000	94.8	164000	238.2	
VERO BEACH	F	10-01-2001	N	None	AGG/	7312430	7877000	565000	92.8	87000	650.4	
VERO BEACH	F	10-01-2002	N	None	EAN/	6993181	7983000	990000	87.6	63000	1558.9	
VERO BEACH	F	10-01-2003	N	None	EAN/	6823162	8014000	1191000	85.1	62000	1909.8	
VERO BEACH	F	10-01-2004	N	None	EAN/	6699142	8058000	1358000	83.1	63000	2164.9	
VERO BEACH	F	10-01-2005	N	None	EAN/	6690094	7699000	1009000	86.9	64000	1582.5	
VERO BEACH	F	10-01-2006	N	None	EAN/	6786784	7786000	999000	87.2	0		
VERO BEACH	F	10-01-2007	N	None	EAN/	7232481						
VERO BEACH	F	10-01-2008	N	None	EAN	7237912	8718721	1480809	83	0	0	
VERO BEACH	G	10-01-2000	N	None	FIL/	35983377	45530000	9546000	79.0	12641000	75.5	
VERO BEACH	G	10-01-2001	N	None	FIL/	36484087						
VERO BEACH	G	10-01-2002	N	None	FIL/	35607497	46713000	11105000	76.2	13575000	81.8	
VERO BEACH	G	10-01-2003	N	None	FIL/	35936558						

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
VERO BEACH	G	10-01-2004	N	None	FIL/	36473180	48159000	11686000	75.7	14651000	79.8	
VERO BEACH	G	10-01-2005	N	None	FIL/	37706696	50087000	12381000	75.3	15030000	82.4	
VERO BEACH	G	10-01-2006	N	None	EAN/	48355225	63897000	15541000	75.7	14906000	104.3	
VERO BEACH	P	10-01-2000	N	None	FIL/	17319359	14988000	-2332000	116.0	2348000	-99	
VERO BEACH	P	10-01-2001	N	None	FIL/	18888758	16231000	-2456000	115.0	2578000	-95	
VERO BEACH	P	10-01-2002	N	None	FIL/	19348451	17632000	-1716000	110.0	3056000	-56	
VERO BEACH	P	10-01-2005	N	None	EAN/	23994955	23505000	-490000	102.1	3572000	-13.7	
VERO BEACH	P	10-01-2006	N	None	EAN	25394631	25098234	-296397	101.2	3520610	-8.4	
VERO BEACH	P	10-01-2007	N	None	EAN/	27700011	27250000	-450000	102.0	3674000	-12	
VERO BEACH	P	10-01-2008	N	After	EAN	28759483	29774660	1015177	96.6	3858411	26.3	
VERO BEACH	P	10-01-2008	N	Before		28759483						
VILLAGE OF NORTH PALM BEACH	G	10-01-2000	N	None	FIL/	5732329						
VILLAGE OF NORTH PALM BEACH	G	10-01-2001	N	None	FIL/	6312447	8150000	1838000	77.5	3127000	58.8	
VILLAGE OF NORTH PALM BEACH	G	10-01-2002	N	None	FIL/	6193676	8594000	2401000	72.1	3076000	78	
VILLAGE OF NORTH PALM BEACH	G	10-01-2003	N	None	FIL/	6681436	10404000	3723000	64.2	3444000	108.1	
VILLAGE OF NORTH PALM BEACH	G	10-01-2005	Y	None		3817605	9117000	5299000	41.9	3220000	164.6	2ND REVISION
VILLAGE OF NORTH PALM BEACH	G	10-01-2005	N	None	FIL/	3950600	9059000	5108000	43.6	2964000	172.3	
VILLAGE OF NORTH PALM BEACH	G	10-01-2007	N	None	FIL	6481382	10997783	4516401	58.9	3238894	139.4	
VILLAGE OF NORTH PALM BEACH	G	10-01-2008	N	None	FIL	5824447	10138981	4314534	57.4	2977995	144.9	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2000	N	None	AGG/	5285938	4497000	-789000	117.5	1493000	-52.8	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2001	N	None	AGG/	5718291	5305000	-414000	107.8	1518000	-27.2	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2002	N	None	AGG/	5963256	6566000	602000	90.8	1922000	31.3	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2003	N	None	AGG/	6635342	7616000	981000	87.1	2312000	42.4	
VILLAGE OF NORTH PALM BEACH	PF	10-01-2005	N	None	AGG/	7600134	8693000	1093000	87.4	2406000	45.4	



FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
VILLAGE OF NORTH PALM BEACH	PF	10-01-2006	N	None	AGG/	8312363	10295000	1982000	80.7	2799000	70.8	
VILLAGE OF PALM SPRINGS	G	09-30-2000	N	None	EAN/	5953	4546000	-1407000	131.0	2724000	-51.7	
VILLAGE OF PALM SPRINGS	G	09-30-2000	N	Before		5953335						
VILLAGE OF PALM SPRINGS	G	09-30-2000	N	After		5953335						
VILLAGE OF PALM SPRINGS	G	09-30-2001	N	None	EAN/	5863873	5806000	-58000	101.0	2928000	-2	
VILLAGE OF PALM SPRINGS	G	09-30-2002	N	None	EAN/	5428384	6358000	929000	85.4	3056000	30.4	
VILLAGE OF PALM SPRINGS	G	10-01-2003	Y	None	EAN/	5531177						
VILLAGE OF PALM SPRINGS	G	10-01-2003	N	None	EAN/	6203585	7287000	1083000	85.1	3482000	31.1	
VILLAGE OF PALM SPRINGS	G	10-01-2004	N	None	EAN/	6502614						
VILLAGE OF PALM SPRINGS	G	10-01-2005	N	None	EAN/	6949418	10121000	3172000	68.7	4138000	76.7	
VILLAGE OF PALM SPRINGS	G	10-01-2006	N	None	EAN/	7882464	11944000	4062000	66.0	4286000	94.8	
VILLAGE OF PALM SPRINGS	G	10-01-2007	N	None	EAN/	9330985						
VILLAGE OF PALM SPRINGS	G	10-01-2008	N	None	EAN	10707438	14143490	3436052	75.7	4450603	77.2	
VILLAGE OF PALM SPRINGS	PF	09-30-2000	N	None	EAN/	4264129						
VILLAGE OF PALM SPRINGS	PF	09-30-2001	N	None	EAN/	4554323	5309000	755000	85.8	1569000	48.1	
VILLAGE OF PALM SPRINGS	PF	09-30-2002	N	None	EAN/	4384766	5934000	1550000	73.9	1572000	98.6	
VILLAGE OF PALM SPRINGS	PF	09-30-2003	N	None	EAN/	4819265	6688000	1868000	72.1	1702000	109.8	
VILLAGE OF PALM SPRINGS	PF	09-30-2004	N	None	EAN/	5193023	9404000	4211000	55.2	1789000	235.4	
VILLAGE OF PALM SPRINGS	PF	09-30-2005	N	None	EAN/	5970718	11152000	5181000	53.5	2264000	228.9	
VILLAGE OF PALM SPRINGS	PF	10-01-2006	N	None	EAN/	7073311	12678000	5604000	55.6	2455000	228.3	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
VILLAGE OF PALM SPRINGS	PF	09-30-2007	N	None	EAN	8605994	14021806	5415812	61.4	3065832	176.7	
VOLUSIA COUNTY (VOL)	F	10-01-2001	N	None	FIL/	3017304	2593000	-424000	116.4	0		
VOLUSIA COUNTY (VOL)	F	10-01-2002	N	None	FIL/	3033	2617000	-416000	116.0	0		A ROLL FORWARD ACTUARIAL VALUATION
VOLUSIA COUNTY (VOL)	F	10-01-2003	N	None	FIL/	3440359						
VOLUSIA COUNTY (VOL)	F	10-01-2004	N	None	FIL/	4008	3608000	-400000	111.1	0		A ROLL FORWARD ACTUARIAL VALUATION
VOLUSIA COUNTY (VOL)	F	10-01-2005	N	None	FIL/	4424040	4040000	-384000	109.5	0		
VOLUSIA COUNTY (VOL)	F	10-01-2007	N	None	FIL/	5033476		-366450				
WAUCHULA	GP	10-01-2000	N	None	FIL/	7943588	8651000	708000	91.8	1767000	40.1	
WAUCHULA	GP	10-01-2001	N	None	FIL/	7414770	8025000	611000	92.4	1842000	33.2	
WAUCHULA	GP	10-01-2004	N	None	FIL/	9112033	9521000	409000	95.71	2353000	17.4	
WAUCHULA	GP	10-01-2006	N	None	FIL/	10160829	10974000	813000	92.6	2430000	33.5	
WEST MANATEE FCD	F	10-01-2000	N	None	AGG/	331257	331000	0	100.0	301000	0	
WEST MANATEE FCD	F	10-01-2001	N	None	AGG/	483150	483000	0	100.0	425000	0	
WEST MANATEE FCD	F	10-01-2002	N	None	AGG/	582484	582000	0	100.0	666000	0	
WEST MANATEE FCD	F	10-01-2003	N	None	AGG/	780444	780000	0	100.0	752000	0	
WEST MANATEE FCD	F	10-01-2004	N	None	AGG/	1031531	1032000	0	100.0	890000	0	
WEST MANATEE FCD	F	10-01-2005	N	None	AGG/	1376971	1377000	0	100.0	950000	0	
WEST MANATEE FCD	F	10-01-2006	N	None	AGG/	1880525	1881000	0	100.0	1229000	0	
WEST MANATEE FCD	F	10-01-2007	N	None	AGG/	2538202	4044000	1506000	62.77	1317000	114.29	
WEST MANATEE FCD	F	10-01-2008	N	After	AGG	3389076	5353003	1963927	63.3	1486527	132.1	
WEST MANATEE FCD	F	10-01-2008	N	Before		3256160						
WEST MELBOURNE	P	10-01-2000	N	None	FIL/	1302147	1861000	559000	70.0	912000	61.2	
WEST MELBOURNE	P	10-01-2001	N	None	FIL/	1425377	2197000	772000	64.9	957000	80.7	
WEST MELBOURNE	P	10-01-2003	N	After		2017544						
WEST MELBOURNE	P	10-01-2003	N	Before		2009208						
WEST MELBOURNE	P	10-01-2003	N	None	FIL/	2018	2893000	875000	69.7	1055000	82.9	
WEST MELBOURNE	P	10-01-2004	N	None	FIL/	2428392	3718000	1290000	65.3	1184000	109	
WEST MELBOURNE	P	10-01-2005	N	None	FIL/	3024	4648000	1624000	65.0	1258000	129.1	
WEST MELBOURNE	P	10-01-2006	N	None	FIL/	3529917	5353000	1824000	65.8	1361000	133.9	

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
WEST MELBOURNE	P	10-01-2007	N	None	FIL	4294466	6140135	1845669	69.9	1436011	128.5	
WEST MELBOURNE	P	10-01-2008	N	None	FIL	4076711	6925586	2848875	58.9	1595169	178.6	
WEST PALM BEACH	F	09-30-2000	N	None	EAN/	74910266	78417000	3507000	95.5	8976000	39.1	
WEST PALM BEACH	F	09-30-2001	N	None	EAN/	78334054	83930000	5596000	93.3	9284000	60.3	
WEST PALM BEACH	F	09-30-2002	N	After	EAN	76483	88641000	12158000	86.3	9267000	131.2	
WEST PALM BEACH	F	09-30-2002	N	None	EAN/	76482964						
WEST PALM BEACH	F	09-30-2004	N	None	EAN/	84891000	123964000	39073000	68.5	10971000	356.1	
WEST PALM BEACH	F	09-30-2005	N	None	EAN/	93075000	135037000	41962000	68.9	11438000	366.9	
WEST PALM BEACH	F	10-01-2008	N	None	EAN	129938000	170265000	40327000	76.3	15561000	259.2	
WEST PALM BEACH	G	09-30-2000	N	None	AGG/	6337111						
WEST PALM BEACH	G	09-30-2001	N	None	FIL/	6882948	18365000	11482000	37.5	6459000	177.8	
WEST PALM BEACH	G	09-30-2002	N	None	FIL/	7477847	18709000	11232000	40.0	6376000	176.2	
WEST PALM BEACH	G	09-30-2003	N	None	FIL/	10674325	21635000	10961000	49.3	6301000	173.9	
WEST PALM BEACH	G	09-30-2004	N	None	FIL/	13730733	24399000	10668000	56.3	6118000	174.4	
WEST PALM BEACH	G	09-30-2005	N	None	FIL/	17468824	27821000	10352000	62.8	6075000	170.4	
WEST PALM BEACH	G	09-30-2006	N	None	FIL	20360346	30370779	10010433	67	5824833	171.9	
WEST PALM BEACH	G	09-30-2007	N	None	FIL	23674634	33316387	9641753	71.1	5106103	188.8	
WEST PALM BEACH	G	09-30-2008	N	None	FIL	21107062	30350641	9243579	69.5	4133658	223.6	
WEST PALM BEACH	P	09-30-2000	N	None	EAN/	127731674	116825000	-10907000	109.3	12645000	-86.3	
WEST PALM BEACH	P	09-30-2001	N	None	EAN/	130912821	121161000	-9752000	108.0	14174000	-68.8	
WEST PALM BEACH	P	09-30-2002	N	None	EAN/	121789417	132426000	10637000	92.0	15589000	68.2	
WEST PALM BEACH	P	09-30-2003	Y	None	EAN/	126420	145824000	19403000	86.7	17355000	111.8	
WEST PALM BEACH	P	09-30-2004	N	None	EAN/	128622981						
WEST PALM BEACH	P	09-30-2005	N	After	EAN	139646	165387000	25740000	84.4	17853000	144.2	
WEST PALM BEACH	P	09-30-2005	N	None	EAN/	139646473						
WEST PALM BEACH	P	09-30-2006	N	None	EAN/	154407923	182231000	27823000	84.7	18391000	151.3	DROP ACCOUNT BALANCES=15617881
WEST PALM BEACH	P	09-30-2007	N	None	EAN/	187331856	200536000	13204000	93.4	19543000	67.6	DROP ACCOUNT=18565792
WEST PALM BEACH	P	09-30-2008	N	None	EAN	191000943	209841822	18840879	91	21349235	88.3	
WILLISTON	G	10-01-2000	N	None	AGG/	2198411	0	0		1032000		
WILLISTON	G	10-01-2001	N	None		2149708						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
WILLISTON	G	10-01-2001	Y	None	AGG/	2149708	0	0		1158000		
WILLISTON	G	10-01-2003	N	None	AGG/	2545497				1395000		
WILLISTON	G	10-01-2004	N	None	AGG/	2536472				1108000		*INFO NOT REQUIRED BY AGG METHOD
WILLISTON	G	10-01-2005	N	None	AGG/	2600903	2601000	0	100.0	1165000		0
WILLISTON	G	10-01-2006	N	None	AGG/	2752746	2753000	0	100.0	1086000		0
WILLISTON	G	10-01-2008	N	After	EAN	2793092	3714678	921586	75.2	1185961		77.7
WILLISTON	G	10-01-2008	N	Before		2793092						
WILLISTON	P	10-01-2004	N	None	FIL/	255977	539000	283000	47.5	277000		102.1
WILLISTON	P	10-01-2005	N	None	AGG/	361300	361000	0	100.0	232000		0
WILLISTON	P	10-01-2006	N	None	AGG/	466324	466000	0	100.0	351000		0
WILLISTON	P	10-01-2007	N	None	AGG/	514949	515000	0	100.0	388000		0
WILLISTON	P	10-01-2008	N	None	AGG	-520896	1021678	1542574	-51	355170		434.3
WILTON MANORS (VOL)	F	10-01-2001	N	None	EAN/	156441						
WILTON MANORS (VOL)	F	10-01-2004	N	None	EAN/	338383	683000	345000	49.5	0		
WILTON MANORS (VOL)	F	10-01-2005	N	None	EAN/	397713						
WILTON MANORS (VOL)	F	10-01-2006	N	None	EAN/	482457	918000	435000	52.6	0		
WILTON MANORS (VOL)	F	10-01-2007	N	None	EAN	593576	974213	380637		0		
WILTON MANORS [GP]	G	10-01-2000	N	None	FIL/	9436817	10244000	807000	92.1	1884000		42.8
WILTON MANORS [GP]	G	10-01-2001	N	None	FIL/	9657759						
WILTON MANORS [GP]	G	10-01-2002	N	None	FIL/	9667767						
WILTON MANORS [GP]	G	10-01-2003	N	None	FIL/	10739268						
WILTON MANORS [GP]	G	10-01-2004	N	None	EAN/	10569630						
WILTON MANORS [GP]	G	10-01-2005	N	None	EAN/	10630727						
WILTON MANORS [GP]	G	10-01-2006	N	None	EAN/	11602107						
WILTON MANORS [GP]	G	10-01-2007	N	None	EAN	12276134						
WILTON MANORS [GP]	G	10-01-2008	N	None	EAN	12872291	15203974	2331683	84.7	1053750		221.3
WILTON MANORS [GP]	P	10-01-2000	N	None	FIL/	7653854	8236000	582000	92.9	1549000		37.6
WILTON MANORS [GP]	P	10-01-2001	N	None	FIL/	8123602						
WILTON MANORS [GP]	P	10-01-2002	N	None	FIL/	8189251						
WILTON MANORS [GP]	P	10-01-2003	N	None	FIL/	8420628						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
WILTON MANORS [GP]	P	10-01-2004	N	None	EAN/	9506073						
WILTON MANORS [GP]	P	10-01-2005	N	None	EAN/	9916547						
WILTON MANORS [GP]	P	10-01-2006	N	None	EAN/	10435380						
WILTON MANORS [GP]	P	10-01-2007	N	None	EAN	10939077						
WILTON MANORS [GP]	P	10-01-2008	N	None	EAN	11847371	17235324	5387953	68.7	516923	1042.3	
WINTER GARDEN	G	10-01-2000	N	None	FIL/	8782589	9325000	543000	94.2	3326000	16.3	
WINTER GARDEN	G	10-01-2001	N	None	FIL/	9251304	8793000	-458000	105.2	3711000	-12.4	
WINTER GARDEN	G	10-01-2002	N	None	FIL/	9344154	8808000	-536000	106.1	4265000	-12.6	
WINTER GARDEN	G	10-01-2003	N	None	AGG/	9591486						
WINTER GARDEN	G	10-01-2004	N	None	AGG/	10114598						
WINTER GARDEN	G	10-01-2005	N	None	AGG/	10843473	12736000		85.1	5594000	33.8	*REMAINS 0 UNDER AGG COST METHOD
WINTER GARDEN	G	10-01-2006	N	None	AGG/	11863.516	13705	1842	86.6	5908	31.2	*REMAINS 0 UNDER AGG COST METHOD
WINTER GARDEN	G	10-01-2007	N	None	AGG/	13399869	16980000		78.9	6246000	57.3	*REMAINS 0 UNDER AGG COST METHOD
WINTER GARDEN	G	10-01-2008	N	Before		14432252						
WINTER GARDEN	G	10-01-2008	N	After	AGG	14007303	18636414	4629111	75.2	6466975	71.6	
WINTER GARDEN	PF	10-01-2000	N	None		9671479	9695000	23000	99.8	2183000	1.1	
WINTER GARDEN	PF	10-01-2001	N	None		9357934	9428000	70000	99.3	2328000	3	
WINTER GARDEN	PF	10-01-2002	N	None		9571784	9023000	-549000	106.1	2413000	-22.8	
WINTER GARDEN	PF	10-01-2003	N	None		10187320	11674000	0	87.3	2880000	51.6	UAAL REMAINS 0 UNDER AGG COST METHOD
WINTER GARDEN	PF	10-01-2004	N	None		11081532	12816000	1734000	86.5	2981000	58.2	
WINTER GARDEN	PF	10-01-2005	N	None		12220633	14212000		86.0	3865000	51.5	*REMAINS 0 UNDER AGG COST METHOD
WINTER GARDEN	PF	10-01-2006	N	None	AGG/	13738796	16483000	2745000	83.3	4319000	63.6	
WINTER GARDEN	PF	10-01-2007	N	None	AGG/	15814369	19070000	3255000	82.9	5483000	59.4	
WINTER GARDEN	PF	10-01-2008	N	Before		17386322						
WINTER GARDEN	PF	10-01-2008	N	After	AGG	16848543	20792719	3944176	81	6059891	65.1	
WINTER HAVEN	F	10-01-2000	N	None	FIL/	9263	9944000	681000	93.2	1326000	51.4	
WINTER HAVEN	F	10-01-2000	N	After		9262686						
WINTER HAVEN	F	10-01-2001	N	None	FIL/	9432388						

