



DEPARTMENT OF MANAGEMENT
SERVICES

FLORIDA DIVISION OF RETIREMENT

2011

Florida Local Government Retirement Systems

Annual Report

Rotunda in the Florida Capitol



Interdome of Florida Capitol



West side of Florida's Historic Capitol





RICK SCOTT
Governor

DEPARTMENT OF MANAGEMENT
SERVICES

JOHN P. MILES
Secretary

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January 13, 2012

The Honorable Mike Haridopolos, President
The Florida Senate
409, The Capitol
404 South Monroe Street
Tallahassee, Florida 32399-1100

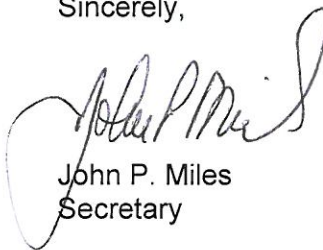
The Honorable Dean Cannon, Speaker
Florida House of Representatives
420, The Capitol
402 South Monroe Street
Tallahassee, Florida 32399-1300

Dear Sirs:

Section 112.665(1)(d), Florida Statutes, requires the Department of Management Services to annually prepare 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. This report provides inventories of municipalities, special districts, and school boards and the types of retirement options offered by those entities. This also provides data on the assets and liabilities of each system.

If you have questions or concerns, please feel free to contact Sarabeth Snuggs, State Retirement Director, at (850) 487-4133 or by e-mail at Sarabeth.Snuggs@dms.myflorida.com.

Sincerely,



John P. Miles
Secretary

Enclosure

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I. INTRODUCTION

A. BACKGROUND

Section 112.665(1)(d), Florida Statutes, provides that the Department of Management Services (DMS or department) 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 DMS, the Local Retirement Section (section) of the Division of Retirement (division), issues this annual report. This is the 31st annual report published since the establishment of the local government retirement systems review function, pursuant to section 112.63, Florida Statutes, to ensure that local government retirement plans are funded on an actuarially sound basis. The number of defined benefit local government retirement plans has increased from 355 in 1981 to 492 in 2011.

The section monitors and oversees 492 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding. These plans provide retirement, death, and/or disability benefits to 70,795 retirees, beneficiaries or vested terminated participants. Active plan membership for municipalities and special districts retirement plans is 106,541. School board early retirement program active plan membership is 8,613. Total plan assets were valued at approximately \$24.0 billion for the municipalities and special districts, and \$58.7 million for the school boards' early retirement programs, as of September 30, 2011.

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

- Review and comment on actuarial valuations, impact statements, and reports submitted by local governments, special districts, and school boards;

- Determine if actuarial reports are timely, complete, accurate, and based on reasonable assumptions;
- Gather and catalog data to maintain a computerized data information system on all public employee retirement systems;
- Cooperate with local retirement systems on matters of mutual concern by providing technical assistance when requested;
- Provide a fact sheet for each local government defined benefit pension plan summarizing the plan's actuarial status, to be posted on the department's website;
- Issue a report to the Department of Economic Opportunity (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)(f), Florida Statutes; and,
- Adopt reasonable rules to administer the provisions of Chapter 112, Part VII, Florida Statutes

B. SCOPE OF REPORT

In compliance with section 112.665, Florida Statutes, this report:

1. Details the activities of the division in overseeing the provisions of Chapter 112, Part VII, Florida Statutes;
2. Highlights the status of local government retirement systems; and
3. 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 section's computerized information system.

C. EXECUTIVE SUMMARY

Status of Local Retirement Systems

The section monitors 492 defined benefit plans sponsored by 251 local governments (many local governments sponsor plans for more than one employee group) and six school boards. The following charts summarize the number of local government and school board plans the section oversees, the number of employees and retirees, and the financial resources of these plans.

Local Government Defined Benefit Retirement Systems As of September 30, 2011

Number of Municipalities	206
Number of Special Districts	45
Number of Plans	486
Total Assets (Market Value)	\$23,964,068,381
Number of Active Employees	106,541
Number of Retirees, Beneficiaries, and Vested Terminees ⁽¹⁾	69,178
Annual Retiree and Vested Terminee Payroll	\$1,693,835,260
Average Annual Pension	\$24,485
Sponsor Payroll	\$6,129,219,470
Annual Required Contribution ⁽²⁾	\$1,577,685,824
As percent of Payroll ⁽³⁾	25.74%

School Board Early Retirement Programs As of September 30, 2011

Number of Reporting Programs ⁽⁵⁾	6
Total Assets	\$58,738,718
Number of Active Employees ⁽⁴⁾	8,613
Number of Retirees, Beneficiaries, and Vested Terminees ⁽¹⁾	1,617
Annual Retiree and Vested Terminee Payroll	\$7,881,728
Average Annual Pension	\$4,874
Sponsor Payroll	\$321,440,637
Annual Required Contribution ⁽²⁾	\$6,932,440
As percent of Payroll ⁽³⁾	2.16%

(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 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, Florida Statutes, for eligible fire and police pension plans).
- (3) This percentage is calculated by dividing the aggregate Annual Required Contributions by the aggregate Sponsor Payrolls for all plans. 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; 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.

Florida's local government retirement plans had mixed results in 2011. The number of active employees in municipal and special district defined benefit plans decreased by 0.4 percent, but the number of retirees, beneficiaries, and vested terminees increased by 4.6 percent. Covered employees' payroll increased by 2.74 percent and contributions made to those retirement plans increased 1.6 percent. The average annual retiree pension for municipal and special district retirement plans is now \$24,485. Asset values for local government retirement plans increased 3.7 percent to \$24.0 billion.

Florida's school board early retirement programs measurements generally declined in 2011. Active employee membership decreased 5.9 percent, while school board early retirement plans retirees, beneficiaries, and vested terminees increased 3.0 percent. The average annual retiree supplemental pension decreased slightly to \$4,874. Asset values for school board plans decreased 4.6 percent.

Data Collection

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. This section also includes inventories of municipal, special district, and school board retirement plans.

II. STATUS OF LOCAL 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
As of September 30, 2011

	<u>2010</u>	<u>2011</u>	<u>Change</u>
Covered Employees			
Payroll	\$5,965,769,663	\$6,129,219,470	2.74%
Number of Active			
Employees	107,007	106,541	-0.44%
Retirees, Beneficiaries &			
Vested Terminees	66,154	69,178	4.57%
Assets(Market Value)	\$23,113,778,884	\$23,964,068,381	3.68%
Annual Contributions	\$1,553,395,014	\$1,577,685,824	1.56%

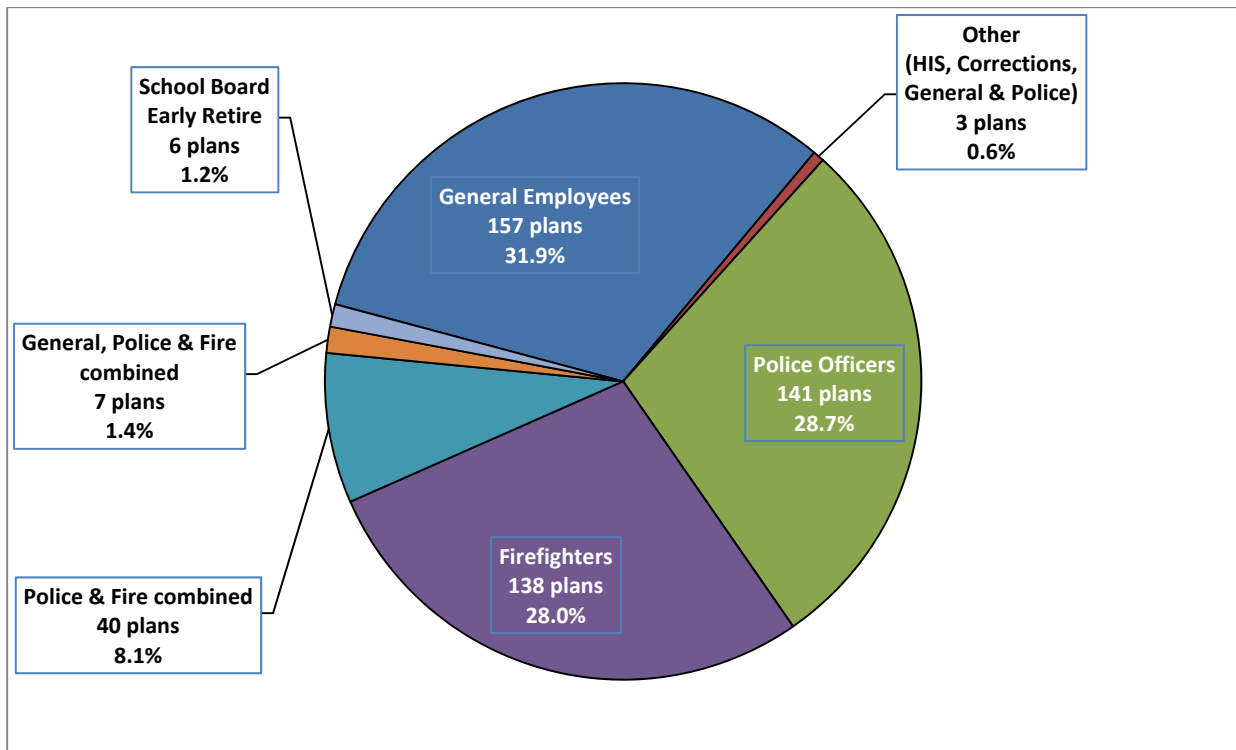
2. School Board Early Retirement Programs
As of September 30, 2011

	<u>2010</u>	<u>2011</u>	<u>Change</u>
Covered Employees			
Payroll	\$338,658,383	\$321,440,637	-5.08%
Number of Active			
Employees	9,157	8,613	-5.94%
Retirees, Beneficiaries &			
Vested Terminees	1,570	1,617	2.99%
Assets (Market Value)	\$61,588,718	\$58,738,718	-4.63%
Annual Contributions	\$4,654,133	\$6,932,440	48.95%

B. LOCAL RETIREMENT SYSTEMS FACTS AND TRENDS

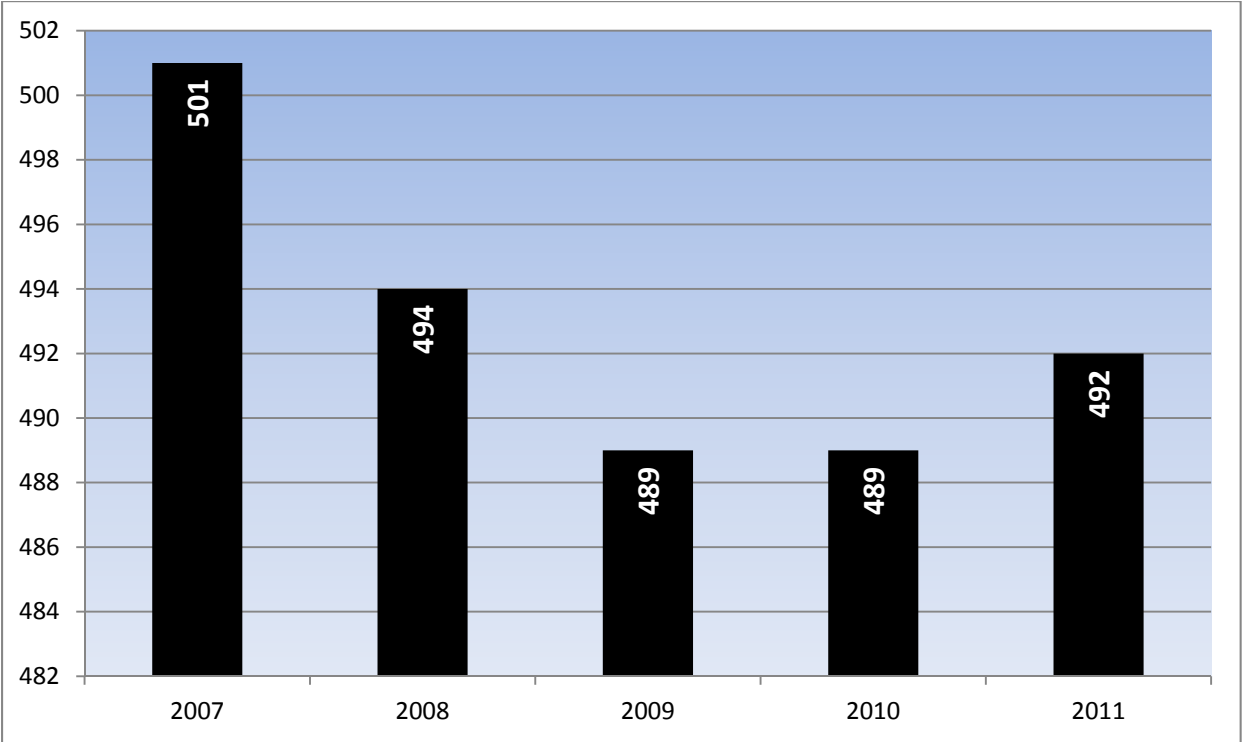
The section collects and retains information on the benefits Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the average final compensation determination, the vesting requirement, the normal retirement requirement, any offering of cost-of-living adjustments, death and disability benefit descriptions, early retirement provisions, and other benefit-related information. From this data (as of September 30, 2011), the following information identifies benefits and other statistical information:

1. Local Government Retirement Plans by Employee Group As of September 30, 2011

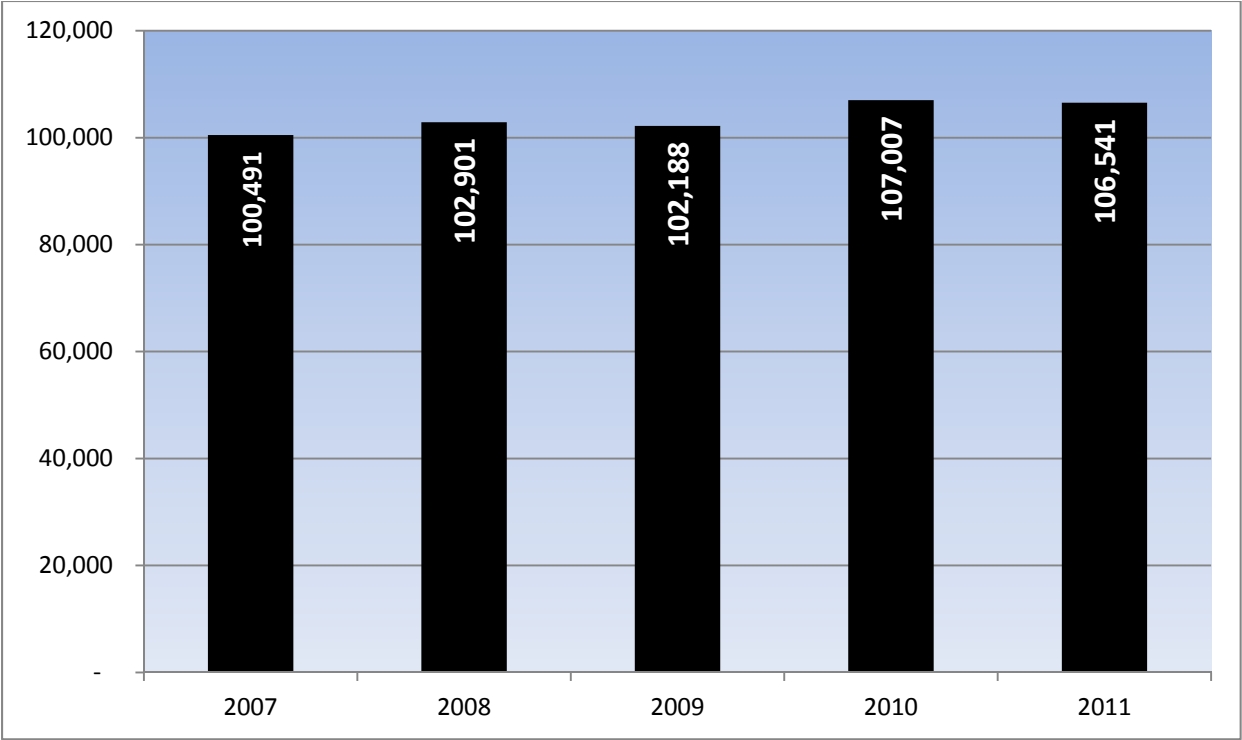


* A city may operate several plans: for general employees, police officers, firefighters, elected officials, and utility employees; or there may be various combinations of these plans. There are 410 incorporated cities in Florida, with 333 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of September 30, 2011 the section's count of municipal defined benefit retirement systems (including special district, county, and school board early retirement plans) is 492.

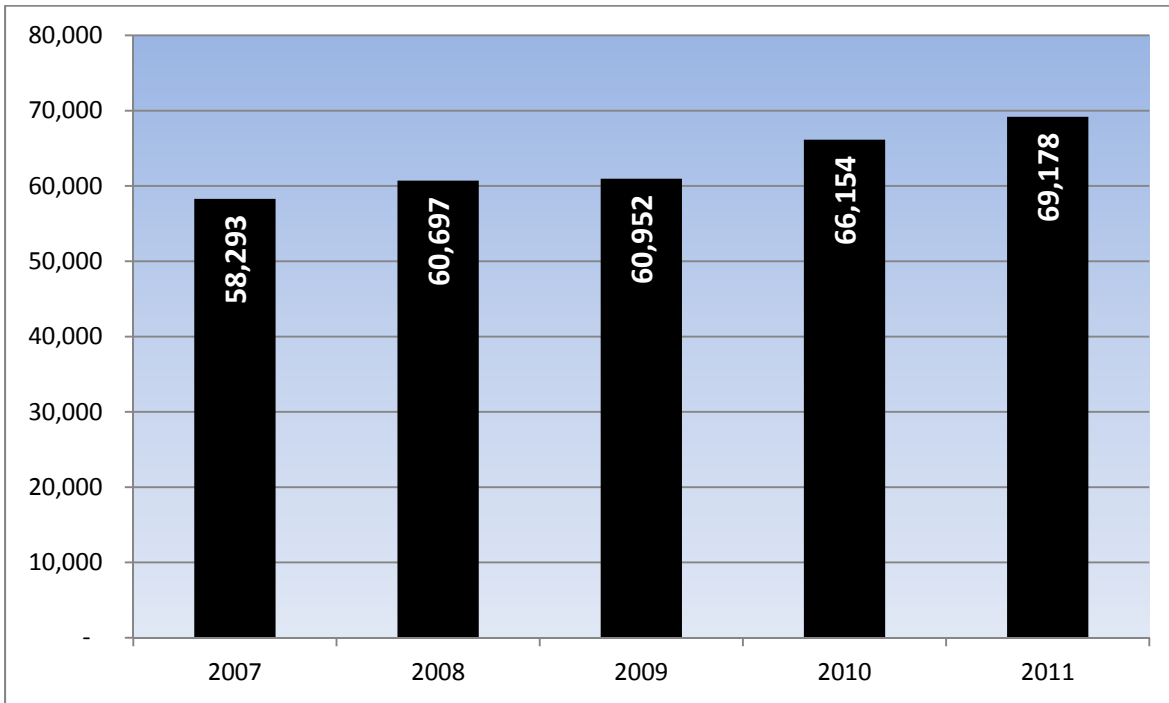
**2. Change in the Number of Defined Benefit Plans
Five Years Ended September 30, 2011**



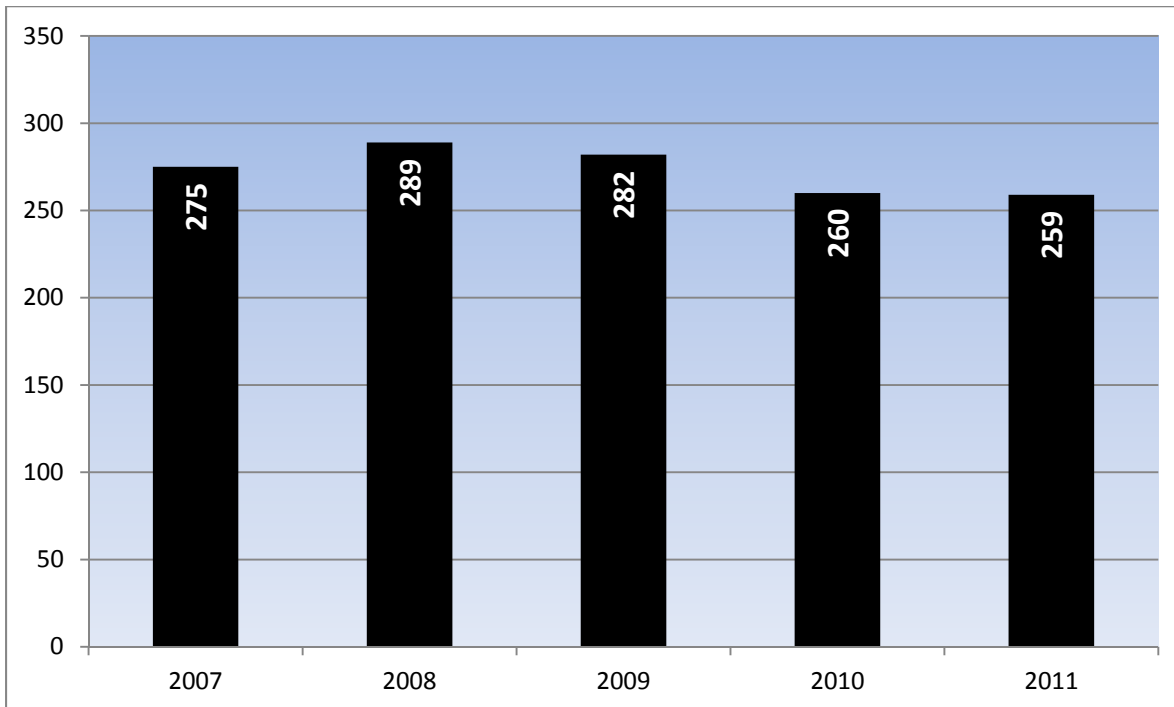
**3. Change in Local Government Retirement Systems Active Employees
Five Years Ended September 30, 2011**



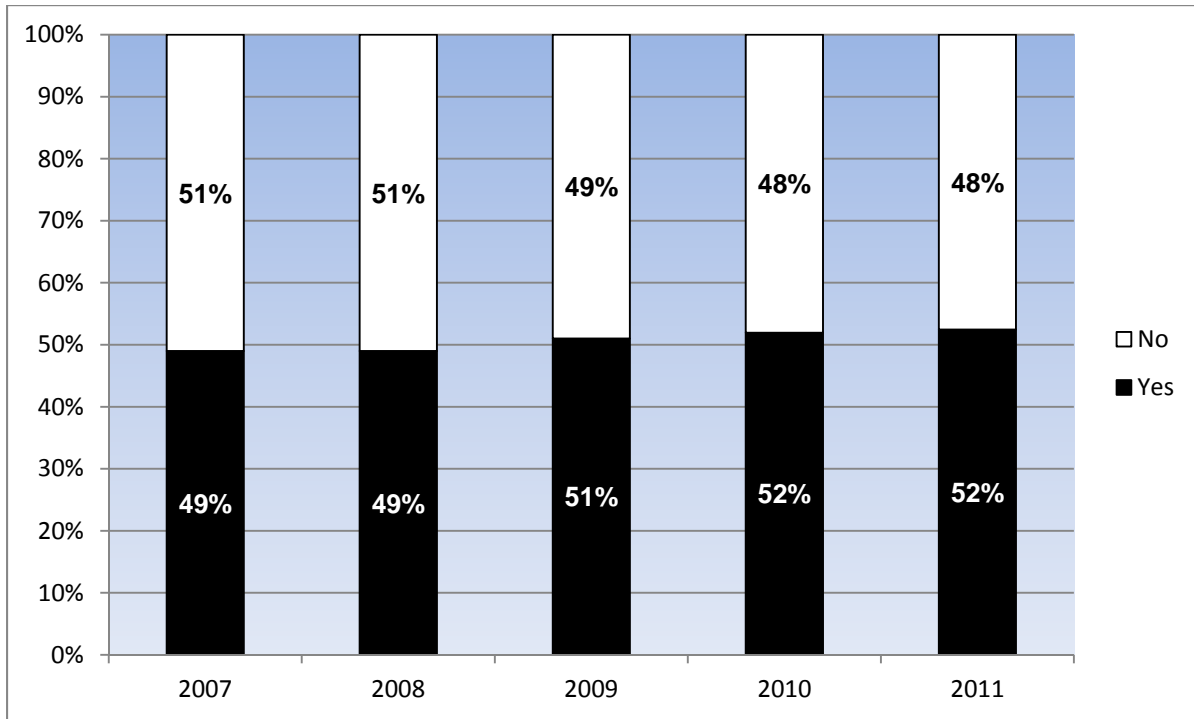
**4. Change in Local Government Retirement Systems
Retirees, Beneficiaries, and Terminated Vested Employees
Five Years Ended September 30, 2011**



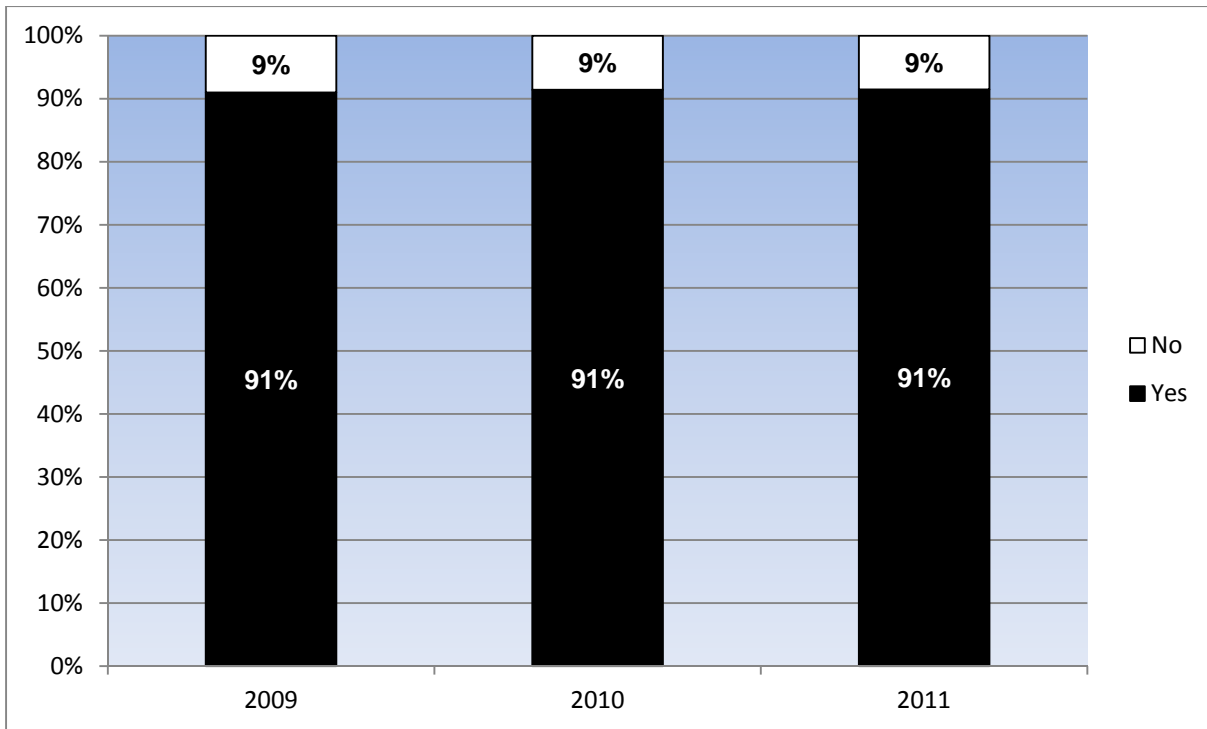
**5. Change in Local Government Retirement Plans Offering
Deferred Retirement Option Plans (DROPs)
Five Years Ended September 30, 2011**



**6. Percentage of Plans Offering Cost of Living Adjustments (COLAs)
Five Years Ended September 30, 2011**

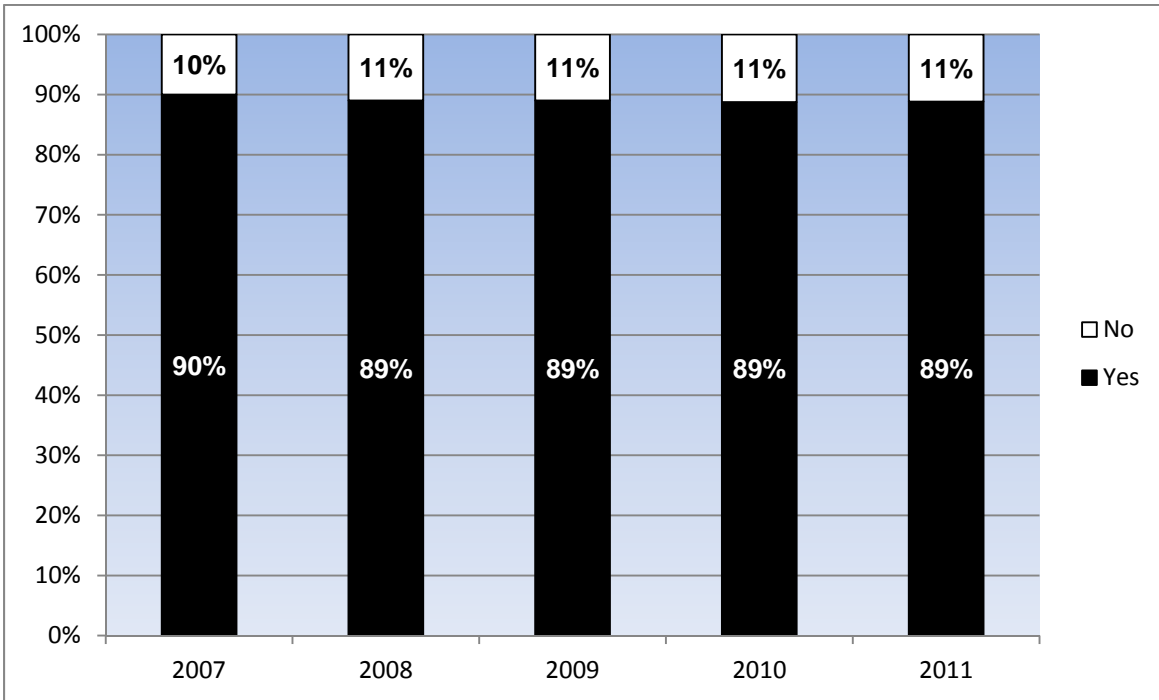


**7. Percentage of Plans Offering Disability Benefits
Three Years Ended September 30, 2011 ***

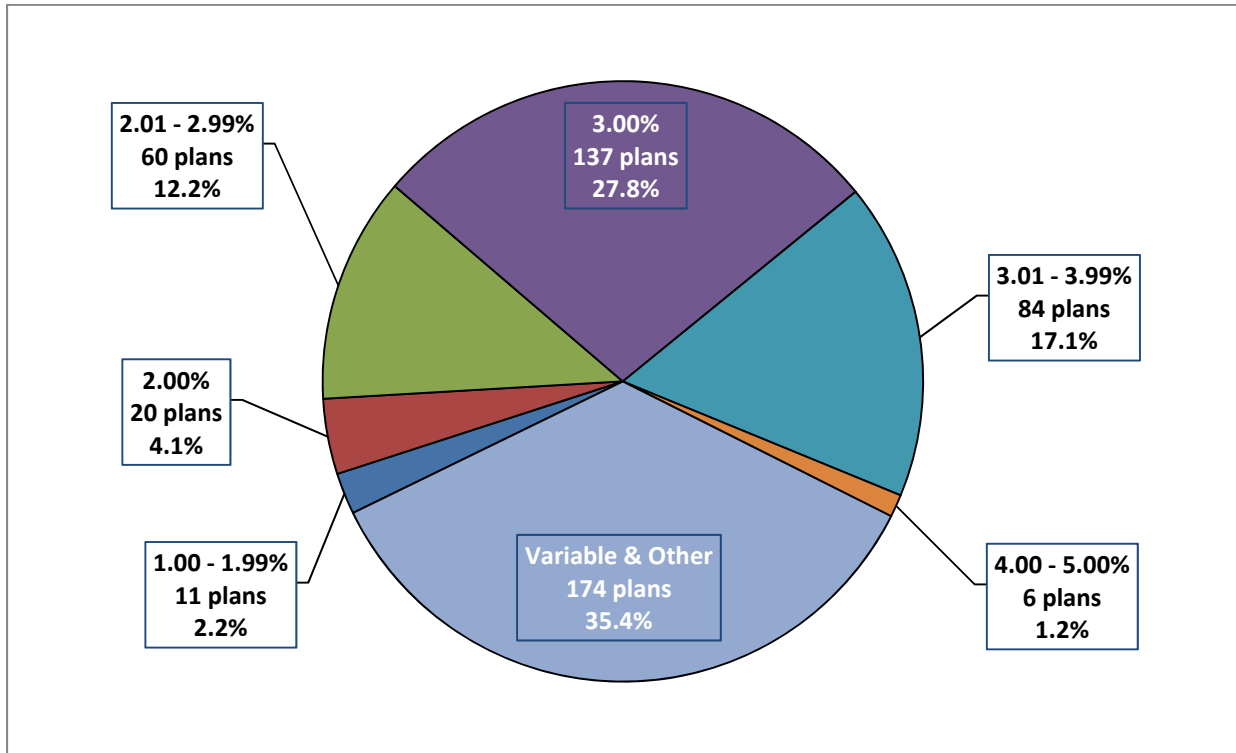


* Data unavailable before 2009.

**8. Percentage of Plans Offering Early Retirement Benefits
Five Years Ended September 30, 2011**

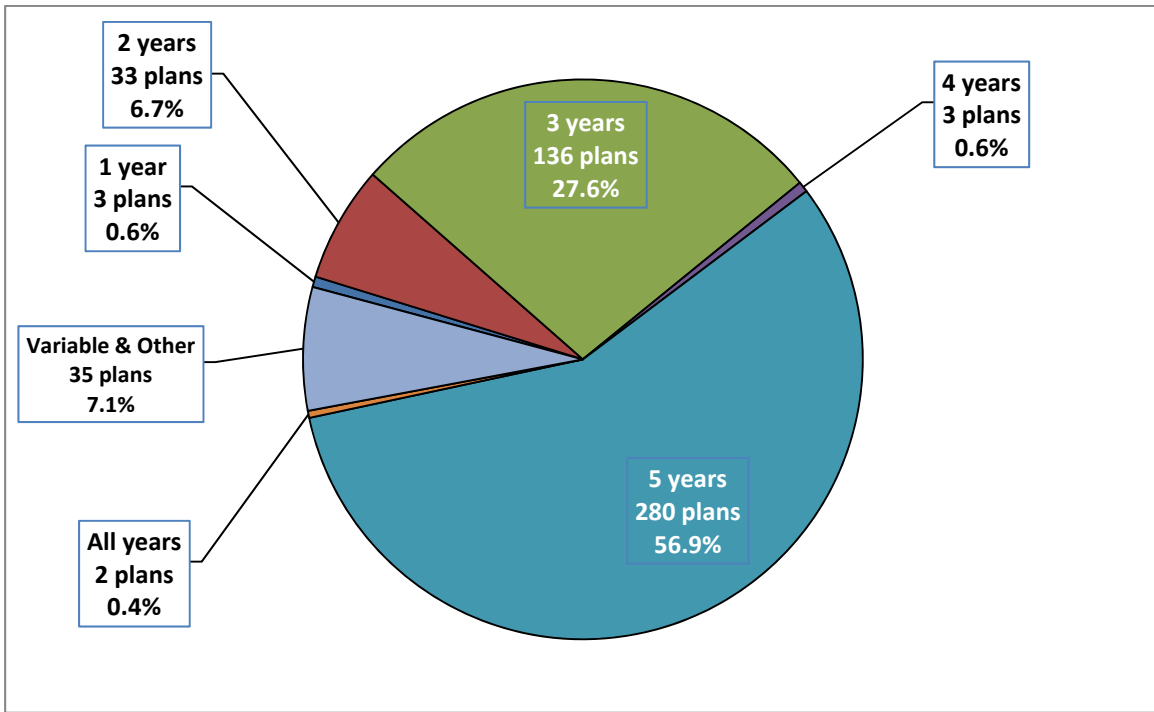


**9. Local Government Retirement Systems
Benefit Accrual Rates *
As of September 30, 2011**



* 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 5 percent. The most common benefit accrual rates are between 2 and 4 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).

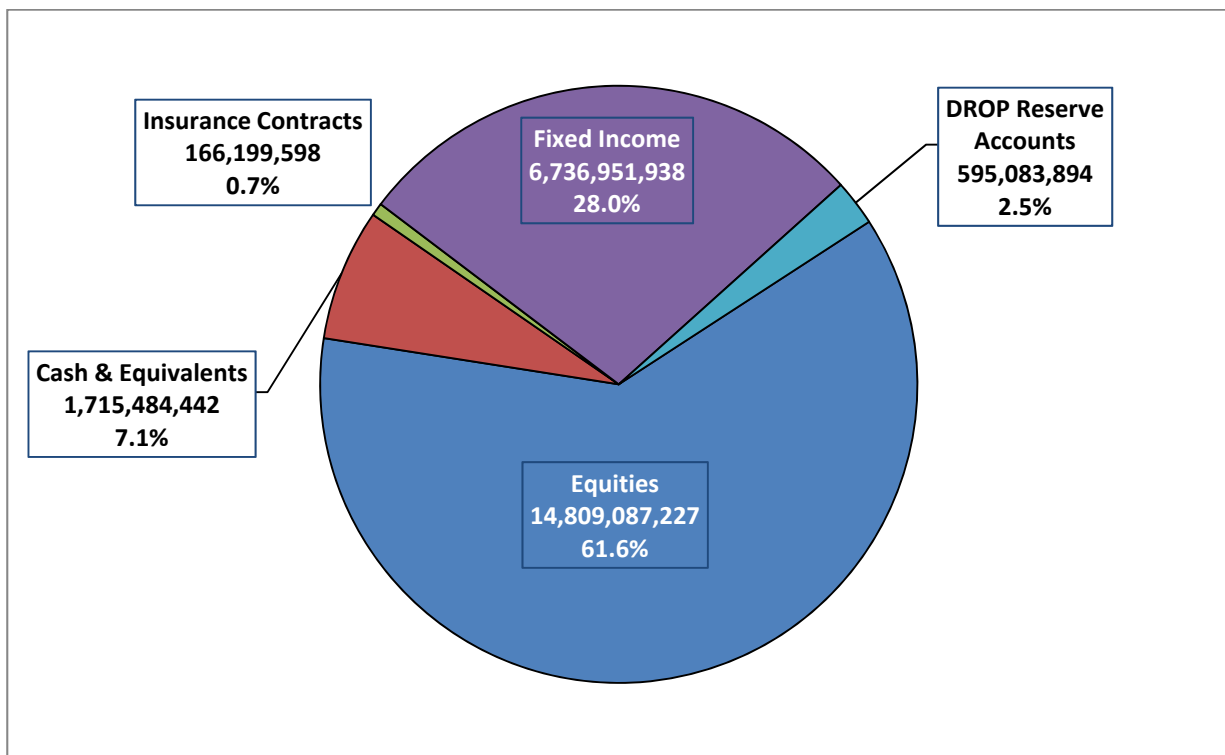
**10. Frequency of Average Final Compensation (AFC) Periods
As of September 30, 2011**



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, 2011.

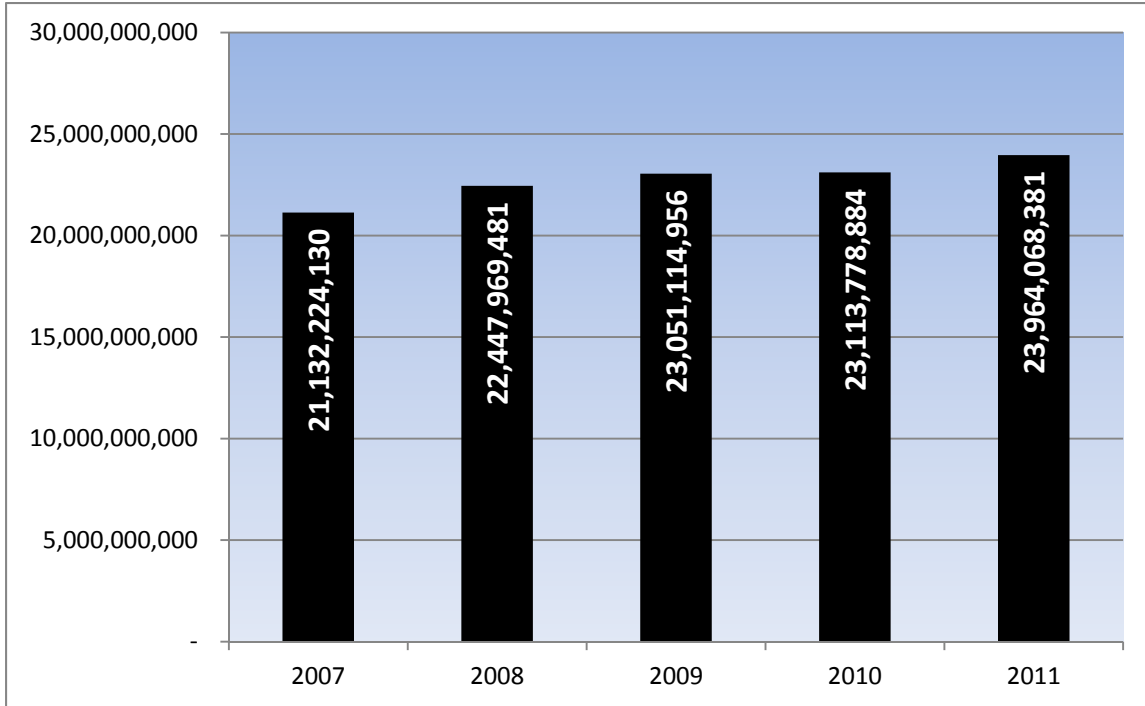
1. Florida Local Government Retirement Systems Allocation of Investments* As of September 30, 2011



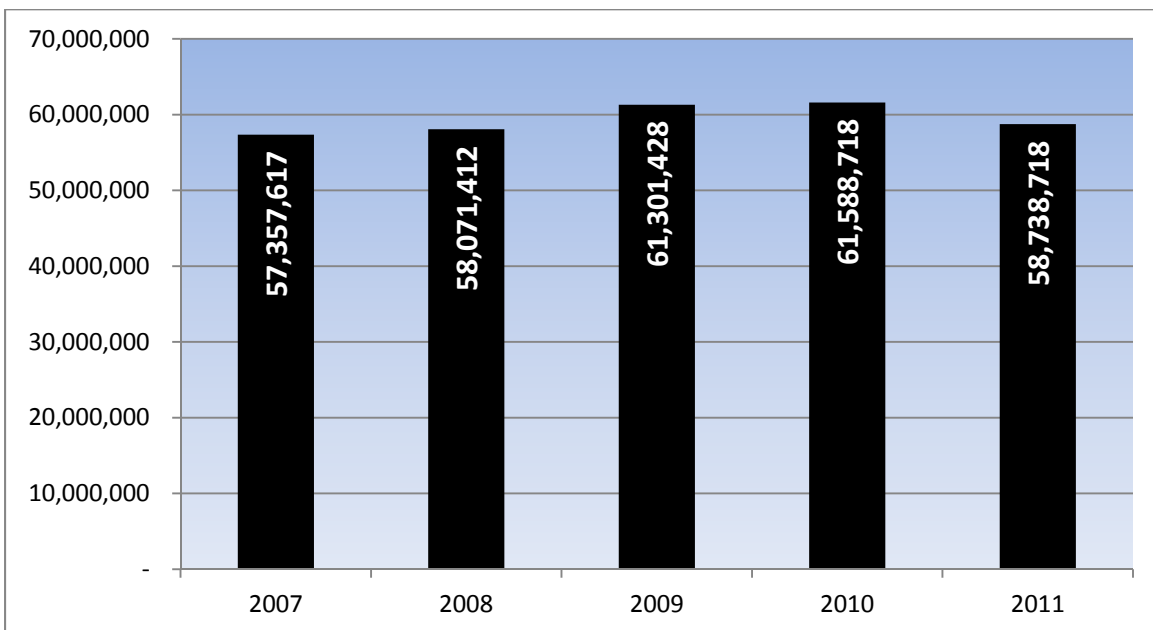
* Please find individual plan asset data in Appendix C.

The following charts compare the change in local government retirement systems and school board early retirement program assets for the past several years for the periods noted:

**2. Change in Local Government Retirement Systems Assets
Five Year Period Ended September 30, 2011**



**3. Change in School Board Early Retirement Program Assets
Five Year Period Ended September 30, 2011**



III. 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

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.
- Some plans 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 appendices is accurate, however, in the event of an error, the actuarial valuation source documents should be consulted.

APPENDIX A

FINANCIAL/CONTRIBUTION DATA

This display captures key elements of each valuation, such as assets, unfunded liabilities, active member payroll, annual benefits payable to inactive members, 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.

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"> • G = General Employees <u>only</u> • P = Police Officers <u>only</u> • F = Firefighters <u>only</u> • PF = Police Officers and Firefighters <u>only</u> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <u>only</u> • GF = General Employees and Firefighters <u>only</u> • GS = General and Sanitation Employees <u>only</u> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <u>only</u> • ERP = Early Retirement Program
Valuation Date	The month/day/ year on which the financial data in the actuarial valuation is based.
Total Assets	The market value of assets.
UAAL	Amount of the <u>U</u> n <u>f</u> unded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL)
Valuation 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" as determined by the actuarial cost method used to fund the Plan.
Normal Pct	The percent that the normal cost is of the participating employee payroll.
UAAL Pymt	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.
UAAL Pct	The percent that the UAAL payment is of the participating employee payroll.
Reqd Cont	Total annual contribution required for the "current year". The sum of Normal Cost and UAAL payments plus interest.
Reqd Pct	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 Pct	Employees
City Pct	Plan sponsor
Other Pct	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.

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning	
ALACHUA COUNTY LIBRARY	G	10/01/2010	14,604,830	6,310,203	4,044,568	519,515	682,723	16.9	574,733	14.2	1,257,456	31.1	4.0	28.3	0.0	10/01/2010	10/01/2010
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2010	3,086,288	4,024,353	126,794,672	628,581	732,610	0.6	0	0.0	732,610	0.6	0.0	0.6	0.0	07/01/2010	07/01/2010
ALTAMONTE SPRINGS	G	10/01/2010	8,837,719	1,083,763	7,815,403	212,133	973,275	12.5	63,065	0.8	1,036,340	13.3	0.0	13.7	0.0	10/01/2010	10/01/2010
ALTAMONTE SPRINGS	P	10/01/2009	4,052,288	2,348,820	3,522,588	447,072	641,280	18.2	296,103	8.4	937,383	26.6	1.0	21.1	5.6	10/01/2009	10/01/2009
APOPKA	F	10/01/2009	20,064,962	2,942,342	4,115,814	1,114,512	970,369	23.6	188,590	4.6	1,158,959	28.2	8.3	15.9	4.0	10/01/2010	10/01/2010
APOPKA	G	10/01/2009	24,122,423	5,139,686	9,286,087	1,347,264	1,363,808	14.7	335,439	3.6	1,699,247	18.3	4.9	13.4	0.0	10/01/2010	10/01/2010
APOPKA	P	10/01/2009	22,449,085	1,425,887	4,569,611	1,058,868	1,587,326	34.7	79,323	1.7	1,666,649	36.5	7.0	23.4	5.5	10/01/2010	10/01/2010
ARCADIA	G	01/01/2011	1,946,570		821,992	172,452	97,553	11.9	61,967	7.5	159,520	19.4	5.0	18.0	0.0	01/01/2010	01/01/2010
ARCADIA	PF	10/01/2010	7,376,883	1,392,384	880,617	483,008	219,010	24.9	212,493	24.1	431,503	49.0	9.6	24.4	15.0	10/01/2011	10/01/2011
ATLANTIC BEACH	G	09/30/2010	10,568,935	4,561,923	3,837,512	556,044	559,655	14.6	522,022	13.6	1,081,677	28.2	5.0	24.5	0.0	10/01/2011	10/01/2011
ATLANTIC BEACH	P	09/30/2010	6,010,957	3,284,921	1,639,155	530,369	323,866	19.8	310,885	19.0	634,751	38.7	4.8	31.2	5.0	10/01/2011	10/01/2011
ATLANTIS (CLOSED)	P	10/01/2008	1,334,544	26,002	0	130,565	11,370	0.0	10,155	0.0	21,525	0.0	0.5	0.0	0.0	10/01/2008	10/01/2008
AUBURNDALE	F	10/01/2010	4,757,958	1,590,167	756,303	357,545	191,345	25.3	121,765	16.1	313,110	41.4	6.6	23.2	11.6	10/01/2011	10/01/2011
AUBURNDALE	G	10/01/2010	11,278,446	3,358,807	3,194,215	865,038	402,471	12.6	412,054	12.9	814,525	25.5	2.0	23.5	0.0	10/01/2011	10/01/2011
AUBURNDALE	P	10/01/2010	6,531,196	1,473,985	1,671,141	246,944	409,430	24.5	106,953	6.4	516,383	30.9	2.5	22.2	6.2	10/01/2011	10/01/2011
AVENTURA	P	10/01/2009	10,357,391	5,897,829	6,418,797	77,820	1,429,337	22.3	615,883	9.6	2,045,220	31.9	6.8	21.0	4.1	10/01/2010	10/01/2010
AVON PARK	F	10/01/2010	3,035,523	1,075,147	680,087	220,721	190,492	28.0	97,933	14.4	288,425	42.4	5.0	32.0	5.5	10/01/2011	10/01/2011
AVON PARK	P	10/01/2010	4,857,652	286,690	1,025,823	265,872	314,107	30.6	45,341	4.4	359,448	35.0	5.0	24.6	5.5	10/01/2011	10/01/2011
BAL HARBOUR VILLAGE	G	10/01/2008	7,357,123	2,430,793	1,476,784	286,658	324,202	22.0	139,281	9.4	463,483	31.4	8.0	26.6	0.0	10/01/2008	10/01/2009
BAL HARBOUR VILLAGE	P	10/01/2010	10,186,665	8,528,020	2,256,484	613,054	767,204	34.0	647,611	28.7	1,414,815	62.7	10.0	50.1	2.6	10/01/2010	10/01/2011
BARTOW	F	10/01/2010	5,413,116	830,867	1,017,521	411,805	418,201	41.1	65,121	6.4	483,322	47.5	2.0	37.0	8.5	10/01/2011	10/01/2011
BARTOW	G	10/01/2010	11,487,733	8,367,932	8,342,130	569,896	775,819	9.3	742,450	8.9	1,518,269	18.2	4.0	14.2	0.0	10/01/2011	10/01/2011
BARTOW	P	10/01/2010	10,979,357	3,450,678	1,775,191	704,144	402,968	22.7	376,340	21.2	779,308	43.9	4.0	33.2	6.7	10/01/2011	10/01/2011
BAY HARBOR ISLANDS [GP]	G	10/01/2008	4,422,936	1,992,333	1,814,969	103,820	535,737	29.5	0	0.0	535,737	29.5	6.1	28.2	0.0	10/01/2008	10/01/2009
BAY HARBOR ISLANDS [GP]	P	10/01/2008	3,714,939	1,911,517	972,312	72,497	498,635	51.3	0	0.0	498,635	51.3	8.0	47.1	1.6	10/01/2008	10/01/2009
BAY MEDICAL CENTER	G	01/01/2010	74,887,272	7,660,346	62,904,109	5,188,020	1,612,197	2.6	865,185	1.4	2,477,382	3.9	0.0	4.2	0.0	01/01/2010	10/01/2010
BELLE GLADE	G	10/01/2010	11,555,442	-1,346,440	2,687,813	618,806	405,591	15.1	-160,462	-6.0	245,129	9.1	4.0	5.1	0.0	10/01/2010	10/01/2010
BELLE GLADE (RETIRED)	PF	10/01/2010	4,745,197	-1,247,628	0	240,039							0.0	0.0	0.0	10/01/2010	10/01/2010
BELLE GLADE HOUSING	G	10/01/2010	1,233,941		842,420	40,912	122,078	14.5	0	0.0	122,078	14.5	0.0	15.3	0.0	10/01/2010	10/01/2010
BELLEAIR	P	10/01/2010	1,749,663	405,110	688,721	69,566	154,962	22.5	34,436	5.0	189,398	27.5	6.0	14.9	6.6	10/01/2011	10/01/2011
BELLEAIR BLUFFS (CLOSED)	F	10/01/2010	1,411,867	41,804	0	157,103	32,987		4,393				0.0	0.0	0.0	10/01/2011	10/01/2011
BELLEVUE	P	10/01/2010	2,110,304	778,083	506,862	98,572	109,989	21.7	66,906	13.2	176,895	34.9	5.0	22.0	7.9	10/01/2011	10/01/2011
BOCA GRANDE FCD	F	10/01/2010	1,879,110	-216,972	978,777	24,787	234,906	24.0	-14,682	-1.5	220,224	22.5	0.5	12.0	10.0	10/01/2011	10/01/2011
BOCA RATON	G	10/01/2010	154,861,377	14,621,445	32,165,959	8,934,895	5,301,957	16.5	841,307	2.6	6,143,264	19.1	9.5	10.3	0.0	10/01/2011	10/01/2011
BOCA RATON	PF	10/01/2010	204,304,759	88,245,166	29,499,150	11,680,029	8,784,565	29.8	6,195,349	21.0	14,979,914	50.8	10.2	32.7	9.8	10/01/2011	10/01/2011
BOCA RATON EXECUTIVE	G	10/01/2010	17,324,128	8,553,371	4,896,787	881,304	899,753	18.4	769,643	15.7	1,669,396	34.1	11.0	23.1	0.0	10/01/2011	10/01/2011

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
BOCA RATON HOUSING	G	10/01/2009	1,201,094	-186,492	681,228	62,880	68,654	10.1	0	0.0	68,654	10.1	6.9	10.5	0.0	10/01/2009	10/01/2009
BONITA SPRINGS FCD	F	10/01/2010	27,765,668	22,151,147	7,924,994	1,007,349	2,028,798	25.6	1,933,699	24.4	3,962,497	50.0	7.0	36.4	6.6	10/01/2011	10/01/2011
BONITA SPRINGS FCD	G	10/01/2010	1,741,923	-45,302	937,679	31,338	289,742	30.9	-7,501	-0.8	282,241	30.1	7.0	23.1	0.0	10/01/2011	10/01/2011
BOYNTON BEACH	F	10/01/2010	47,338,208	29,524,277	10,506,008	3,948,308	3,092,068	29.4	1,862,230	17.7	4,954,298	47.2	12.0	29.1	6.1	10/01/2010	10/01/2011
BOYNTON BEACH	G	10/01/2009	79,415,559	30,715,451	28,182,460	5,671,882	4,103,480	14.6	2,867,976	10.2	6,971,456	24.7	7.0	19.2	0.0	10/01/2009	10/01/2009
BOYNTON BEACH	P	10/01/2010	50,397,944	33,827,611	12,592,795	4,181,559	1,895,893	15.1	2,054,091	16.3	3,949,984	31.4	7.0	28.9	3.7	10/01/2011	10/01/2011
BRADENTON	F	10/01/2010	28,221,638	12,869,021	3,575,486	2,023,183	941,426	26.3	1,283,599	35.9	2,225,025	62.2	7.0	44.9	10.3	10/01/2011	10/01/2011
BRADENTON	P	10/01/2010	44,634,426	9,965,193	6,518,785	2,436,215	1,835,477	28.2	592,445	9.1	2,427,922	37.2	6.0	25.7	6.8	10/01/2010	10/01/2011
BROOKSVILLE	F	10/01/2010	4,196,805	1,369,057	750,916	303,760	217,315	28.9	144,101	19.2	361,416	48.1	3.3	31.2	13.6	10/01/2011	10/01/2011
BROOKSVILLE	P	10/01/2010	3,013,631	136,635	959,684	0	368,519	38.4	0	0.0	368,519	38.4	1.0	26.0	12.4	10/01/2010	10/01/2010
BUNNELL	F	10/01/2010	389,009	-35,008	22,500	7,946	23,530	104.6	-10,116	-45.0	13,414	59.6	5.0	0.0	54.6	10/01/2010	10/01/2010
BUSHNELL	G	10/01/2009	782,768	255,601	938,654	17,204	123,902	13.2	30,036	3.2	153,938	16.4	0.0	16.4	0.0	10/01/2010	10/01/2010
BUSHNELL	P	10/01/2009	709,236	148,346	400,071	0	116,020	29.0	0	0.0	116,020	29.0	1.0	21.0	7.0	10/01/2010	10/01/2010
CAPE CORAL	F	10/01/2010	77,986,921	54,167,599	13,173,617	4,987,880	4,638,430	35.2	4,747,772	36.0	9,386,202	71.2	7.0	54.3	10.0	10/01/2011	10/01/2011
CAPE CORAL	G	10/01/2010	112,723,733	80,927,033	37,963,288	8,926,022	7,793,863	20.5	8,253,219	21.7	16,047,082	42.3	7.9	34.4	0.0	10/01/2011	10/01/2011
CAPE CORAL	P	10/01/2010	74,753,559	41,440,217	14,650,761	4,766,646	5,431,038	37.1	3,576,251	24.4	9,007,289	61.5	7.0	48.5	6.0	10/01/2011	10/01/2011
CASSELBERRY	PF	10/01/2010	7,861,257	0	3,278,798	54,005	959,704	29.3	0	0.0	959,704	29.3	0.5	23.8	5.6	10/01/2011	10/01/2011
CEDAR HAMMOCK FCD	HIS	10/01/2005	171,581	0	0	11,000	402,000	0	0	0.0	402,000	0.0	0.0	0.0	0.0	10/01/2005	10/01/2005
CHATTAHOOCHEE	F	10/01/2007	339,785	68,093	64,166	24,852	25,306	39.4	0	0.0	25,306	39.4	5.0	20.8	13.6	10/01/2008	10/01/2008
CLEARWATER	GPF	01/01/2011	670,340,014	18,744,675	76,505,599	30,730,994	21,581,108	28.2	2,118,337	2.8	23,699,445	31.0	8.0	24.7	0.0	01/01/2011	10/01/2011
CLEARWATER (CLOSED)	F	01/01/2010	7,069,681	-317,048	0	795,967	4,300	0.0	0	0.0	4,300	0.0	6.0	0.0	0.0	01/01/2010	10/01/2010
CLERMONT	F	10/01/2009	3,162,864	-12,388	2,552,467	2,783	604,043	23.7	0	0.0	0	0.0	1.0	0.0	0.0	10/01/2009	10/01/2009
CLERMONT	P	10/01/2009	5,839,134	875,112	2,485,033	302,954	681,809	27.4	0	0.0	681,809	27.4	3.0	23.8	4.9	10/01/2009	10/01/2009
CLERMONT (RETIRED)	G	10/01/2009	573,379	-6,494	0	73,988	2,890	0.0	0	0.0	2,890	0.0	0.0	0.0	0.0	10/01/2009	10/01/2009
CLEWISTON	G	10/01/2009	7,378,850	2,163,535	2,627,530	463,321	486,311	18.5	0	0.0	486,311	18.5	0.0	18.5	0.0	10/01/2009	10/01/2009
COCOA	F	10/01/2010	9,389,179	9,782,970	2,071,147	1,183,338	518,616	25.0	839,850	40.5	1,358,466	65.6	6.5	4.6	54.5	10/01/2011	10/01/2011
COCOA	G	10/01/2010	11,374,072	4,407,821	438,351	1,272,125	104,372	23.8	518,569	118.3	622,941	142.1	5.0	137.1	0.0	10/01/2011	10/01/2011
COCOA	P	10/01/2010	17,728,913	5,126,130	3,610,927	1,088,231	867,706	24.0	673,077	18.6	1,540,783	42.7	6.5	32.2	3.9	10/01/2011	10/01/2011
COCOA BEACH	F	10/01/2010	7,011,897	5,321,410	1,368,368	767,170	215,244	15.7	488,644	35.7	703,888	51.4	5.0	40.2	6.2	10/01/2011	10/01/2011
COCOA BEACH	G	10/01/2010	14,724,768	-434,981	4,871,767	635,417	1,045,482	21.5	-43,846	-0.9	1,001,636	20.6	5.0	15.6	0.0	10/01/2011	10/01/2011
COCOA BEACH	P	10/01/2010	6,964,117	7,431,304	1,841,483	751,592	245,102	13.3	691,293	37.5	936,395	50.9	5.0	40.8	5.1	10/01/2011	10/01/2011
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2008	344,350	460,659	1,049,945	27,110	5,838	0.6	14,439	1.4	20,277	1.9	0.0	2.1	0.0	10/01/2008	10/01/2008
COOPER CITY	F	10/01/2010	13,802,078	6,383,370	1,355,415	1,174,895	1,667,923	123.1	0	0.0	1,667,923	123.1	3.5	107.3	16.0	10/01/2010	10/01/2011
COOPER CITY	G	10/01/2008	14,422,241	6,351,670	5,172,878	1,011,606	1,234,038	23.9	402,922	7.8	1,636,960	31.6	10.4	23.3	0.0	10/01/2008	10/01/2009
COOPER CITY	P	10/01/2010	17,413,201	7,577,716	1,154,305	1,768,988	1,858,458	161.0	0	0.0	1,858,458	161.0	0.0	150.0	18.4	10/01/2010	10/01/2010
COOPER CITY - MANAGEMENT	GPF	10/01/2008	1,433,611	3,047,875	469,786	306,137	118,856	25.3	305,361	65.0	424,217	90.3	11.0	79.3	0.0	10/01/2009	10/01/2009
CORAL GABLES	GPF	10/01/2009	218,695,289	197,974,718	52,692,558	28,898,996	9,681,463	18.4	17,196,189	32.6	26,877,652	51.0	5.0	49.6	0.3	10/01/2009	10/01/2010
CORAL SPRINGS	F	10/01/2010	30,024,177	7,187,902	11,504,623	365,428	3,492,042	30.4	633,465	5.5	4,125,507	35.9	8.5	20.3	7.8	10/01/2010	10/01/2010
CORAL SPRINGS	G	10/01/2010	6,280,561	2,907,069	374,110	707,703	106,886	28.6	401,469	107.3	508,355	135.9	10.0	125.9	0.0	10/01/2010	10/01/2010
CORAL SPRINGS	P	10/01/2010	94,339,022	71,648,765	14,737,581	7,287,121	10,044,974	68.2	2,628,444	17.8	12,673,418	86.0	9.9	81.9	6.1	10/01/2010	10/01/2010

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Beginning	Year Beginning	Payment Beginning
CRESCENT CITY	F	10/01/2010	409,354	-175,056	34,738	3,297	800	2.3	0	0.0	800	2.3	5.0	0.0	0.0	10/01/2011	10/01/2011	
CRESCENT CITY	P	10/01/2010	642,467	175,878	253,435	39,794	49,688	19.6	0	0.0	49,688	19.6	5.0	8.1	7.3	10/01/2011	10/01/2011	
CRESTVIEW	G	10/01/2010	10,099,263	808,433	3,683,859	453,079	825,185	22.4	69,993	1.9	895,178	24.3	6.4	17.9	0.0	10/01/2011	10/01/2011	
CRESTVIEW	PF	10/01/2010	9,154,699	1,004,165	3,929,132	338,578	1,088,370	27.7	82,512	2.1	1,170,882	29.8	6.4	4.6	18.8	10/01/2011	10/01/2011	
DADE CITY	F	10/01/2009	3,785,261	633,056	355,724	302,001	161,855	45.5	0	0.0	161,855	45.5	1.0	19.8	24.7	10/01/2010	10/01/2010	
DADE CITY	P	10/01/2009	5,471,624	-156,780	978,443	233,035	244,610	25.0	0	0.0	244,610	25.0	1.0	13.1	10.9	10/01/2010	10/01/2010	
DANIA BEACH	G	10/01/2009	16,334,511	3,812,607	2,544,861	1,329,445	741,006	29.1	0	0.0	741,006	29.1	19.7	30.5	0.0	10/01/2010	10/01/2010	
DANIA BEACH [PF]	F	10/01/2009	20,563,610	9,247,648	4,449,422	1,709,722	1,200,400	27.0	842,216	18.9	2,042,616	45.9	24.6	19.7	5.4	10/01/2009	10/01/2010	
DANIA BEACH [PF] (CLOSED)	P	10/01/2009	4,673,170	1,917,563	0	737,774	0	0.0	279,829	0.0	279,829	0.0	7.0	0.0	0.0	10/01/2009	10/01/2010	
DAVIE	F	10/01/2010	39,284,379	23,260,007	10,554,782	2,491,849	3,096,496	29.3	2,022,977	19.2	5,119,473	48.5	8.4	36.6	6.0	10/01/2010	10/01/2010	
DAVIE	P	10/01/2010	72,999,218	26,891,392	11,618,049	4,418,900	3,923,006	33.8	2,359,547	20.3	6,282,553	54.1	7.0	44.5	5.2	10/01/2010	10/01/2010	
DAVIE - GENERAL & MGMT	G	10/01/2010	23,908,450	7,278,903	11,472,365	494,994	2,797,887	24.4	86,009	0.7	2,883,896	25.1	0.0	25.4	0.0	10/01/2010	10/01/2010	
DAYTONA BEACH	PF	10/01/2010	123,451,305	56,350,772	17,429,066	10,114,618	4,474,415	25.7	5,800,676	33.3	10,275,091	59.0	9.9	46.1	4.0	10/01/2011	10/01/2011	
DEERFIELD BEACH	F	10/01/2010	76,415,091	14,864,699	11,313,910	5,094,432	3,158,195	27.9	805,072	7.1	3,963,267	35.0	9.0	22.1	5.5	10/01/2010	10/01/2010	
DEERFIELD BEACH	G	10/01/2009	48,609,051	4,722,813	3,295,395	3,793,978	1,835,079	55.7	0	0.0	1,835,079	55.7	9.0	49.2	0.0	10/01/2009	10/01/2009	
DEERFIELD BEACH (CLOSED)	P	10/01/2010	35,899,879	13,876,073	0	4,226,646	0	0.0	1,344,154	0.0	1,344,154	0.0	0.0	0.0	0.0	10/01/2010	10/01/2010	
DELAND	F	10/01/2010	7,798,959	1,647,000	1,758,198	540,140	470,494	26.8	130,107	7.4	600,601	34.2	5.0	25.7	3.4	10/01/2010	10/01/2011	
DELAND	G	10/01/2010	22,182,875	5,957,879	3,430,400	1,453,546	555,726	16.2	516,289	15.1	1,072,015	31.3	7.0	26.8	0.0	10/01/2010	10/01/2011	
DELAND	P	10/01/2010	15,721,311	4,008,715	2,598,079	967,086	641,068	24.7	298,180	11.5	939,248	36.2	7.8	24.4	6.7	10/01/2010	10/01/2011	
DELRAY BEACH	G	10/01/2010	82,395,380	3,269,096	18,988,947	4,054,095	2,762,588	14.5	108,439	0.6	2,871,027	15.1	3.7	12.5	0.0	10/01/2010	10/01/2011	
DELRAY BEACH	PF	10/01/2010	118,281,439	75,372,568	19,165,228	9,076,160	5,347,099	27.9	4,906,298	25.6	10,253,397	53.5	7.6	43.2	2.7	10/01/2011	10/01/2011	
DELTONA	F	10/01/2010	11,882,794	4,724,772	4,455,835	225,803	895,623	20.1	383,202	8.6	1,278,825	28.7	8.0	3.5	17.2	10/01/2011	10/01/2011	
DESTIN FCD	F	10/01/2010	7,524,748	9,323,401	2,330,762	488,613	750,506	32.2	510,437	21.9	1,260,943	54.1	6.8	34.8	12.5	10/01/2010	10/01/2010	
DUNEDIN	F	10/01/2010	7,417,256	2,307,283	3,507,977	1,003,312	1,013,455	28.9	125,936	3.6	1,139,391	32.5	5.5	24.1	2.9	10/01/2011	10/01/2011	
DUNNELLON	PF	10/01/2009	547,459	169,088	500,405	20,124	92,957	18.6	0	0.0	92,957	18.6	1.0	19.3	0.0	10/01/2009	10/01/2009	
EAST LAKE TARPON FCD	F	10/01/2010	6,655,479	3,426,895	2,142,685	388,223	704,943	32.9	214,268	10.0	919,211	42.9	5.0	25.8	12.1	10/01/2011	10/01/2011	
EAST NAPLES FCD	F	10/01/2010	7,934,741	1,724,832	4,353,278	21,323	1,480,550	34.0	729,174	16.7	2,209,724	50.8	1.0	38.6	11.1	10/01/2011	10/01/2011	
EAST NICEVILLE FCD	F	10/01/2007	52,219	6,640	240,162	0	49,050	20.4	467	0.2	49,517	20.6	5.0	5.6	10.0	10/01/2007	10/01/2007	
EATONVILLE	P	10/01/2007	587,016	-178,172	461,577	0	69,116	15.0	0	0.0	69,116	15.0	5.0	8.9	0.0	10/01/2007	10/01/2008	
EDGEWATER	F	10/01/2010	5,338,749	1,183,413	1,475,291	127,724	408,656	27.7	113,597	7.7	522,253	35.4	6.0	24.9	4.5	10/01/2010	10/01/2010	
EDGEWATER	G	10/01/2010	12,028,266	3,778,092	1,122,562	1,203,524	615,163	54.8	0	0.0	615,163	54.8	2.5	52.3	0.0	10/01/2011	10/01/2011	
EDGEWATER	P	10/01/2010	7,368,839	1,142,505	1,090,756	688,827	630,457	57.8	201,790	18.5	832,247	76.3	6.0	58.5	11.8	10/01/2011	10/01/2011	
ENGLEWOOD AREA FCD	F	10/01/2010	10,339,033	11,370,142	3,527,772	529,766	1,084,437	30.7	902,051	25.6	1,986,488	56.3	7.0	38.0	11.3	10/01/2011	10/01/2011	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	455,140	283,987	0	76,030	0	0.0	31,949	0.0	31,949	0.0			0.0	10/01/2008	10/01/2008	
ESTERO FCD	F	10/01/2010	6,719,379	1,953,995	3,742,880	32,148	860,470	23.0	0	0.0	860,470	23.0	3.0	22.8	0.0	10/01/2011	10/01/2011	
EUSTIS	F	10/01/2010	5,283,586	2,092,033	1,003,447	381,994	162,559	16.2	238,820	23.8	401,379	40.0	4.0	27.4	8.6	10/01/2011	10/01/2011	
EUSTIS	P	10/01/2009	8,663,568	3,746,592	2,175,013	396,614	436,050	20.0	319,707	14.7	755,757	34.7	4.0	27.1	4.9	10/01/2009	10/01/2010	
FERNANDINA BEACH	G	10/01/2010	12,121,298	8,184,678	5,084,090	1,216,948	627,376	12.3	673,642	13.3	1,301,018	25.6	6.5	19.1	0.0	10/01/2011	10/01/2011	

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
FERNANDINA BEACH	PF	10/01/2010	13,644,066	9,744,928	3,212,196	1,361,432	714,392	22.2	833,565	26.0	1,547,957	48.2	7.7	33.5	7.0	10/01/2011	10/01/2011
FLAGLER BEACH	F	10/01/2010	783,957	287,863	249,053	31,745	100,268	40.3	0	0.0	100,268	40.3	5.0	18.2	17.1	10/01/2011	10/01/2011
FLAGLER BEACH	P	10/01/2007	1,158,788	158,906	541,917	0	127,962	23.6	0	0.0	127,962	23.6	7.0	6.8	9.8	10/01/2008	10/01/2008
FLORIDA CITY	P	10/01/2007	2,503,787	0	1,185,184	66,479	330,333	27.9	0	0.0	330,333	27.9	7.0	24.0	3.9	10/01/2007	10/01/2007
FORT LAUDERDALE	G	09/30/2009	289,707,740	136,860,792	71,547,932	28,477,800	13,711,501	19.2	11,947,983	16.7	25,659,484	35.9	6.0	31.0	0.0	10/01/2009	10/01/2010
FORT LAUDERDALE	PF	01/01/2009	370,372,939	169,590,431	52,825,828	38,267,008	14,698,059	27.8	15,513,308	29.4	30,211,367	57.2	7.0	48.0	5.7	01/01/2009	10/01/2009
FORT MEADE [GPF]	F	10/01/2008	344,089	-43,569	89,765	19,551	6,487	7.2	342	0.4	6,829	7.6	0.0	8.0	0.0	10/01/2008	10/01/2009
FORT MEADE [GPF]	G	10/01/2008	3,103,513	252,498	1,634,673	253,822	127,053	7.8	11,115	0.7	138,168	8.5	0.0	8.9	0.0	10/01/2008	10/01/2009
FORT MEADE [GPF] (CLOSED)	P	10/01/2008	1,387,207	-258,501	0	208,573	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2008	10/01/2009
FORT MYERS	F	10/01/2010	41,564,387	40,906,784	7,230,421	3,739,129	1,814,836	25.1	3,499,523	48.4	5,314,359	73.5	8.0	5.7	59.8	10/01/2011	10/01/2011
FORT MYERS	G	10/01/2010	64,597,601	67,029,215	25,753,922	7,851,270	3,064,717	11.9	5,382,570	20.9	8,447,287	32.8	4.6	28.2	0.0	10/01/2011	10/01/2011
FORT MYERS	P	10/01/2010	57,452,477	69,353,005	11,433,914	6,417,832	2,927,082	25.6	6,528,765	57.1	9,455,847	82.7	10.0	67.4	5.3	10/01/2010	10/01/2011
FORT PIERCE [G, P, UTIL]	G	09/30/2010	42,943,594	4,916,000	8,874,396	3,523,235	1,414,579	15.9	47,922	0.5	1,462,501	16.5	5.2	12.6	0.0	10/01/2011	10/01/2011
FORT PIERCE [G, P, UTIL]	P	09/30/2010	35,796,928	2,655,000	5,785,106	2,380,297	1,209,087	20.9	0	0.0	1,209,087	20.9	5.2	15.7	0.0	10/01/2011	10/01/2011
FORT PIERCE SUPP	P	10/01/2010	8,678,406	814,525	6,393,190	207,780	609,603	9.5	52,552	0.8	662,155	10.4	3.5		7.4	10/01/2010	10/01/2010
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2010	60,113,283	8,604,000	12,119,371	4,412,059	1,878,502	15.5	470,232	3.9	2,348,734	19.4	6.2	14.1	0.0	10/01/2011	10/01/2011
FORT WALTON BEACH	F	10/01/2010	9,750,404	6,575,875	2,116,516	993,914	455,051	21.5	433,886	20.5	888,937	42.0	6.6	29.1	6.3	10/01/2011	10/01/2011
FORT WALTON BEACH	G	10/01/2010	29,986,598	6,076,758	5,483,209	2,584,632	919,280	16.8	755,775	13.8	1,675,055	30.5	5.0	25.6	0.0	10/01/2010	10/01/2011
FORT WALTON BEACH	P	10/01/2010	17,235,921	5,828,634	2,195,529	1,359,935	438,099	20.0	460,477	21.0	898,576	40.9	5.0	30.1	7.5	10/01/2011	10/01/2011
FROSTPROOF	G	10/01/2010	1,178,546	-130,496	447,774	38,285	26,459	5.9	0	0.0	26,459	5.9	1.0	6.1	0.0	10/01/2010	10/01/2010
FROSTPROOF	P	10/01/2010	2,607,074	423,046	183,755	151,383	35,447	19.3	72,326	39.4	107,773	58.7	1.0	44.3	13.4	10/01/2011	10/01/2011
FRUITLAND PARK	F	10/01/2007	277,943	-170,602	27,321	0	799	2.9	0	0.0	799	2.9	5.0	0.0	78.8	10/01/2007	10/01/2008
GAINESVILLE	G	10/01/2009	232,565,809	88,176,563	88,623,047	16,828,812	8,814,153	9.9	5,490,339	6.2	14,304,492	16.1	5.0	11.1	0.0	10/01/2009	10/01/2010
GAINESVILLE	PF	10/01/2008	160,940,196	1,609,125	24,045,292	9,304,339	4,424,947	18.4	115,604	0.5	4,540,551	18.9	7.5	6.7	4.7	10/01/2008	10/01/2008
GAINESVILLE - DISABILITY	G	10/01/2007	4,882,539	-1,717,877	76,840,947	357,120	466,446	0.6	0	0.0	466,446	0.6	0.0	0.6	0.0	10/01/2007	10/01/2008
GOLDEN BEACH [GP]	G	10/01/2010	1,765,179	392,982	801,697	71,124	115,427	14.4	15,723	2.0	131,150	16.4	3.5	13.9	0.0	10/01/2010	10/01/2010
GOLDEN BEACH [GP]	P	10/01/2010	2,540,232	939,381	1,063,119	174,972	282,115	26.5	36,331	3.4	318,446	30.0	6.0	25.6	0.0	10/01/2010	10/01/2010
GREEN COVE SPRINGS	P	10/01/2010	1,648,285	168,557	727,111	5,195	223,109	30.7	3,294	0.5	226,403	31.1	1.0	16.1	15.8	10/01/2010	10/01/2010
GREENACRES	PF	10/01/2010	9,367,420	1,932,235	4,753,155	23,777	1,298,966	27.3	-37,661	-0.8	1,261,305	26.5	4.0	27.0	7.1	10/01/2011	10/01/2011
GULF BREEZE	P	10/01/2010	1,994,190	623,357	514,615	578	259,519	50.4	0	0.0	259,519	50.4	1.0	51.4	0.0	10/01/2010	10/01/2010
GULFPORT	F	10/01/2010	1,996,255	79,169	765,404	104,925	202,832	26.5	612	0.1	203,444	26.6	5.1	11.0	10.7	10/01/2011	10/01/2011
GULFPORT	G	10/01/2010	9,932,520	534,601	3,172,592	644,468	358,503	11.3	241,117	7.6	599,620	18.9	2.7	17.6	0.0	10/01/2011	10/01/2011
GULFPORT	P	10/01/2010	5,688,488	745,690	1,834,094	358,684	504,376	27.5	51,355	2.8	555,731	30.3	8.0	18.7	3.6	10/01/2011	10/01/2011
HAINES CITY	F	10/01/2010	3,723,477	2,743,539	1,318,324	381,899	180,611	13.7	239,935	18.2	420,546	31.9	5.4	21.4	5.1	10/01/2011	10/01/2011
HAINES CITY	G	10/01/2010	9,625,473	3,283,759	5,508,442	534,156	798,724	14.5	286,439	5.2	1,085,163	19.7	5.0	14.7	0.0	10/01/2011	10/01/2011
HAINES CITY	P	10/01/2010	5,111,650	2,842,257	2,063,013	457,966	323,893	15.7	247,562	12.0	571,455	27.7	9.0	14.2	4.5	10/01/2011	10/01/2011
HALIFAX HOSPITAL	G	10/01/2009	148,179,777	90,107,739	61,067,252	16,076,318	5,264,740	8.6	10,864,570	17.8	16,129,310	26.4	0.0	27.5	0.0	10/01/2009	10/01/2009
HALLANDALE BEACH	G	10/01/2008	25,824,801	12,135,591	7,497,050	2,259,168	2,872,280	38.3	0	0.0	2,872,280	38.3	3.0	38.9	0.0	10/01/2008	10/01/2009

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City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
HALLANDALE BEACH	PF	10/01/2009	73,185,087	37,385,983	11,365,655	7,607,358	5,641,854	49.6	2,693,091	23.7	8,334,945	73.3	10.0	61.8	4.3	10/01/2009	10/01/2010
HALLANDALE BEACH P/M	G	10/01/2009	9,383,849	3,508,074	1,746,325	363,451	792,889	45.4	340,129	19.5	1,133,018	64.9	7.8	60.2	0.0	10/01/2009	10/01/2010
HALLANDALE BEACH P/M (EXCESS)	G	10/01/2010	0	7,640,811	1,592,899	0	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2010	10/01/2010
HAVANA	F	10/01/2010	632,597	-588,152	9,500	440	0	0.0	0	0.0	0	0.0	0.5	0.0	0.0	10/01/2011	10/01/2011
HIALEAH	GPF	10/01/2009	462,500,140	129,954,052	79,860,936	37,654,316	11,761,773	14.7	8,567,686	10.7	20,329,459	25.5	7.0	27.5	0.6	10/01/2009	10/01/2010
HIALEAH - ELECTED	G	10/01/2009	5,766,656	753,873	1,206,773	199,818	264,373	21.9	30,831	2.6	295,204	24.5	0.0	26.0	0.0	10/01/2009	10/01/2010
HIALEAH GARDENS	P	10/01/2010	9,713,927	866,581	2,741,190	365,494	857,378	31.3	0	0.0	857,378	31.3	5.0	23.7	3.6	10/01/2011	10/01/2011
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2009	15,024,428	23,166,426	22,676,884	1,931,329	520,404	2.3	1,655,291	7.3	2,175,695	9.6	0.0	9.6	0.0	07/01/2009	07/01/2009
HOLLEY-NAVARRE FCD	F	10/01/2008	96,472	-14,863	475,389	0	70,358	14.8	0	0.0	70,358	14.8	5.0	2.2	7.6	10/01/2008	10/01/2008
HOLLY HILL	F	10/01/2010	1,639,741	1,225,583	513,599	191,401	127,886	24.9	47,765	9.3	175,651	34.2	8.0	14.1	12.1	10/01/2011	10/01/2011
HOLLY HILL	P	10/01/2010	6,712,545	4,086,153	1,018,222	614,851	278,993	27.4	381,833	37.5	660,826	64.9	5.0	53.0	6.9	10/01/2011	10/01/2011
HOLLYWOOD	F	10/01/2010	149,375,044	140,438,037	13,759,947	13,980,204	4,704,258	34.2	9,331,038	67.8	14,035,296	102.0	7.9	94.8	11.5	10/01/2010	10/01/2011
HOLLYWOOD	G	10/01/2010	201,041,190	156,308,613	42,103,939	21,512,013	8,322,500	19.8	11,566,021	27.5	19,888,521	47.2	9.0	39.8	0.0	10/01/2011	10/01/2011
HOLLYWOOD	P	10/01/2009	181,923,854	140,766,537	18,445,452	17,116,976	5,957,987	32.3	9,575,731	51.9	15,533,718	84.2	9.3	68.8	6.4	10/01/2009	10/01/2010
HOLMES BEACH	P	10/01/2010	5,255,884	792,173	736,641	143,704	244,565	33.2	50,092	6.8	294,657	40.0	6.0	28.8	5.2	10/01/2010	10/01/2010
HOMESTEAD	P	10/01/2009	36,811,886	23,506,704	6,189,814	2,776,760	1,866,159	30.1	2,117,299	34.2	3,983,458	64.4	7.7	56.2	5.0	10/01/2010	10/01/2010
HOMESTEAD - General & Hospital	G	10/01/2010	45,343,646	16,555,525	11,576,309	3,061,578	2,294,806	19.8	1,142,289	9.9	3,437,095	29.7	4.0	26.8	0.0	10/01/2011	10/01/2011
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	1,891,842	1,869,659	488,271	149,775	344,114	70.5	0	0.0	344,114	70.5	0.0	72.2	0.0	10/01/2009	10/01/2009
HOMESTEAD - Old Elected	G	12/01/2006	1,060,073	911,000	159,000	60,000	123,000	77.7	75,000	47.0	198,000	125.0	0.0	128.0	0.0	10/01/2006	10/01/2006
HOMESTEAD (CLOSED)	F	01/01/2010	8,267,998	1,457,691	0	786,795	57,312		205,634		262,946		0.0		0.0	01/01/2010	10/01/2010
HOWEY-IN-THE-HILLS	P	10/01/2010	787,999	299,250	264,138	38,380	98,972	37.5					5.0	30.4	3.6	10/01/2011	10/01/2011
INDIALANTIC	G	10/01/2010	761,653	525,526	531,032	84,428	68,928	13.0	32,287	6.1	101,215	19.1	4.5	14.6	0.0	10/01/2010	10/01/2010
INDIALANTIC	PF	10/01/2010	4,340,640	1,442,501	1,008,973	198,874	204,620	20.3	123,902	12.3	328,522	32.6	5.0	20.2	7.4	10/01/2011	10/01/2011
INDIAN HARBOUR BEACH	P	10/01/2010	5,033,615	1,661,217	1,133,896	224,403	333,366	29.4	168,951	14.9	502,317	44.3	5.5	33.9	4.9	10/01/2011	10/01/2011
INDIAN RIVER SHORES	G	10/01/2009	265,658	220,825	81,471	48,395	16,742	20.5	23,579	28.9	40,321	49.5	9.0	42.1	0.0	10/01/2009	10/01/2009
INDIAN RIVER SHORES	PF	10/01/2009	4,555,912	2,568,822	1,671,450	112,897	358,275	21.4	351,299	21.0	709,574	42.5	9.0	34.8	0.0	10/01/2009	10/01/2009
INDIAN SHORES	P	10/01/2008	1,312,994	186,948	515,233	27,020	116,443	22.6	16,487	3.2	132,930	25.8	5.0	15.7	5.1	10/01/2008	10/01/2009
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	289,458,850	49,334,100	507,364,573	5,276,289	48,250,371	9.5					0.0		0.0	01/01/2010	01/01/2010
JACKSONVILLE	CO	10/01/2008	73,949,446	83,805,899	27,660,712	3,427,617	5,526,045	20.0	5,861,112	21.2	11,387,157	41.2	8.3	34.1	0.0	10/01/2009	10/01/2009
JACKSONVILLE	G	10/01/2008	1,443,749,863	331,129,865	276,256,667	112,060,392	37,973,642	13.7	23,512,252	8.5	61,485,894	22.3	8.3	14.0	0.0	10/01/2009	10/01/2009
JACKSONVILLE	PF	10/01/2008	1,204,737,416	798,071,347	148,276,743	88,890,510	39,156,441	26.4	49,146,128	33.1	88,302,569	59.6	7.3	50.0	4.8	10/01/2008	10/01/2008
JACKSONVILLE - DISABILITY	G	10/01/2009	8,541,231	0	279,504,240	0	1,161,763	0.4	0	0.0	1,161,763	0.4	0.3	0.1	0.0	10/01/2009	10/01/2009
JACKSONVILLE BEACH	F	10/01/2009	7,595,451	3,004,452	1,985,000	770,000	422,408	21.3	171,900	8.7	594,308	29.9	6.5	13.8	9.9	10/01/2010	10/01/2010
JACKSONVILLE BEACH	G	10/01/2009	37,248,503	9,580,000	11,677,000	2,410,000	1,453,787	12.5	209,218	1.8	1,663,005	14.2	6.5	7.8	0.0	10/01/2010	10/01/2010
JACKSONVILLE BEACH	P	10/01/2009	13,751,378	4,741,000	3,873,000	1,060,000	763,755	19.7	213,790	5.5	977,545	25.2	6.5	13.8	9.9	10/01/2010	10/01/2010

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JUPITER	P	10/01/2010	33,909,059	14,853,056	8,105,374	1,892,580	2,531,995	31.2	839,057	10.4	3,371,052	41.6	7.6	33.7	3.5	10/01/2011	10/01/2011
JUPITER ISLAND	GPF	10/01/2010	8,737,515	439,522	2,160,574	837,289	551,811	25.5	-312,291	-14.5	239,520	11.1	0.0	11.6	0.0	10/01/2010	10/01/2010
KEY BISCAYNE	PF	10/01/2010	14,021,171	5,659,823	7,062,807	301,775	1,466,161	20.8	354,062	5.0	1,820,223	25.8	10.5	12.0	4.0	10/01/2010	10/01/2011
KEY WEST	G	10/01/2008	31,976,825	-3,063,301	10,982,201	1,628,935	1,608,315	14.6	-256,297	-2.3	1,352,018	12.3	6.0	6.8	0.0	10/01/2008	10/01/2008
KEY WEST	PF	10/01/2009	50,503,413	12,499,430	8,737,622	3,643,638	2,041,817	23.4	1,004,492	11.5	3,046,309	34.9	7.0	24.2	5.0	10/01/2009	10/01/2009
KEY WEST HOUSING	G	01/01/2011	4,907,636	1,994,519	3,140,065	222,188	288,307	9.2	174,608	5.6	462,915	14.7	0.0	15.3	0.0	01/01/2011	01/01/2011
KEY WEST UTILITY	G	01/01/2010	53,418,717	17,806,663	10,025,000	3,593,093	1,915,320	19.1	1,105,794	11.0	3,021,114	30.1	0.0	31.3	0.0	01/01/2010	01/01/2010
KISSIMMEE	F	10/01/2010	24,722,341	11,517,176	4,623,580	1,624,321	1,053,252	22.8	851,201	18.4	1,904,453	41.2	1.0	34.0	6.2	10/01/2010	10/02/2011
KISSIMMEE	G	10/01/2010	61,772,996	-15,463,759	21,742,063	3,738,843	2,743,904	12.6	1,346,221	6.2	4,090,125	18.8	4.2	14.7	0.0	10/01/2010	10/01/2011
KISSIMMEE	P	10/01/2010	35,057,144	10,490,415	6,451,996	2,253,343	2,049,799	31.8	726,495	11.3	2,776,294	43.0	3.7	31.9	7.5	10/01/2011	10/01/2011
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	44,512,933	20,847,271	14,500,536	3,512,026	1,724,113	11.9	1,291,998	8.9	3,016,111	20.8	1.6	19.2	0.0	10/01/2010	10/01/2010
LABELLE	F	10/01/2008	128,329	0	202,716	0	43,355	21.4	0	0.0	43,355	21.4	1.0	16.5	4.9	10/01/2008	10/01/2008
LADY LAKE	P	10/01/2010	3,583,803	500,017	1,548,425	50,377	385,558	24.9	51,098	3.3	436,656	28.2	5.0	17.4	5.8	10/01/2011	10/01/2011
LAKE ALFRED	G	10/01/2010	3,481,134	179,874	1,419,705	199,000	229,992	16.2	9,938	0.7	239,930	16.9	5.0	11.9	0.0	10/01/2011	10/01/2011
LAKE ALFRED	P	10/01/2010	1,513,849	-23,089	368,264	67,459	59,659	16.2	1,473	0.4	61,132	16.6	5.0	4.9	6.7	10/01/2011	10/01/2011
LAKE CITY	F	10/01/2010	5,623,996	674,873	885,532	348,730	176,331	19.9	128,670	14.5	305,001	34.4	5.0	21.2	8.2	10/01/2011	10/01/2011
LAKE CITY	G	10/01/2010	11,322,995	5,396,282	2,559,598	683,746	283,238	11.1	636,393	24.9	919,631	35.9	1.7	34.3	0.0	10/01/2010	10/01/2010
LAKE CITY	P	10/01/2010	8,177,695	963,388	1,381,799	515,966	400,722	29.0	143,707	10.4	544,429	39.4	5.0	7.0	27.4	10/01/2011	10/01/2011
LAKE HELEN	P	10/01/2010	613,988	-46,885	150,291	0	36,152	24.1	0	0.0	36,152	24.1	1.0	19.4	4.6	10/01/2010	10/01/2010
LAKE MARY	F	10/01/2010	7,467,813	1,849,529	2,384,696	255,569	651,262	27.3	136,467	5.7	787,729	33.0	5.0	22.4	6.7	10/01/2011	10/01/2011
LAKE MARY	P	10/01/2010	9,753,640	1,676,700	2,189,138	540,297	628,282	28.7	216,725	9.9	845,007	38.6	5.0	27.7	5.9	10/01/2011	10/01/2011
LAKE PARK (RETIRED)	P	10/01/2010	1,375,827	367,102	0	166,881	0	0.0	47,600	0.0	47,600	0.0	0.0		0.0	10/01/2010	10/01/2010
LAKE WALES	F	10/01/2010	5,640,468	3,721,173	1,176,080	607,137	301,077	25.6	368,113	31.3	669,190	56.9	5.0	41.6	10.3	10/01/2011	10/01/2011
LAKE WALES	G	10/01/2010	7,433,374	1,063,680	2,907,120	455,991	223,848	7.7	87,214	3.0	311,062	10.7	5.0	5.7	0.0	10/01/2011	10/01/2011
LAKE WALES	P	10/01/2010	9,552,106	3,181,437	2,545,228	598,037	587,948	23.1	366,513	14.4	954,461	37.5	5.0	27.9	4.6	10/01/2011	10/01/2011
LAKE WORTH	F	10/01/2009	25,146,238	15,313,639	1,309,166	3,282,648	509,680	38.9	1,355,526	103.5	1,865,206	142.5	11.3	126.3	10.7	10/01/2010	10/01/2010
LAKE WORTH	G	10/01/2010	61,127,346	34,694,027	13,066,058	8,142,247	153,465	1.2	3,017,924	23.1	3,171,389	24.3	7.8	17.4	0.0	10/01/2011	10/01/2011
LAKE WORTH	P	10/01/2010	23,021,948	15,347,498	2,037,850	3,072,221	435,221	21.4	1,370,821	67.3	1,806,042	88.6	7.1	51.9	33.2	10/01/2011	10/01/2011
LAKELAND	GPF	10/01/2010	424,539,097	98,095,048	93,636,946	27,706,263	15,992,913	17.1	6,890,351	7.4	22,883,264	24.4	8.5	16.6	0.0	10/01/2011	10/01/2011
LAKELAND	P	10/01/2010	79,607,614	35,876,610	12,186,744	5,811,903	2,926,628	24.0	2,059,472	16.9	4,986,100	40.9	16.5	20.4	5.7	10/01/2011	10/01/2011
LAKELAND SUPP	F	10/01/2009	16,889,349	-845,902	8,634,064	808,770	379,899	4.4	0	0.0	379,899	4.4	3.0	0.0	1.3	10/01/2009	10/01/2009
LANTANA	F	09/30/2010	18,637,083	5,368,000	2,155,000	1,077,000	661,370	30.7	654,474	30.4	1,315,844	61.1	2.0	62.0	4.8	10/01/2011	10/01/2011
LANTANA	P	10/01/2010	7,085,478	1,255,800	1,677,543	238,311	372,771	22.2	117,468	7.0	490,239	29.2	6.2	19.2	4.9	10/01/2011	10/01/2011
LARGO	PF	10/01/2009	76,014,413	41,115,046	14,378,470	5,475,898	3,434,517	23.9	2,337,434	16.3	5,771,951	40.1	5.0	31.6	4.9	10/01/2009	10/01/2010
LAUDERDALE-BY-THE- SEA	F	10/01/2009	515,934	-190,097	286,224	15,194	40,242	14.1	0	0.0	40,242	14.1	5.0	1.3	8.2	10/01/2009	10/01/2009
LAUDERHILL	F	10/01/2009	33,196,711	18,428,325	6,562,830	131,040	2,072,380	31.6	1,625,887	24.8	3,698,267	56.4	13.7	42.4	2.6	10/01/2009	10/01/2009
LAUDERHILL	G	10/01/2008	13,773,454	4,344,582	3,931,828	1,207,742	741,681	18.9	412,729	10.5	1,154,410	29.4	10.0	20.6	0.0	10/01/2008	10/01/2008
LAUDERHILL	P	10/01/2009	20,320,447	7,545,146	8,751,221	350,121	2,459,881	28.1	642,421	7.3	3,102,302	35.4	10.0	22.5	4.0	10/01/2009	10/01/2009
LAUDERHILL (C&M)	G	10/01/2010	12,409,367	7,521,691	4,414,548	1,188,548	1,098,988	24.9	757,993	17.2	1,856,981	42.1	8.0	35.5	0.0	10/01/2010	10/01/2010
LEESBURG	F	10/01/2009	9,576,786	2,219,649	3,211,696	656,028	1,108,035	34.5	186,278	5.8	1,294,313	40.3	6.5	30.4	3.4	10/01/2010	10/01/2010

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
LEESBURG	G	10/01/2010	30,058,657	3,995,930	14,349,754	3,035,024	340,495	2.4	677,028	4.7	1,017,523	7.1	0.0	7.2	0.0	10/01/2011	10/01/2011
LEESBURG	P	10/01/2010	12,360,304	744,771	3,738,540	651,759	701,724	18.8	81,500	2.2	783,224	20.9	7.7	9.0	4.3	10/01/2011	10/01/2011
LIGHTHOUSE POINT	PF	10/01/2010	7,741,279	3,243,839	2,718,225	65,490	933,982	34.4	11,907	0.4	945,889	34.8	14.1	21.6	0.0	10/01/2010	10/01/2011
LIVE OAK	F	10/01/2010	1,701,982	333,965	57,868	145,927	32,060	55.4	35,375	61.1	67,435	116.5	3.0	114.3	0.0	10/01/2010	10/01/2010
LONGBOAT KEY	F	10/01/2010	10,843,488	14,359,321	2,590,585	1,265,013	705,417	27.2	1,076,129	41.5	1,781,546	68.8	10.0	49.5	9.3	10/01/2011	10/01/2011
LONGBOAT KEY	G	10/01/2010	6,286,618	6,198,427	2,612,601	510,160	428,728	16.4	601,159	23.0	1,029,887	39.4	6.0	33.4	0.0	10/01/2011	10/01/2011
LONGBOAT KEY	P	10/01/2010	4,663,329	6,002,978	871,703	681,857	304,747	35.0	607,403	69.7	912,150	104.6	10.0	86.6	8.1	10/01/2011	10/01/2011
LONGWOOD	PF	10/01/2010	6,500,141	702,791	2,502,991	0	594,078	23.7	-1,236	0.0	592,842	23.7	1.0	10.6	12.1	10/01/2010	10/01/2011
LYNN HAVEN	F	10/01/2010	2,520,099	64,285	699,324	74,678	243,364	34.8	490	0.1	243,854	34.9	5.0	24.5	6.0	10/01/2011	10/01/2011
LYNN HAVEN	G	10/01/2010	8,303,189	3,167,651	3,161,268	223,461	613,286	19.4	243,418	7.7	856,704	27.1	5.0	22.1	0.0	10/01/2011	10/01/2011
LYNN HAVEN	P	10/01/2010	4,530,552	166,001	1,073,605	211,361	330,671	30.8	12,883	1.2	343,554	32.0	5.0	18.6	8.4	10/01/2011	10/01/2011
MACCLENNY	F	10/01/2010	564,433	274,665	252,054	1,222	73,889	29.3	10,624	4.2	84,513	33.5	1.0	30.7	3.1	10/01/2010	10/01/2010
MADISON	F	10/01/2010	1,371,378	1,050,216	336,609	133,263	87,855	26.1	89,033	26.4	176,888	52.5	5.0	41.5	6.1	10/01/2011	10/01/2011
MADISON	P	10/01/2010	2,606,548	0	564,638	149,668	118,009	20.9	0	0.0	118,009	20.9	5.0	15.7	4.3	10/01/2011	10/01/2011
MAITLAND	PF	10/01/2010	17,571,310	6,732,573	4,377,391	1,420,912	982,498	22.4	550,608	12.6	1,533,106	35.0	5.2	27.4	3.8	10/01/2011	10/01/2011
MARATHON	F	10/01/2010	2,460,019	109,161	1,378,189	6,828	597,008	43.3	0	0.0	597,008	43.3	5.0	26.0	14.0	10/01/2010	10/01/2010
MARCO ISLAND	F	10/01/2010	2,662,517	342,916	1,309,352	23,000	422,032	32.2	25,754	2.0	447,786	34.2	1.0	29.3	5.4	10/01/2011	10/01/2011
MARCO ISLAND	P	10/01/2010	2,857,608	3,653,219	1,976,687	77,525	568,298	28.8	248,667	12.6	816,965	41.3	5.0	31.1	5.2	10/01/2011	10/01/2011
MARIANNA	F	10/01/2008	1,661,665	404,578	524,276	86,309	126,351	24.1	0	0.0	126,351	24.1	5.0	12.5	6.6	10/01/2008	10/01/2009
MARIANNA	P	10/01/2008	2,481,437	-440,827	559,037	107,246	86,651	15.5	0	0.0	86,651	15.5	5.0	1.0	9.5	10/01/2008	10/01/2009
MARTIN COUNTY (CLOSED)	ERP	07/01/2009	5,679,264	1,002,797	314,007	563,904	612,988	195.2	0	0.0	612,988	195.2	0.0	214.9	0.0	07/01/2009	07/01/2009
MEDLEY	P	10/01/2008	4,324,107	7,290,087	2,411,734	73,760	1,644,803	68.2	0	0.0	1,644,803	68.2	5.0	66.3	1.9	10/01/2009	10/01/2009
MEDLEY - GENERAL + ELECTED	G	10/01/2009	6,653,129	5,798,770	1,896,411	0	1,282,210	67.6					0.0	51.2	0.0	10/01/2009	10/01/2009
MELBOURNE	F	10/01/2008	43,012,639	8,122,063	7,604,495	2,808,593	1,591,862	20.9	123,540	1.6	1,715,402	22.6	4.8	12.5	6.2	10/01/2009	10/01/2009
MELBOURNE	G	10/01/2010	5,246,333	-2,517,103	996,148	229,656	217,061	21.8	-308,407	-31.0	-91,346	-9.2	0.0	-9.2	0.0	10/01/2011	10/01/2011
MELBOURNE	P	10/01/2010	47,321,473	32,079,859	7,594,997	3,977,596	1,594,949	21.0	2,547,362	33.5	4,142,311	54.5	5.0	42.4	7.2	10/01/2011	10/01/2011
MELBOURNE - SPECIAL RISK	G	10/01/2010	411,038	293,013	208,613	7,440	54,323	26.0	35,339	16.9	89,662	43.0	0.0	43.0	0.0	10/01/2011	10/01/2011
MELBOURNE BEACH	P	10/01/2009	1,708,361	844,407	329,086	237,497	108,368	32.9	97,015	29.5	205,383	62.4	5.0	46.4	11.1	10/01/2010	10/01/2010
MIAMI	GS	10/01/2010	538,012,201	187,871,210	70,825,712	55,035,075	0	0.0	25,724,977	36.3	25,724,977	36.3	10.0	36.3	0.0	10/01/2010	10/01/2011
MIAMI	PF	10/01/2008	1,018,935,217	232,899,173	129,369,531	77,576,222	64,151,658	49.6	0	0.0	64,151,658	49.6	7.0	42.6	0.0	10/01/2009	10/01/2009
MIAMI - COLA (RETIRED)	PF	10/01/2008	305,815,025	-26,400,000	0	17,031,742	1,053,599		0				0.0	0.0	0.0	10/01/2009	10/01/2009
MIAMI - ELECTED	G	12/31/2008	4,134,637	1,780,201	673,000	120,200	1,810,670	269.0	0	0.0	1,810,670	269.0	0.0	269.0	0.0	01/01/2009	01/01/2009
MIAMI - EXCESS	GS	10/01/2008	0	5,151,124	90,974,647	240,287	57,071	0.1	508,975	0.6	566,046	0.6	0.0	1.1	0.0	10/01/2008	10/01/2009
MIAMI - OFF-STREET PARKING	G	10/01/2010	11,179,490	11,499	4,549,854	209,604	713,053	15.7	1,826	0.0	714,879	15.7	6.5	10.1	0.0	10/01/2010	10/01/2010
MIAMI - STAFF	GS	10/01/2010	1,817,316	992,369	842,955	0	102,198	12.1	124,595	14.8	226,793	26.9	10.0	27.7	0.0	10/01/2010	10/01/2011
MIAMI BEACH	G	10/01/2009	351,014,675	131,178,255	72,835,309	32,273,477	15,298,140	21.0	6,857,197	9.4	22,155,337	30.4	7.9	24.4	0.0	10/01/2009	10/01/2010
MIAMI BEACH	PF	10/01/2009	494,211,874	266,792,988	51,636,070	42,048,023	18,745,105	36.3	18,173,399	35.2	36,918,504	71.5	10.0	66.7	0.2	10/01/2009	10/01/2010