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CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
WINTER HAVEN	F	10-01-2003	N	None	FIL/	9298422	10009000	711000	92.87	1877000	37.86	
WINTER HAVEN	F	10-01-2004	N	None	EAN/	9520352	12592000	3072000	75.3	2164000	141.95	
WINTER HAVEN	F	10-01-2005	N	None	EAN/	10067936	14318000	4250000	70.05	2412000	176.22	
WINTER HAVEN	F	10-01-2006	N	None	EAN/	11026278	15809000	4782000	69.5	2354000	203.18	
WINTER HAVEN	F	10-01-2008	N	After	EAN	13172039	21167073	7995034	62.2	2892101	276.4	
WINTER HAVEN	F	10-01-2008	N	Before		13092285						
WINTER HAVEN	G	10-01-2000	N	None	FIL/	16336427	18888000	2552000	86.5	7964000	32	
WINTER HAVEN	G	10-01-2001	N	None	FIL/	18083709	20726000	2642000	87.3	8795000	30	DROP PLAN BENEFITS=\$46,568.45
WINTER HAVEN	G	10-01-2002	N	None	FIL/	19453387	22221000	2768000	87.5	9516000	29.1	DROP PLAN BENEFITS=71,865.94
WINTER HAVEN	G	10-01-2003	N	None	FIL/	21306743	24017000	2710000	88.7	10486000	25.8	DROP BENEFITS=132,953.12
WINTER HAVEN	G	10-01-2004	N	None	EAN/	23588233	37383000	13794000	63.1	10435000	132.2	DROP PLAN BENEFITS=195,111.67
WINTER HAVEN	G	10-01-2005	N	None	EAN/	26607017	40696000	14089000	65.4	10300000	136.8	DROP PLAN BENEFITS=194981.52
WINTER HAVEN	G	10-01-2006	N	None	EAN/	30044931	44760000	14716000	67.1	10411000	141.3	DROP PLAN BENEFITS=482798.01
WINTER HAVEN	G	10-01-2007	N	Before		33896213						
WINTER HAVEN	G	10-01-2007	N	After	EAN	33896213	48991795	15095582	69.2	10926400	138.2	
WINTER HAVEN	G	10-01-2008	N	Before		35539117						
WINTER HAVEN	G	10-01-2008	N	After	EAN	36342039	52914632	16572593	68.7	10987229	150.8	
WINTER HAVEN	P	10-01-2000	N	None	FIL/	14143643	14198000	54000	99.6	2710000	2	
WINTER HAVEN	P	10-01-2001	N	None	FIL/	14499593	14549000	49000	99.7	2916000	1.7	
WINTER HAVEN	P	10-01-2002	N	None	FIL/	14123150	14168000	44000	99.7	2715000	1.6	DROP PLAN BENEFITS=105,696.86
WINTER HAVEN	P	10-01-2003	N	None	FIL/	14196158	14649000	453000	96.9	3102000	14.6	DROP PLAN BENEFITS=202,433.13
WINTER HAVEN	P	10-01-2004	Y	None	EAN/	14237791	18638000	4401000	76.4	3332000	132.1	DROP PLAN BENEFITS=108929.94
WINTER HAVEN	P	10-01-2004	N	None	EAN/	14237791						
WINTER HAVEN	P	10-01-2005	N	None	EAN/	15099025	18939000	3840000	79.7	3234000	118.7	
WINTER HAVEN	P	10-01-2006	N	None	EAN/	16645354	20115000	3470000	82.8	3178000	109.2	
WINTER HAVEN	P	10-01-2007	N	None	EAN/	18539704	22923000	4384000	80.9	3626000	120.9	

FUNDING PROGRESS (GASB-25 BASIS)

CITY OR DISTRICT	TYP SYS	VAL DATE	REV	PLAN CHANGE	FUND METHOD	TOTAL ASSETS	AAL	UAAL	FUNDED RATIO PERC	COVERED PAYROLL	UAAL AS PERC OF COVD PAY	COMMENTS
WINTER HAVEN	P	10-01-2008	N	Before		19281177						
WINTER HAVEN	P	10-01-2008	N	After	EAN	19635629	24643101	5007472	79.7	3851439	130	
WINTER PARK	F	10-01-2000	N	None	EAN/	16495117	13664000	-2831000	120.8	2832000	-99.9	
WINTER PARK	F	10-01-2001	N	None	EAN/	17092391	15119000	-1973000	113.0	3258000	-60.6	
WINTER PARK	F	10-01-2002	N	None	EAN/	16920846	17819000	898000	95.0	3525000	25.5	
WINTER PARK	F	10-01-2003	N	None	EAN/	28324159	20011000	1686000	91.6	3957000	42.6	
WINTER PARK	F	10-01-2004	N	None	EAN	19121098	22677000	3556000	84.1	4381000	81.2	
WINTER PARK	F	10-01-2006	N	None	EAN/	23144685						
WINTER PARK	F	10-01-2007	N	None	EAN/	27229492	31462000	4232000	86.4	5323000	79.5	
WINTER PARK	P	10-01-2000	N	None	EAN/	21259859	19484000	-1776000	109.2	3538000	-50.2	
WINTER PARK	P	10-01-2001	N	None	EAN/	22017675	20753000	-1265000	106.1	3836000	-33	
WINTER PARK	P	10-01-2002	N	None	EAN/	21548281	23505000	1956000	91.5	4139000	47.3	
WINTER PARK	P	10-01-2003	N	None	EAN/	22784081	25258000	2474000	90.2	4478000	55.3	
WINTER PARK	P	10-01-2004	N	None	EAN/	23464898	27666000	4532000	83.6	4891000	92.7	
WINTER PARK	P	10-01-2006	N	None	EAN/	27093995	33093000	5999000	81.8	5082000	118	
WINTER PARK	P	10-01-2007	N	None	EAN/	30067873		3789710				
WINTER SPRINGS	GPF	10-01-2000	N	None	FIL/	4933945	7701000	2767000	64.1	5325000	52	
WINTER SPRINGS	GPF	10-01-2001	N	None	FIL/	5829453	8403000	2573000	69.4	6569000	39.2	
WINTER SPRINGS	GPF	10-01-2002	N	None	FIL/	6620248	9129000	2508000	72.5	6586000	38.1	
WINTER SPRINGS	GPF	10-01-2003	N	None	FIL/	7279048	9772000	2493000	74.5	8095000	30.8	
WINTER SPRINGS	GPF	10-01-2004	N	None	FIL/	8134588	10932000	2797000	74.4	8982000	31.1	
WINTER SPRINGS	GPF	10-01-2005	N	None	FIL/	9716089						
WINTER SPRINGS	GPF	10-01-2006	N	None	FIL	11951383						
WINTER SPRINGS	GPF	10-01-2007	N	None	FIL	15526572		4587354				

**APPENDIX H**

**INVENTORY**

**of**

**SCHOOL BOARD  
EARLY RETIREMENT PROGRAMS**



Section 1012.685 and 1012.87, F.S., allow school boards and community colleges to supplement the early retirement income payable from the FRS to retiring school personnel. The benefits provided are usually equal to the amount of the reduction in monthly benefits resulting from retirement under the FRS prior to age 62. The participant must have applied for FRS early retirement, in addition to the many other requirements, to be eligible for the early retirement benefit.

The following is an inventory of reporting school board early retirement programs with their effective dates and a brief description of the plan:

<b>School Board District</b>	<b>Effective Date</b>	<b>Plan Description</b>
Alachua County	01/01/84	Provides for benefits after participant is credited with at least 25 years of FRS service, and has attained age 55 to 61.
Hillsborough County	08/01/84	Provides for benefits after completing 25, 26 or 27 years of FRS service, and attaining age 55, but less than age 60.
Martin County	07/01/89	Provides for benefits on or after attaining age 51 and completing 25 years of service. Participant must retire within two (2) years of becoming eligible for the supplemental benefit to receive any benefits from this plan.
Miami-Dade County	07/01/84	Provides for benefits upon retirement at any time on or after attaining age 55, but before the age of 62, and upon completion of 25, 26 or 27 years of FRS service.

<b>School Board District</b>	<b>Effective Date</b>	<b>Plan Description</b>
Monroe County	07/01/92	Provides for benefits on or after the attainment of age 55, but before age 62, and the completion of 25, but less than 30, years of creditable service.
Pasco County	07/01/83	Provides for benefits to participants who are at least age 50 but less than age 62 and with 25 or more years of service.

## APPENDIX I

### INVENTORY OF MUNICIPALITIES

This display is a listing of municipalities and the type of retirement plan alternatives they may offer their employees.

#### Abbreviation Key

<u>ABBREVIATION</u>	<u>DESCRIPTION</u>
CH	Chapter 175/185 (DB) Plan
DB	Defined Benefit Plan
DC	Defined Contribution Plan
FRS*	Florida Retirement System
SH	Share Plan (a DC plan)

OTHER: The following numbers are used in the OTHER category:

<u>NUMBER</u>	<u>DESCRIPTION</u>
1-----	ICMA – Executive Program through International City Managers Association
2-----	Deferred compensation plan.
3-----	IRA and/or SEP (Simplified Employee Pension Plan) account.
4-----	Opted-out of the FRS effective 12-31-95 for all new employees. Persons employed by this agency on or after January 1, 1996 will not be eligible to participate in the FRS and must participate in the agency's local plan.
5-----	Newly created City. Currently being surveyed for retirement plan findings.

\* All FRS members have Social Security Coverage.

INVENTORY OF MUNICIPALITIES

CITY	COMBINED						OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
	GEN	POL	FIRE	GPF	POL & FIRE	GEN & POL				
Alachua	FRS	FRS								
Alford	FRS								X	Part-time, Fee Basis
Altamonte Springs	FRS & DB	FRS & DB	FRS				4			
Altha	FRS	FRS								
Anna Maria							X		X	Elected, Emergency, Part-time, Fee Basis
Apalachicola	FRS	FRS								
Apopka	DB	DB	DB						X	Elected, Emergency, Part-time, Fee Basis
Arcadia	DB				DB				X	None
Archer							3		X	Elected, Emergency, Part-time, Fee Basis
Astatula							X		X	None
Atlantic Beach	DB	DB							X	None
Atlantis	FRS	FRS/ DB-closed							X	Elected, Emergency, Part-time, Fee Basis
Auburndale	DB	DB	DB						X	None
Aventura		DB								
Avon Park	FRS & DC	DB	DB				4			
Bal Harbour Village	DB	DB							X	None
Baldwin			DB**					X	X	None
Bartow	DB	DB	DB	DC					X	None
Bascom								X		
Bay Harbor Islands	DB	DB	DB						X	None
Bay Lake								X	X	None
Bell								X	X	Part-time
Belle Glade	DB								X	None
Belle Glade (Retired)		DB-closed								
Belle Isle							1		X	Elected
Belleair	DC	DB					2		X	None
Belleair Beach	FRS & DC	FRS*					DB-Elec 4			
Belleair Bluffs			DB*						X	None
Belleair Shore								X		
Bellevue	DC	DB/SH							X	Elected, Emergency, Fee Basis
Beverly Beach								X		
Biscayne Park	FRS	FRS								
Blountstown	FRS	FRS	FRS							

\*\*Baldwin - Firefighters covered through an Interlocal Agreement with the City of Jacksonville, effective 07-08-2008.

\*Belleair Beach - City dissolved its Police Department and now contracts with Pinellas County Sheriff's Office for law enforcement services

\*Belleair Bluffs - City of Largo now provides fire services to the City of Belleair Bluffs

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL				
Boca Raton	DB				DB		X-Elec DB G-Exec		X	None
Bonifay								X	X	Emergency
Bonita Springs							X			
Bowling Green				DC					X	None
Boynton Beach	DB	DB	DB				G* X-Elec		X	
Bradenton	FRS	DB	DB				X-Elec			
Bradenton Beach						DC		3	X	None
Branford								X	X	Emergency, Part-time
Briny Breezes								X	X	None
Bristol	FRS									
Bronson								X	X	Part-time
Brooker								X		
Brooksville	FRS	FRS	DB				X-Elec			
Brooksville (Closed)		DB								
Bunnell			DB				X		X	None
Bushnell	FRS & DB	FRS & DB					X-Elec	4		
Callahan	FRS						X-Elec		X	Elected, Emergency, Fee Basis
Callaway	FRS		FRS				X-Elec		X	None
Campbellton								X	X	None
Cape Canaveral	DC								X	None
Cape Coral	DB/DC	DB	DB						X	None
Carrabelle	FRS	FRS					X-Elec			
Caryville								X		
Casselberry					FRS & DB			4		
Cedar Grove	FRS	FRS							X	None
Cedar Key		FRS		DC					X	Elected, Part-time
Center Hill	FRS	FRS						3	X	Part-time
Century								X	X	None
Chattahoochee	FRS	FRS	CH				X-Elec			
Chiefland							X			
Chipley							X			
Cinco Bayou								X		

\*Includes nine employees who elected to remain in the FRS when South Palm Beach County Cooperative Dispatch Center employees were transferred to the City of Boynton Beach.

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			FRS	OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL					
Clearwater				DB				1		X	Police Officers and Firefighters
Clearwater (Closed)			DB								
Clermont	DB/DC	DB	DB					1		X	None
Clewiston	DB	FRS								X	None
Cloud Lake									X		
Cocoa	<sup>FRS/</sup> DB-closed	DB	DB					<sup>G</sup> DB-closed		X	None
Cocoa Beach	DB	DB	DB							X	None
Coconut Creek				DC			X			X	Elected, Fee Basis, Part-time
Coleman	FRS	FRS					X-Elec				
Cooper City	DB	DB-closed*	DB-closed*							X	Elected, Emergency, Fee Basis, Part-time
Cooper City (Managerial)				DB							
Coral Gables		SH	SH	DB			X-Elec				
Coral Springs	DB-Closed	DB	DB					2		X	Elected, Fee Basis, Part-time
Cottondale						DC				X	None
Crescent City	DC	CH	CH							X	None
Crestview	DB				DB					X	None
Cross City							X				
Crystal River							X				
Cutler Bay							X				
Dade City	FRS & DC	DB	DB					4			
Dania Beach	FRS/DB	DB	DB				X-Elec			X	Elected, Emergency, Fee Basis, Part-time
Davenport									X	X	None
Davie	DB	DB	DB					1, Mgt-DB		X	None
Davie (G & Management)	DB										
Daytona Beach	FRS				DB		X-Elec				
Daytona Beach Shores	FRS & DC	DB/FRS									
DeBary				DC							
Deerfield Beach	DB-Closed	SH/DB	DB				X-Elec			X	None
Defuniak Springs							X				
Deland	DB	DB	DB							X	None
Delray Beach	DB				DB					X	Elected, Emergency, Fee Basis, Part-time
Deltona	FRS		DB								
Destin	DC							2			

\*Cooper City Police Officers, Firefighters and Rescue Services were transferred to Broward County Sheriff's Office effective 02-13-04.

INVENTORY OF MUNICIPALITIES

CITY	COMBINED						OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
	GEN	POL	FIRE	GPF	POL & FIRE	GEN & POL				
Doral		FRS								
Dundee								X	X	Elected, Emergency, Fee Basis, Part-time
Dunedin	FRS & DC		DB				G-4			
Dunnellon	FRS & DC				FRS & DB	X-Elec	4			
Eagle Lake								X	X	Elected, Fee Basis
Eatonville	DC	CH							X	None
Ebro								X		
Edgewater	DB/DC	DB	DB				DC-G New Hires		X	None
Edgewood	FRS	FRS								
El Portal	FRS	FRS								
Esto								X	X	None
Eustis	FRS & DC	DB	DB				4			
Everglades City								X	X	Elected, Part time
Fanning Springs						X				
Fellsmere								X	X	Elected, Emergency, Fee Basis
Fernandina Beach	DB				DB	X-Elec				
Flagler Beach		CH	DB						X	Elected
Florida City	FRS	FRS							X	None
Fort Lauderdale	DB-Closed		SH		DB				X	None
Fort Meade	DB	FRS*/ DB-CLOSED	DB						X	None
Fort Myers	DB	DB	DB						X	None
Fort Myers Beach							5			
Fort Pierce	DB	DB							X	Elected, Emergency, Fee Basis, Part-time
Fort Pierce - Supplemental		DB								
Fort Pierce Utilities	DB									
Fort Walton Beach	DB	DB	DB						X	Fee Basis
Fort White								X	X	Elected, Part-time
Freeport	FRS		FRS						X	None
Frostproof	DB	DB-closed							X	None
Fruitland Park			CH						X	None
Gainesville	DB				DB	X-Elec	2, DC-Closed		X	Emergency, Part-time

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL				
*Fort Meade - Effective 01-01-2008, the city's Police Officers became employees of the Polk County Sheriff's Office										
Gainesville - Disability	DB									
Glen Ridge								X		
Glen Saint Mary	FRS						X-Elec			
Golden Beach	DB	DB/SH							X	None
Golf								3		
Graceville	FRS	FRS								
Grand Ridge	FRS									
Grant-Valkaria								5		
Green Cove Springs	FRS	DB					Elec-FRS			
Greenacres	FRS & DC				FRS & DB			4		
Greensboro	FRS	FRS								
Greenville	FRS									
Greenwood								X	X	Elected, Fee Basis, Part-time
Gretna							X		X	None
Groveland						DC			X	None
Gulf Breeze	FRS & DC	FRS & DB						4		
Gulf Stream						DC		2	X	None
Gulfport	DB	DB	DB						X	None
Haines City	DB	DB	DB						X	None
Hallandale Beach	DB				DB		DB-Mgt		X	None
Hampton								X		
Hastings	FRS									
Havana	FRS	FRS	CH							
Haverhill	FRS							1	X	Fee Basis
Hawthorne									X	X
Hialeah				DB	SH			2	X	None
Hialeah (Elected)	DB								X	None
Hialeah Gardens	DC	DB							X	Elected,Part-time
High Springs	FRS & DC	FRS	FRS							
Highland Beach	FRS	FRS				DC	X-Elec	2	X	None
Highland Park	FRS								X	None
Hillcrest Heights									X	X
Hilliard	FRS						X-Elec			



INVENTORY OF MUNICIPALITIES

CITY	COMBINED						OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
	GEN	POL	FIRE	GPF	POL & FIRE	GEN & POL				
Hillsboro Beach	FRS	FRS								
Holly Hill	FRS	DB	DB							
Hollywood	DB	DB	DB				X-Elec		X	None
Holmes Beach	FRS & DC	DB								
Homestead	DB	DB	DB*						X	None
Homestead/Old (Elected & Sr. Mgt.)	DB			DB						
Homestead/New(Elected & Sr. Mgt.)				DB Sr.Mgt-						
Horsehoe Beach								X		
Howey-In-The-Hills		CH							X	Elected,Emergency,Fee Basis,Part-time
Hypoluxo								X	X	None
Indialantic	DB				DB				X	None
Indian Creek								X	X	Part-time
Indian Harbour Beach	FRS	DB								
Indian River Shores	DB				SH				X	None
Indian Rocks Beach							4			
Indian Shores		CH				DC	X-Elec 1			
Inglis	FRS	FRS							X	Fee Basis
Interlachen								X	X	None
Inverness	FRS	DB					X-Elec			
Islamorada							X			
Islandia (city inactive)								X		
Jacksonville	DB				DB					
Jacksonville (Correctional Officers)								DB		
Jacksonville Electric Authority	DB									
Jacksonville Beach	DB	DB	DB						X	None
Jacob City								X		
Jasper							X			
Jay	FRS						X-Elec			
Jennings								X	X	None
Juno Beach	FRS & DC	FRS								
Jupiter	FRS	DB					X-Elec		X	None
Jupiter Inlet Colony								X	X	Elected, Fee Basis, Part-time
Jupiter Island				DB						
Kenneth City	DC	FRS						2	X	None

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	GPF	COMBINED		FRS	OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
					POL & FIRE	GEN & POL					
*Homestead (F) - County absorbed Fire Department employees in 1978. A few employees elected to remain in the OLD system. DB plan closed to all new hires.											
Key Biscayne					DB						
Key Colony Beach	FRS	FRS									
Key West	DB				DB/SH					X	Elected
Key West Utility District	DB										
Keystone Heights	DC							2		X	Elected
Kissimmee	DB	DB	DB					DB-UTIL		X	None
Labelle	FRS		DB				X-Elec				
LaCrosse									X	X	Elected, Fee Basis, Part-time
Lady Lake	DC	DB						3			
Lake Alfred	DB	DB								X	None
Lake Buena Vista									X		
Lake Butler	FRS						X-Elec				
Lake City	FRS	DB	DB				X-Elec	1		X	None
Lake Clarke Shores						DC		2		X	Elected
Lake Hamilton									X	X	Elected, Emergency, Part-time
Lake Helen	FRS	DB						X			
Lake Mary	DC	DB	DB							X	None
Lake Park	DC									X	None
Lake Park (Retired)		DB									
Lake Placid	FRS	FRS					X-Elec				
Lake Wales	DB	DB	DB							X	None
Lake Worth	DB	DB/SH	DB/SH							X	None
Lakeland		Supp DB	Supp DB	DB							
Lantana	DC	DB	DB					2		X	None
Largo*	DC				DB					X	None
Lauderdale-By-The-Sea	FRS		DB				X-Elec				
Lauderdale Lakes	FRS & DC		FRS*					4			
Lauderhill	DB/DC	DB	DB/DC					2		X	None
Lauderhill (Confidential & Managerial)	DB										
Laurel Hill								2		X	None
Lawtey									X	X	Elected

\*City of Largo now provides Fire Services to the City of Belleair Bluffs

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL				
*Lauderdale Lakes - Plan terminated. Effective 01-01-05, fire services were transferred to the Broward County Sheriff's Office.										
Layton								X		
Lazy Lake								X		
Lee								X	X	Elected, Fee Basis, Part-time
Leesburg	DB-closed	DB-closed/ DC	DB						X	None
Lighthouse Point	DC				DB		1		X	Elected, Emergency, Fee Basis, Part-time
Live Oak						X				
Live Oak (Substituted Trust Fund)			DB							
Longboat Key	DB	DB	DB						X	Elected, Fee Basis
Longwood	FRS & DC				FRS & DB		4			
Loxahatchee Groves							5			
Lynn Haven	DB	DB	DB						X	None
MacClenny	FRS & DC				DB	X-Elec				
Madeira Beach	FRS & DC	FRS	DB							
Madison	DC	DB	DB				1		X	None
Maitland	FRS & DC				DB		G-4			
Malabar						X			X	Elected, Fee Basis, Part-time
Malone								X	X	None
Manalapan					DC		2		X	Elected, Emergency, Fee Basis
Mangonia Park				DC			2		X	Elected, Fee Basis, Part-time
Marathon			DB			X-Elec				
Marco Island		SH/DB	DB*				4			
Margate						X				
Marianna	FRS & DC	CH	CH						X	None
Marineland								X		
Mary Esther	DC						2		X	Elected, Emergency, Fee Basis, Part-time
Mascotte								X	X	Elected, Fee Basis, Part-time
Mayo	FRS					X-Elec				
McIntosh							3		X	None
Medley		DB				DC			X	None
Melbourne	DB-closed	FRS & DB	DB			X-Elec	4			
Melbourne (Airport Employees)		FRS								
Melbourne (Special Risk)	DB									

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			FRS	OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL					
*Marco Island Firefighters' Retirement Plan replaces the Marco Island Fire Control District											
Melbourne Beach	FRS	DB								X	None
Melbourne Village								X		X	None
Mexico Beach	FRS	FRS								X	None
Miami (General & Sanitation)	DB						DB-Excess & DB-Staff			X	Elected
Miami - Main					SH/DB						
Miami - COLA					DB						
Miami (Elected Officials)	DB										
Miami Beach	DB*				SH/DB						
Miami Gardens	FRS	FRS					X-Elec				
Miami Lakes	FRS	FRS					X-Elec				
Miami Shores	DB	DB								X	None
Miami Springs	DB				DB					X	None
Micanopy								X		X	Elected, Part-time
Midway							2			X	None
Milton	DB	DB	DB							X	Elected, Emergency, Part-time
Minneola	FRS		FRS							X	None
Miramar	DB	DB	DB				X-Elec			X	None
Miramar - Senior Management	DB										
Monticello	FRS	CH	DB					2		X	Elected
Montverde	FRS							X		X	None
Moore Haven	FRS										
Mount Dora	DB	DB	DB							X	None
Mulberry				DC						X	None
Naples	DB	DB	DB	DC						X	None
Neptune Beach	Supp DC	DB								X	Elected, Part-time
New Port Richey		DB	DB				X				
New Smyrna Beach		SH/DB	DB				X-Elec				
New Smyrna Beach - Utilities	DC										
Newberry	FRS		FRS								
Niceville	FRS	FRS	FRS					2		X	None
Noma								X		X	Elected, Fee Basis, Part-time
North Bay Village	FRS	FRS						DC-Exec		X	Elected, Part-time

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL				
*Unclassified and Elected Employees are now members of the General Employees' Retirement Plan										
North Lauderdale			FRS	DC					X	Elected, Fee Basis
North Miami (691)	DB	DB	DB-closed	DB		DB	X-Elec		X	None
North Miami (748)		DB	SH/ DB-closed							
North Miami Beach	DB	DB	DB-closed				X-Elec			
North Miami Beach - Management	DB									
North Palm Beach	DB				DB				X	Elected, Part-time
North Port	FRS	DB	DB				4			
North Redington Beach	FRS									
Oak Hill	FRS	FRS							X	None
Oakland								X	X	Elected, Part-time
Oakland Park	FRS/DB				SH/DB*				X	Elected
Ocala	DB	DB-supp	DB-supp						X	None
Ocean Breeze Park								X		
Ocean Ridge	FRS	FRS					X-Elec			
Ocoee	DB				DB		1,2		X	None
Okeechobee	DB	DB	DB						X	Elected, Emergency, Fee Basis, Part-time
Oldsmar			DB				4			
Opa-Locka	FRS	FRS								
Orange City							X	1	X	None
Orange Park	DB	DB	DB						X	Elected, Part-time
Orchid								X	X	None
Orlando	DB-closed/ DC	DB	DB						X	None
Orlando Utilities Commission	DC/DB						Closed		X	None
Ormond Beach	DB	DB	DB						X	None
Otter Creek								X		
Oviedo		DB	CH				2		X	Elected, Part-time
Pahokee	FRS & DC	FRS					4			
Palatka	DB	DB	DB						X	None
Palm Bay	DB-closed/ DC	DB	DB				X-Elec	G-DB(Clsd), 1	X	None
Palm Beach	DB	DB	DB						X	Elected, Emergency, Fee Basis, Part-time
Palm Beach (Lifeguards)	DB									

\*Oakland Park - Effective 08-08-91, the fire control and EMT personnel of this entity transferred from the City to the County. However, the employees involved in the

INVENTORY OF MUNICIPALITIES

CITY	COMBINED						OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
	GEN	POL	FIRE	GPF	POL & FIRE	GEN & POL				
Palm Beach Gardens	DB/FRS	DB	DB/SH				X-Elec		X	Emergency,Fee Basis,Part-time
Palm Beach Shores	FRS	FRS							X	Elected,Emergency,Fee Basis
Palm Coast	FRS		VOL-DB							
Palm Shores								X		
Palm Springs	DB				DB				X	None
Palmetto	DB	DB							X	None
Palmetto Bay								5		
Panama City		DB	DB							
Panama City - Supplemental	DB									
Panama City Beach	DB	DB	DB						X	None
Parker	FRS	FRS	FRS				X-Elec			
Parkland		DB						1	X	Elected,Fee Basis,Part-time
Paxton									X	None
Pembroke Park	FRS								X	Elected,Emergency,Fee Basis,Part-time
Pembroke Pines	DB				DB			1	X	Emergency
Penny Farms									X	Elected, Part-time
Pensacola	DB/FRS	DB	DB			DC	X-Elec		X	None
Perry	FRS	DB	DB				X-Elec			
Pierson	FRS									
Pinecrest		FRS								
Pinellas Park	DB	DB	DB						X	None
Plant City	DC				DB				X	None
Plantation	DB*	DB	DB						X	Elected,Emergency,Fee Basis,Part-time
Polk City	FRS									
Pomona Park									X	
Pompano Beach	DB	DB	DB				X-Elec		X	None
Ponce de Leon									X	None
Ponce Inlet	FRS	FRS	DB/FRS			DC		2	X	Elected,Fee Basis
Port Orange		DB	DB					1	X	None
Port Richey							X			
Port St. Joe	FRS									
Port St. Lucie		DB				DC		1	X	Elected,Fee Basis,Part-time
Punta Gorda	DB	DB	DB						X	None
Quincy				DC	Supp-DB					

INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			FRS	OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL					
*Includes Elected Officials of the City of Plantation											
Raiford									X		
Reddick									X		
Redington Beach								4			
Redington Shores	FRS						X-Elec				
Riviera Beach	DB	SH/DB	DB							X	Elected,Emergency,Fee Basis,Part-time
Rockledge	DB	DB	DB							X	None
Royal Palm Beach	FRS	DB		DC			X-Elec	2		X	None
Safety Harbour			DB				X	4			
St. Augustine	DB	DB	DB							X	None
St. Augustine Beach							X				
St. Cloud	DB				DB					X	None
St. Leo									X	X	Elected,Fee Basis
St. Lucie Village									X		
St. Marks									X	X	None
St. Petersburg	DB	DB	DB							X	None
St. Pete Beach	DB	DB	DB							X	Elected,Emergency,Fee Basis
San Antonio	FRS								X	X	None
Sanford	FRS	DB	DB				X-Elec				
Sanibel	DB	DB								X	Elected
Sarasota	DB	DB	DB/SH							X	None
Satellite Beach	DB/DC				DB					X	Emergency,Fee Basis,Part-time
Sea Ranch Lakes			DB						X	X	Elected,Fee Basis
Sebastian		CH						1		X	Elected,Emergency,Fee Basis,Part-time
Sebring	FRS	DB	DB				X				
Sebring Utility Commission	DB										
Seminole	FRS		DB				X-Elec				
Sewall's Point									X	X	Elected
Shalimar		DB						4			
Sneads	FRS	FRS									
Sopchoppy	FRS										
South Bay				DC				2		X	None
South Daytona							X-Elec				
South Miami	DB	DB/SH								X	Part-time
South Palm Beach	FRS	FRS		DC						X	Elected

INVENTORY OF MUNICIPALITIES

CITY	COMBINED						OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
	GEN	POL	FIRE	GPF	POL & FIRE	GEN & POL				
South Pasadena	FRS & DC		DB					G-4		
Southwest Ranches								X		
Springfield					DB		X			
Starke	DB	DB	DB						X	None
Stuart	FRS/DB	FRS/DB	FRS/DB							
Sunny Isles Beach							X			
Sunrise	DB	DB	DB						X	Elected,Emergency,Fee Basis,Part-time
Surfside	DB	DB/SH							X	None
Sweetwater		DB							X	None
Tallahassee	DB	DB/SH	DB/SH	DC					X	None
Tamarac	DB	DB	DB/SH						X	Elected
Tampa	DB				DB				X	None
Tarpon Springs	DC	DB	DB						X	None
Tavares	FRS	DB	CH						X	None
Temple Terrace	FRS & DC	DB	DB					G-4		
Tequesta	FRS & DB	FRS & DB	DB					G,P-4		
Titusville	DB				DB				X	Elected,Fee Basis
Treasure Island		FRS	FRS	DC					X	None
Trenton	FRS	FRS								
Umatilla	FRS	CH								
Valparaiso					FRS & DB			4		
Venice	FRS/ DB-Closed	DB	DB				X-Elec			
Vernon	FRS						X-Elec			
Vero Beach	DB	DB	DB - closed						X	None
Virginia Gardens								X	X	Elected,Fee Basis,Part-time
Waldo								1	X	Elected,Fee Basis,Part-time
Wauchula						DB				
Wausau	FRS						X-Elec			
Webster	FRS	FRS					X-Elec			
Weeki Wachee								X		
Welaka								X	X	Elected,Fee Basis
Wellington	FRS						X-Elec			
West Melbourne	FRS & DC	DB							X	None
West Miami	FRS	FRS								



INVENTORY OF MUNICIPALITIES

CITY	GEN	POL	FIRE	COMBINED			OTHER	NO PLAN	SS CVG	SS COVG EXCLUSIONS
				GPF	POL & FIRE	GEN & POL				
West Palm Beach	DB-closed/ DC	DB/SH	DB/SH				DC-Elec		X	None
West Palm Beach (Golf)	DB/DC								X	None
West Palm Beach (Water)	DB								X	None
West Park	FRS						X-Elec			
Weston							X-Elec			
Westville								X	X	Elected,Fee Basis,Part-time
Wewahitchka	DC								X	None
White Springs								X	X	Elected
Wildwood	FRS									
Williston	DB	DB							X	None
Wilton Manors	DB/FRS	DB/FRS	DB				X-Elec		X	Elected,Fee Basis
Windermere								X		
Winter Garden	DB				DB				X	None
Winter Haven	DB	DB	DB						X	None
Winter Park	DC	DB	DB						X	None
Winter Springs	DC			DB			2		X	Elected,Fee Basis,Part-time
Worthington Springs								X		
Yankeetown	FRS									
Zephyrhills	FRS	FRS	FRS							
Zolfo Springs								X	X	Elected
<b>Miscellaneous Municipality Related Entities</b>										
Jackson Memorial Hospital	DB									
Kissimmee Utility Authority	DB									
Marion County EMS Alliance				DB						
Monroe County Volunteer Firefighters & EMS			DB							
Palm Tran, Inc. - ATU	DB									
St. Johns River Power Park	DB									
Sarasota Memorial HHC	DB									
Volusia County - Volunteer			DB							

## APPENDIX J

### INVENTORY OF SPECIAL DISTRICTS

This display is a listing of special districts (by county) and the type of retirement plan alternatives they offer their employees.

#### Abbreviation Key

<u>ABBREVIATION</u>	<u>DESCRIPTION</u>
DB	Defined Benefit Plan
DC	Defined Contribution Plan
FRS*	Florida Retirement System
CH	Chapter 175/185 (DB) Plan
SS	Social Security
IND	Independent
DEP	Dependent

OTHER: The following numbers are used in the OTHER category:

<u>NUMBER</u>	<u>DESCRIPTION</u>
1	-----Did not respond to prior survey.
2	-----Tax district transferred to a NOT-FOR-PROFIT corporation.
3	-----IRA and/or SEP (simplified employee pension plan) account.
4	-----HUD plan – (U.S. Department of Housing and Urban Development Plan) federally funded.
5	-----ICMA – Executive program through International City Managers Association.
6	-----FRS; some employees under a prior plan.
7	-----FRS; currently no employees.
8	-----Employees are members of city's plan.
9	-----Deferred compensation plan.
10	-----Parent entity is a member of the FRS.
11	-----Firefighters in FRS; all other employees in city DB plan.
12	-----Opted-out of the FRS effective 12-31-95 for all new employees. Persons employed by this agency on or after January 1, 1996 will not be eligible to participate in the FRS and must participate in the agency's local plan.
13	-----Currently being surveyed for retirement plan findings.

\* All FRS members have Social Security Coverage.

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
ALACHUA	Alachua Community Redevelopment Agency		X	City of Alachua			X				
	Alachua County Health Facilities Authority		X	Alachua County			X		7		
	Alachua County Housing Authority	X		Alachua County		X			4		
	Alachua County Housing Finance Authority		X	Alachua County			X				
	Alachua County Library District	X		Alachua County	X clsd		X-G		5	X	None
	Alachua Soil & Water Conservation District	X		Alachua County				X			
	Gainesville - Alachua Co. Regional Airport Authority	X		Gainesville/Alachua County					5		
	Gainesville Community Redevelopment Agency		X	City of Gainesville				X			
	Gainesville Enterprise Zone Neighborhood Improvement District		X	City of Gainesville					8		
	Gainesville Housing Authority		X	City of Gainesville		X				X	Emergency, Fee Basis, Part-time
	Hawthorne Community Redevelopment Agency		X	City of Hawthorne				X			
	High Springs Community Redevelopment Agency		X	City of High Springs				X			
	John A. H. Murphree Law Library		X	Alachua County			X				
	Parker Road Community Development District	X		Alachua County					1		
	Public Finance Authority for Affordable Housing		X	City of Alachua		X	X		12		
BAKER	Baker County Development Commission	X		Baker County				X			
	Baker County Hospital District	X		Baker County				X			
	Baker Soil and Water Conservation District	X		Baker County				X			
BAKER (Cont.'d)	MacClenny Housing Authority		X	City of MacClenny			X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
BAY	Bay County Bridge Authority		X	Bay County			X		1		
	Bay County Law Library		X	Bay County					1		
	Bay Medical Center	X		Bay County	X				12		
	Bay Soil and Water Conservation District	X		Bay County					1		
	Beach Mosquito Control District	X		Bay County			X				
	Bridge Harbor Community Development District	X		City of Callaway				X			
	Callaway Community Redevelopment Agency		X	City of Callaway					1		
	Community Redevelopment Agency of the City of Parker		X	City of Parker				X			
	Housing Authority of Springfield		X	City of Springfield		X	X			X	None
	Lake Powell Residential Golf CDD	X		Bay County				X			
	Lynn Haven Community Redevelopment Agency		X	City of Lynn Haven					1		
	Millville Community Redevelopment Agency		X	City of Panama City					1		
	Morningside Community Development District	X		Town of Cedar Grove				X			
	Panama City-Bay County Airport and Industrial District	X		Bay County		X				X	Fee Basis, Part-time
	Panama City Beach Community Redevelopment Agency		X	Panama City Beach				X			
	Panama City Community Redevelopment Agency		X	City of Panama City				X			
	Panama City Downtown Improvement Board/Community Redevelopment Agency		X	City of Panama City			X				
	Panama City Housing Authority District		X	City of Panama City		X				X	None
	Panama City Port Authority		X	City of Panama City			X				
BAY (Cont.'d)	Pier Park Community Development District	X		City of Panama City Beach				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.						
	Springfield Community Redevelopment Agency		X	City of Springfield				X				
	Town of Seahaven Community Development District	X		City of Panama City Beach				X				
<b>BRADFORD</b>	Bradford County Development Authority	X		Bradford County				X				
	Bradford County Health Facility		X	Bradford County			X					
	Bradford Soil and Water Conservation District	X		Bradford County				X				
	Starke Community Redevelopment Agency		X	City of Starke				X				
<b>BREVARD</b>	A. Max Brewer Memorial Law Library		X	Brevard County			X					
	Babcock Street Community Redevelopment Agency		X	City of Melbourne				X				
	Barefoot Bay Recreation District	X		Brevard County				X				
	Barefoot Bay Water & Sewer District		X	Brevard County				X				
	Bayfront Community Redevelopment Agency		X	City of Palm Bay				X				
	Baytree Community Development District	X		Brevard County				X				
	Brevard County Educational Facilities Authority		X	Brevard County			X					
	Brevard County Expressway Authority		X	Brevard County			X					
	Brevard County Free Public Library District		X	Brevard County			X		1			
	Brevard County Health Facilities Authority		X	Brevard County			X		7			
	Brevard County Housing Finance Authority		X	Brevard County			X		7			
<b>BREVARD (Cont.'d)</b>	Brevard County Mosquito Control District		X	Brevard County			X		1			
	Brevard County Special Recreation District IV		X	Brevard County			X		1			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Brevard Soil and Water Conservation District	X		Brevard County					1		
	Canaveral Port Authority	X		Brevard County		X	X		12		
	Cape Canaveral Beautification Board		X	City of Cape Canaveral		X			5		
	Cape Canaveral Free Public Library		X	City of Cape Canaveral				X			
	Cape Canaveral Hospital District	X		Brevard County				X		X	None
	Children's Services Council of Brevard County	X		Brevard County				X			
	City of Rockledge Community Redevelopment Agency		X	City of Rockledge				X			
	Cocoa Community Redevelopment Agency		X	City of Cocoa				X			
	Cocoa Housing Authority		X	City of Cocoa		X				X	Elected, Emergency, <input type="checkbox"/> Fe
	Diamond Square Community Redevelopment Agency		X	City of Cocoa		X					
	Heritage Isle at Viera Community Development District	X		Brevard County				X			
	Housing Authority of Brevard County	X		Brevard County		X					
	Housing Authority of the City of Titusville		X	City of Titusville		X					
	Mayfair Community Development District (Brevard Co.)	X		City of Melbourne					1		
	Melbourne Airport Authority		X	City of Melbourne			X				
	Melbourne Community Redevelopment Agency		X	City of Melbourne			X				
	Melbourne Housing Authority		X	City of Melbourne			X				
BREVARD (Cont.'d)	Melbourne-Tillman Water Control District		X	Brevard County			X				
	Merritt Island Public Library District	X		Brevard County			X				
	Merritt Island Redevelopment Agency		X	Brevard County			X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Montecito Community Development District	X		City of Satellite Beach				X			
	North Brevard County Hospital District/AKA Parrish Medical Center	X		Brevard County	X					X	None
	North Brevard County Public Library District		X	Brevard County			X				
	North Brevard Recreation Special District		X	Brevard County					1		
	Olde Eau Gallie Riverfront Community Redevelopment Agency		X	City of Melbourne				X			
	PBR Community Development District	X		City of West Melbourne				X			
	Port Malabar Holiday Park Recreation District	X		City of Palm Bay				X		X	Elected, <input type="checkbox"/> Fee Basis, Par
	Satellite Beach Community Redevelopment Agency		X	City of Satellite Beach				X			
	South Brevard Recreation Special District		X	Brevard County					1		
	Technological Research & Development Authority	X		Brevard County					3		
	Titusville-Cocoa Airport District		X	Brevard County			X		5,6		
	Titusville Community Redevelopment Agency		X	City of Titusville					8		
	Town of Palm Shores Community Redevelopment Agency		X	Town of Palm Shores							
	U. S. 1 Corridor Community Redevelopment Agency		X	City of Titusville				X			
	U. S. #1 Corridor Redevelopment Agency		X	City of Cocoa		X					
	Viera East Community Development District	X		Brevard County				X			
BREVARD (Cont.'d)	Walkabout Community Development District	X		Brevard County					1		
	Willow Creek Community Development District	X		City of Titusville					1		
	Belmont Lakes Community Development District	X		Town of Davie					1		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
BROWARD	Bonaventure Development District		X	City of Weston					7			
	Broward County Community Redevelopment Agency		X	Broward County			X					
	Broward County Educational Facilities Authority		X	Broward County			X		7			
	Broward County Education, Research & Training Authority	X		Broward County					1			
	Broward County Health Facilities Authority		X	Broward County			X		7			
	Broward County Housing Authority	X		Broward County			X					
	Broward County Water Control District #2		X	Broward County			X					
	Broward County Water Control District #3		X	Broward County			X		7			
	Broward County Water Control District #4		X	Broward County			X					
	Broward Economic Development Board		X	Broward County			X					
	Broward Soil & Water Conservation District	X		Broward County					3	X	Elected	
	Broward Solid Waste Disposal District	X		Broward County					1			
	Central Broward Water Control District	X		Broward County			X					
	Central Residential Neighborhood Improvement District #1		X	City of Hollywood				X				
	Children's Services Council of Broward County	X		Broward County			X					
BROWARD (Cont.'d)	City of Coral Springs Community Redevelopment Agency		X	City of Coral Springs				X				
	City of Hollywood 441 Corridor Business Neighborhood Improvement District No. 2		X	City of Hollywood				X				
	City of Lauderhill Community Redevelopment District		X	City of Lauderhill				X				
	City of Plantation Community Redevelopment Agency		X	City of Plantation	X							Under City of Plantation "General" plan



INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	City of Sunrise Special Tax District #1		X	City of Sunrise				X			
	Cocomar Water Control District		X	Broward County			X				
	Coral Bay Community Development District	X		City of Margate				X			
	Coral Springs Improvement District	X		Broward County		X				X	Part-time
	Cypress Club Recreation District	X		City of Pompano Beach				X			
	Cypress Cove Community Development District	X		City of Margate				X			
	Dania Beach Community Redevelopment Agency		X	City of Dania Beach					1		
	Dania Beach Housing Authority		X	City of Dania Beach					1		
	Davie Community Redevelopment Agency		X	Town of Davie					8		
	Deerfield Beach Community Redevelopment Agency		X	City of Deerfield Beach					5		
	Deerfield Beach Housing Authority		X	City of Deerfield Beach				X			
	Ft. Lauderdale Community Redevelopment Agency		X	City of Fort Lauderdale					8		
	Ft. Lauderdale Downtown Development Authority	X		City of Fort Lauderdale		X	X		12		
	Ft. Lauderdale Housing Authority		X	City of Fort Lauderdale		X			4	X	None
	Griffin Lakes Community Development District	X		City of Dania Beach				X			
BROWARD (Cont.'d)	Golden Isles Safe Neighborhood District		X	City of Hallandale				X			
	Hallandale Beach Community Redevelopment Agency		X	City of Hallandale Beach				X			
	Harbour Lakes Estates Community Development District	X		City of Miramar				X			
	Hillsboro Inlet Improvement and Maintenance District	X		Broward County			X				
	Hollywood Community Redevelopment Agency		X	City of Hollywood				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Hollywood Housing Authority		X	City of Hollywood					3	X	Elected
	Housing Authority of the City of Pompano Beach		X	City of Pompano Beach					4	X	None
	Housing Finance Authority of Broward County		X	Broward County			X				
	Huntington Community Development District	X		City of Miramar				X			
	Indian Trace Development District		X	City of Weston		X				X	Elected
	Lauderdale Isles Water Control District		X	Broward County				X			
	Lauderdale Lakes Community Redevelopment District		X	City of Lauderdale Lakes					1		
	Maple Ridge Community Development Dist	X		City of Hollywood				X			
	Margate Community Redevelopment Agency		X	City of Margate				X			
	Meadow Pines Community Development District	X		City of Pembroke Pines				X			
	Monterra Community Development District	X		City of Cooper City				X			
	North Broward Hospital District	X		Broward County	X				12	X	None
	North Lauderdale Housing Authority		X	City of North Lauderdale					1		
	North Lauderdale Water Control District		X	Broward County		X				X	Elected,Part-time
	North Springs Improvement District	X		Broward County		X				X	Elected,Part-time
BROWARD (Cont.'d)	Oakridge Community Development District	X		City of Hollywood				X			
	Old Plantation Water Control District	X		Broward County			X				
	Orchid Grove Community Development District	X		City of Pompano Beach				X			
	Palm Aire Special Recreation District	X		City of Pompano Beach				X			
	Performing Arts Center Authority	X		Broward County					5		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other	SS		
	Pine Tree Water Control District(Broward County)	X		Broward County		X						
	Plantation Acres Improvement District	X		Broward County			X					
	Plantation Gateway		X	City of Plantation				X				
	Plantation Health Facilities Authority		X	City of Plantation				X				
	Plantation Midtown Development District		X	City of Plantation				X				
	Pompano Beach Community Redevelopment Agency		X	City of Pompano Beach				X				
	Pompano Beach Emergency Medical Services District		X	City of Pompano Beach				X				
	South Broward Drainage District	X		Broward County			X					
	South Broward Hospital District	X		Broward County	X						X	None
	Sunrise Key Neighborhood Improvement District		X	City of Ft. Lauderdale				X				
	Sunrise Lakes Phase I Special Recreation District		X	City of Sunrise				X				
	Sunrise Lakes Phase II Special Recreation District		X	City of Sunrise				X				
	Sunrise Lakes Phase IV Recreation District	X		City of Sunrise				X				
	Sunshine Water Control District	X		Broward County		X					X	None
	Three Islands Safe Neighborhood District		X	City of Hallandale				X				
BROWARD (Cont.'d)	Tindall-Hammock Irrigation and Soil Conservation District	X		Broward County				X				
	Turtle Run Community Development District	X		City of Coral Springs		X					X	Elected
	Twin Lakes Water Control District		X	Broward County			X					
	Village at Gulfstream Park Community Development District, The	X		City of Hallandale Beach								
	Vizcaya Community Development District	X		City of Miramar				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	Walnut Creek Community Development Dist	X		City of Pembroke Pines				X				
	West Lake Community Development District	X		City of Hollywood				X				
	Windemere/Tree Gardens Safe Neighborhood Improvement District		X	City of Lauderhill				X				
<b>CALHOUN</b>	Blountstown Community Redevelopment Agency		X	City of Blountstown			X					
	Calhoun County Transportation Authority	X		Calhoun County				X				
	Industrial Development Authority of Calhoun County		X	Calhoun County			X		7			
<b>CHARLOTTE</b>	Babcock Ranch Community Independent Special District	X		Charlotte County				X				
	Bermont Drainage District	X		Charlotte County				X				
	Burnt Store Isles Canal Special Assessment District		X	City of Punta Gorda				X				
	Central Charlotte Drainage District	X		Charlotte County				X				
	Charlotte County Airport Authority	X		Charlotte County			X					
	Charlotte County Housing Finance Authority		X	Charlotte County			X		7			
	Charlotte County Industrial Development Authority		X	Charlotte County				X				
	Charlotte Harbor Community Redevelopment Agency		X	Charlotte County				X				
<b>CHARLOTTE (Cont.'d)</b>	Charlotte Soil and Water Conservation District	X		Charlotte County			X					
	East Charlotte Drainage District	X		Charlotte County		X	X		12			
	Heritage Lake Park Community Development District	X		Charlotte County				X				
	Heritage Oak Park Community Development District	X		Charlotte County				X				
	Murdock Village Community Redevelopment Agency		X	Charlotte County				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Punta Gorda Community Redevelopment Agency		X	City of Punta Gorda				X			
	Punta Gorda Health Facility Authority		X	City of Punta Gorda				X			
	Punta Gorda Housing Authority		X	City of Punta Gorda					1,4	X	None
	Punta Gorda Isles Canal Maintenance Assessment District		X	City of Punta Gorda				X			
	Riverwood Community Development District	X		Charlotte County				X			
	Tern Bay Community Development District	X		Charlotte County				X			
	Waterford Estates Community Development District	X		Charlotte County				X			
	West Charlotte Harbor Community Development District	X		Charlotte County				X			
<b>CITRUS</b>	Citrus County Fire Protection Taxing District		X	Citrus County			X				
	Citrus County Hospital Board	X		Citrus County				X			
	Citrus County Mosquito Control District	X		Citrus County			X				
	Citrus County Special Library District		X	Citrus County				X	10		
	Citrus Information Cooperative	X		Citrus County				X			
<b>CITRUS (Cont.'d)</b>	City of Inverness Community Redevelopment Agency		X	City of Inverness			X				
	Crystal River Redevelopment Agency		X	City of Crystal River			X		7		
	Homosassa Special Water District	X		Citrus County			X				
	Tuscany Community Development District	X		Citrus County					1		
	Wyld Palms Community Development District	X		City of Inverness				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
CLAY	Clay County Development Authority	X		Clay County				X		X	None
	Clay County Housing Finance Authority		X	Clay County			X		7		
	Clay Soil & Water Conservation District	X		Clay County				X			
	Double Branch Community Development District	X		Clay County					1		
	Fleming Island Plantation Community Development District	X		Clay County					1		
	Keystone Airpark Authority		X	City of Keystone Heights		X			8		
	Keystone Heights Community Redevelopment Agency		X	City of Keystone Heights				X			
	Kindlewood Community Development District	X		Clay County					13		
	Lake Asbury Municipal Service District		X	Clay County			X		7		
	Magnolia West Community Development District	X		City of Green Cove Springs					1		
	Middle Village Community Development District	X		Clay County					1		
	Pine Ridge Plantation Community Development District	X		Clay County					1		
	Rolling Hills Community Development District	X		Clay County					1		
	South Village Community Development District	X		Clay County					1		
CLAY (Cont.'d)	The Crossings at Fleming Island Community Development District	X		Clay County				X			
	Two Creeks Community Development District	X		Clay County				X			
	Willford Place Community Development District	X		Clay County							
COLLIER	Ave Maria Stewardship Community District	X		Collier County					1		
	Big Corkscrew Island Fire Control and Rescue District	X		Collier County	X-F	X-G	X		12		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Big Cypress Stewardship District	X		Collier County				X			
	Cedar Hammock Community Development District	X		Collier County				X			
	City of Naples Airport Authority		X	City of Naples		X				X	Part-time
	Collier County Airport Authority		X	Collier County					1		
	Collier County Community Redevelopment Agency		X	Collier County					1		
	Collier County Educational Facilities Authority		X	Collier County					1		
	Collier County Health Facilities Authority		X	Collier County			X				
	Collier County Housing Authority	X		Collier County	X					X	Fee Basis
	Collier County Housing Finance Authority		X	Collier County			X				
	Collier County Industrial Development Authority		X	Collier County			X		7		
	Collier County Water/Sewer District		X	Collier County			X		5		
	Collier Mosquito Control District	X		Collier County			X		9		
	Collier Soil & Water Conservation Dist.	X		Collier County			X				
	Copper Cove Community Development District	X		Collier County				X			
<b>COLLIER (Cont.'d)</b>	East Naples Bay Special Taxing District		X	City of Naples				X			
	East Naples Fire Control & Rescue District	X		Collier County	X-F	X-G	X		12		
	Fiddler's Creek Community Development District	X		Collier County				X			
	Fiddler's Creek Community Development District #2	X		Collier County				X			
	FlowWay Community Development District	X		Collier County					1		
	Golden Gate Fire Control & Rescue District	X		Collier County			X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Heritage Bay Community Development District	X		Collier County					1		
	Heritage Greens Community Development District	X		Collier County				X			
	Immokalee Fire Control District	X		Collier County			X				
	Immokalee Water & Sewer District	X		Collier County					9		
	Key Marco Community Development District	X		Collier County				X			
	Lely Community Development District	X		Collier County				X			
	Mediterra South Community Development District	X		Collier County				X			
	Moorings Bay System Special Taxing District		X	City of Naples				X			
	Naples Heritage Community Development District	X		Collier County				X			
	Naples Reserve Community Development District	X		Collier County					1		
	North Naples Fire Control & Rescue District	X		Collier County	X-F		X				
	Parklands Collier Community Development District	X		Collier County				X			
	Pelican Marsh Community Development District	X		Collier County				X			
COLLIER (Cont.'d)	Pine Air Lakes Community Development District	X		Collier County					1		
	Port of the Islands Community Improvement District	X		Collier County				X			
	Quarry Community Development District	X		Collier County				X			
	Tuscany Reserve Community Development District	X		Collier County					1		
	Verona Walk Community Development District	X		Collier County					1		
	Wentworth Estates Community Development District	X		Collier County				X			



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
<b>COLUMBIA</b>	<b>Columbia County Housing Authority</b>	X		<b>Columbia County</b>					1	X	Elected, Part time
	<b>Columbia County Industrial Development Authority District</b>		X	<b>Columbia County</b>			X				
	<b>Columbia County Law Library</b>	X		<b>Columbia County</b>				X			
	<b>Lake City Community Redevelopment Agency</b>		X	<b>City of Lake City</b>				X			
	<b>Lake Shore Hospital Authority</b>	X		<b>Columbia County</b>				X			
	<b>Santa Fe Soil and Water Conservation Dist.</b>	X		<b>Columbia County</b>				X			
<b>DESOTO</b>	<b>Desoto County Hospital District</b>	X		<b>DeSoto County</b>				X			
	<b>Housing Authority of the City of Arcadia</b>		X	<b>City of Arcadia</b>		X				X	None
	<b>Joshua Water Control District</b>	X		<b>DeSoto County</b>		X	X		12		
	<b>Peace River Soil &amp; Water Conservation District</b>	X		<b>DeSoto County</b>				X			
	<b>Stoneybrooks Oaks Community Development District</b>	X		<b>DeSoto County</b>				X			
<b>DIXIE</b>	<b>Dixie Soil &amp; Water Conservation District</b>	X		<b>Dixie County</b>				X			
<b>DIXIE (Cont.'d)</b>	<b>Suwanee Water and Sewer District</b>		X	<b>Dixie County</b>			X				
	<b>Town of Horseshoe Beach Community Redevelopment District</b>		X	<b>Town of Horseshoe Beach</b>		X					
<b>DUVAL</b>	<b>Avenues Walk Community Development District</b>	X		<b>City of Jacksonville</b>					1		
	<b>Bainebridge Community Development District</b>	X		<b>City of Jacksonville</b>				X			
	<b>Bartram Park Community Development District</b>	X		<b>City of Jacksonville</b>					1		
	<b>Bartram Springs Community Development District</b>	X		<b>City of Jacksonville</b>					1		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Beach Community Development District	X		City of Jacksonville					1		
	Cedar Pointe Community Development District	X		City of Jacksonville					1		
	Duval County Research & Development Authority		X	Duval County				X			
	Duval Soil & Water Conservation District	X		Duval County				X			
	Jacksonville Aviation Authority		X	City of Jacksonville			X				
	Jacksonville Beach Community Redevelopment Agency		X	City of Jacksonville Beach				X			
	Jacksonville Health Facilities Authority		X	City of Jacksonville				X			
	Jacksonville Housing Authority	X		City of Jacksonville					8		
	Jacksonville Housing Finance Authority		X	Duval County				X			
	Jacksonville Public Library Board		X	City of Jacksonville					1		
	Jacksonville Transportation Authority	X		City of Jacksonville			X				
	OTC Community Development District	X		City of Jacksonville				X			
	Principal One Community Development District	X		City of Jacksonville					1		
DUVAL (Cont.'d)	Split Pine Community Development District	X		Duval County					1		
	Thomas Creek Community Development District	X		City of Jacksonville				X			
	Tison's Landing Community Development District	X		City of Jacksonville					1		
	Trails Community Development District	X		City of Jacksonville				X			
	Village of Westport Community Development District	X		City of Jacksonville				X			
	Water and Sewer Expansion Authority		X	City of Jacksonville							
	Wynnfield Lakes Community Development District	X		City of Jacksonville					1		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
ESCAMBIA	Area Housing Commission - Pensacola	X		Escambia County		X						
	City of Pensacola Community Redevelopment Agency		X	City of Pensacola		X			8			
	Community Redevelopment Agency of Escambia County		X	Escambia County					1			
	Emerald Coast Utility Authority	X		Escambia County			X-G		FRS-Elec			
	Escambia County Housing Finance Authority		X	Escambia County			X					
	Escambia County Law Library District		X	Escambia County			X					
	Escambia Health Facilities Authority		X	Escambia County			X					
	Escambia/Pensacola Human Relations Commission		X	City of Pensacola					1			
	Escambia Soil & Water Conservation District	X		Escambia County					1			
	Pensacola Downtown Improvement Board		X	City of Pensacola					3			
	Pensacola-Escambia Promotion & Development Commission	X		Escambia County/Pensacola				X				
	Santa Rosa Island Authority		X	Escambia County			X					
	FLAGLER	Bunnell Community Redevelopment Agency		X	City of Bunnell					1		
Deer Run Community Development District		X		City of Bunnell				X				
Dunes Community Development District		X		Flagler County		X				X	Elected	
East Flagler Mosquito Control District		X		Flagler County			X					
Flagler Beach Community Redevelopment Authority			X	City of Flagler Beach					5			
Flagler County Housing Authority		X		Flagler County			X					
Flagler Soil & Water Conservation District		X		Flagler County				X				
Gardens at Hammock Beach Community Development District	X		Flagler County				X					

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Grand Haven Community Development District	X		Flagler County				X			
	Tomoka Community Development District	X		Flagler County				X			
	Town Center at Palm Coast Community Development District	X		Flagler County				X			
	Town of Marineland Community Redevelopment Agency		X	Town of Marineland					1		
FRANKLIN	Alligator Point Water Resources District	X		Franklin County				X			
	Apalachicola Community Redevelopment Agency		X	City of Apalachicola			X				
	Apalachicola Housing Authority		X	City of Apalachicola			X			X	None
	Carabelle Community Redevelopment Agency		X	City of Carrabelle			X				
	Carabelle Hospital Tax District		X	Franklin County			X				
	Carabelle Port & Airport Authority		X	City of Carrabelle			X		7		
	Dog Island Conservation District	X		Franklin County				X			
FRANKLIN (Cont.'d)	Eastpoint Water & Sewer District	X		Franklin County		X	X				
	Franklin Soil & Water Conservation District	X		Franklin County				X			
	George E. Weems Memorial Hospital District	X		Franklin County				X			
	Lanark Village Water & Sewer District	X		Franklin County				X		X	None
	Seaside Village Community Development District	X		City of Carrabelle							
GADSDEN	Community Redevelopment Agency of the Town of Havana		X	Town of Havana			X				
	Gadsden County Hospital		X	Gadsden County				X	10		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	Gadsden County Industrial Development Authority		X	Gadsden County			X		7			
	Gadsden Soil & Water Conservation District	X		Gadsden County				X				
	Gretna Housing Authority		X	City of Gretna				X				
	Gretna Neighborhood Improvement District		X	City of Gretna					1			
	Quincy-Gadsden Airport Authority	X		Gadsden County/ City of Quincy				X				
	Quincy Community Redevelopment Agency		X	City of Quincy		X						
<b>GILCHRIST</b>	Gilchrist County Development Authority		X	Gilchrist County			X					
	Gilchrist County Housing Authority	X		Gilchrist County			X					
	Gilchrist Soil & Water Conservation District	X		Gilchrist County				X				
<b>GLADES</b>	Buckhead Ridge Mosquito District	X		Glades County				X				
<b>GLADES (Cont.'d)</b>	City of Moore Haven Affordable Housing Finance Authority		X	City of Moore Haven			X		7			
	City of Moore Haven Redevelopment Agency		X	City of Moore Haven			X					
	City/County Public Works Authority			Glades County				X				
	Glades Soil & Water Conservation District	X		Glades County				X				
	Moore Haven Capital Projects Finance Authority		X	City of Moore Haven				X				
	Moore Haven Mosquito Control District	X		City of Moore Haven				X				
<b>GULF</b>	Highland View Water & Sewer District		X	Gulf County			X					
	Howard Creek Fire Control District		X	Gulf County			X		7			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Overstreet Fire Control District		X	Gulf County			X		7		
	Port St. Joe Port Authority	X		Gulf County			X				
	Port St. Joe Redevelopment Agency		X	City of Port St. Joe				X			
	St. Joseph Fire Control District		X	Gulf County			X		7		
	Tupelo Fire Control District		X	Gulf County			X		7		
	Tupelo Soil & Water Conservation District	X		Gulf County					1		
HAMILTON	Hamilton County Development Authority District	X		Hamilton County				X			
	Hamilton County Memorial Hospital	X		Hamilton County			X				
	Hamilton County Soil & Water Conservation District	X		Hamilton County				X			
HARDEE	Hardee County Indigent Health Care Special District	X		Hardee County				X			
	Hardee Soil & Water Conservation District	X		Hardee County			X				
	Wauchula Airport Authority		X	City of Wauchula				X			
	Wauchula Community Redevelopment Dist		X	City of Wauchula				X			
HENDRY	Area Housing Commission of Clewiston, Labelle and Hendry County	X		Hendry County			X				
	Bolles Drainage District	X		Hendry County				X		X	None
	Central County Water Control District	X		Hendry County			X			X	Elected, Fee Basis, <input type="checkbox"/> Par
	City of Clewiston Community Redevelopment Agency		X	City of Clewiston					8		
	Clewiston Drainage District	X		Hendry County			X		7		
	Collins Slough Water Control District	X		Hendry County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Cooperative Producers Water Control District		X	Hendry County			X		7		
	Devils Garden Water Control District	X		Hendry County					1		
	East Hendry County Drainage District		X	Hendry County			X		7		
	Gerber Groves Water Control District	X		Hendry County				X			
	Hendry County Hospital Authority	X		Hendry County		X	X		12		
	Hendry County Industrial Development Authority		X	Hendry County			X				
	Hendry-Hilliard Water Control District	X		Hendry County				X			
	Hendry-LaBelle Recreation Board	X		Hendry County/ City of LaBelle			X				
	Hendry Soil & Water Conservation District		X	Hendry County			X				
<b>HERNANDO</b>	Brooksville Fire District		X	City of Brooksville			X				
	Brooksville Housing Authority District		X	City of Brooksville		X	X			X	None
	City of Brooksville Community Redevelopment Agency		X	City of Brooksville				X			
	Four Seasons at Crystal Springs Community Development District	X		Hernando County							
	Hernando County Aviation Authority		X	Hernando County			X				
	Hernando County Health Facility Authority		X	Hernando County							
	Hernando County Housing Authority	X		Hernando County			X				
	Hernando County Law Library		X	Hernando County			X				
	Hernando County Port Authority		X	Hernando County			X				
	Hernando County Water & Sewer District		X	Hernando County			X				
	Huntington Hammocks Community Development District	X		Hernando County							