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City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
MIAMI SHORES VILLAGE	G	10/01/2009	7,860,946	-76,917	3,228,192	405,227	254,149	7.9	0	0.0	254,149	7.9	6.0	4.1	0.0	10/01/2009	10/01/2009
MIAMI SHORES VILLAGE	P	10/01/2008	10,821,277	4,304,229	1,901,236	846,098	727,340	38.3	0	0.0	727,340	38.3	9.0	40.5	1.6	10/01/2009	10/01/2009
MIAMI SPRINGS	G	10/01/2010	13,260,831	382,253	3,731,068	705,742	565,603	15.2	32,435	0.9	598,038	16.0	5.7	10.7	0.0	10/01/2011	10/01/2011
MIAMI SPRINGS	PF	10/01/2010	19,888,903	952,656	3,044,657	956,689	885,859	29.1	44,145	1.4	930,004	30.5	16.9	17.0	1.6	10/01/2011	10/01/2011
MIAMI-DADE COUNTY (CLOSED)	ERP	07/01/2009	23,989,786	21,830,475	0	4,098,806	0		2,124,520		2,124,520				0.0	07/01/2009	07/01/2010
MIDWAY FCD	F	10/01/2008	938,056	683,027	908,053	0	219,749	24.2	0	0.0	219,749	24.2	5.0	0.3	18.9	10/01/2008	10/01/2008
MILTON	F	10/01/2010	3,068,665	2,746,023	739,015	308,790	128,588	17.4	146,325	19.8	274,913	37.2	6.5	22.5	8.2	10/01/2011	10/01/2011
MILTON	G	10/01/2010	8,890,359	2,777,261	2,310,954	623,951	323,534	14.0	268,071	11.6	591,605	25.6	10.0	15.6	0.0	10/01/2011	10/01/2011
MILTON	P	10/01/2010	4,700,078	114,742	836,238	204,521	231,638	27.7	52,683	6.3	284,321	34.0	6.0	18.6	9.4	10/01/2010	10/01/2010
MIRAMAR	F	10/01/2010	47,993,313	37,877,497	9,695,058	2,324,230	1,452,220	15.0	2,857,875	29.5	4,310,095	44.5	8.5	35.5	2.1	10/01/2011	10/01/2011
MIRAMAR	G	10/01/2010	44,243,593	23,953,757	15,857,109	2,554,165	3,421,312	21.6	1,341,811	8.5	4,763,123	30.0	7.4	22.9	0.0	10/01/2011	10/01/2011
MIRAMAR	P	10/01/2010	60,742,183	45,728,177	13,480,502	4,077,817	4,313,724	32.0	4,101,027	30.4	8,414,751	62.4	13.4	46.6	3.5	10/01/2011	10/01/2011
MIRAMAR - MANAGEMENT	G	10/01/2010	11,694,354	11,071,572	5,004,568	913,189	1,155,889	23.1	616,270	12.3	1,772,159	35.4	13.5	23.0	0.0	10/01/2011	10/01/2011
MONROE COUNTY (CLOSED)	ERP	10/01/2009	181,849	477,951	0	47,283	49,148	0.0	0	0.0	49,148	0.0			0.0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	831,083	52,967	0	15,075	16,199						0.0		0.0	01/01/2010	10/01/2010
MONTICELLO	F	10/01/2008	411,106	-95,408	0	23,720	0	0.0	0	0.0	0	0.0	5.0	0.0	0.0	10/01/2009	10/01/2009
MONTICELLO	P	10/01/2010	1,336,435	400,783	331,987	78,984	86,438	26.0					7.0	11.1	9.0	10/01/2011	10/01/2011
MOUNT DORA	F	10/01/2010	4,071,126	591,038	1,318,797	189,954	339,159	25.7	0	0.0	339,159	25.7	5.5	18.8	2.4	10/01/2011	10/01/2011
MOUNT DORA	G	10/01/2009	10,497,679	3,277,609	5,692,617	787,543	1,249,480	21.9	31,788	0.6	1,281,268	22.5	7.1	16.2	0.0	10/01/2010	10/01/2010
MOUNT DORA	P	10/01/2010	4,785,196	936,578	1,961,175	234,246	362,408	18.5	0	0.0	362,408	18.5	5.6	16.6	2.6	10/01/2011	10/01/2011
NAPLES	F	10/01/2010	26,688,421	19,091,777	3,890,399	1,234,654	1,651,085	42.4	1,086,588	27.9	2,737,673	70.4	5.0	42.4	23.0	10/01/2011	10/01/2011
NAPLES	G	10/01/2010	35,982,506	22,555,900	15,831,192	2,756,213	2,354,098	14.9	1,158,843	7.3	3,512,941	22.2	5.0	17.2	0.0	10/01/2011	10/01/2011
NAPLES	P	10/01/2010	28,068,954	22,680,232	5,490,110	2,243,704	1,507,585	27.5	1,240,765	22.6	2,748,350	50.1	5.0	35.1	10.0	10/01/2011	10/01/2011
NEPTUNE BEACH	P	10/01/2010	5,009,770	1,840,354	1,121,230	352,104	252,052	22.5	155,851	13.9	407,903	36.4	8.0	26.0	2.4	10/01/2011	10/01/2011
NEW PORT RICHEY	F	10/01/2010	9,815,391	1,445,068	800,030	818,746	441,617	55.2	0	0.0	441,617	55.2	5.0	32.3	17.9	10/01/2011	10/01/2011
NEW PORT RICHEY	P	10/01/2010	14,510,754	4,537,718	1,920,441	1,183,660	779,812	40.6	392,280	20.4	1,172,092	61.0	4.5	46.6	11.2	10/01/2010	10/01/2011
NEW SMYRNA BEACH	F	10/01/2010	14,080,531	8,149,744	1,756,147	1,213,176	193,176	11.0	1,197,692	68.2	1,390,868	79.2	1.0	61.3	16.9	10/01/2011	10/01/2011
NEW SMYRNA BEACH	P	10/01/2009	11,324,315	868,469	2,213,393	631,066	806,449	36.4	71,430	3.2	877,879	39.7	8.1	28.6	5.5	10/01/2009	10/01/2009
NORTH BAY FCD	F	10/01/2010	1,437,173	0	909,338	21,896	279,166	30.7	0	0.0	279,166	30.7	5.0	16.2	9.5	10/01/2011	10/01/2011
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	40,779,602	-654,457	39,739,824	716,248	2,876,567	7.2	0	0.0	2,876,567	7.2	0.0	8.0	0.0	10/01/2011	10/01/2011
NORTH BROWARD HOSPITAL	G	07/01/2009	181,597,225	83,911,308	307,857,632	15,925,212	18,900,273	6.1	3,165,515	1.0	22,065,788	7.2	0.0	7.5	0.0	07/01/2009	07/01/2009
NORTH MIAMI 691 [GPF]	G	10/01/2010	62,573,641	24,692,958	14,733,549	2,788,700	3,326,221	22.6	2,440,485	16.6	5,766,706	39.1	7.0	34.6	0.0	10/01/2011	10/01/2011
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2010	2,904,605	844,395	0	520,037			234,519	0.0			7.0		0.0	10/01/2011	10/01/2011
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2010	5,016,011	564,765	115,863	473,511	50,293	43.4	156,856	135.4	207,149	178.8	7.0	184.7	0.0	10/01/2011	10/01/2011

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
NORTH MIAMI 748	P	10/01/2010	34,315,243	18,408,317	9,004,946	1,088,120	2,495,040	27.7	1,125,025	12.5	3,620,065	40.2	9.5	29.8	0.9	10/01/2011	10/01/2011
NORTH MIAMI BEACH	G	10/01/2010	55,856,768	25,076,132	12,754,334	4,454,202	2,145,496	16.8	1,585,508	12.4	3,731,004	29.3	7.0	25.0	0.0	10/01/2010	10/01/2011
NORTH MIAMI BEACH	PF	10/01/2010	62,884,072	42,896,068	8,798,930	0	2,604,950	29.6	2,966,391	33.7	5,571,341	63.3	11.0	55.3	3.3	10/01/2011	10/01/2011
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	11,532,009	2,640,000	2,526,499	1,065,355	981,798	38.9	478,474	18.9	1,460,272	57.8	8.0	51.8	0.0	10/01/2010	10/01/2010
NORTH NAPLES FCD	F	10/01/2010	22,990,534	294,296	7,737,940	0	3,210,471	41.5	30,952	0.4	3,241,423	41.9	0.5	28.2	13.2	10/01/2011	10/01/2011
NORTH PORT	F	10/01/2010	21,879,813	4,797,688	5,619,179	771,869	1,602,590	28.5	378,171	6.7	1,980,761	35.3	10.3	21.9	3.0	10/01/2011	10/01/2011
NORTH PORT	P	10/01/2010	16,444,455	8,323,851	6,079,559	703,864	1,724,163	28.4	718,604	11.8	2,442,767	40.2	8.0	29.8	2.4	10/01/2011	10/01/2011
NORTH RIVER FCD	F	10/01/2010	9,301,293	5,859,614	2,674,175	488,515	504,884	18.9	532,428	19.9	1,037,312	38.8	4.5	27.6	6.7	10/01/2011	10/01/2011
OAKLAND PARK	G	10/01/2010	22,425,535	24,891,271	5,610,517	2,834,640	1,177,658	21.0	2,191,312	39.1	3,368,970	60.0	4.0	58.4	0.0	10/01/2011	10/01/2011
OAKLAND PARK	PF	10/01/2010	44,449,345	22,720,700	5,323,729	4,250,823	1,147,336	21.6	1,895,877	35.6	3,043,213	57.2	9.6	43.4	6.4	10/01/2010	10/01/2011
OCALA	G	10/01/2010	75,249,197	84,465,096	28,187,278	7,283,434	3,796,826	13.5	8,512,558	30.2	12,309,384	43.7	8.2	35.5	0.0	10/01/2011	10/01/2011
OCALA SUPP	F	10/01/2010	26,428,345	13,179,354	6,872,487	1,902,543	1,196,094	17.4	1,086,508	15.8	2,282,602	33.2	8.4	25.7	3.5	10/01/2011	10/01/2011
OCALA SUPP	P	10/01/2010	39,765,029	21,023,203	8,191,982	3,025,479	1,768,649	21.6	1,872,687	22.9	3,641,336	44.5	8.0	31.0	5.5	10/01/2011	10/01/2011
OCEAN CITY-WRIGHT FCD	F	10/01/2010	4,216,531	8,996,911	1,795,693	451,406	294,493	16.4	461,493	25.7	755,986	42.1	5.0	26.8	10.3	10/01/2011	10/01/2011
OCOEE	G	10/01/2010	18,587,571	7,031,113	8,102,359	1,196,090	1,400,087	17.3	614,969	7.6	2,015,056	24.9	7.4	17.5	0.0	10/01/2011	10/01/2011
OCOEE	PF	10/01/2010	23,900,000	12,343,319	7,487,435	1,224,875	1,251,150	16.7	1,317,789	17.6	2,568,939	34.3	7.6	21.1	5.6	10/01/2011	10/01/2011
OKALOOSA ISLAND FCD	F	10/01/2010	3,543,478	7,597,037	1,072,093	479,173	264,994	24.7	514,605	48.0	779,599	72.7	8.0	59.7	5.0	10/01/2011	10/01/2011
OKEECHOBEE	F	10/01/2010	2,318,666	-202,069	461,752	80,020	107,740	23.3	0	0.0	107,740	23.3	4.8	10.5	10.7	10/01/2011	10/01/2011
OKEECHOBEE	G	10/01/2010	6,579,412	1,264,331	3,266,478	223,424	583,798	17.9	0	0.0	583,798	17.9	6.0	12.6	0.0	10/01/2011	10/01/2011
OKEECHOBEE	P	10/01/2010	5,420,638	-6,574	965,252	1,109,517	261,411	27.1	0	0.0	261,411	27.1	4.8	17.1	8.1	10/01/2011	10/01/2011
OLDSMAR	F	10/01/2010	2,231,621	164,080	788,819	0	296,672	37.6	0	0.0	0	0.0	1.5	33.3	4.3	10/01/2010	10/01/2010
ORANGE COUNTY LIBRARY	G	01/01/2011	33,685,826		6,104,311	1,773,063	343,065	5.6	409,039	6.7	752,104	12.3	0.0	12.3	0.0	01/01/2011	01/01/2011
ORANGE PARK	F	10/01/2010	4,078,068	898,222	908,479	278,380	215,582	23.7	80,491	8.9	296,073	32.6	3.0	17.9	11.7	10/01/2011	10/01/2011
ORANGE PARK	G	10/01/2010	3,313,330	3,445,194	2,338,150	0	240,608	10.3	303,315	13.0	543,923	23.3	0.0	24.4	0.0	10/01/2010	10/01/2010
ORANGE PARK	P	10/01/2010	9,609,021	2,952,075	1,049,413	681,886	315,769	30.1	322,275	30.7	638,044	60.8	3.0	42.2	15.6	10/01/2011	10/01/2011
ORLANDO	F	10/01/2010	232,085,927	57,031,522	36,668,848	14,302,748	12,386,737	33.8	3,985,904	10.9	16,372,641	44.7	7.5	30.9	6.3	10/01/2011	10/01/2011
ORLANDO	G	09/30/2010	161,310,955	46,120,162	13,606,449	14,510,620	8,589,667	63.1					4.9	79.1	0.0	10/01/2011	10/01/2011
ORLANDO	P	10/01/2010	350,804,714	54,739,602	48,422,779	20,223,377	14,512,911	30.0	6,022,444	12.4	20,535,355	42.4	8.4	29.6	4.5	10/01/2010	10/01/2011
ORLANDO AVIATION	G	10/01/2010	73,928,361	21,513,732	12,371,397	5,167,692	5,608,080	45.3	0	0.0	5,608,080	45.3	0.0	47.1	0.0	10/01/2011	10/01/2011
ORLANDO UTILITY	G	10/01/2009	231,229,860	42,786,654	30,479,169	18,910,274	10,726,431	35.2	0	0.0	10,726,431	35.2	4.0	36.7	0.0	10/01/2008	10/01/2009
ORMOND BEACH	F	10/01/2010	15,794,302	9,912,080	2,754,532	1,382,152	677,614	24.6	886,959	32.2	1,564,573	56.8	8.4	36.1	12.3	10/01/2011	10/01/2011
ORMOND BEACH	G	10/01/2010	28,003,590	11,400,744	7,716,941	2,705,556	1,072,655	13.9	1,157,541	15.0	2,230,196	28.9	4.0	24.9	0.0	10/01/2011	10/01/2011
ORMOND BEACH	P	10/01/2010	20,053,422	9,829,354	2,682,154	1,674,080	683,949	25.5	804,646	30.0	1,488,595	55.5	9.0	35.9	10.6	10/01/2011	10/01/2011
OVIEDO	F	10/01/2010	4,192,656	3,682,624	2,859,247	27,319	700,516	24.5	237,318	8.3	937,834	32.8	7.0	18.6	7.2	10/01/2011	10/01/2011
OVIEDO	P	10/01/2010	10,281,870	3,454,188	3,183,628	406,782	590,832	18.6	308,284	9.7	899,116	28.2	5.0	17.7	6.7	10/01/2011	10/01/2011
PALATKA	F	10/01/2010	5,928,745	1,358,083	793,869	467,740	205,612	25.9	118,286	14.9	323,898	40.8	6.0	24.7	10.1	10/01/2011	10/01/2011
PALATKA	G	10/01/2010	15,527,760	4,092,670	2,857,674	1,330,330	385,786	13.5	402,932	14.1	788,718	27.6	6.0	21.6	0.0	10/01/2011	10/01/2011
PALATKA	P	10/01/2010	7,721,261	1,031,712	1,630,294	477,284	337,471	20.7	86,406	5.3	423,877	26.0	6.0	22.1	3.9	10/01/2011	10/01/2011

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City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
PALM BAY (CLOSED)	G	10/01/2010	155,095		0	10,838	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2010	10/01/2011
PALM BAY [PF]	F	10/01/2010	51,810,860	10,460,921	5,430,244	2,494,787	1,523,726	28.1	786,842	14.5	2,310,568	42.5	8.8	24.9	8.9	10/01/2010	10/01/2011
PALM BAY [PF]	P	10/01/2010	69,387,426	7,567,758	7,234,317	1,841,990	1,574,188	21.8	494,104	6.8	2,068,292	28.6	8.8	12.3	7.6	10/01/2010	10/01/2011
PALM BEACH	F	09/30/2010	52,093,714	22,379,105	6,218,731	3,842,556	2,504,905	40.3	1,222,603	19.7	3,727,508	59.9	6.8	47.9	5.2	10/01/2011	10/01/2011
PALM BEACH	P	09/30/2010	55,461,520	12,614,582	6,043,273	3,722,622	2,451,151	40.6	804,360	13.3	3,255,511	53.9	7.0	43.7	3.2	10/01/2011	10/01/2011
PALM BEACH [G,LG]	G	09/30/2008	58,392,827	9,330,984	12,366,080	3,395,815	2,859,038	23.1	254,741	2.1	3,113,779	25.2	6.5	18.7	0.0	10/01/2009	10/01/2009
PALM BEACH [G,LG]	LG	09/30/2008	3,050,864	694,426	321,053	240,314	97,279	30.3	26,744	8.3	124,023	38.6	7.2	31.4	0.0	10/01/2009	10/01/2009
PALM BEACH GARDENS	F	09/30/2010	34,346,668	18,097,678	10,071,617	659,722	2,870,411	28.5	1,621,530	16.1	4,491,941	44.6	6.0	36.8	1.9	10/01/2011	10/01/2011
PALM BEACH GARDENS	G	10/01/2009	2,084,720	687,294	157,437	329,910	116,616	74.1	0	0.0	116,616	74.1	6.0	75.8	0.0	10/01/2010	10/01/2010
PALM BEACH GARDENS	P	10/01/2010	41,426,892	29,393,731	8,499,722	2,633,589	2,130,523	25.1	1,693,053	19.9	3,823,576	45.0	8.6	42.4	4.6	10/01/2010	10/01/2011
PALM COAST (VOL)	F	10/01/2010	1,819,246	-153,452	0	61,713	118,863	0.0	-17,485	0.0	101,378	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
PALM HARBOR FCD	F	10/01/2010	7,306,173	5,095,839	2,016,825	79,587	824,075	40.9	368,877	18.3	1,192,952	59.2	7.4	36.9	14.9	10/01/2011	10/01/2011
PALM TRAN, INC. (ATU-1577)	G	01/01/2010	46,496,283	25,140,037	25,386,904	2,988,348	4,462,779	17.6	1,566,583	6.2	6,029,362	23.7	2.5	32.4	0.0	01/01/2010	01/01/2010
PALMETTO	G	10/01/2010	8,361,769	4,438,217	3,062,945	659,211	470,775	15.4	436,470	14.3	907,245	29.6	5.0	24.6	0.0	10/01/2011	10/01/2011
PALMETTO	P	10/01/2010	7,370,674	1,784,193	1,651,607	525,753	412,616	25.0	120,781	7.3	533,397	32.3	5.0	22.4	6.2	10/01/2011	10/01/2011
PANAMA CITY	F	10/01/2010	25,673,473	11,261,254	2,948,845	2,060,730	868,140	29.4	931,245	31.6	1,799,385	61.0	7.5	42.5	11.0	10/01/2010	10/01/2010
PANAMA CITY	P	10/01/2010	22,634,476	7,397,451	3,452,517	1,897,747	1,097,555	31.8	505,103	14.6	1,602,658	46.4	5.0	32.6	8.8	10/01/2011	10/01/2011
PANAMA CITY (SUPP)	G	10/01/2010	1,522,708	628,446	795,185	86,111	135,499	17.0	5,115	0.6	140,614	17.7	4.5	16.8	0.0	10/01/2010	10/01/2011
PANAMA CITY BEACH	F	10/01/2009	6,206,963	1,561,401	1,363,753	135,447	420,103	30.8	212,145	15.6	632,248	46.4	8.6	27.9	11.3	10/01/2009	10/01/2009
PANAMA CITY BEACH	G	10/01/2009	15,181,569	936,808	5,875,945	652,219	1,262,853	21.5	186,440	3.2	1,449,293	24.7	8.7	16.5	0.0	10/01/2009	10/01/2009
PANAMA CITY BEACH	P	10/01/2009	9,184,207	738,858	2,351,824	460,118	650,061	27.6	138,676	5.9	788,737	33.5	11.0	20.4	4.0	10/01/2009	10/01/2009
PARKLAND	P	10/01/2010	1,694,567	704,470	85,816	95,023	72,708	84.7	176,411	205.6	249,119	290.3	5.0	212.0	80.4	10/01/2010	10/01/2010
PASCO COUNTY	ERP	07/01/2009	10,777,103	8,820,490	171,655,074	611,825	593,008	0.3	644,471	0.4	1,237,479	0.7	0.0	0.7	0.0	07/01/2009	07/01/2009
PEMBROKE PINES	G	10/01/2008	109,980,617	32,025,364	24,898,480	5,325,928	7,912,007	31.8	1,439,245	5.8	9,351,252	37.6	8.5	34.4	0.0	10/01/2008	10/01/2008
PEMBROKE PINES	PF	10/01/2010	298,347,976	186,429,398	36,040,491	19,562,487	11,940,620	33.1	13,445,409	37.3	25,386,029	70.4	7.8	58.1	6.5	10/01/2010	10/01/2010
PENSACOLA	F	10/01/2010	88,983,514	13,185,566	5,009,434	6,326,695	2,170,298	43.3	2,106,592	42.1	4,276,890	85.4	11.0	61.7	12.8	10/01/2011	10/01/2011
PENSACOLA	G	09/30/2010	110,078,932	52,406,612	11,280,207	12,476,216	1,857,850	16.5	6,008,966	53.3	7,866,816	69.7	5.5	64.2	0.0	10/01/2011	10/01/2011
PENSACOLA	P	10/01/2009	52,521,529	11,331,303	7,093,224	42,229,212	3,335,905	47.0	776,633	10.9	4,112,538	58.0	0.5	50.1	7.4	10/01/2010	10/01/2010
PERRY	F	10/01/2010	2,202,516	1,128,623	430,683	200,143	93,889	21.8	133,512	31.0	227,401	52.8	1.0	40.3	11.5	10/01/2011	10/01/2011
PERRY	P	10/01/2010	4,669,487	590,852	856,840	300,662	205,642	24.0	110,532	12.9	316,174	36.9	2.0	29.3	5.6	10/01/2011	10/01/2011
PINELLAS PARK	F	10/01/2010	35,583,182	16,602,070	3,981,541	2,611,412	1,269,315	31.9	1,430,568	35.9	2,699,883	67.8	9.0	53.1	5.8	10/01/2011	10/01/2011
PINELLAS PARK	G	10/01/2010	48,101,386	9,657,208	13,652,792	2,232,702	1,624,871	11.9	732,117	5.4	2,356,988	17.3	4.6	14.0	0.0	10/01/2011	10/01/2011
PINELLAS PARK	P	10/01/2010	35,275,213	6,116,356	5,546,161	1,473,811	1,391,103	25.1	355,002	6.4	1,746,105	31.5	8.0	22.6	2.9	10/01/2010	10/01/2011
PLANT CITY	PF	10/01/2010	20,282,792	17,900,305	5,812,481	1,980,522	1,255,496	21.6	1,807,682	31.1	3,063,178	52.7	10.0	34.4	8.3	10/01/2011	10/01/2011
PLANTATION	G	10/01/2010	96,067,728	24,973,187	25,764,026	5,435,713	1,837,201	7.1	1,971,130	7.7	3,808,331	14.8	8.5	7.6	0.0	10/01/2010	10/01/2011
PLANTATION	P	10/01/2010	80,771,897	41,555,673	11,208,624	5,123,109	4,170,136	37.2	2,481,583	22.1	6,651,719	59.3	9.5	46.5	5.6	10/01/2011	10/01/2011
PLANTATION (VOL)	F	10/01/2010	11,976,189		0	465,370	-107,638		0				0.0		0.0	10/01/2010	10/01/2011
POMPANO BEACH	G	10/01/2010	106,118,339	43,892,358	26,596,532	8,256,636	4,707,287	17.7	3,031,258	11.4	7,738,545	29.1	10.0	21.3	0.0	10/01/2011	10/01/2011
POMPANO BEACH [PF]	F	10/01/2010	86,260,357	36,626,367	11,992,406	7,031,387	3,948,350	32.9	2,473,632	20.6	6,421,982	53.6	11.6	38.4	6.1	10/01/2011	10/01/2011
POMPANO BEACH [PF]	P	10/01/2010	91,296,622	36,699,700	4,811,747	8,244,763	1,513,925	31.5	3,481,168	72.3	4,995,093	103.8	8.6	83.7	16.6	10/01/2011	10/01/2011

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
PONCE INLET	F	10/01/2010	138,227	-75,795	0	0	13,890	0.0	-5,513	0.0	8,377	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
PORT ORANGE	F	10/01/2010	15,339,237	21,088,880	2,704,229	1,914,436	603,043	22.3	1,714,481	63.4	2,317,524	85.7	0.5	73.9	11.3	10/01/2011	10/01/2011
PORT ORANGE	G	10/01/2010	20,012,738	5,002,009	7,320,768	0	1,304,043	17.8	0	0.0	1,304,043	17.8	7.5	10.7	0.0	10/01/2010	10/01/2010
PORT ORANGE	P	10/01/2009	13,980,301	18,224,883	4,732,991	1,252,560	936,208	19.8	1,726,374	36.5	2,662,582	56.3	0.5	57.4	7.1	10/01/2010	10/01/2010
PORT ST. LUCIE	P	10/01/2010	37,704,666	18,278,746	12,633,362	1,632,505	2,611,316	20.7	1,657,497	13.1	4,268,813	33.8	9.0	19.1	5.7	10/01/2011	10/01/2011
PUNTA GORDA	F	10/01/2010	6,182,984	3,423,987	1,595,024	391,089	427,466	26.8	253,609	15.9	681,075	42.7	8.0	21.6	13.1	10/01/2011	10/01/2011
PUNTA GORDA	G	10/01/2010	22,281,565	8,164,241	8,306,718	1,278,571	1,345,688	16.2	772,525	9.3	2,118,213	25.5	6.0	19.5	0.0	10/01/2011	10/01/2011
PUNTA GORDA	P	10/01/2009	8,659,186	519,063	2,098,774	449,671	751,361	35.8	25,185	1.2	776,546	37.0	8.0	20.1	9.0	10/01/2010	10/01/2010
QUINCY	PF	10/01/2008	5,728,106	545,063	935,314	544,365	263,758	28.2	64,537	6.9	328,295	35.1	7.5	16.3	11.3	10/01/2008	10/01/2008
RIVIERA BEACH	F	10/01/2009	39,234,244	7,186,064	5,160,744	2,273,036	1,889,694	36.6	643,563	12.5	2,533,257	49.1	8.0	41.4	1.6	10/01/2009	10/01/2010
RIVIERA BEACH	G	10/01/2010	47,908,438	29,207,221	10,815,583	4,892,020	2,273,072	21.0	2,120,876	19.6	4,393,948	40.6	6.0	37.3	0.0	10/01/2011	10/01/2011
RIVIERA BEACH	P	09/30/2009	42,692,970	11,722,261	6,732,000	3,190,000	1,839,182	27.3	1,017,205	15.1	2,856,387	42.4	8.0	33.2	1.2	10/01/2009	10/01/2009
ROCKLEDGE	F	10/01/2010	7,354,559	1,855,252	1,635,302	260,424	301,808	18.5	111,320	6.8	413,128	25.3	7.0	13.8	5.5	10/01/2010	10/01/2010
ROCKLEDGE	G	10/01/2010	9,255,489	579,864	4,434,726	248,856	567,382	12.8	47,135	1.1	614,517	13.9	6.0	7.9	0.0	10/01/2010	10/01/2010
ROCKLEDGE	P	10/01/2010	7,614,445	73,947	2,307,782	247,668	447,508	19.4	8,022	0.3	455,530	19.7	7.0	8.2	4.5	10/01/2010	10/01/2010
ROYAL PALM BEACH	P	10/01/2010	0	0	0	0	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2010	10/01/2010
SAFETY HARBOR	F	10/01/2010	2,946,774	-201,724	975,490	0	281,113	28.8	0	0.0	281,113	28.8	1.0	25.6	3.3	10/01/2010	10/01/2010
SAINT AUGUSTINE	F	10/01/2010	7,870,439	251,397	1,381,622	508,615	325,786	23.6	1,382	0.1	327,168	23.7	5.0	10.0	8.7	10/01/2011	10/01/2011
SAINT AUGUSTINE	G	10/01/2009	19,847,311	5,757,004	9,500,551	1,468,208	1,011,527	10.6	634,464	6.7	1,645,991	17.3	5.0	12.3	0.0	10/01/2009	10/01/2010
SAINT AUGUSTINE	P	10/01/2010	11,586,922	956,042	2,565,529	727,792	621,005	24.2	114,095	4.4	735,100	28.7	5.5	15.5	7.7	10/01/2010	10/01/2011
SAINT CLOUD	G	10/01/2010	27,217,180	4,200,062	9,753,467	1,299,159	1,578,111	16.2	500,353	5.1	2,078,464	21.3	1.0	20.3	0.0	10/01/2011	10/01/2011
SAINT CLOUD	PF	10/01/2010	23,071,802	8,625,220	5,528,876	1,500,503	1,161,064	21.0	760,773	13.8	1,921,837	34.8	5.1	24.6	5.0	10/01/2011	10/01/2011
SAINT JOHNS RIVER PW PK	G	10/01/2009	73,884,366	39,627,971	22,126,908	4,184,143	2,276,554	10.3	7,527,876	34.0	9,804,430	44.3	4.0	40.3	0.0	10/01/2009	10/01/2010
SAINT LUCIE COUNTY FCD	F	09/30/2010	129,349,025	43,344,881	26,214,576	0	6,734,525	25.7	1,580,739	6.0	8,315,264	31.7	0.5	25.4	5.8	10/01/2011	10/01/2011
SAINT LUCIE COUNTY FCD	G	09/30/2008	6,473,099	1,620,718	3,120,637	232,966	545,175	17.5	93,037	3.0	638,212	20.5	0.0	20.5	0.0	10/01/2009	10/01/2009
SAINT PETE BEACH	F	10/01/2010	8,397,122	6,090,067	1,514,660	699,037	245,375	16.2	463,486	30.6	708,861	46.8	10.3	27.1	9.4	10/01/2011	10/01/2011
SAINT PETE BEACH	G	10/01/2010	10,694,539	4,692,487	1,296,564	1,076,633	175,036	13.5	455,094	35.1	630,130	48.6	7.6	41.0	0.0	10/01/2011	10/01/2011
SAINT PETE BEACH	P	10/01/2010	9,593,799	5,748,792	1,437,902	912,362	225,751	15.7	612,546	42.6	838,297	58.3	8.3	45.8	4.2	10/01/2011	10/01/2011
SAINT PETERSBURG	F	10/01/2010	172,370,122	33,015,103	15,948,831	14,913,250	3,934,595	24.7	7,282,859	45.7	11,217,454	70.3	7.0	62.4	7.6	10/01/2011	10/01/2011
SAINT PETERSBURG	G	10/01/2010	260,385,187	66,357,568	78,316,965	15,713,465	8,615,235	11.0	4,229,972	5.4	12,845,207	16.4	2.0	15.5	0.0	10/01/2010	10/01/2011
SAINT PETERSBURG	P	10/01/2010	283,168,413	40,670,168	32,817,974	19,425,742	6,076,634	18.5	7,180,571	21.9	13,257,205	40.4	7.0	33.4	5.2	10/01/2011	10/01/2011
SAN CARLOS PARK FCD	F	10/01/2010	4,349,018	2,559,411	2,273,189	12,637	939,088	41.3	0	0.0	939,088	41.3	0.5	33.4	9.1	10/01/2011	10/01/2011
SANFORD	F	10/01/2010	16,542,608	8,340,456	4,039,032	1,087,797	771,455	19.1	791,650	19.6	1,563,105	38.7	7.0	27.5	4.2	10/01/2011	10/01/2011
SANFORD	P	10/01/2010	24,001,059	9,891,074	5,529,328	1,632,350	1,100,336	19.9	928,927	16.8	2,029,263	36.7	5.1	28.4	3.2	10/01/2011	10/01/2011
SANIBEL	G	10/01/2010	11,010,228	12,816,780	4,706,046	1,201,219	700,731	14.9	1,200,983	25.5	1,901,714	40.4	4.5	35.9	0.0	10/01/2011	10/01/2011
SANIBEL	P	10/01/2010	8,659,744	6,127,393	1,582,903	928,087	418,519	26.4	449,070	28.4	867,589	54.8	7.8	43.3	3.7	10/01/2011	10/01/2011
SARASOTA	F	09/30/2010	91,534,881	45,699,000	2,939,000	7,587,000	1,123,000	38.2	5,994,000	203.9	7,117,000	242.2	8.0	239.0	2.0	10/01/2010	10/01/2010
SARASOTA	G	09/30/2010	111,029,351	30,577,171	20,644,000	7,755,000	3,164,725	15.3	2,446,314	11.8	5,611,039	27.2	6.0	21.2	0.0	10/01/2011	10/01/2011
SARASOTA	P	09/30/2010	142,756,100	31,698,584	10,513,000	8,728,000	3,722,654	35.4	3,010,923	28.6	6,733,577	64.1	8.0	50.7	5.4	10/01/2011	10/01/2011

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City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
SARASOTA MEMORIAL HHC	G	10/01/2009	131,779,582	86,686,950	166,667,613	0	13,125,269	7.9	7,195,056	4.3	20,320,325	12.2	0.0	12.2	0.0	10/01/2009	10/01/2009
SARASOTA-MANATEE A	G	10/01/2010	11,600,293		3,580,709	521,301	1,027,118	28.7	0	0.0	1,027,118	28.7	0.0	30.8	0.0	10/01/2010	10/01/2010
SATELLITE BEACH	G	10/01/2010	4,400,072	1,549,346	709,569	224,869	220,515	31.1	214,121	30.2	434,636	61.3	8.0	56.7	0.0	10/01/2010	10/01/2011
SATELLITE BEACH	PF	10/01/2010	8,928,751	4,049,622	2,079,162	459,213	580,174	27.9	387,123	18.6	967,297	46.5	8.0	33.0	8.2	10/01/2011	10/01/2011
SEBASTIAN	P	10/01/2010	7,086,302	943,100	2,205,042	204,558	636,951	28.9	65,388	3.0	702,339	31.9	5.0	6.1	22.0	10/01/2011	10/01/2011
SEBRING	F	10/01/2009	8,432,653	947,320	840,956	643,873	474,299	56.4	210,659	25.0	684,958	81.4	6.5	68.3	6.6	10/01/2010	10/01/2010
SEBRING	P	10/01/2010	9,034,580	362,866	1,427,036	369,698	483,055	33.9	26,778	1.9	509,833	35.7	5.0	24.8	7.2	10/01/2011	10/01/2011
SEMINOLE	F	10/01/2010	30,114,302	2,231,599	4,143,479	1,962,339	1,531,430	37.0	262,282	6.3	1,793,712	43.3	8.0	28.1	7.2	10/01/2011	10/01/2011
SHALIMAR	P	10/01/2010	413,393	-42,070	83,398	0	19,882	23.8	0	0.0	19,882	23.8	0.0	4.0	20.9	10/01/2010	10/01/2010
SOUTH BROWARD HOSPITAL	G	05/01/2010	248,766,404	68,313,945	421,332,802	14,549,664	20,368,445	4.8	6,537,520	1.6	26,905,965	6.4	0.0	6.9	0.0	05/01/2010	05/01/2010
SOUTH MIAMI [GP]	G	10/01/2010	10,157,886	4,669,861	3,763,350	408,560	816,642	21.7	287,006	7.6	1,103,648	29.3	13.7	16.6	0.0	10/01/2010	10/01/2010
SOUTH MIAMI [GP]	P	10/01/2010	11,610,373	5,886,267	3,067,558	419,618	713,468	23.3	368,720	12.0	1,082,188	35.3	15.6	19.7	1.2	10/01/2010	10/01/2010
SOUTH PASADENA	F	10/01/2010	4,408,905	2,113,852	966,164	161,563	189,368	19.6	141,060	14.6	330,428	34.2	6.0	23.7	4.5	10/01/2011	10/01/2011
SOUTH WALTON FCD	F	10/01/2010	13,701,158	8,005,853	5,708,539	90,242	1,626,933	28.5	428,140	7.5	2,055,073	36.0	7.0	5.1	23.9	10/01/2011	10/01/2011
SOUTHERN MANATEE FCD	F	10/01/2010	14,165,249	7,320,426	4,315,692	253,532	2,005,497	46.5	0	0.0	2,005,497	46.5	3.5	34.4	10.2	10/01/2010	10/01/2010
SOUTHERN MANATEE FCD	G	10/01/2010	1,015,691	408,208	351,483	46,516	122,745	34.9	0	0.0	122,745	34.9	3.5	32.8	0.0	10/01/2010	10/01/2010
STARKE	F	10/01/2010	1,723,803	960,262	445,263	91,934	135,770	30.5	80,446	18.1	216,216	48.6	5.1	39.0	6.5	10/01/2011	10/01/2011
STARKE	G	10/01/2010	7,093,201	4,227,469	1,420,171	714,038	198,755	14.0	553,841	39.0	752,596	53.0	5.0	50.0	0.0	10/01/2011	10/01/2011
STARKE	P	10/01/2010	2,460,846	158,624	597,067	169,654	177,733	29.8	8,276	1.4	186,009	31.2	6.0	19.2	7.3	10/01/2011	10/01/2011
SUNRISE	F	10/01/2009	70,181,476	32,221,929	10,646,316	7,799,678	2,756,919	25.9	1,824,613	17.1	4,581,532	43.0	10.6	28.0	7.7	10/01/2010	10/01/2010
SUNRISE	G	10/01/2010	114,404,863	60,022,312	26,013,750	9,868,929	6,390,185	24.6	4,341,071	16.7	10,731,256	41.3	8.2	33.1	0.0	10/01/2011	10/01/2011
SUNRISE	P	10/01/2010	62,143,294	50,637,951	13,767,436	4,841,725	3,597,992	26.1	4,081,003	29.6	7,678,995	55.8	9.8	44.2	4.0	10/01/2010	10/01/2011
SURFSIDE [GP]	G	10/01/2010	4,554,342	143,452	2,006,743	257,994	253,993	12.7	11,321	0.6	265,314	13.2	6.0	8.2	0.0	10/01/2010	10/01/2011
SURFSIDE [GP]	P	10/01/2010	6,089,260	-33,363	2,010,109	321,028	486,621	24.2	-9,786	-0.5	476,835	23.7	8.0	17.5	0.0	10/01/2010	10/01/2011
SWEETWATER	P	10/01/2009	3,674,754	-604,301	1,382,384	32,069	139,075	10.1	0	0.0	139,075	10.1	6.0	0.8	3.4	10/01/2009	10/01/2010
TALLAHASSEE [GPF]	F	10/01/2009	124,592,000	5,944,000	12,270,000	6,756,821	3,890,563	31.7	340,000	2.8	4,230,563	34.5	15.5	20.3	0.0	10/01/2009	10/01/2010
TALLAHASSEE [GPF]	G	10/01/2009	651,054,000	-52,162,000	96,220,000	33,214,716	17,937,100	18.6	-4,838,000	-5.0	13,099,100	13.6	3.8	10.4	0.0	10/01/2009	10/01/2010
TALLAHASSEE [GPF]	P	10/01/2009	166,274,000	6,483,000	20,885,000	8,332,935	5,143,275	24.6	329,000	1.6	5,472,275	26.2	9.3	18.0	0.0	10/01/2009	10/01/2010
TAMARAC	F	10/01/2008	34,791,690	17,737,281	6,721,811	1,744,515	2,305,540	34.3	1,389,557	20.7	3,695,097	55.0	9.0	37.1	10.3	10/01/2008	10/01/2008
TAMARAC	G	10/01/2008	22,854,125	6,348,547	6,222,769	1,521,054	1,339,239	21.5	454,520	7.3	1,793,759	28.8	7.0	21.8	0.0	10/01/2008	10/01/2008
TAMARAC - EXECUTIVE	G	10/01/2009	11,803,150	10,832,502	4,833,856	175,083	1,442,659	29.8	514,327	10.6	1,956,986	40.5	10.0	31.6	0.0	10/01/2009	10/01/2009
TAMARAC (CLOSED)	P	10/01/2010	6,118,996	3,734,779	0	1,060,652	58,305	0.0	307,957	0.0	366,262	0.0	0.0		0.0	10/01/2010	10/01/2010
TAMPA	G	01/01/2009	433,211,000	10,527,122	151,000,027	36,395,713	19,303,403	12.8	1,206,211	0.8	20,509,614	13.6	0.0	13.6	0.0	10/01/2009	10/01/2009
TAMPA	PF	10/01/2010	1,382,378,358	66,619,242	88,544,208	59,779,088	19,888,845	22.5	9,855,189	11.1	29,744,034	33.6	11.7	15.7	6.8	10/01/2010	10/01/2011
TARPON SPRINGS	F	10/01/2010	15,985,364	4,205,798	1,882,779	929,231	503,643	26.7	386,535	20.5	890,178	47.3	9.5	25.2	12.7	10/01/2011	10/01/2011
TARPON SPRINGS	P	10/01/2010	16,334,828	3,121,607	2,848,631	789,890	608,753	21.4	267,771	9.4	876,524	30.8	8.0	15.9	6.8	10/01/2011	10/01/2011
TAVARES	F	10/01/2008	2,050,374	1,062,525	1,108,800	105,303	259,623	23.4	66,262	6.0	325,885	29.4	3.5	21.7	7.0	10/01/2008	10/01/2009
TAVARES	P	10/01/2009	5,507,049	1,910,072	1,497,844	172,471	412,241	27.5	123,773	8.3	536,014	35.8	12.8	20.8	5.1	10/01/2009	10/01/2009

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TEMPLE TERRACE	F	10/01/2010	13,319,112	7,201,501	2,511,919	815,143	628,482	25.0	406,680	16.2	1,035,162	41.2	10.5	25.4	5.3	10/01/2011	10/01/2011
TEMPLE TERRACE	P	10/01/2010	14,968,176	14,249,425	2,719,568	1,583,906	598,305	22.0	935,531	34.4	1,533,836	56.4	11.2	39.9	5.3	10/01/2011	10/01/2011
TEQUESTA	G	10/01/2008	1,062,197	-200,995	1,790,280	9,144	224,684	12.6	0	0.0	224,684	12.6	5.0	7.9	0.0	10/01/2009	10/01/2009
TEQUESTA [PF]	F	10/01/2009	3,278,453	506,053	1,434,855	16,971	310,253	21.6	47,725	3.3	357,978	24.9	5.0	25.6	4.9	10/01/2009	10/01/2010
TEQUESTA [PF]	P	10/01/2009	1,084,023	-346,507	749,835	9,360	207,965	27.7	-32,678	-4.4	175,287	23.4	5.0	17.5	4.4	10/01/2009	10/01/2010
TITUSVILLE	G	10/01/2010	34,608,535	19,194,931	10,652,643	3,497,114	1,172,856	11.0	2,189,118	20.5	3,361,974	31.6	2.5	29.1	0.0	10/01/2011	10/01/2011
TITUSVILLE	PF	10/01/2010	33,699,863	24,627,419	6,720,662	3,416,700	1,310,529	19.5	2,709,771	40.3	4,020,300	59.8	6.5	45.0	8.4	10/01/2011	10/01/2011
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2008	61,988,005	8,349,951	35,830,640	2,403,260	5,507,068	15.4	876,825	2.4	6,383,893	17.8	6.4	12.0	0.0	10/01/2008	10/01/2008
UMATILLA	P	10/01/2008	832,941	-128,219	363,992	6,629	54,598	15.0	0	0.0	54,598	15.0	5.0	2.5	7.5	10/01/2009	10/01/2009
VALPARAISO	PF	10/01/2009	690,187	191,250	374,161	7,487	138,626	37.0	0	0.0	138,626	37.0	2.0	20.3	18.2	10/01/2009	10/01/2009
VENICE	F	10/01/2010	13,095,533	16,195,160	3,124,463	1,483,258	884,848	28.3	1,128,244	36.1	2,013,092	64.4	9.8	46.3	8.4	10/01/2011	10/01/2011
VENICE	P	10/01/2010	23,917,515	10,739,106	3,125,995	2,117,991	774,309	24.8	1,196,943	38.3	1,971,252	63.1	7.3	49.8	6.0	10/01/2011	10/01/2011
VERO BEACH	G	10/01/2010	48,902,478	34,826,055	18,786,932	4,816,998	1,357,083	7.2	3,125,955	16.6	4,483,038	23.9	3.3	21.3	0.0	10/01/2010	10/01/2010
VERO BEACH	P	10/01/2010	25,697,620	3,440,563	3,723,032	0	794,150	21.3	282,975	7.6	1,077,125	28.9	3.0	20.7	6.6	10/01/2011	10/01/2011
VERO BEACH (CLOSED)	F	10/01/2010	6,696,940	1,221,419	0	729,116	26,127	0.0	271,175	0.0	297,302	0.0	7.0	5.4	0.0	10/01/2010	10/01/2010
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	6,256,127	3,653,492	3,424,324	299,210	510,653	14.9	135,128	3.9	645,781	18.9	5.1	19.6	0.0	10/01/2011	10/01/2011
VILLAGE OF NORTH PALM BEACH	PF	10/01/2009	9,979,357	2,005,645	3,488,338	371,581	914,293	26.2	0	0.0	914,293	26.2	2.0	17.9	6.4	10/01/2010	10/01/2010
VILLAGE OF PALM SPRINGS	G	10/01/2010	12,001,482	2,128,148	2,931,037	900,736	509,522	17.4	423,517	14.4	933,039	31.8	3.0	28.8	0.0	10/01/2011	10/01/2011
VILLAGE OF PALM SPRINGS	PF	10/01/2010	12,582,577	5,910,867	1,734,067	640,747	418,029	24.1	831,923	48.0	1,249,952	72.1	6.6	68.9	0.0	10/01/2010	10/01/2011
VOLUSIA COUNTY (VOL)	F	10/01/2010	4,185,859	-319,568		102,000	-249,000		-35,000		-284,000		0.0		0.0	10/01/2010	10/01/2010
WAUCHULA	GP	10/01/2010	11,973,677	914,610	2,611,789	481,223	208,391	8.0	123,508	4.7	331,899	12.7	10.0	13.2	0.0	10/01/2010	10/01/2010
WEST MANATEE FCD	F	10/01/2009	3,837,540	2,416,177	1,613,482	56,980	647,006	40.1	0	0.0	647,006	40.1	2.9	31.0	6.3	10/01/2009	10/01/2009
WEST MELBOURNE	P	10/01/2010	5,797,177	3,656,702	1,572,956	0	434,026	27.6	111,690	7.1	545,716	34.7	8.4	32.1	4.3	10/01/2011	10/01/2011
WEST PALM BEACH	F	09/30/2010	119,860,361	61,930,000	15,993,000	6,812,000	4,497,231	28.1	4,484,437	28.0	8,981,668	56.2	19.2	37.0	0.0	10/01/2011	10/01/2011
WEST PALM BEACH	G	09/30/2010	24,284,897	8,349,121	3,219,000	1,932,000	778,000	24.2	1,125,000	34.9	1,903,000	59.1	5.5	61.4	0.0	10/01/2011	10/01/2011
WEST PALM BEACH	P	09/30/2008	184,311,736	18,840,879	21,394,235	7,141,224	4,653,246	21.7	1,623,822	7.6	6,277,068	29.3	11.0	12.5	5.9	10/01/2009	10/01/2009
WILLISTON	G	10/01/2010	3,676,791	643,819	1,117,383	219,478	258,589	23.1	-456	0.0	258,133	23.1	5.0	18.9	0.0	10/01/2010	10/01/2010
WILLISTON	P	10/01/2010	901,803	452,738	344,836	28,086	110,658	32.1					5.0	33.1	0.0	10/01/2011	10/01/2011
WILTON MANORS (VOL)	F	10/01/2010	598,119	429,224	0	91,139	36,481	0.0	35,812	0.0	72,293	0.0	0.0	0.0	0.0	10/01/2010	10/01/2010
WILTON MANORS [GP]	G	10/01/2010	11,283,815	4,210,084	619,129	1,159,015	240,044	38.8	395,219	63.8	635,263	102.6	11.0	95.6	0.0	10/01/2010	10/01/2010
WILTON MANORS [GP]	P	10/01/2010	10,618,026	6,728,491	300,286	1,176,136	160,828	53.6	790,266	263.2	951,094	316.7	10.0	319.2	0.0	10/01/2010	10/01/2010
WINTER GARDEN	G	10/01/2010	15,446,746	1,392,937	6,604,647	1,018,859	703,803	10.7	124,987	1.9	828,790	12.5	0.0	13.0	0.0	10/01/2010	10/01/2011
WINTER GARDEN	PF	10/01/2010	19,926,160	1,655,238	6,692,884	1,070,220	1,146,930	17.1	151,038	2.3	1,297,968	19.4	1.0	15.0	4.2	10/01/2011	10/01/2011
WINTER HAVEN	F	10/01/2010	6,321,360	9,487,840	3,450,509	868,562	891,957	25.9	806,039	23.4	1,697,996	49.2	10.0	33.8	5.5	10/01/2011	10/01/2011
WINTER HAVEN	G	10/01/2010	34,350,449	22,909,295	10,652,720	2,972,281	1,716,153	16.1	2,362,773	22.2	4,078,926	38.3	9.5	28.8	0.0	10/01/2011	10/01/2011
WINTER HAVEN	P	10/01/2010	18,455,582	7,644,415	4,001,653	1,414,946	1,034,427	25.8	708,693	17.7	1,743,120	43.6	8.2	28.5	6.9	10/01/2011	10/01/2011
WINTER PARK	F	10/01/2010	30,937,890	8,120,622	4,555,879	1,530,771	1,269,601	27.9	749,557	16.5	2,019,158	44.3	6.0	33.1	7.1	10/01/2011	10/01/2011

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning	
WINTER PARK	P	10/01/2010	30,972,410	10,995,625	4,702,987	0	1,068,048	22.7	1,005,480	21.4	2,073,528	44.1	6.0	33.4	5.4	10/01/2011	10/01/2011
WINTER SPRINGS	GPF	10/01/2010	21,017,997	16,444,001	10,304,054	1,004,823	1,355,080	13.2	1,405,371	13.6	2,760,451	26.8	2.7	25.4	0.0	10/01/2011	10/01/2011
Grand Totals:	492		24,022,807,099		6,450,660,107		1,029,548,093		615,623,261		1,584,618,264						
				8,121,565,382		1,701,716,988											

APPENDIX B

BENEFIT DATA

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
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Retirement Benefit

Percent of Average Final Compensation (AFC), Average Monthly Earnings (AME), Final Average Compensation (FAC), or Average Annual Earnings (AAE) which is earned with each year of Rate Pct service.

Retirement Benefit 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, AME, FAC, or AAE
- (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

Normal Retirement Age 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).

Normal Form of Benefit 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.).

COL

Indicates whether the plan has an automatic cost-of-living provision for retirees.
YES
NO or blank = Not Available

APPENDIX B - Benefit Data

City or District	TYP SYS	Retirement Pct	Benefit Description	Rate	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S	COL	Comments
ALACHUA COUNTY LIBRARY	G	2.00	2.00% X AFC X SC		03	VR	65 W/ 5 SC; 20 SC- ANY AGE	1 LIFE ANNUITY	Y	YES	COLA=2.20% ANNUALLY
ALACHUA COUNTY SCHOOL BOARD	ERP	VR	BEN=AMT OF FRS EARLY RET REDUCTION		N/	VR	AGE 55-61 W/ 25 SC	1 LIFE ANNUITY		YES	IF RET'D 7/1/2008-6/30/2009: 20 YRS OF FRS SC REQ'D; IF RET'D 7/1/2009-6/30/2013: LAST 15W/ALACH SB
ALTAMONTE SPRINGS	G	VR	VARIES W/ AGE AT RTIREMT OR IF ELEC		05	62	62 W/ 6SC or 30 sc-any age	1 LIFE ANNUITY	Y	YES	COLA = 3.00% ANNUALLY
ALTAMONTE SPRINGS	P	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	COLA= 3.00% PER YR
APOPKA	F	3.00	3.00% X AFC X SC		05	VR	55W/10SC; OR 22SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
APOPKA	G	2.75	2.75% X AFC X SC		05	57	57W/5SC	1 LIFE ANNUITY	Y		DROP
APOPKA	P	VR	3.6% X AFC X 1ST 10SC + 4% AFTER		03	VR	45W/10SC OR 20SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP; SUPPLEMENT
ARCADIA	G	2.00	2.00% X AFC X SC		05	65	AGE 65	1 LIFE ANNUITY		P	
ARCADIA	PF	3.65	3.65% X AFC X SC		03	VR	EARLIER OF AGE 55 OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
ATLANTIC BEACH	G	VR	VR W/HIRED BEFORE OR AFTER 04-24-05		05	VR	HIRED BEF 9-1-08=60W/5SC; ON OR AFT=60W/10SC	1 LIFE ANNUITY	Y	NO	DROP
ATLANTIC BEACH	P	3.00	3.00% X AFC X SC, MAX 100% AFC		05	VR	25SC, ANY AGE; 50W/20SC; 55W/10SC; 60W/5SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
ATLANTIS (CLOSED)	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	EARLIER OF 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 AFC X SC (MAX=80%		05	VR	55W/10SC; 25SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
AVON PARK	F	3.16	3.16% X AFC X SC		05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments		
	SYS Pct	Description							AFC	YR
AVON PARK	P	3.00	3.00% X AFC X SC	05	VR	EARLIER OF 55W/10SC; 20SC, ANY AGE; OR AGE 60	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
BAL HARBOUR VILLAGE	G	3.00	3.00% X AFC X SC	03	VR	AGE 57; 55W/25SC OR 30SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	DROP
BAL HARBOUR VILLAGE	P	3.50	3.50% X AFC X SC; MIN \$25 MO	03	VR	EARLIER OF 55W/10SC; AGE 57, ANY SC; 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	
BARTOW	F	3.15	3.15% X AFC X SC	05	VR	EARLIER OF 55W/10SC; 52W/25SC; OR 28SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA=IF RET ON/AFT 10/1/2007: 1.32% EACH OCT 1ST FOLLOWING ONE FULL YR RET
BARTOW	G	2.53	2.53% X AFC 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 ANNUITY W/ 10 YEAR 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 ANNUITY W/GUARANTEED RETURN OF MBR'S ACCUM CONTRIBUTIONS	Y	SUBSIDY
BAY HARBOR ISLANDS [GP]	P	VR	%AFC VR W/TYPE SC & RATE	05	VR	50W/20SC; 55W/10SC; OR AGE 65	1	LIFE ANNUITY W/GUARANTEED RETURN OF MBR'S ACCUM CONTRIBUTIONS	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
BELLE GLADE	G	2.00	2.00% X AFC X SC, MAX 30SC	05	VR	EARLIER OF 62W/10SC; AGE 65; OR 30SC, ANY AGE	1	LIFE ANNUITY	Y YES	
BELLE GLADE (RETIRED)	PF	N/A			N/					RETIRED EMPLOYEES' PLAN ONLY
BELLE GLADE HOUSING	G	VR	VARIES	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 ANNUITY W/ 10 YEAR CERTAIN	Y	
BELLEAIR BLUFFS (CLOSED)	F	2.70	2.70% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
BELLEVUE	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	EARLIER OF 55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments		
	SYS Pct	Description							AFC	YR
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	VR	%AFC X CSC & MAX AFC W/P&F; +SUPP	02	VR	ATTAINMENT OF AGE 55W/10CSC OR 20CSC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
BOCA RATON EXECUTIVE	G	VR	VARIABLES W/ DIVISON ASGNMT	VR	VR	55W/10SC;65W/6SC	1	LIFE ANNUITY	Y	YES DROP
BOCA RATON HOUSING	G	VR	% VR W/GROUP OR DIVISION	VR	VR	AGE & SC VARIES W/DIVISION, HIRED DATE, ETC.	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES
BONITA SPRINGS FCD	F	3.58	3.58 X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 50W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES BEN RATE CHANGES TO 3.00% FOR FIREFIGHTERS HIRED AFTER 06/01/2010
BONITA SPRINGS FCD	G	2.48	2.48% X AFC X SC	05	VR	EARLIER OF 55W/7SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
BOYNTON BEACH	F	3.00	3.00% X AFC X SC	03	VR	EARLIER OF 55W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP; 13TH CHECK; 2% COLA BEGINNING 5 YRS AFT RET
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 ANNUITY W/ 10 YEAR CERTAIN	Y	NO DROP; 13TH CHECK; SUPPLEMENTAL BENEFIT
BRADENTON	F	3.00	3.00% X AFC X SC	02	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
BRADENTON	P	3.00	3% AFC X SC+\$10YR >20SC	VR	VR	EARLIER OF 45W/20SC OR 55W/10SC	3	JOINT/SURVIVOR + CHILD BEN	Y	YES DROP
BROOKSVILLE	F	3.10	3.10% X AFC X SC	05	VR	60;55W/10SC;20SC ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES COLA=3.00% ANNUALLY FROM AGE 55 TO AGE 65
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

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age		Normal Form of Benefit N Description	V S COL	Comments		
	SYS Pct	Description	AFC	YR Description					
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	COLA = 3.00 % ANNUALLY
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	COLA = 3.00% ANNUALLY
CAPE CORAL	F	3.25	3.25% X AFC X SC	05	VR	EARLIER OF AGE 50 OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	DROP
CAPE CORAL	G	VR	VARIABLES W/ SC	05	VR	EARLIER OF AGE60 OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	COLA = 3.00% ANNUALLY
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	COLA = 3.00% ANNUALLY
CASSELBERRY	PF	3.00	3.00% X AFC X SC	05	VR	EARLIER OF 55W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA=3.00%; SUPP BEN = \$5 PER YR OF SC
CEDAR HAMMOCK FCD	HIS	VR	VARIABLES W/ RET DATE OR SC	05	VR	VARIABLES 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	GP	2.75	2.75% X AFC X SC	05	VR	G=30SC; 55W/20SC; 65W/10 SC, PF=20SC OR 55W/10SC	5 OTHER	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	VARIABLES W/ SC DATES	05	VR	55 W/10 SC;OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	DROP
CLERMONT	P	VR	% VR W/BEF OR AFT 10-02	05	VR	55W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	DROP
CLERMONT (RETIRED)	G	2.00	2.00% X AFC X SC	05	65	65 W/10 SC	1 LIFE ANNUITY	Y	
CLEWISTON	G	1.80	1.80% X AFC X SC	05	65	AGE 65 W/ 5 SC	1 LIFE ANNUITY	Y	
COCOA	F	3.00	3.00% X AFC 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 AFC X SC	05	VR	EARLIER OF 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 ANNUITY W/ 10 YEAR CERTAIN	Y	DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age		Normal Form of Benefit N Description	V S COL	Comments		
	SYS Pct	Description	AFC	YR Description					
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 AFC X SC + 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 AFC X CONTIN. SC	03	VR	50W/10SC OR 25SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES MEMBER CONTRIB OF 8.13% PD BY Brow Sheriff's Office (BSO); SUPP BENEFIT = \$9.44 X SC (MAX=\$236)
COOPER CITY - MANAGEMENT	GP	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	GP	VR	% VR W/BARGAINING&N-BARGAINING; MAX	03	VR	AGE 65; 52W/10SC; RULE OF 70	2 LIFE ANNUITY W/5(G) 10(P&F) YEARS CERTAIN	Y	YES DROP
CORAL SPRINGS	F	VR	VARIES W/ SC DATE	03	VR	25sc; 52W/20SC; 55W/10; 56 W/3SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
CORAL SPRINGS	G	VR	% X AFC X SC VR W/< OR > 1/1/91	03	VR	EARLIER OF 62W/5SC OR 55W/10SC	1 LIFE ANNUITY	P	YES COLA = 2.00%
CORAL SPRINGS	P	3.50	3.50% AFC X SC TO A MAX87.50% AFC	03	VR	20CS, ANY AGE OR 55W/10CS	1 LIFE ANNUITY	P	YES DROP; COLA = 2.50%; ERP
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
DADE CITY	P	3.50	3.50% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
DANIA BEACH	G	3.00	3.00% X AFC X SC	03	VR	EARLIER OF 50W/25SC OR 55W/6SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP
DANIA BEACH [PF]	F	VR	% AFC(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] (CLOSED)	P	3.00	3.00% X AFC X SC, MAX 75% AFC	02	VR	55W/10SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y	YES DROP; HEALTH INS SUBSIDY

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments		
	SYS Pct	Description							AFC	YR Description
DAVIE	F	VR	%AFC X SC VR; MAX 95% AFC	03	VR	20SC OR 55W/10SC	5	VR W/MARRIED OR UNMARRIED	P YES	DROP
DAVIE	P	VR	% X AFC 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% X AFC X SC	03	VR	20SC,NOT > AGE 55; OR AGE 60 (ORIGINAL MEMBERS)	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	SUPP BENEFIT FOR P & F;COLA=2.00% PER YR AFTER 6 YRS; 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 AFC X SC, MAX 30SC	03	65	65 W/10SC	1	LIFE ANNUITY	Y YES	
DEERFIELD BEACH (CLOSED)	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; CLOSED PLAN
DELAND	F	3.00	3.00% X AFC 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 AFC 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 AFC X SC	05	VR	EARLIER:55W/10SC OR 20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
DELRAY BEACH	G	VR	% AFC X SC VR W/NCFO OR NOT	02	VR	60W/10SC OR 30SC, ANY AGE	5	MAR:LIFE ANN W/SURV BEN; NOT MARR:LIFE ANN	P NO	DROP
DELRAY BEACH	PF	VR	%VR W/<OR>20SC; MAX87.5%	03	VR	20SC,ANY AGE OR 55W/10SC	5	OTHER	Y YES	DROP;COLA=1.00% ANNUALLY
DELTONA	F	VR	%AFC VR W/CURR & PAST SC+SUPP	05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; SUPP BEN = \$5 X total SC w/ max = \$125
DESTIN FCD	F	3.50	3.50% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
DUNEDIN	F	VR	3%AFC X <25SC+2%AFC X >37.5SC+SUPP	03	VR	20SC-ANY AGE; 55W/10SC; OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; TOTAL BEN LIMITED TO 100%AFC
DUNNELLON	PF	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
EAST LAKE TARPON FCD	F	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 YES	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	

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments		
	SYS Pct	Description							AFC	YR
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; SH PLAN
EDGEWATER	G	2.00	2.00% X AFC X SC	03	VR	EARLIER OF 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	3.50	3.50% X AFC X SC	02	VR	EARLIER OF 55W/10SC OR 20SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES
ENGLEWOOD WATER DISTRICT	G	1.30	1.30% X AFC X SC	05	VR	AGE 65 OR 30SC, ANY AGE	1	LIFE ANNUITY	Y	YES
ESTERO FCD	F		VR 2%AFC X SC BEF1/1/03; 3% AFT12/31/02	05	VR	55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
EUSTIS	F	4.00	4.00% X AFC X SC	05	VR	55 W/ 10 SC; 52 W/ 25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO DROP
EUSTIS	P		VR 2.5%AFC X SC UP TO 1/1/89, 3% AFTER	05	VR	AGE 55 & VESTED OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES
FERNANDINA BEACH	G		VR 2.75% PLAN A, 1.9% PLAN B X AFC X SC	05	VR	EARLIER OF 55W/25SC; 65W/6SC OR 35SC, ANY AGE	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 AFC X SC	05	VR	55 W/10 SC OR 52 W/25 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	SUPP BENEFIT
FLAGLER BEACH	P	3.00	2.96% X AFC 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 AFC X SC; MAX 30SC	99	VR	AGE 60; 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/10 YEARS CERTAIN	P	NO
FORT LAUDERDALE	G		VR VR W/GROUP 1 OR 2 MEMBERS		VR	VR GRP 1=AGE & SC VR; GRP 2= AGE 65 OR 30SC, ANY AGE	5	OTHER	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 AFC X SC	05	VR	VR W/AGE &/OR MBRSH DP	1	LIFE ANNUITY	Y	NO
FORT MEADE [GPF]	G	1.50	1.50% X AFC X SC	05	VR	VR W/AGE &/OR MBRSH DP	1	LIFE ANNUITY	Y	NO
FORT MEADE [GPF] (CLOSED)	P	1.75	1.75% X AFC X SC	05	VR	VR W/AGE &/OR MBRSH DP	1	LIFE ANNUITY	Y	NO
FORT MYERS	F	3.11	3.11% X AFC X SC (OFFST)	05	VR	AGE 55; OR 25SC-ANYAGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age		Normal Form of Benefit	V S COL	Comments		
	SYS Pct	Description	AFC	YR Description				N Description	
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; SUPP BEN (TIER 2 & 4 MBRS) IF ADDIT CONTRIB MADE FOR A MIN OF THREE YRS
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, P, UTIL]	G	3.00	3.00% X AFC X SC	05	VR	20SC FOR ORIGINAL MBRS; 60W/5SC; OR 25SC	1 LIFE ANNUITY	Y YES	DROP
FORT PIERCE [G, P, UTIL]	P	3.00	3.00% X AFC X SC	05	VR	20SC FOR ORIG MBRS; 55W/5SC; OR 25SC	1 LIFE ANNUITY	Y YES	DROP
FORT PIERCE SUPP	P	VR	VR W/2 FORMULARS+HIRE DT	03	VR	55W/10SC OR 25SC W/NO REDUCTION	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
FORT PIERCE UTILITIES [G, P, UTIL]	G	3.00	3.00% X AFC X SC	05	VR	20SC FOR ORIG MBRS; 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 ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA=3.00%
FORT WALTON BEACH	G	VR	%AFC X SC VR W/RET DT	05	62	AGE 62 & ATTAINMENT OF 100% VESTING	1 LIFE ANNUITY	Y YES	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS, INCLUDING CHIEF OF POLICE
FORT WALTON BEACH	P	2.75	2.75% X AFC X SC,MAX30SC	05	VR	W/10SC:AGE 55; OR 30 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = UP TO 3.00%
FROSTPROOF	G	1.50	1.50% X AFC X SC	05	65	AGE 65 W/10SC	1 LIFE ANNUITY	Y	
FROSTPROOF	P	3.55	3.55% X AFC X SC	03	VR	EARLIER OF AGE50 OR 20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	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	%AFC 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	N/A	Disability benefit only	03					NO PROVISIONS
GOLDEN BEACH [GP]	G	VR	VR W/CONTRIB & NON-CONTRIB MBRS	05	65	AGE 65	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
GOLDEN BEACH [GP]	P	VR	VR W/SC DT, CONTR & NON-CONTR MBRS	05	VR	55W/10SC OR, IF EARLIER, 52W/20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	

APPENDIX B - Benefit Data

City or District	TYP SYS	Retirement Benefit Rate		AFC	Normal Retirement Age		Normal Form of Benefit N Description	V S COL	Comments
		Pct	Description		YR	Description			
GREEN COVE SPRINGS	P	3.00	3.00% X AFC X SC	05	VR	55 W/6SC OR W/25SC - any age	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 1.50%; HIS = \$8 X SC (MAX=\$200)
GREENACRES	PF	3.00	3.00% X AFC X SC	05	55	55 W/6SC,OR25SC ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 3.00%
GULF BREEZE	P	3.50	3.50% X AFC X SC	05	VR	55 W/6SC OR 52 W/ 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP; COLA= 3.00%
GULFPORT	F	VR	>\$30 EACH YR SC OR 3.37%XAFC X SC	05	VR	55W/10SC; 52W/25SC; OR 30SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
GULFPORT	G	2.00	2.00% X AFC 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 ANNUITY W/ 10 YEAR CERTAIN	Y	
HAINES CITY	F	3.20	3.20% X AFC X SC + 3.11%SCAFTER2010	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	60W/5SC:HIRE BEF 8/1/99; 60W/7SC:HIRE AFT 8/1/99	1 LIFE ANNUITY	P	VESTING IS 100% AFTER COMPLETION OF 7SC IF HIRED AFTER 8/1/99
HAINES CITY	P	3.35	3.35 % X AFC X SC	05	VR	EARLIER OF 55 W/10SC; 52W/25SC; OR AGE 60	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
HALIFAX HOSPITAL	G	1.60	1.60% X AFC X SC LESS ANY FRS BEN	03	VR	EARLIER: AGE 62 OR 30 SC	1 LIFE ANNUITY	Y YES	COLA = 3.0%
HALLANDALE BEACH	G	VR	%ACX SHT SC VR W/BARG OR N-BARG EE	03	60	ATTAINED AGE 60	1 LIFE ANNUITY W/EE'S ACCUMULATION GUARANTEED	P	DROP
HALLANDALE BEACH	PF	3.20	3.20% X AFC X SC, MAX 80% AFC	02	VR	EARLIER OF 25SC; 52W/10SC; OR EARNING MAX BENEFIT	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
HALLANDALE BEACH P/M	G	3.20	3.20% X AFC X SC; MAX 80%AFC	02	VR	52W/10PMSC; 60W/4PMSC; OR 25PMSC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
HALLANDALE BEACH P/M (EXCESS)	G	3.20	3.20% X AFC X SC; MAX 80%AFC	02	VR	52W/10PMSC; 60W/4PMSC; OR 25PMSC	2 LIFE ANNUITY W/ 10 YEAR 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	GP	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 AFC 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 ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate			AFC	Normal Retirement Age		Normal Form of Benefit	V S COL	Comments
	SYS Pct	Description	YR		Description	N Description			
HILLSBOROUGH COUNTY (CLOSED)	ERP	1.60	1.60% X AFC X SC	05	VR	AGE 55-60; W/25-28SC AND 5 CONTINUOUS SC	1 LIFE ANNUITY	YES	CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F	2.00	2.00% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
HOLLY HILL	F	3.00	3.00% X AFC X SC + SUPP	05	VR	EARLIER OF 50W/6SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
HOLLY HILL	P	3.00	3.0%AFC 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, MAX 86%	03	VR	50W/10SC OR 23SC, ANY AGE	5 OTHER	Y YES	DROP
HOLLYWOOD	G		VR VARIES W/ HIRE DATE	03	VR	55W/5SC OR 25SC,ANY AGE	1 LIFE ANNUITY	Y YES	DROP
HOLLYWOOD	P		VR %AFC VR W/<OR>20SC; MAX 80%AFC@22SC	03	VR	AGE 50 OR 22SC, ANY AGE	5 OTHER	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	SUPPLEMENTAL BENEF = \$5 PER YR SC
HOMESTEAD	P	3.50	3.50% X AFC X SC, MAX 80% AFC	05	VR	EARLIER OF 55W/10SC; 20SC, ANY AGE; OR AGE+SC=64	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA=2.0% ANNUALLY
HOMESTEAD - General & Hospital	G	3.00	3.00% X AFC X SC; PROVISIONS	05	VR	W/5SC; 65 OR AGE + SC=68	1 LIFE ANNUITY	Y	DROP
HOMESTEAD - New Elected & Sr. Mgmt	G	4.00	4.00% X AFC X SC (MAX=80%)	03	55	AGE 55 W/ 5 SC	1 LIFE ANNUITY	Y YES	COLA=2.0% EACH 01/01 AFTER 5 YRS OF RETIREMENT
HOMESTEAD - Old Elected	G	5.00	5.00% X AFC X SC, MAX = 100%	03	55	55 W/ 4 SC	4 100% JOINT AND SURVIVOR	Y YES	
HOMESTEAD (CLOSED)	F	3.00	3.00% X AFC XSC;MAX=80%AFC	05	VR	55W/10SC;52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; SUPPLEMENTAL BEN
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=3.00% ANNUALLY
INDIAN RIVER SHORES	G	2.75	2.75% X AFC X SC-IRSPP	05	62	AGE 62	1 LIFE ANNUITY	P	
INDIAN RIVER SHORES	PF	2.75	2.75% X AFC X SC-IRSPP	05	VR	AGE 55 OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	

APPENDIX B - Benefit Data

City or District	TYP	Retirement Rate	Benefit Description	AFC	Normal Retirement Age	Normal Retirement Description	Normal Form of Benefit	N Description	V	S	COL	Comments
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 % AFC X SC VARIES; MAX 80% AFC	03	VR	20SC, ANY AGE; 55W/20SC OR 65W/5SC	5	OTHER	Y	YES		HIS; DROP
JACKSONVILLE	G	2.50	2.50% X AFC 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 - DISABILITY	G		VR SUPPLEMENTAL DIS BENEFIT	N/								REG (W/ 5SC)=25% PAY + 2.5%PER YR IN EXCESS OF 5SC; ILOD=50% PAY (NO LESS THAN \$43.31 PER YR OF SC)
JACKSONVILLE BEACH	F		VR VARIES W/SC;MAX 100%AFC	05	VR	52W/25SC;55W/5SC;30 SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES		DROP
JACKSONVILLE BEACH	G	2.50	2.5%X AFC X SC,MAX75%AFC	05	VR	60W/5SC OR 30SC ANY AGE	1	LIFE ANNUITY	Y			DROP
JACKSONVILLE BEACH	P		VR VARIES W/SC;MAX 100%AFC	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 yrs or 780 months	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y			DROP; SUPP BENEFIT FOR HEALTHCARE
JUPITER ISLAND	GP	3.00	3.00% X AFC X SC	03	VR	EARLIER OF 65W/5SC OR 55W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO		PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
KEY BISCAYNE	PF		VR % X AFC X SC VR W/P OR F	05	VR	55W/5SC OR 52W/25SC; IN ADD.: AGE+SC=75 FOR F ONLY	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO		SUPPLEMENTAL BENEFIT
KEY WEST	G		VR % AFC VR W/HIRED DT & SC	03	VR	AGE&SC VR W/PLAN PARTICIPATION DT	1	LIFE ANNUITY W/GUARANTEED RETURN OF EE CONTRIBUTIONS	P	YES		DROP
KEY WEST	PF	3.00	3.00% X AFC X SC	03	VR	EARLIER:55W/10SC OR 20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P			DROP;SH PLAN;SUPP BENEFIT
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 AFC X SC	05	VR	EARLIER: AGE60 W/ 10 SC OR 30SC	1	LIFE ANNUITY	P			
KISSIMMEE	F		VR 3.23%AFC X TO 30SC,2%AFT,MX100%AFC	03	VR	EARLIER OF 50W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P			DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit N Description	V S COL	Comments		
	SYS Pct	Description	AFC	YR	Description					
KISSIMMEE	G	VR	VR W/TIER 1 OR 2; MAX30SC + SUPP	05	60	60W/10SC	1	LIFE ANNUITY	P NO	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%TIER3 X AFC 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	3.30% X AFC X SC+MO SUPP	05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR 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
LAKE ALFRED	P	2.50	2.50% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
LAKE CITY	F	2.75	2.75% X AFC 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	%AFC&SC VR W/EL & NON- EL	03	VR	VR W/EL,NON-EL,AGE&SC DT	1	LIFE ANNUITY	Y YES	DROP;HIS
LAKE CITY	P	3.00	3.00% X AFC X SC + SUPP	03	VR	EARLIER OF AGE 55W/10SC OR 52W/25SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
LAKE HELEN	P	3.00	3.00% X AFC 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 AFC 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 AFC X SC	05	VR	EARLIER:20SC OR 60W/10SC	2	LIFE ANNUITY W/ 10 YEAR 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 AFC 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 ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
LAKE WORTH	F	VR	W/EMP DT, RET DT OR ENTER DROP DT	02	VR	20SC; 55W/10SC;@ LEAST 10SC:AGE+SC=900 MO OR 75YRS	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP; 13TH CHECK
LAKE WORTH	G	3.00	3.00% X AFC X SC	02	VR	20SC; AGE(FULL MO)+SC=900MO OR 75YRS; MIN SC=10	1	LIFE ANNUITY	Y YES	BENEFITS ARE FROZEN; FUTURE EMPLOYEES ACCRUE BENEFITS UNDER A MODIFIED PLAN

APPENDIX B - Benefit Data

City or District	TYP SYS	Retirement Pct	Benefit Description	Rate	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S	COL	Comments
LAKE WORTH	P	3.00	3.00% X AFC X SC		02	VR	20SC; AGE(FULL MO)+SC=75YRS W/10SC; 55W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
LAKELAND	GP	VR	VARIES W/SC DATE		VR	VR	VARIES W/ SC DATE	1 LIFE ANNUITY	Y	YES	NORMAL FORM OF BENEF FOR P = 10-YR CERTAIN & LIFE; COLA = UP TO 4.00% IF GAINS SUFFICIENT TO COVER
LAKELAND	P	3.00	3.00% X AFC X SC		05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LAKELAND SUPP	F	VR	1/12 X \$565 X SC; NO<\$670		N/	55	55 W/15 SC	1 LIFE ANNUITY		P	
LANTANA	F	3.00	3.00% X AFC X SC		05	VR	55W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR 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 AFC FOR F&P		03	VR	55W/10SC; 23SC, ANY AGE; OR AGE 62	5 OTHER	Y	NO	DROP
LAUDERDALE-BY-THE-SEA	F	VR	> \$10MO X SC OR 2% X AFC X SC		05	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO	
LAUDERHILL	F	VR	VARIES W/ SC DATE(S)		03	VR	55W/10SC OR 20SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA= 1.50% ANNUALLY AFTER 3 YRS OF RETIREMENT
LAUDERHILL	G	VR	% AFC VR W/SC DTS & AMOUNTS; MIN		05	VR	62W/7SC OR 20SC, ANY AGE	1 LIFE ANNUITY	Y		DROP
LAUDERHILL	P	VR	VARIES W/ SC DATE		05	VR	VARIES W/ HIRE DATE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP
LAUDERHILL (C&M)	G	VR	W/FMR PLN MBRSHIP; HIRE DT AFT3/1/09		05	VR	VR W/HIRE DT BEF OR AFT 3/1/2009	1 LIFE ANNUITY	Y	YES	DROP
LEESBURG	F	3.00	3.00% X AFC X SC + SUPP		03	VR	EARLIER OF 52W/25SC OR 55W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
LEESBURG	G	2.00	2% X AFC X SC BEF 10/1/08; MAX 45SC		03	65	65 W/5SC	1 LIFE ANNUITY	Y	YES	DROP
LEESBURG	P	VR	3% X AFC X SC BEF 5-27-03, 2% AFTER		04	VR	EARLIER OF 50W/25SC OR 55W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP

APPENDIX B - Benefit Data

City or District	TYP SYS	Retirement Pct	Benefit Description	Rate	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S	COL	Comments
LIGHTHOUSE POINT	PF	3.00	3.00 X AFC X SC		05	VR	55W/10;50W/25;60W/8SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	HIS = 3.00% per yr of service; COLA= 3.00% ANNUALLY AFTER FIVE YRS OF RETIREMENT
LIVE OAK	F	3.00	3.00% X AFC X SC		05	VR	55W/10SC; 52 W/ 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		SUBSTITUTE PLAN
LONGBOAT KEY	F	3.50	3.50% X AFC X SC + SUPP		05	VR	AGE 60; 55W/10SC; OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; SUPP BENEF = \$10 PER MO FOR EACH YR OF SC PAYBLE TO AGE 65
LONGBOAT KEY	G	2.75	2.75% X AFC X SC		05	VR	EARLIER OF AGE 62 OR 55W/30SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P		DROP
LONGBOAT KEY	P	3.50	3.50% X AFC X SC		05	VR	EARLIER OF AGE 60; 55W/10SC; OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	YES	DROP; SUPPLEMENTAL BENEFIT
LONGWOOD	PF	3.00	3.00% X AFC X SC		03	VR	50W/5SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR 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 ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
LYNN HAVEN	P	3.50	3.50% X AFC X SC		05	VR	EARLIER OF 55W/10SC, AGE 60; OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
MACCLENNY	F	2.00	2.00% X AFC X SC			VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR 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		
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	COLA=1.35% annually
MAITLAND	PF	3.00	3.00% X AFC X SC		03	VR	55W/10SC; 45W/20SC; 20SC IF ADD. CONTRIB MADE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	NO	DROP; SUPP BEN PD TO RETIREES FROM THE SHARE PLAN
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 ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=3.00% ANNUALLY

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate			Normal Retirement Age			Normal Form of Benefit N Description	V S COL	Comments
	SYS Pct	Description	AFC	YR	Description				
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); COL A = 3.00% ANNUALLY
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 ANNUITY W/ 10 YEAR CERTAIN	Y	
MARTIN COUNTY (CLOSED)	ERP	VR	VR W/AMT OF FRS REDUCT.	05	VR	VARIES	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	
MEDLEY - GENERAL + ELECTED	G	VR	BASED ON PARTICIPANT'S JOB CLASSIF	05	VR	ELECTED:55 OR 8SC AS EO; REG=62 OR 30SC	2 LIFE ANNUITY W/ 20 YEAR CERTAIN	Y YES	
MELBOURNE	F	3.00	3.00% X AFC X SC + SUPP	05	VR	AGE&SC VR W/HDT OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR 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 ON OR AFT 1/1/80	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
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
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	COLA = 3.0% ANNUALLY
MIAMI	GS	3.00	3.00% X AFC X SC	02	55	55 W10 CONTINUOUS SC	5 OTHER	Y YES	COLA = 4.00% ANNUALLY
MIAMI	PF	VR	VARIES W/ SC	01	50	50	3 JOINT/SURVIVOR	Y YES	DROP
MIAMI - COLA (RETIRED)	PF	N/A		N/					
MIAMI - ELECTED	G	VR	50%PAYFOR LAST 3SC+5%SUP	03	VR	@ENDOF TERM WHEN100%VEST	1 LIFE ANNUITY	Y	
MIAMI - EXCESS	GS	3.00		05					SUPPLEMENTAL BENEFITS ONLY
MIAMI - OFF-STREET PARKING	G	VR	% VARIES W/SC	02	VR	55 W/5SC OR 25SC;60 W/5 SC IF HIRED AFTER 10/31/07	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
MIAMI - STAFF	GS	3.00	3%AFC X SC; INCR@RET BY5%	02	55	55W/10YRS CONTINUOUS SC	5 OTHER	Y	

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments			
	SYS Pct	Description							AFC	YR	Description
MIAMI BEACH	G	3.00	3% AFC X SC, MX80%; 90%CAP TIER A	VR	VR	50W/5SC:TIER A; 55W/5SC:TIER B	3	JOINT/SURVIVOR	Y	YES	DROP; RETIREES RECEIVE A 2.5% INCREASE EACH YEAR
MIAMI BEACH	PF	VR	VR W/EMPLOYMENT DT & SC	02	VR	AGE 50 OR, IF EARLIER, DATE WHEN AGE + SC = 70	3	JOINT/SURVIVOR % VARIES	Y	YES	DROP
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	NO	DROP
MIAMI SHORES VILLAGE	P	2.91	2.91% X AFC X SC	03	VR	25 SC, REGARDLESS OF AGE	1	LIFE ANNUITY	Y	YES	COLA=1.50 % ANNUALLY
MIAMI SPRINGS	G	VR	%AFC 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 AFC X SC	03	VR	55W/10SC OR 20SC,ANY AGE	1	LIFE ANNUITY	Y		DROP
MIAMI-DADE COUNTY (CLOSED)	ERP	VR	AMT OF FRS E.R. REDUCT.	N/	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 ANNUITY W/ 10 YEAR 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 AFC 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	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; POST RETIREMENT SUPPLEMENT
MIRAMAR	G	VR	% AFC 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 AFC & MAX VR W/ TIER 1 OR TIER2	VR	VR	EARLIER:55W/10SC OR 20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	TIER ONE = HIRED BEFORE 06/10/2008; TIER TWO = HIRED ON/AFTER 06/10/2008; COLA=2.0%
MIRAMAR - MANAGEMENT	G	VR	AFC% VR W/SC-OFFSET; MAX BEN=80%AFC	03	VR	55W/10SC; 20SC, ANY AGE; OR 62W/5SC	3	100% JOINT & SURVIVOR ANNUITY	Y	NO	
MONROE COUNTY (CLOSED)	ERP	N/A	SUPP FRS OR TRS RED BEN	N/	VR	AGE55 TO 61 W/25 TO 29SC	1	LIFE ANNUITY			YES

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate			Normal Retirement Age		Normal Form of Benefit N Description	V S COL	Comments		
	SYS Pct	Description	AFC	YR	Description					
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	VR	> 2.5% X AFC X SC OR \$21/MO/YR SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	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	HIRED ON OR BEF 5/20/97: AGE 50; AFT=50W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	NO DROP
MOUNT DORA	G	VR	VR W/CONT PD,SC DTS & CONTRACT	05	60	60 & IF EMPLOYED AFT 5-20-97=+7SC	1	LIFE ANNUITY	Y	NO 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	4.00% X AFC X SC	03	VR	EARLIER OF AGE 55; 50W/20SC; OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES COLA = 3.0%
NAPLES	G	2.50	2.50% X AFC X SC	03	VR	60W/5SC OR AGE + SC = 85	1	LIFE ANNUITY	Y	DROP
NAPLES	P	3.63	3.63% X AFC X SC	03	VR	EARLIER OF AGE 50 OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES
NEPTUNE BEACH	P	2.75	2.75% X AFC X SC	05	VR	EARLIER OF 55W/10SC OR 25SC, 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	EARLIER: 50W/10SC OR 40W/20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; MAX BEN=75% AFC, MIN BEN=2% AFC X SC
NEW PORT RICHEY	P	3.50	3.50% X AFC X SC + SUPP/MO	03	50	50 W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; SUPP BENEFIT
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 AFC X SC + SUPP	05	VR	EARLIER OF AGE 55W/10SC OR 20SC	2	LIFE W/10 YEARS CERTAIN	Y	
NORTH BAY FCD	F	3.50	3.50 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	% AFC VR W/AFC <OR> \$1,000 X SC	05	VR	60W/25SC; AGE65; OR 30SC, ANY AGE	1	LIFE ANNUITY	P	NO HIS
NORTH BROWARD HOSPITAL	G	VR	VARIES W/SERV & EMP DATE	VR	65	65	1	LIFE ANNUITY	Y	
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] (CLOSED)	F	VR	VR W/SC DTS & CONT RATE	02	50	50W/20SC	1	LIFE ANNUITY	P	YES

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments
	SYS Pct	Description						
NORTH MIAMI 691 [GPF] (CLOSED)	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 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 BEACH	G	3.00 3.00% X AFC X SC	05	VR	AGE 62 OR 55W/20SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES DROP
NORTH MIAMI BEACH	PF	VR 3.00% (P)3.30%(F) X AFC X SC	VR	VR	EARLIER OF 20 SC (F)22SC(P) OR AGE52	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 ANNUITY W/ 10 YEAR CERTAIN	Y YES DROP; COLA = 2.50% ANNUALLY
NORTH NAPLES FCD	F	VR 3.5%AFC X SC BEF 10-1-07, 3%AFT+SUP	05	VR	EARLIER OF 55W/6SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES SUPPLEMENTAL 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	EARLIER OF 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	EARLIER OF 55W/5SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y
OAKLAND PARK	G	VR 3.5%FAFC X 20SC+0.5%FAFC UP TO 10SC	03	62	AGE 62	2	LIFE ANNUITY W/5 YEAR CERTAIN	P
OAKLAND PARK	PF	3.00 P=3%AFCXSC;F=VR W/ SC	03	VR	58;55w/10sc;42w/20sc	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES DROP/F-SH;COLA=3.00%
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
OCALA SUPP	F	3.00 3.00% X AFC X SC, MAX 93% AFC	03	VR	55W/10SC; RULE OF 70; OR 25SC	5	OTHER	Y YES DROP
OCALA SUPP	P	3.33 3.33% X AFC X SC + SUPP	05	VR	EARLIER OF 52W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y DROP
OCEAN CITY-WRIGHT FCD	F	3.00 3.00% X AFC X SC + SUPP	03	VR	EARLIER OF 52W/25SC OR 55W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y DROP
OCOEE	G	3.00 3.00% X AFC X SC; MAX BEN 81% AFC	05	60	ATTAINMENT OF AGE 60	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y DROP
OCOEE	PF	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

APPENDIX B - Benefit Data

City or District	TYP SYS	Retirement Benefit Rate		AFC	Normal Retirement Age		Normal Form of Benefit N Description	V S COL	Comments
		Pct	Description		YR	Description			
OKALOOSA ISLAND FCD	F	3.00	3.00% X AFC X SC	03	VR	55W/10 SC;52 W/ 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	\$250 MONTHLY SUPPLEMENT; COLA = 3.00%
OKEECHOBEE	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 YES	COLA = 0.5% BIENNIALY
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 ANNUITY W/ 10 YEAR CERTAIN	Y YES	
OLDSMAR	F	3.25	3.25% X AFC X SC(+supp)	05	55	55 W/10 SC,OR 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
ORANGE COUNTY LIBRARY	G	2.00	2.00% X AFC X SC, MAX 30SC	05	VR	AGE 65 OR IF LATER, 4 VESTED SC	1 LIFE ANNUITY	Y YES	CLOSED PLAN
ORANGE PARK	F	3.00	3.00% X AFC X SC	03	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
ORANGE PARK	G	2.50	2.50% X AFC X SC min=\$50;max=\$100k	03	VR	65W/10SC OR 62W/20SC	1 LIFE ANNUITY	Y	HIS = \$5.00 per yr of SC
ORANGE PARK	P	3.75	3.75% X AFC X SC + \$200 MO SUPP	03	VR	EARLIER OF 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
ORLANDO	F	VR	% X AFC VARIES W/SC	VR	VR	ANY AGE W/20SC OR 47W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
ORLANDO	G	2.50	2.50%X AFC XSC,MAX75%AFC	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 AFC X SC W/MAX SC	03	VR	65W/7SC OR 3SC IF HIRED BEF 9/1/96;OR 25SC ANY AGE	1 LIFE ANNUITY	P NO	
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 JOINT/SURVIVOR	Y NO	
ORMOND BEACH	F	3.37	3.37% X AFC 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 AFC X SC	05	VR	EARLIER OF 62W/5SC; OR AGE,NO<55+SC=85	1 LIFE ANNUITY	Y	DROP
ORMOND BEACH	P	3.30	3.30% X AFC 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	3.00	3.00% X AFC X SC	05	VR	55W/10SC;52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
OVIEDO	P	3.00	3.00% X AFC X SC	05	VR	55W/10SC; 25 SC-any age	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate			AFC	Normal Retirement Age		Normal Form of Benefit	V S COL	Comments
	SYS Pct	Description	YR		Description	N Description			
PALATKA	F	3.25	3.25% X AFC X SC	03	VR	50W/7SC;55W/10SC;25SC-ANY AGE	3 JOINT/SURVIVOR	Y	DROP
PALATKA	G	2.50	2.50% X AFC X SC	03	VR	50W/7SC OR 30SC, ANY AGE	3 JOINT/SURVIVOR	Y	DROP
PALATKA	P	2.50	2.50% X AFC X SC + SUPP	03	VR	50W/7SC;55W/10;52W/25;30 SC-ANY AGE	3 JOINT/SURVIVOR	Y	DROP
PALM BAY (CLOSED)	G	N/A		N/					CONV TO DC
PALM BAY [PF]	F	VR	VR W/SC DTS & AMTS <OR>20	05	VR	52W/25SC;AGE55;25SC,ANY AGE ;28SC W/MAX100%AFC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	DROP; SUPP
PALM BAY [PF]	P	VR	VR W/SC DTS & AMTS < OR > 20	05	VR	EARLIEST: 52W/25SC; AGE 55; OR 28SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	DROP
PALM BEACH	F	VR	>3.5%AFC X SC,MX25&2%AFC X SC,MX50	02	VR	20SC, ANY AGE; 50W/10SC; OR W/10SC, AGE+SC=65	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 [G,LG]	G	VR	VARIABLES W/SC AMTS & DATES	02	VR	30SC,ANY AGE OR 55W/10SC	1 LIFE ANNUITY	Y YES	DROP
PALM BEACH [G,LG]	LG	VR	% X AFC X SC VR W/< AND > 25SC	02	VR	50W/10SC;W/10SC RET AFT 2/9/93:AGE+SC=65	1 LIFE ANNUITY	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; COLA=1.0% IF AGE 53, 2.00% IF AGE 54;3.00% AGE 55 OR GREATER
PALM BEACH GARDENS	G	2.50	2.50% X AFC X SC	03	62	AGE 62	2 LIFE ANNUITY W/ 10 YEAR 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 ANNUITY W/ 10 YEAR CERTAIN	P	DROP;SUPP BENEFIT=\$12.50 PER YR OF SC
PALM COAST (VOL)	F	VR	\$50.00 X SC	05	VR	62W/5SC; 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
PALM HARBOR FCD	F	VR	VARIABLES W/ CONTRIBUTION	03	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 AFC X SC(MAX25)+SUPP@AGE60	03	VR	LATER OF AGE 65 OR 5TH ANNIVERSARY 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	% AFC VR W/HIRE DT&SC>37.5	05	VR	55W/10SC OR 23SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP; AD HOC COLA OF 2%/YR OF RET (MAX 10%) EFF 10-1-2005

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments			
	SYS Pct	Description							AFC	YR	Description
PANAMA CITY	F	2.90	2.90% AFC X SC (MAX 30) + SUPP	03	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	DROP; SUPP BEN = \$575 PER MO TO SS RET AGE
PANAMA CITY	P	VR	AFC % 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; OR 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;MX100%AFC-COLA	VR	VR	EARLIER OF 50W/20SC OR 55W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP
PANAMA CITY BEACH	P	3.50	3.50% X AFC X SC, MAX100%AFC-COLA'S	VR	VR	EARLIER OF 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	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 BUT <30 SC	1	LIFE ANNUITY			
PEMBROKE PINES	G	2.85	2.85% X AFC X SC(MAX=80%)	02	VR	LATER OF AGE 55 OR 10SC	1	LIFE ANNUITY	P	YES	DROP
PEMBROKE PINES	PF	VR	% AFC VR W/SC & P OR F	02	VR	EARLIEST OF 50W/10CSC OR 20CSC	5	OTHER	Y	YES	DROP
PENSACOLA	F	VR	VR %'S PER AFC AMTS & SC	02	VR	EARLIER OF 52W/10SC OR 25SC	5	OTHER	Y	YES	DROP
PENSACOLA	G	VR	VARIES W/SC & AFC; MAX'S	02	55	55 W/20SC	5	OTHER	Y	YES	DROP + HIPA
PENSACOLA	P	VR	% AFC VR W/HIRED DT & SC	02	VR	55W/10SC OR 25SC	5	OTHER	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
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	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	SH PLAN; COLA: MAX =3.0%
PINELLAS PARK	G	VR	%AFC VR W/BENEFIT LEVEL & DT	VR	VR	EARLIER OF 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	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	
PLANT CITY	PF	3.75	3.75% X AFC X SC	05	VR	EARLIER OF AGE 60; 20SC, ANY AGE; OR 55W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age			Normal Form of Benefit N Description	V S COL	Comments		
	SYS Pct	Description	AFC	YR	Description					
PLANTATION	G	VR	VARIES W/ TIER ONE OR TIER TWO		VR	VR	VARIES W/ TIER	1 LIFE ANNUITY	Y NO	DROP; IMPLMENTED A TIER ONE AND TIER TWO PLAN; ALL HIRED AFTER 10/1/2010 ARE TIER TWO
PLANTATION	P	VR	VR W/<OR>20VSC & TIER 1 OR 2+ SUPP		VR	VR	55W/10VSC OR 20VSC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	TIER TWO = ALL MEMBERS HIRED ON/AFTER 1/1/2010; TIER 2 HAS NO COLA
PLANTATION (VOL)	F	N/A	\$50/MO FOR EACH YEAR SC		N/	VR	EARLIER OF 55W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
POMPANO BEACH	G	2.75	2.75% X AFC X SC + PROV.		03	VR	55W/20CSC OR 62W/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	VR	2.00% X AFC X SC OR \$17 X SC		05	VR	EARLIER OF 55W/5SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
PORT ORANGE	F	3.00	3.00% X AFC X SC+MO SUPP		03	VR	EARLIER OF 50W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
PORT ORANGE	G	2.12	2.12% X AFC X SC+MO SUPP		05	VR	EARLIER OF AGE 65 OR 10SC, ANY AGE	1 LIFE ANNUITY	Y NO	
PORT ORANGE	P	3.00	3.00% X AFC X SC+MO SUPP		03	VR	EARLIER OF 48W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR 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	%AFC X SC VR W/<+>AGE60		05	60	+5SC IF MBR AFT 10-3-2000	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
PUNTA GORDA	P	3.50	3.50% X AFC X SC		03	VR	EARLIER OF 45W/20SC OR AGE 55	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP
QUINCY	PF	VR	1.70%THRU 4/10/07XAFCXSC; 2.50% AFTR		05	VR	EARLIER: 5 SC OR 10 SC; 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	EARLIER OF 55W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age	Normal Form of Benefit	V	S	COL	Comments		
	SYS Pct	Description							AFC	YR
RIVIERA BEACH	G	3.00	3% X AFC X SC; MAX BEN 70% AFC	02	VR	AGE65;55W/10SC;52.5 W/15SC; 50W/20SC;AGE+SC=75	1	LIFE ANNUITY	P NO	DROP
RIVIERA BEACH	P	3.00	3% X AFC X SC; MAX 70% AFC	02	VR	AGE 55W/10SC; 20SC - ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
ROCKLEDGE	F	VR	3%AFC XSC TO 25+1.5%AFC X SC 25-30	05	VR	EARLIER OF 52W/25SC OR 55W/10SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
ROCKLEDGE	G	2.75	2.75% X AFC X SC, MAX 30SC	05	65	65 W/10SC	1	LIFE ANNUITY	Y	
ROCKLEDGE	P	VR	3%AFC XSC TO 25+1.5%AFC X SC 25-30	05	52	52W/10SC	2	LIFE ANNUITY W/ 10 YEAR 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	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = 2.00% ANNUALLY
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	DROP
SAINT AUGUSTINE	G	2.50	2.50% X AFC X SC, MAX 35SC	05	VR	65W/5SC; 60W/10SC; OR 55W/25SC	5	OTHER	Y	BAC DROP
SAINT AUGUSTINE	P	VR	VARIES W. SC DATE	05	VR	55 W/10 SC;25 SC-ANYAGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	COLA = MAXIMUM 3.00%
SAINT CLOUD	G	3.00	3.00% X AFC X SC	05	VR	60W/5SC OR 30SC, ANY AGE	1	LIFE ANNUITY	Y NO	DROP
SAINT CLOUD	PF	3.75	3.75% x AFC X SC+ADDITIONAL FRACT	05	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y NO	DROP
SAINT JOHNS RIVER PW PK	G	VR	VR W/SC,SS,AFC & 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 AFC X SC+SUPP	04	VR	55W/5SC OR 25SC, ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
SAINT LUCIE COUNTY FCD	G	3.00	3.00% X AFC 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 ANNUITY W/ 10 YEAR 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	COLA=3.00% AFTER 10 YRS OF RETIREMENT
SAINT PETE BEACH	P	VR	%AFC VR W/SC & HIRED DTS	05	VR	EARLIER OF AGE 55 OR 25SC	2	LIFE ANNUITY W/ 10 YEAR 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	
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

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate			Normal Retirement Age		Normal Form of Benefit	V S COL	Comments		
	SYS Pct	Description	AFC	YR	Description				N Description	
SAN CARLOS PARK FCD	F	3.00	3.00% X AFC X SC	05	VR	55W/ 6SC; 25SC ANY AGE	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA=3.00% PER YR
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	
SANIBEL	G	VR	VARIABLES W/ PLAN A OR PLAN B	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	SUPP BENEFIT; COLA = 3%
SARASOTA	F	3.00	3.0%AFC X SC, MAX100%AFC	03	VR	W/25SC ;OR 50 W/10SC	3	JOINT/SURVIVOR	Y YES	CLOSED PLAN EFFECTIVE 01/01/1996
SARASOTA	G	2.50	2.50% X AFC X SC	03	VR	65W/10SC OR 30SC, ANY AGE	1	LIFE ANNUITY	Y YES	DROP
SARASOTA	P	3.00	3.00% X AFC X SC, MAX 100% AFC	03	VR	50W/10SC OR 25SC, ANY AGE	3	JOINT/SURVIVOR	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/2 CALENDAR YRS SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
SATELLITE BEACH	G	VR	VARIABLES W/ SC DATES	03	62	62 W/5SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA PD IF IN RETD PAY STATUS ON 10/1/1997
SATELLITE BEACH	PF	3.00	3.00% X AFC X SC	03	52	52 W/5SC	2	LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP
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; 13TH CHECK
SEMINOLE	F	3.00	3.00% X AFC X SC	05	VR	55W/10SC; 25SC; AGE62	2	LIFE ANNUITY W/ 10 YEAR 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/AC AMT, NON-PHYSICIAN/PHYSICIAN	05	VR	EARLIEST OF 65W/5SC; 62W/20SC; OR 55W/30SC	1	LIFE ANNUITY	Y	
SOUTH MIAMI [GP]	G	VR	2.5%XAFC X SC THRU9/30/99, 2.75%AFT	03	55	55 W/10 SC	1	LIFE ANNUITY	Y YES	COLA = 3.00% MAX

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age		Normal Form of Benefit	V S COL	Comments
	SYS Pct	Description	AFC	YR Description			
SOUTH MIAMI [GP]	P	VR % X AFC X SC=VR W/SC DATES	05	VR 60W/10SC OR 25SC, ANY AGE	1 LIFE ANNUITY	Y YES	COLA = 3.00% MAX
SOUTH PASADENA	F	3.00 3.00% X AFC X SC	05	VR EARLIER OF AGE 55W/10SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR 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 ANNUITY W/ 10 YEAR CERTAIN	Y	
SOUTHERN MANATEE FCD	F	3.50 3.50% X AFC X SC	03	VR 55W/10SC; OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	DROP;HIS;
SOUTHERN MANATEE FCD	G	2.50 2.50% X AFC SC	03	VR 62W/10SC OR 30SC,ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP;HIS; COLA = 3.00%
STARKE	F	3.50 3.50% X AFC X SC, MAX 100% AFC	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	ELECTED = 3.00%; NON-ELECTED = 2.50% BEN RATE; MANDATORY RET AGE = 65
STARKE	P	3.75 3.75% X AFC X SC; MAX 100% AFC	03	VR 25SC OR 55W/10SC, MAX AGE 60	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
SUNRISE	F	VR %AFC&SC VR W/BF&AF 10-01-01	VR	VR 45W/25SC; 48W/21SC;MAYBE ACCEL 1YR; OR 50W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
SUNRISE	G	VR VARIES W/ EMPLOYEE GROUP	VR	VR AGE & SC - VR W/N-MGR&MGR	1 LIFE ANNUITY	Y YES	ALL MEMBERS HIRED ON/AFTER 10/1/2009: AGE 62W/ 6SC; 2.5% X AFC X SC; 6 YR VESTING
SUNRISE	P	VR VR W/SC, DT, RET DT + SUPP	03	VR EARLIER OF 53W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	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	P YES	TOWN MANAGER=64W /7SC; COLA = 1.50%
SURFSIDE [GP]	P	VR VARIES W/SC DT & EE CONTRIB RATE	03	VR EARLIER OF 52W/20SC; AGE 62; OR 25SC	1 LIFE ANNUITY	P YES	DROP;COLA= 1.5%
SWEETWATER	P	2.00 2% X AFC X SC	05	50 50 W/10 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P	
TALLAHASSEE [GPF]	F	VR VR W/SC, MILITARY & OOC	03	VR 55 W/5SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	HEALTH INS SUPP;DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate		Normal Retirement Age		Normal Form of Benefit N Description	V S COL	Comments		
	SYS Pct	Description	AFC	YR Description					
TALLAHASSEE [GPF]	G	2.25	2.25% X AFC X SC; 3%ELECTD; 2%MILTRY	03	VR	30 SC; 62 W/5 SC; 55 + AGE=90	1 LIFE ANNUITY	Y YES	HEALTH INS SUPP; DROP
TALLAHASSEE [GPF]	P	VR	VARIES W/HIRE DATE	03	VR	55 W/ 5SC; 25SC; SPEC PROV FOR FORMER PART A OR C	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
TAMARAC	F	VR	VARIES W/TOTAL YRS CSC	05	VR	55W/5SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; SUPP BENEFIT
TAMARAC	G	2.60	2.60% X AFC X SC	05	VR	AGE 62 OR 55 W/ 30 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
TAMARAC - EXECUTIVE	G	VR	VARIES WITH EMPLOYEE GROUP	05	VR	60W/ 5SC; 57 W/20SC; 55W/ 25 SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	COLA=2.00%
TAMARAC (CLOSED)	P	3.00	3.00% X AFC X CSC	05	VR	EARLIER OF 57W/5SC; 55W/10SC; OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	SUBSIDY of \$220 PER MO IF RETD AFTER 10/1/2002; SHARE PLAN; CLOSED PLAN
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
TAMPA	PF	3.15	3.15% X AFC X SC, MAX 100% AFC	03	VR	EARLIER: 20SC OR 46W/10SC	2 LIFE ANNUITY W/ 10 YEAR 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	
TARPON SPRINGS	P	3.00	3% X AFC X SC, MIN\$450 MO	05	VR	50W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR 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	3%AFC X SC BEF 6/1/01, 3.5% ON & AFT	04	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
TEMPLE TERRACE	P	3.50	3.50% X AFC X SC	03	VR	EARLIER OF 55W/10SC OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR 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 AFC X SC	05	VR	58W/7.5SC; OR 28SC ANYAGE	1 LIFE ANNUITY	Y	DROP

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate			Normal Retirement Age			Normal Form of Benefit N Description	V S COL	Comments
	SYS Pct	Description	AFC	YR	Description				
TITUSVILLE	PF	3.00	3.00% X AFC 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 AFC X UNITS OF BEN CREDIT	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 ANNUITY W/ 10 YEAR CERTAIN	Y	
VALPARAISO	PF	3.00	3.00% X AFC X SC	05	VR	55W/6SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP; COLA=2% COMPOUNDED ANNUALLY
VENICE	F	3.50	3.50% X AFC X SC+\$175 MO	05	VR	EARLIER OF 55W/10SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
VENICE	P	3.50	3.50% X AFC X SC+\$175 MO	05	VR	EARLIER:50W/10SC OR 25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	
VERO BEACH	G	VR	2.25% ABMC X 1ST 25SC+0.5%/YR AFTER	05	65	65 W/5SC	1 LIFE ANNUITY	Y YES	
VERO BEACH	P	3.00	3.00% X AFC X SC + \$5/YR SC	05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	DROP
VERO BEACH (CLOSED)	F	3.00	3.00% X AFC X SC + \$25 X SC	03	VR	55 W/10SC OR 52 W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	A/D 13TH CK
VILLAGE OF NORTH PALM BEACH	G	VR	%&SC VR W/CONT&NCONT MBR	05	VR	60W/9SC=CONTRIB; 65=N-CONT;ALSO DEPENDS ON HIRE DT	1 LIFE ANNUITY	P YES	COLA=VARIES W/ HIRE DT & CONTRIB PD
VILLAGE OF NORTH PALM BEACH	PF	VR	2.5%AFC X 24SC,0% 25-30, 2% 31SC+	05	VR	EARLIER OF AGE 55, ANY SC OR 52W/25SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y YES	
VILLAGE OF PALM SPRINGS	G	2.50	2.50% X AFC X SC UP TO 25 YEARS	05	62	62W/5SC	1 LIFE ANNUITY	P YES	COLA = 3.00% BASED ON CPI
VILLAGE OF PALM SPRINGS	PF	3.00	3.00% X AFC X SC	05	VR	EARLIEST OF 50W/15SC; 55W/10SC; OR 20SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	P YES	CLOSED TO NEW POLICE OFFICERS
VOLUSIA COUNTY (VOL)	F	VR	\$20/MO X SC, MAX 35SC	N/	VR	55W/10SC OR 30SC,ANY AGE	1 LIFE ANNUITY	Y YES	
WAUCHULA	GP	2.50	2.50% X AFC XSC(MAX40SC)	03	60	60 W/10 SC	5 OTHER	Y YES	MO. SUPPLEMENTAL BENEFIT
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; SUPPLEMENTAL BENEFIT
WEST MELBOURNE	P	3.00	3.00% X AFC X SC+\$10/YR SC EACH MO	05	VR	EARLIER OF 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	%AFC VR W/SC DATES	02	VR	50W/15SC;55W/10;26 SC	5 OTHER	Y YES	DROP and SUPP PLAN

APPENDIX B - Benefit Data

City or District	TYP SYS	Retirement Pct	Benefit Description	Rate	AFC	Normal Retirement YR	Age Description	Normal Form of Benefit N Description	V S	COL	Comments
WEST PALM BEACH	G		VR VR W/AFC,CONTRIB&NONCONTR IB SC		03	VR	VR W/SC, AGE, & HIRE DT	1 LIFE ANNUITY	Y	YES	
WEST PALM BEACH	P		VR %AFC 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 AFC X SC		05	62	62 W/05 SC	1 LIFE ANNUITY	Y		DROP
WILLISTON	P	3.00	3.00% x AFC X SC		05	VR	55 W/10SC;30 SC-ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
WILTON MANORS (VOL)	F		VR MONTHLY:\$56 X CREDITABLE SERVICE			VR	VR EARLIER OF AGE 55 OR 50W/20SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		
WILTON MANORS [GP]	G	3.00	3.00% X AFC 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 AFC 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 AFC X SC		03	VR	EARLIER:65W/5SC; 30SC, ANY AGE; OR AGE 70, ANY SC	1 LIFE ANNUITY	Y		NO
WINTER GARDEN	PF		VR %AFC VR W/<&>25SC; BEN LIMIT:95%AFC		05	VR	55W/10SC OR 25SC, ANY AGE	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y		NO
WINTER HAVEN	F	3.80	3.80% X AFC 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 ANNUITY W/ 10 YEAR 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 ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=0.5% PER YR
WINTER PARK	F	3.00	3.00% X AFC X SC		05	VR	EARLIER:20SC OR 55W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=3.00% ANNUALLY AT AGE 60
WINTER PARK	P	3.00	3.00% X AFC X SC		05	VR	EARLIER:20SC OR 55W/10SC	2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Y	YES	COLA=3.00% ANNUALLY AT AGE 60
WINTER SPRINGS	GP	3.00	3.00% X AFC X SC, MAX 30 YRS		03	VR	AGE65; 30SC&DISAB/CTY'S LONG TERM DISAB INS POLICY	1 LIFE ANNUITY	P		

APPENDIX B - Benefit Data

City or District	TYP Retirement Benefit Rate SYS Pct Description	Normal Retirement Age AFC YR Description	Normal Form of Benefit N Description	V S COL	Comments
<i>Gen. Plans (G,GS,LG):</i>	157 <i>1.00 - 1.99%</i>	11 <i>1-Yr. AFC</i>	3		<i>Offer COL</i> 258
<i>Police Plans:</i>	141 <i>2.00%</i>	20 <i>2-Yr. AFC</i>	33		<i>No COL</i> 234
<i>Fire Plans:</i>	138 <i>2.01 - 2.99%</i>	60 <i>3-Yr. AFC</i>	136		492
<i>GPF Plans:</i>	7 <i>3.00%</i>	137 <i>4-Yr. AFC</i>	3		
<i>GP Plans:</i>	1 <i>3.01 - 3.99%</i>	84 <i>5-Yr. AFC</i>	280		
<i>PF Plans:</i>	40 <i>4.00 - 5.00%</i>	6 <i>All Yrs. AFC</i>	2		
<i>ERP Plans:</i>	6 <i>Variable and other</i>	168 <i>Variable and other</i>	25		
<i>HIS Plans:</i>	1 <i>N/A</i>	6 <i>N/A</i>	10		
<i>CO Plans:</i>	1				
	<hr/> 492	<hr/> 492			

APPENDIX B
(Cont.'d)

ADDED BENEFIT DATA

<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"> • G = General Employees <u>only</u> • P = Police Officers <u>only</u> • F = Firefighters <u>only</u> • PF = Police Officers and Firefighters <u>only</u> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <u>only</u> • GF = General Employees and Firefighters <u>only</u> • GS = General and Sanitation Employees <u>only</u> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <u>only</u> • ERP = Early Retirement Program
Y	Does plan provide disability benefits? Y = yes; N = no
Disability Benefits Description	The description of disability benefits usually falls into two 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.