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Southern Hills Plantation I Community Development District	X		City of Brooksville				X			
	Southern Hills Plantation II Community Development District	X		City of Brooksville				X			
	Southern Hills Plantation III Community Development District	X		City of Brooksville	X-F X-G						
	Spring Hill Fire Rescue and Emergency Medical Services District	X		Hernando County			X				
	Spring Ridge Community Development District	X		Hernando County				X			
	Sterling Hill Community Development District	X		Hernando County				X			
HIGHLANDS	Airport Community Redevelopment Agency of the City of Avon Park		X	City of Avon Park				X			
	Avon Park Community Redevelopment Agency		X	City of Avon Park			X		1		
HIGHLANDS (Cont.'d)	Avon Park Housing Authority		X	Highlands County			X		4	X	Emergency
	Hickory Hills Special Benefit District		X	Highlands County					7		
	Highlands County Health Facilities Authority		X	Highlands County			X		7		
	Highlands County Hospital District		X	Highlands County				X	2	X	None
	Highlands County Housing Authority	X		Highlands County					1		
	Highlands County Industrial Development Authority		X	Highlands County			X				
	Highlands Soil & Water Conservation District	X		Highlands County				X			
	Istokpoga Marsh Watershed Improvement District		X	Highlands County			X				
	Lake Placid Sun 'n Lake Estates Improvement District		X	Highlands County			X				
	Northwest Highlands Park Estates Special Benefit District		X	Highlands County			X				
	Ridge Water Control District	X		Highlands County							



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Sebring Airport Authority		X	City of Sebring			X				
	Sebring Community Redevelopment Agency		X	City of Sebring			X				
	Sebring Regional Airport & Industrial Park Community Redevelopment Agency		X	Highlands County					9		
	Southside Community Redevelopment Agency of the City of Avon Park		X	City of Avon Park				X			
	Spring Lake Improvement District	X		Highlands County					3	X	None
	Sun n Lake of Sebring Improvement District	X		Highlands County		X				X	None
HILLSBOROUGH	Arbor Greene Community Dev. District	X		City of Tampa				X			
HILLSBOROUGH (Cont.'d)	Arlington Special Dependent District		X	Hillsborough County			X				
	Arts Council of Hillsborough County	X		Hillsborough County					9		
	Bahia Lakes Community Development District	X		Hillsborough County				X			
	Bay Crest Park Special District		X	Hillsborough County			X		7		
	Beacon Meadows Service District		X	Hillsborough County			X		7		
	Belmont Community Development District	X		Hillsborough County				X			
	Bloomington Oaks Service District		X	Hillsborough County			X		7		
	Bloomington Special Taxing District		X	Hillsborough County			X		7		
	Boyette Springs Special Dependent District		X	Unknown					1		
	Brandon Groves North Service District		X	Hillsborough County			X				
	Brandon Hills Dependent Special District		X	Hillsborough County				X			
	Buckhorn Estates Special Dependent District		X	Hillsborough County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Buckhorn Oaks Special Dependent District		X	Hillsborough County					1		
	Carrollwood Meadows Special District		X	Hillsborough County				X	10		
	Carrollwood North Special District		X	Hillsborough County			X		7		
	Carrollwood Recreation District	X		Hillsborough County				X		X	Elected, Part-time
	Carrollwood South Service District		X	Hillsborough County			X		7		
	Channing Park Community Development District	X		Hillsborough County				X			
	Cheval West Community Development District	X		Hillsborough County				X			
	Children's Board of Hillsborough County	X		Hillsborough County			X		5		
HILLSBOROUGH (Cont.'d)	Community Redevelopment Agency of The City of Temple Terrace		X	City of Temple Terrace				X			
	Cordoba Ranch Community Development District	X		Hillsborough County				X			
	Cory Lakes Community Development District	X		City of Tampa				X			
	Country Lakes Special Dependent Tax District		X	Hillsborough County			X				
	Country Place Special Maintenance District		X	Hillsborough County			X		7		
	Country Run Service District		X	Hillsborough County			X				
	Country Village Special Dependent District		X	Unknown							
	Cove at Bayport Colony, The		X	Hillsborough County				X			
	Covington Park Community Development District	X		Hillsborough County							
	Diamond Hill Community Development District	X		Hillsborough County				X			
	Eagle's Crest Community Development District	X		City of Plant City				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	East Lake Park Special Dependent District		X	Hillsborough County				X			
	Easton Park Community Development District	X		City of Tampa				X			
	Fishhawk Community Development Dist.	X		Hillsborough County				X			
	Fishhawk Community Development Dist. II	X		Hillsborough County				X			
	Fishhawk Community Development Dist. III	X		Hillsborough County				X			
	Forest Brooke Community Development District	X		Hillsborough County				X			
	Grand Hampton Community Development District	X		City of Tampa				X			
	Hammock Woods Servisel District		X	Hillsborough County				X	10		
HILLSBOROUGH (Cont.'d)	Harbor Bay Community Development District	X		Hillsborough County				X			
	Harbour Isles Community Development District	X		Hillsborough County					1		
	Hawks Point Community Development District	X		Hillsborough County				X			
	Heritage Harbor Community Development District	X		Hillsborough County				X			
	Heritage Isles Community Development District	X		Hillsborough County				X			
	Hickory Hill Special Dependent District		X	Hillsborough County			X		7		
	Highlands Community Development District	X		Hillsborough County				X			
	Hillsborough County Aviation Authority	X		Hillsborough County			X				
	Hillsborough County Hospital Authority		X	Hillsborough County			X				
	Hillsborough County Industrial Development Authority		X	Hillsborough County			X		7		
	Hillsborough County Public Transportation Commission	X		Hillsborough County			X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Hillsborough Educational Facility Authority		X	Hillsborough County			X				
	Hillsborough Housing Finance Authority		X	Hillsborough County			X				
	Hillsborough Soil & Water Conservation District	X		Hillsborough County			X				
	Hillsborough Transit Authority	X		Hillsborough County			X		6		
	Housing Authority of the City of Tampa		X	City of Tampa		X				X	Fee Basis, Part-time
	Hunter's Lake Special Dependent Tax District		X	Hillsborough County			X				
	Independence Park Community Development District	X		City of Tampa					1		
	Indian Hills-Hickory Ridge II Special Dependent Tax District		X	Hillsborough County			X		7		
<b>HILLSBOROUGH (Cont.'d)</b>	James J. Lunsford Law Library		X	Hillsborough County				X			
	K-Bar Ranch Community Development District	X		City of Tampa				X			
	Keystone Grove Lake Special Dependent District		X	Hillsborough County				X			
	Lago Vista Maintenance District		X	Hillsborough County			X		1		
	Lake Brant Special Dependent District		X	Hillsborough County			X		7		
	Lake Heather Service District		X	Hillsborough County			X		1		
	Lake Magdalene Estates West		X	Hillsborough County			X		7		
	Lake Magdalene Special Dependent District		X	Hillsborough County				X			
	Lake Strawberry Special Dependent District		X	Hillsborough County				X			
	Lake St. Charles Community Development District	X		Hillsborough County				X			
	Live Oak No. 1 Community Development District	X		Hillsborough County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Live Oak No. 2 Community Development District	X		Hillsborough County				X			
	Logan Gate Village Special Dependent District		X	Hillsborough County			X		7		
	Magnolia Park Community Development District	X		Hillsborough County				X			
	Mira Lago West Community Development District	X		Hillsborough County				X			
	Mirabella Community Development District	X		Hillsborough County				X			
	New Port-Tampa Bay Community Development District	X		City of Tampa				X			
	Northdale Special District		X	Hillsborough County			X				
HILLSBOROUGH (Cont.'d)	North Lakes Maintenance District		X	Hillsborough County			X		7		
	North Park Isles Community Development District	X		City of Plant City				X			
	North Pointe Special Tax District		X	Hillsborough County			X				
	Palm Bay Community Development District	X		Hillsborough County				X			
	Palm River Community Development District	X		Hillsborough County					1		
	Panther Trace Community Development District	X		Hillsborough County				X			
	Panther Trace II Community Development District	X		Hillsborough County				X			
	Panther Trails Community Development District	X		Hillsborough County				X			
	Park Place Community Development District	X		Hillsborough County				X			
	Parkway Center Community Development District	X		Hillsborough County					1		
	Pine Hollow Special Dependent District		X	Hillsborough County			X		7		
	Pine Meadows Special Dependent District		X	Hillsborough County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Plant City Community Redevelopment Agency		X	City of Plant City				X			
	Plant City Housing Authority District		X	City of Plant City		X			4	X	None
	River Bend Community Development District	X		Hillsborough County				X			
	Rivercrest Community Development District	X		Hillsborough County				X			
	South Bay Community Development District	X		Hillsborough County				X			
	South Fork Community Development District	X		Hillsborough County					1		
	South Fork East Community Development District	X		Hillsborough County				X			
<b>HILLSBOROUGH</b> (Cont.'d)	South Pointe Service District		X	Hillsborough County			X				
	South Shore Corporate Park Industrial Community Development District	X		Hillsborough County				X			
	Spring Lake Community Development District	X		Hillsborough County				X			
	State Road Community Development District	X		Hillsborough County				X			
	Stone Crest Community Development District	X		Hillsborough County				X			
	Stone Diary Creek Community Development District	X		Hillsborough County					1		
	StoneLake Ranch Community Development District	X		Hillsborough County				X			
	Sugarwood Grove District		X	Hillsborough County			X		1		
	Tampa Community Redevelopment Agency		X	City of Tampa					3		
	Tampa-Hillsborough County Expressway Authority	X		Hillsborough County			X				
	Tampa Palms Community Development District	X		Hillsborough County				X		X	Elected, Part-time
	Tampa Palms Open Space & Transportation Community Development District	X		Hillsborough County					1		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Tampa Port Authority	X		Hillsborough County/Tampa			X				
	Tampa Shores Dependent Special District		X	Hillsborough County					1		
	Tampa Sports Authority	X		Hillsborough County			X				
	Tarawood Grove Special District		X	Hillsborough County			X				
	The Cove at Bay Port Colony		X	Hillsborough County			X				
	Triple Creek Community Development District	X		Hillsborough County				X			
	Twelve Oaks Special District	X		Hillsborough County				X			
<b>HILLSBOROUGH</b> (Cont.'d)	Valrico Manor Special Dependent Tax District		X	Hillsborough County			X				
	Village Estates West Special District		X	Hillsborough County			X				
	Village of Bloomingdale Community Development District	X		Hillsborough County				X			
	Walden Lake Community Association Neighborhood Improvement District		X	City of Plant City				X			
	Waterchase Community Development Dist.	X		Hillsborough County				X			
	Waterford Special Dependent District		X	Hillsborough County				X			
	Waterleaf Community Development District (Hillsborough Co.)	X		Hillsborough County				X			
	Waterset North Community Development District	X		Hillsborough County					1		
	Westchase Community Development District	X		Hillsborough County				X			
	Westchase East Community Development District	X		Hillsborough County				X			
	Westchester Special Dependent District		X	Hillsborough County					1		
	Westlake Village Community Development District	X		Hillsborough County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Westwood Dependent Tax District		X	Hillsborough County			X		7		
	Windemere Special Dependent District		X	Hillsborough County			X				
<b>HOLMES</b>	Doctor's Memorial Hospital	X		Holmes County		X					
	Holmes County Development Commission		X	Holmes County			X				
	Holmes County Housing Authority	X		Holmes County			X				
	Holmes Creek Soil & Water Conservation District	X		Holmes County				X			
<b>INDIAN RIVER</b>	City of Sebastian Community Redevelopment Agency		X	City of Sebastian							
	Community Redevelopment Agency of the City of Fellsmere		X	City of Fellsmere		X					
	Delta Farms Water Control District	X		Indian River County				X			
	Fellsmere Water Control District	X		Indian River County			X				
	Indian River County Emergency Services District		X	Indian River County			X		6		
	Indian River County Hospital District	X		Indian River County				X		X	None
	Indian River County Housing Authority	X		Indian River County			X				
	Indian River Farms Water Control District	X		Indian River County			X				
	Indian River Mosquito Control District	X		Indian River County			X				
	Indian River Soil & Water Conservation District	X		Indian River County			X				
	Sebastian River Improvement District	X		Indian River County				X			
	Solid Waste Disposal District		X	Indian River County				X	10		
	St. Johns Improvement District	X		Indian River County			X				



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	Vero Lakes Water Control District	X		Indian River County				X				
<b>JACKSON</b>	Campbellton-Graceville Hospital	X		Jackson County						9	X	None
	City of Marianna Community Redevelopment Agency		X	City of Marianna				X				
	Jackson County Agricultural Center		X	Jackson County			X					
	Jackson County Hospital District	X		Jackson County		X	X			12		
<b>JACKSON (Cont.'d)</b>	Jackson County Soil & Water Conservation District	X		Jackson County				X				
	Marianna Health and Rehabilitation Center		X	City of Marianna		X						
	Marianna Housing Authority District		X	City of Marianna				X			X	None
	Marianna Municipal Airport Development Authority		X	City of Marianna						8		
<b>JEFFERSON</b>	Jefferson Soil & Water Conservation District	X		Jefferson County				X				
<b>LAFAYETTE</b>	Lafayette Soil & Water Conservation District	X		Lafayette County				X				
<b>LAKE</b>	Carver Heights/Montclair Community Redevelopment Agency		X	City of Leesburg						1		
	Central Lake Community Development Dist	X		Lake County				X				
	City of Mascotte Community Redevelopment Agency		X	City of Mascotte						5		
	Community Redevelopment Agency of the City of Umatilla		X	City of Umatilla				X				
	Country Club of Mt. Dora Community Development District	X		City of Mount Dora				X				
	Country Greens Community Development District	X		Lake County				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Deer Island Community Development District	X		Lake County				X			
	Downtown and East Town Redevelopment Agency		X	City of Eustis			X				
	Downtown Clermont Redevelopment Agency		X	City of Clermont					1		
	Estates at Cherry Lake Community Development District	X		City of Groveland					1		
LAKE (Cont.'d)	Eustis Housing Authority		X	City of Eustis			X				
	Founders Ridge Community Development District	X		City of Minneola				X			
	Fruitland Park Community Redevelopment Authority		X	City of Fruitland Park				X			
	Greater Leesburg Community Redevelopment Agency		X	City of Leesburg				X			
	Groveland Community Redevelopment Agency		X	City of Groveland				X			
	Lake County Industrial Development Commission		X	Lake County			X		7		
	Lake County Water Authority	X		Lake County			X				
	Lake Soil & Water Conservation District	X		Lake County			X				
	Mount Dora Community Redevelopment Agency		X	City of Mount Dora					8		
	Mount Dora Health Facilities Authority		X	City of Mount Dora				X			
	North Lake County Hospital District	X		Lake County				X			
	Northeast Community Redevelopment Agency		X	City of Mount Dora				X			
	Plaza Collina Community Development District	X		Lake County				X			
	Southlake Community Development District	X						X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	South Lake County Hospital District	X		Lake County		X					X	None
	Tavares Greater Downtown TIF District		X	City of Tavares		X						
	U. S. Highway 441/27 Community Redevelopment Agency		X	City of Leesburg				X				
	Village Center Community Development District	X		Town of Lady Lake				X				
LEE	Alexen community Development District	X		City of Fort Myers				X				
	Alva Fire and Rescue Service District	X		Lee County			X					
	Arborwood Community Development District	X		City of Fort Myers				X				
	Bay Creek Community Development District	X		Lee County						3		
	Bayshore Fire Protection & Rescue District	X		Lee County			X					
	Bayside Improvement Community Development District	X		Lee County				X				
	Beach Road Estates Community Development District	X		City of Bonita Springs								
	Beach Road Golf Estates Community Development District	X		City of Bonita Springs								
	Bella Vida Community Development District	X		City of Cape Coral				X				
	Bonita Springs Fire Control and Rescue District	X		Lee County	X-G X-F		X				X	None
	Brooks of Bonita Springs Community Development District	X		Lee County				X				
	Brooks of Bonita Springs II Community Development District	X		Lee County				X				
	CFM Community Development District	X		Lee County						1		
	Cape Coral Community Redevelopment Agency		X	City of Cape Coral				X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Captiva Erosion Prevention District	X		Lee County			X-G				
	Captiva Island Fire Control District	X		Lee County			X				
	Catalina At Winkler Preserve Community Development District	X		Lee County				X			
	City of Cape Coral Health Facilities Authority		X	City of Cape Coral				X			
LEE (Cont.'d)	Cocohatchee Community Development District	X		Lee County				X			
	Colonial Country Club Community Development District	X		City of Fort Myers				X			
	Community Redevelopment Agency of the Town of Fort Myers Beach		X	City of Fort Myers Beach				X			
	Copper Oaks Community Development District	X		Lee County				X			
	Copperhead Community Development District	X		Lee County				X			
	County Line Drainage District	X		Lee County			X				
	Cypress Shadows Community Development District	X		Lee County				X			
	East Bonita Beach Road Community Development District	X		City of Bonita Springs							
	East Mulloch Water Control District	X		Lee County				X			
	Entrada Community Development District (Lee Co.)	X		City of Cape Coral				X			
	Estero Fire Rescue	X		Lee County	X-F					X	Elected, Fee Basis, □Pa
	Ft. Myers Beach Fire Control District	X		Lee County			X				
	Ft. Myers Beach Mosquito Control District	X		Lee County			X				
	Ft. Myers Beach Public Library District	X		City of Fort Myers Beach			X				
	Ft. Myers Community Redevelopment Agency		X	City of Fort Myers					8		
	Ft. Myers Housing Authority		X	City of Fort Myers		X				X	None

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Ft. Myers Shores Fire Protection & Rescue District	X		Lee County			X				
	Gateway Services Community Development District	X		Lee County		X				X	Elected, Fee Basis, □Pa
	Habitat Community Development District	X		Lee County				X			
	Heritage Palms Community Development District	X		City of Fort Myers				X			
LEE (Cont.'d)	Herons Glen Recreation District	X		Lee County				X			
	Housing Finance Authority of Lee County		X	Lee County			X				
	Iona-McGregor Fire Protection & Rescue Service District	X		Lee County			X				
	Laguna Estates Community Development District	X		Lee County				X			
	Laguna Lakes Community Develop District	X		Lee County				X			
	Lee County Educational Facilities Authority		X	Lee County				X			
	Lee County Housing Authority	X		Lee County		X				X	Elected, Fee Basis
	Lee County Hyacinth Control District	X		Lee County			X				
	Lee County Industrial Development Authority		X	Lee County			X			X	Elected, Fee Basis, Part-time
	Lee County Mosquito Control District	X		Lee County			X				
	Lee County Port Authority		X	Lee County			X				
	Lee County Trauma Services District	X		Lee County		X					
	Lee Memorial Health System	X		Lee County					9	X	None
	Lee Soil & Water Conservation District		X	Lee County			X				
	Lehigh Acres Fire Control & Rescue District	X		Lee County			X				
	Lucaya Community Development District	X		Lee County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Mainstreet Community Development District (Lee Co.)	X		City of Fort Myers				X			
	Matlacha-Pine Fire Rescue District	X		Lee County			X			X	None
	Mediterra North Community Development District	X		City of Bonita Springs				X			
	Merrick Park Community Development District	X		City of Fort Myers				X			
LEE (Cont.'d)	Mirada Community Development District	X		Lee County				X			
	Miromar Lakes Community Development District	X		Lee County				X			
	Moody River Estates Community Development District	X		Lee County					1		
	North Ft. Myers Fire Control & Rescue Service District	X		Lee County			X				
	Palermo Community Development District	X		Lee County				X			
	Parklands Lee Community Development District	X		City of Bonita Springs					1		
	Parklands West Community Development District	X		City of Bonita Springs					1		
	Paseo Community Development District	X		City of Fort Myers				X			
	Portico Community Development District	X		Lee County				X			
	Portofina Cove Community Development District	X		City of Fort Myers				X			
	Portofina Springs Community Development District	X		Lee County				X			
	Portofina Vineyards Community Development District	X		Lee County				X			
	Renaissance Community Development District	X		Lee County				X			
	River Hall Community Development District	X		Lee County				X			
	River Ridge Community Development District	X		Lee County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Sail Harbour Community Development District	X		Lee County				X			
	San Carlos Estates Drainage District	X		Lee County				X			
	San Carlos Park Fire Protection and Rescue Service District	X		Lee County	X-F		X				
LEE (Cont.'d)	Sanibel Fire Control District	X		Lee County			X				
	South Trail Fire Protection & Rescue Service District	X		Lee County			X				
	Stoneybrook Community Development District	X		Lee County				X			
	Tice Fire Protection & Rescue Service District	X		Lee County			X				
	Treeline Preserve Community Development District	X		City of Fort Myers				X			
	University Square Community Development District	X		Lee County				X			
	Upper Captiva Fire Protection and Rescue Service District	X		Lee County				X			
	Vasari Community Development District	X		City of Bonita Springs				X			
	Verandah East Community Development District			Lee County				X			
	Verandah West Community Development District	X		Lee County				X			
	Verona Community Development District	X		Lee County				X			
	Villagewalk of Bonita Springs Community Development District	X		City of Bonita Springs					1		
	Waterford Landing Community Development District	X		City of Fort Myers				X			
	Winkler Safe Neighborhood Improvement District		X	City of Fort Myers				X			
LEON	Capital Region Community Development District	X		Leon County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other	SS		
	City of Tallahassee Community Redevelopment Agency		X	City of Tallahassee	X	X						Under the City of Tallahassee Ret. Sys.
	Dove Pond Community Development District	X		City of Tallahassee				X				
LEON (Cont.'d)	Fallschase Community Development District	X		Leon County				X			X	Elected, Fee Basis, □Pa
	Leon County Education Facilities Authority		X	Leon County			X					
	Leon County Health Facility Authority		X	Leon County			X					
	Leon County Housing Finance Authority		X	Leon County			X					
	Leon County Research & Development Authority (Innovation Park)		X	Leon County			X					
	Ochlockonee River Soil & Water Conservation District	X		Leon County				X				
	Piney-Z Community Development District	X		City of Tallahassee				X				
	Tallahassee Downtown Improvement Authority		X	City of Tallahassee						3		
	Tallahassee Housing Authority		X	City of Tallahassee			X					
	Tallahassee-Leon County Civic Center Authority	X		Leon County/ City of Tallahassee						1	X	Elected, Fee Basis, □Pa
LEVY	Cedar Key Special Water & Sewer District	X		Levy County		X					X	Part-time
	City of Cedar Key Community Redevelopment Agency		X	City of Cedar Key				X				
	Levy County Development Authority		X	Levy County			X					
	Levy County Housing Authority District	X		Levy County			X					
	Levy Soil & Water Conservation District	X		Levy County				X				
	Williston Community Redevelopment Agency		X	City of Williston				X				