APPENDIX B (Cont.'d) - 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 W/O INT; OR LUMP SUM	Y 55W/15SC; ACCR PENSION PAYABLE @ AGE65 OR ACCR BEN REDUCED 5/12% MO BETW DETERM DT & AGE65, PAY NOW
ALACHUA COUNTY SCHOOL BOARD	ERP N NONE SPECIFIED	N NONE SPECIFIED	Y AGE 55 W/ 25 SC; RETIRED UNDER FRS
ALTAMONTE SPRINGS	G Y ILOD=42% AFC; RE= W/ 8SC, 25& AFC	Y ILOD=50% MONTHLY PAY IF VSTD-ACCR BENREG=W/6SC,ACCR BENEF	Y W/ 6SC; ACCRUED BENEFIT-REDUCED
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=ACCR BEN (BASED ON 2.5%MULTIPLIER) BUT NO<42%FAE; REG=W/10SC, ACCRUED BENEFIT	Y VESTED=10-YR ACCR BEN @ EARLY OR NORM RET DT; NON-VESTED=REF OF ACCUM CONTRIB W/O INT	Y 50W/10SC, ACCRUED BENEFIT, REDUCED BY 3% PER YEAR
APOPKA	G N NONE SPECIFIED	Y VESTED=10-YR ACCR BEN @ EARLY OR NORM RET DT; NON-VESTED=REF W/O INTEREST	Y 47W/10SC, ACCR BEN REDUCED 1/15TH FOR EACH OF 1ST 5YRS & 1/30TH FOR EACH NEXT 5YRS PRIOR TO NORM RET
APOPKA	P Y ILOD=A/B TO DT OF DISAB BUT NOT < 42% FAE; REG W/10SC=ACCR BEN	Y VESTED=10-YR BEN @ ERD OR NRD; NON-VESTED=REF W/O INT	Y 40 W/10 SC, ACCRUED BENEFIT, REDUCED BY 3% PER YEAR BEFORE NORM RET
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=A/B TO DT OF DISABILITY BUT NO <42%AFC; REG=W/10SC, ACCR BENEFIT	Y NOT VESTED=MBR CONT REFUND; VESTED=10-YR ACCR BEN	Y 45W/6SC; ACCR BEN REDUCED 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=NRB RED FOR EACH YR EARLY RET DT PRECEDES AGE 60
ATLANTIC BEACH	P Y ILOD=COMPUTED AS NORM RET, NO<42%FAC; REG=W/5SC,COMPUTED AS NR, MIN: 25% FAC W/8 1/3SC	Y 5 OR MORE SC; REDUCED 10-YR CERTAIN & LIFE SURVIVOR PENSION	Y 50W/10SC; NORM RET BEN REDUCED 3%/YR BY WHICH EARLY RET DT PRECEDES NORM RET AGE
ATLANTIS (CLOSED)	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 50W/10SC, ACCRUED BENEFIT, REDUCED 3% PER YEAR
AUBURNDALE	G Y ILOD=NO <65% AFC; REG=W/5SC, NO <42% AFC	Y REFUND OF ACCUM MBR CONTRIBUTIONS W/5% INTEREST	Y 50W/10SC, ACCR BEN REDUCED 3% EACH YR ER PRECEDES NORM RET
AUBURNDALE	P Y ILOD=NOT<42% AFC; REG=W/10SC, ACCRUED BENEFIT	Y VESTED=10-YR MONTHLY ACCR BEN; NON-VESTED=REF OF ACCUM CONTRIB W/O INT	Y 50W/10SC; ACCR BENEFIT, REDUCED 3% PER YEAR
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-VESTED= REF OF MBR'S ACCUMULATED CONTRIBUTIONS	Y 50W/10SC, ACCR BEN, REDUCED 3%/YR EARLY RET PRECEDES NORM RET
AVON PARK	P Y ILOD=ACCRUED BENEFIT, BUT NO <42% AFC; REG=W/10SC, ACCRUED BENEFIT	Y ILOD & REG W/5SC=VARIES WITH OR WITHOUT SURV SPOUSE OR DEPENDENTS; MINIMUM	Y 50 W/10SC, ACCRUED BENEFIT, REDUCED 3% FOR EACH YEAR

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
BAL HARBOUR VILLAGE	G	Y REG ONLY=FULLY VESTED ON DT OF DISAB; CALCULATED AS IF ELIG FOR EARLY RET ON DT OF DISAB	Y MIN=EE'S CONTRIB; ILOD=10-YR BEN OF 50% BASE RATE PAY AT DEATH; REG=10-YR BEN AS IF ELIG EARLY RET	Y 55W/10SC; NORM RET BEN ACT REDUCED 1/15 - 1/30 METHOD/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT
BAL HARBOUR VILLAGE	P	Y ACCRUED BENEFIT BUT; ILOD=NO<42% AMC, REG=NO<25% AMC	Y ILOD=50%BASE RATE PAY, PD 10YRS; REG=10-YR AB, REDUCED IF EARLY; MIN BEN=> AB OR MBR CONTRIBUTIONS	Y 50W/10SC; ACCRUED BENEFIT REDUCED 3.0%/YR THAT EARLY RET PRECEDES NORMAL RET
BARTOW	F	Y ILOD=ACCR BEN TO DT OF DISAB, BUT NOT <42%AFC; REG=W/10SC, ACCR BEN TO DT OF DISAB	Y VESTED=10-YR ACCR BEN @ NRD OR ERD; NON-VESTED=REF OF ACCUM CONTRIB W/O INT	Y 45 W/10SC, ACCR BEN RED 3%/YR FOR FIRST 5YRS & ACTUARIALLY THEREAFTER
BARTOW	G	Y W/10SC; ACCR BENEF	Y ILOD & REG=W/6SC: accr benef for 10 years	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 PROVIDED
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 AGE 55; 52W/10SC; 20SC, ANY AGE; NORM RET ACTUARIALLY REDUCED TO REFLECT EARLY PAYMENT
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=UNREDUCED ACCR BEN, BUT NO<42% AFC; REG W/10SC=UNREDUCED ACCR BEN	Y VESTED OR ILOD=>SINGLE SUM VAL OF DEFER ACCR BEN & EE CONTR; NON- VESTED OR REG=REFUND OF MBR CONTRIB	Y 50 W/10SC, ACCR BEN, REDUCED 3%/YR THAT BEN COMMENCEMENT PRECEDES NORM RET
BELLEAIR BLUFFS (CLOSED)	F	Y ILOD=NO < 42% AFC; REG=W/10SC, NO < 25% AFC	Y VESTED=CONTRIB REFUND OR ACCR BEN @ NORM RET; NON- VESTED=CONTRIB REFUND	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% FOR EACH YR PRIOR TO NORM RET
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=ACCR BEN NO < 42% AFC; REG W/10SC=ACCRUED BENEFIT	Y VESTED=10-YR ACCR BEN PAYABLE @ THE OTHERWISE NORM RET DT; NON- VESTED=REF OF ACCUM CONT W/O INT	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR
BOCA RATON	G	Y TOTAL&PERM=60% EARNINGS LESS SS BENEFITS;REG=50%	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% MO EARNINGS @ DT OF DISAB; REG=W/10CSC, 3.25%AME/YR CSC-MAX 50%, MIN 25% AME ON DT OF DISAB	Y ILOD=%AME VR W/SPOUSE & CHILD, W/MAX; REG=W/5CSC= 65% AB TO SP +\$5000 LUMP SUM, CHILD=SAME AS ILOD	Y 50W/10CSC; COMPUTED AS NORM RET; REDUCED .25% EACH MO EARLY RET PRECEDES NORM RET
BOCA RATON EXECUTIVE	G	Y 60% AFC @ AGE 65	Y VARIES W/ AGE AND DIVISION	Y 50 W/ 10SC-REDUCED

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
BOCA RATON HOUSING	G	Y ILOD=SINGLE LIFE ANNUITY PD AS A MO ACCR BEN; REG=NO BEN PROVIDED OTHER THAN THE EARLY OR NRB	Y VESTED=10-YR A/B @ EARLY OR NORM RET DT; NON-VEST=REF OF ACCUM CONTRIBUTIONS	Y 50W/20SC; AB@NRA OR AB REDUCED 5%/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT
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 50W/10SC, ACCRUED BENEFIT, REDUCED 3% PER YEAR
BONITA SPRINGS FCD	G	Y ILOD & REG W/7SC=BENEFIT ACCRUED TO DATE OF DISABILITY	Y VESTED=10-YR A/B @ NRD OR RED IF EARLY; NON-VESTED=REF W/O INT	Y EARLIER OF 50W/7SC OR 20SC, ANY AGE; ACCRUED BENEFIT, REDUCED 7.0% PER YEAR
BOYNTON BEACH	F	Y ILOD=66.67%PAY-SS, MIN BEN 42% FAC; REG=W/10SC, 2.5%FAC X SC, MIN 25% FAC	Y ILOD & REG = W/10SC:2.5% FAC X SC; <10SC=REFUND OF MBR'S ACCUM CONTRIBUTIONS	Y 50 W/10SC; NORM RET BEN REDUCED BY 3%/YR EARLY RET DT PRECEDES NORM RET DT
BOYNTON BEACH	G	Y ACCRUED RETIREMENT BENEFIT PAYABLE @ NRD	Y ILOD & REG (W/5sc)ACCRUED BENEFIT OR REF + INT	Y 55W/10SC OR 52W/25 SC; REDUCED
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 50W/10SC, NORM RET BEN REDUCED BY 1.5%/YR BY WHICH THE EARLY RET DT PRECEDES THE NORM RET DT
BRADENTON	F	Y ILOD=42% AFC MIN; REG=W/10SC:25% AFC MIN	Y NON-VESTED=REFUND OF MBR'S CONTRIBUTIONS; VESTED=10-YR ACCR BEN	Y 50W/10SC OR 20SC; NORM RET BEN REDUCED 3%/YR FROM WHAT WOULD BE NORM RET DT
BRADENTON	P	Y ILOD=A/B, W/MIN BEN:NO<60% AFC; REG W/10SC=A/B + \$20MO/CHILD WHILE RECEIVING DISAB BEN	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; NORM RET BEN REDUCED 3.0%/YR BY WHICH EARLY RET DT PRECEDES THE NORM RET DT
BROOKSVILLE	F	Y ILOD=NO <42%AFC; REG=W/10SC, ACCR BENEFIT	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, 5; 5 TO 10; 10 OR MORE	Y ACTUARIAL EQUIV OF MBR'S ACCR BEN	Y 40W/10SC, DETERMINED AS FOR NORM RET AND ACTUARIALLY 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/6SC, ACCR BENEFIT	Y VESTED=REF OR BEN; NON-VESTED=REF; MIN ILOD BEN=50% SALARY @ DT OF DEATH	Y W/6SC; ACCR BEN, REDUCED 3% FOR EACH OF 1ST 5 YRS PRIOR TO NORM RET & 5% EACH ADDIT YR PRIOR TO NR
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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
CLEARWATER	GP	Y ILOD=ACCR BEN BUT NO<66.67% AMC; REG=W/10SC, ACCR BEN	Y ILOD=AB,NO<66.67%AMC OR REF OF ACCUM CONT W/INT; REG W/10SC=A/B OR REF W/INT, <10SC=REF W/INT	Y G=NONE; PF=50W/10SC, NORM RET BEN REDUCED 3%/YR BY WHICH EARLY RET DT PRECEDES AGE 55
CLEARWATER (CLOSED)	F	Y ILOD=60%PAY/LIFE, THEN 50%SP, 7.5%CH < AGE18, MAX60%PAY; REG=2.5%PAY X SC(MAX20)+7.5%CH<AGE18, MAX50%	Y ILOD=50%PAY + 7.5%/CH<AGE 18, MAX BEN NO >60%; 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	P	Y ILOD=>AB OR 42%AFC-WC, DISAB, ETC.; REG=W/10SC, >AB OR 25%AFC-WC, DISAB, ETC.	Y FULLY OR PART VESTED=10-YR ACCR BEN @ ERD OR NRD; NON- VESTED=REFUND OF ACCUM CONTRIBUTIONS	Y 50W/10SC; AB@NRA OR AB RED 3%/YR BY WHICH ERD PRECEDES NRD
CLERMONT (RETIRED)	G	Y VESTED=ACCR RET BEN; NVESTED=CONT REFUND	Y V=RED ACCR BEN; NV=CONT REF	Y 60 W/10SC; REDUCED ACCR BEN
CLEWISTON	G	Y 55W/10SC; ACCRUED BENEFIT	Y 50% ACCRUED BENEFIT, 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%AVG PAY FOR THE 12MO PRECEDING DISAB; REG=25%AVG PAY FOR 12MO PRECED DISAB; 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 55W/10SC; ACCR BEN, RED 1/15TH FOR EACH OF 1ST 5YRS & 1/30TH FOR EACH OF NEXT 5YRS PRIOR TO NORM RET
COCOA	P	Y ILOD=>ACCR BEN, 42%AME, OR 50%BASE PAY@DISAB-SS,WC; REG W/10SC=ACCRUED BEN-SS,WW	Y NOT VESTED OR ELIG FOR ER OR NR=REF W/4 1/2%INT; VESTED OR ELIG TO RETIRE=10-YR ACCR BEN OR OPTIONS	N NONE PROVIDED
COCOA BEACH	F	Y ILOD=ACCR BEN TO DT OF DISAB, BUT NO <42%AME; REG=W/10SC, ACCR BENEFIT	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® 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	GP	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	GP	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=52.5%FMC;REG W/10SC,ACCR BEN-30%MIN	Y W/10SC-BENEFIT; <10SC-CONTRIB REFUND	Y 50 W/ 10 SC- REDUCED

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
CORAL SPRINGS	G	Y ILOD=>AB OR 70%PAY-SS&WC; REG=W/10SC, ACCR BEN	Y ANY MBR ELIGIBLE FOR RETIREMENT; ACCRUED BENEFIT OR CONTRIBUTION REFUND	Y AVAILABLE ONLY FOR PARTICIPANTS RETIRING BEFORE JANUARY 1, 1997
CORAL SPRINGS	P	Y DISABLED @ LEAST 6 MO; ILOD=VARIES; REG=W/10CS,>OF MO A/B OR 25% AME	Y VESTED=10-YR CERTAIN ANNUITY; NON-VESTED=REF OF MBR'S ACCUMULATED CONTRIBUTIONS	Y 50W/10CS; MO AB@ AGE 55 OR MO ACCR BEN RED 5/9% EACH MO ERA PRECEDES AGE 55, PAYABLE @ ERA
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 BENEFIT	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=ACCR BEN BUT NO <42% AFC; REG=W/10SC: ACCR BEN	Y VESTED=10YR ACCR BEN; NON-VESTED=REF OF ACCUM CONTRIB W/O INT	Y 50W/10SC; ACCR BENEFIT, REDUCED 3% PER YEAR
DANIA BEACH	G	Y ILOD=66.67% PAY LESS SS; REG=ACCR BEN TAKING INTO ACCT PAY EARNED & SC'ED UNTIL DT OF DISAB	Y JOINT &/OR SURV BEN, IF ELIG.	Y 50W/10SC; NORM RET BEN REDUCED BY 6%/YR EARLY RET DT PRECEDES NORM RET DT
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] (CLOSED)	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%SAL,BUT NO<THE>42%FMC OR AB; REG W/10SC=2%FMC X SC BUT NO>50% FMC @ DISAB	Y ILOD=VR; REG=VR W/>OR< 5SC; THERE'S A MIN BEN IF @ LEAST 10SC	Y W/10SC; MO ACCR BEN @ EARLY RET DT, REDUCED 3%/YR FOR COMMENCEMENT PRIOR TO NORM RET DT
DAVIE	P	Y VARIES W/ ILOD AND REG	Y ILOD=>50%PAY OR ACCR BEN; REG=REFUND, IF 10SC: BEN @ ERD OR NRD	Y 50W/10SC; REDUCED ACCRUED 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®=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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
DEERFIELD BEACH (CLOSED)	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=>SINGLE-SUM VAL OF NR BEN OR 24FMC; REG=>SINGLE-SUM VAL NR BEN OR 12FMC W/<5SC OR 24FMC W/<5SC	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 BEN BEGINS 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 EARLY RET DT PRECEDES THE NORM RET DT
DELRAY BEACH	PF	Y ILOD=>AB OR 60%AFC MIN FOR (P) and 61% MIN FOR (F);REG=W/10SC, MIN 25% AFC	Y ILOD=%AME:SP&CH; REG=LUMP SUM	Y 50W/10SC; REDUCED ACCR BENEFIT
DELTONA	F	Y ACCR BEN; 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=10-YR MO ACCR 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®=%PAY VR W/SPOUSE &/OR UNMARRIED CHILD	Y 45W/10SC; NORM RET BEN REDUCTION % VR FROM AGE 50 & FROM 50 TO 45 BEN START PRECEDES NORM RET DT
DUNNELLON	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 MO ACCR BEN @ NRD OR ERD; NON-VESTED=REF W/O INTEREST	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR
EAST NAPLES FCD	F	Y ILOD=ACCR BEN W/MIN OF 42% AFC, REG=W/8SC, ACCR BEN W/MIN OF 25% AFC	Y VESTED=ACCR BEN, ACTUARIALLY RED FOR COMMENCEMENT PRIOR TO AGE 50; NON-VESTED=REFUND OF MBR CONTRIB	Y 50W/6SC; NORM RET BEN REDUCED BY 3%/YR BY WHICH EARLY RET DT PRECEDES THE NORM RET DT
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; NON-VESTED=REF W/O INT	Y <10SC=REF W/O INT; >10SC=ACCR BEN @ EARLY OR NORM RET AGE	Y 50W/10SC; ACCR BEN, ACTUARIALLY REDUCED BY 3%/YR MBR'S AGE PRECEDES MBR'S NORM RET AGE
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 EARLIER:50W/5SC OR 20SC,ANY AGE; DETERMINED AS FOR NORM RET, RED 5%/YR EARLY RET PRECEDES NORM RET
EDGEWATER	P	Y ILOD=>AB OR 42%AC; REG (W/5SC)=>AB OR 25%AC	Y 100%SURV ANNUITY OR CONT REF	Y 50 W/ 5 SC-REDUCED

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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
ENGLEWOOD WATER DISTRICT	G	N NONE SPECIFIED	Y ACCRUED BENEFIT IF VESTED	Y 50W/10SC; REDUCED ACCR BENEFIT
ESTERO FCD	F	Y >AB OR ILOD=42% AFC, REG W/10SC=25% AFC	Y NON-VESTED=CONT REF; VESTED=10-YR ACCR BEN @ EARLY OR NORM RET DT	Y W/10SC; ACCR BEN @ NORM RET AGE OR ACCR BEN RED 3%/YR BY WHICH ERD PRECEDES NORM RET DT PAYABLE@ERA
EUSTIS	F	Y ILOD=MIN 65%AFC; REG= 25% AFC MIN	Y VSTD=ACCR BEN; NON-VESTD=CONTRIB REFUND	Y AGE 50 W/ 10 SC-REDUCED
EUSTIS	P	Y ILOD=ACCR BEN W/MIN. OF 65%AFC, REG W/10SC= ACCR BEN W/MIN. OF 25%AFC	Y 10 OR MORE SC=ACCR BEN; LESS THAN 10 SC=REFUND OF EE CONTRIBUTIONS	Y 50 W/10SC, NORM RET BEN REDUCED 3%/YR BY WHICH THE EARLY RET DT PRECEDES NORM RET DT
FERNANDINA BEACH	G	Y ILOD=ACCR BEN, BUT NO <42%AFC; REG=W/10SC, ACCR BEN BUT NO <25%AFC	Y VESTED=10-YR ACCR BEN @ EARLY RET DT (REDUCED) OR NORM RET DT (UNREDUCED)	Y EARLIER OF 55W/6SC OR 25SC, ANY AGE; ACCR BEN, REDUCED 2% PER YEAR
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; REFUND	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 ILOD=> A/B OR 42%AC, REG W/10SC=> A/B OR 25%AC	Y W/10SC=10-YR ACCR BEN; W/<10SC BEF NRA=REQ CONTRIB ACCT; ALL OTHERS W/<10SC=BEN W/ELECTED OPTION	Y 50W/10SC; MO A/B@NRA OR MO A/B REDUCED 3%/YR ERD PRECEDES NRD (PAYABLE @ ER AGE)
FORT LAUDERDALE	G	Y ILOD=65%MO EARNINGS-WC; REG=AFTER 90 DAYS, VR W/GROUP 1 OR 2	Y ILOD=VR; REG=VR W/EACH GROUP & GROUP 2 MUST BE @ LEAST 55W/15SC	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=NO <30% PAY AT DATE OF DISABILITY; REG=W/10SC, ACCR BEN	Y NONE IF DEATH BEF NORM RET DT; ACCR BEN: 66 2/3 JOINT AND SURVIVOR OPTION	Y 50W/10SC; 5% REDUCTION/YR RET DT PRECEDES AGE 60
FORT MEADE [GPF]	G	Y ILOD=NO <30% PAY AT DATE OF DISABILITY; REG=W/10SC, ACCR BEN	Y NONE IF DEATH BEF NORM RET DT; ACCR BEN: 66 2/3 JOINT AND SURVIVOR OPTION	Y 60W/20SC; 5% REDUCTION/YR RET DT PRECEDES AGE 65
FORT MEADE [GPF] (CLOSED)	P	Y ILOD=NO <30% PAY AT DATE OF DISABILITY; REG=W/10SC, ACCR BEN	Y NONE IF DEATH BEF NORM RET DT; ACCR BEN: 66 2/3 JOINT AND SURVIVOR OPTION	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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
FORT MYERS	G	Y W/5SC; NORM RET BASED ON TOTAL SC & AFC AS OF DT OF DISABILITY	Y VESTED=10YR BEN@NRD OR REDUCED@EARLY RET DT; NON-VESTED=REF	Y EARLIER OF 55W/7SC OR 60W/5SC; DETERMINED AS FOR NORM RET REDUCED BY 4.0% EACH YR PRIOR TO NORM RET
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, P, UTIL]	G	Y ILOD=NO<75%FAS; REG=W/5SC, COMPUTED AS NORM RET BEN BASED ON SC & FAS @ DISABILITY	Y ILOD=BEN EQUAL TO SAME AMT AS WC; REG=W/5SC, COMPUTED AS NR BUT REDUCED	N NONE SPECIFIED
FORT PIERCE [G, P, UTIL]	P	Y ILOD=NO<75%FAS; REG=W/5SC, COMPUTED AS NORM RET BEN BASED ON SC & FAS @ DISABILITY	Y ILOD=BEN EQUAL TO SAME AMT AS WC; REG=W/5SC, COMPUTED AS NR BUT REDUCED	N NONE SPECIFIED
FORT PIERCE SUPP	P	Y W/10SC; LUMP-SUM=ACTUARIAL EQUIV OF PENS BEN ACCRUED AS OF DT OF DISABILITY	Y W/10SC; LUMP-SUM PYMT=ACTUARIAL EQUIV OF NRB MEMBER WOULD BEEN ENTITLED TO @ NORM RET AGE	Y 45W/10SC=2%FAS X SC; \$1000 MAX@NRD; RED 3%/YR RET PRECEDES 55; NO REDUCTION W/25SC
FORT PIERCE UTILITIES [G, P, UTIL]	G	Y ILOD=NO<75% FAS; REG=W/5SC, COMPUTED AS NORM RET BEN BASED ON SC & FAS @ DISABILITY	Y ILOD=BEN EQUAL TO SAME AMT AS WC; REG=W/5SC, COMPUTED AS NR BUT REDUCED	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; NOT SUBJECT TO COST-OF-LIVING INCREASES	Y >2SC=50% BEN; <2SC=REF OF EE'S CONTRIBUTIONS W/INT	Y 52W/10SC, ACCR BEN PAYABLE AS OF ERD, REDUCED 0.25%/MO BY WHICH ERD PRECEDES THE NORM RET DT
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 ACTUARIALLY 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=ACCR BEN W/ 2% RATE (25% AFC MIN)	Y ILOD®=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
GOLDEN BEACH [GP]	G	Y >A/B OR ILOD=42% MO RATE PAY ON DT OF DISAB, REG=W/5SC:25% MO RATE OF PAY ON DT OF DISAB	Y ILOD=ACCR BEN W/MINIMUM 12% OF MONTHLY RATE OF PAY IN EFFECT @ DT OF DEATH	Y 55W/10SC; BEN VR W/CONTRIBUTING & NON-CONTRIBUTING MBRS; RED 3% FOR EACH YR EARLY
GOLDEN BEACH [GP]	P	Y >A/B OR ILDO=70% MO RATE OF PAY ON DT OF DISAB, REG=W/5SC:25% MO RATE PAY ON DT OF DISAB	Y ILOD=ACCR BEN W/MINIMUM 12% OF MONTHLY RATE OF PAY IN EFFECT @ DT OF DEATH	Y 50W/10SC; BEN VR W/SC DT, CONTRIB & NON-CONTRIB MBRS; RED 3%/YR EARLY; W/<20SC, RED STARTS @ AGE 52
GREEN COVE SPRINGS	P	Y ILOD=>AB OR 65%AFC; REG=W/10SC-25% AFC MIN	Y NVESTED=100% REF; VESTED=BEN	Y 50 W/10SC; REDUCED ACCRUED BEN

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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 LESSER OF \$25,000 OR >TWICE ANNUAL SAL, 100 X PROJECTED BEN, OR PVAB	Y 50W/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=ACCR BEN BUT NO <42% AFC; REG=W/10SC, ACCR BENEFIT	Y VESTED=10YR A/B; NON-VESTED=REF W/O INT	Y 50 W/10SC; ACCRUED BENEFIT, REDUCED 3%/YR FOR EACH YR EARLY RET PRECEDES NORM RET
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; BENEFIT ACCRUED TO DATE OF DISABILITY	Y >LUMP SUM BEN EQUAL TO REF OF MBR'S CONT W/INT OR 55W/10SC: MO ANNUITY	Y 55W/10SC=RED ACCR BEN; 55W/25SC=UNREDUCED ACCR BEN
HAINES CITY	P	Y ILOD=NO <42% AFC; REG=W/10SC, ACCRUED BENEFIT	Y VESTED=10-YR MO ACCR BEN; NON- VESTED=REF W/O INT	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% FOR EACH YEAR PRIOR TO NORMAL RETIREMENT
HALIFAX HOSPITAL	G	Y W/ 10 SC;ACCR BENEFIT	Y ACCR BENEFIT REDUCED IF EARLY	Y W/ 10 SC; ACCR BENEFIT REDUCED
HALLANDALE BEACH	G	N NONE SPECIFIED	Y >PARTICIPANT'S ACCUMULATION OR 55W/20SC,JT&50%SURV	Y 55W/20SC, ACCR BEN REDUCED 6 2/3%/YR UP TO FIVE THAT ERD PRECEDES NRD
HALLANDALE BEACH	PF	Y ILOD=75%PAY-64%SS & 33%WC +ETC; 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 45W/10SC, ACCR NORM RET PENSION REDUCED 1/2% FOR EACH MONTH RET PRECEDES AGE 52
HALLANDALE BEACH P/M	G	Y W/10PMSC; ACCRUED BEN ON DT OF DISAB OFFSET BY SS DISABILITY BEN	Y > SINGLE SUM OR SURVIVOR ANNUITY DEATH BENEFIT	Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5YRS THAT EARLY RET DT PRECEDES NORM RET DT
HALLANDALE BEACH P/M (EXCESS)	G	Y W/10PMSC; ACCRUED BEN ON DT OF DISAB OFFSET BY SS DISABILITY BEN	Y > SINGLE SUM OR SURVIVOR ANNUITY DEATH BENEFIT	Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5YRS THAT EARLY RET DT PRECEDES NORM RET DT
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	GP	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 ; ACCR NORM RET BEN BASED UPON SC AND AFC AS OF DT OF DEATH, PAYABLE @EARLY OR NORM RET DT	Y 45W/10SC; NORM RET BEN REDUCED 3.0%/YR BY WHICH THE EARLY RET DATE PRECEDES THE NORM RET DATE
HILLSBOROUGH COUNTY (CLOSED)	ERP	N NONE AVAILABLE	N NONE SPECIFIED	Y THE FULL REPLACEMENT OF REDUCTION IN BEN FROM FRS ON ACCT OF E RET; FRS RED=5%/YR ERD PRECEDES AGE62

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
HOLLEY-NAVARRE FCD	F	Y ILOD=NO < 42% AME; REG W/10SC=NO < 25% AME; NON-VESTED=REF W/O INT	Y <10SC=REF W/O INT; 10 OR MORE SC=ACCR BEN @ EARLY OR NORM RET AGE	Y 50W/10SC, ACCR BEN, ACTUARIALLY REDUCED 3%/YR MEMBER'S AGE PRECEDES NORM RET AGE
HOLLY HILL	F	Y ILOD=ACCR BEN TO DT OF DISAB BUT NO <42% AME; REG=W/10SC, ACCRUED BEN	Y NOT-VESTED=100% CONT REF; VESTED=10YR BEN PAYABLE @ NRD; IF ACTIVE/VESTED=MIN 50% SAL @ DEATH TO SPOU	Y 48W/6SC, ACCR BEN, ACTUARIALLY REDUCED FOR EACH YR EARLY RET PRECEDES NORM RET
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, ETC.	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=>ACCR BEN OR 50% PAY-WC&SS; REG=W/5SC, VR-WC&SC	Y PAYABLE TO SPOUSE TIL DEATH/REMARR OR TO CHILD UNTIL YOUNGEST IS AGE 18; 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	P	Y ILOD=>ACRR BEN OR 50% AFC-WC; REG=W/5SC, >ACCR BEN OR 25% AFC-WC	Y W/10SC & ELIG FOR RET=A/B @NRD OR RED @ERD; <10SC=REF OF MBR'S EE CONTRIB W/O INT	Y 50W/10SC; BENEFITS ARE REDUCED BY 2 1/3% PER YEAR, FOR EACH YEAR EARLY
HOMESTEAD - General & Hospital	G	Y W/10SC; >ACCR BEN OR 35%FAE +SS;WC;ETC.	Y <AGE55=REF W/INT; >AGE55=BENEFIT	Y 55 W/10SC; NORM RET BEN REDUCED BY 1/6% PER MO. BY WHICH EARLY RET DT PRECEDES THE NORM RET DT
HOMESTEAD - New Elected & Sr. Mgmt	G	Y W/ 10SC;ACCRUED BENEF OR 35% AFC	Y W/ 5 SC; ACCRUED BENEFIT	N NONE SPECIFIED
HOMESTEAD - Old Elected	G	Y W/ 10 SC; >ACCR BEN OR 35% MAC FOR LAST 48 MO SC	Y W 4 SC OR < AGE 55: 100% JOINT/SURV	N NONE PROVIDED
HOMESTEAD (CLOSED)	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.
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
INDIALANTIC	G	N NONE SPECIFIED	Y MONTHLY BEN OR MBR'S CONT REF	Y LATER OF AGE60 & 5SC; REDUCED 1/15TH FOR EACH YR EARLY RET PRECEDES NORM RET
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 or A/B IF GREATER, 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% AME-WC,ETC; REG=W/10SC, >A/B OR 25%AME-WC,ETC	Y BEN VR W/VESTED,MARRIED & NON-VESTED; ACCUM CONT. GUARANTEED	Y 55W/7SC;RED BEN 2%/YR ER AGE PREC NR AGE; AFT NR AGE:>AB@LATE RET AGE OR AB@NR AGE X LATE ADJ FACTOR
INDIAN RIVER SHORES	PF	Y >AB OR ILOD=42% AME-WC,ETC., REG W/10SC=25% AME-WC,ETC.	Y BENEFIT VARIES W/VESTED, MARRIED OR NON-VESTED; ACCUMULATED CONTRIBUTIONS GUARANTEED	Y 50W/7SC;RED BEN 2%/YR ER AGE PREC NR AGE; AFT NR AGE:>AB@LATE RET AGE OR AB@NR AGE X LATE ADJ FACTOR

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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 NO<\$43.31/WHOLE YR SC, MAX 30SC; ILOD=50%FAE, REG=25%FAE INCR BY 2.5%/YR SC IN EXCESS OF 5YRS, MAX	Y MIN BEN=75% ACCRUED BENEFIT	Y 50W/20SC OR 25SC, ANY AGE; VARIES WITH SC AND AGE
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 - DISABILITY	G	Y REG (W/ 5SC)=25% PAY + 2.5%PER YR IN EXCESS OF 5SC;ILOD=50% PAY (NO LESS THAN \$43.31 PER YR OF SC)	Y SURVING SPOUSE BEN = 75% ACCR DISABILITY BEN	N
JACKSONVILLE BEACH	F	Y ILOD=MIN BEN VR; REG=W/10SC, NO<50%FAC	Y ILOD=100%NRB; REG=W/10SC, NR	Y 50 w/ 10 SC or W/20SC, REDUCED ACCR BENEFIT
JACKSONVILLE BEACH	G	Y ILOD=MIN BEN VR; REG=W/10SC, NO<25%FAC	Y ILOD=100% NORM RET BEN; REG=W/10SC, ACCR BEN	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 GREATER OF 60% PAY OR REDUCED ACCR BEN + SUPP BENEFIT	Y ILOD & REG=VARIES	Y REDUCED ACCR BENEFIT FROM AGE 55 + SUPP
JUPITER ISLAND	GP	Y W/5SC; ILOD & REG=66 2/3% ACCRUED BENEFIT @ TIME OF DISABILITY	Y QUALIFIED MARRIED PARTICIPANT FULLY VESTED IN AN A/B:JT & 50% SURV ANNUITY	Y 55W/10SC; CALCULATED SAME AS NR BUT RED 1/15/YR EARLY 1ST 5YRS & 1/30/YR NEXT 5YRS, & PAYABLE IMMED
KEY BISCAYNE	PF	Y A/B;ILOD=NO<70%AFC, REG=W/5SC:NO<50%AFC	Y ILOD & REG=W/10SC: ACT EQUIV OF ACCR BEN, <10SC:REFUND W/O INTEREST; IF EMPLOYED >NRD=10YR ACCR BEN	Y 50W/5SC; NORM RET BEN REDUCED 3%/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT
KEY WEST	G	Y ILOF & REG W/10SC=SPECIAL PROVISIONS	Y SPECIAL PROVISIONS	Y 55W/10SC, ACCR BEN, REDUCED BY 1/15TH PER YR PRIOR TO NORM RET
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 AVG BASIC COMP	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 ACCR PENS BEN; ILOD=NO<42% AFC; REG=W/5SC, NO<25% AFC	Y W/5SC; > SINGLE-SUM VAL OF A/B & SMALLER OF (1) 24 X AVG COMP & (2)100 X ANTICIPATED MO NORM RET BEN	Y 40W/10SC, NORM RET BEN RED 3% FOR EACH OF THE 1ST 5YRS & 2% NEXT 5YRS EARLY RET DT PRECEDES AGE 50
KISSIMMEE	G	Y W/2SC; >AB OR ILOD=MIN 42%FAC-WC &/OR SS, REG=MIN 25%FAC-WC &/OR SS	Y W/5SC=> (A)SINGLE-SUM VAL OF MBR'S ACCR BEN & (B) SMALLER OF 24 X AC & 100 X MO NORM RET BEN	Y 55W/10SC, NR BEN RED 0.17%/MO BY WHICH ERD PRECEDES AGE 60 + \$100/MO UNTIL AGE 65, \$25 THEREAFTER
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.

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
KISSIMMEE UTILITY AUTHORITY	G	Y W/2SC; ACCRUED BENEFIT (25% AFC MINIMUM)	Y W/5SC; LIFE W/10YRS CERT BEN; > A/B @ DEATH OR < 24 X AFC OR 100 X PROJECTED NORM RET BEN	Y 55W/10SC; COMPUTED AS NORM RET, REDUCED 2% FOR EACH YR PRIOR TO NORM RET + SUPP @ AGE 65
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 PAYABLE @ NORM RET DT OR EARLY RET DT (REDUCED); NON-VESTED=REF OF CONTRIB 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 ACCR BEN; 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; ACCRUED BENEFIT, REDUCED 3% FOR EACH YEAR PRIOR TO NORM RET
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
LAKE CITY	P	Y -WC; ILOD:NO<42% AME, REG W/10SC=3% X FMC X SC	Y W/10SC=10-YR AB@NORM RET DT, UNREDUCED OR REDUCED BEN @ EARLY RET DT	Y 50W/10SC, ACCR BEN, REDUCED 3%/YR, PLUS \$10/MO X SC AS A SUPP BEN FOR LIFE
LAKE HELEN	P	Y ILOD=>AB OR 42%AME; REG=VR W/>OR< 10SC	Y ILOD®=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=ACCR BEN,50%PAY MIN;REG=ACCR BEN OR REFUND	Y ILOD® 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 SPECIAL PROVISIONS FOR ILOD & REG	Y 50 W/10 SC; REDUCED 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=VR W/ SPOUSE/CHILD ; REG = W/10SC,ACCR BENEF	Y SPEC.PROV.FOR ILOD & REG.	Y 50 W/10 SC; RED ACCR BENEFIT
LAKE WORTH	F	Y ILOD=>50% AFC OR ACCR BEN-WC, ETC.; REG=W/10SC, ACCR NORM RET BEN @ DT OF DISAB RET-WC, ETC.	Y SPEC. PROV. FOR ILOD; REG W/<10SC=REF, W>10SC=JT & LAST SURV BEN	Y 50W/10SC; NORM RET BEN REDUCED 3.0%/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT
LAKE WORTH	G	Y ILOD=>AB W/O REDUCTION OR ACCR BEN CALCULATED AS IF W/20SC PAYABLE FOR LIFE; REG W/10SC=ACCR BEN	Y SPEC. PROV. FOR ILOD & REG	N NONE PROVIDED
LAKE WORTH	P	Y ILOD=> AB W/O REDUCTION OR ACCR BEN CALCULATED AS IF W/20SC PAYABLE FOR LIFE; REG=W/10SC, ACCR BEN	Y SPEC. PROV. FOR ILOD & REG	Y 50W/10SC; NORM RET BEN REDUCED 3%/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT
LAKELAND	GP	y POLICE ONLY-ILOD=42%AFCMIN;REG=25%AFC	Y <10SC=REF W/O INT; >10SC=BEN	Y VARIES W/ AGE & HIRE DATE
LAKELAND	P	Y PD UNTIL RECOV IF BEF NRD; ILOD=ACCR BEN W/MIN 65% OF FINAL PAY, REG=W/10SC: A/B W/MIN 40% FINAL PAY	Y NON-VESTED=REF OF ACCUM CONTRIB; VESTED=10-YR A/B REDUCED FOR START PRIOR TO NORMAL OR EARLY RET DT	Y 50W/10SC, ACCR BEN REDUCED 3%/YR BY WHICH RETIREMENT PRECEDES AGE 55

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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
LANTANA	F	Y ILOD=NO < 75%AFC; REG=W/5SC, NO < 25%AFC	Y ELIG/NORM RET=120MO A/B; NOT ELIG/NORM RET=W/10SC, 120MO A/B@LATER OF DEATH DT & DT ATTAINED AGE 50	Y 50W/10SC; NORM RET PENS @ EARLY RET TIME, RED 3%/YR EARLY 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 > (1) SINGLE SUM VALUE OF ACCR NRB @ DT OF DEATH OR (2) < 24 X AFC OR 100 X ANTICIPATED MO PENS @NRD	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=50% RT OF MONTHLY EARNINGS OR ACCR BEN;REG W/2 SC	Y ILOD=20% PAY; REG=ACCR BEN	Y 50W/10SC; AB@NRD OR RED IMMED
LAUDERHILL	G	Y ILOD & REG W/2 SC=> ACCR BEN OR 20% MO RATE OF EARNINGS @ DISAB.; BEN+SS&WC CAP @ 100% RATE OF EARN.	Y ILOD=20% PAY; REG=50%JT/SURV TO SPOUSE OR 10-YR CERTAIN & LIFE TO CHILDREN	Y 55W/15SC, NORM RET BEN ACTUARIALLY REDUCED (1/15TH-1/30TH METHOD) PER MO EARLY RET DT PRECEDES NRD
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® W/7SC=>AB & 20%RATE OF MO EARN@ DT DISAB; TOTAL BEN NO >100% RATE MO EARN-100%WC & 100%SS	Y ILOD=20%SAL; REG=MBR MUST BE ELIG FOR EARLY OR NORM RET @ DEATH, BEN VARIES	Y 55W/15SC; A/B TO ERD PAY @ NRD OR RED FROM AGE62 W/RED 1/15 EACH 1ST 5YRS & 1/30 EACH ADDIT YR AFTER
LEESBURG	F	Y ILOD=50% BASIC COMP PD IN CAL YR PRECEDING DT OF DISAB, LIMIT;REG=DISAB FOR@LEAST 5MO VR W/>OR<10SC	Y >APVAB@DT OF DEATH & 2 X BASIC COMP PD IN CAL YR PRECEDING DT OF DEATH, BUT NO>APV OF MBR'S RET@NRD	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, ACCR BEN ON EARLY RET DT, REDUCED 3.33%/YR THAT EARLY RET PRECEDES AGE 65
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=3.5% AFC X SC, BUT NOT<42%AFC; REG=W/10SC, 3.5% AFC X SC	Y VESTED OR ELIG FOR RET=MONTHLY ACCR BEN; NON-VESTED=REFUND OF MEMBER CONTRIBUTIONS	Y 45W/15SC OR 50W/10SC; ACCR BENEFIT, REDUCED 3% PER YEAR
LONGBOAT KEY	G	N NONE SPECIFIED	Y NOT-VESTED=REF OF MBR CONTRIB; VESTED=120 MO A/B PAID @ ERD (REDUCED) OR @ NORMAL RET DT	Y 50W/15SC, ACCR BENEFIT REDUCED 3% PER YR PRECEDING NORM RET DT
LONGBOAT KEY	P	Y ILOD & REG W/10SC=3.0% AFC X SC BUT NO < 42% OF AFC FOR SERVICE INCURRED	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;ACCR BEN RED 1/15TH EACH OF 1ST 5YRS PRECEDING AGE50 & 3%/YR EARLY AFTER AGE 50

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description Y
LONGWOOD	PF	Y ILOD=> MO A/B & 50% AFC-WC, ECT.; REG W/10SC=> MO A/B & 25% AFC-WC, ETC.	Y NON-VESTED=REF OF ACCUM CONTRIB+\$50,000 LUMP SUM PYMT; VESTED=MO ACCR BEN+\$50,000 LUMP SUM PAYMENT	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 50W/10SC, ACCR BEN, REDUCED 1/15TH EACH FIRST 5YRS & 1/30TH NEXT 5YRS EARLY RET PRECEDES NORM RET
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	F	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 ILOD & REG=VARIES W/SC @ TIME OF DEATH	Y 50W/10SC; NORM RET BEN REDUCED 2.5%/YR BY WHICH EARLY RET DT PRECEDES AGE 55
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
MARTIN COUNTY (CLOSED)	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
MEDLEY - GENERAL + ELECTED	G	Y ACCRUED YR VESTING SC FOR EACH YR DISABLED; CEASES @ NO LONGER DISAB, DEATH, OR NORM RET AGE	Y VESTED IN A/B=MO LIFE INCOME COMMENCING NO < DT PARTICIPANT WOULD HAVE REACHED AGE 70 1/2	Y ELECTED=1ST MO COINCIDENT W/OR IMMED FOLLOWING LAST DAY OF LAST YR SC AS EO; REG=AGE50
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; ACCR BEN REDUCED 3%/YR BY WHICH THE START OF BEN PRECEDES THE NORM RET DT, + SUPP BEN
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 10-YR AB @ NRD (UNRED) OR EARLY (RED)	Y AGE &/OR SC VR W/MBSHIP DT ON OR BEF 1/1/80; RED A/B PAYABLE NOW OR UNRED @ NORM RET DT

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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
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
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 VARIES W/ ORDINARY OR ACCIDENTAL	Y 20 SC REDUCED
MIAMI - COLA (RETIRED)	PF			
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 - OFF-STREET PARKING	G	N NONE SPECIFIED	Y ACCR BEN BUT NO< CONT + INT	N NONE SPECIFIED
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, ACCR BEN REDUCED FOR # YRS EARLY RET DT PRECEDES NORM RET DT
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 SHORES VILLAGE	G	N NONE PROVIDED	Y ELIGIBLE FOR EARLY OR NORM RET BENEFIT; ILOD & REG=ACCRUED NORM RET BENEFIT	Y 55W/15SC; NORM RET BEN REDUCED FOR NUMBER OF MO EARLY RET DATE PRECEDES AGE 62
MIAMI SHORES VILLAGE	P	Y A/B; ILOD=NO<42%AFC, REG W/10SC=NO<25%AFC	Y ACCRUED NORM RET BENEFIT	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 MIN=25% AME	Y ILOD & REG = VARIES	N 50W/10SC; REDUCED ACCR BEN
MIAMI-DADE COUNTY (CLOSED)	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 ILOD=> ACCR BEN OR 66.67% AFC, REG W/10SC=> ACCR BEN OR 30% AFC	Y ILOD=JT/100%SURV BEN, IF NO SPOUSE: 2/3 BEN W/O SURV ADJ; REG=REF W/INT OR IF VESTED, JT/100%SURV BEN	Y 50W/10SC, ACCR BEN REDUCED 3%/YR BY WHICH BEN COMMENCEMENT PRECEDES NORM RET DATE
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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP Disability Benefits Description SYS Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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 (CLOSED)	ERP N NONE	N NONE	Y BEN = FRS OR TRS RED BENEFIT
MONROE COUNTY VOL F.F. & EMS	F N NONE SPECIFIED	Y VESTED=PRESENT VALUE OF VESTED ACCRUED BENEFIT	N NONE SPECIFIED
MONTICELLO	F Y ILOD= ACCR BEN BUT NO < 42% AFC; REG=W/10SC, ACCR BEN BUT NO < 25% AFC	Y VESTED=REFUND, 10-YR ACCR BEN @ NRD OR EARLIER REDUCED; NON-VESTED=CONTRIBUTION REFUND	Y 50W/10SC, ACCR BEN, REDUCED 3% FOR EACH YR PRIOR TO NORM RET
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=ACCR NR BEN, MIN 42% AFC ; REG W/10SC=ACCR NR BEN, MIN 25% AFC	Y ILOD®=W/10SC, A/B; <10SC=REF W/INT; IF HIRED ON/BEF 5/20/97: AGE 50, REGARDLESS OF SC	Y 45W/10SC; NORM RET BEN RED 3%/YR BY WHICH EARLY RET DT PRECEDES THE NORM RET DT
MOUNT DORA	G Y BENEFIT ACCRUED TO DT OF DISABILITY, REDUCED IN SAME MANNER AS FOR EARLY RETIREMENT	Y PRIOR TO RET ELIG=REF W/INT; AFTER RET ELIG=A/B PAY. TO SPOUSE AS A 50% SURV OPT OR BENEF FOR 10YRS	Y 50W/7SC; NORM RET BEN, REDUCED 3.0%/YEAR ERD PRECEDES NORM RET DATE
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; PAYABLE FOR LIFE W/10YRS CERTAIN OR RECOVERY	Y VESTED=ACCR BEN, ACT REDUCED FOR COMMENCEMENT PRIOR TO AGE 55; NON-VESTED=CONT REF WITH 5.5% INT	Y AGE50; ACCR BEN, RED 3%/YR RET PRECEDES THE EARLIER OF AGE 55 OR DT WHEN 20SC COMPLETED
NAPLES	G N NONE PROVIDED	Y W/<5SC&6MO=REF W/INT; W/>5SC&6MO=MRB CONT REF W/INT+CONT IF CONTRIB @ CITY RATE	Y 55W/5SC; DETERMINED AS FOR NR, REDUCED 1/4% PER MO FOR EACH MO RET PRECEDES AGE 60
NAPLES	P Y BEN ACCR @ 3.63% RATE TO DT OF DISAB BUT: ILOD=NOT< 42% FAC & REG = NOT< 25% FAC	Y VESTED=LIFE W/10YRS CERTAIN-REDUCED ACCR BEN; NON-VESTED=CONT REF WITH 5.5% INTEREST	Y AGE 45 OR 20SC, ANY AGE; ACCR BEN, REDUCED 3%/YR PRIOR TO NORM RET
NEPTUNE BEACH	P Y ILOD=ACCR BEN BUT < 42% AFC; REG=W/10SC, ACCR BENEFIT	Y VESTED=10-YR MO ACCR BEN; NON-VESTED=REF OF ACCUM CONTRIBUTIONS W/O INT	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3%/YR PRIOR TO NORMAL RETIREMENT
NEW PORT RICHEY	F Y SPECIAL PROVISIONS FOR ILOD & REG W/1SC	Y NORM RET ELIG OR VESTED=100%JT/SURV ANNUITY OR 10-YR ACCR BEN; OTHERWISE=REF W/O INT	N NONE SPECIFIED
NEW PORT RICHEY	P Y SPEC PROV FOR ILOD & REG W/1SC	Y SPEC PROV FOR ILOD® W/5SC	Y W/20SC; UNREDUCED ACCR BENEFIT BASED UPON AFC & SC DETERMINED AS OF ER DT PAYABLE IMMEDIATELY
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
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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
NORTH BREVARD HOSPITAL (Parrish)	G	Y W/10SC=ACCR NORM RET BEN; NO REDUCTION FOR PERIOD DISAB PRECEDES THE NORM RET DT	Y W/5SC; BEN=ACTUARIALLY EQUIVALENT VALUE OF MBR'S ACCRUED NORM RET BEN @ DT OF DEATH	Y 55W/20SC; NORM RET BEN ACTUARIALLY REDUCED (1/15 - 1/30TH METHOD) /YR BY WHICH ER DT PRECEDES AGE 65
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 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] (CLOSED)	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] (CLOSED)	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 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 BEACH	G	Y VARIES	Y VARIES	Y 55W/15SC OR 20SC; ACCR BEN, ACTUARIALLY REDUCED TO REFLECT COMMENCEMENT OF BEN @ AN EARLIER AGE
NORTH MIAMI BEACH	PF	Y GREATER OF 60% FMC OR ACCR BEN @ DISAB	Y VARIES	Y 45 W/15SC OR 50W/10SC-REDUCED
NORTH MIAMI BEACH - MANAGEMENT	G	Y 25% AFC OR ACCR BEN	Y ACCR BEN OR CONTRIB REFUND	Y 50 W/ 10 SC - REFUND
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)=\$165 MO SUPP WITH GREATER OF: 2.00% X AFC X SC; OR 60% PAY	Y ILOD=60% PAY; REG W/5SC=50% PAY	Y 45W/10SC; ACCR BEN, REDUCED 3%/YR FOR EACH YR PRIOR TO AGE 55
NORTH RIVER FCD	F	Y A/B; ILOD=NO<42%AFC, REG=W/5SC:NO<25%AFC	Y VESTED=A. >5 X AB OR PVAB OR B. LIFE BEN PROVIDE BY A; NON-VESTED=REF W/O INT	Y 50W/10SC; ACCR BENEFIT, REDUCED 3% PER YEAR
OAKLAND PARK	G	Y 66 2/3% BASE SAL@TIME OF DISAB - SS&WC UNTIL NRA; ACCR BEN AS OF ORIG DISAB DT@ NRA	Y W/<15SC,SINGLE LUMP SUM=100% BASIC ANN RT PAY OR 150% ALL OTHERS, MAX \$30,000	Y 52W/7SC OR 30SC, ANY AGE; AB@62 OR W/<30SC, REDUCED ACCR BEN @ EARLY RET AGE
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®-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=ACCR BEN, NO <42% AME; REG=ACCR BEN, 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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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<30% AFC	Y VESTED=10-YR ACCR BENEFIT PD @ NORM OR EARLY RET DT; 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 MO ACCR BEN; NON- VESTED=REF OF ACCUM CONTRIB W/O INT	Y 50W/5SC, ACCRUED BENEFIT, ACTUARIALLY REDUCED
OCOEE	PF	Y ILOD=ACCR BEN BUT, 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, NORM RET BEN REDUCED 3%/YR BY WHICH EARLY RET DT PRECEDES THE NORM RET DT
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; ACCR BEN, REDUCED BY 0.417% FOR EACH MO BY WHICH EARLY RET PRECEDES NORM RET
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 @ DT OF DISAB ; REG=W/10SC, 25%PAY @ DT OF DISAB: + PROV; MIN=2%AME X SC	Y ILOD=50% PAY; REG W/10SC OR SERVICE CONNECTED W/NO SPOUSE OR DEP CHILDREN=ACCRUED BENEFIT	Y 45W/10SC; ACCR BEN (EXCLUDING \$200MO SUPP), RED 3%/YR EARLY RET PRECEDES NORM RET
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; SAME AS NORM RET BUT MULTIPLIER MAY CHANGE
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 X SC; OR NORM BEN IF SC IS 20SC OR MORE
ORLANDO AVIATION	G	N NONE PROVIDED	Y W/3SC; ILOD & REG=MEMBER'S ACCRUED VESTED NORM RET BEN	Y 55W/7SC, NORM RET BEN REDUCED 0.25%/MO BY WHICH THE EARLY RET DT PRECEDES THE NORM RET DT
ORLANDO UTILITY	G	N NONE PROVIDED	Y W/10SC; VR W/MARRIED, UNMARRIED, & BEFORE OR AFTER EARLIEST RETIREMENT AGE	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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
ORMOND BEACH	G	Y HIRED BEF 9/1/93=ACCR BEN TO DT OF DISAB; HIRED 9/1/93 & AFTER= W/10SC, ACCR BEN TO DT OF DISAB	Y VESTED=SURV ANNUITY; NON- VESTED=REF W/INT @ 4% ANNUALLY	Y 60W/5SC OR AGE+SC=80: ACCR BEN REDUCED 5%/YR EARLY RET PRECEDES NORM RET
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 (CLOSED)	G			
PALM BAY [PF]	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; BENEFIT REDUCED BY 3%/YR EARLY RET BEN COMMENCES PRIOR TO THE NORM RET DT
PALM BAY [PF]	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; BENEFIT REDUCED BY 3%/YR EARLY RET BEN COMMENCES PRIOR TO THE NORM RET DT
PALM BEACH	F	Y ILOD=W/ADD SC FROM DT OF DISAB TO EARLIES NR ELIG DT, NO< 60% AFC; REG=W/10SC, COMPUTED AS NORM RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILD/CHILDREN	N NONE SPECIFIED
PALM BEACH	P	Y ILOD=NO<60%AFC, ADDIT SC FROM DISAB TO EARLIEST NR ELIG; REG=W/10SC, COMPUTED AS NORMAL RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILD/CHILDREN	N NONE SPECIFIED
PALM BEACH [G,LG]	G	Y ILOD=NO < 60%AFC; REG=W/10SC, NORM RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILDREN	Y 50W/10SC; NORM RET BEN REDUCED 6/10 OF 1% (3/10 OF 1% IF SC IS 20 OR MORE) EACH MO ER PRECEDES NR DT
PALM BEACH [G,LG]	LG	Y ILOD=NO < 60%AFC; REG=W/10SC, NORM RET	Y ILOD & REG W/10SC=VR W/SPOUSE & CHILDREN	N NONE PROVIDED
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 ACCR BEN - WC, 50%SS, ETC.; BEN CEASE UPON RECOVERY PRIOR TO NORM RET DT	Y VESTED=ACCR BEN; NOT-VESTED=REF OF ACCUM MEMBER CONTRIBUTIONS	Y 55W/10SC, A/B RED 1/15TH EACH 1ST 60MO & 1/30TH NEXT 24MO BY WHICH EARLY RET AGE PRECEDES NR AGE
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 AGE 45 W/6 SC; REDUCED ACCR BENEFIT

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
PALM TRAN, INC. (ATU-1577)	G	Y W/10SC; ACCRUED BENEFIT + SUPP PENSION @ AGE 65; IN ADDITION:REF W/O INT	Y VARIES	Y 55W/10SC; REG ER & UNRED ER BENEFIT VR W/HIRE DT, TERM DT, AGE & SC
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=ACT REDUCED BEN NOT < 62% AFC; REG=% ACT REDUCED BEN VR 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 45W/10SC, NORM RET (W/O SUPP) REDUCED 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 ACCUMULATED CONTRIBUTION REFUND	N NONE SPECIFIED
PANAMA CITY BEACH	F	Y ILOD=>AB OR 42%AFC; REG=W/10SC:ACCR BEN AS OF DATE OF DISABILITY; BEN + WC CANNOT EXCEED 100% PAY	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 REDUCED 3%/YR FOR EACH PERIOD BEN STARTING DT PRECEDES NORM RET DT
PANAMA CITY BEACH	G	Y ILOD=>AB OR 42%AFC; REG=W/10SC:ACCR BEN @ DT OF DISABILITY; BEN + WC CANNOT EXCEED 100% OF PAY	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 RED 1/15TH EACH 1ST 5 YRS, 1/30TH EACH NEXT 2 YRS BEN STARTS BEF NORM RET DT
PANAMA CITY BEACH	P	Y ILOD=>AB OR 42%AFC, REG=W/10SC:ACCR BEN AS OF DATE OF DISABILITY; BEN + WC CANNOT EXCEED 100% PAY	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 3%/YR EACH PERIOD BEN STARTING DT PRECEDES NORM RET DT
PARKLAND	P	Y ILOD=ACCR BEN 42% AFC MIN;REG (w/10sc)=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 BUT < 30 SC=FRS 5% RED
PEMBROKE PINES	G	Y ILOD=>A/B OR 40% MO PAY; REG=W/10SC, A/B	Y >SINGLE SUM OR 50W/5SC:MO ANN	Y 50W/5SC; REDUCED ACCR BENEFIT
PEMBROKE PINES	PF	Y ILOD=>ACCR BEN OR 66.67% MO EARNINGS; REG=>ACCR BEN OR 35% AME	Y ILOD=VR % AME TO SP & CH, W/MAX; REG=VR W/<OR> 5CSC, W/10CSC=10YR BEN	N NONE PROVIDED
PENSACOLA	F	Y VARIED ACCR BEN; ILOD=NO<42%AFC, REG=NO<25%AFC	Y VESTED=75% MO ACCR BEN; NON-VESTED=REFUND OF ACCUM CONTRIBUTIONS W/O INT	Y 50W/10SC; ACCRUED BENEFIT, REDUCED 3% PER YEAR
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=REFUND; 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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
PINELLAS PARK	F	Y MEDICAL PROOF REQUIRED; ILOD=NO < 42% AFC; REG=W/5SC, NO <25% AFC	Y ILOD=50%PAY; REG: @ SPOUSE ELECTION, NO SPOUSE=N-VESTED;REF, VESTED=ACCR BEN	Y W/10SC, DETERMINED AS FOR NORM RET AND REDUCED 3.0% PER YEAR
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, NORM RET REDUCED 3/12% PER MO FOR EACH MO EARLY RET DT PRECEDES THE NORM RET DT
PINELLAS PARK	P	Y ILOD=GREATER OF 42% AFC OR ACCR BEN; REG = 25% AFC MIN	Y ILOD=50% AFC OR ALL PAY & REG=VR W/<OR> 10SC	Y W/10SC, REDUCED NORM RET BEN
PLANT CITY	PF	Y ILOD=ACCR BEN BUT 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
PLANTATION	G	Y ILOD=70%COMP-SS&OTHER EARN; REG=W/5SC: SAME AS ILOD IF 100% DISABLED; OTHERWISE, ACCR BEN	Y ILOD=@55W/10SC, ACCR BEN OR 1.5-2.0 X ACCUM CONT NOW; REG=ACCR NORM RET BEN AS OF DT OF DEATH	Y 25SC, ANY AGE OR 50W/15SC, ACCR BEN PAYABLE @ NRD OR ACCR BEN RED 2%/YR EARLY & PAYABLE IMMEDIATELY
PLANTATION	P	Y ILOD & REG W/5VSC=70% PAY-SS & OTHER EARNINGS	Y VR W/RETIREMENT ELIG. STATUS; VESTED OR NOT VESTED	Y 50W/10VSC OR 45W/15VSC; SAME AS NR BEN & THEN REDUCED BY 3%/YR EARLY + SUPP
PLANTATION (VOL)	F	Y ILOD & REG W/10SC=\$100 MO OR, IF GREATER, ACCRUED BENEFIT	Y VESTED MBR=\$300/YR SC, UP TO A MAX OF 20SC	Y 50W/10SC; NORM RET BEN REDUCED BY 3%/YR FROM AGE 55 TO 50
POMPANO BEACH	G	Y ILOD=60%EARNINGS; REG=W/10SC:ACCRUED PENSION, NO< 25% EARNINGS	Y 1X ANN PAY + CONTRIBUTION REF W/INT OR 10-YR 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 ILOD=>ACCR BEN OR 42% AFC; REG=W/10SC, >ACCR BEN OR 25% AFC	Y VESTED=10-YR ACCR BEN @ NORM OR EARLY(RED) RET DT; NON-VESTED=CONTRIBUTION REF W/O INTEREST	Y 50W/5SC; ACCR BEN, REDUCED 3% FOR EACH YR PRIOR TO NORM RET DT
PORT ORANGE	F	Y ILOD=NORM RET BENEFIT, NO<42% AFC; REG=W/10SC, NORM RET BENEFIT	Y VESTED OR ELIG FOR RET=10-YR ACCR BEN; NON-VESTED=REF OF ACCUM MBR CONTRIBUTIONS	Y 40W/10SC; BENEFIT DETERMINED AS FOR NORM RET, ACTUARIALLY REDUCED TO REFLECT EARLY RET PAYMENT
PORT ORANGE	G	Y Based on years of service on date of disability and whether disability was in line of duty	Y 10 year certain and life annuity whose present value is at least 2 x salary and at most 100 x NRB	Y Normal retirement benefit reduced 3% per year for early commencement
PORT ORANGE	P	Y -WC; ILOD=>AB & 50%AMC, MIN 42%AMC; REG=W/10SC: >AB & 25%AMC ; MIN 25%AMC	Y VESTED=AB@DT OF DEATH PD@NRD OR ACT EQUIV AB NOW	Y 45W/10SC, ACCR BEN REDUCED 3%/YR THE MEMBER IS YOUNGER THAN THE NORM RET DATE
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;DEFERRED OR REDCD PRIOR TO 60

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
PUNTA GORDA	P	Y ILOD: 3.5% AFC X SC, MIN 60% AFC & REG W/10SC=3.5% AFC X SC	Y ILOD=60% AFC TO SPOUSE, 15% AFC TO CHILD, MAX 60%; REG=VALUE OF ACCR PENSION BENEFIT	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	Y 50 W/ 10 SC-REDUCED
RIVIERA BEACH	F	Y >A/B; ILOD=OR 60% AMS IN LAST YR/SC PRIOR TO DT OF DISAB; REG=W/10SC, OR 48% AMS IN LAST YR/SC PRIOR	Y ILOD & REG = VR W/< OR > 10SC	Y 50W/10SC, NORM RET BEN RED 3% PER YR BY WHICH EARLY RET DT PRECEDES THE NORM RET DT
RIVIERA BEACH	G	Y ILOD=66.67% EARNINGS-SS,WC, ETC.; REG=45% EARNINGS-SS, ETC.	Y ILOD=60%PAY/SP,UPON REMARR OR DEATH OF SP,10%/CH, MAX40% TOTAL; REG=10-YR EARLY RET BENEFIT	Y 50W/10SC&BD APPROVAL; REDUCTION OF BEN VR PER EVERY 5 YRS BY WHICH EARLY RET DT PRECEDES NORM RET DT
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; REDUCED ACCRUED BENEFIT
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; REDUCED ACCRUED BENEFIT
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;ACCRUED BENEF	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 BENEFITAS FOR EARLY RET	Y NOT VESTED=REF; VESTED=10-YR AB@ AGE 60 OR EARLIER ON A REDUCED BASIS	Y 55W/5SC; COMPUTED AS NORM RET, ACT REDUCED TO REFLECT PAYMENT PRIOR TO AGE 60
SAINT CLOUD	PF	Y ILOD=NO < 42%AFC; REG=W/10SC, UNREDUCED ACCRUED BENEFIT	Y VESTED=10YR AB @ NORM RET DT OR REDUCED BEN @ EARLY RET DT; NON-VESTED=MBR CONTRIBUTION REFUND	Y 50W/10SC; ACCR BEN, REDUCED 3%/YR BENEFIT COMMENCEMENT PRECEDES NORM RET
SAINT JOHNS RIVER PW PK	G	Y TOTAL & PERM DISAB & MET EARLY RET ELIG; ACCR BEN AS OF ERD, PAY IMMED BUT RED IN SAME MANNER AS ERD	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; ER RED IS 3%/YR PRIOR TO NR
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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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 50W/10SC OR 20SC, ANY AGE; ACCRUED BENEFIT, REDUCED 3% PER YEAR
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%AVG COMP W/ MIN =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 NORM RET=REDUCED ACCR BEN; AFTER NORM RET=ACCR BEN W/O REDUCTION	Y BENEFIT; AGE & SC VARIES	Y 55W/2 CALENDAR YRS SC; ACCR BEN RED 6 2/3%/YR UP TO 5 & 3 1/3%/YR BETW 5 & 7 ERD PRECEDES NRD
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 CERTAIN ANNUITY, ACCUM CONTRIB GUARANTEED; 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=VARIES	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®= % VARIES X FINAL 2YRS AVG COMP	Y <10SC=REFUND; >10SC=BENEFIT	Y 50 W/10 SC; REDUCED BENEFIT
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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
SOUTH BROWARD HOSPITAL	G	Y 100% VESTING OF BEN UPON TOTAL & PERM DISAB; A/B PD AS EARLY AS DISAB DT OR REDUCED IF PRIOR TO NR	Y 55W/10SC OR 20SC, ANY AGE; JT & 50% CONTINGENT FORM OR BEN FOR LIFE BEGINNING @ RETIREMENT ELIGIB	Y 55W/10SC OR 52W/20SC; A/B RED .6% EACH OF 1ST 60MO & .3% EACH NEXT 60MO ER PRECEDES NR
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 BEN COMMENCEMENT DT 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 BEN COMMENCEMENT DT PRECEDES NORM RET
SOUTH PASADENA	F	Y ILOD=BEN ACCR TO DT OF DISAB BUT NO <42%AFC; REG=W/10SC, BEN ACCR TO DATE OF DISABILITY	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 BENEFIT	Y <10SC=REFUND OF MBR CONTRIBUTIONS; >10SC=BEN @ EARLY OR NORM RET DT OR REF OF MBR CONTRIBUTIONS	Y 50W/10SC; ACCR BENEFIT REDUCED BY 3%/YR PRIOR TO NRD
SOUTHERN MANATEE FCD	F	Y ILOD=> ACCR BEN OR 42% AFC - WC, ETC.; REG W/10SC=>ACCR BEN OR 25% AFC - WC, ETC.	Y ILOD=>A/B OR 50% PAY FOR LIFE; REG VESTED=10-YR A/B; REG NON-VESTED=ACCUM CONTRIB REFUND	Y 10SC, ANY AGE; ACCR BEN @ NORM RET AGE OR ACCR BEN REDUCED 3%/YR EARLY RET DT PRECEDES NORM RET DT
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 50 w/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
SUNRISE	F	Y ILOD=75%SAL-WC+ BUT NO < GREATER OF AB OR 42% AFC; REG W/10SC=ACCR BEN, BUT NO < 25% AFC	Y NON-VESTED=CONTRIB REF W/O INT; VESTED=CONTRIB REF W/O INT OR BENEFIT	Y 47W/10SC, ACCR BEN RED ACTUARIALLY FROM NR AGE; RED NOT TO EXCEED 3%/YR START OF BEN PRECEDES NR AGE
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 - REDUCED
SUNRISE	P	Y ILOD=75%SAL-WC,ETC + STIPUL; REG=W/10SC, A/B 25% TO 50% FAC; MAX IGNORED IF EMPL ON OR AFT 9/13/2004	Y ILOD=>75% FAC OR ACCR BEN; REG=W/10SC, ACCR BEN	Y 47W/10SC, ACCR BEN RED 3%/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT + MO SUPP BEN
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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
TALLAHASSEE [GPF]	F	Y ILOD & REG W/2SC=>AB OR NO >50% AMC	Y LUMP SUM PYMT, MAX \$400,000	Y 20SC OR 50W/5SC; REDUCTION VR
TALLAHASSEE [GPF]	G	Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD W/ MAX = 50% AFC	Y GREATER OF:50% BASE SALARY; CONTRIB REFUND; OR \$50,000	Y W/ 25SC;55 W/ 5SC-REDUCED
TALLAHASSEE [GPF]	P	Y ILOD & REG W/2SC=>AB OR NO >50% AMC	Y LUMP SUM PYMT, MAX \$400,000	Y 20 SC;50 W/ 5SC; SPEC PROV FOR PART A OR C FORMER MEMBERS
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 - EXECUTIVE	G	Y ACCRUED BENEFIT	Y VSTED=50%JOINT ACCRUED BENEF;NON-VSTED=CONTRIB REFUND	Y 50 W/ 5SC-REDUCED
TAMARAC (CLOSED)	P	Y SPECIAL PROVISIONS FOR ILOD & REG W/2SC	Y ALL VESTED=> ACCR BEN, 100% SURV ANNUITY, OR PARTICIPANT'S TOTAL ACCUM CONTRIBUTIONS	Y 50W/10SC; BEN ACCR TO ERD PAYABLE @ NRD OR REDUCED 3%/YR EARLY & PAYABLE IMMEDIATELY
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=65% SAL + 1/12 OTHER EARNINGS 1YR PRIOR TO DISAB; 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, ACCR BEN BUT NO<25%AME	Y ILOD=50% AME; REG=VESTED:25%AME, NON-VESTED:REF OF MBR CONTRIBUTIONS	Y 45W/10SC; ACCR BEN, REDUCED 3%/YR COMMENCEMENT OF BENEFITS PRECEDES NORM RET
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; MAX BEN IS 100% AFC	Y ILOD=VARIES; REG=VESTED:10-YR ACCR BEN, NON-VESTED:MBR'S CONTRIB REF W/O INT	Y 50W/10SC; ACCR BEN, REDUCED 3% PER YR BENEFIT COMMENCEMENT PRECEDES NORMAL RETIREMENT
TEMPLE TERRACE	P	Y ACCR BEN BUT; ILOD=NO<50% OR >100%PAY, REG W/10SC=NO<25% AFC	Y ILOD=VR; REG=<10SC: REF W/O INT, >10SC:ACCR BEN @ NORM RET DT OR REDUCED @ EARLY RET DT	Y 50W/10SC; ACCR BEN, REDUCED 3% PER YR THAT BENEFIT COMMENCEMENT PRECEDES NORM RET
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

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
TRI-COUNTY TRANSIT (ATU-1596)	G	Y W/10 UBC=SAME AS NORM RETIREMENT BENEFIT	Y SPEC PROV: VESTED; NOT VESTED; AFTER RETIREMENT	Y 55W/10SC&10UBC= ACCR BEN TO ERD PAYABLE @ NRD OR RED ACCR BEN PAYABLE IMMEDIATELY
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 ILOD=>AB OR 42% AFC - WC, DISAB BEN, ETC.; REG=W/10SC, >AB OR 25% AFC - WC, DISAB BEN, ETC.	Y VESTED=10-YR ACCR BEN @ EARLY OR NORM RET DT; NON-VESTED=REFUND OF ACCUM CONTRIBUTIONS	Y 50W/10SC; AB @NRA OR AB REDUCED 3%/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT PAYABLE @ 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 OF 50W/10SC OR 20SC, ANY AGE; DEFERRED BEN PAYABLE @ NRD OR RED 2%/YR & PAYABLE IMMEDIATELY
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	G	Y W/5SC; A/B NO<25% BMC+SS&WC; SHALL NOT EXCEED 100% FINAL BASIC MO SALARY	Y BEF VESTING=100% MBR'S CONTRIB REF WO/INT; AFT VESTING=@ MBR'S AGE 55, 66.67%JT/SURV OPT BEN	Y 55W/5SC; NORMAL PENSION ACCR REDUCED 1.5%/YR PRECEDING NORMAL RET
VERO BEACH	P	Y ILOD & REG W/10SC=ACCR NORM RET BENEFIT, MIN 50% FAC	Y ILOD & REG W/1SC=ACCR NORM RET BEN, MIN 25% FAC; <1SC=REF OF MBR'S ACCUM CONTRIBUTIONS	Y 50W/10SC; NORM RET BEN REDUCED 2.5%/YR BY WHICH EARLY RET DT PRECEDES NORM RET DT
VERO BEACH (CLOSED)	F	Y ILOD & REG W/10SC=ACCRUED BEN-- MIN50%FAC	Y ILOD® W/1SC=DEPEND SPOUSE: 50% ACCR NR BEN W/MIN 25%FAC, NO SPOUSE: MBR'S CONTRIB PD TO THE ESTATE	Y 50 W/10SC; NORM RET BENEFIT REDUCED 0.25% EACH MO EARLY RET DATE PRECEDES THE NORM RET DATE
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=A/B TO DT OF DISAB, BUT NO<42% AFC; REG=W/10SC, A/B TO DT OF DISAB, BUT NO<25% AFC	Y EMPLOYED: VESTED=10-YR A/B@ERD(RED) OR NRD(UNRED), N-VESTED=REF; AFT EMPLOYED: VESTED&AG 50=50%JT/SURV	Y AGE 50, ANY SC; ACCR BEN, RED 3% PER YR THAT BEN COMMENCEMENT DT PRECEDES THE NORM RET DT
VILLAGE OF PALM SPRINGS	G	N NONE INDICATED	Y W/10SC; ACCR BEN ADJUSTED FOR A 100% JT/SURVIVOR POP-UP OPT PAYABLE IF MBR DIES WHILE IN ACTIVE SERV	Y 52W/10SC; ACCR BEN REDUCED FOR COMMENCEMENT EARLIER THAN THE NRD @ 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, RED BY A 100% JT/SURV FACTOR; IF NOT ELIG FOR NORM RET: EARLY RET RED APPLIES	Y 50W/10SC OR 45W/15SC, NORM RET BENEFIT RED 3%/YR EARLY RET AGE PRECEDES NRD; MAX REDUCTION OF 15%
VOLUSIA COUNTY (VOL)	F	Y ACCRUED BENEFIT PAYABLE AT TIME OF DISAB	Y BEN=ACTUAR EQUIV OF ACCRUED BENEFIT	Y VESTED BUT <AGE55=RED BEN
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=ACCR BEN, NO<42% AFC; REG W/10SC=ACCR BEN, NO<25% AFC	Y W/10SC=50% JT & SURV ANNUITY FORM OF BEN; W/<10SC=CONT REF W/INT	Y 50W/10SC; NORM RET BEN REDUCED 3%/YR BY WHICH THE EARLY RET DT PRECEDES THE NORM RET DT

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description Y
WEST PALM BEACH	F	Y ILOD=>65%FAS & A/B; REG=W/5SC, ACCR BEN	Y VARIES W/ ILOD & REG	N W/ 10SC;AGE 50- REDUCED 3% FOR EACH YR LESS THAN 15 SC
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 RED IN ACCORD W/100% JT/SURV ELECTION	Y AGE 55, 50 IF HIRED PRIOR TO 10/1/70; COMP AS NR, RED 0.5%/MO OF AGE UNDER AGE 60, TO MAX 30% REDUCT
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 MIN = 42% AME IF ILOD;25% AME IF REG	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 VESTED ACCR BEN COMPUTED AS OF DT OF DEATH	Y 50W/15SC, RED ACCR BEN; EFF 5/27/03:NO RED FOR CITY MGR, DEPT DIR., ASST. DIR., OR PLANNER
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 VESTED ACCR BEN COMPUTED AS OF DT OF DEATH	Y 50W/15SC, RED ACCR BEN; EFF 5/27/03:NO RED FOR CITY MGR, DEPT DIR., ASST. DIR., OR PLANNER
WINTER GARDEN	G	Y ILOD & REG=W/10SC; NO < 40% FAC OR \$100 MO, WHICHEVER IS GREATER; NO >100%FAC INCLUDING ALL SOURCES	Y ILOD & REG=W/5SC, 10-YR BEN @ NORM RET DT OR REDUCED BEN IF PAID EARLY	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, W/MAX 95%AFC; REG=W/10SC, ACCR NORM RET BENEFIT NOT TO EXCEED 95% FAC	Y W/10SC=ACCR BEN; <10SC=REFUND OF MBR'S ACCUMULATED CONTRIBUTIONS	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 BENEFIT ACCRUED TO DATE OF DISABILITY, BUT NOT LESS THAN 40% OF AFC	Y VESTED=10-YR A/B@NRD (UNRED) OR EARLY RET DT (RED); NON-VESTED=REF W/5% INT	Y 50W/10SC; ACCR BEN, REDUCED 1/15TH FOR EACH YR THAT EARLY RET PRECEDES NORM RET
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; 20SC - ANY AGE; RED ACCR BEN
WINTER PARK	F	Y ILOD=ACCR BEN,NO<42%AFC;REG=W/10SC,ACCR BEN,NO<25%	Y ILOD=GREATER OF ACCR BEN OR 30%MO SAL; REG=VR	Y 50W/10SC; REDUCED ACCRUED BEN
WINTER PARK	P	Y ILOD=ACCR BEN,NO<42%AFC;REG=W/10SC,ACCR BEN,NO<25%	Y ILOD=GREATER OF ACCR BEN OR 30%MO SAL; REG=VR W/ SC	Y 50 W/10 SC-REDUCED
WINTER SPRINGS	GP	Y W/30SC & DETERMINED DISABLED UNDER CITY'S LONG TERM DISAB INS POLICY; 3.00% X FAC X SC	Y PRESENT VALUE OF ACCRUED BEN; IF DEATH AFTER RET, BEN=PAYMENT UNDER FORM OF BEN OPT ELECTED	Y 55W/10SC OR 25SC; ACCR BEN, ACTUARIALLY RED FOR EACH YR EARLY RET BEN COMMENCEMENT PRECEDES AGE 55

APPENDIX B (Cont.'d) - Added Benefit Data

City or District	TYP Disability Benefits Description SYS Y	Death Benefits Description Y	Early Retirement Benefits Description Y
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<i>Offer Disability</i>	450
<i>No Disability</i>	42
	<hr/>
	492

<i>Offer Early Ret.</i>	437
<i>No Early Ret.</i>	55
	<hr/>
	492

APPENDIX C

MARKET VALUE OF ASSETS

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
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Valuation Date

The month/day/ year 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 & 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.

DROP Amount

The accumulated DROP account for all DROP participants.

Total Assets

Reflects the total market value of assets.