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
<b>LIBERTY</b>	<b>NONE</b>											
<b>MADISON</b>	<b>Madison Community Redevelopment Agency</b>		X	City of Madison				X				
	<b>Madison County Health &amp; Hospital District</b>	X		Madison County				X	2			
	<b>Madison County Soil &amp; Water Conservation District</b>	X		Madison County				X				
<b>MANATEE</b>	<b>Artisan Lakes Community Development District</b>	X		Manatee County				X				
	<b>Bayshore Gardens Park &amp; Recreation District</b>	X		Manatee County				X		X	Part-time	
	<b>Bradenton Beach Community Redevelopment Agency</b>		X	City of Bradenton Beach				X				
	<b>Brandenton Community Redevelopment Agency</b>		X	City of Bradenton		X						
	<b>Bradenton Downtown Development Authority/Community Redevelopment Authority</b>		X	City of Bradenton			X					
	<b>Bradenton Housing Authority</b>		X	City of Bradenton			X		4	X	None	
	<b>Buckeye Park Community Development District</b>	X		Manatee County					1			
	<b>Cedar Hammock Fire Control District</b>	X		Manatee County	X-HIS		X					
	<b>Central Community Redevelopment Agency</b>		X	City of Bradenton					1			
	<b>Copperstone Community Development District</b>	X		Manatee County				X				
	<b>Cross Creek Community Development District</b>	X		Manatee County				X				
	<b>Duette Fire and Rescue District</b>	X		Manatee County								
	<b>Eagle Pointe Community Development District</b>	X		Manatee County				X				
	<b>East Manatee Fire Rescue District</b>	X		Manatee County			X					

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Forest Creek Community Development District	X		Manatee County				X			
MANATEE (Cont.'d)	Fourteenth Street Community Redevelopment Agency		X	City of Bradenton		X					
	Greyhawk Landing Community Development District	X		Manatee County				X			
	Harbourage at Braden River Community Development District	X		Manatee County					1		
	Harrison Ranch Community Development District	X		Manatee County				X			
	Heritage Harbour East Community Development District	X		Manatee County				X			
	Heritage Harbour Market Place Community Development District	X		Manatee County				X			
	Heritage Harbour North Community Development District	X		Manatee County				X			
	Heritage Harbour South Community Development District	X		Manatee County				X			
	Housing Finance Authority of Manatee County		X	Manatee County			X		7		
	Lakewood Ranch Community Development District 1	X		Manatee County				X			
	Lakewood Ranch Community Development District 2	X		Manatee County				X			
	Lakewood Ranch Community Development District 3	X		Manatee County					1		
	Lakewood Ranch Community Development District 4	X		Manatee County				X			
	Lakewood Ranch Community Development District 5	X		Manatee County				X			
	Lakewood Ranch Community Development District 6	X		Manatee County					1		
	Legends Bay Community Development District	X		Manatee County				X			
	Lexington Community Development District	X		Manatee County				X			
	Manatee County Civic Center Authority		X	Manatee County			X			X	None

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other	SS		
<b>MANATEE (Cont.'d)</b>	<b>Manatee County Housing Authority</b>	X		Manatee County			X					
	<b>Manatee County Law Library District</b>		X	Manatee County			X					
	<b>Manatee County Mosquito Control District</b>	X		Manatee County			X					
	<b>Manatee County Port Authority</b>		X	Manatee County			X					
	<b>Manatee River Soil &amp; Water Conservation District</b>	X						X				
	<b>Mandarin Grove Community Development District</b>	X		Manatee County				X				
	<b>Myakka Fire Control District</b>		X	Manatee County			X					
	<b>North River Fire District</b>	X		Manatee County	X-G X-F							
	<b>Palm Sola Trace Community Development District</b>	X		City of Bradenton				X				
	<b>Palmetto Community Redevelopment Agency</b>		X	City of Palmetto				X				
	<b>Palmetto Pines Community Development District</b>	X		Manatee County				X				
	<b>Palms of Terra Ceia Bay Community Development District</b>	X		City of Palmetto				X				
	<b>Parrish Fire Control District</b>	X		Manatee County			X-G X-F					
	<b>River's Song Community Development District</b>	X		Manatee County				X				
	<b>Sanctuary Cove Community Development District</b>	X		City of Palmetto								
	<b>Silverleaf Community Development District</b>	X		Manatee County				X				
	<b>Southbay Community Development District (Manatee County)</b>	X		Manatee County					1			
	<b>Southern Manatee Fire &amp; Rescue District</b>	X		Manatee County	X-G X-F							
	<b>Tara Community Development District</b>	X		Manatee County				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
MANATEE (Cont.'d)	Tidewater Preserve Community Development District	X		Manatee County					1		
	Tradition Community Development District	X		Manatee County				X			
	Trailer Estates Fire Control District	X		Manatee County				X			
	Trailer Estates Park & Recreation District	X		Manatee County				X		X	None
	University Place Community Development District	X		Manatee County					1		
	Village of Glen Creek Community Development District	X		City of Bradenton				X			
	Waterlefe Community Development District (Manatee County)	X		Manatee County				X			
	Water's Edge Community Development District (Manatee County)	X		Manatee County				X			
	West Manatee Fire & Rescue District	X		Manatee County	X-F		X				
	Woodbrook Community Development District	X		Manatee County				X			
	Woodland Hammock Community Development District	X		Manatee County				X			
	MARION	Bay Laurel Center Community Development District	X		Marion County					1	
Bayi Community Development District		X		City of Ocala				X			
Candler Hills East Community Develop District		X		Marion County					1		
Circle Square Woods Community Development District		X		Marion County				X			
City of Dunnellon Community Redevelopment Agency			X	City of Dunnellon				X			
Cold Springs Improvement District		X		Marion County				X			
Dunnellon Airport Authority			X	Marion County			X				
	Indigo East Community Development District	X		Marion County					1		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
<b>MARION (Cont.'d)</b>	Marion County Hospital District (Munroe Regional Medical Center)		X	Marion County				X		X	None
	Marion County Housing Finance Authority		X	Marion County			X				
	Marion County Industrial Development Authority		X	Marion County			X		7		
	Marion County Law Library	X		Marion County					3		
	Marion County Utility Authority		X	City of Ocala		X					
	Marion Soil & Water Conservation District	X		Marion County			X		7		
	Ocala Community Redevelopment Agency		X	City of Ocala				X			
	Ocala Downtown Development District	X		City of Ocala					8		
	Ocala Housing Authority District		X	City of Ocala		X				X	None
	Village Community Development District #4	X		Marion County		X					
<b>MARTIN</b>	Children's Services Council of Martin County	X		Martin County		X				X	None
	Community Redevelopment Agency of Stuart		X	City of Stuart			X		7		
	Hobe-St. Lucie Conservancy District	X		Martin County				X			
	Indiantown Community Development District	X		Martin County				X			
	Jupiter Island Beach Protection District		X	City of Jupiter Island				X			
	Martin County Community Redevelopment Agency		X	Unknown				X			
	Martin County Health Facilities		X	Martin County			X				
	Martin County Industrial Development Authority		X	Martin County			X		7		
<b>MARTIN (Cont.'d)</b>	Martin Soil & Water Conservation District	X		Martin County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Stuart Housing Authority		X	City of Stuart			X			X	None
	Troup-Indiantown Water Control District	X		Martin County				X		X	None
<b>MIAMI-DADE</b>	Ali-Baba Neighborhood Improvement District		X	City of Opa Locka			X		5		
	Baywinds Community Development District	X		Miami-Dade County				X			
	Beacon Lakes Community Development District	X		Miami-Dade County				X			
	Beacon Tradeport Community Development District	X		Miami-Dade County				X			
	Bluewaters Community Development District	X		Miami-Dade County				X			
	Caribe Palm Community Development District	X		Miami-Dade County					1		
	Century Gardens at Tamiami Community Development District	X		Miami-Dade County				X			
	Century Gardens Community Development District	X		Miami-Dade County				X			
	Century Gardens Village Community Development District	X		Miami-Dade County				X			
	Century Parc Community Development District	X		Miami-Dade County				X			
	City of Miami Health Facilities Authority		X	City of Miami				X			
	City of South Miami Health Facilities Authority		X	City of South Miami					1		
	Coral Keys Homes Community Development District	X		Miami-Dade County				X			
	Coral Town Park Community Development District	X		Miami-Dade County				X			
	Coronado Community Development District	X		Miami-Dade County				X			
<b>MIAMI-DADE (Cont.'d)</b>	Crestview II Community Development District	X		Miami-Dade County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Crestview West Community Development District	X		Miami-Dade County							
	Cutler Cay Community Development District	X		Miami-Dade County				X			
	Downtown Development Authority City of Miami	X		Miami-Dade County		X				X	None
	Downtown Doral Community Development District	X		City of Doral							
	East Homestead Community Development District	X		Miami-Dade County				X			
	East-West Neighborhood Improvement District		X	City of Opa Locka			X		5		
	Enclave at Black Point Marina community Development District	X		Miami-Dade County				X			
	Florida City Community Redevelopment Agency		X	City of Florida City							
	Fontainebleau Lakes Community Development District	X		Miami-Dade County				X			
	Grand bay at Doral Community Development District	X		Miami-Dade County				X			
	Hialeah Housing Authority		X	City of Hialeah					4	X	None
	Hialeah Redevelopment Agency		X	City of Hialeah				X			
	Homestead Community Redevelopment Agency		X	City of Homestead				X			
	Homestead Educational Facilities Benefit District		X	Miami-Dade County, Homestead				X			
	Homestead 50 Community Development District	X		Miami-Dade County				X			
	Homestead Housing Authority		X	City of Homestead				X		X	None
	Islands at Doral (NE) Community Development District	X		Miami-Dade County				X			
	Islands at Doral (SW) Community Development District	X		Miami-Dade County				X			
	Islands at Doral III Community Development District	X		Miami-Dade County				X			
MIAMI-DADE (Cont.'d)	Kendall Breeze Community Development District	X		Miami-Dade County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Kendall Breeze West Community Development District	X		Miami-Dade County				X			
	Keys Cove Community Development District	X		Miami-Dade County					1		
	Keys Cove II Community Development District	X		Miami-Dade County				X			
	Keys Edge Community Development District	X		Miami-Dade County							
	Lake Frances Community Development District	X		Miami-Dade County				X			
	Lakes by the Bay South Community Development District	X		Miami-Dade County				X			
	Landmark at Doral Community Development District	X		Miami-Dade County				X			
	Majorca Isles Community Development District	X		Miami-Dade County				X			
	Miami Beach Health Facilities Authority		X	City of Miami Beach				X			
	Miami Beach Housing Authority District		X	City of Miami Beach			X				
	Miami Beach Neighborhood Improvement District #1		X	City of Miami Beach					1		
	Miami Beach Neighborhood Improvement District #2		X	City of Miami Beach				X			
	Miami Beach Neighborhood Improvement District #3		X	City of Miami Beach				X			
	Miami Beach Redevelopment Agency		X	City of Miami Beach					8		
	Miami Beach Visitor & Convention Authority		X	City of Miami Beach				X			
	Miami-Dade County Educational Facilities Authority		X	Miami-Dade County			X		1		
	Miami-Dade County Health Facilities Authority		X	Miami-Dade County			X		1		
	Miami-Dade County Housing Finance Authority		X	Miami-Dade County				X	10		
	Miami-Dade County Industrial Development Authority		X	Miami-Dade County					1		
MIAMI-DADE (Cont.'d)	Miami-Dade County Library District		X	Miami-Dade County			X		1		



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other	9-Closed		
	Miami-Dade Expressway Authority	X					X					
	Miami-Dade Fire & Rescue Service District		X	Miami-Dade County			X		7			
	Miami Department of Off-Street Parking		X	City of Miami	X				9-Closed	X	None	
	Miami Sports & Exhibition Authority		X	City of Miami					5	X	None	
	Midtown Community Redevelopment Community		X	City of Miami				X				
	Midtown Miami Community Development District	X		Miami-Dade County				X				
	Naranja Lakes Community Redevelopment Agency		X	Miami-Dade County					1			
	Niles Garden Neighborhood Improvement District		X	City of Opa Locka			X		5			
	Normandy Shores Local Government Neighborhood Improvement District		X	City of Miami Beach				X				
	North Dade Community Development District	X		Miami-Dade County				X				
	North Miami Beach Community Redevelopment Agency		X	City of North Miami Beach				X				
	North Miami Health Facilities Authority		X	City of North Miami				X				
	NW 7th Avenue Corridor Community Redevelopment Agency		X	Miami-Dade County					1			
	Omni Redevelopment District Community Redevelopment Authority		X	City of Miami					5			
	Palm Isle at Doral Community Development District	X		Miami-Dade County								
	Park Square Community Development District	X		Miami-Dade County				X				
	Pebblewalk Village Community Development District	X		Miami-Dade County								
	Pentathlon Community Development District	X		Miami-Dade County				X				
	Riverside Park Community Development District	X		Miami-Dade County				X				
MIAMI-DADE (Cont.'d)	Sausalito Bay Community Development District	X		Miami-Dade County				X				
	Silver Palms Community Development District	X		Miami-Dade County				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	South Dade Soil & Water Conservation District	X		Miami-Dade County					3			
	South Dade Venture Community Development District	X		Miami-Dade County				X				
	South Kendall Community Development District	X		Miami-Dade County				X				
	South Miami Community Redevelopment Agency		X	Miami-Dade County				X				
	Southeast Overtown/Park West Community Redevelopment Agency		X	City of Miami					5			
	Spicewood Community Development District	X		Miami-Dade County				X				
	Stonegate Community Development District	X		Miami-Dade County				X				
	Summerville Community Development District	X		Miami-Dade County				X				
	The Children's Trust	X		Miami-Dade County			X					
	Trails at Monterey Community Development District			Miami-Dade County					1			
	Tree Island Estates Community Development District	X		Miami-Dade County				X				
	Valencia Acres Community Development District	X		Miami-Dade County				X				
	Venetian Isles Community Development District	X		Miami-Dade County				X				
	Venetian Parc Community Development District	X		Miami-Dade County								
	Villa Portofino East Community Development District	X		City of Homestead				X				
	Villa Portofino West Community Development District	X		Miami-Dade County				X				
	Vizcaya in Kendall Community Development District	X		Miami-Dade County				X				
MIAMI-DADE (Cont.'d)	West Perrine Community Redevelopment Agency		X	Miami-Dade County				X				
	Wynwood Local Government Neighborhood Improvement District		X	City of Miami				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
<b>MONROE</b>	Florida Keys Aqueduct Authority	X		Monroe County			X				
	Florida Keys Mosquito Control District	X		Monroe County			X				
	Key Largo Wastewater Treatment District	X		Monroe County				X			
	Key West Bight and Bahama Village Community Redevelopment Authority		X	City of Key West					1		
	Key West Housing Authority District		X	City of Key West	X					X	None
	Lower Florida Keys Hospital District	X		Monroe County				X		X	None
	Monroe Co. Housing Auth. - Operated by Key West Housing Authority District	X		Monroe County		X					
	Monroe County Industrial Development Authority		X	Monroe County				X			
	Monroe County Land Authority		X	Monroe County			X				
	Naval Properties Local Redevelopment Agency		X	City of Key West					1		
<b>NASSAU</b>	Amelia Concourse Community Development District	X		Nassau County					1		
	Amelia Island Mosquito Control District	X		Nassau County			X				
	Amelia National Community Development District	X		Nassau County				X			
	Amelia Walk Community Development District	X		Nassau County					1		
	Chandler's Meadow Community Development District	X		Nassau County				X			
	Fernandina Beach Community Redevelopment Agency		X	City of Fernandina Beach				X			
	Fernandina Beach Housing Authority		X	City of Fernandina Beach					4	X	None
<b>NASSAU (Cont.'d)</b>	Heron Isles Community Development District	X		Nassau County				X			
	Nassau County Housing Authority	X		Inactive							
	Nassau County Housing Finance Authority		X	Nassau County			X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	Nassau Soil & Water Conservation District	X		Nassau County				X				
	Ocean Highway & Port Authority District	X		Nassau County				X				
	Recreation and Water Conservation & Control District #1		X	Nassau County			X					
	River Glen Community Development District	X		Nassau County				X				
OKALOOSA	Almarante Fire District	X		Okaloosa County			X		7			
	Baker Fire District	X		Okaloosa County			X					
	Blackman Fire District	X		Okaloosa County				X				
	Community Redevelopment Agency of the Town of Cinco Bayou		X	Town of Cinco Bayou				X				
	Crestview Community Redevelopment Agency		X	City of Crestview				X				
	Crestview Housing Authority District		X	City of Crestview		X				X	Fee Basis	
	Destin Community Redevelopment Agency		X	City of Destin				X	8			
	Destin Fire Control District	X		Okaloosa County	X				3	X	None	
	Dorcas Fire District	X		Okaloosa County				X				
	East Niceville Fire District	X		Okaloosa County	F-CH							
	Emerald Coast Bridge Authority			Inactive (Okaloosa County)								
	Florosa Fire Control District	X		Okaloosa County				X				
OKALOOSA (Cont.'d)	Ft. Walton Beach Community Redevelopment Agency		X	City of Ft. Walton Beach					8			
	Ft. Walton Beach Housing Authority		X	City of Ft. Walton Beach		X				X	None	
	Freedom Walk Community Development District	X		City of Crestview				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other	3		
	Harmony Village Community Development District	X		City of Laurel Hill				X				
	Heritage Plantation Community Development District	X		Okaloosa County				X				
	Holt Area Fire District	X		Okaloosa County				X				
	Mid-Bay Bridge Authority		X	Okaloosa County			X					
	Niceville Housing Authority District		X	City of Niceville			X		3	X		None
	North Bay Fire District	X		Okaloosa County	X-F	X			DC-Closed	X		Elected, Fee Basis, □Par
	North Okaloosa County Fire District	X		Okaloosa County			X					
	Ocean City-Wright Fire Control District	X		Okaloosa County	X						X	None
	Okaloosa Island Fire Control District	X		Okaloosa County	X-F						X	Elected
	River Park Community Development District	X		Okaloosa County				X				
	Valparaiso Cable Authority		X	City of Valparaiso				X				
	Yellow River Soil & Water Conservation District	X		Okaloosa County				X				
OKEECHOBEE	Children's Services Council of Okeechobee County	X		Okeechobee County				X				
	Coquina Road and Bridge District	X		Okeechobee County				X				
	Coquina Water Management District	X		Okeechobee County				X		X		Elected, Part-time
	Eagle Bay Sub-Drainage District	X		Inactive (Okeechobee County)								
OKEECHOBEE (Cont.'d)	Okeechobee Soil & Water Conservation District	X		Okeechobee County				X				
	Okeechobee Utility Authority	X		Okeechobee County	X							Under the City of Okeechobee EE's pension plan