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
ALACHUA COUNTY LIBRARY	G	10/01/2010	9,139,901	659,267	0	4,805,662		14,604,830	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2010		3,086,288				3,086,288	
ALTAMONTE SPRINGS	G	10/01/2010	6,479,681	58,689	0	2,299,349		8,837,719	
ALTAMONTE SPRINGS	P	10/01/2009	3,858,222	-888,508	0	1,082,574		4,052,288	
APOPKA	F	10/01/2009	12,311,800	1,686,756	0	5,095,659	970,747	20,064,962	
APOPKA	G	10/01/2009	15,703,710	1,928,296	0	6,490,417	0	24,122,423	
APOPKA	P	10/01/2009	14,465,176	1,925,586	0	6,058,323	0	22,449,085	
ARCADIA	G	01/01/2011	0	0	1,946,570	0		1,946,570	
ARCADIA	PF	10/01/2010	4,363,129	90,542	0	2,762,966	160,246	7,376,883	
ATLANTIC BEACH	G	09/30/2010	5,872,170	479,330		4,066,307	151,128	10,568,935	
ATLANTIC BEACH	P	09/30/2010	2,884,298	181,333		2,945,326		6,010,957	
ATLANTIS (CLOSED)	P	10/01/2008	1,273,753	60,791	0	0		1,334,544	
AUBURNDALE	F	10/01/2010	3,055,461	395,844	0	1,130,192	176,461	4,757,958	
AUBURNDALE	G	10/01/2010	6,750,844	306,693	0	4,220,909		11,278,446	
AUBURNDALE	P	10/01/2010	4,117,638	840,665	0	1,572,893		6,531,196	
AVENTURA	P	10/01/2009	6,282,592	831,823	0	3,242,976		10,357,391	
AVON PARK	F	10/01/2010	2,022,181	292,361	0	720,981		3,035,523	
AVON PARK	P	10/01/2010	2,571,282	418,909	0	1,867,461		4,857,652	
BAL HARBOUR VILLAGE	G	10/01/2008	0	277,815	0	6,885,691	193,617	7,357,123	
BAL HARBOUR VILLAGE	P	10/01/2010	6,188,101	-209,699	0	3,492,514	715,749	10,186,665	
BARTOW	F	10/01/2010	3,322,112	80,732	0	2,010,272		5,413,116	
BARTOW	G	10/01/2010	6,881,503	309,181	0	4,130,731	166,318	11,487,733	
BARTOW	P	10/01/2010	6,698,219	-83,086	0	4,008,720	355,504	10,979,357	
BAY HARBOR ISLANDS [GP]	G	10/01/2008	1,711,885	325,395	0	2,385,656		4,422,936	
BAY HARBOR ISLANDS [GP]	P	10/01/2008	1,437,857	273,307	0	2,003,775		3,714,939	
BAY MEDICAL CENTER	G	01/01/2010	44,905,071	2,185,535		27,796,666		74,887,272	
BELLE GLADE	G	10/01/2010	6,725,103	346,536	0	4,483,803		11,555,442	
BELLE GLADE (RETIRED)	PF	10/01/2010	2,456,365	28,528	0	2,260,304		4,745,197	
BELLE GLADE HOUSING	G	10/01/2010		21,065	1,212,876			1,233,941	
BELLEAIR	P	10/01/2010	990,788	72,992	0	685,883	0	1,749,663	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
BELLEAIR BLUFFS (CLOSED)	F	10/01/2010	795,859	127,079	0	488,929		1,411,867	
BELLEVIEW	P	10/01/2010	1,065,226	-117,996	0	907,576	255,498	2,110,304	SH = \$248,017.55; DROP = \$7,479.75
BOCA GRANDE FCD	F	10/01/2010	1,227,174	20,079	0	631,857		1,879,110	
BOCA RATON	G	10/01/2010	97,325,945	2,292,891	0	55,242,541		154,861,377	
BOCA RATON	PF	10/01/2010	161,006,296	6,047,016	0	37,251,447		204,304,759	
BOCA RATON EXECUTIVE	G	10/01/2010	8,852,629	-231,967	0	8,402,202	301,264	17,324,128	
BOCA RATON HOUSING	G	10/01/2009	681,597	30,115	0	489,382		1,201,094	
BONITA SPRINGS FCD	F	10/01/2010	15,639,392	1,753,778	0	10,372,498		27,765,668	
BONITA SPRINGS FCD	G	10/01/2010	1,096,701	2,587	0	642,635		1,741,923	
BOYNTON BEACH	F	10/01/2010	30,115,835	-1,409,249	0	13,479,627	5,151,995	47,338,208	
BOYNTON BEACH	G	10/01/2009	52,235,671	4,596,612	0	20,919,736	1,663,540	79,415,559	
BOYNTON BEACH	P	10/01/2010	27,793,167	938,086	0	15,631,912	6,034,779	50,397,944	DROP AMT INCLUDES STATE & SUPP BENEFIT RESERVE. ALT INVESTMENTS = \$3,078,053
BRADENTON	F	10/01/2010	16,749,849	2,401,548	0	8,213,668	856,573	28,221,638	
BRADENTON	P	10/01/2010	31,062,972	-2,015,087		14,278,610	1,307,931	44,634,426	
BROOKSVILLE	F	10/01/2010	2,180,450	143,562	0	1,872,793		4,196,805	
BROOKSVILLE	P	10/01/2010	1,353,130	80,453	0	1,580,048		3,013,631	
BUNNELL	F	10/01/2010	235,903	9,317	0	143,789		389,009	
BUSHNELL	G	10/01/2009	447,705	75,121	0	259,942		782,768	
BUSHNELL	P	10/01/2009	397,605	80,114	0	231,517		709,236	
CAPE CORAL	F	10/01/2010	50,009,473	1,484,349	0	23,464,615	3,028,484	77,986,921	
CAPE CORAL	G	10/01/2010	75,593,251	3,959,318	0	31,202,569	1,968,595	112,723,733	
CAPE CORAL	P	10/01/2010	44,843,336	2,554,300	0	24,981,043	2,374,880	74,753,559	
CASSELBERRY	PF	10/01/2010	4,820,970	553,788	0	2,486,499		7,861,257	
CEDAR HAMMOCK FCD	HIS	10/01/2005	169,114	-108,021	0	110,488		171,581	
CHATTAHOOCHEE	F	10/01/2007	0	339,785	0	0		339,785	
CLEARWATER	GPF	01/01/2011	458,068,740	40,236,428		172,034,846		670,340,014	
CLEARWATER (CLOSED)	F	01/01/2010	0	2,932,894	0	4,136,787		7,069,681	
CLERMONT	F	10/01/2009	1,815,645	41,757	0	1,305,462	0	3,162,864	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
CLERMONT	P	10/01/2009	3,351,415	78,028	0	2,409,691		5,839,134	
CLERMONT (RETIRED)	G	10/01/2009	329,252	7,392	0	236,735	0	573,379	
CLEWISTON	G	10/01/2009	0	0	7,378,850	0		7,378,850	
COCOA	F	10/01/2010	6,635,493	848,263	0	1,711,966	193,457	9,389,179	
COCOA	G	10/01/2010	7,063,440	115,272	0	3,919,217	276,143	11,374,072	
COCOA	P	10/01/2010	12,467,375	404,427	0	4,842,816	14,295	17,728,913	
COCOA BEACH	F	10/01/2010	3,851,273	73,161	0	2,828,799	258,664	7,011,897	
COCOA BEACH	G	10/01/2010	8,610,835	192,166	0	5,921,767		14,724,768	
COCOA BEACH	P	10/01/2010	3,843,312	150,997	0	2,800,143	169,665	6,964,117	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2008	0	0	344,350	0		344,350	
COOPER CITY	F	10/01/2010	7,749,264	889,931	0	4,731,383	431,500	13,802,078	
COOPER CITY	G	10/01/2008	7,836,700	1,375,108	0	5,156,697	53,736	14,422,241	
COOPER CITY	P	10/01/2010	10,505,434	372,665	0	6,172,825	362,277	17,413,201	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	787,241	25,493	0	620,877		1,433,611	
CORAL GABLES	GPF	10/01/2009	161,891,954	5,005,825	0	51,797,510		218,695,289	
CORAL SPRINGS	F	10/01/2010	19,287,748	580,294		10,156,135		30,024,177	
CORAL SPRINGS	G	10/01/2010	2,770,230	219,966	0	3,290,365		6,280,561	
CORAL SPRINGS	P	10/01/2010	63,227,547	3,660,311	0	27,451,164		94,339,022	
CRESCENT CITY	F	10/01/2010	250,330	27,840		131,184		409,354	
CRESCENT CITY	P	10/01/2010	399,960			242,507		642,467	
CRESTVIEW	G	10/01/2010	5,978,636	402,861	0	3,486,389	231,377	10,099,263	
CRESTVIEW	PF	10/01/2010	5,178,148	341,229	0	3,547,961	87,361	9,154,699	
DADE CITY	F	10/01/2009	2,099,035	522,965	0	1,163,261		3,785,261	
DADE CITY	P	10/01/2009	2,958,043	366,718	0	1,917,098	229,765	5,471,624	
DANIA BEACH	G	10/01/2009	9,661,449	-1,371,534	0	6,295,477	1,749,119	16,334,511	
DANIA BEACH [PF]	F	10/01/2009	12,880,985	107,139	0	5,374,793	2,200,693	20,563,610	
DANIA BEACH [PF] (CLOSED)	P	10/01/2009	2,977,547	29,834	0	1,242,428	423,361	4,673,170	
DAVIE	F	10/01/2010	28,284,461	-5,653,319		15,043,764	1,609,473	39,284,379	
DAVIE	P	10/01/2010	45,474,849	-1,277,986		25,012,969	3,789,386	72,999,218	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
DAVIE - GENERAL & MGMT	G	10/01/2010	14,775,422	95,634	0	9,037,394		23,908,450	
DAYTONA BEACH	PF	10/01/2010	82,161,773	2,088,183	0	39,201,349		123,451,305	
DEERFIELD BEACH	F	10/01/2010	51,466,587	2,059,083	0	18,653,186	4,236,235	76,415,091	
DEERFIELD BEACH	G	10/01/2009	40,392,726	404,199	0	7,812,126		48,609,051	
DEERFIELD BEACH (CLOSED)	P	10/01/2010	22,593,229	588,240		12,718,410		35,899,879	
DELAND	F	10/01/2010	4,689,155	697,049	0	2,371,973	40,782	7,798,959	
DELAND	G	10/01/2010	13,229,923	1,364,055	0	7,112,017	476,880	22,182,875	
DELAND	P	10/01/2010	9,578,730	962,375	0	4,995,476	184,730	15,721,311	
DELRAY BEACH	G	10/01/2010	40,426,481	2,810,823		37,109,502	2,048,574	82,395,380	
DELRAY BEACH	PF	10/01/2010	82,258,685	794,510	0	24,283,015	10,945,229	118,281,439	
DELTONA	F	10/01/2010	4,805,014	3,678,984	0	3,248,763	150,033	11,882,794	
DESTIN FCD	F	10/01/2010	5,734,355	-203,459	0	1,993,852		7,524,748	
DUNEDIN	F	10/01/2010	1,041,896	263,582	0	6,111,778		7,417,256	
DUNNELLON	PF	10/01/2009	520,466	-547,285	0	574,278		547,459	
EAST LAKE TARPON FCD	F	10/01/2010	4,081,314	-19,681	0	2,534,157	59,689	6,655,479	
EAST NAPLES FCD	F	10/01/2010	5,729,977	-470,843	0	2,675,607		7,934,741	SH = \$1,217,569
EAST NICEVILLE FCD	F	10/01/2007	0	52,219	0	0		52,219	
EATONVILLE	P	10/01/2007	320,636	55,686	0	210,694		587,016	
EDGEWATER	F	10/01/2010	3,916,597	30,839	0	1,096,194	295,119	5,338,749	SH=\$295119
EDGEWATER	G	10/01/2010	5,565,296	-146,477	0	6,609,447		12,028,266	
EDGEWATER	P	10/01/2010	3,220,023	-228,543	0	4,174,237	203,122	7,368,839	
ENGLEWOOD AREA FCD	F	10/01/2010	5,734,022	709,212	0	3,895,799		10,339,033	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	256,198	43,802	0	155,140		455,140	
ESTERO FCD	F	10/01/2010	4,115,385	86,816	0	2,517,178		6,719,379	
EUSTIS	F	10/01/2010	3,197,653	176,440	0	1,755,123	154,370	5,283,586	
EUSTIS	P	10/01/2009	4,831,654	589,402	0	3,242,512		8,663,568	
FERNANDINA BEACH	G	10/01/2010	7,258,000	511,459	0	3,937,470	414,369	12,121,298	
FERNANDINA BEACH	PF	10/01/2010	8,321,871	463,259	0	4,222,531	636,405	13,644,066	
FLAGLER BEACH	F	10/01/2010	548,923	62,046	0	172,988		783,957	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
FLAGLER BEACH	P	10/01/2007	688,688	214,305	0	255,795		1,158,788	
FLORIDA CITY	P	10/01/2007	1,492,090	12,233	0	999,464		2,503,787	
FORT LAUDERDALE	G	09/30/2009	208,742,178	14,693,170	0	64,263,965	2,008,427	289,707,740	
FORT LAUDERDALE	PF	01/01/2009	303,869,160	7,965,409	0	58,538,370		370,372,939	
FORT MEADE [GPF]	F	10/01/2008	216,443	25,242	0	102,404		344,089	
FORT MEADE [GPF]	G	10/01/2008	1,894,841	261,997	0	946,675		3,103,513	
FORT MEADE [GPF] (CLOSED)	P	10/01/2008	878,472	37,668	0	471,067		1,387,207	
FORT MYERS	F	10/01/2010	27,413,910	5,213,317	0	8,780,012	157,148	41,564,387	
FORT MYERS	G	10/01/2010	37,212,564	4,288,515	0	22,340,419	756,103	64,597,601	
FORT MYERS	P	10/01/2010	32,528,599	8,742,730	0	15,793,684	387,464	57,452,477	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	28,257,120	671,987		14,014,487		42,943,594	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	23,554,574	560,155	0	11,682,199		35,796,928	
FORT PIERCE SUPP	P	10/01/2010	5,303,287	385,646	0	2,989,473		8,678,406	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2010	39,554,869	940,660	0	19,617,754		60,113,283	
FORT WALTON BEACH	F	10/01/2010	6,129,274	335,710	0	3,285,420		9,750,404	
FORT WALTON BEACH	G	10/01/2010	17,975,381	1,423,372	0	10,587,845		29,986,598	
FORT WALTON BEACH	P	10/01/2010	10,390,543	1,412,688	0	5,432,690		17,235,921	
FROSTPROOF	G	10/01/2010	726,581	7,552	0	444,413		1,178,546	
FROSTPROOF	P	10/01/2010	1,603,206	187,384	0	816,484		2,607,074	
FRUITLAND PARK	F	10/01/2007	0	234,246	0	43,697		277,943	
GAINESVILLE	G	10/01/2009	178,192,885	40,435,938	0	9,876,587	4,060,399	232,565,809	
GAINESVILLE	PF	10/01/2008	116,009,902	33,082,900	0	11,847,394		160,940,196	
GAINESVILLE - DISABILITY	G	10/01/2007	2,549,353	120,086	0	2,213,100		4,882,539	
GOLDEN BEACH [GP]	G	10/01/2010	1,051,692	76,921		636,566		1,765,179	
GOLDEN BEACH [GP]	P	10/01/2010	1,513,469	110,695		916,068		2,540,232	
GREEN COVE SPRINGS	P	10/01/2010	922,600	161,376	0	564,309		1,648,285	
GREENACRES	PF	10/01/2010	5,789,065	37,470	0	3,540,885		9,367,420	
GULF BREEZE	P	10/01/2010	1,232,409	7,977	0	753,804		1,994,190	
GULFPORT	F	10/01/2010	1,151,346	69,792	0	775,117		1,996,255	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
GULFPORT	G	10/01/2010	5,144,827	311,353	0	4,476,340		9,932,520	
GULFPORT	P	10/01/2010	3,145,828	217,007	0	2,325,653		5,688,488	
HAINES CITY	F	10/01/2010	2,610,656	145,314	0	967,507		3,723,477	
HAINES CITY	G	10/01/2010	5,787,383	244,238	0	3,593,852		9,625,473	
HAINES CITY	P	10/01/2010	3,111,446	344,111	0	1,656,093		5,111,650	
HALIFAX HOSPITAL	G	10/01/2009	88,506,152	4,351,056	0	55,322,569		148,179,777	
HALLANDALE BEACH	G	10/01/2008	0	0	25,824,801	0		25,824,801	
HALLANDALE BEACH	PF	10/01/2009	51,727,607	6,749,022	0	14,708,458		73,185,087	
HALLANDALE BEACH P/M	G	10/01/2009	0	0	7,921,579	0	1,462,270	9,383,849	
HALLANDALE BEACH P/M (EXCESS)	G	10/01/2010							0 Unfunded excess plan.
HAVANA	F	10/01/2010	283,429	47,399		301,769		632,597	
HIALEAH	GPF	10/01/2009	250,984,188	1,270,591		207,938,131	2,307,230	462,500,140	
HIALEAH - ELECTED	G	10/01/2009	4,382,558	1,384,098	0	0		5,766,656	
HIALEAH GARDENS	P	10/01/2010	5,083,263	1,506,005	0	3,124,659		9,713,927	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2009	0	247,051	0	14,777,377		15,024,428	
HOLLEY-NAVARRE FCD	F	10/01/2008	57,584	38,888	0	0		96,472	
HOLLY HILL	F	10/01/2010	374,011	134,023	0	1,091,148	40,559	1,639,741	
HOLLY HILL	P	10/01/2010	4,208,534	-186,110	0	2,042,401	647,720	6,712,545	
HOLLYWOOD	F	10/01/2010	101,614,450	-59,025,877		44,261,210	62,525,261	149,375,044	
HOLLYWOOD	G	10/01/2010	132,307,958	-4,683,621		63,443,916	9,972,937	201,041,190	
HOLLYWOOD	P	10/01/2009	94,504,261	-31,045,524	0	83,614,110	34,851,007	181,923,854	
HOLMES BEACH	P	10/01/2010	3,184,202	280,715	0	1,790,967		5,255,884	
HOMESTEAD	P	10/01/2009	17,027,850	-643,661	0	18,202,125	2,225,572	36,811,886	
HOMESTEAD - General & Hospital	G	10/01/2010	26,072,483	1,048,104		17,547,214	675,845	45,343,646	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	947,426	154,691	0	789,725		1,891,842	
HOMESTEAD - Old Elected	G	12/01/2006	524,049	245,675	0	290,349		1,060,073	OLD PLAN EL ONLY
HOMESTEAD (CLOSED)	F	01/01/2010	4,523,904	-39,356	0	2,981,658	801,792	8,267,998	SUPP BEN RESERVE = \$182,710
HOWEY-IN-THE-HILLS	P	10/01/2010	479,994	14,417		293,588		787,999	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
INDIALANTIC	G	10/01/2010	427,770	57,503	0	276,380		761,653	
INDIALANTIC	PF	10/01/2010	2,478,795	846,632	0	1,015,213		4,340,640	
INDIAN HARBOUR BEACH	P	10/01/2010	3,782,886	164,406	0	1,086,323		5,033,615	
INDIAN RIVER SHORES	G	10/01/2009	152,545	3,433	0	109,680		265,658	
INDIAN RIVER SHORES	PF	10/01/2009	2,616,071	58,868	0	1,880,973		4,555,912	
INDIAN SHORES	P	10/01/2008	781,690	54,763	0	476,541		1,312,994	
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	157,488,206	13,065,392	0	118,905,252		289,458,850	
JACKSONVILLE	CO	10/01/2008	44,822,851	3,018,183	0	23,611,171	2,497,241	73,949,446	
JACKSONVILLE	G	10/01/2008	940,918,469	7,187,190	0	495,644,204		1,443,749,863	
JACKSONVILLE	PF	10/01/2008	644,521,052	133,841,586	0	269,940,486	156,434,292	1,204,737,416	
JACKSONVILLE - DISABILITY	G	10/01/2009	0	8,541,231	0	0		8,541,231	
JACKSONVILLE BEACH	F	10/01/2009	4,036,720	196,926	0	3,361,805		7,595,451	
JACKSONVILLE BEACH	G	10/01/2009	19,744,600	1,060,478	0	16,443,425		37,248,503	
JACKSONVILLE BEACH	P	10/01/2009	7,273,496	420,469	0	6,057,413		13,751,378	
JUPITER	P	10/01/2010	18,743,587	1,487,722	0	13,389,720	288,030	33,909,059	
JUPITER ISLAND	GPF	10/01/2010	4,946,409	490,490	0	3,300,616		8,737,515	
KEY BISCAYNE	PF	10/01/2010	8,175,066	401,588	0	5,412,033	32,484	14,021,171	
KEY WEST	G	10/01/2008	17,563,411	2,314,504	0	11,801,609	297,301	31,976,825	
KEY WEST	PF	10/01/2009	29,235,965	-1,286,993	0	18,621,163	3,933,278	50,503,413	
KEY WEST HOUSING	G	01/01/2011	2,498,862	175,441		1,984,234	249,099	4,907,636	
KEY WEST UTILITY	G	01/01/2010	32,388,065	2,452,031	0	18,578,621		53,418,717	
KISSIMMEE	F	10/01/2010	15,458,624	736,511	0	6,794,001	1,733,205	24,722,341	
KISSIMMEE	G	10/01/2010	38,154,880	6,045,046	0	17,090,977	482,093	61,772,996	
KISSIMMEE	P	10/01/2010	23,181,861	1,843,066	0	9,190,640	841,577	35,057,144	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	27,165,064	2,249,976	0	13,440,496	1,657,397	44,512,933	
LABELLE	F	10/01/2008	267,296	-349,778	0	210,811		128,329	
LADY LAKE	P	10/01/2010	2,328,385	343,471	0	911,947		3,583,803	
LAKE ALFRED	G	10/01/2010	2,266,642	290,699	0	923,793		3,481,134	
LAKE ALFRED	P	10/01/2010	832,336	37,356	0	644,157		1,513,849	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
LAKE CITY	F	10/01/2010	3,406,003	143,152		1,959,663	115,178	5,623,996	
LAKE CITY	G	10/01/2010	8,863,604	1,289,049		882,449	287,893	11,322,995	
LAKE CITY	P	10/01/2010	4,881,930	262,390	0	3,033,375		8,177,695	
LAKE HELEN	P	10/01/2010	375,952	8,085	0	229,951		613,988	
LAKE MARY	F	10/01/2010	4,178,138	-118,132		3,291,823	115,984	7,467,813	
LAKE MARY	P	10/01/2010	6,293,089	622,860	0	2,837,691		9,753,640	
LAKE PARK (RETIRED)	P	10/01/2010	908,983	123,700	0	343,144		1,375,827	
LAKE WALES	F	10/01/2010	3,130,703	359,696	0	2,032,433	117,636	5,640,468	
LAKE WALES	G	10/01/2010	4,498,159	217,547	0	2,391,671	325,997	7,433,374	
LAKE WALES	P	10/01/2010	5,302,140	749,998	0	3,499,968		9,552,106	
LAKE WORTH	F	10/01/2009	14,300,175	-2,838,274	0	8,597,220	5,087,117	25,146,238	
LAKE WORTH	G	10/01/2010	35,263,543	-2,062,425	0	23,594,418	4,331,810	61,127,346	
LAKE WORTH	P	10/01/2010	13,357,987	172,332		8,522,700	968,929	23,021,948	
LAKELAND	GPF	10/01/2010	327,826,637	4,955,173		84,255,440	7,501,847	424,539,097	
LAKELAND	P	10/01/2010	49,508,195	2,922,045		24,411,780	2,765,594	79,607,614	
LAKELAND SUPP	F	10/01/2009	10,690,467	925,611	0	5,273,271	0	16,889,349	
LANTANA	F	09/30/2010	11,812,810	128,938	0	6,481,354	213,981	18,637,083	
LANTANA	P	10/01/2010	4,236,786	384,099		2,464,593		7,085,478	
LARGO	PF	10/01/2009	47,607,241	-1,494,064	0	26,492,659	3,408,577	76,014,413	
LAUDERDALE-BY-THE-SEA	F	10/01/2009	236,140	-137,786	0	417,580		515,934	
LAUDERHILL	F	10/01/2009	20,060,420	-1,065,700	0	14,201,991		33,196,711	
LAUDERHILL	G	10/01/2008	8,881,037	553,535	0	4,063,059	275,823	13,773,454	
LAUDERHILL	P	10/01/2009	10,791,925	1,469,232	0	8,059,290	0	20,320,447	
LAUDERHILL (C&M)	G	10/01/2010	6,893,568	1,443,428		3,845,543	226,828	12,409,367	
LEESBURG	F	10/01/2009	4,793,594	787,444	0	3,995,748		9,576,786	
LEESBURG	G	10/01/2010	16,518,293	891,704	0	12,648,660		30,058,657	
LEESBURG	P	10/01/2010	7,115,367	587,638	0	4,657,299		12,360,304	
LIGHTHOUSE POINT	PF	10/01/2010	4,808,943	-9,057	0	2,941,393		7,741,279	
LIVE OAK	F	10/01/2010	1,032,408	59,122	0	610,452		1,701,982	
LONGBOAT KEY	F	10/01/2010	0	709,113	0	10,134,375		10,843,488	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
LONGBOAT KEY	G	10/01/2010	3,791,806	199,659		2,288,995	6,158	6,286,618	
LONGBOAT KEY	P	10/01/2010	2,846,252	27,159	0	1,533,775	256,143	4,663,329	
LONGWOOD	PF	10/01/2010	4,007,778	41,004	0	2,451,359		6,500,141	
LYNN HAVEN	F	10/01/2010	1,660,611	-72,821	0	778,636	153,673	2,520,099	
LYNN HAVEN	G	10/01/2010	3,896,252	126,016	0	4,207,118	73,803	8,303,189	
LYNN HAVEN	P	10/01/2010	2,510,918	-166,321	0	1,968,488	217,467	4,530,552	
MACCLENNY	F	10/01/2010	316,808	53,850		193,775		564,433	
MADISON	F	10/01/2010	641,118	133,419	0	596,841		1,371,378	
MADISON	P	10/01/2010	1,240,855	146,535	0	1,219,158		2,606,548	
MAITLAND	PF	10/01/2010	10,613,376	-932,215	0	6,300,811	1,589,338	17,571,310	DROP = \$1,011,801 AMT = \$577,537 SH
MARATHON	F	10/01/2010	1,318,407	335,208	0	806,404	0	2,460,019	
MARCO ISLAND	F	10/01/2010	3,002,828	-2,182,592		1,842,281		2,662,517	
MARCO ISLAND	P	10/01/2010	1,600,204	266,690	0	990,714		2,857,608	
MARIANNA	F	10/01/2008	925,578	81,551	0	654,536		1,661,665	
MARIANNA	P	10/01/2008	1,401,108	70,613	0	1,009,716		2,481,437	
MARTIN COUNTY (CLOSED)	ERP	07/01/2009	3,730,022	255,794	0	1,693,448		5,679,264	
MEDLEY	P	10/01/2008	3,078,884	-332,994	0	1,578,217		4,324,107	
MEDLEY - GENERAL + ELECTED	G	10/01/2009	0	0	6,653,129	0		6,653,129	
MELBOURNE	F	10/01/2008	28,736,641	-498,834	0	11,406,924	3,367,908	43,012,639	
MELBOURNE	G	10/01/2010	3,784,719	-810,278	0	2,156,935	114,957	5,246,333	
MELBOURNE	P	10/01/2010	29,262,535	-924,763	0	16,221,873	2,761,828	47,321,473	
MELBOURNE - SPECIAL RISK	G	10/01/2010	275,267	-21,105	0	156,876	0	411,038	
MELBOURNE BEACH	P	10/01/2009	1,051,568	67,957	0	588,836		1,708,361	
MIAMI	GS	10/01/2010	366,467,805	27,227,440		144,316,956		538,012,201	
MIAMI	PF	10/01/2008	854,861,131	-246,328,999	0	410,403,085		1,018,935,217	
MIAMI - COLA (RETIRED)	PF	10/01/2008	0	305,815,025	0	0		305,815,025	
MIAMI - ELECTED	G	12/31/2008	0	1,105,488	0	3,029,149		4,134,637	
MIAMI - EXCESS	GS	10/01/2008	0	0	0	0		0	
MIAMI - OFF-STREET PARKING	G	10/01/2010	3,398,524	49,808		7,731,158		11,179,490	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
MIAMI - STAFF	GS	10/01/2010	1,021,652	56,700		738,964		1,817,316	
MIAMI BEACH	G	10/01/2009	255,038,675	-11,362,095	0	106,865,888	472,207	351,014,675	
MIAMI BEACH	PF	10/01/2009	271,931,360	7,879,962	0	214,400,552		494,211,874	
MIAMI SHORES VILLAGE	G	10/01/2009	5,251,437	96,486	0	2,414,924	98,099	7,860,946	
MIAMI SHORES VILLAGE	P	10/01/2008	6,010,167	1,058,344	0	3,582,270	170,496	10,821,277	STATE RESERVE AMT=\$145,208.
MIAMI SPRINGS	G	10/01/2010	8,158,553	574,098	0	4,384,597	143,583	13,260,831	
MIAMI SPRINGS	PF	10/01/2010	12,292,301	805,128		6,445,581	345,893	19,888,903	DROP AMT AND SH AMT = \$345,893
MIAMI-DADE COUNTY (CLOSED)	ERP	07/01/2009	9,313,620	6,526,166	0	8,150,000		23,989,786	
MIDWAY FCD	F	10/01/2008	0	101,812	0	836,244		938,056	
MILTON	F	10/01/2010	1,717,263	160,880	0	1,190,522	0	3,068,665	
MILTON	G	10/01/2010	4,941,955	177,971	0	3,719,929	50,504	8,890,359	
MILTON	P	10/01/2010	2,505,993	148,993	0	2,045,092	0	4,700,078	
MIRAMAR	F	10/01/2010	7,253,174	-7,131,963	0	42,584,272	5,287,830	47,993,313	
MIRAMAR	G	10/01/2010	25,175,274	1,724,469	0	15,958,545	1,385,305	44,243,593	
MIRAMAR	P	10/01/2010	39,776,924	-2,841,698	0	16,156,450	7,650,507	60,742,183	
MIRAMAR - MANAGEMENT	G	10/01/2010	6,762,441	464,651		4,467,262		11,694,354	
MONROE COUNTY (CLOSED)	ERP	10/01/2009	0	181,849	0	0		181,849	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	0	831,083	0	0		831,083	
MONTICELLO	F	10/01/2008	237,953	802	0	172,351		411,106	
MONTICELLO	P	10/01/2010	808,484	21,363		506,588		1,336,435	
MOUNT DORA	F	10/01/2010	2,288,544	111,857	0	1,670,725		4,071,126	
MOUNT DORA	G	10/01/2009	5,338,016	650,236	0	4,509,427		10,497,679	
MOUNT DORA	P	10/01/2010	2,845,790	217,939	0	1,721,467		4,785,196	
NAPLES	F	10/01/2010	14,987,914	3,531,625	0	8,168,882		26,688,421	
NAPLES	G	10/01/2010	22,832,795	1,570,908	0	11,293,219	285,584	35,982,506	
NAPLES	P	10/01/2010	17,041,798	2,033,269	0	8,993,887		28,068,954	
NEPTUNE BEACH	P	10/01/2010	2,968,373	21,389	0	1,966,477	53,531	5,009,770	
NEW PORT RICHEY	F	10/01/2010	6,125,525	-455,575	0	3,300,219	845,222	9,815,391	

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City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
NEW PORT RICHEY	P	10/01/2010	9,127,294	-400,357		5,576,314	207,503	14,510,754	
NEW SMYRNA BEACH	F	10/01/2010	6,472,818	-760,340	0	7,037,177	1,330,876	14,080,531	
NEW SMYRNA BEACH	P	10/01/2009	7,647,066	0	0	3,677,249		11,324,315	
NORTH BAY FCD	F	10/01/2010	846,891	54,322	0	535,960		1,437,173	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	23,033,653	2,022,556	0	15,723,393		40,779,602	
NORTH BROWARD HOSPITAL	G	07/01/2009	134,021,791	5,700,649	0	41,874,785		181,597,225	
NORTH MIAMI 691 [GPF]	G	10/01/2010	35,497,706	1,771,326	0	25,304,609	0	62,573,641	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2010	1,647,767	82,224		1,174,614		2,904,605	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2010	2,845,558	141,992	0	2,028,461		5,016,011	
NORTH MIAMI 748	P	10/01/2010	21,143,007	1,948,649		11,223,587		34,315,243	
NORTH MIAMI BEACH	G	10/01/2010	32,985,849	898,240	0	21,054,083	918,596	55,856,768	
NORTH MIAMI BEACH	PF	10/01/2010	35,599,490	3,102,057	0	24,182,525		62,884,072	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	6,717,843	705,195	0	4,108,971		11,532,009	
NORTH NAPLES FCD	F	10/01/2010	13,517,303	1,494,016	0	7,979,215		22,990,534	
NORTH PORT	F	10/01/2010	12,464,861	1,190,954	0	8,082,648	141,350	21,879,813	
NORTH PORT	P	10/01/2010	7,839,459	1,568,556	0	7,017,720	18,720	16,444,455	
NORTH RIVER FCD	F	10/01/2010	5,523,706	84,463	0	3,693,124		9,301,293	
OAKLAND PARK	G	10/01/2010	15,803,858	192,989		6,428,688		22,425,535	
OAKLAND PARK	PF	10/01/2010	27,075,209	-1,669,940		18,031,575	1,012,501	44,449,345	
OCALA	G	10/01/2010	60,034,753	-3,347,876	0	12,730,775	5,831,545	75,249,197	
OCALA SUPP	F	10/01/2010	19,274,207	-1,936,988		8,265,320	825,806	26,428,345	
OCALA SUPP	P	10/01/2010	24,592,130	208,739	0	12,933,475	2,030,685	39,765,029	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	2,927,314	481,763	0	807,454		4,216,531	
OCOEE	G	10/01/2010	10,352,368	674,181	0	7,368,675	192,347	18,587,571	
OCOEE	PF	10/01/2010	14,287,890	2,033,969	0	7,520,854	57,287	23,900,000	
OKALOOSA ISLAND FCD	F	10/01/2010	2,442,463	-421,716	0	1,522,731		3,543,478	
OKEECHOBEE	F	10/01/2010	1,376,169	288,263	0	606,433	47,801	2,318,666	
OKEECHOBEE	G	10/01/2010	3,876,868	969,879	0	1,732,665		6,579,412	

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OKEECHOBEE	P	10/01/2010	3,219,426	728,447	0	1,472,765		5,420,638	
OLDSMAR	F	10/01/2010	1,361,681	37,067		832,873		2,231,621	
ORANGE COUNTY LIBRARY	G	01/01/2011	22,228,917	1,294,367	0	10,162,542		33,685,826	
ORANGE PARK	F	10/01/2010	2,441,315	-117,286	0	1,516,581	237,458	4,078,068	
ORANGE PARK	G	10/01/2010	0	0	3,313,330	0	0	3,313,330	
ORANGE PARK	P	10/01/2010	5,387,561	850,461	0	3,370,999		9,609,021	
ORLANDO	F	10/01/2010	143,734,226	378,086	0	87,015,180	958,435	232,085,927	
ORLANDO	G	09/30/2010	115,623,002	1,812,802		43,875,151		161,310,955	
ORLANDO	P	10/01/2010	215,265,862	10,429,350	0	125,109,502		350,804,714	
ORLANDO AVIATION	G	10/01/2010	50,296,340	6,297,513	0	17,334,508		73,928,361	
ORLANDO UTILITY	G	10/01/2009	169,647,765	7,537,903	0	54,044,192		231,229,860	
ORMOND BEACH	F	10/01/2010	9,881,737	865,667	0	5,046,898	0	15,794,302	
ORMOND BEACH	G	10/01/2010	17,874,069	561,575	0	9,266,603	301,343	28,003,590	
ORMOND BEACH	P	10/01/2010	12,595,757	343,776	0	6,514,822	599,067	20,053,422	
OVIEDO	F	10/01/2010	2,768,785	174,083	0	1,249,788		4,192,656	
OVIEDO	P	10/01/2010	6,942,244	487,984	0	2,851,642		10,281,870	
PALATKA	F	10/01/2010	4,181,511	-200,147	0	1,581,954	365,427	5,928,745	
PALATKA	G	10/01/2010	9,958,988	-691,119	0	5,189,206	1,070,685	15,527,760	
PALATKA	P	10/01/2010	3,914,203	320,129	0	3,486,929	0	7,721,261	
PALM BAY (CLOSED)	G	10/01/2010	92,069	-57	0	63,083		155,095	
PALM BAY [PF]	F	10/01/2010	34,882,634	564,261	0	15,219,633	1,144,332	51,810,860	
PALM BAY [PF]	P	10/01/2010	45,590,947	-672,102	0	21,913,461	2,555,120	69,387,426	
PALM BEACH	F	09/30/2010	38,943,407	-474,757	0	13,065,232	559,832	52,093,714	
PALM BEACH	P	09/30/2010	39,652,521	2,651,286	0	13,157,713		55,461,520	
PALM BEACH [G, LG]	G	09/30/2008	37,208,149	7,775,178	0	13,409,500		58,392,827	
PALM BEACH [G, LG]	LG	09/30/2008	1,944,023	406,232	0	700,609		3,050,864	
PALM BEACH GARDENS	F	09/30/2010	21,714,745	3,457,423		9,174,500		34,346,668	
PALM BEACH GARDENS	G	10/01/2009	1,287,424	82,193	0	715,103		2,084,720	
PALM BEACH GARDENS	P	10/01/2010	22,477,059	306,924	0	16,105,843	2,537,066	41,426,892	STATE CONTRIB RESERVE OF \$482,519 INCLUDED IN DROP AMT

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
PALM COAST (VOL)	F	10/01/2010	1,046,503	132,649	0	640,094		1,819,246	
PALM HARBOR FCD	F	10/01/2010	4,874,927	778,764	0	1,652,482		7,306,173	SH=1444740
PALM TRAN, INC. (ATU-1577)	G	01/01/2010	26,522,851	2,157,223	0	17,816,209		46,496,283	
PALMETTO	G	10/01/2010	5,085,058	-180,199	0	2,950,650	506,260	8,361,769	
PALMETTO	P	10/01/2010	4,374,966	211,128	0	2,784,580	0	7,370,674	
PANAMA CITY	F	10/01/2010	14,985,536	580,445	0	9,727,746	379,746	25,673,473	
PANAMA CITY	P	10/01/2010	12,850,268	439,775	0	9,102,136	242,297	22,634,476	
PANAMA CITY (SUPP)	G	10/01/2010	922,602	35,796	0	564,310	0	1,522,708	
PANAMA CITY BEACH	F	10/01/2009	3,639,211	132,359	0	2,316,031	119,362	6,206,963	
PANAMA CITY BEACH	G	10/01/2009	8,916,579	382,889	0	5,674,626	207,475	15,181,569	
PANAMA CITY BEACH	P	10/01/2009	5,453,243	260,473	0	3,470,491		9,184,207	
PARKLAND	P	10/01/2010	0	1,694,567	0	0		1,694,567	
PASCO COUNTY	ERP	07/01/2009	0	1,053,034	0	9,724,069		10,777,103	
PEMBROKE PINES	G	10/01/2008	0	0	109,980,617	0		109,980,617	
PEMBROKE PINES	PF	10/01/2010	208,739,961	-52,151,084	0	78,985,181	62,773,918	298,347,976	
PENSACOLA	F	10/01/2010	56,626,883	-907,518	0	30,873,666	2,390,483	88,983,514	
PENSACOLA	G	09/30/2010	72,512,356	275,832	0	37,290,744		110,078,932	
PENSACOLA	P	10/01/2009	31,885,866	1,187,080	0	19,448,583		52,521,529	DROP AMT OF 1,312,068 ALREADY INCLUDED IN ASSETS; WAS NOT BROKEN OUT IN THE FIGURES
PERRY	F	10/01/2010	1,454,219	11,660	0	736,637	0	2,202,516	
PERRY	P	10/01/2010	3,044,654	-18,895	0	1,616,574	27,154	4,669,487	
PINELLAS PARK	F	10/01/2010	22,969,465	-1,972,763	0	11,776,468	2,810,012	35,583,182	
PINELLAS PARK	G	10/01/2010	30,231,502	1,147,226		16,722,658		48,101,386	
PINELLAS PARK	P	10/01/2010	30,911,999	730,192	0	3,033,724	599,298	35,275,213	
PLANT CITY	PF	10/01/2010	11,452,770	-314,748	0	7,845,296	1,299,474	20,282,792	
PLANTATION	G	10/01/2010	61,145,526	-616,938	0	33,900,294	1,638,846	96,067,728	
PLANTATION	P	10/01/2010	46,106,285	-2,910,497	0	31,189,852	6,386,257	80,771,897	DROP AMT INCLUDES \$19390 STATE CONTRIB RESERVE
PLANTATION (VOL)	F	10/01/2010	7,823,670	666,375	0	3,486,144		11,976,189	
POMPANO BEACH	G	10/01/2010	82,949,720	2,798,890	0	20,369,729		106,118,339	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
POMPANO BEACH [PF]	F	10/01/2010	64,738,760	-5,688,633	0	19,168,172	8,042,058	86,260,357	
POMPANO BEACH [PF]	P	10/01/2010	64,237,954	419,553	0	20,988,376	5,650,739	91,296,622	
PONCE INLET	F	10/01/2010		138,227				138,227	
PORT ORANGE	F	10/01/2010	9,296,577	-651,049	0	5,520,088	1,173,621	15,339,237	
PORT ORANGE	G	10/01/2010	12,001,443	1,460,814		6,550,481		20,012,738	
PORT ORANGE	P	10/01/2009	8,104,557	1,236,521	0	4,639,223		13,980,301	
PORT ST. LUCIE	P	10/01/2010	23,645,873	332,902	0	12,091,199	1,634,692	37,704,666	
PUNTA GORDA	F	10/01/2010	4,100,251	307,938	0	1,774,795		6,182,984	
PUNTA GORDA	G	10/01/2010	15,924,749	1,214,065		5,061,588	81,163	22,281,565	
PUNTA GORDA	P	10/01/2009	4,127,353	673,569	0	3,858,264		8,659,186	
QUINCY	PF	10/01/2008	3,343,654	160,004	0	2,224,448		5,728,106	
RIVIERA BEACH	F	10/01/2009	22,697,852	2,980,131	0	13,544,848	11,413	39,234,244	
RIVIERA BEACH	G	10/01/2010	29,700,744	290,953	0	17,174,320	742,421	47,908,438	
RIVIERA BEACH	P	09/30/2009	27,235,296	927,849	0	14,529,825		42,692,970	
ROCKLEDGE	F	10/01/2010	4,171,285	661,242	0	2,522,032		7,354,559	
ROCKLEDGE	G	10/01/2010	5,005,193	541,285	0	3,709,011		9,255,489	
ROCKLEDGE	P	10/01/2010	4,337,127	709,685	0	2,567,633		7,614,445	
ROYAL PALM BEACH	P	10/01/2010	0	0	0	0	0		0 FULLY ANNUITIZED, NO ACTUARIAL REVIEW PERFORMED
SAFETY HARBOR	F	10/01/2010	1,821,106	11,787	0	1,113,881		2,946,774	
SAINT AUGUSTINE	F	10/01/2010	4,799,050	323,426	0	2,739,820	8,143	7,870,439	
SAINT AUGUSTINE	G	10/01/2009	11,742,913	742,310	0	7,362,088		19,847,311	
SAINT AUGUSTINE	P	10/01/2010	5,212,910	168,265	0	5,979,899	225,848	11,586,922	
SAINT CLOUD	G	10/01/2010	16,661,995	707,338	0	9,303,134	544,713	27,217,180	
SAINT CLOUD	PF	10/01/2010	14,890,481	-61,627	0	7,519,943	723,005	23,071,802	
SAINT JOHNS RIVER PW PK	G	10/01/2009	46,325,382	5,124,080	0	22,434,904		73,884,366	
SAINT LUCIE COUNTY FCD	F	09/30/2010	77,471,335	5,976,729	0	42,280,566	3,620,395	129,349,025	
SAINT LUCIE COUNTY FCD	G	09/30/2008	3,492,154	712,934	0	2,268,011		6,473,099	
SAINT PETE BEACH	F	10/01/2010	4,805,781	-103,350	0	3,205,723	488,968	8,397,122	
SAINT PETE BEACH	G	10/01/2010	5,542,791	345,638	0	4,354,862	451,248	10,694,539	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
SAINT PETE BEACH	P	10/01/2010	5,582,815	-249,370	0	3,576,758	683,596	9,593,799	
SAINT PETERSBURG	F	10/01/2010	111,319,570	3,643,041	0	57,407,511		172,370,122	
SAINT PETERSBURG	G	10/01/2010	172,184,288	4,854,386		83,346,513		260,385,187	
SAINT PETERSBURG	P	10/01/2010	182,811,479	12,340,137		88,016,797		283,168,413	
SAN CARLOS PARK FCD	F	10/01/2010	1,632,445	103,810	0	2,612,763		4,349,018	
SANFORD	F	10/01/2010	10,405,822	100,169	0	5,765,995	270,622	16,542,608	
SANFORD	P	10/01/2010	14,365,885	1,916,636	0	7,651,606	66,932	24,001,059	
SANIBEL	G	10/01/2010	6,539,703	455,105	0	3,737,051	278,369	11,010,228	
SANIBEL	P	10/01/2010	8,462,034	-84,374	0	0	282,084	8,659,744	
SARASOTA	F	09/30/2010	73,127,198	-4,241,380	0	22,649,063		91,534,881	
SARASOTA	G	09/30/2010	80,110,504	3,568,170	0	26,297,498	1,053,179	111,029,351	
SARASOTA	P	09/30/2010	103,975,160	-1,921,327	0	36,636,246	4,066,021	142,756,100	STATE CONTRIB RESERVE OF \$843,796 INCLUDED IN DROP AMT
SARASOTA MEMORIAL HHC	G	10/01/2009	82,330,501	18,991,207	0	30,457,874		131,779,582	
SARASOTA-MANATEE A	G	10/01/2010	5,217,647	0	0	6,382,646		11,600,293	
SATELLITE BEACH	G	10/01/2010	2,675,485	88,126	0	1,636,461		4,400,072	
SATELLITE BEACH	PF	10/01/2010	5,452,709	140,890	0	3,335,152		8,928,751	
SEBASTIAN	P	10/01/2010	3,299,056	825,217		2,962,029		7,086,302	
SEBRING	F	10/01/2009	4,713,316	-511,464	0	3,914,647	316,154	8,432,653	
SEBRING	P	10/01/2010	5,413,013	117,376		3,411,883	92,308	9,034,580	
SEMINOLE	F	10/01/2010	19,014,129	1,417,208	0	9,682,965		30,114,302	
SHALIMAR	P	10/01/2010	255,421	1,743	0	156,229		413,393	
SOUTH BROWARD HOSPITAL	G	05/01/2010	134,856,075	-1,923,450		115,833,779		248,766,404	
SOUTH MIAMI [GP]	G	10/01/2010	5,955,497	455,520	0	3,746,869		10,157,886	
SOUTH MIAMI [GP]	P	10/01/2010	6,757,499	601,428	0	4,251,446		11,610,373	
SOUTH PASADENA	F	10/01/2010	2,525,887	73,741	0	1,695,248	114,029	4,408,905	
SOUTH WALTON FCD	F	10/01/2010	8,799,969	216,769	0	4,684,420		13,701,158	
SOUTHERN MANATEE FCD	F	10/01/2010	8,750,615	-286,850	0	5,352,318	349,166	14,165,249	
SOUTHERN MANATEE FCD	G	10/01/2010	625,120	8,216	0	382,355		1,015,691	
STARKE	F	10/01/2010	1,153,916	114,914		454,973		1,723,803	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
STARKE	G	10/01/2010	5,000,318	31,898	0	1,626,063	434,922	7,093,201	
STARKE	P	10/01/2010	1,509,899	-34,307	0	985,254		2,460,846	
SUNRISE	F	10/01/2009	35,060,474	5,305,109	0	24,350,456	5,465,437	70,181,476	
SUNRISE	G	10/01/2010	67,258,040	-3,102,969	0	41,544,114	8,705,678	114,404,863	
SUNRISE	P	10/01/2010	34,996,710	-1,350,271	0	24,766,676	3,730,179	62,143,294	
SURFSIDE [GP]	G	10/01/2010	2,898,513	155,842		1,499,987		4,554,342	
SURFSIDE [GP]	P	10/01/2010	3,875,407	208,336	0	2,005,517		6,089,260	
SWEETWATER	P	10/01/2009	2,509,616	238,031		927,107		3,674,754	
TALLAHASSEE [GPF]	F	10/01/2009		124,592,000				124,592,000	
TALLAHASSEE [GPF]	G	10/01/2009		651,054,000				651,054,000	
TALLAHASSEE [GPF]	P	10/01/2009		166,274,000				166,274,000	
TAMARAC	F	10/01/2008	21,661,151	87,533	0	13,043,006		34,791,690	
TAMARAC	G	10/01/2008	13,659,396	326,737	0	8,867,992		22,854,125	
TAMARAC - EXECUTIVE	G	10/01/2009	6,720,546	257,298	0	4,825,306		11,803,150	
TAMARAC (CLOSED)	P	10/01/2010	4,387,281	484,498	0	1,247,217		6,118,996	
TAMPA	G	01/01/2009	278,289,000	145,857,000	0	0	9,065,000	433,211,000	
TAMPA	PF	10/01/2010	1,120,822,588	51,602,168		209,953,602		1,382,378,358	
TARPON SPRINGS	F	10/01/2010	9,728,683	327,056	0	5,239,786	689,839	15,985,364	
TARPON SPRINGS	P	10/01/2010	9,745,514	67,757	0	6,306,851	214,706	16,334,828	
TAVARES	F	10/01/2008	1,033,390	85,643	0	923,004	8,337	2,050,374	
TAVARES	P	10/01/2009	2,964,156	87,183	0	2,363,607	92,103	5,507,049	
TEMPLE TERRACE	F	10/01/2010	7,907,427	-270,625	0	4,385,612	1,296,698	13,319,112	
TEMPLE TERRACE	P	10/01/2010	9,450,009	-7,576	0	4,839,032	686,711	14,968,176	
TEQUESTA	G	10/01/2008	680,631	31,514	0	350,052		1,062,197	
TEQUESTA [PF]	F	10/01/2009	2,070,238	-32,651	0	1,240,866		3,278,453	
TEQUESTA [PF]	P	10/01/2009	684,519	-10,785	0	410,289		1,084,023	
TITUSVILLE	G	10/01/2010	21,478,847	1,751,110	0	10,315,717	1,062,861	34,608,535	
TITUSVILLE	PF	10/01/2010	22,177,373	1,246,426		9,074,367	1,201,697	33,699,863	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2008	13,693,745	10,766,990	0	37,472,870	54,400	61,988,005	
UMATILLA	P	10/01/2008	237,580	191,362	0	403,999		832,941	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
VALPARAISO	PF	10/01/2009	364,193	64,136	0	261,858		690,187	
VENICE	F	10/01/2010	7,449,645	1,107,169	0	4,538,719		13,095,533	
VENICE	P	10/01/2010	17,155,306	-549,703	0	5,932,999	1,378,913	23,917,515	
VERO BEACH	G	10/01/2010	32,608,400			16,294,078		48,902,478	
VERO BEACH	P	10/01/2010	14,858,214	875,512	0	9,813,519	150,375	25,697,620	
VERO BEACH (CLOSED)	F	10/01/2010	3,643,499	1,041,111	0	2,012,330		6,696,940	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	3,719,423	245,827	0	2,290,877		6,256,127	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2009	4,315,839	1,907,490	0	3,756,028		9,979,357	
VILLAGE OF PALM SPRINGS	G	10/01/2010	7,694,877	2,339,313	0	1,967,292		12,001,482	
VILLAGE OF PALM SPRINGS	PF	10/01/2010	7,910,886	626,616	0	3,772,036	273,039	12,582,577	SH= 193052
VOLUSIA COUNTY (VOL)	F	10/01/2010	2,485,616	1,700,243	0	0		4,185,859	
WAUCHULA	GP	10/01/2010	7,399,732	47,895		4,526,050		11,973,677	
WEST MANATEE FCD	F	10/01/2009	1,816,555	180,336	0	1,840,649		3,837,540	
WEST MELBOURNE	P	10/01/2010	3,323,141	-138,153	0	2,195,882	416,307	5,797,177	
WEST PALM BEACH	F	09/30/2010	79,388,271	9,662,134	0	30,809,956		119,860,361	
WEST PALM BEACH	G	09/30/2010	13,215,054	2,387,611	0	8,682,232		24,284,897	
WEST PALM BEACH	P	09/30/2008	101,806,878	9,647,655	0	50,996,248	21,860,955	184,311,736	
WILLISTON	G	10/01/2010	2,261,546	31,970	0	1,383,275		3,676,791	
WILLISTON	P	10/01/2010	551,518	12,948	0	337,337		901,803	
WILTON MANORS (VOL)	F	10/01/2010	449,482	-131,193	0	279,830		598,119	
WILTON MANORS [GP]	G	10/01/2010	7,009,298	-939,207		4,363,711	850,013	11,283,815	
WILTON MANORS [GP]	P	10/01/2010	6,609,161	-885,024		4,114,599	779,290	10,618,026	
WINTER GARDEN	G	10/01/2010	10,213,371	1,440,438		3,792,937		15,446,746	
WINTER GARDEN	PF	10/01/2010	11,763,079	2,810,802		5,352,279		19,926,160	
WINTER HAVEN	F	10/01/2010	1,036,679	1,436,298	0	3,356,452	491,931	6,321,360	
WINTER HAVEN	G	10/01/2010	21,510,296	2,116,447	1,623,496	8,382,387	717,823	34,350,449	
WINTER HAVEN	P	10/01/2010	11,461,275	718,131	0	6,255,249	20,927	18,455,582	
WINTER PARK	F	10/01/2010	28,632,931	-743,218	0	1,441,050	1,607,127	30,937,890	DROP AMT INCLUDES \$152710 ESERVE FOR EXCESS STATE FUNDS

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP Amount	Total Assets	Comments
WINTER PARK	P	10/01/2010	28,715,415	410,236	0	1,471,463	375,296	30,972,410	
WINTER SPRINGS	GPF	10/01/2010	13,363,209	2,700,802	0	4,953,986		21,017,997	
Grand Totals:	492		14,809,087,227	1,715,484,442	166,199,598	6,736,951,938	595,083,894	24,022,807,099	

APPENDIX D

FUNDING PROGRESS (FASB-35 BASIS)

<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"> • G = General Employees <u>only</u> • P = Police Officers <u>only</u> • F = Firefighters <u>only</u> • PF = Police Officers and Firefighters <u>only</u> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <u>only</u> • GF = General Employees and Firefighters <u>only</u> • GS = General and Sanitation Employees <u>only</u> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <u>only</u> • ERP = Early Retirement Program
Valuation Date	The month/day/ year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
Market Value of Assets	The market value of assets.
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.
Total PVAB	The sum of the liabilities for Ret & Ben, EE Contrib and Actives.
FASB 35 Ratio	The percentage ratio of (Market Value of Assets) / (Total PVAB)
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 <u>less</u> the liability for the inactives <u>divided</u> 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: $\frac{\text{Market Value of Assets} - \text{Inact}}{\text{Contr}}$
Actvs	The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula: $\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$
Comments	Liability for DROP accounts if applicable.

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
ALACHUA COUNTY LIBRARY	G	10/01/2010	N	None	14,604,830	8,427,056	0	10,772,970	19,200,026	76.1%	100.0%	100.0%	57.3%	
ALACHUA COUNTY LIBRARY	G	10/01/2009	N	None	12,760,886	8,068,010	1,676,906	8,111,565	17,856,481	71.5%	100.0%	100.0%	37.2%	
ALACHUA COUNTY LIBRARY	G	10/01/2008	N	None	11,997,270	6,653,600	1,658,725	7,909,900	16,222,225	74.0%	100.0%	100.0%	46.6%	
ALACHUA COUNTY LIBRARY	G	10/01/2007	N	None	13,038,810	4,114,021	1,836,817	8,463,267	14,414,105	90.5%	100.0%	100.0%	83.7%	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2010	N	None	3,086,288	5,307,845	0	301,413	5,609,258	55.0%	58.1%	0.0%	0.0%	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2009	N	None	2,662,525	5,164,759	0	320,564	5,485,323	48.5%	51.6%	0.0%	0.0%	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2008	N	None	3,350,259	5,134,462	0	398,060	5,532,522	60.6%	65.3%	0.0%	0.0%	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2007	N	None	3,866,001	5,084,073	0	354,514	5,438,587	71.1%	76.0%	0.0%	0.0%	
ALTAMONTE SPRINGS	G	10/01/2010	N	After	8,837,719	1,307,727		5,353,602	6,661,329	132.7%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	G	10/01/2009	N	None	7,048,958	787,661	0	4,272,331	5,059,992	139.3%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	G	10/01/2008	N	None	6,173,313	574,774	0	3,852,020	4,426,794	139.5%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	G	10/01/2007	N	None	6,430,844	363,516	0	3,240,635	3,604,151	178.4%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	G	10/01/2006	N	None	4,659,807	244,097	0	2,543,973	2,788,070	167.1%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	P	10/01/2009	N	After	4,052,288	540,032	178,035	3,223,340	3,941,407	102.8%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	P	10/01/2009	Y	After	4,052,288	540,032	178,035	3,045,305	3,763,372	107.7%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	P	10/01/2008	N	None	3,443,861	15,817	158,220	2,270,041	2,444,078	140.9%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	P	10/01/2007	N	None	3,644,751	17,905	130,952	1,758,158	1,907,015	191.1%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	P	10/01/2006	N	None	2,614,833	5,439	107,224	1,385,764	1,498,427	174.5%	100.0%	100.0%	100.0%	
APOPKA	F	10/01/2009	N	After	19,094,215	13,620,567	2,574,195	4,059,591	19,283,606	99.0%	100.0%	100.0%	71.4%	
APOPKA	F	10/01/2008	N	None	17,737,074	11,028,781	2,242,496	4,431,262	17,065,215	103.9%	100.0%	100.0%	100.0%	
APOPKA	F	10/01/2007	N	None	18,829,451	10,353,483	1,955,371	4,606,767	16,447,568	114.5%	100.0%	100.0%	100.0%	
APOPKA	F	10/01/2006	N	None	16,355,252	9,743,039	1,807,015	4,289,506	15,610,360	104.8%	100.0%	100.0%	100.0%	
APOPKA	G	10/01/2009	N	After	24,122,423	11,849,562	2,568,179	9,703,475	24,121,216	100.0%	100.0%	100.0%	100.0%	
APOPKA	G	10/01/2008	N	None	22,017,143	8,524,478	2,544,065	10,170,272	21,238,815	103.7%	100.0%	100.0%	100.0%	
APOPKA	G	10/01/2007	N	None	23,669,948	9,132,012	2,205,622	8,235,210	18,535,093	127.7%	100.0%	100.0%	100.0%	
APOPKA	G	10/01/2006	N	None	20,151,322	9,318,938	1,941,196	7,149,077	17,646,795	114.2%	100.0%	100.0%	100.0%	DROP=762416.38
APOPKA	P	10/01/2009	N	After	22,449,085	11,582,541	2,080,286	8,566,703	22,229,530	101.0%	100.0%	100.0%	100.0%	
APOPKA	P	10/01/2008	N	None	20,576,975	8,735,000	1,829,574	8,158,891	18,723,465	109.9%	100.0%	100.0%	100.0%	
APOPKA	P	10/01/2007	N	None	22,268,550	7,145,452	1,663,822	7,908,997	16,718,271	133.2%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
APOPKA	P	10/01/2006	N	None	18,759,284	6,579,624	1,488,807	6,840,446	14,908,877	125.8%	100.0%	100.0%	100.0%	
ARCADIA	G	01/01/2011	N	None	1,946,570	1,283,329	412,841	312,350	2,008,520	96.9%	100.0%	100.0%	80.2%	
ARCADIA	G	01/01/2010	N	None	1,774,769	1,096,801	458,709	327,289	1,882,799	94.3%	100.0%	100.0%	67.0%	
ARCADIA	G	01/01/2009	N	None	1,503,356	879,467	508,985	364,483	1,752,935	85.8%	100.0%	100.0%	31.5%	
ARCADIA	G	01/01/2008	N	None	1,564,499	882,723	456,740	281,918	1,621,381	96.5%	100.0%	100.0%	79.8%	
ARCADIA	G	01/01/2007	N	None	1,414,711	700,094	473,550	363,721	1,537,365	92.0%	100.0%	100.0%	66.3%	
ARCADIA	PF	10/01/2010	N	None	7,216,637	5,550,525	572,419	2,778,109	8,740,807	82.6%	100.0%	100.0%	39.4%	
ARCADIA	PF	10/01/2009	N	None	6,503,802	5,336,127	557,098	2,319,922	8,099,398	80.3%	100.0%	100.0%	26.3%	
ARCADIA	PF	10/01/2009	Y	After	6,503,802	5,382,451	557,098	2,326,903	8,152,703	79.8%	100.0%	100.0%	24.2%	
ARCADIA	PF	10/01/2008	N	After	6,876,143	5,196,906	577,512	2,281,665	7,683,294	89.5%	100.0%	100.0%	48.3%	
ARCADIA	PF	10/01/2007	N	None	8,072,627	5,026,872	548,199	2,218,159	7,504,015	107.6%	100.0%	100.0%	100.0%	
ARCADIA	PF	10/01/2006	N	None	7,133,606	4,154,089	598,651	2,569,262	7,093,311	100.6%	100.0%	100.0%	92.7%	
ATLANTIC BEACH	G	09/30/2010	N	After	10,417,807	5,907,409	1,120,281	5,350,971	12,227,533	85.2%	100.0%	100.0%	63.4%	
ATLANTIC BEACH	G	09/30/2009	N	After	9,213,319	4,759,459	989,457	4,922,324	10,574,385	87.1%	100.0%	100.0%	70.4%	
ATLANTIC BEACH	G	09/30/2008	N	After	8,167,648	4,652,774	799,000	5,950,226	11,402,000	71.6%	100.0%	100.0%	45.6%	
ATLANTIC BEACH	G	09/30/2007	N	None	9,067,486	4,622,176	645,000	5,314,824	10,582,000	85.7%	100.0%	100.0%	71.5%	
ATLANTIC BEACH	P	09/30/2010	N	After	6,010,957	5,122,509	298,857	2,454,890	7,876,256	76.3%	100.0%	100.0%	24.0%	
ATLANTIC BEACH	P	09/30/2009	N	After	5,457,479	5,272,396	236,929	1,915,894	7,044,846	77.5%	100.0%	78.1%	0.0%	
ATLANTIC BEACH	P	09/30/2008	N	None	5,085,645	4,970,128	158,000	2,532,872	7,661,000	66.4%	100.0%	73.1%	0.0%	
ATLANTIC BEACH	P	09/30/2007	N	None	5,922,696	4,434,567	145,000	1,948,433	6,528,000	90.7%	100.0%	100.0%	68.9%	
ATLANTIS (CLOSED)	P	10/01/2008	N	After	1,334,544	1,516,393	0	0	1,516,393	88.0%	88.0%	0.0%	0.0%	
ATLANTIS (CLOSED)	P	10/01/2006	N	None	1,594,583	534,436	103,929	593,043	1,231,408	129.5%	100.0%	100.0%	100.0%	
AUBURNDALE	F	10/01/2010	N	After	4,581,497	3,930,412	300,682	1,497,767	5,552,400	82.5%	100.0%	100.0%	23.4%	
AUBURNDALE	F	10/01/2009	N	None	4,276,507	3,116,489	291,248	1,726,385	5,092,102	84.0%	100.0%	100.0%	50.3%	
AUBURNDALE	F	10/01/2008	N	After	4,166,640	1,999,220	316,858	1,937,292	4,253,370	98.0%	100.0%	100.0%	95.5%	
AUBURNDALE	F	10/01/2007	N	None	4,637,427	1,971,805	280,650	1,633,671	3,886,126	119.3%	100.0%	100.0%	100.0%	
AUBURNDALE	F	10/01/2006	N	None	4,075,682	2,131,315	232,428	1,108,469	3,334,059	122.2%	100.0%	100.0%	100.0%	DROP=138153.34
AUBURNDALE	G	10/01/2010	Y	After	11,278,446	8,598,188	504,755	4,453,507	13,556,450	83.2%	100.0%	100.0%	48.8%	
AUBURNDALE	G	10/01/2010	N	None	11,278,445	8,414,580	504,755	4,277,076	13,196,411	85.5%	100.0%	100.0%	55.2%	
AUBURNDALE	G	10/01/2009	N	None	10,648,052	7,435,580	468,364	4,309,533	12,213,477	87.2%	100.0%	100.0%	63.7%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
AUBURNDALE	G	10/01/2009	Y	After	10,648,052	7,573,837	468,364	4,486,509	12,528,710	85.0%	100.0%	100.0%	58.1%	
AUBURNDALE	G	10/01/2008	N	After	12,403,233	7,864,140	432,747	4,932,589	13,229,476	93.8%	100.0%	100.0%	83.2%	
AUBURNDALE	G	10/01/2007	N	None	13,898,812	7,100,299	372,904	4,793,170	12,266,373	113.3%	100.0%	100.0%	100.0%	
AUBURNDALE	P	10/01/2010	N	After	6,531,196	2,160,044	267,992	3,690,560	6,118,596	106.7%	100.0%	100.0%	100.0%	
AUBURNDALE	P	10/01/2009	N	None	5,837,728	2,122,674	230,620	3,035,899	5,389,193	108.3%	100.0%	100.0%	100.0%	
AUBURNDALE	P	10/01/2008	N	After	5,732,834	2,182,910	192,505	2,543,441	4,918,856	116.5%	100.0%	100.0%	100.0%	
AUBURNDALE	P	10/01/2007	N	None	6,384,408	1,805,766	180,704	2,592,752	4,579,222	139.4%	100.0%	100.0%	100.0%	
AUBURNDALE	P	10/01/2006	N	None	5,598,147	1,326,297	167,916	2,418,594	3,912,807	143.1%	100.0%	100.0%	100.0%	
AVENTURA	P	10/01/2009	Y	None	10,357,391	914,180	3,436,299	5,995,041	10,345,520	100.1%	100.0%	100.0%	100.0%	
AVENTURA	P	10/01/2007	N	None	7,611,288	578,224	2,737,312	3,478,030	6,793,566	112.0%	100.0%	100.0%	100.0%	
AVON PARK	F	10/01/2010	N	After	3,035,523	2,144,635	222,529	1,387,307	3,754,471	80.9%	100.0%	100.0%	48.2%	
AVON PARK	F	10/01/2009	N	None	2,712,242	1,278,022	238,026	1,764,780	3,280,828	82.7%	100.0%	100.0%	67.8%	
AVON PARK	F	10/01/2008	N	After	2,836,161	1,541,001	201,107	1,615,781	3,175,157	89.3%	100.0%	100.0%	67.7%	
AVON PARK	F	10/01/2007	N	None	3,426,660	1,572,402	164,204	1,431,160	2,953,658	116.0%	100.0%	100.0%	100.0%	DROP=214108.34
AVON PARK	F	10/01/2006	N	None	2,799,258	1,483,419	129,686	1,246,088	2,722,783	102.8%	100.0%	100.0%	95.2%	DROP=136409.89
AVON PARK	P	10/01/2010	N	After	4,857,652	3,516,387	233,963	1,074,130	4,824,480	100.7%	100.0%	100.0%	100.0%	
AVON PARK	P	10/01/2009	N	None	4,509,785	2,861,367	228,279	1,146,082	4,235,728	106.5%	100.0%	100.0%	100.0%	
AVON PARK	P	10/01/2008	N	After	4,433,422	2,757,956	211,028	1,064,173	4,033,157	109.9%	100.0%	100.0%	100.0%	
AVON PARK	P	10/01/2007	N	None	4,915,981	2,417,822	185,126	1,117,511	3,720,459	132.1%	100.0%	100.0%	100.0%	
AVON PARK	P	10/01/2006	N	None	4,270,320	2,031,743	184,425	1,218,980	3,435,148	124.3%	100.0%	100.0%	100.0%	
BAL HARBOUR VILLAGE	G	10/01/2008	N	After	7,163,506	4,042,949	655,894	4,013,117	8,518,343	84.1%	100.0%	100.0%	61.4%	
BAL HARBOUR VILLAGE	G	10/01/2007	N	None	7,886,484	2,604,451	609,583	3,846,972	6,981,294	113.0%	100.0%	100.0%	100.0%	
BAL HARBOUR VILLAGE	G	10/01/2006	N	After	6,811,789	2,437,787	589,102	3,354,410	6,381,299	106.7%	100.0%	100.0%	100.0%	
BAL HARBOUR VILLAGE	P	10/01/2010	N	After	9,470,916	9,034,241	1,136,155	7,037,927	16,492,574	57.4%	100.0%	38.4%	0.0%	
BAL HARBOUR VILLAGE	P	10/01/2009	Y	None	7,791,707	4,981,980	1,168,044	9,124,278	14,946,983	52.1%	100.0%	100.0%	18.0%	
BAL HARBOUR VILLAGE	P	10/01/2008	N	After	6,688,677	4,772,489	945,006	7,546,793	13,100,385	51.1%	100.0%	100.0%	12.9%	
BAL HARBOUR VILLAGE	P	10/01/2007	N	After	6,788,756	4,458,704	765,076	6,090,031	11,272,975	60.2%	100.0%	100.0%	25.7%	
BAL HARBOUR VILLAGE	P	10/01/2006	Y	None	7,434,899	3,596,069	810,209	5,786,826	10,193,104	72.9%	100.0%	100.0%	52.3%	
BARTOW	F	10/01/2010	N	After	5,413,116	4,461,023	155,458	1,620,970	6,237,451	86.8%	100.0%	100.0%	49.1%	
BARTOW	F	10/01/2009	N	None	4,888,533	4,417,845	135,822	1,384,134	5,937,801	82.3%	100.0%	100.0%	24.2%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
BARTOW	F	10/01/2008	N	After	4,865,273	4,311,812	166,549	1,467,315	5,945,676	81.8%	100.0%	100.0%	26.4%	
BARTOW	F	10/01/2007	N	None	5,714,754	3,540,750	187,734	1,506,505	5,234,989	109.2%	100.0%	100.0%	100.0%	
BARTOW	F	10/01/2006	N	None	5,004,289	3,542,684	177,149	1,180,405	4,900,238	102.1%	100.0%	100.0%	100.0%	
BARTOW	G	10/01/2010	N	None	11,321,415	5,095,469	2,734,797	5,637,105	13,301,053	85.1%	100.0%	100.0%	61.9%	
BARTOW	G	10/01/2009	N	After	9,624,157	4,204,239	2,640,403	4,865,645	11,644,186	82.7%	100.0%	100.0%	57.1%	
BARTOW	G	10/01/2008	N	After	8,402,742	3,197,542	2,608,949	4,703,775	10,330,045	81.3%	100.0%	100.0%	55.2%	
BARTOW	G	10/01/2007	N	None	9,508,952	2,006,934	2,782,063	1,980,861	6,642,369	143.2%	100.0%	100.0%	100.0%	
BARTOW	G	10/01/2006	N	None	7,984,395	1,389,131	2,941,384	1,559,918	5,752,232	138.8%	100.0%	100.0%	100.0%	AFTER ;DROP=138201.25
BARTOW	P	10/01/2010	N	None	10,623,853	8,258,991	493,923	4,494,253	12,891,663	82.4%	100.0%	100.0%	41.6%	
BARTOW	P	10/01/2008	N	After	10,108,304	6,513,826	455,842	4,023,364	10,907,568	92.7%	100.0%	100.0%	78.0%	
BARTOW	P	10/01/2007	N	None	12,120,923	4,046,730	499,538	5,073,738	9,620,006	126.0%	100.0%	100.0%	100.0%	
BARTOW	P	10/01/2006	N	None	10,599,066	3,676,371	518,154	3,165,169	7,359,694	144.0%	100.0%	100.0%	100.0%	
BAY HARBOR ISLANDS [GP]	G	10/01/2008	N	None	4,422,936	1,186,894	1,435,457	3,450,363	6,072,714	72.8%	100.0%	100.0%	52.2%	
BAY HARBOR ISLANDS [GP]	G	10/01/2007	N	After	5,043,821	1,157,100	1,465,405	3,424,271	6,046,776	83.4%	100.0%	100.0%	70.7%	
BAY HARBOR ISLANDS [GP]	G	10/01/2006	N	None	4,265,863	1,149,492	1,315,945	2,179,352	4,644,789	91.8%	100.0%	100.0%	82.6%	
BAY HARBOR ISLANDS [GP]	P	10/01/2008	N	None	3,714,939	608,569	766,529	3,393,135	4,768,233	77.9%	100.0%	100.0%	69.0%	
BAY HARBOR ISLANDS [GP]	P	10/01/2007	N	After	3,693,382	820,170	639,412	2,838,639	4,298,221	85.9%	100.0%	100.0%	78.7%	
BAY HARBOR ISLANDS [GP]	P	10/01/2006	N	None	2,927,323	503,048	608,833	2,283,111	3,394,992	86.2%	100.0%	100.0%	79.5%	
BAY MEDICAL CENTER	G	01/01/2010	Y	After	74,887,272	59,132,016	0	28,931,593	88,063,609	85.0%	100.0%	100.0%	54.5%	
BAY MEDICAL CENTER	G	01/01/2010	N	None	74,887,272	59,132,016	0	27,683,868	86,815,884	86.3%	100.0%	100.0%	56.9%	
BAY MEDICAL CENTER	G	01/01/2009	N	After	65,703,187	41,968,570	0	42,825,449	84,794,019	77.5%	100.0%	100.0%	55.4%	
BAY MEDICAL CENTER	G	01/01/2008	N	None	82,521,906	35,704,664	0	44,004,431	79,709,095	103.5%	100.0%	100.0%	100.0%	
BAY MEDICAL CENTER	G	01/01/2007	N	None	73,717,768	29,034,295	0	42,290,024	71,324,319	103.4%	100.0%	100.0%	100.0%	
BELLE GLADE	G	10/01/2010	N	None	11,555,442	6,013,247	918,494	2,161,078	9,092,819	127.1%	100.0%	100.0%	100.0%	
BELLE GLADE	G	10/01/2009	N	After	10,914,398	4,896,051	1,230,321	2,666,105	8,792,477	124.1%	100.0%	100.0%	100.0%	
BELLE GLADE	G	10/01/2008	N	After	10,924,037	4,400,662	1,106,065	2,450,801	7,957,528	137.3%	100.0%	100.0%	100.0%	
BELLE GLADE	G	10/01/2007	N	None	12,221,903	3,420,964	1,369,351	2,851,488	7,641,803	159.9%	100.0%	100.0%	100.0%	
BELLE GLADE	G	10/01/2006	N	None	10,913,770	3,523,007	1,235,655	2,464,061	7,222,723	151.1%	100.0%	100.0%	100.0%	
BELLE GLADE (RETIRED)	PF	10/01/2010	N	None	4,745,197	3,497,569	0	0	3,497,569	135.7%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
BELLE GLADE (RETIRED)	PF	10/01/2009	N	None	4,583,203	3,485,625	0	0	3,485,625	131.5%	100.0%	100.0%	100.0%	
BELLE GLADE (RETIRED)	PF	10/01/2008	N	None	4,454,412	3,620,585	0	0	3,620,585	123.0%	100.0%	100.0%	100.0%	
BELLE GLADE HOUSING	G	10/01/2010	N	None	1,233,941	320,611		995,394	1,316,005	93.8%	100.0%	100.0%	91.8%	
BELLE GLADE HOUSING	G	10/01/2009	N	None	1,078,488	382,991	0	786,587	1,169,578	92.2%	100.0%	100.0%	88.4%	
BELLE GLADE HOUSING	G	10/01/2008	N	None	998,547	305,558	0	662,736	968,294	103.1%	100.0%	100.0%	100.0%	
BELLE GLADE HOUSING	G	10/01/2007	N	None	1,069,123	385,051	0	570,600	955,651	111.9%	100.0%	100.0%	100.0%	
BELLE GLADE HOUSING	G	10/01/2006	N	None	985,293	276,433	0	590,689	867,122	113.6%	100.0%	100.0%	100.0%	
BELLEAIR	P	10/01/2010	N	None	1,749,663	593,819	259,119	909,755	1,762,693	99.3%	100.0%	100.0%	98.6%	
BELLEAIR	P	10/01/2009	N	None	1,510,934	578,566	216,423	735,541	1,530,530	98.7%	100.0%	100.0%	97.3%	
BELLEAIR	P	10/01/2008	N	After	1,556,884	564,844	174,984	567,633	1,307,461	119.1%	100.0%	100.0%	100.0%	
BELLEAIR	P	10/01/2007	N	None	1,804,586	550,471	135,712	490,536	1,176,719	153.4%	100.0%	100.0%	100.0%	
BELLEAIR	P	10/01/2006	N	None	1,644,733	457,340	169,760	273,640	900,740	182.6%	100.0%	100.0%	100.0%	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2010	N	After	1,411,867	1,532,157	0		1,532,157	92.1%	92.1%	0.0%	0.0%	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2009	Y	None	1,222,591	1,420,365	0	0	1,420,365	86.1%	86.1%	0.0%	0.0%	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2008	N	After	983,923	1,066	63,936	917,947	982,949	100.1%	100.0%	100.0%	100.0%	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2007	N	None	941,706	8,042	55,343	798,915	862,300	109.2%	100.0%	100.0%	100.0%	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2006	N	None	770,022	1,066	48,977	661,614	711,657	108.2%	100.0%	100.0%	100.0%	
BELLEVUE	P	10/01/2010	N	After	1,854,806	1,212,904	108,380	830,074	1,895,860	97.8%	100.0%	100.0%	64.3%	
BELLEVUE	P	10/01/2009	N	None	1,830,315	634,936	109,501	1,103,820	1,619,246	113.0%	100.0%	100.0%	98.4%	
BELLEVUE	P	10/01/2008	N	After	1,676,941	636,352	81,905	1,029,798	1,522,986	110.1%	100.0%	100.0%	93.1%	
BELLEVUE	P	10/01/2007	N	None	1,864,924	419,862	51,080	861,802	1,332,744	139.9%	100.0%	100.0%	100.0%	
BELLEVUE	P	10/01/2006	N	None	1,648,363	476,255	57,618	590,715	1,124,588	146.6%	100.0%	100.0%	100.0%	
BOCA GRANDE FCD	F	10/01/2010	N	After	1,879,110	232,031	23,332	508,212	763,575	246.1%	100.0%	100.0%	100.0%	
BOCA GRANDE FCD	F	10/01/2009	N	After	1,449,871	3,911	21,960	584,710	610,581	237.5%	100.0%	100.0%	100.0%	
BOCA GRANDE FCD	F	10/01/2006	N	None	654,192	0	12,127	319,315	331,442	197.4%	100.0%	100.0%	100.0%	
BOCA RATON	G	10/01/2010	N	None	154,861,377	61,722,909	19,896,805	67,996,750	149,616,464	103.5%	100.0%	100.0%	100.0%	
BOCA RATON	G	10/01/2009	N	None	142,839,381	70,133,058	15,490,488	55,420,077	141,043,623	101.3%	100.0%	100.0%	100.0%	
BOCA RATON	G	10/01/2008	N	None	144,794,207	62,307,923	16,709,555	113,890,701	192,908,179	75.1%	100.0%	100.0%	57.8%	
BOCA RATON	G	10/01/2007	N	None	172,764,407	51,641,154	15,813,852	58,365,311	125,820,317	137.3%	100.0%	100.0%	100.0%	
BOCA RATON	G	10/01/2006	N	None	156,860,256	50,321,803	14,613,021	51,327,619	116,262,443	134.9%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
BOCA RATON	PF	10/01/2010	N	None	204,304,759	169,103,119	23,861,097	74,354,392	267,318,608	76.4%	100.0%	100.0%	15.3%	267318608
BOCA RATON	PF	10/01/2009	N	None	183,053,194	147,864,648	22,910,716	74,758,863	245,534,227	74.6%	100.0%	100.0%	16.4%	
BOCA RATON	PF	10/01/2008	N	None	189,723,247	126,140,694	21,626,490	69,491,048	217,258,232	87.3%	100.0%	100.0%	60.4%	
BOCA RATON	PF	10/01/2008	Y	After	189,723,247	126,140,694	21,626,490	69,761,048	217,528,232	87.2%	100.0%	100.0%	60.1%	
BOCA RATON	PF	10/01/2007	N	None	218,026,214	120,948,296	19,752,538	67,282,955	207,983,789	104.8%	100.0%	100.0%	100.0%	
BOCA RATON	PF	10/01/2006	N	None	190,582,456	100,768,823	19,110,125	62,047,507	181,926,455	104.8%	100.0%	100.0%	100.0%	
BOCA RATON EXECUTIVE	G	10/01/2010	Y	After	17,022,864	10,270,335	7,268,337	8,264,482	25,501,890	66.8%	100.0%	92.9%	0.0%	25501890
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	17,022,864	10,130,110	7,268,337	7,344,388	24,441,571	69.6%	100.0%	94.8%	0.0%	24441571
BOCA RATON EXECUTIVE	G	10/01/2008	N	After	13,476,705	4,135,384	7,623,146	6,777,377	18,535,907	72.7%	100.0%	100.0%	25.4%	
BOCA RATON EXECUTIVE	G	10/01/2007	N	None	14,305,443	2,738,833	7,066,746	4,679,731	14,485,310	98.8%	100.0%	100.0%	96.2%	
BOCA RATON EXECUTIVE	G	10/01/2006	N	None	11,066,500	8,284,019	3,937,708		12,221,727	90.5%	100.0%	70.7%	0.0%	
BOCA RATON HOUSING	G	10/01/2009	N	After	1,201,094	110,413	247,157	454,832	812,402	147.8%	100.0%	100.0%	100.0%	
BOCA RATON HOUSING	G	10/01/2007	N	None	1,112,331	0	217,117	342,865	559,982	198.6%	100.0%	100.0%	100.0%	
BONITA SPRINGS FCD	F	10/01/2010	N	After	27,765,668	14,615,562	3,392,249	22,372,196	40,380,007	68.8%	100.0%	100.0%	43.6%	
BONITA SPRINGS FCD	F	10/01/2009	N	None	22,558,809	12,646,167	3,008,709	17,657,147	33,312,023	67.7%	100.0%	100.0%	39.1%	
BONITA SPRINGS FCD	F	10/01/2008	N	After	19,755,079	12,386,974	2,669,321	14,948,594	30,004,889	65.8%	100.0%	100.0%	31.4%	
BONITA SPRINGS FCD	F	10/01/2008	N	After	1,126,691	298,462	694,537	330,657	1,323,656	85.1%	100.0%	100.0%	40.4%	
BONITA SPRINGS FCD	F	10/01/2007	N	None	21,258,499	5,127,049	3,051,378	17,241,995	25,420,422	83.6%	100.0%	100.0%	75.9%	
BONITA SPRINGS FCD	F	10/01/2006	N	None	16,710,007	720,700	3,075,615	14,527,675	18,323,990	91.2%	100.0%	100.0%	88.9%	
BONITA SPRINGS FCD	G	10/01/2010	N	None	1,741,923	407,136	763,514	584,604	1,755,254	99.2%	100.0%	100.0%	97.7%	
BONITA SPRINGS FCD	G	10/01/2009	N	After	1,338,249	407,147	697,889	438,316	1,543,352	86.7%	100.0%	100.0%	53.2%	
BONITA SPRINGS FCD	G	10/01/2008	N	After	1,126,691	298,462	694,537	330,657	1,323,656	85.1%	100.0%	100.0%	40.4%	
BONITA SPRINGS FCD	G	10/01/2007	N	None	1,113,966	283,947	646,166	133,608	1,063,721	104.7%	100.0%	100.0%	100.0%	
BONITA SPRINGS FCD	G	10/01/2006	N	None	817,581	0	724,943	55,515	780,458	104.8%	100.0%	100.0%	100.0%	
BOYNTON BEACH	F	10/01/2010	Y	After	42,186,213	47,820,031	6,590,977	21,928,387	71,187,400	59.3%	88.2%	0.0%	0.0%	
BOYNTON BEACH	F	10/01/2009	N	None	37,695,701	43,676,400	5,722,788	19,951,382	64,832,282	58.1%	86.3%	0.0%	0.0%	
BOYNTON BEACH	F	10/01/2009	Y	None	37,695,701	43,676,400	5,722,788	19,951,382	64,832,282	58.1%	86.3%	0.0%	0.0%	
BOYNTON BEACH	F	10/01/2008	N	None	37,110,428	39,744,745	4,941,028	19,825,461	60,471,719	61.4%	93.4%	0.0%	0.0%	
BOYNTON BEACH	F	10/01/2007	N	None	45,408,226	38,449,175	3,805,010	14,485,413	52,943,593	85.8%	100.0%	100.0%	21.8%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
BOYNTON BEACH	F	10/01/2006	N	None	40,129,777	37,238,942	2,984,850	12,509,133	49,614,197	80.9%	100.0%	96.9%	0.0%	DROP ACCOUNT=311872 8
BOYNTON BEACH	G	10/01/2009	N	After	77,752,019	53,756,085	13,107,477	34,434,276	99,634,298	78.0%	100.0%	100.0%	31.6%	
BOYNTON BEACH	G	10/01/2008	N	None	76,562,988	48,552,342	12,168,171	33,677,550	93,309,351	82.1%	100.0%	100.0%	47.0%	
BOYNTON BEACH	G	10/01/2007	Y	None	89,904,590	46,641,732	11,151,378	29,700,834	86,332,768	104.1%	100.0%	100.0%	100.0%	
BOYNTON BEACH	G	10/01/2006	N	None	78,542,402	44,305,121	10,290,609	26,357,298	79,516,649	98.8%	100.0%	100.0%	90.9%	
BOYNTON BEACH	P	10/01/2010	N	None	44,363,165	50,602,415	5,299,542	20,803,320	70,670,498	62.8%	87.7%	0.0%	0.0%	70670498
BOYNTON BEACH	P	10/01/2010	Y	None	44,363,165	50,602,415	5,299,542	20,803,320	70,670,498	62.8%	87.7%	0.0%	0.0%	70670498
BOYNTON BEACH	P	10/01/2009	N	None	39,319,885	45,044,753	4,904,175	19,857,994	65,849,052	59.7%	87.3%	0.0%	0.0%	
BOYNTON BEACH	P	10/01/2009	Y	None	39,319,885	45,044,753	4,904,175	19,857,994	65,849,052	59.7%	87.3%	0.0%	0.0%	
BOYNTON BEACH	P	10/01/2008	N	None	39,213,781	42,805,354	4,307,354	18,713,246	62,538,394	62.7%	91.6%	0.0%	0.0%	
BOYNTON BEACH	P	10/01/2007	N	None	46,515,146	41,021,513	3,746,616	16,085,398	58,054,636	80.1%	100.0%	100.0%	10.9%	DROP ACCOUNTS=27988 91
BOYNTON BEACH	P	10/01/2006	N	None	40,517,695	38,636,603	3,260,111	14,573,590	54,006,903	75.0%	100.0%	57.7%	0.0%	DROP ACCOUNTS=24634 01
BRADENTON	F	10/01/2010	N	After	27,365,065	23,521,509	2,131,619	7,238,094	32,034,649	85.4%	100.0%	100.0%	23.7%	
BRADENTON	F	10/01/2009	N	None	25,461,485	18,215,988	2,328,700	8,763,974	28,635,681	88.9%	100.0%	100.0%	56.1%	
BRADENTON	F	10/01/2008	N	After	24,905,703	16,828,057	545,567	9,797,565	26,835,499	92.8%	100.0%	100.0%	76.9%	
BRADENTON	F	10/01/2007	N	None	29,531,615	14,930,746	2,041,761	7,835,263	24,687,722	119.6%	100.0%	100.0%	100.0%	DROP=120048.24
BRADENTON	F	10/01/2006	N	None	26,511,855	11,909,547	2,033,038	8,200,621	22,143,206	119.7%	100.0%	100.0%	100.0%	
BRADENTON	P	10/01/2010	N	After	43,326,495	34,366,875	2,310,568	11,049,751	46,419,263	93.3%	100.0%	100.0%	60.2%	
BRADENTON	P	10/01/2009	N	None	38,898,693	31,137,404	2,222,726	11,691,859	44,171,630	88.1%	100.0%	100.0%	47.4%	
BRADENTON	P	10/01/2008	N	None	37,841,583	27,884,987	2,059,095	11,178,834	40,583,649	93.2%	100.0%	100.0%	70.6%	
BRADENTON	P	10/01/2007	N	None	43,649,135	23,269,555	1,958,297	12,073,933	36,916,011	118.2%	100.0%	100.0%	100.0%	DROP ACCT BAL=385774
BRADENTON	P	10/01/2006	N	None	38,518,934	19,537,857	1,880,019	11,826,143	32,967,313	116.8%	100.0%	100.0%	100.0%	DROP ACCT BAL=276706
BROOKSVILLE	F	10/01/2010	N	After	4,196,805	3,227,252	137,013	1,990,359	5,354,624	78.4%	100.0%	100.0%	41.8%	
BROOKSVILLE	F	10/01/2009	N	None	3,820,514	3,215,006	122,477	1,766,392	5,103,875	74.9%	100.0%	100.0%	27.3%	
BROOKSVILLE	F	10/01/2008	N	After	3,754,879	3,241,085	107,013	1,479,333	4,827,431	77.8%	100.0%	100.0%	27.5%	
BROOKSVILLE	F	10/01/2007	N	None	4,242,479	3,225,582	92,135	1,312,771	4,630,488	91.6%	100.0%	100.0%	70.4%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
BROOKSVILLE	F	10/01/2006	N	None	3,819,258	3,196,429	70,168	1,078,128	4,344,725	87.9%	100.0%	100.0%	51.3%	
BROOKSVILLE	P	10/01/2010	N	After	3,013,631	2,940	40,377	1,198,107	1,241,424	242.8%	100.0%	100.0%	100.0%	
BROOKSVILLE	P	10/01/2009	Y	None	2,650,304	401	33,020	913,275	946,696	280.0%	100.0%	100.0%	100.0%	
BROOKSVILLE	P	10/01/2008	N	After	2,414,427	395	25,127	713,002	738,524	326.9%	100.0%	100.0%	100.0%	
BROOKSVILLE	P	10/01/2007	N	None	2,543,399	1,316	19,951	465,801	487,068	522.2%	100.0%	100.0%	100.0%	
BROOKSVILLE	P	10/01/2006	N	None	2,124,195	0	18,417	327,967	346,384	613.2%	100.0%	100.0%	100.0%	
BUNNELL	F	10/01/2010	N	After	389,009	96,279	2,919	179,834	279,032	139.4%	100.0%	100.0%	100.0%	
BUNNELL	F	10/01/2008	N	After	318,690	119,951	708	134,524	232,834	136.9%	100.0%	100.0%	100.0%	
BUSHNELL	G	10/01/2009	N	None	782,768	46,101	0	375,923	422,024	185.5%	100.0%	100.0%	100.0%	
BUSHNELL	G	10/01/2008	N	After	638,971	13,104	0	323,868	336,972	189.6%	100.0%	100.0%	100.0%	
BUSHNELL	G	10/01/2007	N	None	636,112	12,126	0	247,198	259,324	245.3%	100.0%	100.0%	100.0%	
BUSHNELL	G	10/01/2006	N	None	472,980	11,222	0	147,853	159,075	297.3%	100.0%	100.0%	100.0%	
BUSHNELL	P	10/01/2009	N	None	709,236	0	20,300	638,205	658,505	107.7%	100.0%	100.0%	100.0%	
BUSHNELL	P	10/01/2008	N	After	607,743	0	16,100	520,563	536,663	113.2%	100.0%	100.0%	100.0%	
BUSHNELL	P	10/01/2007	N	None	660,879	0	13,382	447,601	460,983	143.4%	100.0%	100.0%	100.0%	
BUSHNELL	P	10/01/2006	N	None	530,690	0	11,763	336,214	347,977	152.5%	100.0%	100.0%	100.0%	
CAPE CORAL	F	10/01/2010	N	After	74,958,437	78,433,613	6,678,094	31,095,215	113,178,438	66.2%	95.6%	0.0%	0.0%	
CAPE CORAL	F	10/01/2009	N	None	67,119,357	72,921,060	5,878,046	28,307,380	104,792,876	64.0%	92.0%	0.0%	0.0%	
CAPE CORAL	F	10/01/2008	N	After	69,304,148	41,919,972	7,172,234	42,041,372	89,980,171	77.0%	100.0%	100.0%	48.1%	
CAPE CORAL	F	10/01/2007	N	None	77,392,706	29,780,166	7,454,856	40,653,919	77,545,644	99.8%	100.0%	100.0%	98.8%	DROP=343297.16
CAPE CORAL	F	10/01/2006	N	None	64,388,579	19,941,574	7,247,840	39,906,598	67,039,861	96.0%	100.0%	100.0%	93.2%	
CAPE CORAL	G	10/01/2010	N	None	110,755,138	91,068,428	22,681,265	44,679,332	156,460,430	70.8%	100.0%	86.8%	0.0%	
CAPE CORAL	G	10/01/2009	N	After	97,930,714	88,764,864	19,862,493	43,427,171	150,489,007	65.1%	100.0%	46.1%	0.0%	
CAPE CORAL	G	10/01/2008	N	After	99,983,711	71,264,468	19,476,976	42,929,539	132,662,643	75.4%	100.0%	100.0%	21.5%	
CAPE CORAL	G	10/01/2007	N	None	109,498,296	40,152,779	19,888,879	44,759,726	104,152,564	105.1%	100.0%	100.0%	100.0%	
CAPE CORAL	G	10/01/2006	N	None	90,873,614	39,733,130	16,876,080	37,990,096	94,161,661	96.5%	100.0%	100.0%	90.2%	
CAPE CORAL	P	10/01/2010	N	After	72,378,679	70,546,301	6,686,601	20,472,139	95,330,161	75.9%	100.0%	27.4%	0.0%	
CAPE CORAL	P	10/01/2009	Y	None	63,790,716	64,474,225	6,128,146	18,135,316	86,900,529	73.4%	98.9%	0.0%	0.0%	
CAPE CORAL	P	10/01/2009	N	None	63,790,717	64,474,226	6,128,146	18,135,315	86,900,529	73.4%	98.9%	0.0%	0.0%	
CAPE CORAL	P	10/01/2008	N	After	61,760,086	52,411,043	6,088,077	23,000,537	80,207,904	77.0%	100.0%	100.0%	14.2%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
CAPE CORAL	P	10/01/2007	N	None	68,024,399	28,371,955	6,768,882	28,603,248	63,091,442	107.8%	100.0%	100.0%	100.0%	
CAPE CORAL	P	10/01/2006	N	None	56,031,621	20,043,670	6,570,721	27,890,102	54,263,469	103.3%	100.0%	100.0%	100.0%	
CASSELBERRY	PF	10/01/2010	N	After	7,861,257	276,584	274,097	2,814,341	3,365,022	233.6%	100.0%	100.0%	100.0%	
CASSELBERRY	PF	10/01/2009	N	None	6,303,951	197,276	260,336	2,154,614	2,612,226	241.3%	100.0%	100.0%	100.0%	
CASSELBERRY	PF	10/01/2008	N	After	5,019,370	166,804	245,802	1,699,232	2,111,838	237.7%	100.0%	100.0%	100.0%	
CASSELBERRY	PF	10/01/2006	N	None	3,443,604	90,521	51,059	1,073,434	1,215,014	283.4%	100.0%	100.0%	100.0%	
CHATTAHOOCHEE	F	10/01/2007	N	None	339,785	162,468	29,268	147,907	339,643	100.0%	100.0%	100.0%	100.0%	
CLEARWATER	GPF	01/01/2011	N	None	670,340,014	381,318,507	53,322,108	170,352,281	604,992,896	110.8%	100.0%	100.0%	100.0%	
CLEARWATER	GPF	01/01/2010	N	None	578,108,232	340,562,249	54,147,862	175,692,955	570,403,066	101.4%	100.0%	100.0%	100.0%	
CLEARWATER	GPF	01/01/2009	N	None	447,362,061	303,897,556	55,587,769	152,430,600	511,915,925	87.4%	100.0%	100.0%	57.7%	
CLEARWATER	GPF	01/01/2008	N	None	624,560,675	283,129,313	53,183,617	141,087,082	477,400,012	130.8%	100.0%	100.0%	100.0%	
CLEARWATER	GPF	01/01/2007	N	None	590,066,492	263,802,528	49,816,350	157,919,171	471,538,049	125.1%	100.0%	100.0%	100.0%	
CLEARWATER (CLOSED)	F	01/01/2010	N	None	7,069,681	6,752,633	0	0	6,752,633	104.7%	100.0%	100.0%	100.0%	
CLEARWATER (CLOSED)	F	01/01/2008	N	None	8,063,338	7,815,729	0	0	7,815,729	103.2%	100.0%	100.0%	100.0%	
CLEARWATER (CLOSED)	F	01/01/2007	N	None	8,375,505	8,320,672	0	0	8,320,672	100.7%	100.0%	100.0%	100.0%	
CLERMONT	F	10/01/2009	N	After	3,162,864	17,877		1,471,622	1,489,499	212.3%	100.0%	100.0%	100.0%	
CLERMONT	F	10/01/2007	N	None	1,972,299				0	N/A	100.0%	0.0%	100.0%	
CLERMONT	P	10/01/2009	N	None	5,839,134	1,586,384	0	3,193,195	4,779,579	122.2%	100.0%	100.0%	100.0%	
CLERMONT	P	10/01/2007	N	None	4,905,071	1,318,733			1,318,733	372.0%	100.0%	100.0%	100.0%	
CLERMONT (RETIRED)	G	10/01/2009	N	After	573,379	566,885	0	0	566,885	101.1%	100.0%	100.0%	100.0%	
CLERMONT (RETIRED)	G	10/01/2007	N	None	822,401	744,012	0	0	744,012	110.5%	100.0%	100.0%	100.0%	
CLEWISTON	G	10/01/2009	N	None	7,378,850	3,806,918		3,199,388	7,006,306	105.3%	100.0%	100.0%	100.0%	
CLEWISTON	G	10/01/2009	N	None	0				0	N/A	100.0%	0.0%	100.0%	
CLEWISTON	G	10/01/2008	N	None	6,213,675	3,525,219	0	2,900,325	6,425,544	96.7%	100.0%	100.0%	92.7%	
CLEWISTON	G	10/01/2007	N	None	7,501,405	2,574,557	0	3,082,379	5,656,936	132.6%	100.0%	100.0%	100.0%	
CLEWISTON	G	10/01/2006	N	After	6,474,773	2,382,036	0	2,628,553	5,010,589	129.2%	100.0%	100.0%	100.0%	
COCOA	F	10/01/2010	Y	After	9,195,722	12,969,858	1,299,894	3,874,770	17,951,065	51.2%	70.9%	0.0%	0.0%	
COCOA	F	10/01/2010	N	After	9,195,722	12,691,016	1,299,894	3,659,557	17,457,010	52.7%	72.5%	0.0%	0.0%	
COCOA	F	10/01/2009	N	None	8,357,613	12,529,122	1,118,659	2,982,806	16,301,374	51.3%	66.7%	0.0%	0.0%	
COCOA	F	10/01/2008	N	After	8,713,200	13,351,898	965,468	2,297,739	15,821,626	55.1%	65.3%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
COCOA	F	10/01/2008	Y	After	8,713,200	13,351,898	965,468	2,297,739	15,821,626	55.1%	65.3%	0.0%	0.0%	
COCOA	F	10/01/2007	N	After	11,001,058	13,436,611	828,329	1,821,078	15,187,604	72.4%	81.9%	0.0%	0.0%	
COCOA	F	10/01/2006	N	None	9,689,433	10,203,473	1,025,148	2,945,180	13,308,503	72.8%	95.0%	0.0%	0.0%	
COCOA	G	10/01/2010	N	None	11,097,929	13,223,875	282,028	2,295,502	15,525,262	71.5%	83.9%	0.0%	0.0%	
COCOA	G	10/01/2009	N	None	10,918,671	13,027,168	288,522	2,169,391	15,348,423	71.1%	83.8%	0.0%	0.0%	
COCOA	G	10/01/2008	N	After	11,632,853	12,747,595	312,059	2,280,193	15,307,162	76.0%	91.3%	0.0%	0.0%	
COCOA	G	10/01/2006	N	None	13,269,794	11,468,002	415,467	2,842,140	14,553,173	91.2%	100.0%	100.0%	48.8%	
COCOA	P	10/01/2010	N	None	17,714,618	12,144,553	1,679,792	5,845,621	19,655,671	90.1%	100.0%	100.0%	66.6%	
COCOA	P	10/01/2009	N	None	15,642,436	10,532,791	1,610,649	6,140,586	18,284,026	85.6%	100.0%	100.0%	57.0%	
COCOA	P	10/01/2008	N	After	16,006,698	10,323,524	1,509,884	5,741,731	16,865,929	94.9%	100.0%	100.0%	72.7%	
COCOA	P	10/01/2007	N	After	18,682,077	10,138,455	1,379,615	5,088,066	16,079,241	116.2%	100.0%	100.0%	100.0%	after
COCOA	P	10/01/2006	N	None	16,634,158	9,038,468	1,322,523	4,117,144	14,092,049	118.0%	100.0%	100.0%	100.0%	
COCOA BEACH	F	10/01/2010	N	None	6,753,233	7,826,560	472,643	1,744,359	9,784,898	69.0%	86.3%	0.0%	0.0%	
COCOA BEACH	F	10/01/2009	N	None	6,220,029	6,147,319	518,639	2,684,295	9,209,264	67.5%	100.0%	14.0%	0.0%	
COCOA BEACH	F	10/01/2008	N	After	5,813,989	5,540,784	500,492	3,009,838	8,963,015	64.9%	100.0%	54.6%	0.0%	
COCOA BEACH	F	10/01/2007	N	None	6,591,953	5,474,731	434,748	2,468,240	8,319,890	79.2%	100.0%	100.0%	27.7%	DROP=57829.34
COCOA BEACH	F	10/01/2006	N	None	5,653,869	4,307,492	445,409	2,946,267	7,688,652	73.5%	100.0%	100.0%	30.6%	
COCOA BEACH	G	10/01/2010	N	None	14,724,768	5,565,691	1,918,376	5,635,644	13,119,711	112.2%	100.0%	100.0%	100.0%	
COCOA BEACH	G	10/01/2009	N	After	13,286,833	5,156,528	1,787,210	5,191,914	12,135,652	109.5%	100.0%	100.0%	100.0%	
COCOA BEACH	G	10/01/2008	N	After	12,717,697	4,462,617	1,654,498	4,625,378	10,742,493	118.4%	100.0%	100.0%	100.0%	
COCOA BEACH	G	10/01/2007	N	None	13,898,870	4,264,927	1,496,020	3,909,887	9,670,834	143.7%	100.0%	100.0%	100.0%	
COCOA BEACH	G	10/01/2006	N	None	11,597,875	3,477,755	1,352,066	3,395,258	8,225,079	141.0%	100.0%	100.0%	100.0%	
COCOA BEACH	P	10/01/2010	N	None	6,794,452	7,405,845	742,855	3,310,229	11,289,264	60.2%	91.7%	0.0%	0.0%	
COCOA BEACH	P	10/01/2009	N	None	6,217,449	7,399,607	658,940	2,850,230	10,786,777	57.6%	84.0%	0.0%	0.0%	
COCOA BEACH	P	10/01/2008	N	After	6,073,260	7,458,135	576,839	2,332,769	10,290,670	59.0%	81.4%	0.0%	0.0%	
COCOA BEACH	P	10/01/2007	N	None	7,166,213	7,546,168	495,809	1,808,395	9,796,815	73.1%	95.0%	0.0%	0.0%	
COCOA BEACH	P	10/01/2006	N	None	6,415,864	7,573,810	422,316	1,434,269	9,416,601	68.1%	84.7%	0.0%	0.0%	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2008	N	None	344,350			918,873	918,873	37.5%	100.0%	0.0%	37.5%	TOTAL PVAB = \$918,873 PER DOUG & PLACE IN ACTV CATEGORY

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2007	N	None	589,167				0	N/A	100.0%	0.0%	100.0%	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2006	N	None	636,237				0	N/A	100.0%	0.0%	100.0%	
COOPER CITY	F	10/01/2010	N	None	13,370,578	13,604,904	775,944	5,584,758	19,534,106	68.4%	98.3%	0.0%	0.0%	19534106
COOPER CITY	F	10/01/2009	N	After	11,106,244	5,172,266	1,368,398	9,327,060	15,796,804	70.3%	100.0%	100.0%	48.9%	
COOPER CITY	F	10/01/2008	N	None	10,207,329	2,495,970	1,490,443	9,084,339	13,005,076	78.5%	100.0%	100.0%	68.5%	
COOPER CITY	F	10/01/2007	N	None	10,826,479	1,826,907	1,403,808	7,534,498	10,765,213	100.6%	100.0%	100.0%	100.0%	
COOPER CITY	F	10/01/2006	N	None	8,758,456	1,551,708	1,296,127	6,270,518	9,118,353	96.1%	100.0%	100.0%	94.3%	
COOPER CITY	G	10/01/2008	N	None	14,368,505	10,360,600	2,673,418	6,543,038	19,523,320	73.6%	100.0%	100.0%	20.4%	
COOPER CITY	P	10/01/2010	N	After	17,050,924	20,801,322	1,412,843	4,193,585	26,045,473	65.5%	82.0%	0.0%	0.0%	26045473
COOPER CITY	P	10/01/2009	Y	After	14,470,109	12,633,965	2,315,728	8,863,557	23,681,833	61.1%	100.0%	79.3%	0.0%	
COOPER CITY	P	10/01/2008	N	None	13,997,336	11,710,376	2,205,320	5,985,421	19,429,669	72.0%	100.0%	100.0%	1.4%	
COOPER CITY	P	10/01/2007	Y	After	16,398,190	10,713,825	2,110,962	5,794,187	18,258,025	89.8%	100.0%	100.0%	61.7%	
COOPER CITY	P	10/01/2006	N	None	14,297,279	8,762,606	2,091,409	5,367,464	15,992,430	89.4%	100.0%	100.0%	64.2%	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	N	After	1,433,611	3,400,181	262,173	925,481	4,587,835	31.2%	42.2%	0.0%	0.0%	
COOPER CITY - MANAGEMENT	GPF	10/01/2006	N	After	1,117,236	505,503	323,705	2,333,589	3,162,797	35.3%	100.0%	100.0%	12.3%	
CORAL GABLES	GPF	10/01/2009	N	None	218,695,289	286,169,146	7,228,497	125,045,805	418,443,448	52.3%	76.4%	0.0%	0.0%	
CORAL GABLES	GPF	10/01/2008	N	None	224,176,522	262,473,852	5,840,669	124,757,053	393,071,574	57.0%	85.4%	0.0%	0.0%	
CORAL GABLES	GPF	10/01/2007	N	None	267,897,283	249,674,016	4,636,660	125,002,847	379,313,523	70.6%	100.0%	100.0%	10.9%	
CORAL GABLES	GPF	10/01/2006	N	None	246,475,147	234,661,953	4,639,988	117,281,675	339,758,343	72.5%	100.0%	100.0%	6.1%	DROP=16825273
CORAL SPRINGS	F	10/01/2010	N	After	30,024,177	3,836,363	6,477,655	11,948,302	22,262,320	134.9%	100.0%	100.0%	100.0%	
CORAL SPRINGS	F	10/01/2009	N	After	23,117,497	2,716,012	5,584,394	10,969,792	19,270,198	120.0%	100.0%	100.0%	100.0%	
CORAL SPRINGS	F	10/01/2008	Y	After	16,658,561	761,749	4,973,007	10,617,849	16,352,605	101.9%	100.0%	100.0%	100.0%	
CORAL SPRINGS	F	10/01/2007	N	None	15,304,566	768,006	4,143,594	6,628,133	11,539,733	132.6%	100.0%	100.0%	100.0%	
CORAL SPRINGS	F	10/01/2006	N	None	10,687,541	0	3,462,206	5,119,349	8,581,555	124.5%	100.0%	100.0%	100.0%	
CORAL SPRINGS	G	10/01/2010	N	None	6,280,561	6,478,001	797,387	1,467,083	8,742,471	71.8%	97.0%	0.0%	0.0%	8742471
CORAL SPRINGS	G	10/01/2009	N	After	5,845,167	6,384,496	849,341	1,681,370	8,915,207	65.6%	91.6%	0.0%	0.0%	
CORAL SPRINGS	G	10/01/2008	N	None	5,919,955	6,349,211	781,321	1,413,367	8,543,899	69.3%	93.2%	0.0%	0.0%	
CORAL SPRINGS	G	10/01/2007	N	After	6,849,400	6,520,320	821,069	1,535,736	8,877,125	77.2%	100.0%	40.1%	0.0%	
CORAL SPRINGS	G	10/01/2006	N	None	6,498,606	5,416,097	818,990	1,156,345	7,391,432	87.9%	100.0%	100.0%	22.8%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
CORAL SPRINGS	P	10/01/2010	N	After	94,339,022	104,494,820	11,674,388	33,436,286	149,605,494	63.1%	90.3%	0.0%	0.0%	
CORAL SPRINGS	P	10/01/2009	N	After	82,828,015	96,516,324	10,608,196	29,150,400	136,274,920	60.8%	85.8%	0.0%	0.0%	
CORAL SPRINGS	P	10/01/2008	N	After	81,474,643	82,421,524	10,029,883	23,754,439	116,205,846	70.1%	98.9%	0.0%	0.0%	
CORAL SPRINGS	P	10/01/2007	N	After	88,980,487	73,649,584	9,691,340	23,975,058	107,315,982	82.9%	100.0%	100.0%	23.5%	
CORAL SPRINGS	P	10/01/2006	N	None	79,035,924	61,122,893	9,874,261	23,913,537	94,910,691	83.3%	100.0%	100.0%	33.6%	
CRESCENT CITY	F	10/01/2010	N	After	409,354	28,716	27,754	118,254	174,724	234.3%	100.0%	100.0%	100.0%	
CRESCENT CITY	F	10/01/2007	N	None	406,220	29,797	26,924	204,340	261,061	155.6%	100.0%	100.0%	100.0%	
CRESCENT CITY	P	10/01/2010	N	After	642,467	423,674	52,022	113,847	589,543	109.0%	100.0%	100.0%	100.0%	
CRESCENT CITY	P	10/01/2007	N	None	666,260	329,996	52,054	109,933	491,983	135.4%	100.0%	100.0%	100.0%	
CRESTVIEW	G	10/01/2010	N	None	9,867,886	5,140,197	1,344,337	3,760,971	10,014,128	98.5%	100.0%	100.0%	90.0%	
CRESTVIEW	G	10/01/2009	N	None	8,455,335	3,954,071	1,308,469	3,893,539	8,952,679	94.4%	100.0%	100.0%	82.0%	
CRESTVIEW	G	10/01/2008	N	After	8,501,937	3,920,802	1,113,137	3,005,620	7,935,935	107.1%	100.0%	100.0%	100.0%	
CRESTVIEW	G	10/01/2007	N	None	9,564,419	2,994,144	1,012,393	2,868,860	6,565,580	145.7%	100.0%	100.0%	100.0%	
CRESTVIEW	G	10/01/2006	N	None	8,395,916	2,875,885	899,748	2,510,890	6,076,122	138.2%	100.0%	100.0%	100.0%	DROP=210401
CRESTVIEW	PF	10/01/2010	N	None	9,067,338	3,591,708	1,221,040	2,860,957	7,586,344	119.5%	100.0%	100.0%	100.0%	
CRESTVIEW	PF	10/01/2009	N	None	7,619,141	2,948,556	1,098,954	3,048,865	7,089,479	107.5%	100.0%	100.0%	100.0%	
CRESTVIEW	PF	10/01/2008	N	After	7,129,519	2,573,677	937,263	2,603,437	6,114,377	116.6%	100.0%	100.0%	100.0%	
CRESTVIEW	PF	10/01/2007	N	None	7,718,645	2,331,987	835,494	2,130,667	5,161,309	149.5%	100.0%	100.0%	100.0%	
CRESTVIEW	PF	10/01/2006	N	None	6,643,159	2,413,802	748,067	1,924,670	4,984,097	133.3%	100.0%	100.0%	100.0%	
CRESTVIEW	PF	10/01/2006	N	None	13,333,329	6,553,419	0	4,354,308	10,907,727	122.2%	100.0%	100.0%	100.0%	
DADE CITY	F	10/01/2009	N	None	3,785,261	2,779,365	34,251	938,028	3,751,644	100.9%	100.0%	100.0%	100.0%	
DADE CITY	F	10/01/2008	N	After	3,687,607	2,772,701	30,694	800,860	3,604,255	102.3%	100.0%	100.0%	100.0%	
DADE CITY	F	10/01/2007	N	None	4,139,019	2,843,762	34,860	889,548	3,768,170	109.8%	100.0%	100.0%	100.0%	
DADE CITY	F	10/01/2006	N	None	3,470,463	2,321,833	31,258	735,789	3,088,880	112.4%	100.0%	100.0%	100.0%	
DADE CITY	P	10/01/2009	N	None	5,241,859	3,010,050	60,871	1,350,584	4,191,740	125.1%	100.0%	100.0%	100.0%	
DADE CITY	P	10/01/2008	N	After	5,040,022	2,777,778	52,390	1,226,997	3,892,842	129.5%	100.0%	100.0%	100.0%	
DADE CITY	P	10/01/2007	N	None	5,731,408	2,128,752	54,109	1,814,650	3,893,628	147.2%	100.0%	100.0%	100.0%	
DADE CITY	P	10/01/2006	N	None	4,890,372	1,905,037	52,080	1,490,239	3,399,235	143.9%	100.0%	100.0%	100.0%	DROP=48120.75
DANIA BEACH	G	10/01/2009	N	None	14,585,392	15,764,778	3,570,919	2,634,354	20,220,932	72.1%	92.5%	0.0%	0.0%	
DANIA BEACH	G	10/01/2008	Y	None	14,343,026	14,764,996	3,403,362	2,782,333	19,450,491	73.7%	97.1%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
DANIA BEACH	G	10/01/2007	Y	After	16,273,401	13,738,383	3,130,067	2,770,361	18,551,864	87.7%	100.0%	81.0%	0.0%	
DANIA BEACH	G	10/01/2006	N	None	14,198,042	9,259,526	3,643,398	5,197,209	17,433,142	81.4%	100.0%	100.0%	24.9%	DROP=666991
DANIA BEACH [PF]	F	10/01/2009	N	None	18,362,917	20,107,117	6,872,589	7,376,497	32,155,510	57.1%	91.3%	0.0%	0.0%	
DANIA BEACH [PF]	F	10/01/2008	N	None	18,489,790	20,048,366	5,998,331	6,245,440	30,332,491	61.0%	92.2%	0.0%	0.0%	
DANIA BEACH [PF]	F	10/01/2007	N	None	21,400,909	20,735,213	5,193,566	6,883,932	30,340,514	70.5%	100.0%	12.8%	0.0%	
DANIA BEACH [PF]	F	10/01/2006	N	None	18,607,221	16,835,252	5,356,979	7,196,916	27,645,584	67.3%	100.0%	33.1%	0.0%	DROP ACCOUNTS=17435 63
DANIA BEACH [PF] (CLOSED)	P	10/01/2009	N	None	4,249,809	7,548,330	0	0	7,124,969	59.6%	56.3%	0.0%	0.0%	
DANIA BEACH [PF] (CLOSED)	P	10/01/2008	N	None	4,939,528	8,030,293	0	0	7,658,149	64.5%	61.5%	0.0%	0.0%	
DANIA BEACH [PF] (CLOSED)	P	10/01/2007	N	None	6,412,915	8,042,782	0	0	7,681,189	83.5%	79.7%	0.0%	0.0%	
DANIA BEACH [PF] (CLOSED)	P	10/01/2006	N	None	6,079,127	8,044,006	0	0	7,787,549	78.1%	75.6%	0.0%	0.0%	DROP ACCOUNTS=25645 7
DAVIE	F	10/01/2010	N	After	37,674,906	29,270,660	4,712,803	17,459,440	49,833,430	75.6%	100.0%	100.0%	21.1%	
DAVIE	F	10/01/2009	N	After	31,622,649	22,222,356	4,277,832	17,713,709	42,970,715	73.6%	100.0%	100.0%	28.9%	
DAVIE	F	10/01/2008	N	None	27,756,192	19,513,140	3,600,915	15,936,607	37,507,484	74.0%	100.0%	100.0%	29.1%	
DAVIE	F	10/01/2007	N	After	29,344,581	19,085,917	2,969,043	12,931,488	33,173,042	88.5%	100.0%	100.0%	56.4%	
DAVIE	F	10/01/2006	N	None	22,715,623	16,688,452	2,441,134	11,700,240	29,267,499	77.6%	100.0%	100.0%	30.6%	DROP=1562327
DAVIE	P	10/01/2010	N	None	69,209,832	59,939,502	5,781,840	22,513,310	84,445,266	82.0%	100.0%	100.0%	15.5%	
DAVIE	P	10/01/2009	N	After	57,714,900	53,866,929	5,341,315	21,592,356	78,030,418	74.0%	100.0%	72.0%	0.0%	
DAVIE	P	10/01/2008	N	None	56,170,060	48,930,556	4,803,185	19,074,112	70,636,477	79.5%	100.0%	100.0%	12.8%	
DAVIE	P	10/01/2007	N	After	61,969,685	42,779,512	4,478,207	20,048,577	64,754,829	95.7%	100.0%	100.0%	73.4%	
DAVIE	P	10/01/2006	N	None	51,896,738	21,105,396	5,398,573	30,289,201	55,323,115	93.8%	100.0%	100.0%	83.8%	
DAVIE - GENERAL & MGMT	G	10/01/2010	N	After	23,908,450	8,355,728	0	12,900,229	21,255,957	112.5%	100.0%	100.0%	100.0%	
DAVIE - GENERAL & MGMT	G	10/01/2009	N	After	19,114,664	7,310,095	0	12,891,511	20,201,606	94.6%	100.0%	100.0%	91.6%	
DAVIE - GENERAL & MGMT	G	10/01/2008	N	None	15,559,598	4,036,277	0	12,545,639	16,581,916	93.8%	100.0%	100.0%	91.9%	
DAVIE - GENERAL & MGMT	G	10/01/2007	N	None	15,736,581	3,005,739	0	9,622,917	12,628,656	124.6%	100.0%	100.0%	100.0%	
DAVIE - GENERAL & MGMT	G	10/01/2006	N	None	11,628,257	2,120,599	0	8,025,949	10,146,548	114.6%	100.0%	100.0%	100.0%	
DAYTONA BEACH	PF	10/01/2010	N	None	123,451,305	119,263,801	16,143,000	37,934,702	173,341,503	71.2%	100.0%	25.9%	0.0%	
DAYTONA BEACH	PF	10/01/2009	N	None	111,738,126	113,742,146	14,831,000	34,875,504	163,448,650	68.4%	98.2%	0.0%	0.0%	
DAYTONA BEACH	PF	10/01/2008	N	None	110,194,898	103,668,327	13,960,000	34,494,425	152,122,752	72.4%	100.0%	46.8%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
DAYTONA BEACH	PF	10/01/2007	N	None	132,747,786	89,890,083	13,373,000	37,382,000	140,645,083	94.4%	100.0%	100.0%	78.9%	
DAYTONA BEACH	PF	10/01/2006	N	None	117,381,139	61,254,000	14,190,000	40,681,000	116,125,000	101.1%	100.0%	100.0%	100.0%	
DEERFIELD BEACH	F	10/01/2010	N	None	72,178,856	62,671,841	7,123,355	3,097,449	68,656,410	105.1%	100.0%	100.0%	77.0%	90742050
DEERFIELD BEACH	F	10/01/2009	N	None	72,425,351	57,144,858	7,181,630	21,010,940	85,337,428	84.9%	100.0%	100.0%	38.5%	
DEERFIELD BEACH	F	10/01/2008	N	None	72,652,519	50,627,268	6,862,727	22,010,439	79,500,434	91.4%	100.0%	100.0%	68.9%	
DEERFIELD BEACH	F	10/01/2007	N	None	75,075,511	49,444,628	6,211,027	20,083,429	67,833,916	110.7%	100.0%	100.0%	96.7%	DROP=7905168.46
DEERFIELD BEACH	F	10/01/2006	N	None	68,038,650	42,814,992	5,910,604	21,891,375	64,517,161	105.5%	100.0%	100.0%	88.2%	DROP=6099809.58
DEERFIELD BEACH	G	10/01/2009	N	None	48,609,051	35,759,462	5,968,332	13,478,448	55,206,242	88.0%	100.0%	100.0%	51.1%	
DEERFIELD BEACH	G	10/01/2008	N	None	50,785,700	33,158,207	6,164,066	13,993,737	53,316,010	95.3%	100.0%	100.0%	81.9%	
DEERFIELD BEACH	G	10/01/2007	N	None	60,772,814	31,706,617	6,247,510	13,648,365	51,602,492	117.8%	100.0%	100.0%	100.0%	
DEERFIELD BEACH	G	10/01/2006	N	After	54,791,045	30,915,697	6,021,638	12,038,253	48,975,588	111.9%	100.0%	100.0%	100.0%	
DEERFIELD BEACH (CLOSED)	P	10/01/2010	N	After	35,899,879	50,068,994			50,068,994	71.7%	71.7%	0.0%	0.0%	
DEERFIELD BEACH (CLOSED)	P	10/01/2009	N	After	35,901,173	49,724,746	0	0	49,724,746	72.2%	72.2%	0.0%	0.0%	
DEERFIELD BEACH (CLOSED)	P	10/01/2008	N	None	37,301,832	46,009,091	442,963	3,848,937	50,300,991	74.2%	81.1%	0.0%	0.0%	
DEERFIELD BEACH (CLOSED)	P	10/01/2007	N	After	45,080,501	41,006,629	1,047,990	8,078,993	50,133,612	89.9%	100.0%	100.0%	37.5%	
DEERFIELD BEACH (CLOSED)	P	10/01/2006	N	None	40,805,696	36,706,432	1,362,573	14,246,604	52,315,609	78.0%	100.0%	100.0%	19.2%	
DELAND	F	10/01/2010	N	None	7,758,177	5,581,443	553,124	1,390,224	7,484,009	103.7%	100.0%	100.0%	100.0%	
DELAND	F	10/01/2009	N	None	6,988,011	5,019,015	519,400	1,595,091	7,133,506	98.0%	100.0%	100.0%	90.9%	
DELAND	F	10/01/2008	N	After	6,048,386	5,482,840	429,973	1,260,161	7,001,191	86.4%	100.0%	100.0%	10.8%	
DELAND	F	10/01/2007	N	None	7,024,743	5,491,310	358,074	1,004,319	6,722,848	104.5%	100.0%	100.0%	100.0%	
DELAND	F	10/01/2006	N	None	6,496,742	5,161,800	326,564	1,262,682	6,658,778	97.6%	100.0%	100.0%	79.9%	
DELAND	G	10/01/2010	N	None	21,705,995	15,326,278	3,550,946	10,950,819	29,351,163	74.0%	100.0%	100.0%	25.8%	
DELAND	G	10/01/2009	N	None	19,845,773	14,264,799	3,753,156	7,384,653	24,691,492	80.4%	100.0%	100.0%	24.8%	
DELAND	G	10/01/2008	N	None	18,389,246	13,507,459	3,798,412	6,928,672	23,673,602	77.7%	100.0%	100.0%	15.6%	
DELAND	G	10/01/2007	N	None	20,987,465	11,738,420	3,732,346	6,433,227	21,489,224	97.7%	100.0%	100.0%	85.8%	
DELAND	G	10/01/2006	N	None	18,709,494	11,162,973	3,498,200	5,623,212	19,859,851	94.2%	100.0%	100.0%	72.0%	DROP=424534
DELAND	P	10/01/2010	N	None	15,536,581	11,419,876	1,656,506	6,742,586	19,634,238	79.1%	100.0%	100.0%	36.5%	
DELAND	P	10/01/2008	N	None	13,716,908	10,401,825	1,501,297	6,100,525	17,890,927	76.7%	100.0%	100.0%	29.7%	
DELAND	P	10/01/2007	N	None	15,898,135	9,693,471	1,439,022	5,841,109	16,757,618	94.9%	100.0%	100.0%	81.6%	DROP ACCOUNTS=21598 4

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
DELAND	P	10/01/2006	N	None	13,776,601	8,778,175	1,367,632	5,549,459	15,315,481	90.0%	100.0%	100.0%	65.4%	DROP=379785
DELRAY BEACH	G	10/01/2010	N	None	80,346,806	41,332,250	5,179,032	34,244,712	78,707,420	102.1%	100.0%	100.0%	98.8%	
DELRAY BEACH	G	10/01/2009	N	None	74,208,111	39,249,893	4,858,307	33,424,953	75,362,891	98.5%	100.0%	100.0%	90.1%	
DELRAY BEACH	G	10/01/2008	N	None	72,568,814	37,400,620	4,475,792	29,393,753	69,507,162	104.4%	100.0%	100.0%	100.0%	
DELRAY BEACH	G	10/01/2007	N	None	0				0	N/A	100.0%	0.0%	100.0%	
DELRAY BEACH	G	10/01/2006	N	None	0				0	N/A	100.0%	0.0%	100.0%	
DELRAY BEACH	PF	10/01/2010	N	After	107,336,210	118,633,541	7,969,968	39,740,367	155,398,647	69.1%	90.5%	0.0%	0.0%	
DELRAY BEACH	PF	10/01/2009	N	After	98,170,515	107,529,264	7,438,993	34,459,986	139,685,525	70.3%	91.3%	0.0%	0.0%	
DELRAY BEACH	PF	10/01/2008	Y	After	99,982,516	97,671,322	7,128,222	32,090,220	128,777,868	77.6%	100.0%	32.4%	0.0%	
DELRAY BEACH	PF	10/01/2007	N	After	120,659,009	87,200,163	6,859,997	30,001,615	116,873,432	103.2%	100.0%	100.0%	88.7%	
DELRAY BEACH	PF	10/01/2006	N	None	109,955,223	77,508,504	6,282,355	33,311,249	111,994,295	98.2%	100.0%	100.0%	78.5%	DROP ACCOUNTS=51078 13
DELTONA	F	10/01/2010	N	None	11,732,761	2,569,132	2,665,054	8,477,540	13,561,693	86.5%	100.0%	100.0%	76.7%	
DELTONA	F	10/01/2009	N	None	9,497,088	1,801,813	2,481,992	7,762,917	11,940,195	79.5%	100.0%	100.0%	67.2%	
DELTONA	F	10/01/2008	N	After	8,606,811	1,145,653	2,272,742	6,471,923	9,890,318	87.0%	100.0%	100.0%	80.2%	
DELTONA	F	10/01/2007	N	None	9,460,862	1,056,346	1,972,761	4,001,124	7,017,535	134.8%	100.0%	100.0%	100.0%	DROP PAYMENTS=12696
DELTONA	F	10/01/2006	N	None	7,556,892	587,617	1,750,940	3,076,738	5,415,295	139.5%	100.0%	100.0%	100.0%	
DESTIN FCD	F	10/01/2010	N	After	7,524,748	7,737,769	1,000,023	3,249,161	11,986,953	62.8%	97.2%	0.0%	0.0%	
DESTIN FCD	F	10/01/2009	Y	None	6,111,315	7,641,951	868,572	2,571,227	11,081,750	55.1%	80.0%	0.0%	0.0%	
DESTIN FCD	F	10/01/2008	N	After	4,396,568	0	1,013,104	9,625,994	10,639,098	41.3%	100.0%	100.0%	35.1%	
DESTIN FCD	F	10/01/2008	Y	None	4,396,568	0	1,013,104	9,625,994	10,639,098	41.3%	100.0%	100.0%	35.1%	
DESTIN FCD	F	10/01/2007	N	None	4,364,916	0	834,037	3,235,762	4,069,799	107.3%	100.0%	100.0%	100.0%	
DESTIN FCD	F	10/01/2006	N	After	0	0	610,388	2,566,923	3,177,311	.0%	100.0%	0.0%	0.0%	
DESTIN FCD	F	10/01/2006	Y	None	3,213,523				0	N/A	100.0%	0.0%	100.0%	
DUNEDIN	F	10/01/2010	N	None	16,792,256	10,674,058	1,340,697	4,757,331	16,772,086	100.1%	100.0%	100.0%	100.0%	
DUNEDIN	F	10/01/2009	N	After	14,656,514	11,180,949	1,164,018	4,042,389	16,387,356	89.4%	100.0%	100.0%	57.2%	
DUNEDIN	F	10/01/2009	Y	After	14,656,514	11,180,949	1,164,018	4,042,389	16,387,356	89.4%	100.0%	100.0%	57.2%	
DUNEDIN	F	10/01/2008	N	None	14,081,208	11,608,883	997,971	3,554,597	15,800,446	89.1%	100.0%	100.0%	41.5%	
DUNEDIN	F	10/01/2007	N	None	16,202,634	11,130,107	904,799	3,023,383	14,732,552	110.0%	100.0%	100.0%	100.0%	DROP=325737