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
ORANGE	Apopka Community Redevelopment Agency		X	City of Apopka					1		
	Boggy Creek Improvement District	X		City of Orlando				X			
	Bonnet Creek Resort Community Development District	X		Orange County				X			
	Downtown Development Board		X	City of Orlando	X				8		
	East Park Community Development District	X		City of Orlando					1		
	Falcon Trace Community Development Dist	X		Orange County					1		
	Gardens at Millenia Community Development District	X		City of Orlando				X			
	Greater Orlando Aviation Authority	X		City of Orlando			X				
	Green Way Improvement District	X		City of Orlando				X			
	International Drive Community Redevelopment District		X	Orange County				X			
	International Drive Master Transit and Improvement District	X		Orange County				X			
	Lake Conway Water & Navigation Control District		X	Orange County			X				
	Maitland Downtown Community Redevelopment Agency		X	City of Maitland					1		
	Mills Park Community Development District	X		City of Orlando				X			
	Myrtle Creek Improvement District	X		City of Orlando				X			
	Narcoossee Community Development District	X		City of Orlando					1		
ORANGE (Cont.'d)	Ocoee Community Redevelopment Agency		X	City of Ocoee							
	Orange Blossom Trail Community Redevelopment Area Agency		X	Orange County			X		7		
	Orange Blossom Trail Local Government Neighborhood Improvement District		X	Orange County			X		7		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Orange County Civic Facilities Authority		X	Orange County			X		7	X	None
	Orange County Educational Facilities Authority		X	Orange County					7		
	Orange County Health Facilities Authority		X	Orange County			X		7		
	Orange County Housing Finance Authority		X	Orange County			X				
	Orange County Industrial Development Authority		X	Orange County			X		7		
	Orange County Library District	X		Orange County	X	X					
	Orange County Research & Development Authority		X	Orange County			X		3		
	Orange Soil & Water Conservation District	X		Orange County				X			
	Orlando Housing Authority		X	City of Orlando		X				X	None
	Orlando-Orange County Expressway Authority	X		Orange County			X				
	Orlando Community Redevelopment Agency		X	City of Orlando					8		
	Palazzo Del Lago Community Development District	X		Orange County				X			
	Randal Park Community Development District	X		City of Orlando					1		
	Ranger Drainage District	X		Orange County					3		
	Stoneybrook West Community Development District	X		City of Winter Garden				X			
ORANGE (Cont.'d)	Town of Eatonville Community Redevelopment Agency		X	Town of Eatonville					1		
	Urban Orlando Community Development District	X		City of Orlando					1		
	Valencia Water Control District	X		Orange County					9		
	Vista Lakes Community Development District	X		City of Orlando					1		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	West Orange Airport Authority	X		Orange County				X			
	West Orange Health Care District	X		Orange County		X	X		12		
	Windemere Water & Navigation Control District		X	Orange County			X				
	Winter Garden Community Redevelopment Agency		X	City of Winter Garden				X			
	Winter Garden Village at Fowler Groves Community Development District	X		City of Winter Garden					1		
	Winter Park Community Redevelopment Agency		X	City of Winter Park					1		
	Winter Park Housing Authority District		X	City of Winter Park		X			4	X	None
OSCEOLA	Anthem Park Community Development District	X		City of St. Cloud				X			
	Bellalago Educational Facilities Benefit District		X	Osceola County							
	Brighton Lakes Community Development District			Osceola County				X			
	Celebration Community Development District	X		Osceola County				X			
	Champions Gate Community Development District	X		Osceola County				X			
	City of St. Cloud community Redevelopment Agency		X	City of St. Cloud					1		
	Concorde Estates Community Development District	X		Osceola County				X			
OSCEOLA (Cont.'d)	Crescent Lakes Common Facilities District		X	Osceola County				X			
	Cypress Woods Common Facilities District		X	Osceola County					1		
	Enterprise Community Development District	X		Osceola County				X			
	Flora Ridge Education Facilities Benefit District		X	City of Kissimmee					1		
	Gramercy Farms Community Development District	X		City of St. Cloud				X			



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	Harmony Central Community Development District	X		Osceola County				X				
	Harmony Community Development District	X		Osceola County				X				
	Harmony West Community Development District	X		Osceola County				X				
	Indian Creek Common Facilities District		X	Osceola County						1		
	Indian Point Common Facilities District		X	Osceola County				X				
	Indian Ridge Villas Common Facilities District		X	Osceola County						1		
	Kissimmee Redevelopment Agency		X	City of Kissimmee				X				
	Osceola County Health Facilities Authority		X	Osceola County			X			7		
	Osceola County Housing Finance Authority		X	Osceola County			X			7		
	Osceola County Industrial Development Authority		X	Osceola County			X			7		
	Osceola County Library District		X	Osceola County			X			10		
	Osceola Soil & Water Conservation District	X		Osceola County				X				
	Osceola Water District #1		X	Osceola County			X			7		
	Osceola Water District #2		X	Osceola County			X			7		
	Osceola Water District #3		X	Osceola County			X			7		
OSCEOLA (Cont.'d)	Osceola Water District #4		X	Osceola County			X			7		
	Osceola Water District #5		X	Osceola County						7		
	Overoaks Community Development District	X		Osceola County				X				
	Remington Community Development District	X		Osceola County				X				
	Reunion East Community Development Dist	X		Osceola County				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Reunion West Community Development District	X		Osceola County				X			
	Shingle Creek Community Development District	X		Osceola County				X			
	Stevens Plantation Community Development District	X		City of St. Cloud					1		
	Stevens Plantation Improvement Project Dependent Special District		X	City of St. Cloud				X			
	Stoneybrook South Community Development District	X		Osceola County				X			
	Tohopekaliga Water Authority	X		Osceola County					1		
	Villa Sol Community Development District	X		Osceola County				X			
	Westside Community Development District	X		Osceola County				X			
	Xentury City Community Development District	X		Osceola County				X			
<b>PALM BEACH</b>	Acme Improvement District		X	Village of Wellington		X	X		12		
	Atlantis Safe Neighborhood Improvement District		X	City of Atlantis				X			
	Beeline Community Development District	X		Palm Beach County				X			
	Belle Glade Housing Authority		X	City of Belle Glade	X					X	None
	Boca Raton Airport Authority	X		Palm Beach County				X			
<b>PALM BEACH (Cont.'d)</b>	Boca Raton Community Redevelopment Agency		X	City of Boca Raton					5		
	Boca Raton Housing Authority		X	City of Boca Raton	X				5	X	Fee Basis, Part-time
	Boynton Beach Community Redevelopment Agency		X	City of Boynton Beach			X		6,8		
	Boynton Village Community Development District	X		City of Boynton Beach				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Briger Community Development District	X		City of West Palm Beach				X			
	Captain's Key Dependent District		X	Palm Beach County				X			
	Children's Services Council of Palm Beach County	X		Palm Beach County		X				X	None
	City of Belle Glade Community Redevelopment Agency		X	City of Belle Glade				X			
	City of Riviera Beach Utility Special District		X	City of Riviera Beach					8		
	City Place Community Development District	X		City of West Palm Beach					1		
	Community Redevelopment Agency of the Town of Lake Park		X	Town of Lake Park				X			
	Cypress Grove Community Development District	X		Palm Beach County				X			
	Cypress Lakes Community Development District	X		Palm Beach County				X			
	Delray Beach Community Redevelopment District		X	City of Delray Beach					5		
	Delray Beach Housing Authority		X	City of Delray Beach					3		
	Downtown Development Authority-City of Delray Beach		X	City of Delray Beach				X			
	East Beach Water Control District	X		Palm Beach County			X				
	East Shore Water Control District	X		Palm Beach County			X				
<b>PALM BEACH (Cont.'d)</b>	Gladeview Water Control District	X		Palm Beach County				X			
	Greater Boca Raton Beach and Park Tax District	X		Palm Beach County				X			
	Hamal Communtiy Development District	X		City of West Palm Beach					1		
	High Ridge/Quantum Community Development District	X		City of Boynton Beach				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Highland-Glades Water Control District	X		Palm Beach County				X			
	Housing Finance Authority of Palm Beach County	X		Palm Beach County			X				
	Hypoluxo/Haverhill Community Dev District	X		Palm Beach County				X			
	Indian Trail Improvement District	X		Palm Beach County			X				
	Journey's End Community Development District	X		Palm Beach County				X			
	Jupiter Inlet District	X		Palm Beach County				X			
	Lake Worth Community Redevelopment Agency		X	City of Lake Worth				X			
	Lake Worth Drainage District	X		Palm Beach County			X				
	Loxahatchee Groves Water Control District	X		Palm Beach County			X				
	Marsh Harbour Community Development District	X		City of Riviera Beach				X			
	Mediterranea Community Development District	X		City of Riviera Beach				X			
	North Palm Beach Heights Water Control District	X		Palm Beach County				X			
	Northern Palm Beach County Improvement District	X		Palm Beach County					3		
	Northwood/Pleasant City Community Redevelopment Agency		X	City of West Palm Beach	X	X					Under Palm Beach Gardens
	Old Palm Community Development District	X		City of Palm Beach Gardens					1		
PALM BEACH (Cont.'d)	Osprey Oaks Community Development District	X		Palm Beach County							
	Pahokee Housing Authority, Inc.		X	City of Pahokee				X		X	Emergency, Fee Basis, Part-time
	Pahokee Water Control District	X		Palm Beach County			X				
	Palm Beach County Educational Facilities Authority		X	Palm Beach County			X		7		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		No			SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other			
	Palm Beach County Health Care District	X		Palm Beach County		X						
	Palm Beach County Health Facilities Authority		X	Palm Beach County			X		7			
	Palm Beach County Housing Authority	X		Palm Beach County					4			
	Palm Beach County Library Taxing District		X	Palm Beach County			X		7			
	Palm Beach Municipal Services Special District		X	Town of Palm Beach				X				
	Palm Beach Plantation Community Development District	X		Palm Beach County				X				
	Palm Beach Soil and Water Conservation District	X		Palm Beach County			X					
	Pelican Lake Water Control District	X		Palm Beach County			X					
	Pine Tree Water Control District (Palm Beach County)	X		Palm Beach County				X				
	Port of Palm Beach District	X		Palm Beach County			X		9			
	Quantum Community Development District	X		City of Boynton Beach				X				
	Renaissance Commons Community Development District	X		City of Boynton Beach				X				
	Riviera Beach Community Redevelopment District		X	City of Riviera Beach				X				
	Riviera Beach Housing Authority District		X	City of Riviera Beach					4	X	None	
	Seacoast Utility Authority	X							9			
PALM BEACH (Cont.'d)	Seminole Improvement District	X		Palm Beach County				X				
	Shawano Water Control District	X		Palm Beach County			X					
	Solid Waste Authority of Palm Beach County		X	Palm Beach County			X					
	Sonoma Bay Community Development District	X		City of Riviera Beach				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	South Central Regional Wastewater Treatment and Disposal Board	X		Boynton Beach/Delray Beach		X					
	South Indian River Water Control District	X		Palm Beach County		X	X		12		
	South Shore Drainage District/AKA Clewiston Drainage District	X		Palm Beach County			X				
	Steeplechase Neighborhood Improvement District		X	City of Palm Beach Gardens				X			
	Terracina Community Development District	X		Palm Beach County					1		
	Thousand Oaks Community Development District	X		City of Riviera Beach					1		
	Town of Jupiter Community Redevelopment Agency		X	Town of Jupiter				X			
	West Atlantic Avenue Neighborhood Improvement District		X	City of Delray Beach					1		
	West Palm Beach Community Re-development Agency		X	City of West Palm Beach				X			
	West Palm Beach Downtown Development Authority	X		City of West Palm Beach					5		
	West Palm Beach Golf Commission		X	City of West Palm Beach					8		
	West Palm Beach Housing Authority District		X	City of West Palm Beach		X				X	None
	Westgate/Belvedere Homes Community Redevelopment Agency		X	Palm Beach County			X				
	Winston Trails Community Development District (East)	X		Palm Beach County				X			
PALM BEACH (Cont.'d)	Wyndam Park Community Development District	X		Palm Beach County				X			
PASCO	Ballantrae Community Development District	X		Pasco County				X			
	Bridgewater of Wesley Chapel Community Development District	X		Pasco County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other	SS		
	Bella Verde East Community Development District	X		Pasco County				X				
	Bella Verde Golf Community Development District	X		Pasco County				X				
	Bella Verde Lake Community Development District	X		Pasco County				X				
	Concord Station Community Development District	X		Pasco County				X				
	Connerton West Community Development District	X		Pasco County				X				
	County Walk Community Development District	X		Pasco County				X				
	Dade City Community Redevelopment Agency		X	City of Dade City				X				
	Dupree Lakes Community Development District	X		Pasco County				X				
	Heritage Springs Community Development District	X		Pasco County				X				
	Highland Lakes Community Development District	X		City of Dade City				X				
	Highlands Road & Bridge District			Pasco County								
	Groves Community Development District, The	X		Pasco County				X				
	Lake Bernadette Community Development District	X		Pasco County				X				
	Lake Padgett Estates Independent Special District	X		Pasco County					1			
	Lakeshore Ranch Community Development District	X		Pasco County				X				
PASCO (Cont.'d)	Lakeside Community Development District	X		Pasco County				X				
	Lexington Oaks Community Development District	X		Pasco County				X				
	Longleaf Community Development District	X		Pasco County				X				
	Meadow Pointe Community Development District	X		Pasco County				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Meadow Pointe II Community Development District	X		Pasco County				X			
	Meadow Pointe III Community Development District	X		Pasco County				X			
	Meadow Pointe IV Community Development District	X		Pasco County				X			
	New Port Richey Community Redevelopment Agency		X	City of New Port Richey			X		9		
	New River Community Development District	X		Pasco County				X			
	Northwood Community Development District	X		Pasco County				X			
	Oak Creek Community Development District	X		Pasco County					1		
	Oakstead Community Development District	X		Pasco County				X			
	Pasco County Educational Facilities Authority		X	Pasco County				X			
	Pasco County Expressway Authority		X	Pasco County			X		7		
	Pasco County Health Facilities Authority		X	Pasco County			X				
	Pasco County Housing Authority District	X		Pasco County		X	X		12		
	Pasco County Housing Finance Authority		X	Pasco County			X				
	Pasco County Mosquito District	X		Pasco County			X				
	Pasco County Road & Bridge District		X	Pasco County			X		7		
PASCO (Cont.'d)	Pasco Heights Road & Bridge District	X		Pasco County				X			
	Pasco Soil & Water Conservation District	X		Pasco County				X		X	None
	Port Richey Community Redevelopment Agency		X	Port Richey			X				
	Preserve at Wilderness Lake Community Development District, The	X		Pasco County				X			
	Riverwood Estates Community Development District	X		Pasco County				X			



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Seven Oaks Community Development District	X		Pasco County				X			
	Seven Oaks Community Development District II	X		Pasco County				X			
	Suncoast Community Development District	X		Pasco County				X			
	Talavera Community Development District	X		Pasco County				X			
	Terra Bella Community Development District	X		Pasco County				X			
	Valley Oaks Community Development District	X		Pasco County					1		
	Verandahs Community Development District, The	X		Pasco County				X			
	Watergrass Community Development District	X		Pasco County				X			
	Water's Edge Community Development District (Pasco County)	X		Pasco County				X			
	Zephyrhills Community Redevelopment Agency		X	City of Zephyrhills				X			
	Zephyr Ridge Community Development District	X		Pasco County				X			
<b>PINELLAS</b>	City of Tarpon Springs Community Redevelopment Agency		X	City of Tarpon Springs				X			
	Clearwater Community Redevelopment Agency		X	City of Clearwater				X			
	Clearwater Downtown Development Board	X		City of Clearwater				X			
<b>PINELLAS (Cont.'d)</b>	Clearwater Housing Authority District		X	City of Clearwater					4		
	Dunedin Community Redevelopment Agency		X	City of Dunedin			X				
	Dunedin Housing Authority		X	City of Dunedin			X		7	X	None
	East Lake Tarpon Special Fire Control District	X		Pinellas County	X						
	Eastlake Oaks Community Development District	X		City of Oldsmar				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Entrada Community Development District (Pinellas County)	X		Pinellas County					1		
	Forty-Ninth Street Corridor Redevelopment District		X	City of Gulfport				X			
	Greater Seminole Area Special Recreation District	X		Pinellas County				X			
	Gulfport Community Redevelopment Agency		X	City of Gulfport				X			
	Juvenile Welfare Board of Pinellas County	X		Pinellas County			X		5,9		
	Largo Community Redevelopment Agency		X	City of Largo				X			
	Lealman Special Fire Control District	X		Pinellas County			X		3		
	Old Northeast Dependent Special District		X	City of St. Petersburg					1		
	Oldsmar Community Redevelopment Agency		X	City of Oldsmar			X				
	Palm Harbor Special Fire Control and Rescue District	X		Pinellas County	X-F	SH	X		12		
	Pinellas County Anti-Mosquito District		X	Pinellas County			X				
	Pinellas County Educational Facility Authority		X	Pinellas County			X		7		
	Pinellas County Emergency Medical Services Authority		X	Pinellas County			X				
	Pinellas County Health Facilities Authority		X	Pinellas County			X		7		
<b>PINELLAS (Cont.'d)</b>	Pinellas County Housing Finance Authority		X	Pinellas County			X				
	Pinellas County Housing Authority	X		Pinellas County			X				
	Pinellas County Industrial Development Authority		X	Pinellas County					1		
	Pinellas County License Board	X		Pinellas County			X				
	Pinellas Park Community Redevelopment District		X	City of Pinellas Park					5,8		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Pinellas Park Water Management District	X		Pinellas County			X				
	Pinellas Sports Authority	X		Pinellas County					7		
	Pinellas Suncoast Fire & Rescue District	X		Pinellas County		X-G	X				
	Pinellas Suncoast Transit Authority District	X		Pinellas County			X		5,6,9		
	Round Lake Dependent Special District		X	City of St. Petersburg					1		
	Safety Harbor Community Redevelopment Agency		X	City of Safety Harbor				X			
	St. Petersburg Community Redevelopment Agency		X	City of St. Petersburg				X			
	St. Petersburg Health Facilities Authority		X	City of St. Petersburg				X			
	St. Petersburg Housing Authority District		X	City of St. Petersburg		X				X	None
	Tarpon Springs Housing Authority		X	City of Tarpon Springs					4	X	None
POLK	Alafia Preserve Community Development District	X		City of Mulberry					1		
	Auburndale Community Redevelopment Agency		X	City of Auburndale					1		
	Bartow Community Redevelopment Agency		X	City of Bartow				X			
	Bartow Housing Authority		X	City of Bartow					4	X	Part-time
POLK (Cont.'d)	Bartow Municipal Airport Development Authority		X	City of Bartow					9	X	Emergency
	Belmont Ranch Community Development District	X		City of Lake Alfred				X			
	Bridgewater Community Development District	X		City of Lakeland					1		
	City Center Community Development District	X		Polk County				X			
	City of Eagle Lake Community Redevelopment Agency		X	City of Eagle Lake					1		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	City of Winter Haven Downtown Community Redevelopment Agency		X	City of Winter Haven					1		
	Donaldson Knoll Community Development District	X		City of Mulberry					1		
	Eagle Ridge Community Development District	X		City of Mulberry					1		
	Eloise Community Redevelopment Agency		X	Polk County				X			
	Florence Villa Community Redevelopment Agency		X	City of Winter Haven					1		
	Fox Branch Ranch Community Development District	X		Polk County				X			
	Golden Lakes Community Development District	X		Polk County				X			
	Haines City Community Redevelopment Agency		X	City of Haines City					8		
	Haines City Drainage District	X		Polk County				X			
	Hawthorne Mill Community Development District	X		City of Lakeland				X			
	Highland Meadows Community Development District	X		City of Davenport				X			
	Kenmare at Lake Annie Community Development District	X		Town of Dundee							
	Lake Ashton Community Development District	X		Polk County				X			
POLK (Cont.'d)	Lake Ashton II Community Development District	X		Polk County				X			
	Lake Region Lakes Management District	X		Polk County				X			
	Lake Wales Airport Authority		X	City of Lake Wales					1		
	Lake Wales Community Redevelopment Agency		X	City of Lake Wales					5,8		
	Lake Wales Housing Authority District		X	City of Lake Wales					4	X	Part-time
	Lake Wales Library Board		X	City of Lake Wales					5,8		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Lakeland Area Mass Transit District	X		Polk County					9	X	None
	Lakeland Community Redevelopment Agency		X	City of Lakeland					1		
	Lakeland Downtown Development Authority	X		City of Lakeland					3		
	Lakeland Historic Preservation Board		X	City of Lakeland					8		
	Lakeland Housing Authority District		X	City of Lakeland					4	X	None
	Mayfair Community Development District (Polk Co.)	X		City of Lake Wales				X			
	Mulberry Housing Authority		X	City of Mulberry				X		X	None
	North Ridge Community Redevelopment Agency		X	Polk County				X			
	Oakmont Grove Community Development District	X		Polk County				X			
	Peace Creek Drainage District	X		Polk County				X			
	Pebble Ridge Community Development District	X		City of Frostproof							
	Poinciana Community Development District	X		Polk County					1		
	Poinciana West Community Development District	X		Polk County				X			
	Polk Commerce Centre Community Redevelopment Agency		X	Polk County			X				
POLK (Cont.'d)	Polk County Health Facilities Authority		X	Polk County			X				
	Polk County Housing Finance Authority		X	Polk County			X		7		
	Polk County Industrial Development Authority		X	Polk County			X		7		
	Polk Soil & Water Conservation District	X		Polk County			X				
	Polk Transit Authority	X		Polk County				X			
	Saddle Creek Community Development District	X		City of Bartow				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	West Lakeland Water Control District	X		Polk County				X			
	Williams Community Development District Number One	X		City of Lakeland				X			
	Williams Community Development District Number Two	X		City of Lakeland				X			
	Williams Community Development District Number Three	X		City of Lakeland				X			
	Williams Community Development District Number Four	X		City of Lakeland				X			
	Williams Community Development District Number Five	X		City of Lakeland				X			
	Williams Community Development District Number Six	X		City of Lakeland				X			
	Williams Community Development District Number Seven	X		City of Lakeland				X			
	Westridge Community Development District	X		Polk County				X			
	Winter Haven Housing Authority		X	City of Winter Haven					3	X	None
<b>PUTNAM</b>	Palatka Downtown Redevelopment Agency		X	City of Palatka					8		
	Palatka Gas Authority		X	City of Palatka					8		
	Palatka Housing Authority District		X	City of Palatka		X			4	X	None
	Putnam County Development Authority	X		Putnam County				X			
<b>PUTNAM (Cont.'d)</b>	Putnam County Port Authority		X	Putnam County			X				
	Putnam County Solid Waste Disposal District		X	Putnam County					7		
	Putnam Soil & Water Conservation District	X		Putnam County				X			
<b>ST. JOHNS</b>	Aberdeen Community Development District	X		St. Johns County					1		
	Anastasia Mosquito Control District of St. Johns County	X		St. Johns County			X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Brandy Creek Community Development District	X		St. Johns County					1		
	Deerfield Preserve Community Development District	X		St. Johns County				X			
	Durbin Crossing Community Development District	X		St. Johns County					1		
	Elkton Drainage District		X	St. Johns County			X		7		
	Flagler Estates Road and Water Control District	X		St. Johns County					3	X	Elected; Fee Basis; Part-time
	Heritage Landing Community Development District	X		St. Johns County				X			
	Heritage Park Community Development District	X		St. Johns County				X			
	Historic Area Transportation and Parking Community Redevelopment Agency		X	City of St. Augustine				X			
	Housing Finance Authority of St. Johns County		X	St. Johns County			X		7		
	Isles of Bartram Park Community Development District	X		St. Johns County				X			
	Julington Creek Plantation Community Development District	X		St. Johns County				X			
	Las Calinas Community Development District	X		St. Johns County							
	Madeira Community Development District	X		City of St. Augustine				X			
ST. JOHNS (Cont.'d)	Main Street Community Development District (St. Johns Co.)	X		St. Johns County				X			
	Marshall Creek Community Development District	X		St. Johns County				X			
	Moultrie Creek Community Development District	X		St. Johns County				X			
	Municipal Service District of Ponte Vedra Beach	X		St. Johns County				X			
	Northridge Lakes Community Development District	X		St. Johns County				X			
	Ponte Verde Zoning and Adjustment Board		X	St. Johns County			X		7		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	St. Augustine-St. Johns County Airport Authority	X		St. Johns County			X			X	None
	St. Augustine Port, Waterway, and Beach District	X		St. Johns County				X			
	St. Johns County Industrial Development Authority		X	St. Johns County			X		7		
	St. Johns Forest Community Development District	X		St. Johns County				X			
	St. Johns Soil & Water Conservation District	X		St. Johns County					3		
	Sampson Creek Community Development District	X		St. Johns County				X			
	Sandy Creek Community Development District	X		St. Johns County				X			
	Six Mile Creek Community Development District	X		St. Johns County				X			
	Street Lighting District #1-Vilano		X	St. Johns County			X		7		
	Sweetwater Creek Community Development District	X		St. Johns County					1		
	Tolomato Community Development District	X		St. Johns County					1		
	Turnbull Creek Community Development District	X		St. Johns County					1		
<b>ST. JOHNS (Cont.'d)</b>	World Commerce Community Development District	X		St. Johns County				X			
<b>ST. LUCIE</b>	Capron Trail Community Development District	X		St. Lucie County				X			
	Celebration Pointe Community Development District	X		St. Lucie County					1		
	Children's Services Council of St. Lucie County	X		St. Lucie County			X		9		
	City of Port St. Lucie Community Redevelopment Agency		X	City of Port St. Lucie					1		
	Copper Creek Community Development District	X		City of Port St. Lucie				X			
	Creekside Community Development District	X		St. Lucie County					1		



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Ft. Pierce Community Redevelopment Agency		X	City of Fort Pierce				X			
	Ft. Pierce Farms Water Control District	X		St. Lucie County			X				
	Ft. Pierce Housing Authority District		X	City of Fort Pierce		X				X	None
	Lake Lucie Community Development District	X		St. Lucie County				X			
	North St. Lucie River Water Management District	X		St. Lucie County		X-G	X		12		
	Port St. Lucie Street Lighting District #1		X	City of Port St. Lucie				X			
	Portofino Isles Community Development District	X		City of Port St. Lucie					1		
	Portofino Landings Community Development District	X		City of Fort Pierce					1		
	Reserve Community Development District	X		St. Lucie County				X			
	Reserve Community Development District #2	X		St. Lucie County					1		
	River Place on the St. Lucie Community Development District	X		City of Port St. Lucie					1		
	Rupert J. Smith Law Library of St. Lucie County	X		St. Lucie County					7		
<b>ST. LUCIE (Cont.'d)</b>	St. Lucie County Erosion District		X	St. Lucie County			X		7		
	St. Lucie County Expressway and Bridge Authority	X		St. Lucie County				X			
	St. Lucie County Fire District	X		St. Lucie County	X-F				8	X	None
	St. Lucie County Housing Finance Authority		X	St. Lucie County			X				
	St. Lucie County Mosquito Control District		X	St. Lucie County			X				
	St. Lucie County Water and Sewer District		X	St. Lucie County			X				
	St. Lucie Soil & Water Conservation District	X		St. Lucie County			X				
	St. Lucie West Services District	X		St. Lucie County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	Southern Grove Community Development District No. 1	X		City of Port St. Lucie				X				
	Southern Grove Community Development District No. 2	X		City of Port St. Lucie				X				
	Southern Grove Community Development District No. 3	X		City of Port St. Lucie				X				
	Southern Grove Community Development District No. 4	X		City of Port St. Lucie				X				
	Southern Grove Community Development District No. 5	X		City of Port St. Lucie				X				
	Southern Grove Community Development District No. 6	X		City of Port St. Lucie				X				
	Sunnyland Farms Community Development District	X		St. Lucie County						1		
	Tesoro Community Development District	X		St. Lucie County						1		
	Tradition Community Development District #1	X		St. Lucie County				X				
	Tradition Community Development District #2	X		St. Lucie County				X				
	Tradition Community Development District #3	X		St. Lucie County				X				
ST. LUCIE (Cont.'d)	Tradition Community Development District #4	X		St. Lucie County				X				
	Tradition Community Development District #5	X		St. Lucie County				X				
	Tradition Community Development District #6	X		St. Lucie County				X				
	Tradition Community Development District #7	X		St. Lucie County				X				
	Tradition Community Development District #8	X		St. Lucie County				X				
	Tradition Community Development District #9	X		St. Lucie County				X				
	Tradition Community Development District #10	X		St. Lucie County				X				
	Verona #1 Community Development District	X		City of Port St. Lucie				X				
	Verona #2 Community Development District	X		City of Port St. Lucie				X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Verona #3 Community Development District	X		City of Port St. Lucie				X			
	Verona #4 Community Development District	X		City of Port St. Lucie				X			
	Verona #5 Community Development District	X		City of Port St. Lucie				X			
	Verona Center Community Development District	X		City of Port St. Lucie				X			
	Villa Vizcaya Community Development District	X		City of Port St. Lucie				X			
	Waterstone Community Development District	X		St. Lucie County					1		
	Whispering Oaks Community Development District	X		St. Lucie County				X			
SANTA ROSA	Avalon Beach-Mulat Fire Protection District	X		Santa Rosa County			X				
	Blackwater Soil & Water Conservation District		X	Santa Rosa County			X				
	Civil Service Board of Santa Rosa County	X		Santa Rosa County					1		
SANTA ROSA (Cont'd)	Contrada Hills Community Development District	X		Santa Rosa County				X			
	Gulf Breeze Community Redevelopment Agency		X	City of Gulf Breeze				X			
	Holley-Navarre Fire Protection District	X		Santa Rosa County	F-CH			X			
	Midway Fire District	X		Santa Rosa County	F-CH						
	Milton Community Redevelopment Agency		X	City of Milton					8		
	Milton Housing Authority		X	City of Milton					3		
	Pace Property Finance Authority		X	Inactive-Santa Rosa County					1		
	Santa Rosa Bay Bridge Authority	X		Santa Rosa County				X			
	Santa Rosa County Health Facilities Authority		X	Santa Rosa County					1		
	Santa Rosa County Housing Finance Authority		X	Santa Rosa County			X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other			
	Shores of Santa Rosa Community Development District	X		Santa Rosa County				X				
SARASOTA	Bella Venetia Community Development District	X		City of Venice				X				
	Bobcat Trail Community Development District	X		City of North Port								
	City of North Port Solid Waste District		X	City of North Port			X					
	City of Sarasota Community Redevelopment Agency		X	City of Sarasota				X				
	Golden Gate Pointe Streetscape Special District		X	City of Sarasota					1			
	Holiday Park, Park & Recreation District	X		Sarasota County				X			X	Elected, Fee Basis, Part-time
	Housing Authority of the City of Sarasota		X	City of Sarasota		X					X	None
	Lakeside Plantation Community Development District	X		City of North Port				X				
SARASOTA (Cont.'d)	Myakka Ranch Community Development District	X		Sarasota County				X				
	North Port Fire Rescue District		X	City of North Port			X		8			
	North Port Road & Drainage District		X	City of North Port			X					
	Pinecraft Lighting District	X		Sarasota County				X				
	Sarasota County Health Facilities Authority		X	Sarasota County			X					
	Sarasota County Law Library		X	Sarasota County			X					
	Sarasota County Mosquito Control District		X	Sarasota County			X					
	Sarasota County Public Hospital District	X		Sarasota County			X					
	Sarasota National Community Development District	X		Sarasota County				X				
	Sarasota Soil & Water Conservation District	X		Sarasota County			X					

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	Stoneybrook at Venice Community Development District	X		Sarasota County				X			
	Tri-Par Estates Park & Recreation District	X		Sarasota County				X		X	Part-time
	Venetian Community Development District	X		City of Venice					1		
	Venice Housing Authority		X	City of Venice			X			X	None
	West Villages Improvement District	X		City of North Port					1		
	Woodlands Community Development District	X		City of North Port					1		
SEMINOLE	Altamonte Springs Community Redevelopment Agency		X	City of Altamonte Springs			X				
	Altamonte Springs Health Facilities Authority		X	City of Altamonte Springs			X				
SEMINOLE (Cont'd)	City of Casselberry Community Redevelopment District		X	City of Casselberry				X			
	City of Sanford Community Redevelopment Agency		X	City of Sanford			X				
	Dovera Community Development District	X		Seminole County				X			
	Fred R. Wilson Memorial Law Library		X	Seminole County				X			
	Sanford Airport Authority		X	City of Sanford	X-G				5		
	Sanford Housing Authority		X	City of Sanford			X		4	X	None
	Seminole County Expressway Authority	X		Seminole County			X				
	Seminole County Housing Authority	X		Seminole County				X			
	Seminole County Industrial Development Authority		X	Seminole County			X		7		
	Seminole County Port Authority		X	Seminole County			X				
	Seminole County Soil & Water Conservation District	X		Seminole County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No		SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.		Plan	Other		
	US Highway 17-92 Corridor Redevelopment Authority		X	Seminole County				X	10		
<b>SUMTER</b>	Coleman Community Redevelopment Agency		X	City of Coleman							
	North Sumter County Hospital District	X		Sumter County				X			
	Sumter County Industrial Development Authority		X	Sumter County			X				
	Sumter Landing Community Development District	X		Sumter County		X					
	Sumter Soil & Water Conservation District	X		Sumter County, Bushnell				X			
	Village Community Development District #1	X		Sumter County				X			
<b>SUMTER (Cont.'d)</b>	Village Community Development District #2	X		Sumter County				X			
	Village Community Development District #3	X		Sumter County		X					
	Village Community Development District #5	X		Sumter County					1		
	Village Community Development District #6	X		Sumter County					1		
	Village Community Development District #7	X		Sumter County				X			
	Village Community Development District #8	X		Sumter County				X			
	Village Community Development District #9	X		Sumter County				X			
	Village Community Development District #10	X		Sumter County				X			
	Wildwood Community Redevelopment Agency		X	City of Wildwood			X				
<b>SUWANNEE</b>	Live Oak Housing Authority District		X	City of Live Oak			X		6		
	Suwannee County Conservation District	X		Suwannee County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
	Suwannee County Development Authority District		X	Suwannee County				X			
	Suwannee County Housing Authority	X		Suwannee County				X			
	Suwannee County Rescue District	X		Suwannee County							
TAYLOR	Taylor Coastal Water & Sewer District		X	Taylor County			X				
	Taylor County Development Authority District	X		Taylor County			X				
	Taylor County Health Facilities Authority		X	Taylor County			X				
	Taylor Soil & Water Control District	X		Taylor County					1		
UNION	Lake Butler Community Redevelopment Agency		X	City of Lake Butler				X			
	Union County Housing Authority	X		Union County			X				
	Union County Special Library District		X	Union County			X				
	Union Soil & Water Conservation District	X		Union County				X			
VOLUSIA	CBL/BM Port Orange West Community Development District	X		City of Port Orange				X			
	City of Deland Downtown Tax Increment District		X	City of Deland				X			
	City of Holly Hill Community Redevelopment Agency		X	City of Holly Hill				X			
	Daytona Beach Community Redevelopment Agency		X	City of Daytona Beach			X				
	Daytona Beach Downtown Development Authority		X	City of Daytona Beach			X		7		
	Daytona Beach Housing Authority		X	City of Daytona Beach		X	X				
	Daytona Beach Racing and Recreational Facilities District	X		Volusia County/ Daytona Beach				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Daytona Beach Shores Community Redevelopment Agency		X	City of Daytona Beach Shores		X					
	Deland Housing Authority		X	City of Deland		X				X	None
	East Volusia Transportation District		X	Volusia County			X				
	Eastern Volusia Regional Water Authority		X	Multiple Municipalities				X			
	Eastport Business Center		X	City of Port Orange				X			
	Halifax Hospital Medical Center	X		Volusia County					2		
	Housing Authority of The City of New Smyrna Beach		X	City of New Smyrna Beach			X		4	X	None
	Indigo Community Development District	X		City of Daytona Beach				X			
VOLUSIA (Cont.'d)	New Smyrna Beach Community Redevelopment Agency		X	City of New Smyrna Beach			X		5		
	North Mainland/Ormond Crossings Community Redevelopment Agency		X	City of Ormond Beach				X			
	Orlandia Heights Special Neighborhood Improvement District		X	City of DeBary					7		
	Ormond Beach Community Redevelopment Agency		X	City of Ormond Beach							
	Ormond Beach Housing Authority		X	City of Ormond Beach				X			
	Ponce de Leon Inlet & Port District		X	Volusia County			X		3		
	Port Orange Town Center		X	City of Port Orange				X			
	S. E. Volusia Hospital District/AKA Bert Fish Medical Center	X		Volusia County		X	X		12		
	Spring Hill Community Redevelopment Agency		X	Volusia County				X			
	SWI Community Development District	X		City of Port Orange				X			
	Volusia County Educational Facilities Authority		X	Volusia County			X		7		



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Volusia County Health Facilities Authority		X	Volusia County			X		7		
	Volusia County Housing Finance Authority		X	Volusia County			X				
	Volusia County Industrial Development Authority		X	Volusia County			X		1		
	Volusia County Unified Fire District		X	Volusia County				X	10		
	Volusia Growth Management Commission		X	Volusia County				X			
	Volusia Soil & Water Conservation District	X		Volusia County			X				
	West Volusia Hospital Authority	X		Volusia County			X				
WAKULLA	Wakulla Soil & Water Conservation District	X		Wakulla County					1		
WALTON	Argyle Fire Control District	X		Walton County				X			
	Choctawhatchee River Soil & Water Conservation District	X		Walton County				X			
	Coastal Lake Community Development District	X		Walton County				X			
	Defuniak Springs Housing Authority		X	City of Defuniak Springs			X				
	Hammock Bay Community Development District	X		City of Freeport				X			
	Liberty Fire District	X		Walton County				X			
	Magnolia Bluff Community Development District	X		Walton County				X			
	Magnolia Creek Community Development District	X		City of Freeport				X			
	Naturewalk Community Development District	X		Walton County				X			
	Somerset Community Development District	X		Walton County				X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	South Walton County Mosquito Control District	X		Walton County			X				
	South Walton Fire Control District	X		Walton County	X-F						
<b>WASHINGTON</b>	Chipley Housing Authority		X	City of Chipley		X	X				
	Chipley Redevelopment Agency		X	City of Chipley			X				
	Northwest Florida Community Hospital		X	Washington County			X				
	Orange Hill Soil & Water Conservation District	X		Washington County				X			
	Sunny Hills Units 12 - 15 Dependent District		X	Washington County				X			
<b>WASHINGTON (Cont.'d)</b>	Washington County Development Authority		X	Washington County			X		7		
<b>MULTI</b>	Aucilla Area Solid Waste Administration	X					X				
	Barron Water Control District	X					X				
	Big Bend Water Authority	X					X-G				
	Boca Grande Fire Control District	X			F-DB						
	Central Florida Regional Commuter Rail Authority	X					X		1		
	Chipola River Soil & Water Conservation County	X						X			
	Citrus, Levy, Marion Regional Workforce Development Board	X							9		
	Clay County Utility Authority	X				X	X		6		
	Cow Slough Water Control District	X						X			
	Dead Lakes Water Management District	X						X			

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Disston Island Conservancy District	X					X				
	East County Water Control District	X					X				
	Englewood Area Fire Control District	X			X-F	X	X				
	Englewood Water District	X			DB-closed		X				
	Everglades Agricultural Area Environmental Protection District	X						X			
	First Coast Workforce Development Consortium	X					X				
	Flaghole Drainage District	X						X			
	Florida Atlantic Research & Development Board	X							1		
<b>MULTI (Cont.'d)</b>	Florida Crown Workforce Board, Inc.	X							1		
	Florida Inland Navigation District	X					X				
	Gasparilla Island Bridge Authority	X							1		
	Hastings Drainage District	X						X			
	Heartland Library Cooperative	X						X			
	Lake Apopka Natural Gas District	X					X				
	Lakewood Ranch Stewardship District	X							1		
	Longboat Key Beach Erosion Control District A	X						X			
	Longboat Key Beach Erosion Control District B	X						X			
	Loxahatchee River Environmental Control District	X				X				X	Fee Basis
	Nature Coast Regional Water Authority	X					X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Nature Coast Soil & Water Conservation District	X						X			
	New River Public Library Cooperative	X						X			
	New River Solid Waste Association	X					X				
	Northwest Florida Regional Housing Authority	X					X				
	Northwest Florida Transportation Corridor Authority	X						X			
	Northwest Florida Water Management District	X					X				
	Okaloosa Gas District	X				X					
	Pal-Mar Water Control District	X						X		X	Elected,Part-time
MULTI (Cont.'d)	Palm Beach Workforce Development Consortium	X					X				
	Panhandle Public Library Cooperative System	X						X			
	Peace River/Manasota Regional Water Supply Authority	X					X				
	Port LaBelle Community Development District	X					X				
	Rainbow Lakes Estates Municipal Service District	X					X				
	Reedy Creek Improvement District	X					X				
	Ritta Drainage District	X					X				
	St. John's River Water Management District	X					X				
	Sarasota Bay Estuary Program	X					X				
	Sarasota-Manatee Airport Authority	X			X	X				X	None
	Sebastian Inlet Tax District	X					X				

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	South Florida Conservancy District	X					X				
	South Florida Regional Transportation Authority	X					X				
	South Florida Water Management District	X					X				
	South Seminole-Orange County Waste Water Transmission Authority District	X				X	X-G		12		
	Southwest Florida Expressway Authority	X					X				
	Southwest Florida Water Management District	X					X				
	Space Florida	X							3		
	Sugarland Drainage District	X						X			
<b>MULTI (Cont.'d)</b>	Sunny Isles Reclam-Water District	X						X			
	Suwannee River Water Management District	X					X				
	Suwannee Valley Transit District	X					X				
	Tampa Bay Area Regional Transportation Agency	X						X			
	Tampa Bay Estuary Program	X						X	9		
	Tampa Bay Water, A Regional Water Supply Authority	X				X	X		5		
	Telegraph Cypress Water Management District	X						X			
	Three Rivers Regional Library System	X					X				
	Tri-County Airport Authority	X						X			
	Tri-County Hospital Authority	X									
	Tri-County Transit Authority/Amalgamated Transit Union Local 1596	X				X		X	6		

**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No			SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other		
	Walton/Okaloosa/Santa Rosa Regional Utility Authority	X						X			
	West Coast Inland Navigation District	X					X				
	Wilderness Coast Public Libraries	X					X				
	Withlacoochee Regional Water Supply	X						X			

This publication was produced at an annual cost of \$305.18 or \$10.17 per copy to inform members of the Legislature of the Department of Management Services activities and findings concerning local government retirement systems.