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
DUNEDIN	F	10/01/2006	N	None	14,552,816	10,198,174	889,995	3,005,868	13,874,897	104.9%	100.0%	100.0%	100.0%	DROP ACCOUNTS=21914 0
DUNNELLON	PF	10/01/2009	N	After	547,459	210,743	1	268,746	479,490	114.2%	100.0%	100.0%	100.0%	
DUNNELLON	PF	10/01/2007	N	None	565,801	214,563	0	246,521	461,084	122.7%	100.0%	100.0%	100.0%	
EAST LAKE TARPON FCD	F	10/01/2010	N	After	6,595,790	4,157,516	1,438,606	3,268,282	8,804,715	74.9%	100.0%	100.0%	30.6%	
EAST LAKE TARPON FCD	F	10/01/2009	N	None	5,687,947	3,276,260	1,524,843	2,912,803	7,609,916	74.7%	100.0%	100.0%	30.4%	
EAST LAKE TARPON FCD	F	10/01/2008	N	After	5,106,704	2,139,679	1,549,132	2,536,108	6,183,639	82.6%	100.0%	100.0%	55.9%	
EAST LAKE TARPON FCD	F	10/01/2007	N	None	5,317,552	1,726,070	1,488,974	2,162,058	5,377,102	98.9%	100.0%	100.0%	97.2%	
EAST LAKE TARPON FCD	F	10/01/2006	N	None	4,394,426	604,665	1,780,624	1,988,162	4,373,451	100.5%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2010	N	After	7,934,741	367,211	201,595	3,665,575	4,234,381	187.4%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2009	N	None	7,666,996	364,981	165,305	2,794,224	3,324,510	230.6%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2009	Y	None	7,666,996	359,847	165,305	3,159,205	3,684,357	208.1%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2008	N	None	3,882,925	409,911	123,115	2,123,184	2,656,210	146.2%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2008	Y	None	6,002,945	409,841	123,115	2,103,728	2,636,684	227.7%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2007	N	None	3,268,290	0	96,374	1,619,728	1,716,102	190.4%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2006	N	None	2,179,707	0	69,439	1,143,213	1,212,652	179.7%	100.0%	100.0%	100.0%	
EAST NICEVILLE FCD	F	10/01/2007	N	None	52,219	0	9,498	21,016	30,514	171.1%	100.0%	100.0%	100.0%	
EATONVILLE	P	10/01/2007	N	None	587,016	0	46,275	59,531	105,806	554.8%	100.0%	100.0%	100.0%	
EDGEWATER	F	10/01/2010	N	After	5,043,630	1,961,188	733,369	2,443,914	4,843,352	104.1%	100.0%	100.0%	96.1%	
EDGEWATER	F	10/01/2009	N	None	4,457,779	961,787	713,758	2,552,131	4,227,676	105.4%	100.0%	100.0%	100.0%	
EDGEWATER	F	10/01/2008	N	After	3,954,270	253,152	654,192	2,687,903	3,595,247	110.0%	100.0%	100.0%	100.0%	
EDGEWATER	F	10/01/2007	N	None	4,233,133	150,470	563,098	2,421,278	3,134,846	135.0%	100.0%	100.0%	100.0%	
EDGEWATER	F	10/01/2006	N	None	3,377,794	83,103	505,147	1,905,629	2,493,879	135.4%	100.0%	100.0%	100.0%	
EDGEWATER	G	10/01/2010	N	None	12,028,266	12,563,600	209,994	2,223,957	14,997,551	80.2%	95.7%	0.0%	0.0%	
EDGEWATER	G	10/01/2009	N	None	11,563,671	12,026,137	205,187	2,331,013	14,562,337	79.4%	96.2%	0.0%	0.0%	
EDGEWATER	G	10/01/2008	N	None	12,221,757	11,823,360	185,693	2,274,639	14,283,692	85.6%	100.0%	100.0%	9.4%	
EDGEWATER	G	10/01/2007	N	After	14,549,928	11,245,094	220,528	3,551,565	15,017,187	96.9%	100.0%	100.0%	86.8%	
EDGEWATER	G	10/01/2006	N	None	13,276,524	9,073,355	213,376	3,436,975	12,723,706	104.3%	100.0%	100.0%	100.0%	
EDGEWATER	P	10/01/2010	N	None	7,165,717	7,758,504	395,784	2,463,166	10,414,332	68.8%	92.4%	0.0%	0.0%	
EDGEWATER	P	10/01/2009	N	None	6,685,303	7,648,218	367,899	1,861,935	9,792,428	68.3%	87.4%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
EDGEWATER	P	10/01/2008	N	None	6,812,104	6,778,283	357,161	2,468,522	9,592,074	71.0%	100.0%	9.5%	0.0%	
EDGEWATER	P	10/01/2007	N	None	7,859,589	4,871,818	518,792	3,053,367	8,443,977	93.1%	100.0%	100.0%	80.9%	
EDGEWATER	P	10/01/2006	N	None	7,036,218	3,498,538	489,953	3,536,859	7,525,350	93.5%	100.0%	100.0%	86.2%	
ENGLEWOOD AREA FCD	F	10/01/2010	N	After	10,339,033	6,634,932	1,799,939	8,517,335	16,952,206	61.0%	100.0%	100.0%	22.4%	
ENGLEWOOD AREA FCD	F	10/01/2009	N	None	9,183,864	4,954,687	1,819,635	8,935,325	15,709,647	58.5%	100.0%	100.0%	27.0%	
ENGLEWOOD AREA FCD	F	10/01/2008	N	After	8,431,511	3,799,705	1,666,932	6,527,389	11,994,026	70.3%	100.0%	100.0%	45.4%	
ENGLEWOOD AREA FCD	F	10/01/2007	N	None	8,739,340	3,809,315	1,436,653	5,231,856	10,477,824	83.4%	100.0%	100.0%	66.8%	
ENGLEWOOD AREA FCD	F	10/01/2006	N	None	7,330,135	3,883,165	1,238,657	4,068,279	9,190,101	79.8%	100.0%	100.0%	54.3%	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	After	455,140	739,127	0	0	739,127	61.6%	61.6%	0.0%	0.0%	
ESTERO FCD	F	10/01/2010	N	After	6,719,379	133,859	589,713	3,120,998	3,844,570	174.8%	100.0%	100.0%	100.0%	
ESTERO FCD	F	10/01/2009	N	After	4,997,691	142,228	479,864	2,431,742	3,053,834	163.7%	100.0%	100.0%	100.0%	
ESTERO FCD	F	10/01/2008	Y	After	2,829,308	152,024	376,844	1,809,381	2,338,249	121.0%	100.0%	100.0%	100.0%	
ESTERO FCD	F	10/01/2008	Y	After	2,829,308	154,640	376,844	1,904,842	2,436,326	116.1%	100.0%	100.0%	100.0%	
ESTERO FCD	F	10/01/2007	N	None	3,084,095	160,256	276,129	1,293,118	1,729,503	178.3%	100.0%	100.0%	100.0%	
ESTERO FCD	F	10/01/2006	N	None	2,184,640	66,814	223,435	1,118,254	1,408,503	155.1%	100.0%	100.0%	100.0%	
EUSTIS	F	10/01/2010	N	After	5,129,216	3,932,915	194,129	2,457,519	6,430,193	79.8%	100.0%	100.0%	40.8%	
EUSTIS	F	10/01/2009	N	None	4,934,779	3,872,569	154,118	2,188,187	6,130,744	80.5%	100.0%	100.0%	41.5%	
EUSTIS	F	10/01/2008	N	After	5,091,802	3,478,839	131,181	2,249,413	5,821,629	87.5%	100.0%	100.0%	65.9%	
EUSTIS	F	10/01/2007	N	None	5,967,665	2,836,600	109,211	2,517,873	5,463,684	109.2%	100.0%	100.0%	100.0%	
EUSTIS	F	10/01/2006	N	None	5,270,504	2,370,382	83,664	2,708,520	5,162,566	102.1%	100.0%	100.0%	100.0%	
EUSTIS	P	10/01/2009	N	None	8,663,568	4,657,125	377,565	4,690,968	9,725,658	89.1%	100.0%	100.0%	77.4%	
EUSTIS	P	10/01/2008	N	None	8,436,104	4,618,034	317,697	4,073,738	9,009,469	93.6%	100.0%	100.0%	85.9%	
EUSTIS	P	10/01/2007	N	None	9,081,929	4,512,770	271,858	3,464,513	8,249,141	110.1%	100.0%	100.0%	100.0%	
EUSTIS	P	10/01/2006	N	None	7,712,570	4,465,165	199,571	2,906,376	7,571,112	101.9%	100.0%	100.0%	100.0%	
FERNANDINA BEACH	G	10/01/2010	N	None	11,706,929	11,184,772	1,990,627	3,311,585	16,072,615	72.8%	100.0%	26.2%	0.0%	
FERNANDINA BEACH	G	10/01/2009	N	None	10,693,809	10,088,208	1,936,673	3,385,980	14,944,160	71.6%	100.0%	31.3%	0.0%	
FERNANDINA BEACH	G	10/01/2009	Y	None	10,693,784	10,088,209	1,936,673	3,385,980	14,944,161	71.6%	100.0%	31.3%	0.0%	
FERNANDINA BEACH	G	10/01/2008	N	After	10,784,978	8,992,221	1,657,011	3,501,644	13,884,718	77.7%	100.0%	100.0%	3.9%	
FERNANDINA BEACH	G	10/01/2006	N	None	11,200,937	8,079,805	1,129,390	2,897,720	11,907,120	94.1%	100.0%	100.0%	68.7%	DROP=199795
FERNANDINA BEACH	PF	10/01/2010	N	After	13,007,661	15,073,337	1,224,851	4,148,180	19,809,963	65.7%	86.3%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
FERNANDINA BEACH	PF	10/01/2009	Y	None	12,119,481	14,634,488	1,007,126	3,568,010	19,001,019	63.8%	82.8%	0.0%	0.0%	
FERNANDINA BEACH	PF	10/01/2009	N	None	12,119,481	14,634,488	1,007,126	3,568,010	19,001,019	63.8%	82.8%	0.0%	0.0%	
FERNANDINA BEACH	PF	10/01/2008	N	After	12,661,034	11,182,062	999,880	5,536,305	17,692,345	71.6%	100.0%	100.0%	8.7%	
FERNANDINA BEACH	PF	10/01/2007	N	None	14,772,825	8,609,456	6,473,131	117,096	15,199,683	97.2%	100.0%	95.2%	0.0%	
FERNANDINA BEACH	PF	10/01/2006	N	None	13,003,361	8,257,688	909,093	5,818,157	14,380,253	90.4%	100.0%	100.0%	65.9%	DROP=604685.27
FLAGLER BEACH	F	10/01/2010	N	After	783,957	207,868	55,344	410,003	673,215	116.4%	100.0%	100.0%	100.0%	
FLAGLER BEACH	F	10/01/2009	N	None	684,389	214,444	42,892	407,539	664,875	102.9%	100.0%	100.0%	100.0%	
FLAGLER BEACH	F	10/01/2007	N	None	708,397	148,518	26,665	28,084	203,267	348.5%	100.0%	100.0%	100.0%	
FLAGLER BEACH	P	10/01/2007	N	None	1,158,788	0	92,462	495,955	588,417	196.9%	100.0%	100.0%	100.0%	
FLORIDA CITY	P	10/01/2007	N	None	2,503,787	888,012	370,771	1,932,798	3,191,581	78.4%	100.0%	100.0%	64.4%	
FLORIDA CITY	P	10/01/2006	N	After	1,631,133	348,126	315,387	2,023,238	2,686,751	60.7%	100.0%	100.0%	47.8%	
FORT LAUDERDALE	G	09/30/2009	N	None	287,699,313	272,079,477	34,242,911	116,238,839	420,552,800	68.4%	100.0%	45.6%	0.0%	
FORT LAUDERDALE	G	09/30/2008	N	None	292,087,582	266,073,769	30,521,567	102,987,736	398,006,539	73.4%	100.0%	85.2%	0.0%	
FORT LAUDERDALE	G	09/30/2007	N	None	355,028,327	258,678,315	28,368,049	94,015,493	379,609,846	93.5%	100.0%	100.0%	72.3%	
FORT LAUDERDALE	PF	01/01/2009	N	None	370,372,939	0	0	569,667,253	569,667,253	65.0%	100.0%	100.0%	65.0%	TOTAL PVAB = \$569,667,252 PER DOUG
FORT LAUDERDALE	PF	01/01/2008	N	After	490,944,264	397,279,293		147,335,294	544,614,587	90.1%	100.0%	100.0%	63.6%	
FORT LAUDERDALE	PF	01/01/2007	N	None	467,627,067				0	N/A	100.0%	0.0%	100.0%	
FORT MEADE [GPF]	F	10/01/2008	N	None	344,089	157,737	0	147,676	305,413	112.7%	100.0%	100.0%	100.0%	
FORT MEADE [GPF]	F	10/01/2007	N	None	404,811	158,289	0	133,773	292,062	138.6%	100.0%	100.0%	100.0%	
FORT MEADE [GPF]	G	10/01/2008	N	None	3,103,513	1,868,843	0	1,243,982	3,112,825	99.7%	100.0%	100.0%	99.3%	
FORT MEADE [GPF]	G	10/01/2007	N	None	3,605,148	1,661,310	0	1,242,106	2,903,416	124.2%	100.0%	100.0%	100.0%	
FORT MEADE [GPF] (CLOSED)	P	10/01/2008	N	None	1,387,207	1,368,954	0	0	1,368,954	101.3%	100.0%	100.0%	100.0%	
FORT MEADE [GPF] (CLOSED)	P	10/01/2007	N	None	1,707,245	769,783	0	644,936	1,414,719	120.7%	100.0%	100.0%	100.0%	
FORT MYERS	F	10/01/2010	N	After	41,407,239	49,260,986	4,654,222	14,663,349	68,421,409	60.5%	84.1%	0.0%	0.0%	
FORT MYERS	F	10/01/2009	N	None	36,508,779	50,165,995	4,071,102	13,625,745	67,776,156	53.9%	72.8%	0.0%	0.0%	
FORT MYERS	F	10/01/2008	Y	After	41,093,246	54,119,383	3,460,776	11,395,062	68,367,323	60.1%	75.9%	0.0%	0.0%	AFTER
FORT MYERS	F	10/01/2008	N	After	41,093,246	54,119,383	3,460,776	11,395,062	68,367,323	60.1%	75.9%	0.0%	0.0%	
FORT MYERS	F	10/01/2007	N	None	45,456,468	27,701,933	4,896,466	22,980,983	55,205,248	82.3%	100.0%	100.0%	56.0%	
FORT MYERS	F	10/01/2006	N	None	39,270,019	26,777,195	4,251,132	17,500,552	48,271,117	81.4%	100.0%	100.0%	47.1%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
FORT MYERS	G	10/01/2010	N	None	63,841,498	71,201,486	5,836,034	22,983,298	99,264,715	64.3%	89.7%	0.0%	0.0%	
FORT MYERS	G	10/01/2009	Y	After	57,752,122	68,432,960	3,989,163	21,538,176	93,425,470	61.8%	84.4%	0.0%	0.0%	
FORT MYERS	G	10/01/2008	N	After	57,510,681	62,001,257	2,091,909	21,059,437	84,690,008	67.9%	92.8%	0.0%	0.0%	
FORT MYERS	G	10/01/2007	N	None	65,306,805	29,128,576	4,708,919	30,319,889	63,594,172	102.7%	100.0%	100.0%	100.0%	DROP=563212.44
FORT MYERS	G	10/01/2006	N	None	54,528,469	26,903,330	3,633,578	25,326,479	55,543,866	98.2%	100.0%	100.0%	94.7%	DROP=319521
FORT MYERS	P	10/01/2010	N	After	57,065,013	89,604,262	6,103,496	14,812,140	110,132,434	51.8%	63.7%	0.0%	0.0%	
FORT MYERS	P	10/01/2009	N	None	50,732,427	90,516,843	10,917,507	201,218	100,459,701	50.5%	56.0%	0.0%	0.0%	
FORT MYERS	P	10/01/2008	N	After	50,786,145	83,748,354	4,029,859	8,016,437	94,729,757	53.6%	60.6%	0.0%	0.0%	
FORT MYERS	P	10/01/2007	N	None	59,561,977	43,030,717	6,448,880	22,691,955	71,611,744	83.2%	100.0%	100.0%	44.4%	
FORT MYERS	P	10/01/2006	N	None	50,922,301	35,574,662	5,859,228	21,661,853	62,672,691	81.3%	100.0%	100.0%	43.8%	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	N	After	42,943,594	32,602,000	4,092,000	9,168,000	45,862,000	93.6%	100.0%	100.0%	68.2%	
FORT PIERCE [G, P, UTIL]	G	09/30/2009	N	None	40,046,178	22,128,000	5,471,000	15,279,000	42,878,000	93.4%	100.0%	100.0%	81.5%	
FORT PIERCE [G, P, UTIL]	G	09/30/2008	N	None	39,173,080	16,439,000	6,141,000	17,455,000	40,035,000	97.8%	100.0%	100.0%	95.1%	
FORT PIERCE [G, P, UTIL]	G	09/30/2007	N	None	45,992,557				0	N/A	100.0%	0.0%	100.0%	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	N	After	35,796,928	24,151,000	3,059,000	9,114,000	36,324,000	98.5%	100.0%	100.0%	94.2%	
FORT PIERCE [G, P, UTIL]	P	09/30/2009	N	None	33,097,503	19,223,000	3,478,000	11,859,000	34,560,000	95.8%	100.0%	100.0%	87.7%	
FORT PIERCE [G, P, UTIL]	P	09/30/2008	N	None	32,408,302	16,266,000	3,711,000	12,883,000	32,860,000	98.6%	100.0%	100.0%	96.5%	
FORT PIERCE [G, P, UTIL]	P	09/30/2007	N	None	38,265,147				0	N/A	100.0%	0.0%	100.0%	
FORT PIERCE SUPP	P	10/01/2010	N	None	8,678,406			8,006,614	8,006,614	108.4%	100.0%	100.0%	100.0%	
FORT PIERCE SUPP	P	09/30/2009	N	None	8,471,608	1,755,658		8,304,943	10,060,601	84.2%	100.0%	100.0%	80.9%	TOTAL PVAB = \$10,060,601 PER DOUG
FORT PIERCE SUPP	P	09/30/2008	N	None	8,138,620			0	0	N/A	100.0%	100.0%	100.0%	
FORT PIERCE SUPP	P	09/30/2007	N	None	8,924,738				0	N/A	100.0%	0.0%	100.0%	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2010	N	None	60,113,283	42,961,000	7,492,000	15,618,000	66,071,000	91.0%	100.0%	100.0%	61.9%	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2009	N	None	55,975,641	36,313,000	8,058,000	18,389,000	62,760,000	89.2%	100.0%	100.0%	63.1%	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2008	N	None	55,350,689	31,541,000	8,379,000	18,930,000	58,850,000	94.1%	100.0%	100.0%	81.5%	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2007	N	None	65,770,187				0	N/A	100.0%	0.0%	100.0%	
FORT WALTON BEACH	F	10/01/2010	N	After	9,750,404	11,612,176	751,512	2,143,388	14,507,076	67.2%	84.0%	0.0%	0.0%	
FORT WALTON BEACH	F	10/01/2009	Y	None	9,012,462	11,391,515	645,998	1,629,133	13,666,646	65.9%	79.1%	0.0%	0.0%	
FORT WALTON BEACH	F	10/01/2008	N	After	9,296,642	10,199,368	630,783	1,865,952	12,696,103	73.2%	91.1%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
FORT WALTON BEACH	F	10/01/2007	N	None	10,445,559	5,032,397	921,337	3,845,041	9,798,775	106.6%	100.0%	100.0%	100.0%	
FORT WALTON BEACH	F	10/01/2006	N	None	9,129,140	5,043,521	809,177	3,320,883	9,173,581	99.5%	100.0%	100.0%	98.7%	
FORT WALTON BEACH	G	10/01/2010	N	After	29,986,598	28,966,199	2,367,590	6,491,154	37,824,943	79.3%	100.0%	43.1%	0.0%	
FORT WALTON BEACH	G	10/01/2009	N	None	27,780,232	23,141,106	2,828,545	8,670,622	34,640,273	80.2%	100.0%	100.0%	20.9%	
FORT WALTON BEACH	G	10/01/2008	N	None	27,924,358	22,301,840	2,826,346	8,361,777	33,489,963	83.4%	100.0%	100.0%	33.4%	
FORT WALTON BEACH	G	10/01/2007	N	None	33,703,112	19,710,831	2,792,392	8,672,512	31,175,735	108.1%	100.0%	100.0%	100.0%	
FORT WALTON BEACH	G	10/01/2006	Y	None	29,883,462	19,466,132	2,659,917	8,325,836	30,451,885	98.1%	100.0%	100.0%	93.2%	
FORT WALTON BEACH	P	10/01/2010	N	After	17,235,921	15,516,635	899,658	4,952,591	21,368,884	80.7%	100.0%	100.0%	16.5%	
FORT WALTON BEACH	P	10/01/2009	N	None	16,372,389	12,342,508	1,058,407	6,635,547	20,036,462	81.7%	100.0%	100.0%	44.8%	
FORT WALTON BEACH	P	10/01/2008	N	After	16,616,157	11,250,968	1,020,814	6,893,424	19,165,206	86.7%	100.0%	100.0%	63.0%	
FORT WALTON BEACH	P	10/01/2007	N	None	18,980,433	10,153,438	984,838	7,058,683	18,196,959	104.3%	100.0%	100.0%	100.0%	
FORT WALTON BEACH	P	10/01/2006	N	None	16,954,592	9,531,990	951,189	6,231,187	16,714,366	101.4%	100.0%	100.0%	100.0%	
FROSTPROOF	G	10/01/2010	N	After	1,178,546	517,457		279,797	797,254	147.8%	100.0%	100.0%	100.0%	
FROSTPROOF	G	10/01/2008	N	After	975,550	566,917	23,797	208,736	799,450	122.0%	100.0%	100.0%	100.0%	
FROSTPROOF	P	10/01/2010	N	After	2,607,074	1,944,646	19,624	965,958	2,930,228	89.0%	100.0%	100.0%	66.5%	
FROSTPROOF	P	10/01/2009	N	None	2,522,607	1,978,835	17,750	911,135	2,907,720	86.8%	100.0%	100.0%	57.7%	
FROSTPROOF	P	10/01/2008	N	After	2,596,269	1,940,059	15,887	751,526	2,707,472	95.9%	100.0%	100.0%	85.2%	
FROSTPROOF	P	10/01/2007	N	None	2,985,975	1,882,361	14,125	606,883	2,503,369	119.3%	100.0%	100.0%	100.0%	
FROSTPROOF	P	10/01/2006	N	None	2,637,436	1,789,224	15,556	614,619	2,419,399	109.0%	100.0%	100.0%	100.0%	
FRUITLAND PARK	F	10/01/2007	N	None	277,943	0	13,720	31,427	45,147	615.6%	100.0%	100.0%	100.0%	
FRUITLAND PARK	F	10/01/2006	N	None	0				0	N/A	100.0%	0.0%	100.0%	
GAINESVILLE	G	10/01/2009	N	After	228,505,410	218,349,530	27,763,935	74,825,201	316,878,267	72.1%	100.0%	36.6%	0.0%	
GAINESVILLE	G	10/01/2008	N	None	248,617,329	187,665,436	25,777,499	65,738,526	275,647,585	90.2%	100.0%	100.0%	53.5%	
GAINESVILLE	G	10/01/2007	N	None	308,230,474	172,387,226	23,471,505	56,271,511	250,937,784	122.8%	100.0%	100.0%	100.0%	
GAINESVILLE	G	10/01/2006	N	None	272,891,260	158,689,543	22,800,583	55,043,835	232,583,546	117.3%	100.0%	100.0%	100.0%	
GAINESVILLE	PF	10/01/2008	N	None	160,940,196	105,112,253	12,291,221	43,227,659	160,631,133	100.2%	100.0%	100.0%	100.0%	
GAINESVILLE	PF	10/01/2007	N	None	194,396,293	101,727,231	11,209,796	41,431,781	154,368,808	125.9%	100.0%	100.0%	100.0%	
GAINESVILLE	PF	10/01/2006	N	None	174,757,828	98,230,696	10,263,321	34,806,510	143,300,527	122.0%	100.0%	100.0%	100.0%	
GAINESVILLE - DISABILITY	G	10/01/2007	N	None	4,882,539	2,466,488	0	2,875,204	5,341,692	91.4%	100.0%	100.0%	84.0%	
GOLDEN BEACH [GP]	G	10/01/2010	N	None	1,765,179	687,852	198,691	902,766	1,789,309	98.7%	100.0%	100.0%	97.3%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
GOLDEN BEACH [GP]	G	10/01/2009	N	None	1,586,550	700,969	176,931	793,698	1,671,598	94.9%	100.0%	100.0%	89.3%	
GOLDEN BEACH [GP]	G	10/01/2008	N	None	1,396,959	589,155	157,726	587,479	1,334,360	104.7%	100.0%	100.0%	100.0%	
GOLDEN BEACH [GP]	G	10/01/2007	N	None	1,532,563	599,485	133,062	488,374	1,220,921	125.5%	100.0%	100.0%	100.0%	
GOLDEN BEACH [GP]	P	10/01/2010	N	None	2,540,232	1,918,811	226,836	831,432	2,977,079	85.3%	100.0%	100.0%	47.5%	
GOLDEN BEACH [GP]	P	10/01/2009	N	None	2,238,826	1,789,860	198,984	749,289	2,738,133	81.8%	100.0%	100.0%	33.4%	
GOLDEN BEACH [GP]	P	10/01/2008	N	None	1,944,435	1,674,015	152,815	570,407	2,397,237	81.1%	100.0%	100.0%	20.6%	
GOLDEN BEACH [GP]	P	10/01/2007	N	None	2,571,815	1,586,406	128,301	569,849	2,284,556	112.6%	100.0%	100.0%	100.0%	
GREEN COVE SPRINGS	P	10/01/2010	N	None	1,648,285	67,170		861,941	929,111	177.4%	100.0%	100.0%	100.0%	929111
GREEN COVE SPRINGS	P	10/01/2009	N	After	1,287,400	58,737	0	727,277	786,014	163.8%	100.0%	100.0%	100.0%	
GREEN COVE SPRINGS	P	10/01/2007	Y	After	1,029,753	1,207		396,733	397,940	258.8%	100.0%	100.0%	100.0%	
GREEN COVE SPRINGS	P	10/01/2007	N	None	891,697	1,207	0	281,740	282,947	315.1%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2010	N	After	9,367,420	930,946		4,594,623	5,525,569	169.5%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2009	N	After	7,152,844	333,093	0	4,117,003	4,450,096	160.7%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2008	Y	After	5,844,087	645,210	720,551	2,053,469	3,419,230	170.9%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2007	N	None	6,021,159	549,964	555,816	1,106,648	2,212,428	272.2%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2006	N	None	4,925				0	N/A	100.0%	0.0%	100.0%	
GULF BREEZE	P	10/01/2010	N	None	1,994,190	165,988	0	1,334,686	1,500,674	132.9%	100.0%	100.0%	100.0%	
GULF BREEZE	P	10/01/2007	N	None	1,343,358	0		633,294	633,294	212.1%	100.0%	100.0%	100.0%	
GULFPORT	F	10/01/2010	N	After	1,996,255	1,151,621	203,516	364,221	1,719,358	116.1%	100.0%	100.0%	100.0%	
GULFPORT	F	10/01/2009	N	None	1,772,574	1,155,415	166,161	321,493	1,643,069	107.9%	100.0%	100.0%	100.0%	
GULFPORT	F	10/01/2008	N	After	1,706,925	1,181,613	141,086	175,165	1,497,864	114.0%	100.0%	100.0%	100.0%	
GULFPORT	F	10/01/2007	Y	None	1,872,793	1,190,372	107,180	123,966	1,421,518	131.7%	100.0%	100.0%	100.0%	
GULFPORT	F	10/01/2006	N	None	1,634,264	1,106,940	86,395	93,299	1,286,634	127.0%	100.0%	100.0%	100.0%	
GULFPORT	F	10/01/2006	Y	None	1,634,264	1,106,940	86,395	93,299	1,286,634	127.0%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2010	N	After	9,932,520	4,472,790	117,458	3,336,037	7,926,285	125.3%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2009	N	None	9,085,845	4,281,383	3,323,185	135,813	7,740,381	117.4%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2009	Y	None	9,085,845	4,237,329	44,054	3,458,998	7,740,381	117.4%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2008	N	After	8,479,039	4,062,658	0	2,665,345	6,728,003	126.0%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2007	N	None	9,824,315	3,832,661	0	2,383,381	6,216,042	158.0%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2006	N	None	8,744,544	3,634,973	0	2,102,200	5,737,173	152.4%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
GULFPORT	P	10/01/2010	N	None	5,688,488	3,190,055	934,330	1,483,911	5,608,296	101.4%	100.0%	100.0%	100.0%	
GULFPORT	P	10/01/2009	N	None	5,022,415	3,100,450	788,800	1,348,648	5,237,898	95.9%	100.0%	100.0%	84.0%	
GULFPORT	P	10/01/2008	N	After	4,940,330	2,631,236	709,024	1,506,044	4,846,304	101.9%	100.0%	100.0%	100.0%	
GULFPORT	P	10/01/2007	N	After	5,493,492	2,687,137	630,131	1,291,189	4,608,457	119.2%	100.0%	100.0%	100.0%	
GULFPORT	P	10/01/2006	N	None	4,847,329	2,618,956	610,662	1,101,140	4,330,758	111.9%	100.0%	100.0%	100.0%	
HAINES CITY	F	10/01/2010	N	None	3,723,477	4,361,690	507,807	1,009,526	5,879,023	63.3%	85.4%	0.0%	0.0%	
HAINES CITY	F	10/01/2009	N	None	3,527,899	4,427,825	443,073	904,877	5,775,775	61.1%	79.7%	0.0%	0.0%	
HAINES CITY	F	10/01/2008	N	After	3,552,249	3,775,945	465,822	1,218,975	5,460,742	65.1%	94.1%	0.0%	0.0%	
HAINES CITY	F	10/01/2007	Y	After	4,026,546	3,783,402	374,282	1,013,023	5,170,707	77.9%	100.0%	65.0%	0.0%	
HAINES CITY	F	10/01/2006	N	None	3,604,342	3,108,353	386,098	1,012,863	4,507,314	80.0%	100.0%	100.0%	10.8%	
HAINES CITY	G	10/01/2010	N	None	9,625,473	4,438,462	1,315,301	3,850,618	9,604,381	100.2%	100.0%	100.0%	100.0%	
HAINES CITY	G	10/01/2009	N	None	8,087,119	3,679,081	1,163,145	4,028,398	8,870,624	91.2%	100.0%	100.0%	80.6%	
HAINES CITY	G	10/01/2008	N	After	7,378,730	3,742,594	988,377	3,379,278	8,110,249	91.0%	100.0%	100.0%	78.4%	
HAINES CITY	G	10/01/2007	N	After	6,931,027	2,903,199	812,109	3,081,960	6,797,268	102.0%	100.0%	100.0%	100.0%	
HAINES CITY	P	10/01/2010	N	None	5,111,650	4,634,352	815,068	835,217	6,284,637	81.3%	100.0%	58.6%	0.0%	
HAINES CITY	P	10/01/2009	N	None	4,629,803	4,407,197	701,819	788,396	5,897,412	78.5%	100.0%	31.7%	0.0%	
HAINES CITY	P	10/01/2008	N	After	4,562,993	3,367,807	753,609	1,237,356	5,358,772	85.1%	100.0%	100.0%	35.7%	
HAINES CITY	P	10/01/2007	Y	After	5,170,922	2,794,260	736,881	1,256,572	4,787,713	108.0%	100.0%	100.0%	100.0%	
HAINES CITY	P	10/01/2006	N	None	4,645,882	2,668,713	733,461	1,012,409	4,414,583	105.2%	100.0%	100.0%	100.0%	
HALIFAX HOSPITAL	G	10/01/2009	N	None	148,179,777	160,761,467	0	86,261,120	247,022,587	60.0%	92.2%	0.0%	0.0%	247022587
HALIFAX HOSPITAL	G	10/01/2008	N	None	133,939,523	112,944,195	0	101,531,083	214,475,278	62.4%	100.0%	100.0%	20.7%	214475278
HALIFAX HOSPITAL	G	10/01/2007	N	None	166,428,675	86,579,349	1	75,523,824	162,103,174	102.7%	100.0%	100.0%	100.0%	
HALLANDALE BEACH	G	10/01/2008	N	After	25,824,801	24,388,374	1,984,465	8,291,625	34,664,464	74.5%	100.0%	72.4%	0.0%	
HALLANDALE BEACH	G	10/01/2007	N	After	30,275,710	19,282,444	1,803,887	10,834,714	31,921,045	94.8%	100.0%	100.0%	84.8%	
HALLANDALE BEACH	G	10/01/2006	N	None	26,510,105	17,987,823	1,528,490	10,053,515	29,569,828	89.7%	100.0%	100.0%	69.6%	
HALLANDALE BEACH	PF	10/01/2009	N	None	73,185,087	109,172,314	7,253,911	19,072,607	135,498,832	54.0%	67.0%	0.0%	0.0%	
HALLANDALE BEACH	PF	10/01/2008	N	None	70,578,357	100,850,319	6,475,022	22,083,574	129,408,915	54.5%	70.0%	0.0%	0.0%	
HALLANDALE BEACH	PF	10/01/2007	N	None	81,292,324	86,298,490	6,302,793	19,936,448	112,537,731	72.2%	94.2%	0.0%	0.0%	
HALLANDALE BEACH	PF	10/01/2006	N	None	68,530,401	78,333,625	5,857,644	19,696,524	103,887,793	66.0%	87.5%	0.0%	0.0%	
HALLANDALE BEACH PM	G	10/01/2009	N	After	7,921,579	6,096,758	1,012,825	4,622,333	10,269,646	77.1%	100.0%	100.0%	17.6%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
HALLANDALE BEACH PM	G	10/01/2008	N	None	7,629,178	4,579,444	846,606	3,603,735	9,029,785	84.5%	100.0%	100.0%	61.1%	
HALLANDALE BEACH PM	G	10/01/2007	N	None	8,476,476	3,224,777	758,127	3,635,541	7,618,445	111.3%	100.0%	100.0%	100.0%	
HALLANDALE BEACH PM	G	10/01/2006	N	After	6,570,052	2,530,751	669,767	3,304,432	6,504,950	101.0%	100.0%	100.0%	100.0%	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2010	N	None	0	7,640,811			7,640,811	.0%	0.0%	0.0%	0.0%	
HAVANA	F	10/01/2010	N	After	632,597	3,289	2,486	20,952	26,727	2366.9%	100.0%	100.0%	100.0%	
HAVANA	F	10/01/2007	N	None	588,008	6,617	2,922	18,494	28,033	2097.6%	100.0%	100.0%	100.0%	
HIALEAH	GPF	10/01/2009	N	None	460,192,910	369,172,709	78,333,090	157,779,058	602,977,627	76.3%	100.0%	100.0%	8.0%	
HIALEAH	GPF	10/01/2008	N	None	457,700,275	627,530,393	77,006,760	141,660,478	846,197,631	54.1%	72.9%	0.0%	0.0%	
HIALEAH	GPF	10/01/2007	N	None	539,707,290	337,710,044	70,746,536	135,068,018	543,524,598	99.3%	100.0%	100.0%	97.2%	
HIALEAH	GPF	10/01/2006	N	None	502,694,862	316,730,319	68,609,624	125,212,685	510,552,628	98.5%	100.0%	100.0%	93.7%	
HIALEAH - ELECTED	G	10/01/2009	N	After	5,766,656	2,124,324	0	3,261,604	5,385,928	107.1%	100.0%	100.0%	100.0%	
HIALEAH - ELECTED	G	09/30/2008	N	None	4,839,784	1,937,377	0	2,375,936	4,313,313	112.2%	100.0%	100.0%	100.0%	
HIALEAH - ELECTED	G	09/30/2007	N	None	4,507,879	1,968,422	0	2,344,891	4,313,313	104.5%	100.0%	100.0%	100.0%	
HIALEAH GARDENS	P	10/01/2010	N	None	9,713,927	3,664,555	1,159,111	6,001,948	10,825,614	89.7%	100.0%	100.0%	81.5%	
HIALEAH GARDENS	P	10/01/2009	N	None	8,732,727	3,718,162	1,029,890	5,408,120	10,156,172	86.0%	100.0%	100.0%	73.7%	
HIALEAH GARDENS	P	10/01/2008	N	None	8,193,599	3,158,244	1,141,513	4,922,894	9,222,651	88.8%	100.0%	100.0%	79.1%	
HIALEAH GARDENS	P	10/01/2007	N	None	8,919,469	2,798,714	957,599	4,279,416	8,035,729	111.0%	100.0%	100.0%	100.0%	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2009	Y	None	15,024,428	29,027,261		9,819,925	38,847,186	38.7%	51.8%	0.0%	0.0%	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2008	Y	None	14,570,542	22,507,867	0	9,052,216	31,560,083	46.2%	64.7%	0.0%	0.0%	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2007	Y	None	11,892,575	21,151,674	0	11,058,038	32,209,712	36.9%	56.2%	0.0%	0.0%	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2007	N	None	11,892,575	21,151,674	1	11,058,038	32,209,713	36.9%	56.2%	0.0%	0.0%	
HOLLEY-NAVARRE FCD	F	10/01/2008	N	None	96,472	0	20,573	31,409	51,982	185.6%	100.0%	100.0%	100.0%	
HOLLEY-NAVARRE FCD	F	10/01/2007	N	None	24,044	0	0	22,258	22,258	108.0%	100.0%	100.0%	100.0%	
HOLLEY-NAVARRE FCD	F	10/01/2007	Y	None	24,044	0	1,539	20,720	22,259	108.0%	100.0%	100.0%	100.0%	
HOLLY HILL	F	10/01/2010	N	After	2,858,119	2,038,426	331,774	1,057,400	3,387,041	84.4%	100.0%	100.0%	46.1%	
HOLLY HILL	F	10/01/2009	N	None	2,685,963	1,478,683	373,233	1,226,543	3,078,459	87.3%	100.0%	100.0%	68.0%	
HOLLY HILL	F	10/01/2008	Y	After	2,566,769	1,825,898	369,736	1,071,023	3,266,657	78.6%	100.0%	100.0%	34.7%	
HOLLY HILL	F	10/01/2007	Y	None	2,882,370	1,846,921	342,334	986,973	3,176,228	90.7%	100.0%	100.0%	70.2%	
HOLLY HILL	F	10/01/2006	Y	None	2,496,210	1,141,550	411,833	1,337,959	2,891,342	86.3%	100.0%	100.0%	70.5%	
HOLLY HILL	P	10/01/2010	N	None	6,064,825	8,059,825	400,119	845,666	8,657,890	70.0%	75.2%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
HOLLY HILL	P	10/01/2009	N	None	5,789,780	6,345,780	542,080	1,822,221	8,365,454	69.2%	91.2%	0.0%	0.0%	
HOLLY HILL	P	10/01/2008	Y	After	5,425,686	6,000,820	605,537	1,853,722	8,316,723	65.2%	90.4%	0.0%	0.0%	
HOLLY HILL	P	10/01/2007	Y	After	6,080,982	4,568,396	678,915	2,088,332	7,306,700	83.2%	100.0%	100.0%	39.9%	
HOLLY HILL	P	10/01/2006	Y	None	5,443,125	2,981,629	860,226	2,193,281	6,035,136	90.2%	100.0%	100.0%	73.0%	
HOLLYWOOD	F	10/01/2010	N	After	86,849,783	226,899,647	8,052,611	45,288,374	217,715,371	39.9%	38.3%	0.0%	0.0%	
HOLLYWOOD	F	10/01/2009	N	After	83,252,872	210,967,033	7,707,772	36,702,749	199,040,840	41.8%	39.5%	0.0%	0.0%	
HOLLYWOOD	F	10/01/2008	N	None	95,210,650	147,038,306	7,395,168	35,290,425	189,723,899	50.2%	64.8%	0.0%	0.0%	
HOLLYWOOD	F	10/01/2007	N	None	122,040,614	143,624,644	6,715,150	28,832,833	179,172,627	68.1%	85.0%	0.0%	0.0%	
HOLLYWOOD	F	10/01/2006	N	None	109,542,098	143,098,893	6,062,835	25,734,345	174,896,073	62.6%	76.5%	0.0%	0.0%	
HOLLYWOOD	G	10/01/2010	N	None	191,068,253	258,157,838	23,673,667	74,156,991	346,015,559	55.2%	74.0%	0.0%	0.0%	
HOLLYWOOD	G	10/01/2009	N	None	175,949,842	243,955,430	22,672,713	81,563,986	340,678,746	51.6%	72.1%	0.0%	0.0%	
HOLLYWOOD	G	10/01/2008	N	After	187,681,205	218,448,894	21,857,490	79,182,302	312,960,582	60.0%	85.9%	0.0%	0.0%	
HOLLYWOOD	G	10/01/2007	N	None	211,030,965	203,278,808	19,994,590	68,799,471	285,974,915	73.8%	100.0%	38.8%	0.0%	
HOLLYWOOD	G	10/01/2006	N	None	194,918,367	182,951,137	18,707,396	63,705,779	265,364,312	73.5%	100.0%	64.0%	0.0%	
HOLLYWOOD	P	10/01/2009	N	None	147,072,847	252,877,988	12,716,178	43,108,225	273,851,384	53.7%	58.2%	0.0%	0.0%	
HOLLYWOOD	P	10/01/2008	N	None	150,682,249	231,507,837	12,501,590	41,606,882	255,642,065	58.9%	65.1%	0.0%	0.0%	
HOLLYWOOD	P	10/01/2007	N	None	183,577,473	222,436,422	11,662,040	63,962,182	273,891,132	67.0%	82.5%	0.0%	0.0%	DROP PAYABLE=2416951 2
HOLLYWOOD	P	10/01/2006	N	None	160,524,818	204,870,290	17,217,753	49,451,537	252,513,244	63.6%	78.4%	0.0%	0.0%	DROP PAYABLE=1902633 6
HOLMES BEACH	P	10/01/2010	N	After	5,255,884	1,792,522	353,797	2,711,703	4,858,022	108.2%	100.0%	100.0%	100.0%	
HOLMES BEACH	P	10/01/2009	Y	None	4,519,103	1,818,202	80,848	2,495,821	4,394,871	102.8%	100.0%	100.0%	100.0%	
HOLMES BEACH	P	10/01/2008	N	After	4,440,613	1,857,044	32,843	2,132,765	4,022,652	110.4%	100.0%	100.0%	100.0%	
HOLMES BEACH	P	10/01/2007	N	None	4,922,694	1,197,049	284,704	2,056,843	3,538,596	139.1%	100.0%	100.0%	100.0%	
HOLMES BEACH	P	10/01/2006	N	None	4,210,602	790,845	286,716	1,918,016	2,995,577	140.6%	100.0%	100.0%	100.0%	
HOMESTEAD	P	10/01/2009	N	None	34,586,314	37,580,782	2,746,806	19,646,400	57,748,416	59.9%	92.0%	0.0%	0.0%	
HOMESTEAD	P	10/01/2008	N	None	28,012,304	37,057,127	2,297,729	16,699,241	53,414,419	52.4%	75.6%	0.0%	0.0%	
HOMESTEAD	P	10/01/2007	N	None	34,896,641	34,145,788	2,036,840	16,579,258	49,752,113	70.1%	100.0%	36.9%	0.0%	
HOMESTEAD	P	10/01/2006	N	After	29,522,017	28,608,981	1,892,440	17,022,705	45,762,870	64.5%	100.0%	48.2%	0.0%	
HOMESTEAD - General & Hospital	G	10/01/2010	N	None	44,667,801	30,365,029	3,919,164	20,255,081	53,863,429	82.9%	100.0%	100.0%	51.3%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
HOMESTEAD - General & Hospital	G	10/01/2008	N	None	37,557,365	25,240,666	3,658,788	17,491,865	45,842,968	81.9%	100.0%	100.0%	49.5%	
HOMESTEAD - General & Hospital	G	10/01/2007	N	None	39,760,553	23,138,963	3,463,743	16,386,029	42,530,973	93.5%	100.0%	100.0%	80.3%	
HOMESTEAD - General & Hospital	G	10/01/2006	N	None	34,775,848	21,008,225	3,325,249	15,313,271	39,293,498	88.5%	100.0%	100.0%	68.2%	DROP=353247
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	N	None	1,891,842	1,798,505	0	1,488,011	3,286,516	57.6%	100.0%	100.0%	6.3%	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2007	N	None	1,935,597	0	0	2,687,946	2,687,946	72.0%	100.0%	100.0%	72.0%	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2006	N	None	1,405,072	0	0	2,132,965	2,132,965	65.9%	100.0%	100.0%	65.9%	
HOMESTEAD - Old Elected	G	12/01/2006	N	None	1,060,073	685,251	0	1,016,238	1,701,489	62.3%	100.0%	100.0%	36.9%	
HOMESTEAD (CLOSED)	F	01/01/2010	N	None	7,466,206	9,710,064	0		8,908,272	83.8%	76.9%	0.0%	0.0%	
HOMESTEAD (CLOSED)	F	01/01/2009	N	After	6,543,979	9,454,578			9,075,477	72.1%	69.2%	0.0%	0.0%	
HOMESTEAD (CLOSED)	F	01/01/2008	N	After	9,070,078	9,432,712	0	0	9,272,706	97.8%	96.2%	0.0%	0.0%	
HOMESTEAD (CLOSED)	F	01/01/2007	N	None	8,445,837	4,694,701	357,887	3,124,271	8,176,859	103.3%	100.0%	100.0%	100.0%	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	After	787,999	373,060	92,331	328,107	793,498	99.3%	100.0%	100.0%	98.3%	
HOWEY-IN-THE-HILLS	P	10/01/2007	Y	None	810,933	360,124	175,453	94,469	630,046	128.7%	100.0%	100.0%	100.0%	
HOWEY-IN-THE-HILLS	P	10/01/2007	N	None	810,933	360,124	175,453	94,469	630,046	128.7%	100.0%	100.0%	100.0%	
INDIALANTIC	G	10/01/2010	N	None	761,653	601,132	147,001	344,778	1,092,911	69.7%	100.0%	100.0%	3.9%	
INDIALANTIC	G	10/01/2009	N	None	644,781	437,348	156,361	478,132	1,071,841	60.2%	100.0%	100.0%	10.7%	
INDIALANTIC	G	10/01/2008	N	After	568,996	385,068	158,598	459,516	1,003,182	56.7%	100.0%	100.0%	5.5%	
INDIALANTIC	G	10/01/2007	N	None	589,407	271,584	148,017	386,823	806,424	73.1%	100.0%	100.0%	43.9%	
INDIALANTIC	G	10/01/2006	N	None	454,158	277,007	120,605	320,880	718,492	63.2%	100.0%	100.0%	17.6%	
INDIALANTIC	PF	10/01/2010	N	None	4,340,640	1,997,749	366,592	1,974,065	4,338,406	100.1%	100.0%	100.0%	100.0%	
INDIALANTIC	PF	10/01/2009	N	None	3,853,032	1,560,492	344,011	1,884,363	3,788,866	101.7%	100.0%	100.0%	100.0%	
INDIALANTIC	PF	10/01/2008	N	After	3,372,627	1,559,712	239,481	1,413,457	3,212,650	105.0%	100.0%	100.0%	100.0%	
INDIALANTIC	PF	10/01/2007	N	None	3,726,774	1,396,898	269,861	1,369,731	3,036,490	122.7%	100.0%	100.0%	100.0%	
INDIALANTIC	PF	10/01/2006	N	None	3,219,892	1,421,046	227,558	1,005,862	2,654,466	121.3%	100.0%	100.0%	100.0%	
INDIAN HARBOUR BEACH	P	10/01/2010	N	After	5,033,615	1,912,611	467,482	2,870,088	5,250,181	95.9%	100.0%	100.0%	92.5%	
INDIAN HARBOUR BEACH	P	10/01/2009	N	None	4,415,631	1,978,115	406,619	2,493,594	4,878,328	90.5%	100.0%	100.0%	81.4%	
INDIAN HARBOUR BEACH	P	10/01/2008	Y	After	4,043,286	2,024,403	344,507	2,004,979	4,373,889	92.4%	100.0%	100.0%	83.5%	
INDIAN HARBOUR BEACH	P	10/01/2007	N	None	4,458,026	2,071,396	286,626	1,541,041	3,899,063	114.3%	100.0%	100.0%	100.0%	
INDIAN HARBOUR BEACH	P	10/01/2006	N	None	3,901,699	1,911,063	271,279	1,369,618	3,551,960	109.8%	100.0%	100.0%	100.0%	
INDIAN RIVER SHORES	G	10/01/2009	Y	After	265,658	459,075		10,426	469,501	56.6%	57.9%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
INDIAN RIVER SHORES	G	10/01/2009	N	None	265,658	459,075		23,105	482,180	55.1%	57.9%	0.0%	0.0%	
INDIAN RIVER SHORES	G	10/01/2008	Y	After	286,072	473,381			473,381	60.4%	60.4%	0.0%	0.0%	ACTIVE EMPLOYEE CONTRIBUTIONS W/INTEREST NOT
INDIAN RIVER SHORES	G	10/01/2007	Y	None	4,104,494	1,000,598		4,425,560	5,426,158	75.6%	100.0%	100.0%	70.1%	
INDIAN RIVER SHORES	PF	10/01/2009	Y	After	4,555,912	1,277,457		89,229	1,366,686	333.4%	100.0%	100.0%	100.0%	
INDIAN RIVER SHORES	PF	10/01/2009	N	None	4,555,912	1,277,457		121,806	1,399,263	325.6%	100.0%	100.0%	100.0%	
INDIAN RIVER SHORES	PF	10/01/2008	Y	After	3,912,239	1,160,934			1,160,934	337.0%	100.0%	100.0%	100.0%	AMT OF ACTIVE PARTICIPANT'S ACCUMULATED CONTRIBUTIONS NOT AVAILABLE
INDIAN SHORES	P	10/01/2008	N	None	1,312,994	285,332	180,865	737,918	1,204,115	109.0%	100.0%	100.0%	100.0%	
INDIAN SHORES	P	10/01/2006	N	None	1,222,755	118,622	153,828	612,322	884,772	138.2%	100.0%	100.0%	100.0%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	N	None	289,458,850	32,650,131		170,212,031	202,862,162	142.7%	100.0%	100.0%	100.0%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2009	N	None	203,616,907	23,902,421	0	131,315,576	155,217,997	131.2%	100.0%	100.0%	100.0%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2008	N	None	228,407,251	17,282,354	0	99,635,172	116,917,526	195.4%	100.0%	100.0%	100.0%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2007	N	None	178,069,801	11,661,949	0	76,173,438	87,835,387	202.7%	100.0%	100.0%	100.0%	
JACKSON MEMORIAL HOSPITAL	G	10/01/2006	N	None	132,117,642	7,502,792	0	57,230,656	64,733,448	204.1%	100.0%	100.0%	100.0%	
JACKSONVILLE	CO	10/01/2008	Y	After	71,452,205	47,609,605		88,717,937	133,830,301	53.4%	100.0%	100.0%	26.9%	
JACKSONVILLE	CO	10/01/2007	N	None	81,514,350	29,788,255		61,857,678	90,788,450	89.8%	100.0%	100.0%	83.6%	DROP=857483
JACKSONVILLE	CO	10/01/2006	N	None	69,394,981	7,350,041		65,416,245	72,766,286	95.4%	100.0%	100.0%	94.8%	
JACKSONVILLE	G	10/01/2008	N	None	1,443,749,863	1,208,728,523	172,448,863	443,213,220	1,824,390,606	79.1%	100.0%	100.0%	14.1%	
JACKSONVILLE	G	10/01/2007	N	None	1,783,525,685	1,159,001,239		533,019,637	1,692,020,876	105.4%	100.0%	100.0%	100.0%	
JACKSONVILLE	G	10/01/2006	N	None	1,619,156,895	1,121,112,254		483,685,686	1,604,797,940	100.9%	100.0%	100.0%	100.0%	
JACKSONVILLE	PF	10/01/2008	N	After	1,048,303,124	1,263,076,006	86,437,285	313,384,349	1,506,463,348	69.6%	83.0%	0.0%	0.0%	
JACKSONVILLE	PF	10/01/2006	N	None	827,337,661	1,109,404,724	75,371,416	182,781,812	1,231,705,744	67.2%	74.6%	0.0%	0.0%	
JACKSONVILLE - DISABILITY	G	10/01/2009	Y	None	8,541,231	0	0	12,100,727	12,100,727	70.6%	100.0%	100.0%	70.6%	
JACKSONVILLE BEACH	F	10/01/2009	N	After	7,595,451	6,914,000	852,000	2,394,000	10,160,000	74.8%	100.0%	80.0%	0.0%	
JACKSONVILLE BEACH	F	10/01/2008	N	None	7,431,300	7,073,000	728,000	2,449,000	10,250,000	72.5%	100.0%	49.2%	0.0%	
JACKSONVILLE BEACH	F	10/01/2007	N	None	8,407,118	7,191,000	622,000	1,948,000	9,761,000	86.1%	100.0%	100.0%	30.5%	
JACKSONVILLE BEACH	F	10/01/2006	N	None	7,578,662	7,165,451	599,000	1,561,549	9,326,000	81.3%	100.0%	69.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
JACKSONVILLE BEACH	G	10/01/2009	N	None	37,248,503	22,566,000	7,365,000	14,414,000	44,345,000	84.0%	100.0%	100.0%	50.8%	
JACKSONVILLE BEACH	G	10/01/2008	N	None	36,348,335	21,434,000	6,941,000	13,658,000	42,033,000	86.5%	100.0%	100.0%	58.4%	
JACKSONVILLE BEACH	G	10/01/2007	N	None	41,109,401	18,949,000	6,899,000	13,266,000	39,114,000	105.1%	100.0%	100.0%	100.0%	
JACKSONVILLE BEACH	G	10/01/2006	N	None	36,905,841	16,116,124	7,166,000	12,861,876	36,144,000	102.1%	100.0%	100.0%	100.0%	
JACKSONVILLE BEACH	P	10/01/2009	N	None	13,751,378	10,113,000	2,008,000	4,562,000	16,683,000	82.4%	100.0%	100.0%	35.7%	
JACKSONVILLE BEACH	P	10/01/2008	N	None	13,389,964	9,646,000	1,948,000	4,528,000	16,122,000	83.1%	100.0%	100.0%	39.7%	
JACKSONVILLE BEACH	P	10/01/2007	N	None	15,331,815	9,416,000	1,832,000	4,286,000	15,534,000	98.7%	100.0%	100.0%	95.3%	
JACKSONVILLE BEACH	P	10/01/2006	N	None	13,811,694	9,509,301	1,623,000	2,850,699	13,983,000	98.8%	100.0%	100.0%	94.0%	
JUPITER	P	10/01/2010	N	After	33,621,029	22,479,734	4,588,467	17,461,095	44,241,266	76.0%	100.0%	100.0%	37.5%	
JUPITER	P	10/01/2009	N	None	29,094,716	19,036,036	4,442,118	16,951,448	40,284,910	72.2%	100.0%	100.0%	33.1%	
JUPITER	P	10/01/2008	N	None	25,805,965	15,582,308	4,124,438	17,018,680	36,725,426	70.3%	100.0%	100.0%	35.8%	
JUPITER	P	10/01/2007	N	After	26,391,150	13,202,768	3,816,240	16,283,324	33,302,332	79.2%	100.0%	100.0%	57.6%	
JUPITER	P	10/01/2006	N	None	21,692,162	9,774,545			9,774,545	221.9%	100.0%	100.0%	100.0%	
JUPITER	P	10/01/2006	Y	None	21,006,959	9,774,545			9,774,545	214.9%	100.0%	100.0%	100.0%	
JUPITER	P	10/01/2006	Y	After	21,006,959	10,472,983	3,369,067	14,569,487	28,411,537	73.9%	100.0%	100.0%	49.2%	DROP=14813
JUPITER ISLAND	GPF	10/01/2010	N	None	8,737,515	7,610,063	0	3,852,502	11,462,565	76.2%	100.0%	100.0%	29.3%	
JUPITER ISLAND	GPF	10/01/2009	N	After	8,113,422	6,060,490	0	4,728,040	10,788,530	75.2%	100.0%	100.0%	43.4%	
JUPITER ISLAND	GPF	10/01/2009	Y	After	8,113,422	6,060,520	0	4,708,928	10,769,448	75.3%	100.0%	100.0%	43.6%	
JUPITER ISLAND	GPF	10/01/2008	N	After	7,939,043	6,032,450	0	4,355,922	10,388,372	76.4%	100.0%	100.0%	43.8%	
JUPITER ISLAND	GPF	10/01/2007	N	None	10,201,013	5,600,203	0	2,984,152	8,584,355	118.8%	100.0%	100.0%	100.0%	
JUPITER ISLAND	GPF	10/01/2006	N	None	9,122,123	5,329,896	0	2,330,517	7,660,413	119.1%	100.0%	100.0%	100.0%	
KEY BISCAYNE	PF	10/01/2010	N	None	13,988,687	2,614,917	4,813,805	8,019,383	15,415,621	90.7%	100.0%	100.0%	81.8%	15415621
KEY BISCAYNE	PF	10/01/2009	N	None	11,140,505	2,066,892	4,313,445	6,835,807	13,216,144	84.3%	100.0%	100.0%	69.6%	
KEY BISCAYNE	PF	10/01/2008	N	None	9,397,366	2,079,168	3,656,820	5,552,645	11,288,633	83.2%	100.0%	100.0%	65.9%	
KEY BISCAYNE	PF	10/01/2007	N	None	9,533,919	2,099,365	3,099,118	4,277,513	9,475,996	100.6%	100.0%	100.0%	100.0%	
KEY BISCAYNE	PF	10/01/2006	N	None	7,421,502	1,820,113	2,799,812	3,608,275	8,228,200	90.2%	100.0%	100.0%	77.6%	
KEY WEST	G	10/01/2008	N	None	31,679,524	15,676,713	3,346,364	9,134,757	27,860,533	113.7%	100.0%	100.0%	100.0%	
KEY WEST	G	10/01/2007	N	None	35,050,475	11,614,202	3,361,160	11,307,965	26,044,467	134.6%	100.0%	100.0%	100.0%	
KEY WEST	G	10/01/2006	N	After	29,961,591	11,981,860	2,923,152	9,139,695	23,912,238	125.3%	100.0%	100.0%	100.0%	
KEY WEST	PF	10/01/2009	N	After	46,570,135	41,294,946	4,752,107	20,526,572	62,640,347	74.3%	100.0%	100.0%	2.5%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
KEY WEST	PF	10/01/2008	N	None	48,498,200	38,019,701	4,660,438	30,310,881	69,629,971	69.7%	100.0%	100.0%	19.2%	
KEY WEST	PF	10/01/2007	N	None	56,900,488	33,774,597	4,466,817	20,394,613	55,907,476	101.8%	100.0%	100.0%	91.5%	
KEY WEST	PF	10/01/2006	N	None	49,349,049	25,407,246	4,525,199	20,876,711	48,459,389	101.8%	100.0%	100.0%	93.0%	
KEY WEST HOUSING	G	01/01/2011	N	None	4,658,537	2,373,693		3,181,405	5,305,999	87.8%	100.0%	100.0%	71.8%	
KEY WEST HOUSING	G	01/01/2010	N	None	3,953,724	2,244,081	0	2,716,797	4,719,803	83.8%	100.0%	100.0%	62.9%	
KEY WEST HOUSING	G	01/01/2009	N	After	3,247,629	2,575,279	0	2,259,579	4,537,318	71.6%	100.0%	100.0%	29.8%	
KEY WEST HOUSING	G	01/01/2008	N	None	3,946,613	2,569,474	0	2,349,901	4,637,683	85.1%	100.0%	100.0%	58.6%	
KEY WEST HOUSING	G	01/01/2007	N	None	3,591,580	2,678,711	0	1,903,740	4,216,635	85.2%	100.0%	100.0%	48.0%	DROP ACCOUNTS=36581 6
KEY WEST UTILITY	G	01/01/2010	N	None	53,418,717	43,757,930	39,940	23,451,758	67,249,628	79.4%	100.0%	100.0%	41.0%	
KEY WEST UTILITY	G	01/01/2009	N	After	45,494,046	41,647,499	53,375	21,519,536	63,220,410	72.0%	100.0%	100.0%	17.6%	
KEY WEST UTILITY	G	01/01/2008	N	None	59,570,528	38,866,974	61,282	18,616,963	57,545,219	103.5%	100.0%	100.0%	100.0%	
KEY WEST UTILITY	G	01/01/2007	N	None	56,385,417	35,357,699	80,737	18,319,130	53,757,566	104.9%	100.0%	100.0%	100.0%	
KISSIMMEE	F	10/01/2010	N	None	22,989,136	19,622,290	401,899	14,243,222	32,534,206	70.7%	100.0%	100.0%	20.8%	
KISSIMMEE	F	10/01/2009	Y	After	20,514,388	15,637,225	390,401	15,443,299	30,156,700	68.0%	100.0%	100.0%	29.1%	
KISSIMMEE	F	10/01/2008	N	After	19,139,397	13,652,904	349,972	14,513,447	27,616,463	69.3%	100.0%	100.0%	35.4%	
KISSIMMEE	F	10/01/2007	N	None	23,271,781	12,137,488	335,300	13,773,102	25,096,322	92.7%	100.0%	100.0%	78.4%	DROP ACCOUNTS=11495 68
KISSIMMEE	F	10/01/2006	N	None	20,215,489	11,977,789	292,015	11,533,721	22,962,898	88.0%	100.0%	100.0%	68.9%	DROP ACCOUNTS=84062 7
KISSIMMEE	G	10/01/2010	N	None	61,290,903	30,779,361	5,201,199	30,512,643	66,011,110	92.8%	100.0%	100.0%	83.0%	
KISSIMMEE	G	10/01/2009	N	None	54,776,116	28,024,934	4,823,811	28,499,836	60,977,917	89.8%	100.0%	100.0%	76.9%	
KISSIMMEE	G	10/01/2008	N	None	52,153,554	24,257,655	4,184,196	26,784,770	54,989,261	94.8%	100.0%	100.0%	88.5%	
KISSIMMEE	G	10/01/2007	N	None	57,125,124	20,934,681	3,494,678	21,502,720	45,415,013	125.8%	100.0%	100.0%	100.0%	DROP ACCOUNTS=51706 6
KISSIMMEE	G	10/01/2007	Y	After	57,125,124	22,161,274	3,494,678	24,386,240	49,525,126	115.3%	100.0%	100.0%	100.0%	
KISSIMMEE	G	10/01/2006	N	None	48,416,960	18,376,256	2,897,743	20,300,168	40,667,900	119.1%	100.0%	100.0%	100.0%	DROP ACCOUNTS=90626 7
KISSIMMEE	P	10/01/2010	N	None	34,215,567	26,372,646	2,324,781	9,948,060	37,803,910	90.5%	100.0%	100.0%	55.5%	
KISSIMMEE	P	10/01/2009	N	None	30,618,527	24,446,813	2,273,085	8,679,149	34,941,189	87.6%	100.0%	100.0%	44.9%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
KISSIMMEE	P	10/01/2008	N	After	30,711,920	20,529,858	2,335,167	9,202,022	31,858,283	96.4%	100.0%	100.0%	85.3%	
KISSIMMEE	P	10/01/2007	N	After	34,980,085	18,945,055	2,269,201	8,710,399	29,867,347	117.1%	100.0%	100.0%	100.0%	
KISSIMMEE	P	10/01/2006	N	None	29,986,571	14,657,659	2,170,093	8,664,220	25,491,972	117.6%	100.0%	100.0%	100.0%	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	N	None	42,855,536	32,661,021	1,456,777	19,394,034	51,854,435	82.6%	100.0%	100.0%	45.1%	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2009	Y	After	39,104,176	29,392,822	1,404,451	18,464,921	47,577,705	82.2%	100.0%	100.0%	45.0%	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2008	N	After	39,679,388	25,944,081	1,257,127	16,372,176	42,274,221	93.9%	100.0%	100.0%	76.2%	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2007	N	None	46,907,240	23,534,917	1,083,289	14,958,883	38,289,609	122.5%	100.0%	100.0%	100.0%	DROP=1287479.89
KISSIMMEE UTILITY AUTHORITY	G	10/01/2006	N	None	40,191,441	20,079,838	896,619	14,303,312	34,272,193	117.3%	100.0%	100.0%	100.0%	DROP=1007576.12
LABELLE	F	10/01/2008	N	None	128,329	1,699	7,684	74,200	83,583	153.5%	100.0%	100.0%	100.0%	
LABELLE	F	10/01/2006	N	None	148,233	4,795		11,646	16,441	901.6%	100.0%	100.0%	100.0%	
LADY LAKE	P	10/01/2010	N	None	3,583,803	462,884	404,555	1,538,525	2,405,964	149.0%	100.0%	100.0%	100.0%	
LADY LAKE	P	10/01/2009	Y	None	2,986,366	239,400	344,964	1,358,461	1,942,825	153.7%	100.0%	100.0%	100.0%	
LADY LAKE	P	10/01/2008	N	After	2,620,169	221,449	285,981	1,081,300	1,588,730	164.9%	100.0%	100.0%	100.0%	
LADY LAKE	P	10/01/2007	N	None	2,894,512	206,076	238,941	921,918	1,366,935	211.8%	100.0%	100.0%	100.0%	
LADY LAKE	P	10/01/2006	N	None	2,328,034	265,028	206,310	720,505	1,191,843	195.3%	100.0%	100.0%	100.0%	
LAKE ALFRED	G	10/01/2010	N	None	3,481,134	1,400,681	274,337	1,330,088	3,005,106	115.8%	100.0%	100.0%	100.0%	
LAKE ALFRED	G	10/01/2009	N	None	3,134,510	1,513,557	232,500	1,170,409	2,916,466	107.5%	100.0%	100.0%	100.0%	
LAKE ALFRED	G	10/01/2008	N	After	2,869,099	1,129,046	212,917	1,292,523	2,634,486	108.9%	100.0%	100.0%	100.0%	
LAKE ALFRED	G	10/01/2007	N	None	3,193,669	1,101,467	167,758	1,133,940	2,403,165	132.9%	100.0%	100.0%	100.0%	
LAKE ALFRED	G	10/01/2006	Y	None	2,721,163	1,102,864	128,251	986,780	2,217,895	122.7%	100.0%	100.0%	100.0%	
LAKE ALFRED	P	10/01/2010	N	None	1,513,849	613,014	128,472	429,897	1,171,383	129.2%	100.0%	100.0%	100.0%	
LAKE ALFRED	P	10/01/2009	N	None	1,407,607	551,187	139,479	375,156	1,065,822	132.1%	100.0%	100.0%	100.0%	
LAKE ALFRED	P	10/01/2008	N	After	1,390,773	374,631	149,489	441,356	965,476	144.1%	100.0%	100.0%	100.0%	
LAKE ALFRED	P	10/01/2006	Y	None	1,391,489	336,835	133,984	312,955	783,774	177.5%	100.0%	100.0%	100.0%	
LAKE CITY	F	10/01/2010	N	After	5,508,818	3,626,706	478,838	2,424,214	6,414,580	85.9%	100.0%	100.0%	57.9%	
LAKE CITY	F	10/01/2009	N	None	5,056,522	3,526,082	440,222	1,868,400	5,765,807	87.7%	100.0%	100.0%	58.4%	
LAKE CITY	F	10/01/2008	N	None	5,130,359	3,586,034	396,766	1,669,016	5,628,124	91.2%	100.0%	100.0%	68.8%	
LAKE CITY	F	10/01/2007	Y	None	5,839,949	2,951,217	422,169	1,867,112	5,240,498	111.4%	100.0%	100.0%	100.0%	
LAKE CITY	F	10/01/2006	N	None	5,242,519	2,675,940	404,096	1,731,308	4,811,344	109.0%	100.0%	100.0%	100.0%	
LAKE CITY	G	10/01/2010	N	After	11,035,102	8,686,544	337,044	6,097,958	14,833,653	74.4%	100.0%	100.0%	33.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
LAKE CITY	G	10/01/2009	N	After	10,279,352	8,688,919	314,808	5,188,923	13,882,715	74.0%	100.0%	100.0%	24.6%	
LAKE CITY	G	10/01/2008	N	None	10,380,884	8,143,308	291,673	4,618,758	12,885,362	80.6%	100.0%	100.0%	42.1%	
LAKE CITY	G	10/01/2007	N	None	12,323,770	7,033,500	273,788	4,880,391	12,187,679	101.1%	100.0%	100.0%	100.0%	
LAKE CITY	G	10/01/2006	N	None	11,516,765	6,712,310	257,807	4,847,018	11,817,135	97.5%	100.0%	100.0%	93.8%	
LAKE CITY	P	10/01/2010	N	None	8,177,695	5,730,297	435,572	1,472,730	7,638,599	107.1%	100.0%	100.0%	100.0%	
LAKE CITY	P	10/01/2009	N	None	7,404,982	4,355,455	545,837	2,146,669	7,047,961	105.1%	100.0%	100.0%	100.0%	
LAKE CITY	P	10/01/2008	N	After	7,606,809	4,622,749	524,950	1,890,709	6,872,639	110.7%	100.0%	100.0%	100.0%	
LAKE CITY	P	10/01/2007	N	None	8,893,248	4,973,226	353,838	1,783,963	6,633,547	134.1%	100.0%	100.0%	100.0%	
LAKE CITY	P	10/01/2006	N	None	7,817,140	4,297,030	314,300	1,583,073	5,899,593	132.5%	100.0%	100.0%	100.0%	
LAKE HELEN	P	10/01/2010	N	None	613,988	102,149	10,835	174,383	287,367	213.7%	100.0%	100.0%	100.0%	
LAKE HELEN	P	10/01/2008	N	None	349,903	149	10,985	175,969	187,103	187.0%	100.0%	100.0%	100.0%	
LAKE HELEN	P	10/01/2006	N	After	242,346	0	8,375	105,998	114,373	211.9%	100.0%	100.0%	100.0%	after
LAKE MARY	F	10/01/2010	N	After	7,351,829	3,229,026	1,107,442	3,577,315	7,797,799	94.3%	100.0%	100.0%	84.3%	
LAKE MARY	F	10/01/2009	N	None	6,152,632	1,119,786	1,130,496	4,504,094	6,736,772	91.3%	100.0%	100.0%	86.6%	
LAKE MARY	F	10/01/2008	Y	After	5,538,196	788,363	1,010,627	4,485,526	6,284,516	88.1%	100.0%	100.0%	83.4%	
LAKE MARY	F	10/01/2007	Y	After	5,567,098	164,039	871,485	4,788,233	5,823,757	95.6%	100.0%	100.0%	94.6%	
LAKE MARY	F	10/01/2007	Y	After	5,567,098	174,039	871,485	4,690,440	5,735,964	97.1%	100.0%	100.0%	96.4%	
LAKE MARY	F	10/01/2006	N	None	4,293,909	157,521	639,867	3,699,670	4,497,058	95.5%	100.0%	100.0%	94.5%	
LAKE MARY	P	10/01/2010	N	After	9,753,640	5,874,392	659,773	2,743,560	9,277,725	105.1%	100.0%	100.0%	100.0%	
LAKE MARY	P	10/01/2009	N	None	8,729,260	4,791,020	704,728	2,848,268	8,344,016	104.6%	100.0%	100.0%	100.0%	
LAKE MARY	P	10/01/2008	N	After	8,250,401	3,000,091	788,935	3,461,135	7,250,161	113.8%	100.0%	100.0%	100.0%	
LAKE MARY	P	10/01/2007	Y	None	8,867,065	2,500,284	710,661	3,364,290	6,575,235	134.9%	100.0%	100.0%	100.0%	
LAKE MARY	P	10/01/2006	N	None	7,258,231	1,976,935	609,657	3,221,977	5,808,569	125.0%	100.0%	100.0%	100.0%	
LAKE PARK (RETIRED)	P	10/01/2010	N	After	1,375,827	1,656,828	0	0	1,656,828	83.0%	83.0%	0.0%	0.0%	
LAKE PARK (RETIRED)	P	10/01/2009	N	None	1,382,517	1,678,814	0	0	1,678,814	82.4%	82.4%	0.0%	0.0%	
LAKE PARK (RETIRED)	P	10/01/2006	N	None	1,919,359	1,753,576	0	0	1,753,576	109.5%	100.0%	100.0%	100.0%	
LAKE WALES	F	10/01/2010	N	None	5,522,832	6,273,696	457,822	1,439,132	8,053,014	68.6%	88.0%	0.0%	0.0%	
LAKE WALES	F	10/01/2009	N	None	5,214,839	4,647,021	156,882	2,656,099	7,346,398	71.0%	100.0%	100.0%	15.5%	
LAKE WALES	F	10/01/2008	N	After	5,270,898	4,897,107	97,366	2,409,524	7,149,519	73.7%	100.0%	100.0%	11.5%	
LAKE WALES	F	10/01/2007	N	None	6,252,016	4,801,646	419,037	1,608,535	6,654,757	93.9%	100.0%	100.0%	64.1%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
LAKE WALES	F	10/01/2006	N	None	5,527,065	4,908,325	422,519	1,734,076	6,205,002	89.1%	100.0%	100.0%	11.3%	
LAKE WALES	G	10/01/2010	N	None	7,107,377	4,429,272	734,637	1,304,479	6,142,391	115.7%	100.0%	100.0%	100.0%	
LAKE WALES	G	10/01/2009	N	None	6,859,048	4,093,442	702,415	1,460,640	5,878,524	116.7%	100.0%	100.0%	100.0%	
LAKE WALES	G	10/01/2008	Y	After	7,006,152	3,295,879	738,780	1,788,376	5,586,795	125.4%	100.0%	100.0%	100.0%	
LAKE WALES	G	10/01/2007	N	None	8,196,407	2,302,812	876,659	1,892,139	4,941,720	165.9%	100.0%	100.0%	100.0%	
LAKE WALES	G	10/01/2006	N	None	6,919,976	1,957,673	666,853	1,381,332	3,929,997	176.1%	100.0%	100.0%	100.0%	
LAKE WALES	P	10/01/2010	N	None	9,552,106	6,144,168	778,516	2,881,090	9,803,774	97.4%	100.0%	100.0%	91.3%	
LAKE WALES	P	10/01/2009	N	None	8,805,929	6,637,303	684,458	2,323,325	9,470,455	93.0%	100.0%	100.0%	63.9%	
LAKE WALES	P	10/01/2008	N	After	8,827,145	6,678,406	595,989	1,908,951	9,047,098	97.6%	100.0%	100.0%	81.3%	
LAKE WALES	P	10/01/2007	N	None	10,344,687	6,598,185	602,539	1,392,005	8,497,561	121.7%	100.0%	100.0%	100.0%	
LAKE WALES	P	10/01/2006	N	None	9,206,297	5,658,797	560,008	1,541,178	7,705,431	119.5%	100.0%	100.0%	100.0%	
LAKE WORTH	F	10/01/2009	Y	None	20,059,121	38,425,990	864,161	4,654,340	38,857,374	51.6%	52.2%	0.0%	0.0%	
LAKE WORTH	F	10/01/2008	N	None	20,874,803	27,364,738	1,706,578	12,338,667	38,137,246	54.7%	76.3%	0.0%	0.0%	
LAKE WORTH	F	10/01/2007	N	None	25,082,110	15,115,399	2,390,587	19,563,174	34,751,488	72.2%	100.0%	100.0%	38.7%	
LAKE WORTH	F	10/01/2006	N	None	21,438,292	12,454,897	2,084,003	17,444,886	30,318,802	70.7%	100.0%	100.0%	39.5%	
LAKE WORTH	G	10/01/2010	N	After	56,795,536	83,346,243	5,060,197	12,805,167	96,879,797	58.6%	68.1%	0.0%	0.0%	
LAKE WORTH	G	10/01/2009	N	After	60,665,265	73,831,337	5,922,946	16,896,634	91,686,270	66.2%	82.2%	0.0%	0.0%	
LAKE WORTH	G	10/01/2008	N	None	58,366,454	68,540,561	5,896,853	16,753,912	86,794,121	67.2%	85.2%	0.0%	0.0%	
LAKE WORTH	G	10/01/2007	N	None	71,117,910	67,047,341	5,270,320	15,431,531	83,702,078	85.0%	100.0%	77.2%	0.0%	
LAKE WORTH	G	10/01/2006	N	None	65,824,912	62,141,433	5,457,264	17,219,363	81,307,041	81.0%	100.0%	67.5%	0.0%	
LAKE WORTH	P	10/01/2010	N	After	22,053,019	32,894,919	1,492,772	5,568,527	38,987,289	56.6%	67.0%	0.0%	0.0%	
LAKE WORTH	P	10/01/2009	N	After	21,234,969	25,807,203	2,110,361	9,269,494	36,422,876	58.3%	82.3%	0.0%	0.0%	
LAKE WORTH	P	10/01/2008	N	None	22,403,731	23,250,816	1,899,964	9,867,124	34,241,022	65.4%	96.4%	0.0%	0.0%	
LAKE WORTH	P	10/01/2007	N	None	26,122,778	21,067,386	2,488,509	10,758,398	33,141,670	78.8%	100.0%	100.0%	23.9%	
LAKE WORTH	P	10/01/2006	N	None	23,656,723	20,290,543	1,993,116	9,628,334	31,046,918	76.2%	100.0%	100.0%	14.3%	
LAKELAND	GPF	10/01/2010	N	After	417,037,250	292,090,138	61,349,784	190,306,971	536,245,046	77.8%	100.0%	100.0%	33.4%	
LAKELAND	GPF	10/01/2009	N	After	383,901,750	274,993,074	59,090,785	184,195,532	505,486,784	75.9%	100.0%	100.0%	27.0%	
LAKELAND	GPF	10/01/2008	N	None	434,980,781	294,318,160	64,850,611	194,239,553	542,617,693	80.2%	100.0%	100.0%	39.0%	
LAKELAND	GPF	10/01/2007	N	None	537,749,062	282,996,659	60,734,775	176,294,478	512,195,421	105.0%	100.0%	100.0%	100.0%	
LAKELAND	GPF	10/01/2006	N	After	478,396,090	259,349,497	56,912,660	159,979,560	473,515,470	101.0%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
LAKELAND	P	10/01/2010	Y	After	76,842,020	62,804,635	10,153,057	25,632,538	95,824,636	80.2%	100.0%	100.0%	15.2%	
LAKELAND	P	10/01/2009	N	None	70,345,948	56,993,061	10,843,097	23,014,997	88,487,975	79.5%	100.0%	100.0%	10.9%	
LAKELAND	P	10/01/2008	N	After	17,555,509	13,012,766	1,018,257	9,042,567	23,073,590	76.1%	100.0%	100.0%	39.0%	
LAKELAND	P	10/01/2008	Y	After	17,555,509	13,179,569	1,018,257	9,042,567	23,240,393	75.5%	100.0%	100.0%	37.1%	
LAKELAND	P	10/01/2007	N	None	20,984,694	12,457,396	935,800	9,303,023	22,696,219	92.5%	100.0%	100.0%	81.6%	
LAKELAND	P	10/01/2006	Y	None	18,463,595	12,016,116	852,482	9,392,047	22,260,645	82.9%	100.0%	100.0%	59.6%	
LAKELAND SUPP	F	10/01/2009	N	None	16,889,349	7,601,444	2,578,983	5,138,646	15,319,073	110.3%	100.0%	100.0%	100.0%	
LAKELAND SUPP	F	10/01/2008	N	After	16,615,961	7,495,065	2,360,672	4,852,650	14,708,387	113.0%	100.0%	100.0%	100.0%	
LAKELAND SUPP	F	10/01/2007	N	None	18,090,200	7,371,229	2,161,731	4,627,743	14,160,703	127.7%	100.0%	100.0%	100.0%	
LAKELAND SUPP	F	10/01/2006	N	None	15,799,439	7,635,416	1,967,479	4,262,779	13,865,674	113.9%	100.0%	100.0%	100.0%	
LANTANA	F	09/30/2010	N	None	18,423,102	8,141,981	451,000	8,379,000	16,758,000	109.9%	100.0%	100.0%	100.0%	
LANTANA	F	09/30/2009	N	None	15,920,565	4,308,954	491,000	12,058,526	16,761,000	95.0%	100.0%	100.0%	92.2%	
LANTANA	F	09/30/2008	N	None	13,741,578	2,419,542	499,000	11,767,458	14,686,000	93.6%	100.0%	100.0%	92.0%	
LANTANA	F	09/30/2007	N	None	13,600,696	877,602	449,000	11,590,398	12,917,000	105.3%	100.0%	100.0%	100.0%	
LANTANA	P	10/01/2010	N	After	7,085,478	2,770,414	717,631	2,787,534	6,275,579	112.9%	100.0%	100.0%	100.0%	
LANTANA	P	10/01/2009	N	None	6,076,336	1,898,767	705,048	2,671,444	5,275,259	115.2%	100.0%	100.0%	100.0%	
LANTANA	P	10/01/2008	N	After	4,973,003	1,895,611	594,008	2,028,080	4,517,699	110.1%	100.0%	100.0%	100.0%	
LANTANA	P	10/01/2007	N	None	5,262,761	1,458,568	551,830	1,997,813	4,008,211	131.3%	100.0%	100.0%	100.0%	
LANTANA	P	10/01/2006	N	None	4,199,210	1,006,044	481,465	1,815,272	3,302,781	127.1%	100.0%	100.0%	100.0%	
LARGO	PF	10/01/2009	N	None	72,605,836	61,228,427	7,070,602	33,178,548	98,069,000	74.0%	100.0%	100.0%	13.0%	
LARGO	PF	10/01/2008	N	None	75,153,252	53,703,018	7,416,917	33,821,835	91,996,241	81.7%	100.0%	100.0%	41.5%	
LARGO	PF	10/01/2007	N	None	88,514,589	50,913,927	6,619,483	30,890,380	86,039,688	102.9%	100.0%	100.0%	100.0%	DROP=2384102
LARGO	PF	10/01/2006	N	None	77,610,753	45,533,181	6,300,860	25,919,529	75,196,629	103.2%	100.0%	100.0%	99.4%	DROP ACCOUNTS=25569 41
LAUDERDALE-BY-THE-SEA	F	10/01/2009	N	None	515,934	138,997	27,026	146,523	312,546	165.1%	100.0%	100.0%	100.0%	
LAUDERDALE-BY-THE-SEA	F	10/01/2008	N	None	412,514	142,347	19,411	91,216	252,974	163.1%	100.0%	100.0%	100.0%	
LAUDERDALE-BY-THE-SEA	F	10/01/2007	N	None	579,283	137,949	24,839	160,241	323,029	179.3%	100.0%	100.0%	100.0%	
LAUDERDALE-BY-THE-SEA	F	10/01/2006	N	None	434,524	139,742		257,556	397,298	109.4%	100.0%	100.0%	100.0%	
LAUDERHILL	F	10/01/2009	N	After	33,196,711	31,831,590		18,928,178	50,759,768	65.4%	100.0%	100.0%	7.2%	
LAUDERHILL	F	10/01/2008	N	None	31,702,019	30,441,148		18,643,745	47,026,355	67.4%	100.0%	100.0%	6.8%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
LAUDERHILL	F	10/01/2007	N	None	37,685,174	25,196,734	0	21,532,051	45,002,714	83.7%	100.0%	100.0%	58.0%	
LAUDERHILL	F	10/01/2006	N	None	30,756,597	21,509,321	5,067,627	16,538,967	41,234,747	74.6%	100.0%	100.0%	25.3%	
LAUDERHILL	G	10/01/2008	N	None	13,497,631	11,810,796	1,807,235	4,799,606	18,141,814	74.4%	100.0%	93.3%	0.0%	
LAUDERHILL	G	10/01/2007	N	None	15,068,626	7,868,044	0	16,447,883	24,315,927	62.0%	100.0%	100.0%	43.8%	
LAUDERHILL	G	10/01/2006	N	None	12,844,042	5,035,163	2,004,579	7,642,890	14,682,632	87.5%	100.0%	100.0%	75.9%	
LAUDERHILL	P	10/01/2009	N	After	20,320,447	3,312,030	4,743,974	13,942,020	21,998,024	92.4%	100.0%	100.0%	88.0%	
LAUDERHILL	P	10/01/2008	N	None	17,428,892	2,674,036	3,665,201	11,282,672	17,621,909	98.9%	100.0%	100.0%	98.3%	
LAUDERHILL	P	10/01/2007	N	None	16,994,490	1,578,520	3,394,703	8,599,665	13,572,888	125.2%	100.0%	100.0%	100.0%	
LAUDERHILL	P	10/01/2006	N	None	11,946,073	1,583,801	2,596,148	5,676,493	9,856,442	121.2%	100.0%	100.0%	100.0%	
LAUDERHILL (C&M)	G	10/01/2010	N	None	12,182,539	12,783,589	1,902,648	4,098,441	18,557,850	65.6%	95.3%	0.0%	0.0%	
LAUDERHILL (C&M)	G	10/01/2009	N	After	10,744,549	12,705,363	1,540,616	3,259,379	17,189,967	62.5%	84.6%	0.0%	0.0%	
LAUDERHILL (C&M)	G	10/01/2008	N	After	10,221,830	12,068,731	1,276,719	2,780,286	15,524,173	65.8%	84.7%	0.0%	0.0%	
LAUDERHILL (C&M)	G	10/01/2007	N	After	10,542,138	5,411,524	1,693,787	6,445,396	13,070,143	80.7%	100.0%	100.0%	53.3%	
LAUDERHILL (C&M)	G	10/01/2006	N	None	8,169,991	5,334,607	1,266,243	6,614,743	13,027,333	62.7%	100.0%	100.0%	23.7%	ACCUM EMPLOYEE CONTR W/INT FIGURE RETRIEVED FROM 10-1-07 REPORT
LEESBURG	F	10/01/2009	N	None	9,576,786	6,435,752	1,390,368	3,272,759	11,098,879	86.3%	100.0%	100.0%	53.5%	
LEESBURG	F	10/01/2008	N	After	9,151,452	6,513,015	1,181,775	2,691,617	10,386,407	88.1%	100.0%	100.0%	54.1%	
LEESBURG	F	10/01/2007	Y	After	9,833,153	4,842,981	1,235,209	3,409,625	9,487,815	103.6%	100.0%	100.0%	100.0%	
LEESBURG	F	10/01/2006	Y	None	8,264,922	4,739,714	1,070,349	2,461,715	8,271,778	99.9%	100.0%	100.0%	99.7%	
LEESBURG	G	10/01/2010	N	None	30,058,657	24,701,513	20,102	12,810,769	37,532,384	80.1%	100.0%	100.0%	41.7%	
LEESBURG	G	10/01/2009	N	None	29,233,191	24,325,022	20,102	1,825,369	26,170,493	111.7%	100.0%	100.0%	100.0%	
LEESBURG	G	10/01/2008	N	After	29,307,223	23,709,903	20,102	13,509,364	37,239,369	78.7%	100.0%	100.0%	41.3%	
LEESBURG	G	10/01/2008	Y	After	29,307,223	23,709,903	20,102	13,220,613	36,950,618	79.3%	100.0%	100.0%	42.2%	
LEESBURG	G	10/01/2007	N	None	34,379,654	18,541,471	20,102	13,167,189	31,728,762	108.4%	100.0%	100.0%	100.0%	
LEESBURG	G	10/01/2006	N	None	29,867,066	18,134,446	0	11,452,279	29,586,725	100.9%	100.0%	100.0%	100.0%	
LEESBURG	P	10/01/2010	N	After	12,360,304	6,194,003	2,071,084	2,942,814	11,207,901	110.3%	100.0%	100.0%	100.0%	
LEESBURG	P	10/01/2009	N	None	11,195,792	6,145,201	1,850,340	2,363,306	10,358,847	108.1%	100.0%	100.0%	100.0%	
LEESBURG	P	10/01/2008	N	After	11,128,424	5,647,837	1,909,851	2,335,916	9,893,604	112.5%	100.0%	100.0%	100.0%	
LEESBURG	P	10/01/2007	N	None	12,893,591	5,952,163	1,746,704	1,987,384	9,686,251	133.1%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
LEESBURG	P	10/01/2006	N	None	11,489,977	6,037,158	1,512,870	1,517,772	9,067,800	126.7%	100.0%	100.0%	100.0%	
LIGHTHOUSE POINT	PF	10/01/2010	N	None	7,741,279	1,992,422	3,828,551		5,820,973	133.0%	100.0%	100.0%	100.0%	
LIGHTHOUSE POINT	PF	10/01/2009	N	After	6,195,864	822,225	4,226,900	1,463,236	6,512,361	95.1%	100.0%	100.0%	78.4%	
LIGHTHOUSE POINT	PF	10/01/2008	Y	None	5,002,081	816,420	3,735,874	900,191	5,452,485	91.7%	100.0%	100.0%	50.0%	
LIGHTHOUSE POINT	PF	10/01/2007	N	None	5,081,694	740,043	3,486,491	-669,032	3,557,502	142.8%	100.0%	100.0%	0.0%	
LIGHTHOUSE POINT	PF	10/01/2006	N	None	4,104,087	652,588	3,196,234	-42,270	3,806,552	107.8%	100.0%	100.0%	0.0%	
LIGHTHOUSE POINT	PF	10/01/2006	Y	None	4,104,087	652,588	3,196,234	-42,270	3,806,552	107.8%	100.0%	100.0%	0.0%	
LIVE OAK	F	10/01/2010	N	None	1,701,982	1,484,378	48,268	473,723	2,006,369	84.8%	100.0%	100.0%	35.7%	
LIVE OAK	F	10/01/2007	N	After	2,099,637	1,556,015	43,167	438,832	2,038,014	103.0%	100.0%	100.0%	100.0%	
LONGBOAT KEY	F	10/01/2010	N	None	10,843,488	16,177,655	1,594,965	4,470,668	22,243,288	48.7%	67.0%	0.0%	0.0%	
LONGBOAT KEY	F	10/01/2009	Y	None	9,720,487	15,193,875	1,337,589	4,662,658	21,030,176	46.2%	64.0%	0.0%	0.0%	
LONGBOAT KEY	F	10/01/2008	Y	After	9,373,376	12,520,951	1,422,435	6,098,955	19,793,684	47.4%	74.9%	0.0%	0.0%	
LONGBOAT KEY	F	10/01/2008	N	After	9,373,376	12,520,951	1,422,435	6,098,955	19,793,684	47.4%	74.9%	0.0%	0.0%	
LONGBOAT KEY	F	10/01/2007	N	After	10,384,313	10,527,943	1,346,655	6,857,274	18,675,947	55.6%	98.6%	0.0%	0.0%	
LONGBOAT KEY	F	10/01/2006	N	None	8,787,365	6,794,028	1,254,482	7,007,766	14,897,623	59.0%	100.0%	100.0%	10.5%	DROP=158653.01
LONGBOAT KEY	G	10/01/2010	N	None	6,280,460	4,684,498	1,187,822	3,111,705	8,977,867	70.0%	100.0%	100.0%	13.1%	
LONGBOAT KEY	G	10/01/2009	Y	None	6,325,677	4,531,023	1,111,115	3,513,129	9,155,267	69.1%	100.0%	100.0%	19.5%	
LONGBOAT KEY	G	10/01/2008	N	After	6,097,789	3,922,419	1,044,723	3,429,149	8,370,464	72.8%	100.0%	100.0%	33.0%	
LONGBOAT KEY	G	10/01/2006	N	None	7,566,621	2,571,449	997,937	4,167,024	7,736,410	97.8%	100.0%	100.0%	95.9%	
LONGBOAT KEY	P	10/01/2010	N	None	4,407,186	8,216,094	532,445	1,189,384	9,681,780	45.5%	53.6%	0.0%	0.0%	
LONGBOAT KEY	P	10/01/2009	Y	None	4,303,037	6,257,034	710,500	2,396,107	9,245,751	46.5%	68.8%	0.0%	0.0%	
LONGBOAT KEY	P	10/01/2008	Y	After	4,247,889	4,263,592	822,853	3,698,356	8,746,995	48.6%	99.6%	0.0%	0.0%	
LONGBOAT KEY	P	10/01/2007	N	After	4,747,155	3,104,038	835,552	3,574,241	7,513,831	63.2%	100.0%	100.0%	22.6%	
LONGBOAT KEY	P	10/01/2006	N	None	4,155,044	3,006,522	711,059	1,797,952	5,515,533	75.3%	100.0%	100.0%	24.3%	
LONGWOOD	PF	10/01/2010	N	None	6,500,141	541,174		2,348,208	2,889,382	225.0%	100.0%	100.0%	100.0%	
LONGWOOD	PF	10/01/2009	N	After	5,529,653	381,873	0	1,964,820	2,346,693	235.6%	100.0%	100.0%	100.0%	
LONGWOOD	PF	10/01/2008	N	After	2,224,672	352,241	87,591	1,350,099	1,789,931	124.3%	100.0%	100.0%	100.0%	
LONGWOOD	PF	10/01/2006	N	None	1,910,281	48,958		984,916	1,033,874	184.8%	100.0%	100.0%	100.0%	
LYNN HAVEN	F	10/01/2010	N	After	2,366,426	1,017,170	255,286	1,102,516	2,221,299	106.5%	100.0%	100.0%	99.2%	
LYNN HAVEN	F	10/01/2009	N	None	2,569,868	1,141,911	775,906	138,890	1,963,878	130.9%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
LYNN HAVEN	F	10/01/2008	N	After	2,304,493	643,615	219,215	987,944	1,809,867	127.3%	100.0%	100.0%	100.0%	
LYNN HAVEN	F	10/01/2007	N	None	2,417,007	574,376	187,491	815,756	1,577,623	153.2%	100.0%	100.0%	100.0%	
LYNN HAVEN	F	10/01/2006	N	None	1,993,750	530,436	167,514	428,897	1,126,847	176.9%	100.0%	100.0%	100.0%	
LYNN HAVEN	G	10/01/2010	N	None	8,229,386	2,283,938	1,127,075	5,367,449	8,704,659	94.5%	100.0%	100.0%	89.8%	
LYNN HAVEN	G	10/01/2009	N	After	7,045,988	1,416,838	1,074,342	5,416,406	7,872,228	89.5%	100.0%	100.0%	84.1%	
LYNN HAVEN	G	10/01/2008	N	After	6,245,369	1,269,035	984,459	4,566,813	6,810,371	91.7%	100.0%	100.0%	87.4%	
LYNN HAVEN	G	10/01/2007	N	None	6,428,298	1,007,593	895,278	3,965,451	5,868,322	109.5%	100.0%	100.0%	100.0%	
LYNN HAVEN	G	10/01/2006	N	None	5,318,718	918,059	802,289	3,373,489	5,093,837	104.4%	100.0%	100.0%	100.0%	
LYNN HAVEN	P	10/01/2010	N	After	4,313,085	2,380,336	282,253	1,286,821	3,731,943	115.6%	100.0%	100.0%	100.0%	
LYNN HAVEN	P	10/01/2009	N	None	3,803,949	2,292,239	258,864	1,120,538	3,509,962	108.4%	100.0%	100.0%	100.0%	
LYNN HAVEN	P	10/01/2008	N	After	3,454,851	2,105,619	247,116	966,935	3,222,633	107.2%	100.0%	100.0%	100.0%	
LYNN HAVEN	P	10/01/2007	N	None	3,580,544	1,827,162	286,248	774,089	2,829,623	126.5%	100.0%	100.0%	100.0%	DROP=57875.79
LYNN HAVEN	P	10/01/2006	N	None	2,959,647	1,322,244	234,069	878,416	2,417,286	122.4%	100.0%	100.0%	100.0%	DROP=17443.41
MACCLENNY	F	10/01/2010	N	After	564,433	13,655		574,553	588,208	96.0%	100.0%	100.0%	95.9%	
MACCLENNY	F	10/01/2007	N	None	192,976	119	7,185	301,515	308,819	62.5%	100.0%	100.0%	61.6%	
MADISON	F	10/01/2010	N	After	1,371,378	1,303,530	99,900	599,987	2,003,417	68.5%	100.0%	67.9%	0.0%	
MADISON	F	10/01/2009	N	None	1,296,860	1,368,543	84,284	507,120	1,905,916	68.0%	94.8%	0.0%	0.0%	
MADISON	F	10/01/2008	N	After	1,286,916	755,699	70,244	427,167	1,246,311	103.3%	100.0%	100.0%	100.0%	
MADISON	F	10/01/2007	N	None	1,461,858	840,748	78,334	702,383	1,621,465	90.2%	100.0%	100.0%	77.3%	
MADISON	F	10/01/2006	N	None	1,347,875	842,718	64,425	631,046	1,538,189	87.6%	100.0%	100.0%	69.8%	
MADISON	P	10/01/2010	N	After	2,606,548	1,470,185	130,602	732,915	2,333,702	111.7%	100.0%	100.0%	100.0%	
MADISON	P	10/01/2009	N	None	2,455,152	1,468,129	110,017	650,168	2,192,903	112.0%	100.0%	100.0%	100.0%	
MADISON	P	10/01/2008	N	After	2,412,950	755,699	158,454	1,131,236	2,045,389	118.0%	100.0%	100.0%	100.0%	
MADISON	P	10/01/2007	N	None	2,793,296	756,645	140,023	1,040,125	1,936,793	144.2%	100.0%	100.0%	100.0%	
MADISON	P	10/01/2006	N	None	2,528,269	378,097	151,189	1,082,160	1,611,446	156.9%	100.0%	100.0%	100.0%	
MAITLAND	PF	10/01/2010	N	After	15,981,972	17,209,141	1,287,175	6,042,763	22,949,741	69.6%	92.9%	0.0%	0.0%	
MAITLAND	PF	10/01/2009	N	None	14,835,044	16,096,340	1,136,441	5,072,990	21,305,979	69.6%	92.2%	0.0%	0.0%	
MAITLAND	PF	10/01/2008	N	None	15,414,216	14,721,054	1,092,105	6,141,931	21,097,727	73.1%	100.0%	63.5%	0.0%	
MAITLAND	PF	10/01/2007	N	None	18,824,127	13,537,694	1,029,496	5,037,008	19,091,564	98.6%	100.0%	100.0%	84.5%	
MAITLAND	PF	10/01/2006	N	None	16,041,716	9,639,364	1,206,039	7,277,021	17,739,549	90.4%	100.0%	100.0%	71.4%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
MARATHON	F	10/01/2010	N	After	2,460,019	6,713	0	1,087,586	1,094,299	224.8%	100.0%	100.0%	100.0%	
MARATHON	F	10/01/2008	Y	After	1,130,532	6,713	90,207	468,957	565,877	199.8%	100.0%	100.0%	100.0%	
MARATHON	F	10/01/2008	N	After	1,130,532	6,713	90,207	443,590	540,510	209.2%	100.0%	100.0%	100.0%	
MARATHON	F	10/01/2006	N	None	661,904	7,981	0	257,978	265,959	248.9%	100.0%	100.0%	100.0%	
MARCO ISLAND	F	10/01/2010	N	After	2,662,517	388,603	58,306	1,259,869	1,706,778	156.0%	100.0%	100.0%	100.0%	
MARCO ISLAND	F	10/01/2009	N	None	1,914,130	0	52,705	1,029,023	1,081,728	177.0%	100.0%	100.0%	100.0%	
MARCO ISLAND	F	10/01/2007	N	None	1,629,498	0	31,890	575,327	607,217	268.4%	100.0%	100.0%	100.0%	
MARCO ISLAND	P	10/01/2010	N	After	2,857,608	727,080	442,640	2,640,400	3,810,120	75.0%	100.0%	100.0%	63.9%	
MARCO ISLAND	P	10/01/2009	Y	None	1,954,277	290,429	384,685	2,187,049	2,862,163	68.3%	100.0%	100.0%	58.5%	
MARCO ISLAND	P	10/01/2009	N	None	1,954,277	290,429	384,685	2,187,051	2,862,165	68.3%	100.0%	100.0%	58.5%	
MARCO ISLAND	P	10/01/2008	N	After	1,194,196	124,422	237,539	1,804,535	2,166,496	55.1%	100.0%	100.0%	46.1%	
MARCO ISLAND	P	10/01/2007	N	None	792,685	71,819	147,169	1,331,793	1,550,781	51.1%	100.0%	100.0%	43.1%	
MARIANNA	F	10/01/2008	N	None	1,661,665	735,310	160,343	492,371	1,388,024	119.7%	100.0%	100.0%	100.0%	
MARIANNA	F	10/01/2006	N	None	1,633,850	371,339	172,268	606,184	1,149,791	142.1%	100.0%	100.0%	100.0%	
MARIANNA	P	10/01/2008	N	None	2,481,437	844,965	129,494	470,107	1,444,566	171.8%	100.0%	100.0%	100.0%	
MARIANNA	P	10/01/2006	N	None	2,545,615	697,462	121,995	424,555	1,244,012	204.6%	100.0%	100.0%	100.0%	
MARTIN COUNTY (CLOSED)	ERP	07/01/2009	N	After	5,679,264	6,793,696	0	103,977	6,897,673	82.3%	83.6%	0.0%	0.0%	
MARTIN COUNTY (CLOSED)	ERP	07/01/2007	N	After	8,751,289	6,323,537	0	593,617	6,917,154	126.5%	100.0%	100.0%	100.0%	
MEDLEY	P	10/01/2008	N	After	4,324,107	822,695	294,431	8,385,555	9,502,681	45.5%	100.0%	100.0%	38.2%	
MEDLEY	P	10/01/2006	Y	After	2,275,247	0	73,873	6,341,233	6,415,106	35.5%	100.0%	100.0%	34.7%	
MEDLEY	P	10/01/2006	N	None	2,275,247				0	N/A	100.0%	0.0%	100.0%	
MEDLEY - GENERAL + ELECTED	G	10/01/2009	N	None	6,653,129	3,650,834	0	8,801,065	12,451,899	53.4%	100.0%	100.0%	34.1%	
MEDLEY - GENERAL + ELECTED	G	10/01/2008	N	None	4,849,226	3,621,925	0	7,700,708	11,322,633	42.8%	100.0%	100.0%	15.9%	
MEDLEY - GENERAL + ELECTED	G	10/01/2007	N	None	4,631,754	2,652,499	0	6,595,547	9,248,046	50.1%	100.0%	100.0%	30.0%	
MEDLEY - GENERAL + ELECTED	G	10/01/2006	Y	None	2,846,159	1,308,054	0	5,895,649	7,203,703	39.5%	100.0%	100.0%	26.1%	
MELBOURNE	F	10/01/2008	N	None	39,644,731	21,080,585		5,456,267	23,168,944	171.1%	100.0%	100.0%	100.0%	
MELBOURNE	F	10/01/2007	N	After	45,089,945	20,371,852		6,132,316	23,288,233	193.6%	100.0%	100.0%	100.0%	
MELBOURNE	F	10/01/2006	N	None	40,650,299	22,445,738		2,520,318	22,117,906	183.8%	100.0%	100.0%	100.0%	
MELBOURNE	G	10/01/2010	N	None	5,131,376	1,964,555	122,382	1,084,516	3,056,496	167.9%	100.0%	100.0%	100.0%	
MELBOURNE	G	10/01/2009	Y	After	5,571,319	1,752,351	122,382	985,817	2,800,920	198.9%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
MELBOURNE	G	10/01/2008	N	After	5,525,728	1,510,150	122,382	947,452	2,544,835	217.1%	100.0%	100.0%	100.0%	
MELBOURNE	G	10/01/2007	Y	None	11,867,049	756,996	473,345	4,552,026	5,770,601	205.6%	100.0%	100.0%	100.0%	
MELBOURNE	G	10/01/2007	N	None	11,855,283	756,996	473,345	4,552,026	5,770,601	205.4%	100.0%	100.0%	100.0%	
MELBOURNE	G	10/01/2006	N	None	8,539,276	543,831	206,851	3,400,583	4,145,659	206.0%	100.0%	100.0%	100.0%	
MELBOURNE	P	10/01/2010	N	After	44,559,645	50,188,313	3,124,433	16,294,460	66,845,378	66.7%	88.8%	0.0%	0.0%	
MELBOURNE	P	10/01/2009	N	None	42,017,505	43,412,550	3,176,361	18,517,100	63,162,528	66.5%	96.8%	0.0%	0.0%	
MELBOURNE	P	10/01/2008	N	After	43,125,352	37,469,419	3,140,202	17,941,985	57,105,971	75.5%	100.0%	100.0%	14.0%	
MELBOURNE	P	10/01/2007	N	None	48,397,208	32,252,167	3,157,820	19,670,758	53,627,179	90.2%	100.0%	100.0%	66.0%	DROP=1453565.69
MELBOURNE	P	10/01/2006	N	None	41,868,523	30,578,979	2,854,237	17,403,016	49,518,737	84.6%	100.0%	100.0%	48.5%	DROP=1317494.68
MELBOURNE - SPECIAL RISK	G	10/01/2010	N	None	411,038	69,336	0	324,381	393,717	104.4%	100.0%	100.0%	100.0%	
MELBOURNE - SPECIAL RISK	G	10/01/2009	Y	After	292,867	69,235	0	269,100	338,335	86.6%	100.0%	100.0%	83.1%	
MELBOURNE - SPECIAL RISK	G	10/01/2008	N	After	269,060	64,961	0	209,777	274,738	97.9%	100.0%	100.0%	97.3%	
MELBOURNE - SPECIAL RISK	G	10/01/2007	Y	None	566,043	65,257	0	224,422	289,679	195.4%	100.0%	100.0%	100.0%	
MELBOURNE - SPECIAL RISK	G	10/01/2007	N	None	566,043	65,257	0	224,422	289,679	195.4%	100.0%	100.0%	100.0%	
MELBOURNE - SPECIAL RISK	G	10/01/2006	Y	None	350				0	N/A	100.0%	0.0%	100.0%	
MELBOURNE - SPECIAL RISK	G	10/01/2006	N	None	420,573	67,455	0	156,496	223,951	187.8%	100.0%	100.0%	100.0%	
MELBOURNE BEACH	P	10/01/2009	N	None	1,708,361	2,514,253	57,296	91,259	2,662,808	64.2%	67.9%	0.0%	0.0%	
MELBOURNE BEACH	P	10/01/2008	N	After	1,903,185	2,531,125	50,059	60,759	2,641,943	72.0%	75.2%	0.0%	0.0%	after
MELBOURNE BEACH	P	10/01/2007	N	None	2,311,648	2,022,496	70,409	472,707	2,565,612	90.1%	100.0%	100.0%	46.3%	
MELBOURNE BEACH	P	10/01/2007	Y	After	2,311,648	2,022,496	70,409	472,707	2,565,612	90.1%	100.0%	100.0%	46.3%	
MELBOURNE BEACH	P	10/01/2006	N	None	2,123,863	1,880,979	58,301	324,742	2,264,022	93.8%	100.0%	100.0%	56.8%	
MIAMI	GS	10/01/2010	N	None	538,012,201	742,702,827	51,512,855	6,069,402	800,285,084	67.2%	72.4%	0.0%	0.0%	
MIAMI	GS	10/01/2009	Y	None	538,012,201	592,395,005	74,970,761	74,710,339	742,076,105	72.5%	90.8%	0.0%	0.0%	
MIAMI	GS	10/01/2008	N	None	576,492,500	529,821,253	78,833,075	104,035,389	712,689,717	80.9%	100.0%	59.2%	0.0%	
MIAMI	GS	10/01/2008	Y	After	576,492,500	531,826,799	78,833,075	104,233,909	714,893,783	80.6%	100.0%	56.7%	0.0%	
MIAMI	GS	10/01/2007	N	None	694,302,333	512,794,295	75,660,523	95,235,939	683,690,757	101.6%	100.0%	100.0%	100.0%	
MIAMI	GS	10/01/2006	N	None	623,992,356	506,274,761	71,360,525	89,193,669	666,828,955	93.6%	100.0%	100.0%	52.0%	
MIAMI	PF	10/01/2008	N	None	1,018,935,217	802,312,544	133,288,000	321,189,075	1,256,789,619	81.1%	100.0%	100.0%	25.9%	
MIAMI	PF	10/01/2007	N	After	1,268,869,871	789,981,807	124,700,000	215,455,434	1,130,137,241	112.3%	100.0%	100.0%	100.0%	
MIAMI	PF	10/01/2006	N	None	1,147,871,078	747,300,000	116,300,000	396,900,000	1,260,500,000	91.1%	100.0%	100.0%	71.6%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
MIAMI - COLA (RETIRED)	PF	10/01/2008	N	None	305,815,025	228,700,000	2,400,000	50,100,000	281,200,000	108.8%	100.0%	100.0%	100.0%	
MIAMI - COLA (RETIRED)	PF	10/01/2007	N	None	369,024,734	196,400,001	2,600,000	43,900,000	242,900,001	151.9%	100.0%	100.0%	100.0%	
MIAMI - COLA (RETIRED)	PF	10/01/2006	N	None	282,029,193	174,900,000	3,700,000		178,600,000	157.9%	100.0%	100.0%	100.0%	
MIAMI - ELECTED	G	12/31/2008	N	None	4,134,637	1,703,985	0	4,210,853	5,914,838	69.9%	100.0%	100.0%	57.7%	
MIAMI - ELECTED	G	12/31/2007	Y	None	4,050,993	1,354,081	0	2,519,495	3,873,576	104.6%	100.0%	100.0%	100.0%	
MIAMI - ELECTED	G	12/31/2006	N	None	3,513,677	1,356,902		2,616,381	3,973,283	88.4%	100.0%	100.0%	82.4%	
MIAMI - EXCESS	GS	10/01/2008	N	None	0	3,056,818	0		3,056,818	.0%	0.0%	0.0%	0.0%	
MIAMI - EXCESS	GS	10/01/2007	N	None	0	6,118,179	0		6,118,179	.0%	0.0%	0.0%	0.0%	
MIAMI - EXCESS	GS	10/01/2006	N	None	0				0	N/A	100.0%	0.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2010	N	None	11,179,490	2,160,339	2,331,825	4,796,873	9,289,037	120.4%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2010	Y	None	11,179,490	2,160,339	2,331,825	4,796,873	9,289,037	120.4%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2009	N	None	10,311,737	1,601,226	2,315,917	5,029,234	8,946,377	115.3%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2009	Y	None	10,311,737	1,601,226	2,315,917	5,029,234	8,946,377	115.3%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2008	Y	None	9,766,827	1,625,399	2,080,972	4,473,574	8,179,945	119.4%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2008	N	None	9,766,827	3,706,371	4,473,574		8,179,945	119.4%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2007	N	None	10,958,422	1,636,412	1,834,968	3,608,115	7,079,495	154.8%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2006	N	None	9,275,324	1,646,300	1,471,842	4,821,838	7,939,980	116.8%	100.0%	100.0%	100.0%	
MIAMI - STAFF	GS	10/01/2010	N	None	1,817,316	0	778,535	1,238,108	2,016,643	90.1%	100.0%	100.0%	83.9%	
MIAMI - STAFF	GS	10/01/2009	N	None	1,413,563	0	644,238	797,195	1,441,433	98.1%	100.0%	100.0%	96.5%	
MIAMI - STAFF	GS	10/01/2008	N	After	1,140,033	22,667	526,826	644,289	1,193,782	95.5%	100.0%	100.0%	91.7%	
MIAMI - STAFF	GS	10/01/2007	N	None	1,141,279	0	466,051	780,751	1,246,802	91.5%	100.0%	100.0%	86.5%	
MIAMI - STAFF	GS	10/01/2006	N	None	913,764	0	399,499	545,369	944,868	96.7%	100.0%	100.0%	94.3%	
MIAMI BEACH	G	10/01/2009	N	After	349,416,064	350,589,202	53,405,537	101,082,166	504,604,698	69.2%	99.7%	0.0%	0.0%	
MIAMI BEACH	G	10/01/2009	Y	After	350,542,468	350,589,202	53,405,537	101,082,166	504,604,698	69.5%	100.0%	0.0%	0.0%	
MIAMI BEACH	G	10/01/2008	N	After	363,584,796	317,373,928	52,644,549	100,368,435	470,386,912	77.3%	100.0%	87.8%	0.0%	
MIAMI BEACH	G	10/01/2007	Y	After	429,720,685	287,540,226	50,696,622	94,059,602	432,296,450	99.4%	100.0%	100.0%	97.3%	AFTER
MIAMI BEACH	G	10/01/2006	N	None	378,035,985	257,766,911	48,659,416	48,219,425	354,645,752	106.6%	100.0%	100.0%	100.0%	
MIAMI BEACH	PF	10/01/2009	N	After	494,211,874	545,683,166	41,768,661	139,403,673	726,855,500	68.0%	90.6%	0.0%	0.0%	
MIAMI BEACH	PF	10/01/2009	Y	After	494,211,874	545,683,166	41,768,661	139,403,673	726,855,500	68.0%	90.6%	0.0%	0.0%	
MIAMI BEACH	PF	10/01/2008	N	None	499,788,831	484,054,598	42,386,719	114,681,834	641,123,151	78.0%	100.0%	37.1%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
MIAMI BEACH	PF	10/01/2007	N	None	571,193,561	438,032,651	42,140,489	107,927,751	588,100,891	97.1%	100.0%	100.0%	84.3%	
MIAMI BEACH	PF	10/01/2006	N	None	511,508,858	398,850,251	38,205,725	104,667,793	541,723,769	94.4%	100.0%	100.0%	71.1%	
MIAMI SHORES VILLAGE	G	10/01/2009	N	None	7,762,847	3,467,425	1,634,406	2,666,743	7,670,475	101.2%	100.0%	100.0%	99.8%	
MIAMI SHORES VILLAGE	G	10/01/2007	N	After	9,404,521	3,526,679	1,329,430	2,131,637	6,967,151	135.0%	100.0%	100.0%	100.0%	
MIAMI SHORES VILLAGE	G	10/01/2006	N	After	8,283,332	2,916,707	1,367,612	2,336,241	6,620,560	125.1%	100.0%	100.0%	100.0%	
MIAMI SHORES VILLAGE	P	10/01/2008	N	After	10,650,781	10,196,514	1,391,807	2,734,977	14,152,802	75.3%	100.0%	32.6%	0.0%	
MIAMI SHORES VILLAGE	P	10/01/2007	N	None	12,078,187	10,120,599	1,212,133	2,467,478	13,688,735	88.2%	100.0%	100.0%	30.2%	
MIAMI SHORES VILLAGE	P	10/01/2006	N	None	10,591,928	9,407,965	1,216,863	2,237,979	12,764,313	83.0%	100.0%	97.3%	0.0%	
MIAMI SPRINGS	G	10/01/2010	N	After	13,117,248	6,312,823	1,922,669	4,841,296	12,933,205	101.4%	100.0%	100.0%	100.0%	
MIAMI SPRINGS	G	10/01/2009	N	After	12,566,008	6,282,666	1,888,685	4,243,502	12,071,564	104.1%	100.0%	100.0%	100.0%	
MIAMI SPRINGS	G	10/01/2008	N	After	13,388,358	5,903,452	1,693,216	4,180,347	11,527,520	116.1%	100.0%	100.0%	100.0%	
MIAMI SPRINGS	G	10/01/2007	N	None	15,742,311	6,048,372	1,636,576	3,741,938	11,137,439	141.3%	100.0%	100.0%	100.0%	
MIAMI SPRINGS	G	10/01/2006	N	None	14,423,202	5,806,209	1,478,182	3,339,974	10,624,365	135.8%	100.0%	100.0%	100.0%	
MIAMI SPRINGS	PF	10/01/2010	N	After	19,543,010	9,944,087	2,795,649	10,461,947	22,855,790	85.5%	100.0%	100.0%	65.0%	22855790
MIAMI SPRINGS	PF	10/01/2009	N	After	18,435,666	9,833,880	2,387,295	9,297,203	21,288,990	86.6%	100.0%	100.0%	66.8%	
MIAMI SPRINGS	PF	10/01/2008	N	None	19,191,395	8,932,053	2,088,362	8,967,351	19,987,766	96.0%	100.0%	100.0%	91.1%	
MIAMI SPRINGS	PF	10/01/2007	N	None	22,336,464	8,926,454	1,882,701	8,297,441	19,106,596	116.9%	100.0%	100.0%	100.0%	
MIAMI SPRINGS	PF	10/01/2006	N	None	19,922,732	8,673,192	1,656,945	7,611,246	17,941,383	111.0%	100.0%	100.0%	100.0%	
MIAMI-DADE COUNTY (CLOSED)	ERP	07/01/2009	N	None	23,989,786				0	N/A	100.0%	0.0%	100.0%	
MIAMI-DADE COUNTY (CLOSED)	ERP	07/01/2007	N	None	35,079,469				0	N/A	100.0%	0.0%	100.0%	
MIDWAY FCD	F	10/01/2008	N	After	938,056	0	155,405	99,958	255,363	367.3%	100.0%	100.0%	100.0%	
MIDWAY FCD	F	10/01/2006	N	None	548,002	0	79,236	52,384	131,620	416.4%	100.0%	100.0%	100.0%	
MILTON	F	10/01/2010	N	After	3,068,665	3,149,880	305,502	1,497,169	4,952,551	62.0%	97.4%	0.0%	0.0%	
MILTON	F	10/01/2009	N	None	2,855,227	3,568,745	1,017,955	218,062	4,804,762	59.4%	80.0%	0.0%	0.0%	
MILTON	F	10/01/2008	N	After	3,040,362	3,447,878	263,295	1,033,208	4,600,801	66.1%	88.2%	0.0%	0.0%	
MILTON	F	10/01/2007	N	None	3,652,385	2,799,805	266,038	1,171,230	4,151,859	88.0%	100.0%	100.0%	50.1%	
MILTON	F	10/01/2006	N	None	3,566,808	2,782,794	230,557	946,385	3,929,325	90.8%	100.0%	100.0%	58.5%	
MILTON	G	10/01/2010	N	None	8,839,855	5,932,755	1,934,752	2,519,186	10,336,189	85.5%	100.0%	100.0%	38.6%	
MILTON	G	10/01/2009	N	None	6,756,917	4,474,347	2,065,529	3,094,993	9,634,869	70.1%	100.0%	100.0%	7.0%	
MILTON	G	10/01/2008	N	After	7,827,928	3,918,739	2,018,351	3,103,643	9,040,733	86.6%	100.0%	100.0%	60.9%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
MILTON	G	10/01/2007	N	None	8,909,556	3,772,025	1,853,841	2,870,600	8,496,466	104.9%	100.0%	100.0%	100.0%	
MILTON	G	10/01/2006	N	None	7,924,398	3,470,003	1,791,798	2,814,125	8,075,926	98.1%	100.0%	100.0%	94.6%	
MILTON	P	10/01/2010	N	After	4,700,078	2,089,945	332,439	1,381,018	3,803,402	123.6%	100.0%	100.0%	100.0%	
MILTON	P	10/01/2009	N	None	3,997,969	2,181,410	262,789	1,127,378	3,560,635	112.3%	100.0%	100.0%	100.0%	
MILTON	P	10/01/2008	N	After	4,175,878	2,189,653	250,976	918,759	3,359,388	124.3%	100.0%	100.0%	100.0%	
MILTON	P	10/01/2007	N	None	4,743,985	1,669,583	257,480	1,007,873	2,934,936	161.6%	100.0%	100.0%	100.0%	
MILTON	P	10/01/2006	N	None	4,229,854	1,691,596	239,101	856,968	2,787,665	151.7%	100.0%	100.0%	100.0%	
MIRAMAR	F	10/01/2010	N	None	42,705,483	40,709,298	9,267,212	32,635,804	77,324,484	55.2%	100.0%	21.5%	0.0%	
MIRAMAR	F	10/01/2009	N	After	41,768,404	37,830,306	8,235,792	20,297,840	62,252,304	67.1%	100.0%	47.8%	0.0%	
MIRAMAR	F	10/01/2008	N	None	42,519,144	32,278,562	7,321,330	17,909,886	54,821,457	77.6%	100.0%	100.0%	16.3%	
MIRAMAR	F	10/01/2007	N	None	49,753,088	25,187,013	7,048,780	18,397,790	48,979,017	101.6%	100.0%	100.0%	95.2%	
MIRAMAR	F	10/01/2006	N	None	39,628,758	18,094,703	6,854,575	19,250,763	43,357,718	91.4%	100.0%	100.0%	76.3%	DROP=842323
MIRAMAR	G	10/01/2010	N	None	42,858,288	27,628,995	7,449,689	20,662,098	54,355,477	78.8%	100.0%	100.0%	37.7%	TOT= \$54355477
MIRAMAR	G	10/01/2008	N	After	32,038,740	24,061,174	5,608,048	16,502,727	45,176,655	70.9%	100.0%	100.0%	14.4%	
MIRAMAR	G	10/01/2007	N	None	33,392,954	19,449,463	5,095,211	16,013,940	39,666,558	84.2%	100.0%	100.0%	55.3%	
MIRAMAR	G	10/01/2006	N	After	28,044,325	16,280,410	4,597,805	16,067,943	36,249,858	77.4%	100.0%	100.0%	44.6%	
MIRAMAR	P	10/01/2010	N	None	53,091,676	57,677,117	10,577,953	22,360,285	82,964,848	64.0%	92.0%	0.0%	0.0%	
MIRAMAR	P	10/01/2009	N	After	46,583,389	49,161,050	9,567,151	38,928,988	92,017,910	50.6%	94.8%	0.0%	0.0%	
MIRAMAR	P	10/01/2008	N	After	44,051,246	42,397,422	8,299,750	20,322,091	66,426,761	66.3%	100.0%	19.9%	0.0%	
MIRAMAR	P	10/01/2007	N	None	47,315,489	32,970,133	7,703,729	20,052,658	57,083,815	82.9%	100.0%	100.0%	33.1%	
MIRAMAR	P	10/01/2006	N	None	39,497,256	24,790,781	7,090,193	23,234,993	52,391,885	75.4%	100.0%	100.0%	32.8%	
MIRAMAR - MANAGEMENT	G	10/01/2010	N	None	11,694,354	9,648,623	4,467,190	7,745,982	21,861,795	53.5%	100.0%	45.8%	0.0%	
MIRAMAR - MANAGEMENT	G	10/01/2009	N	None	9,749,066	5,774,286	4,973,370	6,656,666	17,404,322	56.0%	100.0%	79.9%	0.0%	
MIRAMAR - MANAGEMENT	G	10/01/2008	N	None	7,553,209	5,292,258	4,537,506	5,182,332	15,012,096	50.3%	100.0%	49.8%	0.0%	
MIRAMAR - MANAGEMENT	G	10/01/2007	N	After	6,988,362	3,816,301	3,046,699	5,057,416	11,920,416	58.6%	100.0%	100.0%	2.5%	
MIRAMAR - MANAGEMENT	G	10/01/2006	N	None	4,521,623	346,159	1,443,881	4,390,064	6,180,104	73.2%	100.0%	100.0%	62.2%	
MONROE COUNTY (CLOSED)	ERP	10/01/2009	N	After	181,849	659,800	0	0	659,800	27.6%	27.6%	0.0%	0.0%	
MONROE COUNTY (CLOSED)	ERP	07/01/2007	N	After	149,739	612,594	0	0	612,594	24.4%	24.4%	0.0%	0.0%	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	After	831,083	370,065		328,012	698,077	119.1%	100.0%	100.0%	100.0%	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	After	817,512	289,726	0	359,923	649,649	125.8%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
MONROE COUNTY VOL F.F. & EMS	F	01/01/2008	N	After	782,060	297,365	0	350,324	647,689	120.7%	100.0%	100.0%	100.0%	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2007	N	After	725,508	264,985	0	334,944	599,929	120.9%	100.0%	100.0%	100.0%	
MONTICELLO	F	10/01/2008	N	None	411,106	194,701	0	81,039	275,740	149.1%	100.0%	100.0%	100.0%	
MONTICELLO	F	10/01/2007	N	None	459,987	188,880	0	69,263	258,143	178.2%	100.0%	100.0%	100.0%	
MONTICELLO	F	10/01/2006	N	None	389,920	160,563	0	83,053	243,616	160.1%	100.0%	100.0%	100.0%	
MONTICELLO	P	10/01/2010	N	After	1,336,435	721,352	149,088	308,137	1,178,577	113.4%	100.0%	100.0%	100.0%	
MONTICELLO	P	10/01/2007	N	None	1,448,513	613,641	131,067	257,019	1,001,727	144.6%	100.0%	100.0%	100.0%	
MOUNT DORA	F	10/01/2010	Y	After	4,071,126	1,527,068	424,084	1,771,704	3,722,856	109.4%	100.0%	100.0%	100.0%	
MOUNT DORA	F	10/01/2009	N	After	3,336,276	1,529,152	355,903	1,428,452	3,313,507	100.7%	100.0%	100.0%	100.0%	
MOUNT DORA	F	10/01/2008	N	None	3,295,554	1,393,074	323,641	1,242,417	2,959,132	111.4%	100.0%	100.0%	100.0%	
MOUNT DORA	F	10/01/2007	N	None	3,715,366	1,407,640	269,720	1,018,981	2,696,341	137.8%	100.0%	100.0%	100.0%	
MOUNT DORA	F	10/01/2006	N	None	3,283,798	1,421,824	223,795	803,535	2,449,154	134.1%	100.0%	100.0%	100.0%	
MOUNT DORA	G	10/01/2009	N	After	10,497,679	6,559,465	1,976,962	4,436,394	12,972,821	80.9%	100.0%	100.0%	44.2%	
MOUNT DORA	G	10/01/2008	N	None	10,254,272	5,988,472	1,717,007	4,283,605	11,989,084	85.5%	100.0%	100.0%	59.5%	
MOUNT DORA	G	10/01/2007	N	None	11,371,156	5,577,262	1,482,507	3,870,397	10,930,166	104.0%	100.0%	100.0%	100.0%	
MOUNT DORA	G	10/01/2006	N	None	9,922,800	5,072,473	1,286,299	3,580,056	9,938,828	99.8%	100.0%	100.0%	99.6%	
MOUNT DORA	P	10/01/2010	N	None	4,785,196	1,965,446	606,885	2,967,312	5,539,643	86.4%	100.0%	100.0%	74.6%	
MOUNT DORA	P	10/01/2009	N	None	4,054,454	1,598,730	599,718	2,846,642	5,045,090	80.4%	100.0%	100.0%	65.2%	
MOUNT DORA	P	10/01/2008	N	None	3,841,911	1,603,709	526,929	1,922,996	4,053,634	94.8%	100.0%	100.0%	89.0%	
MOUNT DORA	P	10/01/2007	Y	None	4,132,561	1,243,165	465,898	1,672,126	3,381,189	122.2%	100.0%	100.0%	100.0%	
MOUNT DORA	P	10/01/2006	N	None	3,463,321	1,095,612	413,096	1,487,204	2,995,912	115.6%	100.0%	100.0%	100.0%	
NAPLES	F	10/01/2010	N	None	26,688,421	18,502,686	1,909,819	19,629,129	40,041,634	66.7%	100.0%	100.0%	32.0%	
NAPLES	F	10/01/2009	N	After	23,123,957	16,737,664	1,753,455	17,633,943	36,125,062	64.0%	100.0%	100.0%	26.3%	
NAPLES	F	10/01/2008	N	None	19,636,710	13,269,387	1,815,569	17,060,940	32,145,896	61.1%	100.0%	100.0%	26.7%	
NAPLES	F	10/01/2007	N	None	21,991,743	11,522,724	1,623,019	14,723,649	27,869,392	78.9%	100.0%	100.0%	60.1%	
NAPLES	F	10/01/2006	N	None	18,850,504	7,833,086	1,556,368	11,494,380	20,883,834	90.3%	100.0%	100.0%	82.3%	
NAPLES	G	10/01/2010	N	None	35,696,922	26,500,453	5,680,007	19,790,706	51,685,582	69.1%	100.0%	100.0%	17.8%	
NAPLES	G	10/01/2009	N	After	32,568,152	24,078,008	4,817,916	17,721,904	46,384,403	70.2%	100.0%	100.0%	20.7%	
NAPLES	G	10/01/2009	Y	None	32,568,152	25,011,162	4,817,916	19,166,935	48,762,588	66.8%	100.0%	100.0%	14.3%	
NAPLES	G	10/01/2008	N	None	31,529,757	21,868,771	4,314,926	16,470,771	42,479,390	74.2%	100.0%	100.0%	32.5%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
NAPLES	G	10/01/2007	N	None	36,972,631				0	N/A	100.0%	0.0%	100.0%	
NAPLES	G	10/01/2006	N	None	33,141,609	17,034,286	3,289,258	13,458,552	33,713,003	98.3%	100.0%	100.0%	95.2%	DROP ACCOUNTS=69093
NAPLES	P	10/01/2010	N	None	28,068,954	27,520,262	2,115,871	16,410,694	46,046,827	61.0%	100.0%	25.9%	0.0%	
NAPLES	P	10/01/2009	N	After	25,311,058	21,761,659	2,053,327	16,594,822	40,409,808	62.6%	100.0%	100.0%	9.0%	
NAPLES	P	10/01/2009	Y	None	25,311,058	22,846,790	2,053,327	17,422,334	42,322,451	59.8%	100.0%	100.0%	2.4%	
NAPLES	P	10/01/2008	N	None	23,966,991	19,881,499	1,938,718	14,110,322	35,930,539	66.7%	100.0%	100.0%	15.2%	
NAPLES	P	10/01/2007	N	None	26,886,268	18,524,519	1,693,920	11,444,189	31,662,628	84.9%	100.0%	100.0%	58.3%	
NAPLES	P	10/01/2006	N	None	23,598,381	13,941,936	1,607,984	11,129,652	26,679,572	88.5%	100.0%	100.0%	72.3%	
NEPTUNE BEACH	P	10/01/2010	N	After	4,956,239	2,935,065	748,967	1,901,131	5,531,632	89.6%	100.0%	100.0%	66.9%	
NEPTUNE BEACH	P	10/01/2009	N	None	4,470,822	2,722,148	727,116	1,906,843	5,356,107	83.5%	100.0%	100.0%	53.6%	
NEPTUNE BEACH	P	10/01/2008	N	After	4,301,929	2,121,113	740,867	2,009,790	4,871,770	88.3%	100.0%	100.0%	71.6%	
NEPTUNE BEACH	P	10/01/2006	N	None	4,287,807	2,236,889	534,984	1,408,950	4,180,823	102.6%	100.0%	100.0%	100.0%	
NEW PORT RICHEY	F	10/01/2010	N	After	8,970,169	9,877,514	220,381	1,076,311	10,328,984	86.8%	90.8%	0.0%	0.0%	
NEW PORT RICHEY	F	10/01/2009	N	None	8,753,251	7,673,337	305,899	2,367,885	9,788,808	89.4%	100.0%	100.0%	32.7%	
NEW PORT RICHEY	F	10/01/2008	N	After	8,927,436	7,617,651	267,522	2,001,161	9,279,895	96.2%	100.0%	100.0%	52.1%	
NEW PORT RICHEY	F	10/01/2007	N	None	10,782,528	7,323,967	256,429	1,996,881	9,020,596	119.5%	100.0%	100.0%	100.0%	
NEW PORT RICHEY	F	10/01/2006	N	None	9,691,338	6,181,171	283,818	2,411,436	8,516,599	113.8%	100.0%	100.0%	100.0%	
NEW PORT RICHEY	P	10/01/2010	N	None	14,303,251	12,809,129	652,391	5,422,390	18,676,407	76.6%	100.0%	100.0%	15.5%	
NEW PORT RICHEY	P	10/01/2009	N	None	12,761,231	13,188,421	619,067	4,886,667	17,759,180	71.9%	96.8%	0.0%	0.0%	
NEW PORT RICHEY	P	10/01/2008	N	None	12,273,672	13,448,051	536,193	4,116,766	17,039,350	72.0%	91.3%	0.0%	0.0%	
NEW PORT RICHEY	P	10/01/2007	N	None	15,065,417	13,183,901	461,208	3,399,438	16,335,802	92.2%	100.0%	100.0%	41.8%	DROP ACCOUNTS=70874 5
NEW PORT RICHEY	P	10/01/2006	N	None	13,484,181	11,046,881	480,572	4,395,962	15,490,677	87.0%	100.0%	100.0%	44.5%	DROP ACCOUNTS=43273 8
NEW SMYRNA BEACH	F	10/01/2010	Y	After	12,749,655	14,884,297	211,162	4,767,567	18,532,150	68.8%	85.7%	0.0%	0.0%	
NEW SMYRNA BEACH	F	10/01/2009	N	None	11,796,422	11,728,529	227,954	6,320,711	17,618,971	67.0%	100.0%	29.8%	0.0%	
NEW SMYRNA BEACH	F	10/01/2008	N	After	10,098,236	9,244,080	237,886	7,476,375	16,373,308	61.7%	100.0%	100.0%	8.2%	
NEW SMYRNA BEACH	F	10/01/2007	N	None	11,128,296	6,407,992	254,419	9,278,472	15,526,134	71.7%	100.0%	100.0%	48.1%	
NEW SMYRNA BEACH	F	10/01/2006	N	None	9,270,201	4,496,868	257,557	9,732,705	14,265,551	65.0%	100.0%	100.0%	46.4%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
NEW SMYRNA BEACH	P	10/01/2009	N	None	11,324,315	6,704,357	1,662,810	6,035,268	14,402,435	78.6%	100.0%	100.0%	49.0%	
NEW SMYRNA BEACH	P	10/01/2008	N	None	11,498,334	5,150,680	1,567,882	6,498,023	13,216,585	87.0%	100.0%	100.0%	73.6%	
NEW SMYRNA BEACH	P	10/01/2007	N	After	13,277,690	4,825,267	1,390,285	5,612,750	11,828,302	112.3%	100.0%	100.0%	100.0%	
NEW SMYRNA BEACH	P	10/01/2006	N	None	11,351,511	4,837,764	1,179,901	4,694,385	10,712,050	106.0%	100.0%	100.0%	100.0%	
NORTH BAY FCD	F	10/01/2010	N	After	1,437,173	241,728	190,673	810,588	1,242,989	115.6%	100.0%	100.0%	100.0%	
NORTH BAY FCD	F	10/01/2009	N	After	1,040,580	243,182	190,673	449,577	883,432	117.8%	100.0%	100.0%	100.0%	
NORTH BAY FCD	F	10/01/2008	N	After	850,694	244,415	154,239	367,929	766,583	111.0%	100.0%	100.0%	100.0%	after
NORTH BAY FCD	F	10/01/2008	N	After	850,694	244,415	154,239	367,929	766,583	111.0%	100.0%	100.0%	100.0%	
NORTH BAY FCD	F	10/01/2007	N	None	780,200	108,192	127,591	345,088	580,871	134.3%	100.0%	100.0%	100.0%	
NORTH BAY FCD	F	10/01/2007	N	None	780,200	108,192	127,591	345,088	580,871	134.3%	100.0%	100.0%	100.0%	
NORTH BAY FCD	F	10/01/2006	N	None	583,763	0	95,299	388,659	483,958	120.6%	100.0%	100.0%	100.0%	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	N	None	40,779,602	6,564,292	0	29,884,811	36,449,103	111.9%	100.0%	100.0%	100.0%	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2009	N	None	35,455,520	3,646,730	0	26,354,496	30,001,226	118.2%	100.0%	100.0%	100.0%	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2008	N	None	31,799,152	3,285,700	0	24,167,023	27,452,723	115.8%	100.0%	100.0%	100.0%	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2007	N	None	35,745,140	3,186,230	0	23,115,911	26,302,141	135.9%	100.0%	100.0%	100.0%	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2006	N	None	33,109,067	2,835,302	0	23,677,417	26,512,719	124.9%	100.0%	100.0%	100.0%	
NORTH BROWARD HOSPITAL	G	07/01/2009	N	None	181,597,225	140,617,985	0	135,921,123	276,539,108	65.7%	100.0%	100.0%	30.1%	276539108
NORTH BROWARD HOSPITAL	G	07/01/2008	N	None	236,813,323	138,504,814	123,842,394		262,347,208	90.3%	100.0%	79.4%	0.0%	
NORTH BROWARD HOSPITAL	G	07/01/2007	N	None	243,387,658	138,701,622	0	114,754,960	253,456,582	96.0%	100.0%	100.0%	91.2%	
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	After	62,573,641	31,213,882	11,125,161	37,657,440	79,996,483	78.2%	100.0%	100.0%	53.7%	
NORTH MIAMI 691 [GPF]	G	10/01/2009	N	None	57,772,523	20,871,546	12,784,866	44,922,278	78,578,690	73.5%	100.0%	100.0%	53.7%	
NORTH MIAMI 691 [GPF]	G	10/01/2008	Y	None	56,560,605	18,816,732	12,310,745	43,079,569	74,207,046	76.2%	100.0%	100.0%	59.0%	
NORTH MIAMI 691 [GPF]	G	10/01/2007	N	After	58,638,702	17,757,830	11,209,160	38,801,774	67,768,764	86.5%	100.0%	100.0%	76.5%	
NORTH MIAMI 691 [GPF]	G	10/01/2006	N	After	51,842,706	16,051,874	10,202,960	31,117,186	57,372,020	90.4%	100.0%	100.0%	82.2%	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2010	N	None	2,904,605	4,185,205			4,185,205	69.4%	69.4%	0.0%	0.0%	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2009	N	None	3,153,084	4,308,110			4,308,110	73.2%	73.2%	0.0%	0.0%	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2008	Y	None	4,268,924	4,428,076	0	0	4,428,076	96.4%	96.4%	0.0%	0.0%	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2007	N	After	4,417,136	4,544,968	0	0	4,544,968	97.2%	97.2%	0.0%	0.0%	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2006	N	After	3,812,361	4,733,031	0	0	4,733,031	80.5%	80.5%	0.0%	0.0%	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2010	N	After	5,016,011	4,824,935	1,538,738		6,363,673	78.8%	100.0%	12.4%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2009	N	After	4,520,976	4,923,439	198,490	1,355,445	6,477,374	69.8%	91.8%	0.0%	0.0%	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2008	Y	None	4,412,105	3,665,221	373,456	2,131,581	6,170,258	71.5%	100.0%	100.0%	17.5%	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2007	N	After	4,712,865	2,578,162	516,574	2,950,705	6,045,441	78.0%	100.0%	100.0%	54.8%	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2006	N	After	4,245,738	2,620,343	485,968	2,323,387	5,429,698	78.2%	100.0%	100.0%	49.0%	
NORTH MIAMI 748	P	10/01/2010	N	After	34,315,243	13,401,434	5,878,106	31,050,613	50,330,153	68.2%	100.0%	100.0%	48.4%	
NORTH MIAMI 748	P	10/01/2008	N	None	29,795,866	2,776,277	5,218,643	34,114,807	42,109,727	70.8%	100.0%	100.0%	63.9%	
NORTH MIAMI 748	P	10/01/2007	N	None	33,054,494	2,793,444	4,710,185	27,735,786	35,239,415	93.8%	100.0%	100.0%	92.1%	
NORTH MIAMI 748	P	10/01/2006	N	None	28,484,160	1,902,368	4,191,140	25,794,329	31,887,837	89.3%	100.0%	100.0%	86.8%	
NORTH MIAMI BEACH	G	10/01/2010	Y	None	54,938,172	45,331,159	7,970,181	19,584,662	71,967,406	76.3%	100.0%	100.0%	8.4%	
NORTH MIAMI BEACH	G	10/01/2010	N	None	54,938,172	45,331,159	7,970,181	19,584,844	71,967,588	76.3%	100.0%	100.0%	8.4%	
NORTH MIAMI BEACH	G	10/01/2009	N	None	50,116,833	38,634,686	7,957,621	20,138,861	66,337,538	75.5%	100.0%	100.0%	17.5%	
NORTH MIAMI BEACH	G	10/01/2008	N	After	47,981,513	33,519,132	7,859,958	19,872,081	61,002,291	78.7%	100.0%	100.0%	33.2%	
NORTH MIAMI BEACH	G	10/01/2007	N	None	55,401,712	26,612,032	7,734,830	19,911,966	54,180,982	102.3%	100.0%	100.0%	100.0%	
NORTH MIAMI BEACH	G	10/01/2006	N	None	48,651,547	25,364,940	7,132,401	17,769,481	50,255,099	96.8%	100.0%	100.0%	90.9%	DROP=11723
NORTH MIAMI BEACH	PF	10/01/2010	N	After	62,884,072	76,914,480	8,007,504	11,859,701	96,781,685	65.0%	81.8%	0.0%	0.0%	
NORTH MIAMI BEACH	PF	10/01/2009	N	None	53,640,052	76,914,480	8,308,659	14,195,962	99,419,101	54.0%	69.7%	0.0%	0.0%	
NORTH MIAMI BEACH	PF	10/01/2008	N	None	51,978,183	68,676,421		24,022,105	92,698,526	56.1%	75.7%	0.0%	0.0%	
NORTH MIAMI BEACH	PF	10/01/2007	N	None	53,935,293				0	N/A	100.0%	0.0%	100.0%	
NORTH MIAMI BEACH	PF	10/01/2006	N	None	0				0	N/A	100.0%	0.0%	100.0%	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	N	None	11,532,009	12,281,332	1,913,933	2,453,701	16,648,966	69.3%	93.9%	0.0%	0.0%	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2009	N	After	9,902,870	11,169,882	1,990,912	4,742,805	17,903,599	55.3%	88.7%	0.0%	0.0%	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2007	N	None	10,474,548	3,010,194	4,527,000	4,904,562	12,441,756	84.2%	100.0%	100.0%	59.9%	
NORTH NAPLES FCD	F	10/01/2010	N	None	22,990,534	7,688	538,044	13,461,730	14,007,462	164.1%	100.0%	100.0%	100.0%	
NORTH NAPLES FCD	F	10/01/2009	N	None	17,833,111	5,221	430,592	10,856,881	11,292,694	157.9%	100.0%	100.0%	100.0%	
NORTH NAPLES FCD	F	10/01/2008	N	After	14,723,716	1,654	352,609	8,427,290	8,781,553	167.7%	100.0%	100.0%	100.0%	
NORTH NAPLES FCD	F	10/01/2007	N	After	12,904,948	54,188	210,411	6,108,951	6,373,550	202.5%	100.0%	100.0%	100.0%	
NORTH NAPLES FCD	F	10/01/2006	N	None	8,572,161	0	179,522	3,512,552	3,692,074	232.2%	100.0%	100.0%	100.0%	
NORTH PORT	F	10/01/2010	N	After	21,738,463	9,165,071	3,372,814	6,498,194	18,894,729	115.1%	100.0%	100.0%	100.0%	
NORTH PORT	F	10/01/2009	N	None	18,440,026	7,602,642	3,046,093	8,258,163	18,800,279	98.1%	100.0%	100.0%	94.3%	
NORTH PORT	F	10/01/2008	N	After	16,877,488	7,068,736	2,534,675	6,014,248	15,542,890	108.6%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
NORTH PORT	F	10/01/2007	N	None	18,141,905	4,825,547	2,259,100	6,173,138	13,212,184	137.3%	100.0%	100.0%	100.0%	
NORTH PORT	F	10/01/2006	N	None	14,178,101	3,305,940	2,004,911	5,746,662	11,038,583	128.4%	100.0%	100.0%	100.0%	
NORTH PORT	P	10/01/2010	N	After	16,425,735	7,502,622	2,896,279	4,921,112	15,301,293	107.3%	100.0%	100.0%	100.0%	
NORTH PORT	P	10/01/2009	N	None	13,727,446	6,530,063	2,556,301	4,707,648	13,644,158	100.6%	100.0%	100.0%	98.6%	
NORTH PORT	P	10/01/2008	N	After	12,372,612	6,514,356	2,044,963	3,950,239	12,438,513	99.5%	100.0%	100.0%	96.5%	
NORTH PORT	P	10/01/2007	N	None	13,175,601	6,567,874	1,602,211	3,418,988	11,583,058	113.7%	100.0%	100.0%	100.0%	
NORTH PORT	P	10/01/2007	N	None	13,175,601	6,567,874	1,602,211	3,418,988	11,583,058	113.7%	100.0%	100.0%	100.0%	
NORTH PORT	P	10/01/2006	N	None	10,872,354	5,466,375	1,390,166	2,889,549	9,577,909	113.5%	100.0%	100.0%	100.0%	DROP=168181.33
NORTH RIVER FCD	F	10/01/2010	N	None	9,301,293	5,225,127	634,166	6,825,556	12,684,849	73.3%	100.0%	100.0%	50.4%	
NORTH RIVER FCD	F	10/01/2009	N	None	8,178,625	4,462,256	554,504	6,887,074	11,903,834	68.7%	100.0%	100.0%	45.9%	
NORTH RIVER FCD	F	10/01/2008	Y	After	7,842,709	4,470,970	448,540	5,563,279	10,482,789	74.8%	100.0%	100.0%	52.5%	
NORTH RIVER FCD	F	10/01/2007	N	None	8,479,093	1,598,751	422,163	7,203,616	9,224,530	91.9%	100.0%	100.0%	89.7%	
NORTH RIVER FCD	F	10/01/2006	N	None	7,014,338	784,071	341,520	5,692,262	6,817,853	102.9%	100.0%	100.0%	100.0%	
OAKLAND PARK	G	10/01/2010	N	None	22,425,535	24,188,227	261,502	16,955,044	41,404,773	54.2%	92.7%	0.0%	0.0%	
OAKLAND PARK	G	10/01/2009	Y	After	19,914,148	24,042,090	42,380	14,306,281	38,390,751	51.9%	82.8%	0.0%	0.0%	
OAKLAND PARK	G	10/01/2009	Y	After	19,914,148	22,882,312	0	17,612,473	40,494,785	49.2%	87.0%	0.0%	0.0%	
OAKLAND PARK	G	10/01/2008	Y	None	19,528,812	20,590,251	0	14,004,276	34,594,527	56.5%	94.8%	0.0%	0.0%	
OAKLAND PARK	G	10/01/2007	Y	After	23,559,344	21,081,989	0	11,887,140	32,969,129	71.5%	100.0%	100.0%	20.8%	
OAKLAND PARK	G	10/01/2007	Y	None	23,559,344	21,081,989	0	11,887,140	32,969,129	71.5%	100.0%	100.0%	20.8%	
OAKLAND PARK	G	10/01/2006	N	None	21,471,263	19,141,404	0	10,180,048	29,321,452	73.2%	100.0%	100.0%	22.9%	
OAKLAND PARK	PF	10/01/2010	N	After	43,436,844	45,393,690	4,813,663	11,000,462	60,195,314	72.2%	95.7%	0.0%	0.0%	
OAKLAND PARK	PF	10/01/2009	N	After	41,914,462	43,383,799	4,626,757	10,649,488	58,088,547	72.2%	96.6%	0.0%	0.0%	
OAKLAND PARK	PF	10/01/2008	N	None	42,216,853	35,323,443	4,901,431	13,983,293	54,024,776	78.1%	100.0%	100.0%	14.2%	
OAKLAND PARK	PF	10/01/2007	N	None	50,747,346	33,943,856	4,847,562	12,697,985	51,481,554	98.6%	100.0%	100.0%	94.2%	
OAKLAND PARK	PF	10/01/2006	N	None	45,373,656	32,768,738	4,846,416	11,340,030	48,566,420	93.4%	100.0%	100.0%	68.4%	
OCALA	G	10/01/2010	N	None	69,417,652	88,255,009	6,035,098	39,016,628	127,475,190	54.5%	78.7%	0.0%	0.0%	
OCALA	G	10/01/2009	N	None	60,674,710	80,134,496	4,077,462	40,922,223	121,053,345	50.1%	75.7%	0.0%	0.0%	
OCALA	G	10/01/2008	N	After	70,182,209	46,763,812	2,345,589	70,744,952	117,487,625	59.7%	100.0%	100.0%	29.8%	
OCALA	G	10/01/2007	N	After	79,462,670	45,811,981	1,624,167	38,332,501	82,966,812	95.8%	100.0%	100.0%	83.5%	after
OCALA	G	10/01/2006	N	None	66,171,859	39,812,826	869,666	37,637,412	76,396,901	86.6%	100.0%	100.0%	67.7%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
OCALA SUPP	F	10/01/2010	N	None	25,602,539	20,952,744	4,266,137	10,261,148	34,654,223	73.9%	100.0%	100.0%	3.7%	
OCALA SUPP	F	10/01/2009	N	None	23,017,831	16,430,326	4,044,235	11,294,940	31,228,027	73.7%	100.0%	100.0%	22.5%	
OCALA SUPP	F	10/01/2008	N	None	22,711,315	13,853,376	4,504,269	9,950,731	27,657,511	82.1%	100.0%	100.0%	43.8%	
OCALA SUPP	F	10/01/2007	N	None	28,278,728	13,830,220	3,933,129	8,155,289	25,352,105	111.5%	100.0%	100.0%	100.0%	DROP ACCOUNTS=56653 3
OCALA SUPP	F	10/01/2006	N	None	24,642,408	12,626,805	3,628,573	7,213,819	23,118,237	106.6%	100.0%	100.0%	100.0%	DROP ACCOUNTS=35096 0
OCALA SUPP	P	10/01/2010	N	None	37,734,345	31,672,411	4,522,784	14,664,797	48,829,307	77.3%	100.0%	100.0%	10.5%	
OCALA SUPP	P	10/01/2010	Y	After	37,734,344	32,154,341	4,522,784	15,185,404	49,831,844	75.7%	100.0%	100.0%	7.0%	
OCALA SUPP	P	10/01/2009	N	None	35,501,087	28,840,488	4,144,802	15,294,571	46,887,006	75.7%	100.0%	100.0%	16.4%	
OCALA SUPP	P	10/01/2008	N	After	36,174,654	25,750,388	3,814,406	15,632,021	43,990,222	82.2%	100.0%	100.0%	42.3%	
OCALA SUPP	P	10/01/2007	N	After	43,279,918	24,985,815	3,372,506	14,622,070	41,291,258	104.8%	100.0%	100.0%	100.0%	
OCALA SUPP	P	10/01/2006	N	None	38,097,274	19,859,208	3,129,177	15,460,489	36,707,051	103.8%	100.0%	100.0%	97.7%	DROP=1741823.40
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	After	4,216,531	5,487,822	1,266,112	2,338,764	9,092,698	46.4%	76.8%	0.0%	0.0%	
OCEAN CITY-WRIGHT FCD	F	10/01/2009	N	None	3,514,108	5,752,723	1,156,864	1,801,805	8,711,392	40.3%	61.1%	0.0%	0.0%	
OCEAN CITY-WRIGHT FCD	F	10/01/2008	N	After	3,584,959	5,765,004	1,054,398	1,108,417	7,927,819	45.2%	62.2%	0.0%	0.0%	
OCEAN CITY-WRIGHT FCD	F	10/01/2007	N	None	4,164,383	678,711	2,189,620	2,883,841	5,752,172	72.4%	100.0%	100.0%	44.9%	
OCEAN CITY-WRIGHT FCD	F	10/01/2006	N	None	3,090,129	400,307	2,319,453	1,482,355	4,202,115	73.5%	100.0%	100.0%	25.0%	
OCEAN CITY-WRIGHT FCD	F	10/01/2006	Y	None	3,090,129	400,307	2,319,453	1,482,355	4,202,115	73.5%	100.0%	100.0%	25.0%	
OCOEE	G	10/01/2010	N	None	18,395,224	9,970,307	3,478,625	5,767,524	19,024,109	96.7%	100.0%	100.0%	85.8%	
OCOEE	G	10/01/2009	N	After	15,695,280	8,552,686	3,315,877	5,552,449	17,421,012	90.1%	100.0%	100.0%	68.9%	
OCOEE	G	10/01/2008	N	After	14,160,706	8,340,227	2,813,856	4,490,127	15,644,210	90.5%	100.0%	100.0%	67.0%	
OCOEE	G	10/01/2007	N	None	15,993,768	7,469,439	2,472,846	3,993,118	13,935,403	114.8%	100.0%	100.0%	100.0%	
OCOEE	G	10/01/2006	N	None	13,457,649	6,336,436	2,346,531	2,801,953	11,484,920	117.2%	100.0%	100.0%	100.0%	
OCOEE	PF	10/01/2010	N	None	23,842,713	12,117,752	3,447,264	11,633,491	27,141,220	87.8%	100.0%	100.0%	71.2%	
OCOEE	PF	10/01/2009	N	None	20,893,121	10,106,721	3,175,104	10,763,734	24,045,559	86.9%	100.0%	100.0%	70.7%	
OCOEE	PF	10/01/2008	N	After	19,344,374	9,346,219	2,804,592	9,469,453	21,620,264	89.5%	100.0%	100.0%	76.0%	
OCOEE	PF	10/01/2007	N	None	21,059,086	8,136,835	2,654,005	6,708,419	17,439,637	120.8%	100.0%	100.0%	100.0%	
OCOEE	PF	10/01/2006	N	None	17,480,712	6,089,260	2,553,519	6,732,531	15,334,797	114.0%	100.0%	100.0%	100.0%	
OKALOOSA ISLAND FCD	F	10/01/2010	N	After	3,543,478	5,948,107	433,594	2,529,036	8,910,737	39.8%	59.6%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
OKALOOSA ISLAND FCD	F	10/01/2009	N	None	2,658,065	2,583,974	533,493	4,528,852	7,646,319	34.8%	100.0%	13.9%	0.0%	
OKALOOSA ISLAND FCD	F	10/01/2008	N	After	2,425,039	2,626,666	444,323	2,781,942	5,852,931	41.4%	92.3%	0.0%	0.0%	AFTER
OKALOOSA ISLAND FCD	F	10/01/2007	N	None	0				0	N/A	100.0%	0.0%	100.0%	
OKALOOSA ISLAND FCD	F	10/01/2006	Y	None	1,872,738	2,651,959	298,938	562,710	3,513,607	53.3%	70.6%	0.0%	0.0%	
OKEECHOBEE	F	10/01/2010	N	None	2,270,865	907,327	202,443	763,054	1,825,023	124.4%	100.0%	100.0%	100.0%	
OKEECHOBEE	F	10/01/2009	N	None	2,044,631	877,237	181,920	626,932	1,670,654	122.4%	100.0%	100.0%	100.0%	
OKEECHOBEE	F	10/01/2008	N	None	2,008,551	465,721	206,763	838,897	1,511,381	132.9%	100.0%	100.0%	100.0%	
OKEECHOBEE	F	10/01/2007	N	After	2,220,473	464,200	179,391	708,261	1,351,852	164.3%	100.0%	100.0%	100.0%	
OKEECHOBEE	F	10/01/2006	N	None	1,921,354	452,029	168,670	578,890	1,199,589	160.2%	100.0%	100.0%	100.0%	
OKEECHOBEE	G	10/01/2010	N	None	6,579,412	2,147,435	1,713,788	1,932,299	5,793,522	113.6%	100.0%	100.0%	100.0%	
OKEECHOBEE	G	10/01/2009	N	None	5,662,261	2,178,043	1,496,695	1,889,096	5,563,834	101.8%	100.0%	100.0%	100.0%	
OKEECHOBEE	G	10/01/2008	N	None	5,339,324	2,211,792	1,282,690	1,502,820	4,997,302	106.8%	100.0%	100.0%	100.0%	
OKEECHOBEE	P	10/01/2010	N	None	5,420,638	2,260,387	450,976	2,186,519	4,897,882	110.7%	100.0%	100.0%	100.0%	
OKEECHOBEE	P	10/01/2009	N	None	4,828,491	2,071,304	412,462	1,854,148	4,337,914	111.3%	100.0%	100.0%	100.0%	
OKEECHOBEE	P	10/01/2008	N	None	4,754,509	2,181,792	353,774	1,659,067	4,194,633	113.3%	100.0%	100.0%	100.0%	
OKEECHOBEE	P	10/01/2007	N	After	5,277,173	2,114,002	326,944	1,438,847	3,879,793	136.0%	100.0%	100.0%	100.0%	
OKEECHOBEE	P	10/01/2006	N	None	4,558,820	2,232,704	282,896	1,177,938	3,693,538	123.4%	100.0%	100.0%	100.0%	
OLDSMAR	F	10/01/2010	N	None	2,231,621	2,903		556,516	559,419	398.9%	100.0%	100.0%	100.0%	
OLDSMAR	F	10/01/2009	N	None	1,252,175	2,903	0	556,516	559,419	223.8%	100.0%	100.0%	100.0%	
OLDSMAR	F	10/01/2007	N	None	882,721	2,750	26,878	272,577	302,205	292.1%	100.0%	100.0%	100.0%	
OLDSMAR	F	10/01/2006	Y	None	600,721	2,750	18,442	184,624	205,816	291.9%	100.0%	100.0%	100.0%	
ORANGE COUNTY LIBRARY	G	01/01/2011	N	None	33,685,826	18,480,099	489,691	8,283,644	27,253,434	123.6%	100.0%	100.0%	100.0%	
ORANGE COUNTY LIBRARY	G	01/01/2010	N	None	29,887,954	17,500,832	482,478	7,726,420	25,709,730	116.3%	100.0%	100.0%	100.0%	
ORANGE COUNTY LIBRARY	G	01/01/2009	N	None	23,147,672	12,321,854	718,427	10,197,108	23,237,389	99.6%	100.0%	100.0%	99.1%	
ORANGE COUNTY LIBRARY	G	01/01/2008	N	None	31,448,331	12,118,898	684,216	8,855,436	21,658,550	145.2%	100.0%	100.0%	100.0%	
ORANGE COUNTY LIBRARY	G	01/01/2007	N	None	28,683,188	9,839,292	799,900	8,871,092	19,510,284	147.0%	100.0%	100.0%	100.0%	
ORANGE PARK	F	10/01/2010	N	After	3,840,610	2,847,882	170,901	818,693	3,600,018	106.7%	100.0%	100.0%	100.0%	
ORANGE PARK	F	10/01/2009	N	None	3,515,989	2,906,199	144,580	724,266	3,578,484	98.3%	100.0%	100.0%	64.2%	
ORANGE PARK	F	10/01/2009	Y	None	3,515,989	2,906,199	144,580	676,785	3,531,003	99.6%	100.0%	100.0%	68.7%	
ORANGE PARK	F	10/01/2008	N	After	3,517,291	2,410,638	142,308	888,708	3,306,038	106.4%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
ORANGE PARK	F	10/01/2007	N	None	3,957,213	2,364,794	114,484	775,268	3,156,789	125.4%	100.0%	100.0%	100.0%	DROP=97757.12
ORANGE PARK	F	10/01/2006	N	None	3,533,264	2,305,900	94,854	614,322	2,979,083	118.6%	100.0%	100.0%	100.0%	DROP=35993.04
ORANGE PARK	G	10/01/2010	N	None	3,313,330	919,978	0	3,739,674	4,659,652	71.1%	100.0%	100.0%	64.0%	
ORANGE PARK	G	10/01/2009	N	After	3,941,366	540,076	0	4,582,043	5,122,119	76.9%	100.0%	100.0%	74.2%	
ORANGE PARK	G	10/01/2008	N	None	4,675,206	624,732	0	4,464,868	5,089,600	91.9%	100.0%	100.0%	90.7%	
ORANGE PARK	G	10/01/2007	N	None	4,183,201	441,969	0	3,929,298	4,371,267	95.7%	100.0%	100.0%	95.2%	
ORANGE PARK	G	10/01/2006	N	None	5,052,147	453,619	0	4,396,405	4,850,024	104.2%	100.0%	100.0%	100.0%	
ORANGE PARK	P	10/01/2010	N	After	9,609,021	7,499,261	211,169	3,363,144	11,073,574	86.8%	100.0%	100.0%	56.5%	
ORANGE PARK	P	10/01/2009	N	None	9,093,893	6,088,792	212,388	3,795,427	10,096,607	90.1%	100.0%	100.0%	73.6%	
ORANGE PARK	P	10/01/2008	N	After	9,165,956	5,485,122	193,545	3,990,725	9,669,392	94.8%	100.0%	100.0%	87.4%	
ORANGE PARK	P	10/01/2007	N	None	10,442,643	4,827,445	177,256	3,999,086	9,003,787	116.0%	100.0%	100.0%	100.0%	
ORANGE PARK	P	10/01/2006	N	None	9,085,841	3,633,002	176,032	4,342,714	8,151,748	111.5%	100.0%	100.0%	100.0%	
ORLANDO	F	10/01/2010	N	After	231,127,492	165,039,869	21,798,479	96,244,292	282,124,205	81.9%	100.0%	100.0%	46.0%	
ORLANDO	F	10/01/2009	N	None	207,889,831	154,180,904	20,147,113	87,699,764	261,124,429	79.6%	100.0%	100.0%	38.3%	
ORLANDO	F	10/01/2008	N	None	208,809,264	148,759,404	17,895,274	73,020,380	238,860,965	87.4%	100.0%	100.0%	57.7%	
ORLANDO	F	10/01/2007	N	After	252,981,746				0	N/A	100.0%	0.0%	100.0%	
ORLANDO	F	10/01/2006	N	None	223,597,048				0	N/A	100.0%	0.0%	100.0%	
ORLANDO	G	09/30/2010	N	None	161,310,955	150,592,091		53,474,647	204,066,738	79.0%	100.0%	100.0%	20.0%	
ORLANDO	G	09/30/2009	N	None	149,868,694	129,971,820	8,832,690	95,192,953	233,997,463	64.0%	100.0%	100.0%	11.6%	
ORLANDO	G	09/30/2008	N	None	153,357,664	116,620,669	9,529,624		126,150,293	121.6%	100.0%	100.0%	100.0%	
ORLANDO	G	09/30/2007	N	None	188,715,384	102,952,924	9,411,309	96,321,741	208,685,974	90.4%	100.0%	100.0%	79.3%	
ORLANDO	P	10/01/2010	N	After	350,804,714	241,116,796	30,579,300	95,482,727	367,178,823	95.5%	100.0%	100.0%	82.9%	
ORLANDO	P	10/01/2009	N	None	322,084,363	215,686,941	28,317,300	81,942,480	325,946,721	98.8%	100.0%	100.0%	95.3%	
ORLANDO	P	10/01/2008	N	None	322,501,165	197,277,802	26,175,800	75,112,503	298,566,105	108.0%	100.0%	100.0%	100.0%	
ORLANDO	P	10/01/2007	N	None	392,439,633	24,083,400	176,756,200	153,827,100	354,666,700	110.7%	100.0%	100.0%	100.0%	
ORLANDO	P	10/01/2006	N	None	347,526,204	165,812,300	21,413,900	145,770,400	332,996,600	104.4%	100.0%	100.0%	100.0%	
ORLANDO AVIATION	G	10/01/2010	N	None	73,928,361	44,059,923	0	46,369,798	90,429,721	81.8%	100.0%	100.0%	64.4%	
ORLANDO AVIATION	G	10/01/2009	N	None	63,886,298	41,642,444	0	42,406,829	84,049,273	76.0%	100.0%	100.0%	52.5%	
ORLANDO AVIATION	G	10/01/2008	N	None	59,375,049	31,740,746	0	45,392,109	77,132,855	77.0%	100.0%	100.0%	60.9%	
ORLANDO AVIATION	G	10/01/2007	Y	After	63,464,807	29,242,008	0	41,006,538	70,248,546	90.3%	100.0%	100.0%	83.5%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
ORLANDO AVIATION	G	10/01/2007	N	None	63,464,807	28,299,798	0	38,818,392	67,118,190	94.6%	100.0%	100.0%	90.6%	
ORLANDO AVIATION	G	10/01/2006	N	None	52,715,292	27,383,331	0	33,334,994	60,718,325	86.8%	100.0%	100.0%	76.0%	
ORLANDO UTILITY	G	10/01/2009	Y	After	219,092,708	180,689,905	27,897,471	69,783,266	278,370,642	78.7%	100.0%	100.0%	15.1%	
ORLANDO UTILITY	G	10/01/2009	N	After	231,229,860	171,014,546	26,581,940	69,447,366	267,043,852	86.6%	100.0%	100.0%	48.4%	
ORLANDO UTILITY	G	10/01/2008	Y	After	231,229,860	171,014,546	26,581,940	69,447,366	267,043,852	86.6%	100.0%	100.0%	48.4%	
ORLANDO UTILITY	G	10/01/2008	N	None	231,229,860	171,014,546	26,581,940	69,447,366	267,043,852	86.6%	100.0%	100.0%	48.4%	
ORLANDO UTILITY	G	10/01/2007	N	None	283,174,239	161,811,182	26,279,388	68,522,304	256,612,874	110.4%	100.0%	100.0%	100.0%	
ORLANDO UTILITY	G	10/01/2006	N	None	252,709,828	154,336,158	25,351,357	65,603,678	245,291,193	103.0%	100.0%	100.0%	100.0%	
ORMOND BEACH	F	10/01/2010	N	After	15,794,302	15,529,098	2,120,950	5,438,125	23,088,173	68.4%	100.0%	12.5%	0.0%	
ORMOND BEACH	F	10/01/2010	Y	After	15,794,302	15,883,593	2,120,950	5,562,348	23,566,891	67.0%	99.4%	0.0%	0.0%	
ORMOND BEACH	F	10/01/2009	Y	None	15,005,793	11,518,761	542,532	7,982,516	20,043,809	74.9%	100.0%	100.0%	36.9%	
ORMOND BEACH	F	10/01/2008	N	After	14,370,069	11,248,655	2,088,017	5,754,608	19,091,280	75.3%	100.0%	100.0%	18.0%	
ORMOND BEACH	F	10/01/2007	N	None	16,623,397	11,327,369	1,826,478	4,352,953	17,506,800	95.0%	100.0%	100.0%	79.7%	
ORMOND BEACH	F	10/01/2006	N	None	14,734,060	11,432,986	1,630,055	3,789,576	16,852,617	87.4%	100.0%	100.0%	44.1%	
ORMOND BEACH	G	10/01/2010	N	None	27,702,247	24,702,929	2,197,479	8,083,175	34,682,240	79.9%	100.0%	100.0%	9.9%	
ORMOND BEACH	G	10/01/2009	Y	After	26,901,822	23,933,597	2,050,954	8,018,082	33,892,591	79.4%	100.0%	100.0%	11.4%	
ORMOND BEACH	G	10/01/2008	N	After	27,094,405	21,608,151	2,095,468	8,118,786	31,789,533	85.2%	100.0%	100.0%	41.8%	
ORMOND BEACH	G	10/01/2007	N	None	32,168,548	12,868,659	2,611,408	13,027,256	28,370,500	113.4%	100.0%	100.0%	100.0%	DROP=136822.59
ORMOND BEACH	G	10/01/2006	N	None	28,745,415	12,645,573	2,393,523	11,235,348	26,173,664	109.8%	100.0%	100.0%	100.0%	
ORMOND BEACH	P	10/01/2010	Y	After	19,454,355	21,389,356	2,028,327	5,039,583	27,858,199	69.8%	91.0%	0.0%	0.0%	
ORMOND BEACH	P	10/01/2009	N	None	18,530,307	17,671,117	2,205,255	4,644,358	23,699,455	78.2%	100.0%	39.0%	0.0%	
ORMOND BEACH	P	10/01/2008	N	After	18,470,621	16,673,859	2,140,597	5,179,835	23,167,709	79.7%	100.0%	83.9%	0.0%	
ORMOND BEACH	P	10/01/2007	N	None	22,485,818	14,753,052	2,240,672	6,033,936	22,318,814	100.7%	100.0%	100.0%	91.0%	
ORMOND BEACH	P	10/01/2006	N	None	20,232,826	12,850,068	2,247,814	6,152,039	20,836,084	97.1%	100.0%	100.0%	83.5%	
OVIEDO	F	10/01/2010	N	After	4,192,656	313,801	1,133,696	3,802,216	5,249,713	79.9%	100.0%	100.0%	72.2%	
OVIEDO	F	10/01/2008	N	None	2,557,919	316,446	754,442	2,345,300	3,416,188	74.9%	100.0%	100.0%	63.4%	
OVIEDO	F	10/01/2006	N	None	1,461,898	321,587	428,613	1,167,647	1,917,847	76.2%	100.0%	100.0%	61.0%	
OVIEDO	P	10/01/2010	N	After	10,281,870	4,216,287	1,514,891	3,983,571	9,714,749	105.8%	100.0%	100.0%	100.0%	
OVIEDO	P	10/01/2009	N	None	8,978,204	2,785,914	1,555,120	4,271,062	8,612,096	104.3%	100.0%	100.0%	100.0%	
OVIEDO	P	10/01/2008	N	After	8,325,108	2,806,490	1,416,686	3,130,154	7,353,330	113.2%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
OVIEDO	P	10/01/2007	N	None	9,304,297	2,594,704	1,240,866	2,922,684	6,758,254	137.7%	100.0%	100.0%	100.0%	
OVIEDO	P	10/01/2006	N	None	7,638,473	2,276,763	1,096,823	2,575,609	5,949,195	128.4%	100.0%	100.0%	100.0%	
PALATKA	F	10/01/2010	N	None	5,563,318	5,562,208	288,295	1,232,822	6,717,898	82.8%	100.0%	0.4%	0.0%	
PALATKA	F	10/01/2009	Y	After	5,279,733	6,125,397	261,203	1,274,758	6,767,209	78.0%	86.2%	0.0%	0.0%	
PALATKA	F	10/01/2008	N	After	5,585,897	6,009,997	228,283	1,129,412	6,625,713	84.3%	92.9%	0.0%	0.0%	
PALATKA	F	10/01/2007	N	None	6,536,375	6,016,006	199,783	1,005,112	6,665,464	98.1%	100.0%	100.0%	31.9%	
PALATKA	F	10/01/2006	N	None	6,122,028	5,946,733	164,024	875,363	6,361,515	96.2%	100.0%	100.0%	1.3%	
PALATKA	G	10/01/2010	Y	None	14,457,075	14,059,640	1,268,941	4,055,632	18,313,528	78.9%	100.0%	31.3%	0.0%	
PALATKA	G	10/01/2009	Y	After	13,839,579	12,196,538	1,334,642	5,165,173	17,749,287	78.0%	100.0%	100.0%	6.0%	
PALATKA	G	10/01/2008	N	After	13,869,817	10,511,234	1,405,788	6,218,123	17,151,412	80.9%	100.0%	100.0%	31.4%	
PALATKA	G	10/01/2007	N	None	16,387,120	9,513,720	1,381,047	6,220,011	16,356,845	100.2%	100.0%	100.0%	88.3%	
PALATKA	G	10/01/2006	N	None	14,556,646	8,685,440	1,382,617	5,978,662	15,658,266	93.0%	100.0%	100.0%	75.1%	
PALATKA	P	10/01/2010	N	After	7,721,261	5,002,419	730,096	1,950,480	7,682,995	100.5%	100.0%	100.0%	100.0%	
PALATKA	P	10/01/2009	Y	After	7,143,543	5,041,394	654,225	1,782,280	7,477,899	95.5%	100.0%	100.0%	81.2%	
PALATKA	P	10/01/2008	N	After	7,293,257	5,239,824	567,545	1,483,855	7,291,224	100.0%	100.0%	100.0%	100.0%	
PALATKA	P	10/01/2007	N	None	7,991,058	5,325,407	451,375	1,222,074	6,998,856	114.2%	100.0%	100.0%	100.0%	
PALATKA	P	10/01/2006	N	None	7,353,697	5,411,185	399,866	1,063,666	6,874,717	107.0%	100.0%	100.0%	100.0%	
PALM BAY (CLOSED)	G	10/01/2010	N	After	155,095	49,834	0	0	49,834	311.2%	100.0%	100.0%	100.0%	
PALM BAY (CLOSED)	G	10/01/2009	N	None	152,065	69,626	0	0	69,626	218.4%	100.0%	100.0%	100.0%	
PALM BAY (CLOSED)	G	10/01/2008	N	None	171,940	82,656	0	0	82,656	208.0%	100.0%	100.0%	100.0%	
PALM BAY (CLOSED)	G	10/01/2007	N	None	211,374	87,195	0	0	87,195	242.4%	100.0%	100.0%	100.0%	
PALM BAY (CLOSED)	G	10/01/2006	N	None	201,300	93,831	0	0	93,831	214.5%	100.0%	100.0%	100.0%	
PALM BAY [PF]	F	10/01/2010	N	After	50,666,528	31,443,054	3,385,876	18,181,163	51,865,761	97.7%	100.0%	100.0%	87.1%	
PALM BAY [PF]	F	10/01/2009	N	None	46,403,548	22,444,545	3,595,037	21,993,393	47,860,946	97.0%	100.0%	100.0%	92.6%	
PALM BAY [PF]	F	10/01/2008	N	After	44,834,977	7,916,052	4,195,249	29,648,725	41,681,894	107.6%	100.0%	100.0%	100.0%	
PALM BAY [PF]	F	10/01/2007	N	None	48,171,333	5,246,366	4,558,419	26,296,856	36,070,530	133.5%	100.0%	100.0%	100.0%	
PALM BAY [PF]	F	10/01/2006	N	None	29,501,935	3,177,600	4,322,886	15,511,729	23,012,215	128.2%	100.0%	100.0%	100.0%	
PALM BAY [PF]	P	10/01/2010	N	After	66,832,306	42,002,985	4,941,087	15,213,391	59,602,343	112.1%	100.0%	100.0%	100.0%	
PALM BAY [PF]	P	10/01/2009	N	None	61,510,338	31,108,997	5,317,719	20,991,521	55,168,803	111.5%	100.0%	100.0%	100.0%	
PALM BAY [PF]	P	10/01/2008	N	After	61,228,080	26,458,300	4,937,454	18,920,783	49,177,909	124.5%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
PALM BAY [PF]	P	10/01/2007	N	None	67,221,092	19,917,341	4,978,778	19,862,173	44,126,326	152.3%	100.0%	100.0%	100.0%	
PALM BAY [PF]	P	10/01/2006	N	None	37,490,199	552,489	5,671,090	28,941,255	35,082,030	106.9%	100.0%	100.0%	100.0%	
PALM BEACH	F	09/30/2010	N	None	51,533,882	48,951,832	4,035,000	20,352,000	72,779,000	70.8%	100.0%	64.0%	0.0%	
PALM BEACH	F	09/30/2009	N	None	48,209,802	47,042,197	3,531,000	7,507,852	57,348,000	84.1%	100.0%	33.1%	0.0%	
PALM BEACH	F	09/30/2008	N	None	49,729,313	42,913,337	3,641,334	6,801,666	52,777,029	94.2%	100.0%	100.0%	46.7%	
PALM BEACH	F	09/30/2007	N	None	57,916,949	39,537,713	3,198,384	18,038,139	60,142,000	96.3%	100.0%	100.0%	84.2%	
PALM BEACH	P	09/30/2010	N	None	55,461,520	46,852,000	4,001,000	18,674,000	69,527,000	79.8%	100.0%	100.0%	24.7%	
PALM BEACH	P	09/30/2009	N	None	52,565,185	45,154,532	3,468,000	17,051,468	65,674,000	80.0%	100.0%	100.0%	23.1%	
PALM BEACH	P	09/30/2008	N	None	54,715,567	43,487,000	3,332,000	14,436,000	61,255,000	89.3%	100.0%	100.0%	54.7%	
PALM BEACH	P	09/30/2007	N	None	62,462,218	38,151,134	3,334,960	16,617,906	58,104,000	107.5%	100.0%	100.0%	100.0%	
PALM BEACH [G,LG]	G	09/30/2008	N	None	58,392,827	37,039,394	7,504,000	19,373,606	63,917,000	91.4%	100.0%	100.0%	71.5%	
PALM BEACH [G,LG]	G	09/30/2007	N	None	72,504,964	32,022,068	7,404,000	19,354,932	58,781,000	123.3%	100.0%	100.0%	100.0%	
PALM BEACH [G,LG]	LG	09/30/2008	N	None	3,050,864	2,781,361	291,000	794,639	3,867,000	78.9%	100.0%	92.6%	0.0%	
PALM BEACH [G,LG]	LG	09/30/2007	N	None	3,872,909	2,271,160	325,000	1,033,840	3,630,000	106.7%	100.0%	100.0%	100.0%	
PALM BEACH GARDENS	F	09/30/2010	N	None	34,346,668	8,147,974		35,339,000	43,486,974	79.0%	100.0%	100.0%	74.1%	
PALM BEACH GARDENS	F	09/30/2009	N	None	27,839,949	6,339,000		30,518,000	36,857,000	75.5%	100.0%	100.0%	70.5%	
PALM BEACH GARDENS	F	09/30/2008	N	None	23,603,792				0	N/A	100.0%	0.0%	100.0%	
PALM BEACH GARDENS	F	09/30/2007	N	None	22,791,087				0	N/A	100.0%	0.0%	100.0%	
PALM BEACH GARDENS	F	10/01/2006	N	None	17,322,340				0	N/A	100.0%	0.0%	100.0%	
PALM BEACH GARDENS	G	10/01/2009	N	None	2,084,720	2,769,697	0	272,432	3,042,129	68.5%	75.3%	0.0%	0.0%	
PALM BEACH GARDENS	G	10/01/2008	N	After	2,422,057	2,780,684	78,366	102,019	2,961,069	81.8%	87.1%	0.0%	0.0%	
PALM BEACH GARDENS	G	10/01/2007	N	None	3,089,245	2,832,555	69,369	57,028	2,958,952	104.4%	100.0%	100.0%	100.0%	
PALM BEACH GARDENS	G	10/01/2006	N	None	2,827,568	2,102,852	209,892	555,320	2,868,064	98.6%	100.0%	100.0%	92.7%	
PALM BEACH GARDENS	P	10/01/2010	N	None	38,889,826	33,997,972	5,275,526	23,845,039	60,581,471	64.2%	100.0%	92.7%	0.0%	
PALM BEACH GARDENS	P	10/01/2009	N	None	32,976,755	21,089,984	5,775,810	28,630,709	54,441,005	60.6%	100.0%	100.0%	21.3%	
PALM BEACH GARDENS	P	10/01/2008	N	None	27,467,099	14,452,223	5,702,234	28,815,073	48,517,549	56.6%	100.0%	100.0%	25.4%	
PALM BEACH GARDENS	P	10/01/2007	N	None	28,370,285	10,871,397	5,060,423	26,025,229	41,505,379	68.4%	100.0%	100.0%	47.8%	
PALM COAST (VOL)	F	10/01/2010	N	After	1,819,246	521,039	0	292,497	813,536	223.6%	100.0%	100.0%	100.0%	
PALM COAST (VOL)	F	10/01/2009	N	None	1,419,654	195,257	0	495,236	690,493	205.6%	100.0%	100.0%	100.0%	
PALM COAST (VOL)	F	10/01/2008	N	After	933,907	71,982	0	436,279	508,261	183.7%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
PALM COAST (VOL)	F	10/01/2007	N	None	558,348	40,799	0	289,813	330,612	168.9%	100.0%	100.0%	100.0%	
PALM COAST (VOL)	F	10/01/2006	N	None	305,039	23,237	0	318,909	342,146	89.2%	100.0%	100.0%	88.4%	
PALM HARBOR FCD	F	10/01/2010	N	After	7,306,173	1,028,973	726,533	3,128,522	4,884,028	149.6%	100.0%	100.0%	100.0%	
PALM HARBOR FCD	F	10/01/2009	N	None	4,523,730	1,799,719	610,735	2,564,557	3,783,420	119.6%	100.0%	100.0%	82.4%	
PALM HARBOR FCD	F	10/01/2008	N	After	3,749,528	1,523,018	471,066	1,775,877	2,865,878	130.8%	100.0%	100.0%	98.8%	
PALM HARBOR FCD	F	10/01/2007	N	None	4,280,677	1,289,402	376,938	1,455,049	3,121,389	137.1%	100.0%	100.0%	100.0%	
PALM HARBOR FCD	F	10/01/2006	N	None	2,993,758	482,645	281,024	1,434,057	2,197,726	136.2%	100.0%	100.0%	100.0%	
PALM TRAN, INC. (ATU-1577)	G	01/01/2010	N	None	46,496,283	24,438,847	5,303,452	31,469,534	61,211,833	76.0%	100.0%	100.0%	53.2%	
PALM TRAN, INC. (ATU-1577)	G	01/01/2009	N	After	37,332,547	21,933,553	4,999,030	27,558,487	54,491,070	68.5%	100.0%	100.0%	37.7%	
PALM TRAN, INC. (ATU-1577)	G	01/01/2008	N	None	46,902,218	19,577,958	4,598,535	22,867,182	47,043,675	99.7%	100.0%	100.0%	99.4%	
PALM TRAN, INC. (ATU-1577)	G	01/01/2007	N	None	41,834,410	16,672,690	4,332,942	20,877,322	41,882,954	99.9%	100.0%	100.0%	99.8%	
PALMETTO	G	10/01/2010	N	After	7,855,509	6,934,231	986,543	3,353,146	10,767,660	73.0%	100.0%	93.4%	0.0%	
PALMETTO	G	10/01/2009	N	None	7,223,742	6,716,996	909,742	3,396,257	10,715,242	67.4%	100.0%	55.7%	0.0%	
PALMETTO	G	10/01/2008	N	After	7,071,029	5,658,673	934,976	3,585,644	10,012,989	70.6%	100.0%	100.0%	13.3%	
PALMETTO	G	10/01/2007	N	After	8,055,261	5,086,758	840,881	3,014,173	8,855,509	91.0%	100.0%	100.0%	70.6%	
PALMETTO	G	10/01/2006	N	None	7,205,342	4,818,914	730,093	1,913,006	7,400,131	97.4%	100.0%	100.0%	86.6%	DROP ACCOUNTS=61882
PALMETTO	P	10/01/2010	N	After	7,370,674	5,516,325	635,910	3,046,840	9,199,075	80.1%	100.0%	100.0%	40.0%	
PALMETTO	P	10/01/2009	N	None	6,786,334	5,554,421	553,330	2,556,989	8,598,421	78.9%	100.0%	100.0%	26.5%	
PALMETTO	P	10/01/2008	N	After	6,647,082	5,138,619	513,835	2,468,995	8,121,449	81.8%	100.0%	100.0%	40.3%	
PALMETTO	P	10/01/2007	N	None	7,644,172	3,924,464	498,341	2,719,997	7,142,802	107.0%	100.0%	100.0%	100.0%	
PALMETTO	P	10/01/2006	N	None	6,900,296	4,018,464	432,219	2,335,744	6,786,427	101.7%	100.0%	100.0%	100.0%	
PANAMA CITY	F	10/01/2010	N	After	25,293,727	24,878,279	1,963,711	7,957,464	34,419,708	73.5%	100.0%	21.2%	0.0%	
PANAMA CITY	F	10/01/2009	N	None	23,644,035	23,389,814	1,887,111	7,768,531	32,772,714	72.1%	100.0%	13.5%	0.0%	
PANAMA CITY	F	10/01/2008	N	After	25,298,762	20,451,999	1,928,957	7,737,203	30,020,111	84.3%	100.0%	100.0%	37.7%	
PANAMA CITY	F	10/01/2007	N	None	28,565,323	20,623,615	1,785,880	6,879,674	29,060,329	98.3%	100.0%	100.0%	89.5%	DROP=228839.73
PANAMA CITY	F	10/01/2006	Y	None	25,035,140	19,713,575	1,707,471	6,227,308	26,771,214	93.5%	100.0%	100.0%	58.0%	DROP=877139.85
PANAMA CITY	P	10/01/2010	N	After	22,392,179	22,313,800	1,050,009	3,383,354	26,504,866	84.5%	100.0%	7.5%	0.0%	
PANAMA CITY	P	10/01/2009	N	None	21,459,788	21,277,203	1,047,981	3,183,296	25,282,740	84.9%	100.0%	17.4%	0.0%	
PANAMA CITY	P	10/01/2008	Y	After	21,965,943	20,751,311	989,878	3,015,251	24,560,750	89.4%	100.0%	100.0%	7.5%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
PANAMA CITY	P	10/01/2007	N	None	25,435,828	16,998,467	1,097,878	4,638,339	22,504,141	113.0%	100.0%	100.0%	100.0%	
PANAMA CITY	P	10/01/2006	N	None	22,319,093	15,951,917	1,054,127	4,498,636	21,337,349	104.6%	100.0%	100.0%	100.0%	
PANAMA CITY (SUPP)	G	10/01/2010	N	After	1,522,708	873,031	269,467	1,079,911	2,222,409	68.5%	100.0%	100.0%	35.2%	
PANAMA CITY (SUPP)	G	10/01/2009	N	After	1,164,630	871,755	222,933	751,137	1,845,825	63.1%	100.0%	100.0%	9.3%	
PANAMA CITY (SUPP)	G	10/01/2008	N	None	897,654	222,881	201,972	1,177,596	1,602,449	56.0%	100.0%	100.0%	40.1%	
PANAMA CITY (SUPP)	G	10/01/2007	N	None	812,996	220,108	160,149	1,045,394	1,425,651	57.0%	100.0%	100.0%	41.4%	
PANAMA CITY (SUPP)	G	10/01/2006	N	None	494,189	99,567	122,324	1,043,978	1,265,869	39.0%	100.0%	100.0%	26.1%	
PANAMA CITY BEACH	F	10/01/2009	N	None	6,087,601	1,551,521	851,148	5,154,627	7,437,934	81.8%	100.0%	100.0%	71.5%	
PANAMA CITY BEACH	F	10/01/2008	N	None	5,460,585	1,513,500	728,830	4,461,378	6,628,681	82.4%	100.0%	100.0%	72.1%	
PANAMA CITY BEACH	F	10/01/2007	N	None	5,608,222	1,419,059	626,494	3,545,348	5,590,901	100.3%	100.0%	100.0%	100.0%	
PANAMA CITY BEACH	F	10/01/2006	N	None	4,509,059	874,837	582,016	3,157,086	4,613,939	97.7%	100.0%	100.0%	96.7%	
PANAMA CITY BEACH	G	10/01/2009	N	None	14,974,094	6,710,774	2,264,972	6,659,305	15,427,576	97.1%	100.0%	100.0%	90.1%	
PANAMA CITY BEACH	G	10/01/2008	N	None	13,807,147	6,700,652	1,937,592	6,234,885	14,524,178	95.1%	100.0%	100.0%	82.9%	
PANAMA CITY BEACH	G	10/01/2007	N	None	15,129,316	6,361,098	1,605,953	4,932,203	12,647,222	119.6%	100.0%	100.0%	100.0%	
PANAMA CITY BEACH	G	10/01/2006	N	None	12,859,123	6,043,270	1,217,961	4,210,167	11,189,173	114.9%	100.0%	100.0%	100.0%	DROP=282225
PANAMA CITY BEACH	P	10/01/2009	N	None	9,184,207	4,697,175	1,420,693	3,915,474	10,033,342	91.5%	100.0%	100.0%	78.3%	
PANAMA CITY BEACH	P	10/01/2008	N	None	8,618,659	4,643,429	1,206,397	3,233,091	9,082,917	94.9%	100.0%	100.0%	85.6%	
PANAMA CITY BEACH	P	10/01/2007	N	None	9,540,709	4,626,311	1,071,779	2,691,361	8,389,451	113.7%	100.0%	100.0%	100.0%	
PANAMA CITY BEACH	P	10/01/2006	N	None	8,312,784	4,128,806	1,009,762	2,461,150	7,599,718	109.4%	100.0%	100.0%	100.0%	
PARKLAND	P	10/01/2010	N	None	1,694,567	1,447,948	84,669	448,654	1,981,271	85.5%	100.0%	100.0%	36.1%	
PARKLAND	P	10/01/2009	N	After	1,314,133	1,443,894	0	484,601	1,928,495	68.1%	91.0%	0.0%	0.0%	
PARKLAND	P	10/01/2008	N	None	896,556	1,599,779	64,757	394,713	2,059,249	43.5%	56.0%	0.0%	0.0%	
PARKLAND	P	10/01/2007	N	After	868,031	1,549,258	60,982	337,163	1,947,403	44.6%	56.0%	0.0%	0.0%	after
PASCO COUNTY	ERP	07/01/2009	N	None	10,777,103	7,264,809	0	7,261,461	14,526,270	74.2%	100.0%	100.0%	48.4%	
PASCO COUNTY	ERP	07/01/2007	N	After	8,433,556	6,976,866	0	7,836,847	14,813,713	56.9%	100.0%	100.0%	18.6%	
PEMBROKE PINES	G	10/01/2008	N	None	109,980,617	58,878,009	15,158,459	53,299,907	127,336,375	86.4%	100.0%	100.0%	67.4%	
PEMBROKE PINES	G	10/01/2007	N	None	129,453,535	50,373,267	13,637,376	51,378,323	115,388,966	112.2%	100.0%	100.0%	100.0%	
PEMBROKE PINES	G	10/01/2006	N	None	109,883,205	42,389,132	12,617,257	46,925,114	101,931,503	107.8%	100.0%	100.0%	100.0%	
PEMBROKE PINES	PF	10/01/2010	N	None	235,574,058	368,933,063	25,391,021	100,142,144	431,692,310	54.6%	63.9%	0.0%	0.0%	
PEMBROKE PINES	PF	10/01/2009	N	After	209,561,086	334,878,168	24,207,033	58,242,949	364,953,068	57.4%	62.6%	0.0%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
PEMBROKE PINES	PF	10/01/2008	N	None	206,870,033	279,220,222	24,671,302	57,566,519	317,614,816	65.1%	74.1%	0.0%	0.0%	
PEMBROKE PINES	PF	10/01/2007	N	None	241,148,539	231,640,952	24,523,062	64,028,197	283,756,497	85.0%	100.0%	38.8%	0.0%	DROP ACCTS=36435714
PEMBROKE PINES	PF	10/01/2006	N	None	203,345,848	177,825,913	23,663,175	61,342,790	233,120,721	87.2%	100.0%	100.0%	3.0%	DROP=29711157
PENSACOLA	F	10/01/2010	Y	None	86,593,031	78,166,906	5,290,074	27,156,204	108,222,701	80.0%	100.0%	100.0%	11.5%	
PENSACOLA	F	10/01/2009	N	None	80,747,303	77,669,372	4,884,275	25,619,685	106,092,677	76.1%	100.0%	63.0%	0.0%	
PENSACOLA	F	10/01/2008	N	After	77,636,222	76,684,364	4,847,928	22,485,130	102,818,811	75.5%	100.0%	19.6%	0.0%	
PENSACOLA	F	10/01/2007	N	None	91,862,462	68,583,592	5,037,299	23,564,937	96,324,968	95.4%	100.0%	100.0%	77.4%	DROP ACCOUNTS=86086 0
PENSACOLA	F	10/01/2006	N	None	81,608,046	66,917,347	4,987,792	24,042,971	92,816,544	87.9%	100.0%	100.0%	40.4%	DROP=3131566
PENSACOLA	G	09/30/2010	N	After	110,078,932	142,489,888	5,828,008	25,696,585	174,014,481	63.3%	77.3%	0.0%	0.0%	
PENSACOLA	G	09/30/2009	N	None	102,811,916	135,346,438	5,717,205	27,989,282	169,052,925	60.8%	76.0%	0.0%	0.0%	
PENSACOLA	G	09/30/2008	N	After	100,489,512	129,234,965	6,053,707	31,023,005	166,311,677	60.4%	77.8%	0.0%	0.0%	
PENSACOLA	G	09/30/2007	N	None	119,705,834	124,056,827	6,308,788	32,429,819	162,795,434	73.5%	96.5%	0.0%	0.0%	
PENSACOLA	P	10/01/2009	N	After	52,521,529	48,784,886			48,784,886	107.7%	100.0%	100.0%	100.0%	
PENSACOLA	P	10/01/2006	N	None	50,165,006	33,515,029	1,989,826	19,671,411	55,038,007	91.1%	100.0%	100.0%	74.5%	DROP=138259
PERRY	F	10/01/2010	N	After	2,202,516	2,125,102	34,793	1,152,027	3,311,922	66.5%	100.0%	100.0%	3.7%	
PERRY	F	10/01/2009	N	None	2,057,575	2,237,554	30,499	963,640	3,121,600	65.9%	92.0%	0.0%	0.0%	
PERRY	F	10/01/2008	N	After	2,215,753	1,897,301	34,432	982,264	2,822,955	78.5%	100.0%	100.0%	28.9%	
PERRY	F	10/01/2007	N	None	2,502,360	1,617,233	36,705	898,157	2,482,393	100.8%	100.0%	100.0%	94.5%	
PERRY	F	10/01/2006	N	None	2,280,600	1,562,070	33,737	822,780	2,384,519	95.6%	100.0%	100.0%	83.2%	
PERRY	P	10/01/2010	N	After	4,642,333	3,150,782	83,460	1,435,724	4,642,812	100.0%	100.0%	100.0%	98.1%	
PERRY	P	10/01/2009	N	None	4,242,744	2,026,459	99,753	2,029,674	4,155,886	102.1%	100.0%	100.0%	100.0%	
PERRY	P	10/01/2008	N	After	4,205,464	2,142,596	85,386	1,775,658	3,957,511	106.3%	100.0%	100.0%	100.0%	
PERRY	P	10/01/2007	N	None	4,891,477	2,010,123	77,764	1,679,201	3,752,163	130.4%	100.0%	100.0%	100.0%	
PERRY	P	10/01/2006	N	None	4,283,037				0	N/A	100.0%	0.0%	100.0%	
PINELLAS PARK	F	10/01/2010	Y	After	32,773,170	39,031,570	1,826,050	8,589,056	46,636,664	70.3%	84.0%	0.0%	0.0%	
PINELLAS PARK	F	10/01/2009	Y	None	30,496,153	34,902,927	1,609,553	8,548,385	43,429,870	70.2%	87.4%	0.0%	0.0%	
PINELLAS PARK	F	10/01/2009	N	None	30,496,153	34,902,927	1,609,553	8,551,139	43,432,624	70.2%	87.4%	0.0%	0.0%	
PINELLAS PARK	F	10/01/2008	Y	After	31,266,036	22,491,616	2,000,715	15,817,580	39,884,012	78.4%	100.0%	100.0%	42.8%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
PINELLAS PARK	F	10/01/2008	N	After	31,266,036	22,491,616	2,000,715	15,817,580	39,884,012	78.4%	100.0%	100.0%	42.8%	
PINELLAS PARK	F	10/01/2007	N	None	38,154,068	19,177,711	1,897,693	15,984,966	36,719,145	103.9%	100.0%	100.0%	100.0%	
PINELLAS PARK	F	10/01/2006	N	None	32,553,361	15,945,193	1,766,679	16,130,039	33,662,278	96.7%	100.0%	100.0%	92.0%	
PINELLAS PARK	G	10/01/2010	N	After	48,101,386	25,239,632	897,977	18,695,935	44,833,544	107.3%	100.0%	100.0%	100.0%	
PINELLAS PARK	G	10/01/2009	N	None	42,820,232	22,955,191	571,247	29,541,917	52,749,168	81.2%	100.0%	100.0%	65.3%	
PINELLAS PARK	G	10/01/2008	N	None	41,780,508	18,118,512	386,289	28,643,586	47,148,387	88.6%	100.0%	100.0%	81.3%	
PINELLAS PARK	G	10/01/2008	N	None	41,780,508	18,118,512	386,289	28,643,586	47,148,387	88.6%	100.0%	100.0%	81.3%	
PINELLAS PARK	G	10/01/2007	N	After	48,527,949	15,592,062	178,303	27,297,854	43,068,219	112.7%	100.0%	100.0%	100.0%	
PINELLAS PARK	G	10/01/2006	N	None	41,681,893	15,929,362		23,389,468	39,318,830	106.0%	100.0%	100.0%	100.0%	
PINELLAS PARK	P	10/01/2010	N	After	34,675,915	20,610,267	2,297,447	12,322,508	34,630,924	100.1%	100.0%	100.0%	95.5%	
PINELLAS PARK	P	10/01/2009	N	After	30,067,291	16,705,702	2,117,001	14,450,282	33,009,435	91.1%	100.0%	100.0%	77.8%	
PINELLAS PARK	P	10/01/2008	N	None	30,125,855	15,449,074	195,424	12,294,301	27,873,049	108.1%	100.0%	100.0%	100.0%	
PINELLAS PARK	P	10/01/2007	N	None	34,225,342	12,637,451	1,818,750	11,481,486	25,937,687	132.0%	100.0%	100.0%	100.0%	
PINELLAS PARK	P	10/01/2006	N	None	28,941,769	12,568,511	1,573,715	9,758,356	23,835,472	121.4%	100.0%	100.0%	100.0%	DROP ACCT=65110
PLANT CITY	PF	10/01/2010	N	After	18,983,318	22,610,518	3,777,455	6,646,773	31,735,272	59.8%	84.0%	0.0%	0.0%	
PLANT CITY	PF	10/01/2009	N	None	16,928,519	20,978,995	3,308,738	6,000,030	29,467,655	57.4%	80.7%	0.0%	0.0%	
PLANT CITY	PF	10/01/2008	N	After	16,073,788	19,909,690	2,245,320	5,744,773	27,080,942	59.4%	80.7%	0.0%	0.0%	
PLANT CITY	PF	10/01/2007	N	None	18,421,040	16,624,468	2,671,569	6,435,574	25,340,973	72.7%	100.0%	67.2%	0.0%	DROP=390638
PLANT CITY	PF	10/01/2006	N	None	16,003,446	13,278,761	2,328,396	7,803,551	23,361,596	68.5%	100.0%	100.0%	5.1%	
PLANTATION	G	10/01/2010	N	After	94,428,882	61,511,170	15,054,374	41,422,169	116,348,867	81.2%	100.0%	100.0%	43.1%	115041501
PLANTATION	G	10/01/2009	N	None	85,733,543	52,252,422	14,641,498	42,507,637	108,394,511	79.1%	100.0%	100.0%	44.3%	
PLANTATION	G	10/01/2008	N	None	80,624,472	46,793,759	13,578,464	40,648,642	100,229,413	80.4%	100.0%	100.0%	49.8%	
PLANTATION	G	10/01/2007	N	None	92,347,031	43,598,753	12,333,269	36,715,525	91,983,309	100.4%	100.0%	100.0%	99.2%	DROP=664238
PLANTATION	G	10/01/2006	N	None	80,734,077	38,499,354	11,488,854	34,969,722	84,584,069	95.4%	100.0%	100.0%	87.9%	DROP=373861
PLANTATION	P	10/01/2010	N	After	74,385,640	70,780,391	7,610,051	39,517,632	111,521,817	66.7%	100.0%	47.4%	0.0%	
PLANTATION	P	10/01/2009	N	After	69,762,554	62,212,791	7,421,053	36,100,662	100,490,643	69.4%	100.0%	100.0%	0.4%	
PLANTATION	P	10/01/2008	N	After	64,947,689	56,865,761	6,901,020	33,307,237	94,029,249	69.1%	100.0%	100.0%	3.5%	
PLANTATION	P	10/01/2007	N	None	74,673,929	40,884,356	6,913,139	27,188,760	73,345,880	101.8%	100.0%	100.0%	98.9%	DROP ACCT=1640375

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
PLANTATION	P	10/01/2006	N	None	65,863,170	30,551,647	7,409,628	31,636,035	68,508,017	96.1%	100.0%	100.0%	88.2%	DROP ACCOUNTS=10892 93
PLANTATION (VOL)	F	10/01/2010	N	None	11,976,189	4,710,274	0	3,889,935	8,600,209	139.3%	100.0%	100.0%	100.0%	
PLANTATION (VOL)	F	10/01/2009	N	None	10,554,442	4,159,064	0	4,084,938	8,244,002	128.0%	100.0%	100.0%	100.0%	
PLANTATION (VOL)	F	10/01/2008	N	None	9,685,878	3,751,195	0	3,944,751	7,695,946	125.9%	100.0%	100.0%	100.0%	
PLANTATION (VOL)	F	10/01/2007	N	After	10,622,874	3,203,591	0	3,673,135	6,876,726	154.5%	100.0%	100.0%	100.0%	
PLANTATION (VOL)	F	10/01/2006	N	None	8,774,559	2,674,167	0	3,035,447	5,709,614	153.7%	100.0%	100.0%	100.0%	
POMPANO BEACH	G	10/01/2010	N	None	106,118,339	90,270,656	22,362,903	35,491,669	148,125,228	71.6%	100.0%	70.9%	0.0%	
POMPANO BEACH	G	10/01/2009	N	After	99,128,822	77,421,532	21,946,846	39,130,218	138,498,596	71.6%	100.0%	98.9%	0.0%	
POMPANO BEACH	G	10/01/2008	N	After	106,187,212	73,274,237	19,567,785	36,696,355	129,538,377	82.0%	100.0%	100.0%	36.4%	
POMPANO BEACH	G	10/01/2007	N	None	126,522,229	62,493,978	17,789,646	41,957,179	122,240,803	103.5%	100.0%	100.0%	100.0%	
POMPANO BEACH	G	10/01/2006	N	None	109,562,156	58,409,488	16,635,220	30,541,451	105,586,159	103.8%	100.0%	100.0%	100.0%	
POMPANO BEACH [PF]	F	10/01/2010	N	After	78,218,299	85,761,363		32,019,182	109,738,487	71.3%	91.2%	0.0%	0.0%	
POMPANO BEACH [PF]	F	10/01/2009	N	After	71,605,670	76,160,787		36,111,569	107,069,301	66.9%	94.0%	0.0%	0.0%	
POMPANO BEACH [PF]	F	10/01/2008	N	After	71,066,552	70,603,860	8,580,132	23,718,485	99,066,362	71.7%	100.0%	5.4%	0.0%	
POMPANO BEACH [PF]	F	10/01/2007	N	None	83,470,419	62,693,397	8,141,089	33,323,437	99,819,018	83.6%	100.0%	100.0%	37.9%	
POMPANO BEACH [PF]	F	10/01/2006	N	None	70,414,338	55,414,364	7,949,435	30,935,852	91,225,227	77.2%	100.0%	100.0%	22.8%	
POMPANO BEACH [PF]	P	10/01/2010	N	After	85,645,883	99,595,972	0	27,370,833	121,316,066	70.6%	86.0%	0.0%	0.0%	
POMPANO BEACH [PF]	P	10/01/2009	N	After	81,057,343	90,123,614		29,823,276	114,057,053	71.1%	89.9%	0.0%	0.0%	
POMPANO BEACH [PF]	P	10/01/2008	N	After	57,559,302	76,535,135	9,301,811	26,730,946	107,398,805	53.6%	75.2%	0.0%	0.0%	
POMPANO BEACH [PF]	P	10/01/2007	N	None	98,552,868	72,831,207	9,612,120	25,257,893	102,578,309	96.1%	100.0%	100.0%	63.8%	
POMPANO BEACH [PF]	P	10/01/2006	N	None	83,968,085	68,665,269	8,768,619	26,600,679	98,545,158	85.2%	100.0%	100.0%	24.6%	
PONCE INLET	F	10/01/2010	Y	After	138,227	0	0	17,445	17,445	792.4%	100.0%	100.0%	100.0%	
PONCE INLET	F	10/01/2008	N	None	101,078	0	0	2,424	2,424	4169.9%	100.0%	100.0%	100.0%	
PORT ORANGE	F	10/01/2010	Y	After	14,165,616	28,420,385	544,359	5,567,221	33,358,344	42.5%	49.8%	0.0%	0.0%	
PORT ORANGE	F	10/01/2010	N	After	14,165,616	27,031,185	544,359	5,111,533	31,513,456	45.0%	52.4%	0.0%	0.0%	
PORT ORANGE	F	10/01/2009	Y	None	13,173,258	26,690,863	574,209	4,662,758	30,226,637	43.6%	49.4%	0.0%	0.0%	
PORT ORANGE	F	10/01/2009	N	None	13,173,258	26,690,863	574,209	4,662,758	30,226,637	43.6%	49.4%	0.0%	0.0%	
PORT ORANGE	F	10/01/2008	Y	After	13,421,143	14,232,288	1,198,583	12,606,396	27,470,469	48.9%	94.3%	0.0%	0.0%	
PORT ORANGE	F	10/01/2007	N	None	14,741,894	11,001,723	1,331,242	12,442,036	24,418,946	60.4%	100.0%	100.0%	19.4%	DROP=356054.85

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
PORT ORANGE	F	10/01/2006	N	None	12,232,211	10,538,476	1,282,399	11,454,091	23,047,285	53.1%	100.0%	100.0%	3.6%	DROP=227681.18
PORT ORANGE	G	10/01/2010	N	None	20,012,738	7,740,963	2,566,140	8,129,889	18,436,992	108.5%	100.0%	100.0%	100.0%	
PORT ORANGE	G	10/01/2009	N	None	17,915,620	6,078,087	2,167,187	8,851,482	17,096,756	104.8%	100.0%	100.0%	100.0%	
PORT ORANGE	G	10/01/2008	N	None	16,970,186	5,635,887	1,748,912	7,147,140	14,531,939	116.8%	100.0%	100.0%	100.0%	
PORT ORANGE	G	10/01/2007	N	None	18,557,936	2,866,258	1,322,703	8,420,678	12,609,639	147.2%	100.0%	100.0%	100.0%	
PORT ORANGE	P	10/01/2009	N	None	13,980,301	16,325,585	734,226	10,322,992	27,382,803	51.1%	85.6%	0.0%	0.0%	
PORT ORANGE	P	10/01/2008	N	None	11,830,484	15,510,746	761,198	8,836,022	25,107,966	47.1%	76.3%	0.0%	0.0%	
PORT ORANGE	P	10/01/2007	N	After	12,231,990	13,321,556	878,710	8,160,601	22,360,867	54.7%	91.8%	0.0%	0.0%	
PORT ORANGE	P	10/01/2006	N	None	10,496,916	11,601,921	1,056,103	7,023,831	19,681,855	53.3%	90.5%	0.0%	0.0%	
PORT ST. LUCIE	P	10/01/2010	N	After	36,069,974	18,520,339	8,376,131	10,731,891	35,993,669	100.2%	100.0%	100.0%	85.5%	
PORT ST. LUCIE	P	10/01/2009	N	None	31,080,533	14,755,238	8,076,575	12,325,022	33,943,481	91.6%	100.0%	100.0%	66.9%	
PORT ST. LUCIE	P	10/01/2008	N	After	27,203,670	12,652,645	6,995,542	9,543,288	28,507,619	95.4%	100.0%	100.0%	79.2%	
PORT ST. LUCIE	P	10/01/2007	N	None	28,667,794	9,074,019	6,128,880	9,320,969	24,377,920	117.6%	100.0%	100.0%	100.0%	
PORT ST. LUCIE	P	10/01/2006	N	None	22,913,272	4,524,785	5,714,210	10,693,187	20,932,182	109.5%	100.0%	100.0%	100.0%	
PUNTA GORDA	F	10/01/2010	N	After	6,182,984	4,018,265	716,725	2,338,489	7,073,479	87.4%	100.0%	100.0%	61.9%	
PUNTA GORDA	F	10/01/2009	N	None	5,507,033	3,972,597	603,091	1,965,189	6,540,877	84.2%	100.0%	100.0%	47.4%	
PUNTA GORDA	F	10/01/2008	N	After	5,227,284	3,993,054	481,750	1,754,288	6,229,092	83.9%	100.0%	100.0%	42.9%	after
PUNTA GORDA	F	10/01/2007	N	None	5,643,709	3,199,769	409,718	1,766,592	5,376,079	105.0%	100.0%	100.0%	100.0%	
PUNTA GORDA	F	10/01/2006	N	None	4,783,658	3,215,474	351,954	1,331,524	4,898,952	97.6%	100.0%	100.0%	91.3%	
PUNTA GORDA	G	10/01/2010	N	None	22,200,402	11,396,952	3,433,706	9,743,976	24,493,471	90.6%	100.0%	100.0%	75.6%	
PUNTA GORDA	G	10/01/2009	N	None	19,896,953	11,072,519	3,095,396	8,736,649	22,877,675	87.0%	100.0%	100.0%	65.6%	
PUNTA GORDA	G	10/01/2008	N	After	19,460,520	10,400,374	2,810,650	8,022,701	21,228,370	91.7%	100.0%	100.0%	77.9%	after
PUNTA GORDA	G	10/01/2007	N	None	21,287,088	6,476,443	2,807,915	8,688,490	17,972,848	118.4%	100.0%	100.0%	100.0%	
PUNTA GORDA	G	10/01/2006	N	None	17,450,772	6,008,228	2,477,559	7,373,127	15,858,914	110.0%	100.0%	100.0%	100.0%	
PUNTA GORDA	P	10/01/2009	N	None	8,659,186	4,659,740	790,520	3,587,857	9,038,117	95.8%	100.0%	100.0%	89.4%	
PUNTA GORDA	P	10/01/2008	N	After	8,437,149	4,534,238	721,929	3,065,963	8,322,130	101.4%	100.0%	100.0%	100.0%	
PUNTA GORDA	P	10/01/2007	N	None	9,329,270	2,996,371	687,945	3,573,163	7,257,479	128.5%	100.0%	100.0%	100.0%	
PUNTA GORDA	P	10/01/2006	N	None	8,043,267	2,988,625	562,936	2,742,309	6,293,870	127.8%	100.0%	100.0%	100.0%	
QUINCY	PF	10/01/2008	N	After	5,728,106	4,922,443	0	1,922,863	6,845,306	83.7%	100.0%	100.0%	41.9%	
QUINCY	PF	10/01/2006	N	None	5,712,149	2,881,882	0	2,405,918	5,287,800	108.0%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
RIVIERA BEACH	F	10/01/2009	N	After	39,222,831	25,628,901	4,123,077	14,949,763	44,690,328	87.8%	100.0%	100.0%	63.4%	
RIVIERA BEACH	F	10/01/2008	N	None	37,905,200	22,479,654	3,940,294	15,222,696	41,642,644	91.0%	100.0%	100.0%	75.4%	
RIVIERA BEACH	F	10/01/2007	N	None	41,201,599	22,687,447	3,374,172	13,061,719	39,123,338	105.3%	100.0%	100.0%	100.0%	
RIVIERA BEACH	F	10/01/2006	N	None	35,920,590	21,717,418	3,036,897	11,637,604	36,391,919	98.7%	100.0%	100.0%	95.9%	
RIVIERA BEACH	G	10/01/2010	N	After	47,166,017	49,489,785	5,480,165	18,778,742	73,006,271	64.6%	95.3%	0.0%	0.0%	73006271
RIVIERA BEACH	G	10/01/2009	N	After	42,991,123	40,844,823	6,008,082	22,561,769	69,414,674	61.9%	100.0%	35.7%	0.0%	
RIVIERA BEACH	G	10/01/2008	N	None	42,239,195	30,316,737	6,865,577	26,044,584	63,226,898	66.8%	100.0%	100.0%	19.4%	
RIVIERA BEACH	G	10/01/2007	N	None	43,647,637	27,009,055	6,612,597	24,771,859	58,393,511	74.7%	100.0%	100.0%	40.5%	
RIVIERA BEACH	G	10/01/2006	N	After	38,244,006	26,584,280	5,792,384	21,067,242	53,443,906	71.6%	100.0%	100.0%	27.9%	
RIVIERA BEACH	P	09/30/2009	N	None	42,692,970	32,410,000	3,779,000	13,911,000	50,100,000	85.2%	100.0%	100.0%	46.8%	
RIVIERA BEACH	P	09/30/2008	N	None	40,587,525				0	N/A	100.0%	0.0%	100.0%	
RIVIERA BEACH	P	09/30/2007	N	None	46,307,275	43,070,000	0	1,550,000	44,620,000	103.8%	100.0%	100.0%	100.0%	
ROCKLEDGE	F	10/01/2010	N	None	7,354,559	3,910,833		4,234,933	8,145,766	90.3%	100.0%	100.0%	81.3%	
ROCKLEDGE	F	10/01/2009	N	After	6,551,286	1,521,979	0	5,401,589	6,923,568	94.6%	100.0%	100.0%	93.1%	
ROCKLEDGE	F	10/01/2008	N	After	6,117,865	5,817,550		309,034	6,126,584	99.9%	100.0%	100.0%	97.2%	
ROCKLEDGE	F	10/01/2007	N	After	6,856,342	1,081,261	1,381,838	2,920,301	5,383,400	127.4%	100.0%	100.0%	100.0%	
ROCKLEDGE	F	10/01/2006	N	None	5,949,223	485,946	1,381,838	2,404,999	4,272,783	139.2%	100.0%	100.0%	100.0%	
ROCKLEDGE	G	10/01/2010	N	None	9,255,489	2,076,637		6,648,740	8,725,377	106.1%	100.0%	100.0%	100.0%	
ROCKLEDGE	G	10/01/2009	N	None	8,259,764	1,722,895	0	5,020,528	6,743,423	122.5%	100.0%	100.0%	100.0%	
ROCKLEDGE	G	10/01/2008	N	None	7,794,927	1,690,457		4,459,002	6,149,459	126.8%	100.0%	100.0%	100.0%	
ROCKLEDGE	G	10/01/2007	N	None	8,707,729	1,741,383		4,035,700	5,777,083	150.7%	100.0%	100.0%	100.0%	
ROCKLEDGE	G	10/01/2006	N	None	7,799,445	1,492,054	2,047,942	1,562,093	5,102,089	152.9%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2010	N	None	7,614,445	2,796,374		3,618,278	6,414,652	118.7%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2009	N	After	6,963,511	2,824,447		3,353,629	6,178,076	112.7%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2008	N	None	6,671,261	2,293,260		3,181,344	5,474,604	121.9%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2007	N	None	7,449,379	1,926,922	1,107,609	2,001,897	5,036,428	147.9%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2006	N	None	6,614,964	1,908,030	1,107,609	1,493,974	4,509,613	146.7%	100.0%	100.0%	100.0%	
ROYAL PALM BEACH	P	10/01/2010	N	None	0	0	0	0	0	N/A	100.0%	100.0%	100.0%	FULLY ANNUITIZED, NO ACTUARIAL REVIEW PERFORMED

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
ROYAL PALM BEACH	P	10/01/2006	Y	None	2,301,947			1,638,811	1,638,811	140.5%	100.0%	0.0%	100.0%	TOTAL PVAB = \$1,638,811 PER DOUG
SAFETY HARBOR	F	10/01/2010	N	None	2,946,774	0		918,881	918,881	320.7%	100.0%	100.0%	100.0%	
SAFETY HARBOR	F	10/01/2009	N	After	2,295,331	0	0	696,835	696,835	329.4%	100.0%	100.0%	100.0%	
SAFETY HARBOR	F	10/01/2007	N	None	1,099,877	0	0	365,226	365,226	301.1%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	F	10/01/2010	Y	None	7,862,296	5,580,297	371,609	1,933,600	7,877,363	99.8%	100.0%	100.0%	98.8%	
SAINT AUGUSTINE	F	10/01/2009	N	None	7,220,181	4,122,533	409,456	2,549,110	6,968,732	103.6%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	F	10/01/2009	Y	After	7,220,180	4,291,781	409,456	2,789,039	7,377,909	97.9%	100.0%	100.0%	90.3%	
SAINT AUGUSTINE	F	10/01/2008	N	After	7,155,813	4,307,182	332,776	2,256,071	6,696,711	106.9%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	F	10/01/2006	N	None	7,495,600	5,156,354	233,272	1,734,979	6,947,251	107.9%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	G	10/01/2009	N	After	19,847,311	13,572,896	2,948,366	6,744,955	23,266,217	85.3%	100.0%	100.0%	49.3%	
SAINT AUGUSTINE	G	10/01/2008	N	None	19,422,881	11,467,153	163,819	9,632,360	21,263,332	91.3%	100.0%	100.0%	80.9%	
SAINT AUGUSTINE	G	10/01/2007	N	None	23,049,050	10,379,710	162,692	8,721,945	19,264,347	119.6%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	G	10/01/2006	N	None	20,260,579	8,941,285	2,529,524	5,966,124	17,436,933	116.2%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	P	10/01/2010	N	After	11,361,074	7,268,780	843,997	4,281,211	12,168,140	93.4%	100.0%	100.0%	75.9%	
SAINT AUGUSTINE	P	10/01/2009	N	After	10,479,331	7,530,789	0	4,024,494	11,425,532	91.7%	100.0%	100.0%	73.3%	
SAINT AUGUSTINE	P	10/01/2008	N	None	12,790,326	6,857,856	725,788	3,496,694	11,080,338	115.4%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	P	10/01/2007	N	None	12,730,458	5,764,161	702,107	3,505,342	9,971,610	127.7%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	P	10/01/2006	N	None	11,438,097				0	N/A	100.0%	0.0%	100.0%	
SAINT CLOUD	G	10/01/2010	N	After	26,672,467	8,570,707	737,406	18,182,992	26,946,392	99.0%	100.0%	100.0%	95.5%	
SAINT CLOUD	G	10/01/2009	N	None	23,528,656	8,206,068	655,241	16,398,765	24,895,107	94.5%	100.0%	100.0%	89.4%	
SAINT CLOUD	G	10/01/2008	N	After	22,338,535	7,698,436	586,187	12,835,772	20,890,174	106.9%	100.0%	100.0%	100.0%	
SAINT CLOUD	G	10/01/2007	N	None	25,511,856	6,577,754	511,143	11,109,487	18,110,008	140.9%	100.0%	100.0%	100.0%	DROP=88375.68
SAINT CLOUD	G	10/01/2006	N	None	21,986,693	6,158,301	462,893	9,089,305	15,710,499	139.9%	100.0%	100.0%	100.0%	
SAINT CLOUD	PF	10/01/2010	N	None	22,348,797	16,073,540	1,661,768	7,891,836	24,904,139	89.7%	100.0%	100.0%	58.5%	
SAINT CLOUD	PF	10/01/2009	N	None	20,009,597	11,496,977	1,597,450	9,489,073	22,227,813	90.0%	100.0%	100.0%	72.9%	
SAINT CLOUD	PF	10/01/2008	N	After	18,464,265	8,531,396	1,491,012	10,392,007	20,235,538	91.2%	100.0%	100.0%	81.2%	
SAINT CLOUD	PF	10/01/2007	N	None	20,389,638	6,704,230	1,332,014	9,745,569	17,726,793	115.0%	100.0%	100.0%	100.0%	
SAINT CLOUD	PF	10/01/2006	N	None	17,222,561	5,697,387	1,175,419	8,703,983	15,576,789	110.6%	100.0%	100.0%	100.0%	
SAINT JOHNS RIVER PW PK	G	10/01/2009	Y	After	73,884,366	39,770,863	5,531,986	50,670,090	95,972,939	77.0%	100.0%	100.0%	56.4%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
SAINT JOHNS RIVER PW PK	G	10/01/2008	Y	After	60,997,520	34,368,372	5,010,436	49,433,065	88,811,873	68.7%	100.0%	100.0%	43.7%	
SAINT JOHNS RIVER PW PK	G	10/01/2007	N	None	61,029,123	26,248,923	4,547,154	45,897,149	76,693,226	79.6%	100.0%	100.0%	65.9%	
SAINT JOHNS RIVER PW PK	G	10/01/2006	N	None	51,498,306	18,302,488	4,157,335	44,546,513	67,006,336	76.9%	100.0%	100.0%	65.2%	
SAINT LUCIE COUNTY FCD	F	09/30/2010	N	None	125,728,630	90,966,715	3,994,876	62,097,815	153,439,011	81.9%	100.0%	100.0%	49.5%	
SAINT LUCIE COUNTY FCD	F	09/30/2009	N	None	110,565,495	56,727,202	7,880,896	71,857,215	134,984,636	81.9%	100.0%	100.0%	64.0%	
SAINT LUCIE COUNTY FCD	F	09/30/2008	N	None	103,806,577	41,084,201			40,638,291	255.4%	100.0%	100.0%	100.0%	
SAINT LUCIE COUNTY FCD	F	09/30/2007	N	None	113,715,732				0	N/A	100.0%	0.0%	100.0%	
SAINT LUCIE COUNTY FCD	G	09/30/2008	N	None	6,473,099	1,994,497	507,522	3,902,524	6,404,543	101.1%	100.0%	100.0%	100.0%	
SAINT LUCIE COUNTY FCD	G	09/30/2007	N	None	7,151,158				0	N/A	100.0%	0.0%	100.0%	
SAINT PETE BEACH	F	10/01/2010	Y	After	7,908,154	9,476,199	1,226,834	1,930,335	12,144,400	65.1%	83.5%	0.0%	0.0%	
SAINT PETE BEACH	F	10/01/2009	N	None	7,292,335	9,321,824	1,154,236	1,445,398	11,149,675	65.4%	78.2%	0.0%	0.0%	
SAINT PETE BEACH	F	10/01/2008	N	After	7,224,605	8,717,711	1,066,424	1,209,682	10,475,583	69.0%	82.9%	0.0%	0.0%	
SAINT PETE BEACH	F	10/01/2008	Y	After	7,224,605	8,717,711	1,066,424	1,399,645	10,665,546	67.7%	82.9%	0.0%	0.0%	
SAINT PETE BEACH	F	10/01/2007	N	None	8,568,304	7,825,434	998,308	1,402,451	9,943,819	86.2%	100.0%	74.4%	0.0%	DROP=282373.63
SAINT PETE BEACH	F	10/01/2006	N	None	7,557,644	7,049,719	946,459	1,584,789	9,350,137	80.8%	100.0%	53.7%	0.0%	DROP=230830.44
SAINT PETE BEACH	G	10/01/2010	N	None	10,243,291	11,977,099	755,649	2,116,803	14,398,303	71.1%	85.5%	0.0%	0.0%	
SAINT PETE BEACH	G	10/01/2009	Y	After	9,187,086	11,218,807	777,844	2,386,142	14,048,667	65.4%	81.9%	0.0%	0.0%	
SAINT PETE BEACH	G	10/01/2008	N	After	9,492,852	10,984,170	730,652	2,062,783	13,468,715	70.5%	86.4%	0.0%	0.0%	
SAINT PETE BEACH	G	10/01/2007	N	None	11,021,732	9,641,999	860,914	2,483,211	12,670,754	87.0%	100.0%	100.0%	20.9%	
SAINT PETE BEACH	G	10/01/2006	N	None	9,812,285	7,537,331	1,232,383	3,496,673	12,036,111	81.5%	100.0%	100.0%	29.8%	
SAINT PETE BEACH	P	10/01/2010	Y	After	8,910,203	11,141,325	839,450	1,846,767	13,143,946	67.8%	80.0%	0.0%	0.0%	
SAINT PETE BEACH	P	10/01/2009	N	None	8,262,050	10,773,199	746,286	1,486,619	12,568,417	65.7%	76.7%	0.0%	0.0%	
SAINT PETE BEACH	P	10/01/2008	N	After	8,496,271	10,057,992	766,947	1,525,127	12,141,131	70.0%	84.5%	0.0%	0.0%	
SAINT PETE BEACH	P	10/01/2007	N	None	9,756,716	7,733,616	909,117	2,577,265	11,165,562	87.4%	100.0%	100.0%	43.2%	DROP=54435.57
SAINT PETE BEACH	P	10/01/2006	N	None	8,708,862	6,703,321	979,648	3,045,610	10,370,827	84.0%	100.0%	100.0%	33.7%	DROP=357752.34
SAINT PETERSBURG	F	10/01/2010	N	None	172,370,122	148,779,637		51,805,796	200,585,433	85.9%	100.0%	100.0%	45.5%	
SAINT PETERSBURG	F	10/01/2009	N	None	160,804,438	145,918,659	0	52,317,498	198,236,157	81.1%	100.0%	100.0%	28.5%	
SAINT PETERSBURG	F	10/01/2008	N	None	155,013,630	138,899,381		54,841,384	193,740,765	80.0%	100.0%	100.0%	29.4%	
SAINT PETERSBURG	F	10/01/2007	N	None	178,569,331	155,852,696	0	49,938,460	200,257,589	89.2%	100.0%	100.0%	45.5%	
SAINT PETERSBURG	F	10/01/2006	N	None	158,945,811				0	N/A	100.0%	0.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
SAINT PETERSBURG	G	10/01/2010	N	None	260,385,187	158,616,268		118,747,886	277,364,154	93.9%	100.0%	100.0%	85.7%	
SAINT PETERSBURG	G	10/01/2009	N	After	242,414,583	148,265,968	0	114,493,445	262,759,413	92.3%	100.0%	100.0%	82.2%	
SAINT PETERSBURG	G	10/01/2008	N	None	234,449,136	130,999,956		112,802,867	239,580,150	97.9%	100.0%	100.0%	91.7%	
SAINT PETERSBURG	G	10/01/2007	N	None	266,059,474	125,903,668		103,001,007	224,489,831	118.5%	100.0%	100.0%	100.0%	
SAINT PETERSBURG	G	10/01/2006	N	None	236,031,600				0	N/A	100.0%	0.0%	100.0%	
SAINT PETERSBURG	G	10/01/2006	Y	None	236,031,600	114,693,901		95,600,962	206,451,501	114.3%	100.0%	100.0%	100.0%	
SAINT PETERSBURG	P	10/01/2010	N	None	283,168,413	229,128,377		92,420,588	321,548,965	88.1%	100.0%	100.0%	58.5%	
SAINT PETERSBURG	P	10/01/2009	N	None	266,219,431	211,733,420		93,018,080	304,751,500	87.4%	100.0%	100.0%	58.6%	
SAINT PETERSBURG	P	10/01/2008	N	None	261,851,791	206,193,599	0	92,105,026	296,670,285	88.3%	100.0%	100.0%	60.4%	
SAINT PETERSBURG	P	10/01/2007	N	None	305,620,815	210,955,248	0	92,388,542	303,343,790	100.8%	100.0%	100.0%	100.0%	
SAINT PETERSBURG	P	10/01/2006	N	None	263,652,220	194,924,322	2,182,167	89,784,433	286,890,922	91.9%	100.0%	100.0%	74.1%	
SAN CARLOS PARK FCD	F	10/01/2010	N	None	4,312,752	172,982	66,709	3,252,606	3,492,297	123.5%	100.0%	100.0%	100.0%	
SAN CARLOS PARK FCD	F	10/01/2010	Y	None	4,349,018	172,982	66,709	3,252,606	3,492,297	124.5%	100.0%	100.0%	100.0%	
SAN CARLOS PARK FCD	F	10/01/2009	N	After	3,107,597	0	56,371	2,626,814	2,683,185	115.8%	100.0%	100.0%	100.0%	
SAN CARLOS PARK FCD	F	10/01/2008	Y	After	1,858,224	173	44,734	1,923,923	1,968,830	94.4%	100.0%	100.0%	94.3%	
SAN CARLOS PARK FCD	F	10/01/2007	N	None	1,623,948	0	34,121	1,192,294	1,226,415	132.4%	100.0%	100.0%	100.0%	
SAN CARLOS PARK FCD	F	10/01/2006	N	None	1,009,387	0	26,929	876,458	903,387	111.7%	100.0%	100.0%	100.0%	
SANFORD	F	10/01/2010	N	None	16,271,986	10,952,955	2,284,621	5,974,090	18,941,044	85.9%	100.0%	100.0%	50.8%	
SANFORD	F	10/01/2009	N	None	14,573,186	11,498,605	2,009,331	5,314,937	18,682,943	78.0%	100.0%	100.0%	20.0%	
SANFORD	F	10/01/2008	N	After	13,708,800	10,686,633	1,848,120	5,009,684	17,386,224	78.8%	100.0%	100.0%	23.4%	after
SANFORD	F	10/01/2007	N	After	15,741,771	10,845,698	1,678,658	4,281,672	16,625,698	94.7%	100.0%	100.0%	75.1%	after
SANFORD	F	10/01/2006	N	None	13,915,571	10,517,334	1,546,002	3,193,468	15,203,224	91.5%	100.0%	100.0%	58.0%	
SANFORD	P	10/01/2010	N	After	23,934,127	16,385,911	3,600,744	7,567,776	27,487,499	87.1%	100.0%	100.0%	52.2%	
SANFORD	P	10/01/2009	N	None	21,537,266	13,371,707	4,135,051	8,242,323	25,670,890	83.9%	100.0%	100.0%	48.9%	
SANFORD	P	10/01/2008	N	After	22,480,547	11,884,886	3,884,384	8,813,700	24,542,145	91.6%	100.0%	100.0%	76.1%	after
SANFORD	P	10/01/2007	N	None	25,873,409	11,734,313	3,471,690	7,185,889	22,380,070	115.6%	100.0%	100.0%	100.0%	
SANFORD	P	10/01/2006	N	None	22,409,966	11,637,122	2,694,372	4,812,050	19,143,544	117.1%	100.0%	100.0%	100.0%	
SANIBEL	G	10/01/2010	N	None	10,731,859	12,102,983	957,088	8,827,605	21,609,307	49.7%	88.7%	0.0%	0.0%	
SANIBEL	G	10/01/2009	N	None	9,815,828	10,032,356	783,987	7,682,366	18,365,299	53.4%	97.8%	0.0%	0.0%	
SANIBEL	G	10/01/2008	N	After	10,189,042	9,431,127	629,310	7,115,279	17,110,917	59.5%	100.0%	100.0%	1.8%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
SANIBEL	G	10/01/2007	N	None	11,419,802	6,104,318	448,341	6,810,645	13,363,304	85.5%	100.0%	100.0%	71.5%	
SANIBEL	G	10/01/2006	N	None	9,733,658	5,664,162	272,799	5,774,089	11,711,050	83.1%	100.0%	100.0%	65.8%	
SANIBEL	P	10/01/2010	N	After	8,377,660	7,013,726	1,016,631	3,688,904	11,437,177	73.2%	100.0%	100.0%	9.4%	
SANIBEL	P	10/01/2009	N	None	7,466,687	5,371,025	1,000,888	3,660,865	9,889,904	75.5%	100.0%	100.0%	29.9%	
SANIBEL	P	10/01/2008	N	After	7,114,158	5,210,750	902,114	3,762,583	9,815,414	72.5%	100.0%	100.0%	26.6%	
SANIBEL	P	10/01/2007	Y	None	7,927,016	3,835,986	845,367	3,915,824	8,597,177	92.2%	100.0%	100.0%	82.9%	
SANIBEL	P	10/01/2006	N	None	6,855,395	3,588,993	848,035	3,174,815	7,611,843	90.1%	100.0%	100.0%	76.2%	
SARASOTA	F	09/30/2010	N	None	91,534,881	105,572,000	5,494,000	27,239,000	138,305,000	66.2%	86.7%	0.0%	0.0%	
SARASOTA	F	09/30/2009	N	After	85,686,047	101,653,000	5,370,000	26,614,000	133,637,000	64.1%	84.3%	0.0%	0.0%	
SARASOTA	F	09/30/2008	N	None	91,382,026	97,335,000	5,985,000	29,185,000	132,505,000	69.0%	93.9%	0.0%	0.0%	
SARASOTA	F	09/30/2007	N	None	111,958,401	95,027,000	5,421,000	25,729,000	126,177,000	88.7%	100.0%	100.0%	44.7%	
SARASOTA	G	09/30/2010	N	After	109,976,172	96,307,179	11,001,000	31,634,000	137,889,000	79.8%	100.0%	100.0%	8.4%	
SARASOTA	G	09/30/2009	N	None	106,230,980	82,564,463	13,224,000	32,871,280	127,851,000	83.1%	100.0%	100.0%	31.8%	
SARASOTA	G	09/30/2008	N	None	109,282,824	74,696,455	13,634,000	33,266,555	119,704,000	91.3%	100.0%	100.0%	63.0%	
SARASOTA	G	09/30/2007	N	None	132,984,044	70,215,157	13,569,000	33,431,000	114,498,000	116.1%	100.0%	100.0%	100.0%	
SARASOTA	P	09/30/2010	N	After	138,690,079	134,627,021	8,912,000	35,429,000	174,902,000	79.3%	100.0%	45.6%	0.0%	
SARASOTA	P	09/30/2009	N	None	130,934,571	115,732,435	10,692,000	35,360,316	158,972,000	82.4%	100.0%	100.0%	12.8%	
SARASOTA	P	09/30/2008	N	None	134,441,894	103,381,342	10,918,000	36,950,890	148,650,000	90.4%	100.0%	100.0%	54.5%	
SARASOTA	P	09/30/2007	N	None	153,824,694	96,113,160	10,690,000	36,086,045	142,889,205	107.7%	100.0%	100.0%	100.0%	DROP ACCOUNTS=28482 05
SARASOTA MEMORIAL HHC	G	10/01/2009	N	None	131,779,582	80,154,712		113,477,957	193,632,669	68.1%	100.0%	100.0%	45.5%	
SARASOTA MEMORIAL HHC	G	10/01/2008	N	After	119,554,246	68,920,011	0	103,218,996	172,139,007	69.5%	100.0%	100.0%	49.1%	
SARASOTA MEMORIAL HHC	G	10/01/2007	N	None	135,525,006	59,800,306	0	89,999,188	149,799,494	90.5%	100.0%	100.0%	84.1%	
SARASOTA MEMORIAL HHC	G	10/01/2006	N	None	114,353,649	51,647,295	0	83,950,957	135,598,252	84.3%	100.0%	100.0%	74.7%	
SARASOTA-MANATEE A	G	10/01/2010	N	After	11,600,293	4,256,216	0	13,486,112	17,742,328	65.4%	100.0%	100.0%	54.5%	
SARASOTA-MANATEE A	G	10/01/2009	N	After	10,072,192	4,593,904	0	7,599,481	12,193,385	82.6%	100.0%	100.0%	72.1%	
SARASOTA-MANATEE A	G	10/01/2008	N	None	9,428,036	3,705,391	0	7,005,809	10,711,200	88.0%	100.0%	100.0%	81.7%	
SARASOTA-MANATEE A	G	10/01/2007	N	None	10,398,079	2,768,451	0	6,603,806	9,372,257	110.9%	100.0%	100.0%	100.0%	
SARASOTA-MANATEE A	G	10/01/2006	N	None	9,248,045	2,801,712	0	5,541,638	8,343,350	110.8%	100.0%	100.0%	100.0%	
SATELLITE BEACH	G	10/01/2010	N	After	4,400,072	2,829,788	869,170	1,636,339	5,335,297	82.5%	100.0%	100.0%	42.8%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
SATELLITE BEACH	G	10/01/2009	N	After	3,935,038	1,996,506	1,289,608	2,049,183	5,335,297	73.8%	100.0%	100.0%	31.7%	
SATELLITE BEACH	G	10/01/2008	N	None	3,743,899	1,991,964	1,156,218	1,606,275	4,754,457	78.7%	100.0%	100.0%	37.1%	
SATELLITE BEACH	G	10/01/2007	N	None	4,118,181	2,182,790	1,036,615	1,358,731	4,578,136	90.0%	100.0%	100.0%	66.1%	
SATELLITE BEACH	G	10/01/2006	N	None	3,566,238	2,035,602	938,312	962,945	3,936,859	90.6%	100.0%	100.0%	61.5%	
SATELLITE BEACH	PF	10/01/2010	N	None	8,928,751	6,983,001	1,531,245	3,100,524	11,614,770	76.9%	100.0%	100.0%	13.4%	
SATELLITE BEACH	PF	10/01/2009	N	After	8,291,005	5,491,276	1,662,281	4,163,393	10,754,593	77.1%	100.0%	100.0%	27.3%	
SATELLITE BEACH	PF	10/01/2008	N	None	7,305,888	4,647,124	1,495,833	3,206,836	8,950,189	81.6%	100.0%	100.0%	36.3%	
SATELLITE BEACH	PF	10/01/2007	N	None	8,084,721	4,659,789	1,225,421	2,699,031	8,314,459	97.2%	100.0%	100.0%	81.5%	DROP ACCOUNTS=26978 2
SATELLITE BEACH	PF	10/01/2006	Y	None	7,012,844	4,500,723	1,052,861	2,379,152	7,786,236	90.1%	100.0%	100.0%	61.3%	DROP ACCT=146500
SEBASTIAN	P	10/01/2010	N	After	7,086,302	1,835,269	835,451	3,753,219	6,423,939	110.3%	100.0%	100.0%	100.0%	
SEBASTIAN	P	10/01/2008	N	None	5,474,816	1,057,164	734,593	3,417,366	5,209,123	105.1%	100.0%	100.0%	100.0%	
SEBASTIAN	P	10/01/2006	N	None	4,711,294	1,085,681	537,726	2,123,783	3,747,190	125.7%	100.0%	100.0%	100.0%	
SEBRING	F	10/01/2009	N	None	8,116,499	9,229,479	310,343	1,585,080	10,808,748	75.1%	87.9%	0.0%	0.0%	
SEBRING	F	10/01/2008	N	After	8,755,636	8,510,006	288,871	1,591,890	10,131,404	86.4%	100.0%	85.0%	0.0%	
SEBRING	F	10/01/2007	N	None	10,213,255	6,792,341	324,393	2,488,332	9,346,588	109.3%	100.0%	100.0%	100.0%	
SEBRING	F	10/01/2006	N	None	9,249,815	6,512,104	276,427	2,017,181	8,650,826	106.9%	100.0%	100.0%	100.0%	
SEBRING	P	10/01/2010	N	None	8,942,272	4,462,340	492,760	3,438,525	8,301,317	107.7%	100.0%	100.0%	100.0%	
SEBRING	P	10/01/2009	N	None	8,014,008	2,657,943	572,692	4,459,542	7,690,177	104.2%	100.0%	100.0%	100.0%	
SEBRING	P	10/01/2008	N	After	7,586,287	2,579,508	518,588	3,631,478	6,729,574	112.7%	100.0%	100.0%	100.0%	
SEBRING	P	10/01/2007	N	None	8,397,185	2,398,979	475,017	3,491,909	6,365,905	131.9%	100.0%	100.0%	100.0%	
SEBRING	P	10/01/2006	N	None	7,335,926	2,068,408	441,232	3,021,070	5,530,710	132.6%	100.0%	100.0%	100.0%	
SEMINOLE	F	10/01/2010	N	After	30,114,302	19,915,367	2,646,974	8,191,292	30,753,633	97.9%	100.0%	100.0%	92.2%	
SEMINOLE	F	10/01/2009	Y	None	27,916,520	16,155,601	2,773,897	9,391,873	28,321,371	98.6%	100.0%	100.0%	95.7%	
SEMINOLE	F	10/01/2008	N	After	25,924,300	15,374,947	2,599,708	8,622,015	26,596,670	97.5%	100.0%	100.0%	92.2%	after
SEMINOLE	F	10/01/2007	N	None	29,216,126	13,867,854	2,634,734	8,917,014	25,419,602	114.9%	100.0%	100.0%	100.0%	
SEMINOLE	F	10/01/2006	N	None	25,527,414	12,548,439	2,554,751	7,847,242	22,950,432	111.2%	100.0%	100.0%	100.0%	
SHALIMAR	P	10/01/2010	N	None	413,393	0	5,473	142,279	147,752	279.8%	100.0%	100.0%	100.0%	
SHALIMAR	P	10/01/2008	N	None	165,522	902	3,552	92,264	96,718	171.1%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
SHALIMAR	P	10/01/2006	N	None	120,692	0	2,831	59,915	62,746	192.4%	100.0%	100.0%	100.0%	
SOUTH BROWARD HOSPITAL	G	05/01/2010	N	After	248,766,404	91,726,899		187,144,766	278,871,665	89.2%	100.0%	100.0%	83.9%	
SOUTH BROWARD HOSPITAL	G	05/01/2009	N	After	180,698,546	80,384,314	0	161,761,922	242,146,236	74.6%	100.0%	100.0%	62.0%	
SOUTH BROWARD HOSPITAL	G	05/01/2008	N	After	219,072,757	71,497,225	0	137,966,368	209,463,593	104.6%	100.0%	100.0%	100.0%	
SOUTH BROWARD HOSPITAL	G	05/01/2007	N	None	211,129,001	61,778,347	0	109,712,489	171,490,836	123.1%	100.0%	100.0%	100.0%	
SOUTH MIAMI [GP]	G	10/01/2010	N	After	10,157,886	5,359,076	2,213,564	3,854,466	11,427,106	88.9%	100.0%	100.0%	67.1%	
SOUTH MIAMI [GP]	G	10/01/2009	N	After	8,728,913	3,757,232	2,151,596	3,840,365	9,749,193	89.5%	100.0%	100.0%	73.4%	
SOUTH MIAMI [GP]	G	10/01/2008	N	None	7,935,262	2,828,593	1,788,283	3,294,413	7,911,289	100.3%	100.0%	100.0%	100.0%	
SOUTH MIAMI [GP]	G	10/01/2007	N	None	8,845,418	2,864,577	1,447,977	2,833,638	7,146,192	123.8%	100.0%	100.0%	100.0%	
SOUTH MIAMI [GP]	G	10/01/2006	N	After	7,505,454	2,175,179	1,241,814	2,998,337	6,415,330	117.0%	100.0%	100.0%	100.0%	
SOUTH MIAMI [GP]	P	10/01/2010	N	After	11,610,373	7,964,167	2,358,260	4,705,909	15,028,336	77.3%	100.0%	100.0%	27.4%	
SOUTH MIAMI [GP]	P	10/01/2009	N	After	10,182,475	6,566,145	2,077,765	4,328,107	12,972,017	78.5%	100.0%	100.0%	35.5%	
SOUTH MIAMI [GP]	P	10/01/2008	N	None	9,489,969	6,232,977	1,752,717	3,055,828	11,041,522	85.9%	100.0%	100.0%	49.2%	
SOUTH MIAMI [GP]	P	10/01/2007	N	None	10,564,971	3,877,218	1,779,585	3,931,425	9,588,228	110.2%	100.0%	100.0%	100.0%	
SOUTH MIAMI [GP]	P	10/01/2006	N	After	8,868,548	2,175,179	1,241,814	2,998,337	6,415,330	138.2%	100.0%	100.0%	100.0%	
SOUTH PASADENA	F	10/01/2010	N	After	4,294,876	2,521,189	553,645	2,704,365	5,665,170	75.8%	100.0%	100.0%	45.1%	
SOUTH PASADENA	F	10/01/2009	N	None	3,937,463	2,594,025	497,232	2,408,592	5,491,078	71.7%	100.0%	100.0%	35.1%	
SOUTH PASADENA	F	10/01/2008	Y	After	3,907,308	1,586,013	550,881	2,880,197	5,017,091	77.9%	100.0%	100.0%	61.5%	
SOUTH PASADENA	F	10/01/2008	N	After	3,907,309	1,586,013	550,881	2,880,197	5,017,091	77.9%	100.0%	100.0%	61.5%	
SOUTH PASADENA	F	10/01/2007	N	None	4,455,623	1,576,676	511,151	2,548,917	4,636,744	96.1%	100.0%	100.0%	92.9%	
SOUTH PASADENA	F	10/01/2006	N	None	3,971,595	1,730,666	456,715	2,033,340	4,094,479	97.0%	100.0%	100.0%	87.7%	DROP=126242
SOUTH WALTON FCD	F	10/01/2010	Y	None	13,701,158	660,674	1,856,937	6,786,885	9,304,496	147.3%	100.0%	100.0%	100.0%	
SOUTH WALTON FCD	F	10/01/2009	Y	None	10,092,850	320,986	1,517,652	6,006,553	7,845,191	128.7%	100.0%	100.0%	100.0%	
SOUTH WALTON FCD	F	10/01/2008	N	After	7,572,665	388,577	1,151,721	4,790,969	6,331,267	119.6%	100.0%	100.0%	100.0%	
SOUTH WALTON FCD	F	10/01/2007	N	None	7,318,035	366,724	735,556	3,834,955	4,937,235	148.2%	100.0%	100.0%	100.0%	
SOUTH WALTON FCD	F	10/01/2006	N	None	5,068,281	161,001	525,448	2,834,613	3,521,062	143.9%	100.0%	100.0%	100.0%	
SOUTHERN MANATEE FCD	F	10/01/2010	N	None	13,816,083	3,918,450	1,279,450	9,494,608	14,343,342	96.3%	100.0%	100.0%	90.8%	
SOUTHERN MANATEE FCD	F	10/01/2009	N	After	11,531,839	2,952,633	1,155,353	8,482,178	12,424,598	92.8%	100.0%	100.0%	87.5%	
SOUTHERN MANATEE FCD	F	10/01/2007	N	None	10,178,736	686,212	836,253	8,442,849	9,965,314	102.1%	100.0%	100.0%	100.0%	
SOUTHERN MANATEE FCD	F	10/01/2006	N	None	7,749,173	0			0	N/A	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
SOUTHERN MANATEE FCD	G	10/01/2010	N	None	1,015,691	521,159	73,652	448,536	1,043,347	97.3%	100.0%	100.0%	93.8%	
SOUTHERN MANATEE FCD	G	10/01/2009	N	After	880,491	505,456	71,438	372,722	949,616	92.7%	100.0%	100.0%	81.5%	
SOUTHERN MANATEE FCD	G	10/01/2007	N	None	785,284	372,864	47,671	309,763	730,298	107.5%	100.0%	100.0%	100.0%	
SOUTHERN MANATEE FCD	G	10/01/2006	N	None	654,469	324,071			324,071	202.0%	100.0%	100.0%	100.0%	
STARKE	F	10/01/2010	N	None	1,723,803	797,261	348,747	1,005,027	2,151,035	80.1%	100.0%	100.0%	57.5%	
STARKE	F	10/01/2009	N	After	1,484,654	810,533	303,780	1,144,167	2,258,480	65.7%	100.0%	100.0%	32.4%	
STARKE	F	09/30/2008	N	None	1,393,455	823,120	71,000	849,880	1,744,000	79.9%	100.0%	100.0%	58.8%	
STARKE	F	09/30/2007	N	None	1,547,287	847,882	211,000	509,118	1,568,000	98.7%	100.0%	100.0%	95.9%	
STARKE	G	10/01/2010	N	None	6,658,279	7,203,509	889,931	2,070,396	9,728,914	68.4%	92.4%	0.0%	0.0%	
STARKE	G	10/01/2009	N	After	6,121,802	7,034,294	844,856	2,978,197	10,540,876	58.1%	87.0%	0.0%	0.0%	
STARKE	G	09/30/2008	N	None	6,384,490	5,164,938	867,000	1,341,062	7,373,000	86.6%	100.0%	100.0%	26.3%	
STARKE	G	09/30/2007	N	None	7,173,600	5,421,841	854,000	2,331,159	8,607,000	83.3%	100.0%	100.0%	38.5%	
STARKE	P	10/01/2010	N	None	2,460,846	1,247,378	223,923	733,916	2,205,217	111.6%	100.0%	100.0%	100.0%	
STARKE	P	10/01/2009	N	After	2,308,929	1,139,269	202,164	735,152	2,076,585	111.2%	100.0%	100.0%	100.0%	
STARKE	P	09/30/2008	N	None	2,412,967	1,092,201	260,000	575,799	1,928,000	125.2%	100.0%	100.0%	100.0%	
STARKE	P	09/30/2007	N	None	2,742,942	881,436	284,000	579,564	1,745,000	157.2%	100.0%	100.0%	100.0%	
SUNRISE	F	10/01/2009	N	None	64,716,039	67,336,726		2,716,223	64,587,512	100.2%	96.1%	0.0%	0.0%	
SUNRISE	F	10/01/2008	N	None	61,800,073	52,446,632		1,943,677	51,257,775	120.6%	100.0%	100.0%	100.0%	
SUNRISE	F	10/01/2007	N	None	67,155,119	42,408,840	6,546,261	23,630,985	70,786,487	94.9%	100.0%	100.0%	77.0%	
SUNRISE	G	10/01/2010	N	After	105,699,185	110,596,661		56,442,730	158,333,713	66.8%	95.6%	0.0%	0.0%	
SUNRISE	G	10/01/2009	N	None	94,782,707	103,498,114		49,075,757	144,424,535	65.6%	91.6%	0.0%	0.0%	
SUNRISE	G	10/01/2008	N	After	94,097,908	48,437,188		89,153,882	131,171,476	71.7%	100.0%	100.0%	51.2%	
SUNRISE	G	10/01/2007	N	After	107,929,876	50,594,302	11,751,018	59,999,890	116,256,132	92.8%	100.0%	100.0%	76.0%	
SUNRISE	G	10/01/2006	N	None	91,902,732	47,675,759	10,971,911	49,026,361	103,413,447	88.9%	100.0%	100.0%	67.8%	
SUNRISE	P	10/01/2010	N	After	58,413,115	63,446,811	8,301,841	27,518,495	95,536,968	61.1%	92.1%	0.0%	0.0%	95536968
SUNRISE	P	10/01/2009	N	After	50,805,922	49,432,464	8,171,572	29,355,007	84,812,301	59.9%	100.0%	16.8%	0.0%	
SUNRISE	P	10/01/2008	N	After	48,405,394	42,178,986	7,428,361	26,200,575	74,703,445	64.8%	100.0%	83.8%	0.0%	
SUNRISE	P	10/01/2007	N	None	53,357,305	34,991,775	7,020,645	22,655,503	64,009,011	83.4%	100.0%	100.0%	50.1%	
SUNRISE	P	10/01/2006	N	None	46,127,913	31,957,358	6,295,948	19,558,075	56,713,249	81.3%	100.0%	100.0%	40.3%	
SURFSIDE [GP]	G	10/01/2010	N	After	4,554,342	2,941,952	901,346	1,258,323	5,101,621	89.3%	100.0%	100.0%	56.5%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
SURFSIDE [GP]	G	10/01/2009	N	None	4,219,121	2,828,898	769,956	1,160,826	4,759,680	88.6%	100.0%	100.0%	53.4%	
SURFSIDE [GP]	G	10/01/2008	N	None	4,303,558	2,071,918	991,134	1,473,757	4,536,809	94.9%	100.0%	100.0%	84.2%	
SURFSIDE [GP]	G	10/01/2007	N	After	5,016,137	2,159,781	897,139	1,152,988	4,209,908	119.2%	100.0%	100.0%	100.0%	
SURFSIDE [GP]	G	10/01/2006	N	None	4,429,468	1,655,394	998,458	1,180,807	3,834,659	115.5%	100.0%	100.0%	100.0%	
SURFSIDE [GP]	P	10/01/2010	N	After	6,089,260	3,503,463	807,530	1,569,516	5,880,509	103.5%	100.0%	100.0%	100.0%	
SURFSIDE [GP]	P	10/01/2009	N	None	5,529,211	3,325,558	667,047	1,437,090	5,429,695	101.8%	100.0%	100.0%	100.0%	
SURFSIDE [GP]	P	10/01/2008	N	None	5,572,503	3,226,859	537,372	1,327,129	5,091,360	109.5%	100.0%	100.0%	100.0%	
SURFSIDE [GP]	P	10/01/2007	N	After	6,302,626	3,344,655	398,960	1,087,828	4,831,443	130.5%	100.0%	100.0%	100.0%	
SURFSIDE [GP]	P	10/01/2007	N	None	5,906,098				0	N/A	100.0%	0.0%	100.0%	
SURFSIDE [GP]	P	10/01/2006	N	None	5,906,098	3,523,918	449,163	1,300,401	5,273,482	112.0%	100.0%	100.0%	100.0%	
SWEETWATER	P	10/01/2009	N	None	3,674,754	274,603	965,120	2,213,698	3,453,421	106.4%	100.0%	100.0%	100.0%	
SWEETWATER	P	10/01/2008	N	None	3,577,517	275,749	843,490	1,879,378	2,998,617	119.3%	100.0%	100.0%	100.0%	
SWEETWATER	P	10/01/2007	N	After	4,273,397	273,216	882,479	1,849,218	3,004,913	142.2%	100.0%	100.0%	100.0%	
SWEETWATER	P	10/01/2006	N	None	3,482,836	329,224	777,538	1,218,983	2,325,745	149.8%	100.0%	100.0%	100.0%	
TALLAHASSEE [GPF]	F	10/01/2009	N	None	124,592,000	84,208,000		53,066,000	137,274,000	90.8%	100.0%	100.0%	76.1%	
TALLAHASSEE [GPF]	F	09/30/2007	N	None	153,455,000			142,608,000	142,608,000	107.6%	100.0%	0.0%	100.0%	TOT PVAB = \$142,608,000 PER DOUG
TALLAHASSEE [GPF]	G	10/01/2009	N	None	651,054,000	410,080,000		220,734,000	630,814,000	103.2%	100.0%	100.0%	100.0%	
TALLAHASSEE [GPF]	G	09/30/2007	N	None	808,599,000			673,821,000	673,821,000	120.0%	100.0%	0.0%	100.0%	TOTAL PVAB = \$673,821,000 PER DOUG
TALLAHASSEE [GPF]	P	10/01/2009	N	None	166,274,000	109,378,000	0	63,183,000	172,561,000	96.4%	100.0%	100.0%	90.0%	
TALLAHASSEE [GPF]	P	09/30/2007	N	None	204,422,000			177,741,000	177,741,000	115.0%	100.0%	0.0%	100.0%	TOTAL PVAB = \$177,741,000 PER DOUG
TAMARAC	F	10/01/2008	N	After	34,791,690	28,142,283	4,864,550	13,395,383	46,402,216	75.0%	100.0%	100.0%	13.3%	
TAMARAC	F	10/01/2007	N	None	37,579,942	23,413,132	4,587,898	13,763,296	41,764,326	90.0%	100.0%	100.0%	69.6%	
TAMARAC	F	10/01/2006	N	None	31,887,672	12,705,255	4,972,677	19,444,727	37,122,659	85.9%	100.0%	100.0%	73.1%	
TAMARAC	G	10/01/2008	N	After	22,854,125	13,430,575	3,590,091	8,878,777	25,899,443	88.2%	100.0%	100.0%	65.7%	
TAMARAC	G	10/01/2007	N	None	25,285,681	12,660,371	3,063,757	7,834,119	23,558,247	107.3%	100.0%	100.0%	100.0%	
TAMARAC	G	10/01/2006	N	None	21,984,566	11,240,616	2,757,514	7,616,733	21,614,863	101.7%	100.0%	100.0%	100.0%	
TAMARAC - EXECUTIVE	G	10/01/2009	N	After	11,803,150	1,501,596	4,932,935	11,006,997	17,441,528	67.7%	100.0%	100.0%	48.8%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
TAMARAC - EXECUTIVE	G	10/01/2008	N	None	8,632,131	2,878,526	4,530,147	7,529,560	14,938,233	57.8%	100.0%	100.0%	16.2%	
TAMARAC - EXECUTIVE	G	10/01/2007	N	None	8,287,371	2,360,150	4,373,717	6,087,799	12,821,666	64.6%	100.0%	100.0%	25.5%	
TAMARAC - EXECUTIVE	G	10/01/2006	N	None	6,051,404	1,414,436	3,739,681	6,431,204	11,585,321	52.2%	100.0%	100.0%	14.0%	
TAMARAC (CLOSED)	P	10/01/2010	N	None	6,118,996	10,721,944	0	0	10,721,944	57.1%	57.1%	0.0%	0.0%	
TAMARAC (CLOSED)	P	10/01/2009	N	None	6,113,776	11,029,438	0	0	11,029,438	55.4%	55.4%	0.0%	0.0%	
TAMARAC (CLOSED)	P	10/01/2008	N	None	7,762,755	10,919,691	0	0	10,919,691	71.1%	71.1%	0.0%	0.0%	
TAMARAC (CLOSED)	P	10/01/2007	N	None	9,906,282	11,182,761	0	0	11,182,761	88.6%	88.6%	0.0%	0.0%	
TAMARAC (CLOSED)	P	10/01/2006	N	After	9,128,502	10,444,953	96,050	587,855	11,128,858	82.0%	87.4%	0.0%	0.0%	
TAMPA	G	01/01/2009	N	None	424,146,000	395,561,854	9,407,696	127,080,415	522,984,965	81.1%	100.0%	100.0%	15.1%	
TAMPA	G	01/01/2008	N	None	606,245,000	386,552,807	10,797,265	113,194,808	495,475,880	122.4%	100.0%	100.0%	100.0%	
TAMPA	G	01/01/2007	N	None	569,743,000	351,501,341	11,989,491	116,080,537	464,581,369	122.6%	100.0%	100.0%	100.0%	
TAMPA	PF	10/01/2010	N	None	636,967,389	557,370,323	33,304,810	142,414,214	733,089,347	86.9%	100.0%	100.0%	32.5%	
TAMPA	PF	10/01/2009	N	None	518,870,559	470,036,090	36,414,368	179,179,766	685,630,224	75.7%	100.0%	100.0%	6.9%	
TAMPA	PF	10/01/2008	N	None	584,699,201	438,657,022	36,350,776	173,501,353	648,509,151	90.2%	100.0%	100.0%	63.2%	
TAMPA	PF	10/01/2007	N	None	719,097,961	404,164,182	38,397,068	181,105,492	623,666,742	115.3%	100.0%	100.0%	100.0%	
TAMPA	PF	10/01/2006	N	None	679,360,791	355,826,053	42,946,645	181,399,229	580,171,927	117.1%	100.0%	100.0%	100.0%	DROP=21728448
TARPON SPRINGS	F	10/01/2010	N	After	15,295,525	12,311,496	1,349,889	4,455,582	17,427,128	87.8%	100.0%	100.0%	36.7%	
TARPON SPRINGS	F	10/01/2009	N	None	14,212,388	11,233,691	1,262,337	4,447,347	16,481,226	86.2%	100.0%	100.0%	38.6%	
TARPON SPRINGS	F	10/01/2008	N	After	13,297,132	9,242,363	1,278,558	5,095,349	15,410,684	86.3%	100.0%	100.0%	54.5%	
TARPON SPRINGS	F	10/01/2007	N	None	15,210,323	8,189,307	1,237,342	5,140,086	14,476,698	105.1%	100.0%	100.0%	100.0%	
TARPON SPRINGS	F	10/01/2006	N	None	13,164,720	6,450,967	1,225,248	5,388,288	13,008,998	101.2%	100.0%	100.0%	100.0%	
TARPON SPRINGS	P	10/01/2010	N	None	16,120,122	9,236,278	1,627,525	4,457,272	15,106,369	106.7%	100.0%	100.0%	100.0%	
TARPON SPRINGS	P	10/01/2009	Y	After	14,782,210	8,498,986	1,490,793	4,642,349	14,567,135	101.5%	100.0%	100.0%	100.0%	
TARPON SPRINGS	P	10/01/2008	N	After	13,837,297	7,638,613	1,469,640	4,344,609	13,181,138	105.0%	100.0%	100.0%	100.0%	
TARPON SPRINGS	P	10/01/2007	N	None	15,625,519	6,822,707	1,349,788	4,071,149	12,045,447	129.7%	100.0%	100.0%	100.0%	DROP=198196.97
TARPON SPRINGS	P	10/01/2006	N	None	13,551,370	5,950,353	1,265,153	3,988,397	11,099,285	122.1%	100.0%	100.0%	100.0%	DROP=104618.03
TAVARES	F	10/01/2008	N	After	2,042,037	1,245,331	96,606	1,045,332	2,378,932	85.8%	100.0%	100.0%	67.0%	
TAVARES	F	10/01/2007	N	None	2,038,665	853,610	64,524	1,131,343	2,049,477	99.5%	100.0%	100.0%	99.0%	
TAVARES	F	10/01/2006	N	None	1,710,665	859,623	32,315	1,005,050	1,896,988	90.2%	100.0%	100.0%	81.5%	
TAVARES	P	10/01/2009	N	None	5,414,946	2,716,091	690,529	3,060,475	6,374,992	84.9%	100.0%	100.0%	65.6%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
TAVARES	P	10/01/2008	N	After	4,701,302	1,203,345	641,591	4,239,414	6,048,710	77.7%	100.0%	100.0%	67.4%	
TAVARES	P	10/01/2007	N	None	4,696,193	380,735	418,753	3,447,742	4,247,230	110.6%	100.0%	100.0%	100.0%	
TAVARES	P	10/01/2006	N	None	3,750,230	168,061	307,170	3,062,428	3,537,659	106.0%	100.0%	100.0%	100.0%	
TEMPLE TERRACE	F	10/01/2010	N	None	12,022,414	12,003,656	1,397,912	3,841,015	15,945,885	75.4%	100.0%	1.3%	0.0%	
TEMPLE TERRACE	F	10/01/2009	Y	After	10,845,122	10,615,087	1,187,549	4,057,112	14,969,500	72.4%	100.0%	19.4%	0.0%	
TEMPLE TERRACE	F	10/01/2008	N	After	10,596,591	9,814,442	972,998	3,386,505	13,569,542	78.1%	100.0%	80.4%	0.0%	
TEMPLE TERRACE	F	10/01/2007	Y	None	11,907,937	7,783,829	881,415	3,990,106	12,354,273	96.4%	100.0%	100.0%	81.3%	DROP=301076.53
TEMPLE TERRACE	F	10/01/2006	N	None	10,317,550	5,214,696	835,847	5,017,488	10,956,072	94.2%	100.0%	100.0%	85.0%	DROP=111958.52
TEMPLE TERRACE	P	10/01/2010	N	After	14,281,465	20,990,868	1,602,833	5,978,640	27,885,630	51.2%	68.0%	0.0%	0.0%	
TEMPLE TERRACE	P	10/01/2009	N	None	13,681,544	19,472,135	1,421,029	5,953,493	26,305,295	52.0%	70.3%	0.0%	0.0%	
TEMPLE TERRACE	P	10/01/2008	N	After	13,874,659	15,789,576	1,446,722	7,496,049	24,422,160	56.8%	87.9%	0.0%	0.0%	
TEMPLE TERRACE	P	10/01/2007	N	None	15,840,861	12,728,935	1,271,904	8,919,279	22,774,071	69.6%	100.0%	100.0%	20.6%	DROP=146046.91
TEMPLE TERRACE	P	10/01/2007	Y	None	15,860,161	12,728,935	1,271,904	8,919,279	22,774,071	69.6%	100.0%	100.0%	20.8%	DROP=146046.91
TEMPLE TERRACE	P	10/01/2006	N	None	13,866,705	1,032,924	1,049,589	8,330,138	10,350,409	134.0%	100.0%	100.0%	100.0%	DROP=62241.55
TEQUESTA	G	10/01/2008	N	After	1,062,197	46,343	251,752	689,649	987,744	107.5%	100.0%	100.0%	100.0%	
TEQUESTA	G	10/01/2007	N	None	1,026,897	17,904	218,893	452,490	689,287	149.0%	100.0%	100.0%	100.0%	
TEQUESTA [PF]	F	10/01/2009	N	After	3,278,453	81,688	553,410	2,522,966	3,158,064	103.8%	100.0%	100.0%	100.0%	
TEQUESTA [PF]	F	10/01/2007	N	None	3,101,331	63,315	407,679	1,594,245	2,065,239	150.2%	100.0%	100.0%	100.0%	
TEQUESTA [PF]	P	10/01/2009	N	After	1,084,023	26,574	149,023	504,203	679,800	159.5%	100.0%	100.0%	100.0%	
TEQUESTA [PF]	P	10/01/2007	N	None	979,278	0	103,645	315,764	419,409	233.5%	100.0%	100.0%	100.0%	
TITUSVILLE	G	10/01/2010	N	None	33,545,674	33,820,153	240,963	13,798,290	46,796,545	71.7%	99.2%	0.0%	0.0%	
TITUSVILLE	G	10/01/2009	N	None	31,669,130	27,770,994	322,589	15,807,364	43,143,161	73.4%	100.0%	100.0%	22.6%	
TITUSVILLE	G	10/01/2009	Y	After	31,669,136	27,770,994	322,589	16,098,523	43,434,320	72.9%	100.0%	100.0%	22.2%	
TITUSVILLE	G	10/01/2008	N	After	31,800,846	26,018,674	254,499	15,255,274	40,825,636	77.9%	100.0%	100.0%	36.2%	
TITUSVILLE	G	10/01/2007	N	None	36,707,796	24,222,783	194,100	14,688,499	38,326,964	95.8%	100.0%	100.0%	83.7%	
TITUSVILLE	G	10/01/2006	N	None	32,098,257	22,560,334	237,762	13,822,834	35,671,356	90.0%	100.0%	100.0%	67.3%	
TITUSVILLE	PF	10/01/2010	N	After	32,498,166	38,905,373	2,970,112	9,022,045	49,695,833	65.4%	83.5%	0.0%	0.0%	
TITUSVILLE	PF	10/01/2009	N	After	30,515,828	33,369,430	2,972,219	10,723,445	45,714,615	66.8%	91.4%	0.0%	0.0%	
TITUSVILLE	PF	10/01/2008	N	After	32,319,915	26,456,323	3,419,392	14,200,384	43,248,292	74.7%	100.0%	100.0%	17.2%	
TITUSVILLE	PF	10/01/2007	N	None	36,717,646	24,935,189	3,039,741	12,275,453	39,791,300	92.3%	100.0%	100.0%	71.2%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
TITUSVILLE	PF	10/01/2006	N	None	32,067,048	21,055,042	3,044,283	10,589,489	34,231,936	93.7%	100.0%	100.0%	75.2%	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2008	N	None	61,933,605	54,400	0	61,013,801	61,013,801	101.5%	100.0%	100.0%	100.0%	TOTAL PVAB = \$61,013,803 PER DOUG
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2007	N	After	67,941,933	16,415,301		35,859,694	52,258,208	130.0%	100.0%	100.0%	100.0%	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2006	N	None	55,753,761	15,108,273		30,736,265	45,844,538	121.6%	100.0%	100.0%	100.0%	
UMATILLA	P	10/01/2008	N	None	832,941	42,481	29,256	245,118	316,855	262.9%	100.0%	100.0%	100.0%	
UMATILLA	P	10/01/2006	N	None	803,806	45,680	26,626	130,006	202,312	397.3%	100.0%	100.0%	100.0%	
VALPARAISO	PF	10/01/2009	Y	None	690,187	89,413	259,807	179,203	528,423	130.6%	100.0%	100.0%	100.0%	
VALPARAISO	PF	10/01/2009	N	None	690,187	89,413		179,203	268,616	256.9%	100.0%	100.0%	100.0%	
VALPARAISO	PF	10/01/2007	N	None	327,278	93,911	16,158	117,725	227,794	143.7%	100.0%	100.0%	100.0%	
VENICE	F	10/01/2010	N	After	13,095,533	16,963,558	2,229,847	6,011,665	25,205,070	52.0%	77.2%	0.0%	0.0%	
VENICE	F	10/01/2009	Y	After	11,997,914	16,849,621	1,927,438	5,146,754	23,923,813	50.2%	71.2%	0.0%	0.0%	
VENICE	F	10/01/2008	N	After	12,555,242	14,815,212	1,811,689	3,991,573	20,618,474	60.9%	84.7%	0.0%	0.0%	
VENICE	F	10/01/2007	N	None	13,955,518	14,808,377	1,535,693	3,081,395	19,425,465	71.8%	94.2%	0.0%	0.0%	
VENICE	F	10/01/2007	N	None	13,955,518	14,808,377	1,535,693	3,081,395	19,425,465	71.8%	94.2%	0.0%	0.0%	
VENICE	F	10/01/2006	N	None	12,167,187	13,451,999	1,284,790	3,431,148	18,167,937	67.0%	90.4%	0.0%	0.0%	
VENICE	P	10/01/2010	N	After	22,538,602	24,486,968	1,531,813	5,486,257	30,126,125	74.8%	92.0%	0.0%	0.0%	
VENICE	P	10/01/2009	N	None	20,667,300	23,499,966	1,408,119	5,058,658	29,052,519	71.1%	87.9%	0.0%	0.0%	
VENICE	P	10/01/2008	N	After	22,771,035	23,146,223	1,257,155	4,726,466	28,441,550	80.1%	98.4%	0.0%	0.0%	
VENICE	P	10/01/2007	N	None	28,406,784	20,886,051	1,292,002	4,687,029	26,549,620	107.0%	100.0%	100.0%	100.0%	
VENICE	P	10/01/2006	N	None	24,260,152	14,187,630	1,724,238	8,502,431	24,395,388	99.4%	100.0%	100.0%	98.2%	
VERO BEACH	G	10/01/2010	N	After	48,902,478	45,769,387		31,037,763	76,807,150	63.7%	100.0%	100.0%	10.1%	
VERO BEACH	G	10/01/2009	N	None	44,680,696	36,497,934	4,325,624	26,204,881	67,028,439	66.7%	100.0%	100.0%	14.7%	
VERO BEACH	G	10/01/2008	N	None	45,206,720	35,051,243	3,973,406	23,017,294	62,041,943	72.9%	100.0%	100.0%	26.9%	
VERO BEACH	G	10/01/2007	N	None	55,010,150	32,813,604	3,716,983	20,951,814	57,482,401	95.7%	100.0%	100.0%	88.2%	
VERO BEACH	G	10/01/2006	N	None	48,355,225	29,888,783	3,460,530	19,619,761	52,969,074	91.3%	100.0%	100.0%	76.5%	
VERO BEACH	P	10/01/2010	N	None	25,547,245	15,618,188	1,272,324	11,553,019	28,293,156	90.3%	100.0%	100.0%	74.9%	
VERO BEACH	P	10/01/2009	N	None	23,769,428	15,578,207	1,183,621	11,032,587	27,756,917	85.6%	100.0%	100.0%	63.5%	
VERO BEACH	P	10/01/2008	N	After	24,676,814	14,273,775	1,133,550	10,559,586	25,815,996	95.6%	100.0%	100.0%	87.8%	
VERO BEACH	P	10/01/2007	N	None	28,916,567	13,564,395	1,062,620	8,619,304	23,246,319	124.4%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
VERO BEACH	P	10/01/2006	N	None	25,622,794	10,956,976	1,090,831	9,364,395	21,412,202	119.7%	100.0%	100.0%	100.0%	
VERO BEACH (CLOSED)	F	10/01/2010	N	None	6,696,940	8,372,361	0	0	8,372,361	80.0%	80.0%	0.0%	0.0%	
VERO BEACH (CLOSED)	F	10/01/2009	N	None	6,705,423	8,413,467	0	0	8,413,467	79.7%	79.7%	0.0%	0.0%	
VERO BEACH (CLOSED)	F	10/01/2008	N	None	7,024,637	8,718,721	0	0	8,718,721	80.6%	80.6%	0.0%	0.0%	
VERO BEACH (CLOSED)	F	10/01/2007	N	None	8,328,896	7,794,043	0	0	7,794,043	106.9%	100.0%	100.0%	100.0%	
VERO BEACH (CLOSED)	F	10/01/2006	N	None	7,643,235	7,785,694	0	0	7,785,694	98.2%	98.2%	0.0%	0.0%	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	After	6,256,127	1,712,796	924,200	5,041,019	7,678,015	81.5%	100.0%	100.0%	71.8%	
VILLAGE OF NORTH PALM BEACH	G	10/01/2009	N	None	5,208,323	1,573,724	773,682	6,091,753	8,439,159	61.7%	100.0%	100.0%	47.0%	
VILLAGE OF NORTH PALM BEACH	G	10/01/2008	N	None	5,014,956	1,789,967	683,800	4,857,426	7,331,193	68.4%	100.0%	100.0%	52.3%	
VILLAGE OF NORTH PALM BEACH	G	10/01/2007	N	None	6,677,782	1,611,250	696,763	5,638,241	7,946,254	84.0%	100.0%	100.0%	77.5%	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2009	Y	None	9,979,357	6,115,178	320,579	4,547,871	10,983,628	90.9%	100.0%	100.0%	77.9%	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	After	10,045,838	5,116,817	283,429	4,754,426	10,154,672	98.9%	100.0%	100.0%	97.7%	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	N	After	10,045,837	5,150,425	283,429	4,659,239	10,093,093	99.5%	100.0%	100.0%	99.0%	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2007	N	None	10,404,511	3,613,675	302,658	5,215,586	9,131,919	113.9%	100.0%	100.0%	100.0%	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2006	N	None	9,193,248	3,444,564	274,832	4,946,291	8,665,687	106.1%	100.0%	100.0%	100.0%	
VILLAGE OF PALM SPRINGS	G	10/01/2010	N	None	12,001,482	7,802,672		5,502,735	13,305,407	90.2%	100.0%	100.0%	76.3%	
VILLAGE OF PALM SPRINGS	G	10/01/2009	N	None	10,342,313	4,495,457	469,032	7,811,369	12,775,858	81.0%	100.0%	100.0%	68.8%	
VILLAGE OF PALM SPRINGS	G	10/01/2008	N	None	9,618,909	4,131,837	362,766	7,018,731	11,513,334	83.5%	100.0%	100.0%	73.0%	
VILLAGE OF PALM SPRINGS	G	10/01/2007	N	None	9,674,855	3,659,060	252,520	6,286,751	10,198,331	94.9%	100.0%	100.0%	91.7%	
VILLAGE OF PALM SPRINGS	G	10/01/2006	N	None	7,845,405	3,675,984	137,092	5,487,645	9,300,721	84.4%	100.0%	100.0%	73.5%	
VILLAGE OF PALM SPRINGS	PF	10/01/2010	N	None	12,309,538	10,589,574	610,947	5,433,154	16,360,636	75.2%	100.0%	100.0%	20.4%	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	N	None	10,913,638	9,844,548	637,415	4,995,886	15,351,629	71.1%	100.0%	100.0%	8.6%	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	Y	None	10,913,638	9,803,150	552,867	4,900,651	15,130,448	72.1%	100.0%	100.0%	11.4%	
VILLAGE OF PALM SPRINGS	PF	09/30/2008	N	After	8,931,777	7,624,047	682,992		8,160,859	109.4%	100.0%	100.0%	100.0%	
VILLAGE OF PALM SPRINGS	PF	09/30/2007	N	None	9,098,131				0	N/A	100.0%	0.0%	100.0%	
VILLAGE OF PALM SPRINGS	PF	10/01/2006	N	None	7,124,398				0	N/A	100.0%	0.0%	100.0%	
VOLUSIA COUNTY (VOL)	F	10/01/2010	N	None	4,185,859	1,152,487		1,182,454	2,334,941	179.3%	100.0%	100.0%	100.0%	
VOLUSIA COUNTY (VOL)	F	10/01/2007	N	None	5,033,476	840,048	0	604,952	1,445,000	348.3%	100.0%	100.0%	100.0%	
WAUCHULA	GP	10/01/2010	N	After	11,973,677	5,512,046	1,732,530	2,534,106	9,778,682	122.4%	100.0%	100.0%	100.0%	
WAUCHULA	GP	10/01/2009	N	After	10,740,499	3,331,618	1,870,586	3,126,960	8,329,164	129.0%	100.0%	100.0%	100.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
WAUCHULA	GP	10/01/2008	N	After	9,470,146	3,453,493	1,625,433	2,433,397	7,512,323	126.1%	100.0%	100.0%	100.0%	
WAUCHULA	GP	10/01/2006	N	None	10,160,829	3,127,985	1,662,368	1,825,081	6,615,434	153.6%	100.0%	100.0%	100.0%	
WEST MANATEE FCD	F	10/01/2009	N	None	3,837,540	499,481	171,157	1,457,230	2,127,868	180.3%	100.0%	100.0%	100.0%	
WEST MANATEE FCD	F	10/01/2008	N	After	2,967,498	425,007	136,164	1,134,769	1,695,940	175.0%	100.0%	100.0%	100.0%	
WEST MANATEE FCD	F	10/01/2007	N	None	2,628,095	404,455	93,682	797,528	1,295,665	202.8%	100.0%	100.0%	100.0%	
WEST MANATEE FCD	F	10/01/2006	N	None	1,922,438	183,754	59,562	644,478	887,794	216.5%	100.0%	100.0%	100.0%	
WEST MELBOURNE	P	10/01/2010	N	None	5,380,870	4,226,406	954,080	2,705,672	7,469,851	72.0%	100.0%	100.0%	7.4%	
WEST MELBOURNE	P	10/01/2009	N	After	4,334,402	2,983,140	941,196	3,060,085	6,705,170	64.6%	100.0%	100.0%	13.4%	
WEST MELBOURNE	P	10/01/2008	Y	None	3,986,425	2,703,884	768,824	2,199,670	5,459,945	73.0%	100.0%	100.0%	23.4%	
WEST MELBOURNE	P	10/01/2008	N	None	4,267,440	2,581,737	768,824	2,199,670	5,459,945	78.2%	100.0%	100.0%	41.7%	
WEST MELBOURNE	P	10/01/2007	N	None	3,502,891	1,828,691	668,885	2,325,268	4,795,818	73.0%	100.0%	100.0%	43.2%	
WEST MELBOURNE	P	10/01/2006	N	None	3,502,891	774,544	672,646	2,602,550	4,022,714	87.1%	100.0%	100.0%	79.0%	
WEST PALM BEACH	F	09/30/2010	N	None	119,860,361	95,361,000	32,034,000	55,612,000	183,007,000	65.5%	100.0%	76.5%	0.0%	
WEST PALM BEACH	F	09/30/2009	N	None	110,242,861	109,060,540	33,518,000	77,172,000	196,565,000	56.1%	100.0%	3.5%	0.0%	
WEST PALM BEACH	F	09/30/2008	N	None	110,540,394	77,752,000	31,910,000	70,884,000	180,546,000	61.2%	100.0%	100.0%	1.2%	
WEST PALM BEACH	F	09/30/2007	N	None	129,145,431	78,635,000	26,947,000	66,632,000	172,214,000	75.0%	100.0%	100.0%	35.4%	
WEST PALM BEACH	G	09/30/2010	N	None	24,284,897	21,205,000	2,756,000	6,617,000	30,578,000	79.4%	100.0%	100.0%	4.9%	
WEST PALM BEACH	G	09/30/2009	N	None	21,769,380	18,417,901	3,185,000	7,330,000	28,932,901	75.2%	100.0%	100.0%	2.3%	
WEST PALM BEACH	G	09/30/2008	N	None	21,107,062	16,818,895	3,400,000	6,916,105	27,135,000	77.8%	100.0%	100.0%	12.8%	
WEST PALM BEACH	G	09/30/2007	N	None	23,674,634	11,586,209	4,483,000	8,324,791	24,394,000	97.1%	100.0%	100.0%	91.4%	
WEST PALM BEACH	P	09/30/2008	N	None	162,450,781	128,848,020	13,146,000	73,219,935	193,353,000	84.0%	100.0%	100.0%	27.9%	
WEST PALM BEACH	P	09/30/2007	N	None	168,766,064	98,816,820	11,765,000	75,449,180	167,465,208	100.8%	100.0%	100.0%	77.1%	DROP ACCOUNT=185657 92
WILLISTON	G	10/01/2010	N	None	3,676,791	1,781,846		1,560,369	3,342,215	110.0%	100.0%	100.0%	100.0%	3271741
WILLISTON	G	10/01/2009	N	After	3,456,528	1,475,634		1,735,750	3,150,223	109.7%	100.0%	100.0%	100.0%	
WILLISTON	G	10/01/2008	N	After	2,793,092	831,855	736,093	1,256,109	2,824,057	98.9%	100.0%	100.0%	97.5%	
WILLISTON	G	10/01/2006	N	None	2,752,746	673,126	686,031	915,083	2,274,240	121.0%	100.0%	100.0%	100.0%	
WILLISTON	P	10/01/2010	N	None	901,803	267,504		749,381	1,016,885	88.7%	100.0%	100.0%	84.6%	1016885
WILLISTON	P	10/01/2009	N	After	738,602	285,313		623,734	909,047	81.3%	100.0%	100.0%	72.7%	
WILLISTON	P	10/01/2008	N	None	520,896	277,411		508,748	786,159	66.3%	100.0%	100.0%	47.9%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
WILLISTON	P	10/01/2007	N	None	514,949				0	N/A	100.0%	0.0%	100.0%	
WILLISTON	P	10/01/2006	N	None	466,324	282,397	66,099	287,473	635,969	73.3%	100.0%	100.0%	41.0%	
WILTON MANORS (VOL)	F	10/01/2010	N	None	598,119	813,715		264,717	1,078,432	55.5%	73.5%	0.0%	0.0%	
WILTON MANORS (VOL)	F	10/01/2009	N	None	543,061	798,096		234,683	1,032,779	52.6%	68.0%	0.0%	0.0%	
WILTON MANORS (VOL)	F	10/01/2008	N	None	702,016	779,912	0	207,689	987,601	71.1%	90.0%	0.0%	0.0%	
WILTON MANORS (VOL)	F	10/01/2007	N	None	688,157	750,447	0	183,435	933,882	73.7%	91.7%	0.0%	0.0%	
WILTON MANORS (VOL)	F	10/01/2006	N	None	482,457	714,382		161,664	876,046	55.1%	67.5%	0.0%	0.0%	
WILTON MANORS [GP]	G	10/01/2010	N	After	10,433,802	13,472,191	726,912	1,973,964	15,323,054	68.1%	77.4%	0.0%	0.0%	
WILTON MANORS [GP]	G	10/01/2009	N	None	10,257,149	12,670,672	779,264	1,848,594	14,719,642	69.7%	81.0%	0.0%	0.0%	
WILTON MANORS [GP]	G	10/01/2009	Y	None	10,257,149	12,670,672	779,264	1,848,594	14,719,642	69.7%	81.0%	0.0%	0.0%	
WILTON MANORS [GP]	G	10/01/2008	N	None	10,762,906	10,367,000	1,094,417	2,964,482	14,144,351	76.1%	100.0%	36.2%	0.0%	
WILTON MANORS [GP]	G	10/01/2007	N	None	13,134,594	7,061,342	1,495,958	4,499,785	13,057,085	100.6%	100.0%	100.0%	100.0%	
WILTON MANORS [GP]	G	10/01/2006	N	None	11,693,165	5,720,530	2,018,582	5,100,795	12,716,923	91.9%	100.0%	100.0%	77.5%	DROP=122984
WILTON MANORS [GP]	P	10/01/2010	N	After	9,838,736	16,907,567	300,216	738,987	17,167,480	57.3%	58.2%	0.0%	0.0%	
WILTON MANORS [GP]	P	10/01/2009	Y	None	9,409,972	15,292,298	372,752	1,034,374	16,098,795	58.5%	61.5%	0.0%	0.0%	
WILTON MANORS [GP]	P	10/01/2009	N	None	9,409,972	15,292,298	372,752	1,034,374	16,098,795	58.5%	61.5%	0.0%	0.0%	
WILTON MANORS [GP]	P	10/01/2008	N	None	9,707,450	14,376,137	510,543	1,349,701	15,776,935	61.5%	67.5%	0.0%	0.0%	
WILTON MANORS [GP]	P	10/01/2007	N	None	11,466,617	10,605,640	920,295	2,906,529	14,432,464	79.5%	100.0%	93.6%	0.0%	
WILTON MANORS [GP]	P	10/01/2006	N	None	10,417,786	8,925,397	1,207,199	3,208,574	13,127,380	79.4%	100.0%	100.0%	8.9%	DROP=213790
WINTER GARDEN	G	10/01/2010	Y	After	15,446,746	8,205,000	0	6,264,288	14,469,288	106.8%	100.0%	100.0%	100.0%	
WINTER GARDEN	G	10/01/2009	N	After	13,704,910	8,300,773	0	6,419,958	14,720,731	93.1%	100.0%	100.0%	84.2%	
WINTER GARDEN	G	10/01/2008	N	After	14,007,303	8,396,800	0	5,312,828	13,709,628	102.2%	100.0%	100.0%	100.0%	
WINTER GARDEN	G	10/01/2007	N	None	15,836,957	7,554,423	0	4,751,473	12,305,896	128.7%	100.0%	100.0%	100.0%	
WINTER GARDEN	PF	10/01/2010	Y	After	19,926,160	11,409,086	320,209	6,562,752	18,292,047	108.9%	100.0%	100.0%	100.0%	
WINTER GARDEN	PF	10/01/2009	N	After	17,796,166	9,817,507	297,681	7,267,109	17,382,297	102.4%	100.0%	100.0%	100.0%	
WINTER GARDEN	PF	10/01/2008	N	After	16,982,693	9,767,789	253,900	6,177,626	16,199,315	104.8%	100.0%	100.0%	100.0%	
WINTER GARDEN	PF	10/01/2007	N	None	17,930,958	8,752,538	220,434	5,461,002	14,433,974	124.2%	100.0%	100.0%	100.0%	
WINTER GARDEN	PF	10/01/2006	N	None	15,310,138	8,234,848	181,351	4,279,145	12,695,344	120.6%	100.0%	100.0%	100.0%	
WINTER HAVEN	F	10/01/2010	N	None	5,829,429	9,686,998	1,860,949	5,886,237	16,942,253	34.4%	60.2%	0.0%	0.0%	
WINTER HAVEN	F	10/01/2009	N	None	11,169,549	9,656,717	1,550,064	5,569,149	16,032,737	69.7%	100.0%	97.6%	0.0%	

APPENDIX D - Funding Progress (FASB-35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
WINTER HAVEN	F	10/01/2008	N	After	10,794,142	9,491,832	1,232,919	4,562,209	14,770,978	73.1%	100.0%	100.0%	1.5%	
WINTER HAVEN	F	10/01/2007	N	None	12,627,134	8,497,068	1,034,577	4,083,675	13,311,775	94.9%	100.0%	100.0%	75.8%	
WINTER HAVEN	F	10/01/2006	N	None	11,011,456	7,842,074	854,758	3,117,818	11,686,755	94.2%	100.0%	100.0%	74.2%	
WINTER HAVEN	G	10/01/2010	N	None	33,632,626	29,815,521	5,861,573	15,603,787	50,563,058	66.5%	100.0%	65.1%	0.0%	
WINTER HAVEN	G	10/01/2009	N	None	31,226,121	28,886,176	5,282,174	15,316,065	48,303,857	64.6%	100.0%	44.3%	0.0%	
WINTER HAVEN	G	10/01/2008	N	After	30,388,893	25,055,940	5,028,911	15,379,678	44,428,896	68.4%	100.0%	100.0%	2.0%	
WINTER HAVEN	G	10/01/2007	N	After	35,154,261	22,433,051	4,578,781	15,285,858	41,359,229	85.0%	100.0%	100.0%	53.3%	
WINTER HAVEN	G	10/01/2006	N	None	30,521,878	20,573,712	4,076,148	13,348,649	37,515,711	81.4%	100.0%	100.0%	44.0%	DROP=482798.01
WINTER HAVEN	P	10/01/2010	N	None	18,434,655	14,577,817	1,897,955	5,490,011	21,944,856	84.0%	100.0%	100.0%	35.7%	
WINTER HAVEN	P	10/01/2009	N	None	17,153,729	13,318,048	1,775,595	5,768,079	20,861,722	82.2%	100.0%	100.0%	35.7%	
WINTER HAVEN	P	10/01/2008	N	After	17,573,603	11,744,026	1,695,943	6,104,079	19,544,048	89.9%	100.0%	100.0%	67.7%	
WINTER HAVEN	P	10/01/2007	N	None	20,014,907	10,669,303	1,574,888	5,947,053	18,191,244	110.0%	100.0%	100.0%	100.0%	
WINTER HAVEN	P	10/01/2006	N	None	17,169,019	9,980,568	1,427,953	4,660,816	16,069,337	106.8%	100.0%	100.0%	100.0%	
WINTER PARK	F	10/01/2010	Y	None	29,330,763	21,472,485	3,255,781	11,284,361	34,405,500	85.3%	100.0%	100.0%	40.8%	
WINTER PARK	F	10/01/2009	Y	None	26,597,846	17,493,202	3,280,687	11,624,853	31,462,376	84.5%	100.0%	100.0%	50.1%	
WINTER PARK	F	10/01/2009	N	None	26,597,846	17,407,851	3,280,687	11,624,853	31,462,376	84.5%	100.0%	100.0%	50.8%	
WINTER PARK	F	10/01/2008	N	After	28,140,949	12,392,637	3,521,344	12,922,352	28,353,382	99.3%	100.0%	100.0%	94.6%	AFTER
WINTER PARK	F	10/01/2007	N	None	27,831,418	11,531,481	2,910,899	12,013,858	26,134,349	106.5%	100.0%	100.0%	100.0%	
WINTER PARK	F	10/01/2006	N	None	23,926,036	10,999,852	2,633,559	10,521,051	23,553,779	101.6%	100.0%	100.0%	97.8%	
WINTER PARK	P	10/01/2010	Y	None	30,597,114	26,027,903	3,168,392	9,925,992	38,746,991	79.0%	100.0%	100.0%	14.1%	
WINTER PARK	P	10/01/2009	Y	None	28,229,704	21,348,233	3,467,372	11,680,057	36,189,380	78.0%	100.0%	100.0%	29.2%	
WINTER PARK	P	10/01/2009	N	None	28,535,986	21,348,233	3,467,372	11,680,057	36,189,380	78.9%	100.0%	100.0%	31.9%	
WINTER PARK	P	10/01/2008	N	After	28,750,054	19,697,092	3,379,788	11,199,087	33,670,098	85.4%	100.0%	100.0%	50.7%	AFTER
WINTER PARK	P	10/01/2007	N	None	32,907,570	16,858,540	3,235,448	11,476,613	31,105,574	105.8%	100.0%	100.0%	100.0%	
WINTER PARK	P	10/01/2006	N	None	28,505,426	14,225,851	3,170,331	11,378,325	28,620,399	99.6%	100.0%	100.0%	97.6%	
WINTER SPRINGS	GPF	10/01/2010	N	None	21,017,997	13,493,518	2,234,009	16,634,849	32,362,376	64.9%	100.0%	100.0%	31.8%	
WINTER SPRINGS	GPF	10/01/2009	N	None	17,323,879	10,869,581	2,101,077	15,843,080	28,813,738	60.1%	100.0%	100.0%	27.5%	
WINTER SPRINGS	GPF	10/01/2008	N	After	15,622,479	7,581,072	1,948,000	15,169,072	24,698,144	63.3%	100.0%	100.0%	40.2%	
WINTER SPRINGS	GPF	10/01/2007	N	None	16,985,582	4,976,311	2,245,441	10,380,845	17,602,597	96.5%	100.0%	100.0%	94.1%	
WINTER SPRINGS	GPF	10/01/2006	N	None	13,527,222	2,586,841	1,776,695	8,992,954	13,356,490	101.3%	100.0%	100.0%	100.0%	

APPENDIX E

ACTUARIAL DATA

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:

- 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
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Valuation Date

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

Funding 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
- PUC = Projected Unit Credit
- AAN = Attained Age Normal
- ILP = Individual Level Premium

Old Plan

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?

Plan Yr Ended

Date plan year ended of the valuation date shown.

Salary Assmp

Annual salary increase assumption percent.

Salary Actual

Actual salary increase percent.

Int Assum

Annual interest assumption percent.

Int Actual

Actual interest return percent.

Pr Gr Assump

Annual payroll growth assumption percent.

Retirement Age Assumption

YR

Assumed retirement age

Description

Full description of the retirement age and/or service assumption.

Comments

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement Age	Assumption Description	Comments
ALACHUA COUNTY LIBRARY	G	10/01/2010	UC		09/30/2010	4.00	6.2	7.8	8.6	0.0	VR	NORM RET AGE OR VARIABLE RATES	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2010	AGG		06/30/2010	6.00	-1.3	8.0	9.7	0.0	62	62	
ALTAMONTE SPRINGS	G	10/01/2010	EAN		09/30/2010	5.40	1.4	8.0	9.8		VR	earlier:62 w/ 6sc;30 sc-any age	
ALTAMONTE SPRINGS	P	10/01/2009	EAN		09/30/2009	6.46	5.3	8.0	-1.3		VR	VARIABLES W/ AGE AND SC	
APOPKA	F	10/01/2009	EAN		09/30/2009	7.00	-4.6	8.0	3.4	5.0	VR	EARLIER OF 55W/10SC OR 22SC, ANY AGE	
APOPKA	G	10/01/2009	EAN		09/30/2009	7.00	-8.1	8.0	3.4	5.0	57	AGE 57	
APOPKA	P	10/01/2009	EAN		09/30/2009	7.00	-1.1	8.0	3.8	5.0	VR	45W/10SC OR 20SC, ANY AGE	
ARCADIA	G	01/01/2011	FIL		12/31/2010	4.5	2.9	6.5	6.0	0.0	65	AGE 65	
ARCADIA	PF	10/01/2010	EAN		09/30/2010	6.1	3.9	8.0	2.2	0.0	VR	VARIABLE RATES	
ATLANTIC BEACH	G	09/30/2010	EAN		09/30/2010	6.00	-0.4	8.0	5.0	4.0	VR	VARIABLE RATES	
ATLANTIC BEACH	P	09/30/2010	EAN		09/30/2010	6.40	0.0	8.0	4.7	5.5	VR	VARIABLE RATES	
ATLANTIS (CLOSED)	P	10/01/2008	EAN		09/30/2008	0.00	0.0	8.0	4.2	0.0	VR	EARLIER OF AGE 55W/6SC OR 25SC, ANY AGE	
AUBURNDALE	F	10/01/2010	FIL		09/30/2010	6.00	2.8	8.0	2.7	3.0	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
AUBURNDALE	G	10/01/2010	EAN		09/30/2010	5.69	1.4	7.8	-3.6	0.0	VR	LATER OF AGE 59 AND CURRENT AGE	
AUBURNDALE	P	10/01/2010	FIL		09/30/2010	6.00	3.0	8.0	2.4	3.0	VR	EARLIER OF 55W/10SC OR 20SC, ANY AGE	
AVENTURA	P	10/01/2009	EAN		09/30/2009	5.00	6.0	7.5	2.7	0.0	VR	earlier: age 57 w/ 10sc;25 sc- any age	
AVON PARK	F	10/01/2010	EAN		09/30/2010	6.00	2.8	8.0	0.3	5.0	VR	EARLIER OF 55W/10SC OR 52W/25SC	
AVON PARK	P	10/01/2010	EAN		09/30/2010	6.00	0.2	8.0	2.0	0.0	VR	EARLIER OF 55W/10SC; 20SC, ANY AGE; OR AGE 60	
BAL HARBOUR VILLAGE	G	10/01/2008	EAN		09/30/2008	5.00	5.9	8.0	5.0	3.8	VR	VARIABLE RATES	
BAL HARBOUR VILLAGE	P	10/01/2010	EAN		09/30/2010	7.00	10.4	8.0	3.4	4.0	VR	EARLIER OF 55W/10SC; AGE 57, ANY SC; OR 20SC, ANY AGE	
BARTOW	F	10/01/2010	FIL		09/30/2010	6.50	-2.6	8.0	1.8	2.0	VR	EARLIER OF 55W/10SC; 52W/25SC; OR 28SC	
BARTOW	G	10/01/2010	EAN		09/30/2010	5.00	1.0	8.0	2.1	1.3	VR	VARIABLES W/ SC AND AGE	
BARTOW	P	10/01/2010	EAN		09/30/2010	6.00	0.2	8.0	1.0	0.0	VR	EARLIER: 55 W/10SC;20 SC- ANY AGE	
BAY HARBOR ISLANDS [GP]	G	10/01/2008	AGG		09/30/2008	5.50	8.5	7.5	3.2	0.0	VR	52W/20SC; 55W/10SC OR AGE 65	
BAY HARBOR ISLANDS [GP]	P	10/01/2008	AGG		09/30/2008	5.50	10.5	7.5	3.2	0.0	VR	50W/20SC; 55W/10SC OR AGE 65	
BAY MEDICAL CENTER	G	01/01/2010	PUC		12/31/2009	4.00	4.1	8.0	9.6	0.0	VR	VARIABLE RATES	
BELLE GLADE	G	10/01/2010	EAN		09/30/2010	6.00	2.4	8.0	2.0	0.0	VR	EARLIER OF AGE 65; 62W/10SC; OR 30SC, ANY AGE	

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement YR Description	Age Assumption	Comments
BELLE GLADE (RETIRED)	PF	10/01/2010	AGG		09/30/2010			7.0					
BELLE GLADE HOUSING	G	10/01/2010	AGG		09/30/2010	3.00	3.5	5.3	5.7		VR	AGE 65 OR 10 SC	
BELLEAIR	P	10/01/2010	FIL		09/30/2010	7.00	0.1	8.0	-1.7	3.0	VR	EARLIER OF 55W/5SC OR 52W/25SC	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2010	FIL		09/30/2010	5.00		8.0	1.8	0.0	VR	EARLIER OF 50W/10SC or val dt	
BELLEVIEW	P	10/01/2010	EAN		09/30/2010	6.50	4.9	8.0	2.2	3.0	VR	EARLIER:52 W/ 25SC;55W/10SC;AGE 60	
BOCA GRANDE FCD	F	10/01/2010	FIL		09/30/2010	7.50	5.6	8.0	9.5	3.0	VR	EARLIER OF 52W/25SC OR 55W/10SC	
BOCA RATON	G	10/01/2010	EAN		09/30/2010	5.00	1.9	8.0	10.3	3.0	VR	VARIABLE	
BOCA RATON	PF	10/01/2010	EAN		09/30/2010	5.5	5.7	8.0	10.1	4.5	VR	VARIABLE	
BOCA RATON EXECUTIVE	G	10/01/2010	EAN		09/30/2010	2.50	1.8	8.0	3.3	3.5	VR	VARIABLE	
BOCA RATON HOUSING	G	10/01/2009	AGG		09/30/2009	5.50	6.8	8.0	2.6	0.0	VR	AGE + SC VARIES W/DIVISION, HIRED DATE, ETC.	
BONITA SPRINGS FCD	F	10/01/2010	EAN		09/30/2010	6.00	4.1	8.0	2.6	3.0	VR	earlier: 55 w/10sc;50 w/ 25sc	
BONITA SPRINGS FCD	G	10/01/2010	FIL		09/30/2010	6.00	5.4	8.0	1.4	3.0	VR	EARLIER: 55 W/ 7SC;25 SC- ANY AGE	
BOYNTON BEACH	F	10/01/2010	EAN		09/30/2010	8.90	1.8	8.3	2.5	4.0	VR	VARIABLE RATES	
BOYNTON BEACH	G	10/01/2009	EAN		09/30/2009	5.40	4.8	8.0	0.1		VR	VARIABLE	
BOYNTON BEACH	P	10/01/2010	EAN		09/30/2010	6.10	0.2	8.0	3.0	4.0	VR	VARIABLE RATES	
BRADENTON	F	10/01/2010	EAN		09/30/2010	7.50	5.5	8.0	1.0	5.5	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
BRADENTON	P	10/01/2010	EAN		09/30/2010	7.70	0.6	8.0	3.5	4.0	VR	VARIABLE RATES	
BROOKSVILLE	F	10/01/2010	EAN		09/30/2010	6.50	2.2	8.0	2.0	3.0	VR	EARLIER:AGE 55 W/10SC;20 SC;AGE 60	
BROOKSVILLE	P	10/01/2010	AGG		09/30/2010	5.50	3.5	7.5	2.6		VR	varies w/ age at hire date	
BUNNELL	F	10/01/2010	EAN		09/30/2010	7.50	3.8	8.0	0.6	0.0	52	AGE 52W/10SC	
BUSHNELL	G	10/01/2009	EAN		09/30/2009	6.00	7.3	8.0	0.0	5.0	VR	EALRLIER OF AGE 62 OR 30 SC	
BUSHNELL	P	10/01/2009	AGG		09/30/2009	6.00	3.8	8.0	0.1		VR	55 W/ 6SC;25SC-ANY AGE	
CAPE CORAL	F	10/01/2010	EAN		09/30/2010	7.50	-0.6	8.0	1.5	5.0	VR	EARLIER:AGE 50 OR 25SC	
CAPE CORAL	G	10/01/2010	EAN		09/30/2010	7.00	1.1	8.0	0.9	5.0	VR	EARLIER: AGE 60 OR 25 SC	
CAPE CORAL	P	10/01/2010	EAN		09/30/2010	7.50	2.3	8.0	1.8	5.0	VR	EARLIER: AGE 50 OR 25 SC	
CASSELBERRY	PF	10/01/2010	AGG		09/30/2010	6.00	3.2	8.0	3.3	0.0	VR	EARLIER OF 55W/6SC OR 25SC, ANY AGE	
CEDAR HAMMOCK FCD	HIS	10/01/2005	AGG/		09/30/2005			7.5	14.9	0.0	VR	55W/6SC;25SC-ANY AGE	
CHATTAHOOCHEE	F	10/01/2007	AGG		09/30/2007	5.00	20.2	6.0	3.7	0.0	VR	52 W/ 25SC;55 W/ 10SC	
CLEARWATER	GPF	01/01/2011	FIL		12/31/2010	6.00	1.3	7.5	6.0	0.0	VR	VARIABLE RATES	
CLEARWATER (CLOSED)	F	01/01/2010	AGG		12/31/2009	2.00	0.0	4.5	0.0	0.0	VR	NO REMAINING ACTIVE MEMBERS	

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement YR Description	Age Assumption	Comments
CLERMONT	F	10/01/2009	AGG		09/30/2009	5.50	10.8	7.5	3.5		VR varies		
CLERMONT	P	10/01/2009	AGG		09/30/2009	5.50	7.8	7.5	2.9	0.0	VR VARIABLE RATES		
CLERMONT (RETIRED)	G	10/01/2009	AGG		09/30/2009			7.5	0.5	0.0			
CLEWISTON	G	10/01/2009	AGG		09/30/2009	5.49	10.9	8.0	-3.5	0.0	VR EARLIER: 62 W/10SC;65 W/5SC		
COCOA	F	10/01/2010	EAN		09/30/2010	6.00	7.5	8.5	0.2	1.5	VR AGE 52 OR 25 SC		
COCOA	G	10/01/2010	EAN		09/30/2010	6.50	2.7	8.0	3.1	0.0	VR AGE 50W/25SC OR AGE 57		
COCOA	P	10/01/2010	EAN		09/30/2010	6.50	1.8	8.0	1.8	2.6	VR EARLIER OF 50W/10SC OR 25SC, ANY AGE		
COCOA BEACH	F	10/01/2010	EAN		09/30/2010	6.50	6.4	8.0	3.3	3.0	VR EARLIER: 55 W/ 10 SC; 25 SC- ANY AGE		
COCOA BEACH	G	10/01/2010	FIL		09/30/2010	6.00	1.6	8.0	1.8		VR LATER: AGE 62 OR 5 SC		
COCOA BEACH	P	10/01/2010	EAN		09/30/2010	6.00	1.8	8.0	2.6	3.0	VR EARLIER: 55 W/ 10SC; 52 W/ 25SC		
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2008	AGG		09/30/2008	5.00	3.2	7.0	2.0	0.0	65 AGE 65 w/ 5 sc		
COOPER CITY	F	10/01/2010	AGG		09/30/2010	7.30	2.6	8.0	5.8	0.0	VR VARIABLE RATES		
COOPER CITY	G	10/01/2008	FIL		09/30/2008	6.50	5.9	8.0	3.4	0.0	VR VARIABLE RATES		AGGREGATE METHOD FOR BSO EMPLOYEES
COOPER CITY	P	10/01/2010	AGG		09/30/2010	5.00	4.7	7.8	4.4	0.0	VR WHEN 1ST ELIG FOR NORM RET OR DROP		
COOPER CITY - MANAGEMENT	GPF	10/01/2008	EAN		09/30/2008	4.00	0.8	8.0	-12.9	0.0	VR VARIABLE RATES		
CORAL GABLES	GPF	10/01/2009	EAN		09/30/2009	4.10	4.9	7.8	-0.6	0.0	VR VARIABLE RATES		
CORAL SPRINGS	F	10/01/2010	EAN		09/30/2010	6.00	0.9	8.0	1.7		VR VARIES		
CORAL SPRINGS	G	10/01/2010	EAN		09/30/2010	5.00	0.1	7.5	-0.6	0.0	VR AGE 62, OR AGE 55W/10SC		
CORAL SPRINGS	P	10/01/2010	FIL		09/30/2010	5.75	3.7	8.0	6.6	0.0	VR 20CS OR 55W/10CS		
CRESCENT CITY	F	10/01/2010	AGG		09/30/2010	5.00	15.6	6.5	7.2		VR EARLIER OF 52W/25SC OR 55W/10SC		
CRESCENT CITY	P	10/01/2010	AGG		09/30/2010	7.50	-6.0	8.0	8.0		VR EARLIER OF 52W/25SC OR 55W/10SC		
CRESTVIEW	G	10/01/2010	FIL		09/30/2010	6.00	2.5	8.0	0.8	3.0	55 AGE 55 AND 10 SC		
CRESTVIEW	PF	10/01/2010	FIL		09/30/2010	6.50	2.1	8.0	2.4	3.0	VR EARLIER; 55 W/ 10 SC; 52 W/ 25SC		
DADE CITY	F	10/01/2009	AGG		09/30/2009	6.00	1.2	8.0	3.4	6.0	VR EARLIER: 55 W/ 10SC; 52 W/ 25SC		
DADE CITY	P	10/01/2009	AGG		09/30/2009	6.00	-2.0	8.0	3.5	6.0	VR 55W/10SC OR 52W/25SC		
DANIA BEACH	G	10/01/2009	AGG		09/30/2009	6.50	4.5	7.8	3.3		VR VARIABLE		
DANIA BEACH [PF]	F	10/01/2009	EAN		09/30/2009	6.00	6.0	8.5	2.0	0.0	VR VARIABLE RATES		
DANIA BEACH [PF] (CLOSED)	P	10/01/2009	EAN		09/30/2009	6.00		8.5	2.0	0.0	VR VARIABLE RATES		
DAVIE	F	10/01/2010	EAN		09/30/2010	6.00	6.6	7.9	3.9	0.0	VR VARIABLE RATES		
DAVIE	P	10/01/2010	EAN		09/30/2010	6.25	6.1	7.9	10.8		VR VARIES		

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DAVIE - GENERAL & MGMT	G	10/01/2010	AGG		09/30/2010	5.80	5.3	7.8	9.2		VR	VARIABLE	
DAYTONA BEACH	PF	10/01/2010	EAN		09/30/2010	6.2	-1.4	7.5	11.2	0.0	VR	VARIABLE	
DEERFIELD BEACH	F	10/01/2010	EAN		09/30/2010	9.00	8.0	7.6	6.9	4.0	VR	VARIABLE RATES	
DEERFIELD BEACH	G	10/01/2009	AGG		09/30/2009	6.00	4.9	7.5	1.5	0.0	VR	AGE 64W/10SC OR 55W/25SC	
DEERFIELD BEACH (CLOSED)	P	10/01/2010	EAN		09/30/2010	6.50		6.8	2.9			N/A	
DELAND	F	10/01/2010	EAN		09/30/2010	8.50	-0.2	8.0	2.8	6.1	VR	58 w/ 10sc; 23 sc-any age	
DELAND	G	10/01/2010	EAN		09/30/2010	6.10	0.0	7.5	5.0	0.0	VR	VARIABLE RATES	
DELAND	P	10/01/2010	EAN		09/30/2010	8.3	1.2	7.5	9.2		VR	5% for the 1st yr elig for ret; 2% thereafter until 100% attaning NRA	
DELRAY BEACH	G	10/01/2010	EAN		09/30/2010	5.70	0.9	7.3	5.0		VR	VARIABLE RATES	
DELRAY BEACH	PF	10/01/2010	EAN		09/30/2010	6.25	4.2	8.2	-1.3	4.0	VR	VARIABLE RATES	
DELTONA	F	10/01/2010	EAN		09/30/2010	5.90	4.9	8.0	1.4	3.0	VR	VARIABLE RATES	
DESTIN FCD	F	10/01/2010	EAN		09/30/2010	7.50	9.3	8.0	3.2	5.0	VR	EARLIER OF 55W/10SC OR 52W/25SC	
DUNEDIN	F	10/01/2010	EAN		09/30/2010	9.50	4.3	7.8	2.6	3.5	VR	VARIABLE RATES	
DUNNELLON	PF	10/01/2009	AGG		09/30/2009	5.50	4.3	7.5	4.3		VR	at most valuable ret age	
EAST LAKE TARPON FCD	F	10/01/2010	FIL		09/30/2010	6.00	4.1	8.0	0.8	3.0	VR	EARLIER: 52W/25SC;55W/ 10 SC	
EAST NAPLES FCD	F	10/01/2010	EAN		09/30/2010	9.3	-4.3	8.0	6.9	0.0	VR	EARLIER OF 55W/6SC OR 25SC, ANY AGE	
EAST NICEVILLE FCD	F	10/01/2007	EAN		09/30/2007	6.00	3.5	8.0	1.0	0.0	VR	52 W/ 25SC;55 W/10 SC	
EATONVILLE	P	10/01/2007	AGG		09/30/2007	7.50	9.5	8.0	13.1	0.0	VR	EARLIER OF 52W/25SC OR 55W/10SC	
EDGEWATER	F	10/01/2010	EAN		09/30/2010	7.50	6.1	7.5	0.9	5.0	VR	EARLIER:55 W/ 5SC; 20 SC- ANY AGE	
EDGEWATER	G	10/01/2010	AGG		09/30/2010	5.50	0.4	7.5	-1.5	0.0	VR	AGE 60 FOR ACTIVES. NORM RET AGE FOR INACTIVES	
EDGEWATER	P	10/01/2010	FIL		09/30/2010	6.00	2.8	7.5	0.1		VR	SAME AS NRA; BUT NOT LESS THAN AGE 47	
ENGLEWOOD AREA FCD	F	10/01/2010	EAN		09/30/2010	6.00	8.2	8.0	0.5	5.0	VR	EARLIER OF 55W/10SC OR 23SC, ANY AGE	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	ILP		09/30/2008			8.0	-8.5				
ESTERO FCD	F	10/01/2010	AGG		09/30/2010	5.41	3.1	7.5	9.2	0.0	VR	VARIABLE RATES	
EUSTIS	F	10/01/2010	EAN		09/30/2010	6.50	1.9	8.0	0.8	5.0	VR	EARLIER:55 W/ 10SC;52W/25SC	
EUSTIS	P	10/01/2009	EAN		09/30/2009	7.00	-0.5	8.0	2.1	0.0	VR	VARIABLE RATES	
FERNANDINA BEACH	G	10/01/2010	EAN		09/30/2010	5.00	1.9	8.0	2.3	4.0	VR	EARLIER OF 55W/25SC; 65W/6SC; OR 35SC, ANY AGE	
FERNANDINA BEACH	PF	10/01/2010	EAN		09/30/2010	5.00	-0.6	8.0	1.5	4.0	VR	55 w/ 06sc;25 sc- any age	

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FLAGLER BEACH	F	10/01/2010	AGG		09/30/2010	7.50	-1.4	8.0	10.2	3.0	VR	EARLIER: 55 W/10SC; 52W/ 25	
FLAGLER BEACH	P	10/01/2007	AGG		09/30/2007	7.50	9.2	8.0	16.9	0.0	VR	52W/25SC OR 55W/10SC	
FLORIDA CITY	P	10/01/2007	AGG		09/30/2007	3.50	-3.3	8.0	11.8	0.0	VR	AGE 60; 55W/10SC; OR 25SC, ANY AGE	
FORT LAUDERDALE	G	09/30/2009	EAN		09/30/2009	5.80	8.2	7.8	3.6	3.3	VR	VARIABLE RATES	
FORT LAUDERDALE	PF	01/01/2009	EAN		12/31/2008	6.30	7.7	7.8	-4.8	2.0	VR	W/20SC; VARIABLE RATES	
FORT MEADE [GPF]	F	10/01/2008	FIL		09/30/2008	7.00	6.1	8.0	4.9	3.5	VR	LATER OF NRD OR 1 YR AFT CURRENT VAL DT	
FORT MEADE [GPF]	G	10/01/2008	FIL		09/30/2008	6.50	5.8	8.0	4.3	3.5	VR	LATER OF NRD OR 1 YR AFT CURRENT VAL DT	
FORT MEADE [GPF] (CLOSED)	P	10/01/2008	AGG		09/30/2008	7.00		8.0	4.2	3.5	VR	LATER OF NRD OR 1 YR AFT CURRENT VAL DT	
FORT MYERS	F	10/01/2010	EAN		09/30/2010	7.00	-0.1	8.5	0.6	5.0	VR	AGE 52; OR 25 SC	
FORT MYERS	G	10/01/2010	EAN		09/30/2010	6.00	1.2	8.4	1.4	5.0	VR	63W/6SC; 30SC, ANY AGE; OR AGE + SC = 82	
FORT MYERS	P	10/01/2010	EAN		09/30/2010	6.00	6.4	8.3	1.2	5.0	VR	EARLIER: AGE 55 OR 25 SC- ANY AGE	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	EAN		09/30/2010	5.7	0.8	8.0	4.2	4.5	VR	VARIABLE RATES	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	EAN		09/30/2010	6.80	-0.7	8.0	4.2	4.5	VR	VARIABLE RATES	
FORT PIERCE SUPP	P	10/01/2010	EAN		09/30/2010	7.00	-0.7	7.5	2.5	4.0	VR	VARIABLE RATES	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2010	EAN		09/30/2010	5.70	1.9	8.0	4.2	4.5	VR	VARIABLE RATES	
FORT WALTON BEACH	F	10/01/2010	EAN		09/30/2010	6.50	8.3	8.0	2.6	3.0	VR	earlier: 55w/10sc; 25 sc-any age	
FORT WALTON BEACH	G	10/01/2010	EAN		09/30/2010	5.21	0.5	8.0	4.2	4.0	62	AGE 62W/10SC	
FORT WALTON BEACH	P	10/01/2010	EAN		09/30/2010	7.50	0.0	8.0	2.2	0.9	VR	earlier: age 55; 30 sc-any age	
FROSTPROOF	G	10/01/2010	AGG		09/30/2010	5.50	2.2	7.3	9.1		VR	varies w/ age at retirement	
FROSTPROOF	P	10/01/2010	EAN		09/30/2010	6.50	-1.3	8.0	1.3	0.0	VR	EARLIER: AGE 50 or 20 sc	
FRUITLAND PARK	F	10/01/2007	AGG		09/30/2007	4.50	54.1	4.0	5.9	0.0	VR	52 W/ 25 SC; 55 W/ 10SC	
GAINESVILLE	G	10/01/2009	EAN		09/30/2009	5.68	4.4	9.3	0.2	5.0	VR	VARIABLE	
GAINESVILLE	PF	10/01/2008	EAN		09/30/2008	5.06	9.2	8.5	6.2	0.0	VR	VARIABLE RATES	
GAINESVILLE - DISABILITY	G	10/01/2007	EAN		09/30/2007			9.3		5.0	VR	VARIABLE	
GOLDEN BEACH [GP]	G	10/01/2010	FIL		09/30/2010	7.00	3.6	7.5	6.0	4.0	VR	VARIABLE RATES	
GOLDEN BEACH [GP]	P	10/01/2010	FIL		09/30/2010	7.00	9.1	7.5	6.0	4.0	VR	VARIABLE RATES	
GREEN COVE SPRINGS	P	10/01/2010	AGG		09/30/2010	5.84	-4.4	7.5	8.5		VR	AT MOST VALUABLE RET AGE	
GREENACRES	PF	10/01/2010	AGG		09/30/2010	5.66	-2.4	7.3	9.3		VR	VARIABLE	
GULF BREEZE	P	10/01/2010	AGG		09/30/2010	5.21	-3.3	7.5	9.0		VR	AGE 55 W/ 6SC; 52 W/ 25 SC	
GULFPORT	F	10/01/2010	FIL		09/30/2010	5.50	3.7	8.0	1.6	3.0	VR	EARLIER OF 55W/10SC, 52W/25SC OR 30SC, ANY AGE	
GULFPORT	G	10/01/2010	EAN		09/30/2010	6.00	1.0	7.5	2.3	3.0	62	age 62 w/ 5 sc	

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GULFPORT		P 10/01/2010	FIL		09/30/2010	7.00	0.6	8.0	2.4	3.0	VR	EARLIER OF 55W/10SC OR 52W/25SC	
HAINES CITY		F 10/01/2010	EAN		09/30/2010	6.50	-1.0	7.5	2.3	3.0	VR	55 W/ 10SC;52W/25SC;AGE 60	
HAINES CITY		G 10/01/2010	EAN		09/30/2010	6.00	2.1	8.0	4.4	3.0	VR	EARLIER: AGE 60 W/ 7SC;55 W/ 25SC	
HAINES CITY		P 10/01/2010	EAN		09/30/2010	7.00	0.7	7.5	3.3	3.0	VR	EARLIER: 56 W/ 11 SC;53 W/26 SC; AGE 60	
HALIFAX HOSPITAL		G 10/01/2009	PUC		09/30/2009	4.00	2.2	8.3	6.2		63	AGE 63	
HALLANDALE BEACH		G 10/01/2008	AGG		09/30/2008	5.59	18.0	7.5	2.5	0.0	60	ATTAINED AGE 60	
HALLANDALE BEACH		PF 10/01/2009	FIL		09/30/2009	8.00	3.9	8.0	3.0	4.6	VR	54W/12SC; 52W/20SC; 25SC OR WHEN MAX BEN EARNED	
HALLANDALE BEACH P/M		G 10/01/2009	FIL		09/30/2009	5.59	6.8	7.8	-1.7	0.0	VR	52W/10PMSC; 60W/4PMSC; OR 25PMSC	
HALLANDALE BEACH P/M (EXCESS)		G 10/01/2010	UC		09/30/2010	7.52	3.0	7.8			VR	Earlier of 1) 52 w/10 SC, 2) 60 w/4 SC, 3) 25 SC regardless of age	
HAVANA		F 10/01/2010	AGG		09/30/2010	7.50	0.0	8.0	8.4		VR	52W/25SC; 55W/ 10 SC	
HIALEAH		GPF 10/01/2009	EAN		09/30/2009	6.38	8.6	8.0	4.2	4.0	VR	VARIABLE W/ EMPLOYEE GROUP	
HIALEAH - ELECTED		G 10/01/2009	EAN		09/30/2009	8.00	0.3	6.0	7.2		VR	20 SC; AGE 55 W/ 8SC	
HIALEAH GARDENS		P 10/01/2010	AGG		09/30/2010	9.60	2.0	7.8	3.5		VR	VARIABLE	
HILLSBOROUGH COUNTY (CLOSED)		ERP 07/01/2009	EAN		06/30/2009	4.00	2.4	3.5	5.2	0.0	VR	VARIABLE W/AGE BETWEEN 55 AND 59	
HOLLEY-NAVARRE FCD		F 10/01/2008	AGG		09/30/2008	6.00	21.9	8.0	0.9	0.0	VR	52 W/25SC; 55W/ 10 SC	
HOLLY HILL		F 10/01/2010	EAN		09/30/2010	6.00	0.7	7.5	1.1	4.2	VR	EARLIER OF 50W/6SC OR 25SC, ANY AGE	
HOLLY HILL		P 10/01/2010	EAN		09/30/2010	6.00	-0.9	7.5	3.4	3.2	VR	55 W/ 6SC;20 SC-ANY AGE	
HOLLYWOOD		F 10/01/2010	EAN		09/30/2010	5.00	7.2	7.9	3.7	3.0	VR	VARIABLE RATES	
HOLLYWOOD		G 10/01/2010	EAN		09/30/2010	6.20	1.9	8.0	5.4	3.5	VR	VARIABLE	
HOLLYWOOD		P 10/01/2009	EAN		09/30/2009	5.80	5.9	8.0	-0.3	3.5	VR	EARLIER OF AGE 55 OR 22SC	
HOLMES BEACH		P 10/01/2010	FIL		09/30/2010	6.00	1.3	7.5	2.4	5.0	VR	55 W/ 10SC;25 SC-ANY AGE	
HOMESTEAD		P 10/01/2009	EAN		09/30/2009	7.60	7.3	8.0	11.7	4.0	VR	55W/10SC; 20SC, ANY AGE; OR RULE OF 64	
HOMESTEAD - General & Hospital		G 10/01/2010	EAN		09/30/2010	6.20	5.7	7.0	3.4				
HOMESTEAD - New Elected & Sr. Mgmt		G 12/01/2008	AGG	YES	11/30/2008	1.00	4.3	7.0	-23.4	3.0	55	age 55 w/ 4 sc	SALARY ASSUMED/ACTUAL FOR EXEC CLASS = 5.50/9.40 %
HOMESTEAD - Old Elected		G 12/01/2006	AGG/		11/30/2006	1.00	11.6	7.0	11.0	0.0	55	55 W/4SC	
HOMESTEAD (CLOSED)		F 01/01/2010	EAN		12/31/2009			6.5	2.4	0.0	VR	VARIABLE OR NRD + 1	NO ACTIVE MEMBERS
HOWEY-IN-THE-HILLS		P 10/01/2010	AGG		09/30/2010	7.50	-0.9	8.0	8.8	0.0	VR	EARLIER: 52 W/25SC; 55 W/10SC	

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INDIALANTIC	G	10/01/2010	FIL		09/30/2010	6.00	4.2	7.0	0.9	3.0	VR	LATER: AGE 65 OR 5 SC	
INDIALANTIC	PF	10/01/2010	EAN		09/30/2010	7.00	4.4	8.0	3.9	3.0	VR	EARLIER: AGE 55 OR 52 W/ 25 SC	
INDIAN HARBOUR BEACH	P	10/01/2010	EAN		09/30/2010	7.00	0.4	8.0	2.8	3.0	VR	later:age 52 or 10 SC	
INDIAN RIVER SHORES	G	10/01/2009	EAN		09/30/2009	5.00	62.7	7.8	10.8	0.0	VR	LATER OF AGE 62 OR 1 YR AFTER VAL DT	
INDIAN RIVER SHORES	PF	10/01/2009	EAN		09/30/2009	5.00	5.2	7.8	8.4	0.0	VR	LATER OF AGE 55 OR 1 YR AFTER VAL DT	
INDIAN SHORES	P	10/01/2008	FIL		09/30/2008	7.50	10.7	8.0	-12.0	0.0	VR	EARLIER OF 52W/25SC OR 55W/10SC	
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	AGG		12/31/2009	7.00	7.1	8.0	20.1	0.0	VR	VARIABLE W/ AGE	
JACKSONVILLE	CO	10/01/2008	EAN	YES	09/30/2008	5.58	3.6	8.4	2.1	3.5	VR	VARIABLE RATES	
JACKSONVILLE	G	10/01/2008	EAN		09/30/2008	5.72	5.1	8.4	1.6	3.5	VR	VARIABLE	
JACKSONVILLE	PF	10/01/2008	EAN		09/30/2008	5.00	6.0	8.5	2.0	5.3	VR	VARIABLE RATES	
JACKSONVILLE - DISABILITY	G	10/01/2009	EAN		09/30/2009			8.4		3.5	VR	VARIABLE	NEW PLAN; INITIAL VALUATION
JACKSONVILLE BEACH	F	10/01/2009	EAN	YES	09/30/2009	6.50	5.5	8.0	4.0	4.5	VR	VARIABLE	
JACKSONVILLE BEACH	G	10/01/2009	EAN		09/30/2009	5.60	3.1	4.5	3.9	4.5	VR	VARIABLE	
JACKSONVILLE BEACH	P	10/01/2009	EAN		09/30/2009	6.30	3.8	8.0	3.9	4.5	VR	VARIABLE	
JUPITER	P	10/01/2010	EAN		09/30/2010	10.5	7.1	7.5	7.7	4.0	VR	VARIABLE	
JUPITER ISLAND	GPF	10/01/2010	FIL		09/30/2010			7.0	3.6	0.0	VR	VARIABLE	
KEY BISCAYNE	PF	10/01/2010	EAN		09/30/2010	7.70	1.1	8.5	5.0	4.0	VR	VARIABLE RATES	
KEY WEST	G	10/01/2008	EAN		09/30/2008	7.90	1.0	8.0	7.5	0.0	VR	VARIABLE RATES	
KEY WEST	PF	10/01/2009	EAN		09/30/2009	5.50	-1.5	8.3	1.1		VR	VARIABLE	
KEY WEST HOUSING	G	01/01/2011	EAN		12/31/2010	4.50	8.7	8.0	4.5		VR	VARIABLE	
KEY WEST UTILITY	G	01/01/2010	EAN		12/31/2009	7.20	6.3	8.0	10.8	3.0	VR	VARIABLE	
KISSIMMEE	F	10/01/2010	EAN		09/30/2010	6.50	0.1	8.0	1.6	3.5	VR	50W/10SC OR 25SC, ANY AGE; VARIABLE RATES	
KISSIMMEE	G	10/01/2010	EAN		09/30/2010	6.6	0.7	8.0	4.8	4.0	VR	VARIABLE RATES	
KISSIMMEE	P	10/01/2010	EAN		09/30/2010	7.00	4.8	8.0	1.4	3.0	50	50 W/ 10SC	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	EAN		09/30/2010	6.00	3.0	8.0	2.1	4.5	VR	62W/10SC; AGE + SC=80 FOR TIER 2 MEMBERS	
LABELLE	F	10/01/2008	AGG		09/30/2008	6.53	3.1	6.8	-12.7	0.0	VR	VARIABLE RATES	
LADY LAKE	P	10/01/2010	EAN		09/30/2010	6.25	0.5	7.8	1.2	5.0	VR	EARLIER OF 55W/10SC; 25 SC ANY AGE	
LAKE ALFRED	G	10/01/2010	EAN		09/30/2010	6.25	4.0	7.8	2.3	5.0	VR	EARLIER:60 W/ 5 SC; 57 W/ 10 SC	
LAKE ALFRED	P	10/01/2010	EAN		09/30/2009	5.75	5.2	7.8	1.7	0.0	VR	earlier: 55 w/ 10sc;52 w/ 25sc	
LAKE CITY	F	10/01/2010	EAN		09/30/2010	5.71	0.3	7.8	8.5	3.5	VR	55W/10SC OR 52W/25SC	

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LAKE CITY	G	10/01/2010	EAN		09/30/2010	5.28	4.1	7.8	1.9	0.0	VR	ELEC = 62 W/10SC; NON-ELEC=55 W/ 30 SC OR 62 W/ 10 SC	
LAKE CITY	P	10/01/2010	EAN		09/30/2010	7.50	2.7	8.0	0.8	3.9	VR	EARLIER OF 55W/10SC OR 52W/25SC	
LAKE HELEN	P	10/01/2010	AGG		09/30/2010	5.25	-3.2	7.5	9.1		VR	AGE 55 W/ 6 SC; 25 SC AT ANY AGE	
LAKE MARY	F	10/01/2010	EAN		09/30/2010	7.50	1.0	8.0	2.0	5.0	VR	5% at early ret dt; 100% at NRA	
LAKE MARY	P	10/01/2010	EAN		09/30/2010	7.00	5.5	7.5	1.9	5.0	VR	EARLIER: 55W/5SC; 20 SC-ANY AGE	
LAKE PARK (RETIRED)	P	10/01/2010	EAN		09/30/2010			8.0	9.2				
LAKE WALES	F	10/01/2010	EAN		09/30/2010	6.00	6.3	8.0	1.5	3.0	VR	55 W/10SC;50 W/ 25SC;NRD +1	
LAKE WALES	G	10/01/2010	FIL		09/30/2010	7.00	2.3	7.8	1.0	3.7	60	AGE 60 W/ 10 SC	
LAKE WALES	P	10/01/2010	EAN		09/30/2010	6.3	4.2	8.0	1.9	4.3	VR	EARLIER: 55 W/ 10SC;50 W/ 25SC	
LAKE WORTH	F	10/01/2009	EAN		09/30/2009	6.50	3.1	8.5	3.2	0.0	VR	VARIABLE RATES	
LAKE WORTH	G	10/01/2010	EAN		09/30/2010	6.50	2.8	8.4	2.8	4.0	VR	VARIABLE	
LAKE WORTH	P	10/01/2010	EAN		09/30/2010	6.50	10.0	8.2	2.5	0.0	VR	VARIABLE	
LAKELAND	GPF	10/01/2010	EAN		09/30/2010	6.30	3.7	7.3	7.7	3.0	VR	VARIABLE	
LAKELAND	P	10/01/2010	EAN		09/30/2010	6.50	1.5	8.0	2.6		VR	VARIABLE RATES	
LAKELAND SUPP	F	10/01/2009	AGG		09/30/2009	6.00	4.9	7.5	3.4	6.0	VR	VARIABLE	
LANTANA	F	09/30/2010	EAN		09/30/2010	7.00	6.1	8.0	5.7		VR	VARIABLE RATES	
LANTANA	P	10/01/2010	EAN		09/30/2010	6.00	1.3	7.9	9.7		VR	VARIABLE	
LARGO	PF	10/01/2009	EAN		09/30/2009	7.41	4.9	8.0	-2.5	4.0	VR	VARIABLE RATES	
LAUDERDALE-BY-THE-SEA	F	10/01/2009	AGG		09/30/2009	5.50	133.4	7.0	9.8	0.0	VR	VARIABLE RATES	
LAUDERHILL	F	10/01/2009	EAN		09/30/2009	7.00	11.9	8.0	0.3	4.0	VR	VARIABLE	
LAUDERHILL	G	10/01/2008	EAN		09/30/2008	7.00	7.2	8.0	5.7	0.0	VR	AGE 62W/7SC OR 20SC, ANY AGE	
LAUDERHILL	P	10/01/2009	EAN		09/30/2009	7.00	23.4	8.0	1.2	4.0	VR	VARIABLE W/ TIER 1 OR TIER 2 EMPLOYEE	
LAUDERHILL (C&M)	G	10/01/2010	EAN		09/30/2010	7.00	3.0	8.0	3.4	4.0	VR	HIRED BEF 3/1/09=20SC OR 55W/7SC; HIRED AFT 3/1/09=20SC OR 55W/10SC	
LEESBURG	F	10/01/2009	FIL		09/30/2009	6.00	3.6	7.8	1.0	6.0	VR	EARLIER OF 52W/25SC OR 55W/10SC	
LEESBURG	G	10/01/2010	EAN		09/30/2010			7.5	2.3	0.0	VR	VARIABLE RATES	
LEESBURG	P	10/01/2010	FIL		09/30/2010	6.20	1.1	8.0	3.5	3.0	VR	EARLIER OF 50W/25SC OR 55W/10SC	
LIGHTHOUSE POINT	PF	10/01/2010	FIL		09/30/2010	5.63	4.5	7.8	9.2		VR	VARIABLE	
LIVE OAK	F	10/01/2010	EAN		09/30/2010	6.00	-1.2	7.5	10.5	0.0	VR	EARLIER: 55 W/ 10SC; 52 W/ 25 SC	

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LONGBOAT KEY	F	10/01/2010	EAN		09/30/2010	6.00	-1.2	8.0	2.5	4.1	VR	EARLIER OF AGE 60; 55W/10SC; OR 25SC, ANY AGE	
LONGBOAT KEY	G	10/01/2010	EAN		09/30/2010	6.00	-2.3	8.0	0.1	2.3	VR	EARLIER OF AGE 62 OR 55W/30SC	
LONGBOAT KEY	P	10/01/2010	EAN		09/30/2010	6.00	-0.7	8.0	1.9	0.0	VR	EARLIER OF AGE 60; 55W/10SC; OR 25SC, ANY AGE	
LONGWOOD	PF	10/01/2010	AGG		09/30/2010	5.79	-1.0	7.5	9.2	0.0	VR	50W/5SC OR 25SC, ANY AGE	
LYNN HAVEN	F	10/01/2010	FIL		09/30/2010	6.50	3.7	8.0	1.9	3.0	VR	EARLIER: 55W/10SC; 25SC-ANY AGE	
LYNN HAVEN	G	10/01/2010	EAN		09/30/2010	6.00	0.9	8.0	2.7	5.0	55	AGE 55 W/ 10 SC	
LYNN HAVEN	P	10/01/2010	FIL		09/30/2010	6.50	1.4	8.0	2.7	3.0	VR	EARLIER OF 55W/10SC; 25SC, ANY AGE OR AGE 60	
MACCLENNY	F	10/01/2010	FIL		09/30/2010	6.42	6.6	7.5	12.8		VR	VARIABLE RATES	
MADISON	F	10/01/2010	EAN		09/30/2010	6.00	1.6	8.0	2.5	4.0	VR	55w/ 10sc; 52 w/ 25 sc; nra +1	
MADISON	P	10/01/2010	AGG		09/30/2010	6.00	0.8	8.0	1.6		VR	55W/10SC; 25SC-ANY AGE	
MAITLAND	PF	10/01/2010	EAN		09/30/2010	6.50	1.3	8.0	7.3	4.0	VR	VARIABLE RATES	
MARATHON	F	10/01/2010	AGG		09/30/2010	5.00	0.1	7.5	8.0		VR	55 w/ 6 sc; 20 sc-any age	
MARCO ISLAND	F	10/01/2010	EAN		09/30/2010	9.00	2.2	7.8	9.3		VR	100% when 1st eligible for norm ret	
MARCO ISLAND	P	10/01/2010	EAN		09/30/2010	6.00	2.9	8.0	1.1	3.0	VR	earlier: 55 w/6sc; 25 sc-any age	
MARIANNA	F	10/01/2008	AGG		09/30/2008	7.50	3.0	8.0	-11.6	0.0	VR	52w/25sc; 55 w/ 10sc; nra +1	
MARIANNA	P	10/01/2008	AGG		09/30/2008	7.50	4.4	8.0	-11.5	0.0	VR	52w/25sc; 55w/10sc; nra + 1	
MARTIN COUNTY (CLOSED)	ERP	07/01/2009	AGG		06/30/2009	VR	0.0	8.0	-10.8				
MEDLEY	P	10/01/2008	AGG		09/30/2008	6.00	1.4	8.0	0.3	5.0	VR	55W/10SC; 52W/25SC	
MEDLEY - GENERAL + ELECTED	G	10/01/2009	AGG		09/30/2009			7.0	8.3		VR	ELECTED: 55 OR 8SC AS ELECTED OFFICIAL; REG=62 OR 30SC	
MELBOURNE	F	10/01/2008	EAN		09/30/2008	6.00	8.7	8.0	4.7	4.0	VR	VARIABLE RATES	
MELBOURNE	G	10/01/2010	EAN		09/30/2010	6.00	2.3	8.0	-0.5				
MELBOURNE	P	10/01/2010	EAN		09/30/2010	6.00	0.0	7.0	1.7	1.1	VR	AGE & SC VR W/IF HIRED BEFORE OR AFTER 1/1/1980	
MELBOURNE - SPECIAL RISK	G	10/01/2010	EAN		09/30/2010	6.00	12.5	8.0	-0.5	0.0	VR	EARLIER: 62W/6SC; 30SC-ANY AGE	
MELBOURNE BEACH	P	10/01/2009	EAN		09/30/2009	6.00	5.6	8.0	0.2	0.0	VR	earlier: 55 W/10SC; 52W/20SC	
MIAMI	GS	10/01/2010	EAN		09/30/2010	5.25		8.1	5.5	3.0	VR	variable	
MIAMI	PF	10/01/2008	AGG		09/30/2008	7.17	18.2	7.8	3.7	5.0	VR	RULE OF 64 OR SC BASED	
MIAMI - COLA (RETIRED)	PF	10/01/2008	AGG		09/30/2008	7.17	18.2	7.8	3.7	5.0	VR	RULE OF 64 OR SC BASED	
MIAMI - ELECTED	G	12/31/2008	EAN		12/31/2008	0.00	0.0	3.8	3.1	0.0	VR	VARIABLE	
MIAMI - EXCESS	GS	10/01/2008	EAN		09/30/2008	5.25		8.1			VR	VARIABLE	

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MIAMI - OFF-STREET PARKING	G	10/01/2010	FIL		09/30/2010	5.50	1.9	7.5	10.1		VR VARIES W/ HIRE DATE		
MIAMI - STAFF	GS	10/01/2010	EAN		09/30/2010	6.00	18.0	8.1	1.4	0.0	VR VARIABLE		
MIAMI BEACH	G	10/01/2009	EAN	YES	09/30/2009	6.00	4.8	8.5	1.1	4.0	VR VARIABLE RATES		
MIAMI BEACH	PF	10/01/2009	EAN		09/30/2009	4.40	7.9	8.4	4.5	3.5	VR 50W/26.25SC, NO LATER THAN AGE 65; VARIABLE RATES		
MIAMI SHORES VILLAGE	G	10/01/2009	AGG		09/30/2009	5.5	3.4	8.0	2.2	0.0	VR VARIABLE		
MIAMI SHORES VILLAGE	P	10/01/2008	AGG		09/30/2008	6.50	9.5	8.0	4.6	0.0	VR WHEN 1ST ELIG FOR NORM RET		
MIAMI SPRINGS	G	10/01/2010	EAN		09/30/2010	6.60	1.7	7.9	5.6	4.0	VR VARIES		
MIAMI SPRINGS	PF	10/01/2010	EAN		09/30/2010	6.3	2.1	7.9	4.3		VR VARIES		
MIAMI-DADE COUNTY (CLOSED)	ERP	07/01/2009	EAN		06/30/2009			6.8	-15.3				
MIDWAY FCD	F	10/01/2008	AGG		09/30/2008	7.50	5.8	8.0	-13.3	0.0	VR EARLIER OF 52W/25SC OR 55W/10SC		
MILTON	F	10/01/2010	EAN		09/30/2010	6.00	1.8	8.0	0.6	4.5	VR 54 W/ 10SC; 25 SC-ANY AGE		
MILTON	G	10/01/2010	EAN		09/30/2010	5.50	3.2	8.0	3.2	5.0	VR earlier: 65 w/ 10sc; 25 sc- any age		
MILTON	P	10/01/2010	EAN		09/30/2010	7.50	1.6	8.0	3.3	3.0	VR EARLIER: 55W/10SC; 20 SC-ANY AGE		
MIRAMAR	F	10/01/2010	EAN		09/30/2010	6.75	-1.7	8.5	9.8		VR variable		
MIRAMAR	G	10/01/2010	EAN		09/30/2010	7.3	0.3	7.5	5.9		VR VARIABLE		
MIRAMAR	P	10/01/2010	EAN		09/30/2010	6.25	0.5	8.0	2.6	6.3	VR VARIES W/ TIER ONE OR TIER TWO EMPLOYEE GROUP		
MIRAMAR - MANAGEMENT	G	10/01/2010	EAN		09/30/2010	4.50	0.7	7.5	8.3	4.0	VR VARIABLE RATES		
MONROE COUNTY (CLOSED)	ERP	10/01/2009	AGG		09/30/2009			4.0	0.0				
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	AGG		12/31/2009	0.00		2.5	-2.1	0.0	VR VARIES		
MONTICELLO	F	10/01/2008	AGG		09/30/2008	7.50	0.0	8.0	-13.8	0.0	VR EARLIER OF 55W/10SC OR 52W/25SC		
MONTICELLO	P	10/01/2010	AGG		09/30/2010	7.50	3.0	8.0	12.7		VR 52W/25SC OR 55W/10SC		
MOUNT DORA	F	10/01/2010	AGG		09/30/2010	5.50	7.9	8.0	6.2	4.0	VR VARIABLE RATES		
MOUNT DORA	G	10/01/2009	FIL		09/30/2009	6.00	3.4	8.0	0.6	3.0	VR LATER OF NORM RET DT OR 1 YR AFTER CURRENT VAL DT		
MOUNT DORA	P	10/01/2010	AGG		09/30/2010	7.50	7.7	7.5	3.0	4.0	VR VARIABLE		
NAPLES	F	10/01/2010	EAN		09/30/2010	6.00	3.4	7.5	2.6	5.0	VR EARLIER: AGE 55; 25SC, ANY AGE; OR 50W/20SC		
NAPLES	G	10/01/2010	EAN		09/30/2010	6.00	-0.6	7.5	0.3	5.0	VR VARIABLE RATES		
NAPLES	P	10/01/2010	EAN		09/30/2010	6.4	5.2	7.5	2.8	5.0	VR EARLIER OF AGE 45 OR COMPLETION OF 20SC		

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NEPTUNE BEACH	P	10/01/2010	EAN		09/30/2010	6.50	4.8	8.0	1.5	3.7	VR	EARLIER: 55W/10SC OR 25SC, ANY AGE	
NEW PORT RICHEY	F	10/01/2010	AGG		09/30/2010	6.00	6.4	8.0	1.7	0.0	VR	EARLIER OF 41W/21SC OR 51W/11SC	
NEW PORT RICHEY	P	10/01/2010	EAN		09/30/2010	6.50	1.3	8.0	3.0	0.0	VR	@EARLY RET AGE; NO LATER THAN NRA OR 1 YR AFT VAL DT	
NEW SMYRNA BEACH	F	10/01/2010	EAN		09/30/2010	5.8	-2.3	7.9	3.8	1.1	VR	56 W/ 10SC; 26 SC=ANY AGE	
NEW SMYRNA BEACH	P	10/01/2009	FIL		09/30/2009	5.83	3.7	8.0	0.3	0.0	VR	ACT:LATER OF AGE50 OR EARLIER OF 55W/10SC OR 20SC; INACT:NRA	
NORTH BAY FCD	F	10/01/2010	AGG		09/30/2010	6.00	11.2	8.0	6.4	0.0	VR	55W/10SC; 52 W/ 25 SC	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	AGG		09/30/2010	5.20	2.4	8.0	5.2		VR	VARIABLE RATES	
NORTH BROWARD HOSPITAL	G	07/01/2009	FIL		06/30/2009	4.50	4.0	8.5	-22.2	0.0	VR	VARIABLE	
NORTH MIAMI 691 [GPF]	G	10/01/2010	EAN		09/30/2010	6.0	-1.5	7.5	5.3	4.0	VR	VARIABLE RATES	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2010	EAN		09/30/2010			7.5	5.3	0.0	VR	VARIABLE RATES	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2010	EAN		09/30/2010	5.40	-0.3	7.5	5.3	0.0	VR	VARIABLE RATES	
NORTH MIAMI 748	P	10/01/2010	EAN		09/30/2010	6.40	4.9	8.5	8.6	3.5	VR		
NORTH MIAMI BEACH	G	10/01/2010	EAN		09/30/2010	6.00	3.0	8.3	10.3	4.0	VR	VARIES W/AGE	
NORTH MIAMI BEACH	PF	10/01/2010	EAN		09/30/2010	6.90	6.1	8.0	3.1	5.0	VR	VARIES	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	FIL		09/30/2010	5.75	-4.2	7.8	9.0	0.0	VR	varies w/ age	
NORTH NAPLES FCD	F	10/01/2010	FIL		09/30/2010	6.00	6.4	8.0	9.9	0.0	VR	EARLIER OF 55W/6SC OR 25SC, ANY AGE	
NORTH PORT	F	10/01/2010	EAN		09/30/2010	7.50	-0.7	8.0	2.3	5.0	VR	EARLIER: 55 W/10SC; 52 W/ 25 SC	
NORTH PORT	P	10/01/2010	EAN		09/30/2010	7.50	2.4	8.0	1.3	5.0	VR	EARLIER: 55W/10SC OR 25SC, ANY AGE	
NORTH RIVER FCD	F	10/01/2010	EAN		09/30/2010	7.00	3.7	8.5	2.0	5.0	VR	EARLIER: 55W/ 5SC; 25 SC- ANY AGE	
OAKLAND PARK	G	10/01/2010	EAN		09/30/2010	5.00	4.0	7.8	-2.8	0.0	VR	EARLIER OF THE ATTAINMENT OF AGE 62 OR 30SC	
OAKLAND PARK	PF	10/01/2010	EAN		09/30/2010	5.75	-0.5	7.8	-2.1	3.0	VR	VARIES W/ EMPLOYEE GROUP	
OCALA	G	10/01/2010	EAN		09/30/2010	6.00	0.4	8.5	2.6	2.6	VR	65 W/ 5SC; 30 SC-ANY AGE	
OCALA SUPP	F	10/01/2010	EAN		09/30/2010	5.80	1.5	8.0	4.6	3.5	VR	75%@RULE 80; REMAINDER: 60W/10SC OR 30SC; @NRA=ON VAL DT	
OCALA SUPP	P	10/01/2010	EAN		09/30/2010	6.00	2.0	8.3	2.2	3.3	VR	EARLIER OF 52W/10SC OR 25SC, ANY AGE	

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OCEAN CITY-WRIGHT FCD	F	10/01/2010	EAN		09/30/2010	6.00	4.5	8.0	-2.5	2.4	VR	EARLIER OF 52W/25SC OR 55W/10SC	
OCOEE	G	10/01/2010	EAN		09/30/2010	6.00	3.7	8.0	3.8	5.0	60	AGE 60	
OCOEE	PF	10/01/2010	EAN		09/30/2010	6.00	8.8	8.0	2.9	3.0	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
OKALOOSA ISLAND FCD	F	10/01/2010	EAN		09/30/2010	6.50	8.3	8.0	2.8	3.0	VR	55 W/10SC;52 W/ 25 SC	
OKEECHOBEE	F	10/01/2010	AGG		09/30/2010	7.00	1.7	7.0	2.6		VR	55 w/ 10 sc;25 sc-any age	
OKEECHOBEE	G	10/01/2010	AGG		09/30/2010	6.00	1.2	7.0	2.9		VR	age 65 w/5sc;30 sc-anyage	
OKEECHOBEE	P	10/01/2010	AGG		09/30/2010	6.00	1.8	7.0	2.7	0.0	VR	AGE 55W/10SC OR 25SC, ANY AGE	
OLDSMAR	F	10/01/2010	AGG		09/30/2010	5.70	9.3	7.5	12.5	0.0	VR	at most valuable ret age	
ORANGE COUNTY LIBRARY	G	01/01/2011	FIL		12/31/2010	5.00	1.1	7.0	13.5	0.0	VR	AGE 65 OR, IF LATER, COMPLETION OF 4 YRS VESTING SERVICE IN THE PLAN	
ORANGE PARK	F	10/01/2010	EAN		09/30/2010	7.50	0.2	8.0	1.4	5.0	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
ORANGE PARK	G	10/01/2010	EAN		09/30/2010	6.50	2.6	8.0	0.9		VR	65 w/ 10sc;62 w/ 20 sc	
ORANGE PARK	P	10/01/2010	EAN		09/30/2010	6.00	-5.7	8.0	1.6	1.2	VR	earlier: 55 w/ 10sc;52w/25sc	
ORLANDO	F	10/01/2010	EAN		09/30/2010	6.10	5.4	8.0	4.9	5.0	VR	W/20SC; VARIABLE RATES	
ORLANDO	G	09/30/2010	AGG		09/30/2010	4.40	2.5	8.0	3.0		VR	variable	
ORLANDO	P	10/01/2010	EAN		09/30/2010	6.11	5.3	8.0	0.5	3.8	VR	VARIABLE	
ORLANDO AVIATION	G	10/01/2010	AGG		09/30/2010	5.00	0.6	7.5	4.0	0.0	VR	VARIABLE RATES	
ORLANDO UTILITY	G	10/01/2009	AGG		09/30/2008	5.50	6.3	8.0	4.3	0.0	VR	VARIABLE RATES	
ORMOND BEACH	F	10/01/2010	EAN		09/30/2010	4.50	2.1	7.8	1.3	0.0	VR	AGE 60;55W/10SC;20 SC-ANY AGE	
ORMOND BEACH	G	10/01/2010	EAN		09/30/2010	5.50	-0.4	8.0	1.2	5.0	VR	earlier: 62 w/5sc; age plus sc = 85 (min age = 55)	
ORMOND BEACH	P	10/01/2010	EAN		09/30/2010	6.50	1.0	8.0	1.0	2.1	VR	earlier: 55 w/10sc;20 sc;age 60	
OVIEDO	F	10/01/2010	FIL		09/30/2010	6.00	3.4	8.0	8.1	3.0	VR	earlier: 55 w/ 10sc;52 w/ 25 sc	
OVIEDO	P	10/01/2010	EAN		09/30/2010	6.00	3.2	8.0	2.2	5.0	VR	55 W/ 10SC;25 SC-ANY AGE;NRA + 1	
PALATKA	F	10/01/2010	EAN		09/30/2010	6.00	-3.2	8.0	2.1	1.8	VR	50 W/ 7SC;55W/10SC;25SC- ANY AGE	
PALATKA	G	10/01/2010	EAN		09/30/2010	6.00	-4.0	8.0	2.4	2.8	VR	VARIABLE	
PALATKA	P	10/01/2010	EAN		09/30/2010	6.00	-4.9	8.0	2.0	3.0	VR	50 W/7SC;55W/10SC;52 W/ 25SC;30 SC-ANY AGE	
PALM BAY (CLOSED)	G	10/01/2010	AGG		09/30/2010			8.5	4.5				
PALM BAY [PF]	F	10/01/2010	EAN		09/30/2010	6.50	1.4	8.5	2.1	3.1	VR	EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC	
PALM BAY [PF]	P	10/01/2010	EAN		09/30/2010	6.50	-0.9	8.5	2.5	4.0	VR	EARLY @ RATE OF 5%/YR PRIOR TO NR; NORM RET AGE + 1SC	

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PALM BEACH	F	09/30/2010	EAN		09/30/2010	7.70	3.1	8.0	3.0	5.5	VR	VARIABLE RATES	
PALM BEACH	P	09/30/2010	EAN		09/30/2010	7.60	1.1	8.0	3.2	5.5	VR	VARIABLE RATES	
PALM BEACH [G, LG]	G	09/30/2008	EAN		09/30/2008	7.00	6.3	8.0	1.9	5.5	VR	30SC OR 55W/10SC	
PALM BEACH [G, LG]	LG	09/30/2008	EAN		09/30/2008	7.60	5.5	8.0	1.9	5.5	VR	50W/10SC OR AGE + SC = 65	
PALM BEACH GARDENS	F	09/30/2010	PUC		09/30/2010	5.10	0.7	8.3	3.0	4.5	VR	VARIABLE	
PALM BEACH GARDENS	G	10/01/2009	AGG		09/30/2009	6.50	0.0	8.0	-2.9	0.0	VR	VARIABLE RATES	
PALM BEACH GARDENS	P	10/01/2010	EAN		09/30/2010	7.50	7.7	7.5	5.6	3.0	VR	VARIABLE	
PALM COAST (VOL)	F	10/01/2010	EAN		09/30/2010	7.50		8.0	4.3	0.0	VR	55W/10SC; 52W/25SC OR 62W/5SC	
PALM HARBOR FCD	F	10/01/2010	EAN		09/30/2010	7.00	4.3	8.0	1.6	6.0	VR	EARLIER: 55W/6SC; 25 SC-ANY AGE	
PALM TRAN, INC. (ATU-1577)	G	01/01/2010	EAN		12/31/2009	8.60	6.0	8.0	11.6	4.0	VR	65W/5SC; 62W/10SC; OR AGE + SC = 85	
PALMETTO	G	10/01/2010	EAN		09/30/2010	7.41	3.2	7.5	3.2	0.0	VR	VARIABLE RATES	
PALMETTO	P	10/01/2010	EAN		09/30/2010	7.90	2.4	8.0	3.6	4.0	VR	VARIABLE RATES	
PANAMA CITY	F	10/01/2010	EAN		09/30/2010	6.00	1.5	8.0	1.3	0.4	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
PANAMA CITY	P	10/01/2010	EAN		09/30/2010	6.00	6.3	8.0	1.9	2.6	VR	50w/15sc; 23 sc-any age; 55w/10; 15 sc-if hired prior to 1/1/82	
PANAMA CITY (SUPP)	G	10/01/2010	AGG		09/30/2010	5.00	2.6	7.5	9.1	0.0	VR	VARIABLE RATES	
PANAMA CITY BEACH	F	10/01/2009	FIL		09/30/2009	6.00	13.2	8.0	4.2	0.0	VR	LATER OF ACTUARIAL VALUATION DT OR NORM RET DT	
PANAMA CITY BEACH	G	10/01/2009	FIL		09/30/2009	6.00	6.8	8.0	4.0	0.0	VR	LATER OF ACTUARIAL VAL DT OR NORM RET DT	
PANAMA CITY BEACH	P	10/01/2009	FIL		09/30/2009	6.00	3.1	8.0	3.9	0.0	VR	LATER OF ACTUARIAL VAL DT OR NORM RET DT	
PARKLAND	P	10/01/2010	EAN		09/30/2010	4.00	9.3	7.0	8.1		VR	UPON ATTAINMENT OF NRA	
PASCO COUNTY	ERP	07/01/2009	EAN		09/30/2009	5.00		6.3	1.9	4.0	VR	VARIABLE	
PEMBROKE PINES	G	10/01/2008	FIL		09/30/2008	8.41	7.1	8.0	3.4	0.0	VR	LATER: AGE 55 OR 10 SC	
PEMBROKE PINES	PF	10/01/2010	FIL		09/30/2010	5.7	3.6	8.0	8.1	5.3	VR	VARIABLES W/HIRED DATES	
PENSACOLA	F	10/01/2010	EAN		09/30/2010	7.50	0.9	8.0	5.1	1.7	VR	VARIABLE RATES	
PENSACOLA	G	09/30/2010	EAN		09/30/2010	6.40	3.3	8.0	3.0	3.5	VR	varies with 100% at age 60 w/ 30 sc	
PENSACOLA	P	10/01/2009	FIL		09/30/2009	5.50	2.7	8.0	1.0	3.5	VR	VARIABLE RATES	
PERRY	F	10/01/2010	EAN		09/30/2010	6.00	3.6	8.0	0.8	0.0	VR	55W/10SC; 52 W/ 25 SC	
PERRY	P	10/01/2010	EAN		09/30/2010	6.00	5.6	8.0	1.2	1.1	VR	55W/10SC; 25 SC-ANY AGE	
PINELLAS PARK	F	10/01/2010	EAN		09/30/2010	6.00	7.2	8.0	1.8	0.9	VR	1 yr after: earlier of 55 w/10sc; 25 sc-any age	
PINELLAS PARK	G	10/01/2010	EAN		09/30/2010	7.00	1.3	7.5	2.7	3.5	VR	variable	
PINELLAS PARK	P	10/01/2010	EAN		09/30/2010	7.10	-5.1	7.5	9.3	4.0	VR	VARIABLE	

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PLANT CITY	PF	10/01/2010	EAN		09/30/2010	6.00	5.2	8.0	2.2	3.0	VR	EARLIER OF AGE 60; 55W/10SC; OR 21SC	
PLANTATION	G	10/01/2010	EAN		09/30/2010	6.00	0.6	8.0	4.8	4.0	VR	VARIABLE RATES	
PLANTATION	P	10/01/2010	EAN		09/30/2010	6.6	1.0	7.5	3.3	4.0	VR	VARIABLE RATES	
PLANTATION (VOL)	F	10/01/2010	AGG		09/30/2010			7.5	5.2	0.0	VR	NORM RET DT OR 1YR AFTER VAL DT IF BEYOND SUCH DT	
POMPANO BEACH	G	10/01/2010	EAN		09/30/2010	6.30	2.5	8.0	7.5	3.5	VR	VARIABLE RATES	
POMPANO BEACH [PF]	F	10/01/2010	EAN		09/30/2010	6.50	5.0	8.1	5.6	3.5	VR	VARIABLE	
POMPANO BEACH [PF]	P	10/01/2010	EAN		09/30/2010	6.50	5.0	8.1	5.6		VR	variable	
PONCE INLET	F	10/01/2010	EAN		09/30/2010			8.0	0.2	0.0	VR		
PORT ORANGE	F	10/01/2010	EAN		09/30/2010	5.6	3.4	8.0	2.5	5.0	VR	VARIABLE RATES	
PORT ORANGE	G	10/01/2010	AGG		09/30/2010	4.00		7.5			VR	LATER OF AGE 65 AND 10 YEARS OF SERVICE	
PORT ORANGE	P	10/01/2009	EAN		09/30/2009	7.50	7.4	8.0	8.2	3.5	VR	VARIABLE RATES	
PORT ST. LUCIE	P	10/01/2010	EAN		09/30/2010	6.50	-9.0	8.5	2.7	5.0	VR	EARLIER: AGE 52 W/ 25SC;55 W/ 10 SC	
PUNTA GORDA	F	10/01/2010	EAN		09/30/2010	6.00	0.0	8.0	1.8	5.0	VR	earlier: age 55 or 25 sc	
PUNTA GORDA	G	10/01/2010	EAN		09/30/2010	5.00	-1.2	8.0	2.0	5.0	60	AGE 60 W/ 5 SC	
PUNTA GORDA	P	10/01/2009	FIL		09/30/2009	7.00	8.0	8.0	1.7	3.0	VR	EARLIER OF 45W/20SC OR AGE 55	
QUINCY	PF	10/01/2008	FIL		09/30/2008	6.00	3.5	8.0	2.6	0.0	VR	varies w/ age & sc	
RIVIERA BEACH	F	10/01/2009	EAN		09/30/2009	7.50	5.7	7.8	3.5	3.5	VR	VARIABLE	
RIVIERA BEACH	G	10/01/2010	EAN		09/30/2010	6.2	-4.0	7.9	4.4	4.0	VR	VARIABLE RATES	
RIVIERA BEACH	P	09/30/2009	FIL		09/30/2009	6.30	0.5	7.5	3.6	4.5	VR	VARIABLE RATES	
ROCKLEDGE	F	10/01/2010	EAN		09/30/2010	6.00	1.6	8.0	7.8	3.5	VR	VARIABLE RATES	
ROCKLEDGE	G	10/01/2010	EAN		09/30/2010	6.00	0.6	8.0	2.9	3.5	65	65W/10SC	
ROCKLEDGE	P	10/01/2010	EAN		09/30/2010	6.00	0.3	8.0	7.4	3.5	VR	VARIABLE RATES	
ROYAL PALM BEACH	P	10/01/2010	FIL		09/30/2010								FULLY ANNUITIZED, NO ACTUARIAL REVIEW PERFORMED
SAFETY HARBOR	F	10/01/2010	AGG		09/30/2010	5.68	0.7	7.5	9.3	0.0	VR	AT MOST VALUABLE RET AGE	
SAINT AUGUSTINE	F	10/01/2010	FIL		09/30/2010	6.07	1.0	7.5	1.0	3.0	VR	varies	
SAINT AUGUSTINE	G	10/01/2009	EAN		09/30/2009	5.37	8.7	8.0	1.3	3.5	VR	VARIABLE RATES	
SAINT AUGUSTINE	P	10/01/2010	EAN		09/30/2010	5.78	-2.0	8.0	3.5		VR	varies	
SAINT CLOUD	G	10/01/2010	EAN		09/30/2010	6.00	1.4	8.0	2.9	0.0	VR	EARLIER OF 60W/5SC OR 30SC	
SAINT CLOUD	PF	10/01/2010	EAN		09/30/2010	6.25	0.8	8.5	3.1	5.0	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
SAINT JOHNS RIVER PW PK	G	10/01/2009	EAN		09/30/2009	4.38	3.6	7.8	7.6	0.0	VR	VARIABLE RATES	
SAINT LUCIE COUNTY FCD	F	09/30/2010	EAN		09/30/2010	6.70	5.2	8.0	11.6	4.5	VR	VARIABLE RATES	

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SAINT LUCIE COUNTY FCD	G	09/30/2008	EAN		09/30/2008	5.70	11.9	8.0	2.7	4.5	VR	VARIABLE RATES	
SAINT PETE BEACH	F	10/01/2010	EAN		09/30/2010	5.5	4.3	8.5	2.2	2.2	VR	EARLIER OF AGE 56 OR COMPLETION OF 26SC	
SAINT PETE BEACH	G	10/01/2010	EAN		09/30/2010	6.00	0.5	8.0	3.0	0.0	VR	EARLIER: AGE 55 OR 25 SC	
SAINT PETE BEACH	P	10/01/2010	EAN		09/30/2010	6.00	1.9	8.5	3.1	1.4	VR	EARLIER OF AGE 55 OR 25SC	
SAINT PETERSBURG	F	10/01/2010	EAN		09/30/2010	6.30	2.5	8.0	2.2	2.3	VR	VARIABLE	
SAINT PETERSBURG	G	10/01/2010	EAN		09/30/2010	5.80	2.7	7.8	2.0	3.0	VR	VARIABLE	
SAINT PETERSBURG	P	10/01/2010	EAN		09/30/2010	6.00	2.9	8.0	1.6	3.0	VR	VARIABLE	
SAN CARLOS PARK FCD	F	10/01/2010	AGG		09/30/2010	5.51	5.5	7.3	11.1		VR	VARIABLE	
SANFORD	F	10/01/2010	EAN		09/30/2010	6.00	1.3	8.0	3.2	5.0	VR	55 W/ 10SC; 25 SC-ANY AGE	
SANFORD	P	10/01/2010	EAN		09/30/2010	6.00	0.6	8.0	0.3	5.0	VR	55 w/ 10sc; 25 sc-any age	
SANIBEL	G	10/01/2010	EAN		09/30/2010	4.9	1.4	7.5	-1.4	5.0	VR	AGE 61 W/ 6SC	
SANIBEL	P	10/01/2010	EAN		09/30/2010	7.00	0.6	8.0	3.0	5.0	VR	2 YRS AFTER: 60W/5SC; 55W/ 10SC; 25 SC-ANY AGE	
SARASOTA	F	09/30/2010	EAN		09/30/2010	3.9	-0.7	8.0	-4.1	4.5	50	AGE 50	
SARASOTA	G	09/30/2010	EAN		09/30/2010	6.10	3.2	8.5	3.1	3.5	VR	VARIABLE RATES	
SARASOTA	P	09/30/2010	EAN		09/30/2010	5.70	6.1	8.0	4.1	0.4	VR	VARIABLE RATES	
SARASOTA MEMORIAL HHC	G	10/01/2009	PUC		09/30/2009	5.70	12.9	7.5	4.3	0.0	VR	VARIABLE RATES	
SARASOTA-MANATEE A	G	10/01/2010	AGG		09/30/2010	3.97	4.5	7.3	11.1	0.0	62	AGE 62W/2 CALENDAR YEARS SC	
SATELLITE BEACH	G	10/01/2010	EAN		09/30/2010	4.75	3.2	7.8	9.0	4.0	62	62W/5SC	
SATELLITE BEACH	PF	10/01/2010	EAN		09/30/2010	5.32	4.8	7.8	9.0	0.0	52	52W/5SC	
SEBASTIAN	P	10/01/2010	FIL		09/30/2010	6.00	2.5	8.0	6.5	3.0	VR	52 W/ 25SC; 55W/10 SC; NRA + 1	
SEBRING	F	10/01/2009	FIL		09/30/2009	7.00	7.5	8.0	0.2	1.8	VR	earlier: 55w/10sc; 25 sc-any age	
SEBRING	P	10/01/2010	FIL		09/30/2010	7.00	0.2	8.0	6.8		VR	VARIABLE RATES	
SEMINOLE	F	10/01/2010	FIL		09/30/2010	5.50	5.4	8.0	3.2	0.0	VR	VARIABLE W/ RET AGE	
SHALIMAR	P	10/01/2010	AGG		09/30/2010	5.00	2.0	7.5	9.1		VR	50 W/ 6SC; 48 W/ 20 SC	
SOUTH BROWARD HOSPITAL	G	05/01/2010	PUC		04/30/2010	5.2	2.9	7.5	16.3	0.0	VR	VARIABLE RATES	
SOUTH MIAMI [GP]	G	10/01/2010	EAN		09/30/2010	6.6	1.5	7.5	9.7	4.0	VR	VARIABLE RATES	
SOUTH MIAMI [GP]	P	10/01/2010	EAN		09/30/2010	5.20	-2.8	7.5	9.7	4.0	VR	VARIABLE RATES	
SOUTH PASADENA	F	10/01/2010	EAN		09/30/2010	6.00	1.8	8.0	0.8	4.0	VR	EARLIER: 55W/10SC OR 52W/25SC	
SOUTH WALTON FCD	F	10/01/2010	EAN		09/30/2010	7.50	4.1	8.0	8.3	5.0	VR	EARLIER OF 55W/10SC OR 25SC	
SOUTHERN MANATEE FCD	F	10/01/2010	AGG		09/30/2010	5.43	5.9	7.5	9.3		VR	VARIABLE RATES	
SOUTHERN MANATEE FCD	G	10/01/2010	AGG		09/30/2010	5.33	12.9	7.5	9.2		VR	VARIABLE	

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STARKE		F 10/01/2010	EAN		09/30/2010	7.40	12.0	8.0	1.1	5.0	VR	25SC OR AGE 55W/10SC	
STARKE		G 10/01/2010	EAN		09/30/2010	6.40	3.8	8.0	9.6	5.0	VR	30SC OR AGE 60W/10SC	
STARKE		P 10/01/2010	EAN		09/30/2010	6.9	7.2	8.0	4.7	5.0	VR	25SC OR AGE 55W/10SC	
SUNRISE		F 10/01/2009	EAN		09/30/2009	6.50	9.6	8.1	4.9	4.3	VR	VARIABLE RATES	
SUNRISE		G 10/01/2010	EAN		09/30/2010	5.90	4.4	8.3	2.4	4.0	VR	VARIABLE	
SUNRISE		P 10/01/2010	EAN		09/30/2010	6.50	5.4	8.4	8.7	4.0	VR	VARIABLE RATES	
SURFSIDE [GP]		G 10/01/2010	EAN		09/30/2010	7.00	1.0	7.5	7.7	0.0	VR	VARIABLE RATES	
SURFSIDE [GP]		P 10/01/2010	EAN		09/30/2010	11.4	11.1	7.5	7.7	0.0	VR	VARIABLE RATES	
SWEETWATER		P 10/01/2009	AGG		09/30/2009	7.00	18.0	7.5	-1.5	0.0	VR	LATER:AGE 50 W/ 10SC;VAL DT + 1 YR	
TALLAHASSEE [GPF]		F 10/01/2009	EAN		09/30/2009	6.00	2.3	7.8	3.4	3.5	VR	VARIABLE RATES	
TALLAHASSEE [GPF]		G 10/01/2009	EAN		09/30/2009	6.00	3.3	7.8	3.3	3.0	VR	VARIABLE RATES	
TALLAHASSEE [GPF]		P 10/01/2009	EAN		09/30/2009	6.00	6.5	7.8	-2.4	4.0	VR	VARIABLE RATES	
TAMARAC		F 10/01/2008	EAN		09/30/2008	5.00	-0.1	7.5	1.7	0.0	VR	EARLIER: AGE 55 OR 25 SC	
TAMARAC		G 10/01/2008	EAN		09/30/2008	5.00	3.9	7.0	2.5	0.0	VR	variable	
TAMARAC - EXECUTIVE		G 10/01/2009	EAN		09/30/2009	5.00	5.2	7.0	4.6		VR	100% AT NRA;5% AT EARLY RET DT	
TAMARAC (CLOSED)		P 10/01/2010	EAN		09/30/2010	7.00		7.3	4.7	0.0			
TAMPA		G 01/01/2009	FIL		12/31/2008	6.00	3.1	8.0	-8.9	4.0	VR	VARIABLE RATES	
TAMPA		PF 10/01/2010	EAN		09/30/2010	6.00	1.4	10.0	21.4	4.0	VR	VARIABLE RATES	
TARPON SPRINGS		F 10/01/2010	EAN		09/30/2010	7.00	-2.1	8.0	4.0	1.8	VR	50 W/ 10SC;25 SC-ANY AGE; NRA + 1	
TARPON SPRINGS		P 10/01/2010	EAN		09/30/2010	7.00	0.9	7.9	3.6	3.8	VR	EARLIER OF 50W/10SC OR 25SC, ANY AGE	
TAVARES		F 10/01/2008	EAN		09/30/2008	7.50	15.4	8.0	5.3	3.0	VR	EARLIEST ELIGIBLE RET DT	
TAVARES		P 10/01/2009	EAN		09/30/2009	6.00	1.1	8.0	3.6	3.0	VR	EARLIEST AGE @ WHICH MBR ELIG FOR UNREDUCED BENEF	
TEMPLE TERRACE		F 10/01/2010	EAN		09/30/2010	6.50	0.7	8.0	2.0	5.0	VR	55w/ 10sc;25 sc-any age	
TEMPLE TERRACE		P 10/01/2010	EAN		09/30/2010	7.00	0.8	8.0	1.9	3.7	VR	EARLIER:55 W/ 10SC;20 SC- ANY AGE	
TEQUESTA		G 10/01/2008	AGG		09/30/2008	6.00	5.8	8.0	-11.6	4.0	VR	NORM RET DT OR IF LATER, 1 YR AFTER VAL DT	
TEQUESTA [PF]		F 10/01/2009	EAN		09/30/2009	6.00	3.4	8.0	-1.2		VR	VARIABLE RATES	
TEQUESTA [PF]		P 10/01/2009	EAN		09/30/2009	6.00	4.6	8.0	-1.2		VR	AT NRA W/ PROBABILITY OF EARLY RET AT 5%	
TITUSVILLE		G 10/01/2010	EAN		09/30/2010	5.00	5.3	8.0	2.7	2.6	VR	EARLIER: 58 W/ 7.5 SC;28 SC- ANY AGE	
TITUSVILLE		PF 10/01/2010	EAN		09/30/2010	6.00	5.5	8.0	2.2	1.9	VR	55W/8SC;25 SC-ANY AGE	
TRI-COUNTY TRANSIT (ATU-1596)		G 10/01/2008	EAN		09/30/2008	7.60	10.6	7.5	6.1		VR	variable	
UMATILLA		P 10/01/2008	AGG		09/30/2008	7.50	19.0	8.0	-15.1	0.0	VR	52 W/25SC;55W/10SC	

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement YR	Age Assumption Description	Comments
VALPARAISO	PF	10/01/2009	AGG		09/30/2009	5.56	-1.0	7.5	4.1	6.1	VR	VARIABLE RATES	
VENICE	F	10/01/2010	EAN		09/30/2010	8.08	2.4	7.8	1.1	3.0	VR	EARLIER OF 55W/10SC OR 25SC, ANY AGE	
VENICE	P	10/01/2010	EAN		09/30/2010	7.00	8.0	8.0	2.2	2.8	VR	50 W/ 10SC; 25 SC-ANY AGE	
VERO BEACH	G	10/01/2010	EAN		09/30/2010	5.00	0.6	7.8	4.3	3.8	VR	VARIABLE RATES	
VERO BEACH	P	10/01/2010	EAN		09/30/2010	6.50	-1.2	8.0	9.4	5.0	VR	VARIABLE RATES	
VERO BEACH (CLOSED)	F	10/01/2010	EAN		09/30/2010			7.0	6.7		VR	NOT APPLICABLE	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	FIL		09/30/2010	5.50	10.3	8.0	4.0	4.0	VR	VARIABLE	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2009	AGG		09/30/2009	6.00	3.5	8.0	6.3	0.0	VR	VARIABLE RATES	
VILLAGE OF PALM SPRINGS	G	10/01/2010	EAN		09/30/2010	6.10	3.5	8.0	3.4	4.5	VR	W/5SC; ASSUMED TO RET@RATE OF 10%/YR FROM AGE 52-61, @62, 100%	
VILLAGE OF PALM SPRINGS	PF	10/01/2010	EAN		09/30/2010	5.50	4.5	8.0	6.7	5.0	VR	VARIABLE RATES	
VOLUSIA COUNTY (VOL)	F	10/01/2010	FIL		09/30/2010			5.5	5.6		VR	AGE 55 W/ 10 SC; ANY AGE W/ 30 SC	
WAUCHULA	GP	10/01/2010	FIL		09/30/2010	6.14	5.3	7.5	9.7		VR	VARIABLE RATES	
WEST MANATEE FCD	F	10/01/2009	EAN		09/30/2009	6.00	8.1	8.0	2.5	5.0	VR	55 W/ 6SC; 25 SC-ANY AGE	
WEST MELBOURNE	P	10/01/2010	FIL		09/30/2010	6.00	2.3	8.0	7.4	4.0	VR	VARIABLE RATES	
WEST PALM BEACH	F	09/30/2010	EAN		09/30/2010	6.40	2.0	8.3	-4.2	5.5	VR	variable	
WEST PALM BEACH	G	09/30/2010	FIL		09/30/2010	6.00		8.0	8.6	0.0	VR	VARIABLE RATES	
WEST PALM BEACH	P	09/30/2008	EAN		09/30/2008	5.80	13.4	8.3	1.4	5.0	VR	VARIABLE RATES	
WILLISTON	G	10/01/2010	AGG		09/30/2010	5.50	-1.0	7.5	8.9	62		62 W/ 5SC	
WILLISTON	P	10/01/2010	AGG		09/30/2010	5.50	0.1	7.3	8.9		VR	@ MOST VALUABLE RET AGE	
WILTON MANORS (VOL)	F	10/01/2010	EAN		09/30/2010	0.00	0.0	8.0	2.6	0.0	VR	1/2YR AFT VAL DT @ WHICH 1ST ELIGIBLE FOR NORM RET	
WILTON MANORS [GP]	G	10/01/2010	EAN		09/30/2010	5.50	0.6	7.5	1.8	0.0	VR	VARIABLE RATES	
WILTON MANORS [GP]	P	10/01/2010	EAN		09/30/2010	5.50	0.9	7.5	1.8	0.0	VR	VARIABLE RATES	
WINTER GARDEN	G	10/01/2010	EAN		09/30/2010	8.00	1.0	7.3	4.2		VR	EARLIER OF 30SC OR AGE 65W/5SC	
WINTER GARDEN	PF	10/01/2010	EAN		09/30/2010	8.60	4.9	7.5	5.3		VR	VARIABLE RATES	
WINTER HAVEN	F	10/01/2010	EAN		09/30/2010	6.00	1.7	8.0	1.1	5.0	VR	EARLIER: 55 W/ 10 SC; 25 SC- ANY AGE	
WINTER HAVEN	G	10/01/2010	EAN		09/30/2010	5.00	2.9	8.0	1.8	3.9	55	AGE 55 W/10SC	
WINTER HAVEN	P	10/01/2010	EAN		09/30/2010	6.00	1.6	8.0	2.9	4.0	VR	EARLIER: AGE 60; 55 W/10SC; 25 SC-ANY AGE	
WINTER PARK	F	10/01/2010	EAN		09/30/2010	7.8	1.9	7.8	2.9	3.5	VR	VARIABLE	
WINTER PARK	P	10/01/2010	EAN		09/30/2010	7.00	0.2	8.3	2.0	3.5	VR	VARIABLE W/ AGE	
WINTER SPRINGS	GPF	10/01/2010	EAN		09/30/2010	VR	0.9	8.0	12.0		VR	VARIABLE W/ AGE AND SC	SALRY ACTUL: G=0.9%; PF=2.8%

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Old Plan	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	Int Actual	Pr Gr Assump	Retirement Age Assumption YR Description	Comments
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Total Plans: 492

APPENDIX F

POPULATION DATA

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
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

City Population

Population of the city the plan resides in.

County Name

Name of county the plan resides in.

County Population

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-termines.

COMMENTS

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
ALACHUA COUNTY LIBRARY	G		Alachua	247,336	108		51	THERE ARE 50 FRS TRANSFER MEMBERS IN THE 10/01/2010 REPORT
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	247,336	3872	158	0	PLAN WILL CLOSE TO EMPLOYEES HIRED ON/AFTER 07/1/2013
ALTAMONTE SPRINGS	G	41,496	Seminole	422,718	208	11	47	LIMITED MEMBERS = 10
ALTAMONTE SPRINGS	P	41,496	Seminole	422,718	65	1	3	LIMITED MBRS = 2
APOPKA	F	41,542	Orange	1,145,956	72	26	11	MEMBERS TERMINATED FIGURE INCLUDES 7 RECEIVING REFUND OF EE CONTRIBUTIONS
APOPKA	G	41,542	Orange	1,145,956	197	58	21	MEMBERS TERMINATED FIGURE INCLUDES 5 RECEIVING REFUND OF EE CONTRIBUTIONS
APOPKA	P	41,542	Orange	1,145,956	83	30	6	MEMBERS TERMINATED FIGURE INCLUDES 3 RECEIVING REFUND OF EE CONTRIBUTIONS
ARCADIA	G	7,637	De Soto	34,862	25	23	6	
ARCADIA	PF	7,637	De Soto	34,862	20	19	3	
ATLANTIC BEACH	G	12,655	Duval	864,263	84	39	12	
ATLANTIC BEACH	P	12,655	Duval	864,263	27	15	6	
ATLANTIS (CLOSED)	P	2,005	Palm Beach	1,320,134	0	7	0	
AUBURNDALE	F	13,507	Polk	602,095	18	8	5	
AUBURNDALE	G	13,507	Polk	602,095	79	60	23	
AUBURNDALE	P	13,507	Polk	602,095	35	22	1	
AVENTURA	P	35,762	Miami-Dade	2,496,435	78	3	1	
AVON PARK	F	8,836	Highlands	98,786	15	8	2	
AVON PARK	P	8,836	Highlands	98,786	24	13	2	
BAL HARBOUR VILLAGE	G	2,513	Miami-Dade	2,496,435	34	12	7	
BAL HARBOUR VILLAGE	P	2,513	Miami-Dade	2,496,435	22	5	1	
BARTOW	F	17,298	Polk	602,095	20	13	1	
BARTOW	G	17,298	Polk	602,095	223	27	72	
BARTOW	P	17,298	Polk	602,095	37	19	13	
BAY HARBOR ISLANDS [GP]	G	5,628	Miami-Dade	2,496,435	67	7	4	
BAY HARBOR ISLANDS [GP]	P	5,628	Miami-Dade	2,496,435	22	8	0	
BAY MEDICAL CENTER	G		Bay	168,852	1315		463	
BELLE GLADE	G	17,467	Palm Beach	1,320,134	78	44	47	
BELLE GLADE (RETIRED)	PF	17,467	Palm Beach	1,320,134	0	13	7	
BELLE GLADE HOUSING	G	17,467	Palm Beach	1,320,134	26	6	6	
BELLEAIR	P	3,869	Pinellas	916,542	12	2	5	
BELLEAIR BLUFFS (CLOSED)	F	2,031	Pinellas	916,542	0	1	12	
BELLEVIEW	P	4,492	Marion	331,298	12	4	1	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
BOCA GRANDE FCD	F		CHARLOTTE/LEE	778,732	19	1	7	THE MEMBERS TERMINATED ARE ACTUALLY NOT VESTED. THEY ARE WAITING TO RECEIVE REFUNDS OF CONTRIBUTIONS
BOCA RATON	G	84,392	Palm Beach	1,320,134	640	377	29	
BOCA RATON	PF	84,392	Palm Beach	1,320,134	352	205	4	
BOCA RATON EXECUTIVE	G	84,392	Palm Beach	1,320,134	44		9	EXECUTIVE PLAN
BOCA RATON HOUSING	G	84,392	Palm Beach	1,320,134	21	1	4	
BONITA SPRINGS FCD	F	43,914	Lee	618,754	93	15	2	
BONITA SPRINGS FCD	G	43,914	Lee	618,754	16	2	2	
BOYNTON BEACH	F	68,217	Palm Beach	1,320,134	125	76	0	
BOYNTON BEACH	G	68,217	Palm Beach	1,320,134	510	237	22	
BOYNTON BEACH	P	68,217	Palm Beach	1,320,134	148	106	3	
BRADENTON	F	49,546	Manatee	322,833	54	46	3	
BRADENTON	P	49,546	Manatee	322,833	110	58	2	
BROOKSVILLE	F	7,719	Hernando	172,778	21	13	8	
BROOKSVILLE	P	7,719	Hernando	172,778	21		6	
BUNNELL	F	2,676	Flagler	95,696	15		0	
BUSHNELL	G	2,418	Sumter	93,420	23		4	
BUSHNELL	P	2,418	Sumter	93,420	9		0	
CAPE CORAL	F	154,305	Lee	618,754	178	78	7	
CAPE CORAL	G	154,305	Lee	618,754	811	455	85	
CAPE CORAL	P	154,305	Lee	618,754	216	76	12	
CASSELBERRY	PF	26,241	Seminole	422,718	67		20	
CEDAR HAMMOCK FCD	HIS		Manatee	322,833	58	5	1	SUPP PLAN
CHATTAHOOCHEE	F	3,652	Gadsden	46,389	16	6	0	
CLEARWATER	GPF	107,685	Pinellas	916,542	1508	956	68	
CLEARWATER (CLOSED)	F	107,685	Pinellas	916,542	0	39	0	
CLERMONT	F	28,742	Lake	297,052	58	1	3	
CLERMONT	P	28,742	Lake	297,052	50	7	20	
CLERMONT (RETIRED)	G	28,742	Lake	297,052	58	1	3	
CLEWISTON	G	7,155	Hendry	39,140	80	27	60	
COCOA	F	17,140	Brevard	543,376	32	26	3	
COCOA	G	17,140	Brevard	543,376	8	65	2	
COCOA	P	17,140	Brevard	543,376	66	34	6	
COCOA BEACH	F	11,231	Brevard	543,376	25	14	7	
COCOA BEACH	G	11,231	Brevard	543,376	128	46	15	
COCOA BEACH	P	11,231	Brevard	543,376	33	25	4	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
COLLIER COUNTY HOUSING AUTHORITY	G		Collier	321,520	30	1	10	
COOPER CITY	F	28,547	Broward	1,748,066	11	10	1	CLOSED PLAN; BROWARD SHERIFFS OFFICE PICKS UP 5.0% EMPLOYEE CONTRIB
COOPER CITY	G	28,547	Broward	1,748,066	102	56	4	
COOPER CITY	P	28,547	Broward	1,748,066	12	38	3	DROP=3
COOPER CITY - MANAGEMENT	GPF	28,547	Broward	1,748,066	4	6	0	
CORAL GABLES	GPF	46,780	Miami-Dade	2,496,435	755	639	52	
CORAL SPRINGS	F	121,096	Broward	1,748,066	156	5	1	
CORAL SPRINGS	G	121,096	Broward	1,748,066	7	45	4	PLAN CLOSED TO NEW MEMBERS AS OF 12-31-1987
CORAL SPRINGS	P	121,096	Broward	1,748,066	176	114	6	
CRESCENT CITY	F	1,577	Putnam	74,364	8	1	7	
CRESCENT CITY	P	1,577	Putnam	74,364	6	4	1	
CRESTVIEW	G	20,978	Okaloosa	180,822	110	26	22	
CRESTVIEW	PF	20,978	Okaloosa	180,822	96	12	6	
DADE CITY	F	6,437	Pasco	464,697	6	7	12	
DADE CITY	P	6,437	Pasco	464,697	22	10	5	
DANIA BEACH	G	29,639	Broward	1,748,066	46	52	5	
DANIA BEACH [PF]	F	29,639	Broward	1,748,066	50	26	0	
DANIA BEACH [PF] (CLOSED)	P	29,639	Broward	1,748,066	0	22	0	
DAVIE	F	91,992	Broward	1,748,066	123	55	0	
DAVIE	P	91,992	Broward	1,748,066	147	81	1	
DAVIE - GENERAL & MGMT	G	91,992	Broward	1,748,066	245	32	18	
DAYTONA BEACH	PF	61,005	Volusia	494,593	324	311	3	
DEERFIELD BEACH	F	75,018	Broward	1,748,066	120	60	0	
DEERFIELD BEACH	G	75,018	Broward	1,748,066	43	110	11	
DEERFIELD BEACH (CLOSED)	P	75,018	Broward	1,748,066	0	77	0	
DELAND	F	27,031	Volusia	494,593	41	21	0	
DELAND	G	27,031	Volusia	494,593	85	88	6	
DELAND	P	27,031	Volusia	494,593	54		1	
DELRAY BEACH	G	60,522	Palm Beach	1,320,134	417	201	46	
DELRAY BEACH	PF	60,522	Palm Beach	1,320,134	256	170	4	
DELTONA	F	85,182	Volusia	494,593	73	7	8	
DESTIN FCD	F	12,305	Okaloosa	180,822	37	7	0	
DUNEDIN	F	35,321	Pinellas	916,542	52	41	1	
DUNNELLON	PF	1,733	Marion	331,298	10	1	6	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
EAST LAKE TARPON FCD	F		Pinellas	916,542	35	6	4	
EAST NAPLES FCD	F		Collier	321,520	54	1	0	
EAST NICEVILLE FCD	F		Okaloosa	180,822	7		0	
EATONVILLE	P	2,159	Orange	1,145,956	13		0	
EDGEWATER	F	20,750	Volusia	494,593	29	3	1	
EDGEWATER	G	20,750	Volusia	494,593	24	75	38	
EDGEWATER	P	20,750	Volusia	494,593	26	23	8	
ENGLEWOOD AREA FCD	F		Charlotte/Sarasota	539,426	58	13	0	
ENGLEWOOD WATER DISTRICT	G		Charlotte/Sarasota	539,426	0	4	3	
ESTERO FCD	F		Lee	618,754	51	2	3	MBRS TERM SOLELY INCLUDE INDIV WHO ARE ENTITLED TO EE CONT REFUND
EUSTIS	F	18,558	Lake	297,052	26	15	3	
EUSTIS	P	18,558	Lake	297,052	41	14	11	
FERNANDINA BEACH	G	11,487	Nassau	73,314	114	55	31	
FERNANDINA BEACH	PF	11,487	Nassau	73,314	59	32	10	
FLAGLER BEACH	F	4,424	FLAGLER/VOLUS.	590,289	27	2	2	CITY IN 2 COUNTIES: FLAGLER=94091; VOLUSIA=507105
FLAGLER BEACH	P	4,424	FLAGLER/VOLUS.	590,289	26	1	0	CITY IN 2 COUNTIES: FLAGLER=94901; VOLUSIA=507105
FLORIDA CITY	P	11,245	Miami-Dade	2,496,435	29	1	35	
FORT LAUDERDALE	G	165,521	Broward	1,748,066	1280	1,192	121	
FORT LAUDERDALE	PF	165,521	Broward	1,748,066	754	913	20	
FORT MEADE [GPF]	F	5,626	Polk	602,095	25	5	7	
FORT MEADE [GPF]	G	5,626	Polk	602,095	48	13	15	
FORT MEADE [GPF] (CLOSED)	P	5,626	Polk	602,095	0	6	18	
FORT MYERS	F	62,298	Lee	618,754	106	81	10	
FORT MYERS	G	62,298	Lee	618,754	548	419	228	
FORT MYERS	P	62,298	Lee	618,754	167	124	14	
FORT PIERCE [G, P, UTIL]	G	41,590	Saint Lucie	277,789	226	177	13	
FORT PIERCE [G, P, UTIL]	P	41,590	Saint Lucie	277,789	102	70	3	
FORT PIERCE SUPP	P	41,590	Saint Lucie	277,789	109	18	1	
FORT PIERCE UTILITIES [G, P, UTIL]	G	41,590	Saint Lucie	277,789	248	182	8	
FORT WALTON BEACH	F	19,507	Okaloosa	180,822	37	24	1	
FORT WALTON BEACH	G	19,507	Okaloosa	180,822	154	135	12	
FORT WALTON BEACH	P	19,507	Okaloosa	180,822	43	42	9	
FROSTPROOF	G	2,992	Polk	602,095	19	5	4	5 OF THE MBRS TERMINATED FIGURE ARE SOLELY DUE A REFUND OF EE CONTRIBUTIONS

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
FROSTPROOF	P	2,992	Polk	602,095	4	4	5	
FRUITLAND PARK	F	4,078	Lake	297,052	23		0	
GAINESVILLE	G	124,354	Alachua	247,336	1578	47	859	LTD. MEMBERS = 94
GAINESVILLE	PF	124,354	Alachua	247,336	403	335	26	
GAINESVILLE - DISABILITY	G	124,354	Alachua	247,336	1491	41	0	
GOLDEN BEACH [GP]	G	919	Miami-Dade	2,496,435	20	6	1	
GOLDEN BEACH [GP]	P	919	Miami-Dade	2,496,435	17	10	1	
GREEN COVE SPRINGS	P	6,908	Clay	190,865	16	1	2	
GREENACRES	PF	37,573	Palm Beach	1,320,134	72	1	14	
GULF BREEZE	P	5,763	Santa Rosa	151,372	13		10	
GULFPORT	F	12,029	Pinellas	916,542	14	18	8	
GULFPORT	G	12,029	Pinellas	916,542	72	44	76	
GULFPORT	P	12,029	Pinellas	916,542	29	15	5	
HAINES CITY	F	20,535	Polk	602,095	30	12	2	
HAINES CITY	G	20,535	Polk	602,095	157	38	42	
HAINES CITY	P	20,535	Polk	602,095	46	13	11	
HALIFAX HOSPITAL	G				939	883	1,367	
HALLANDALE BEACH	G	37,113	Broward	1,748,066	161	119	68	MEMBERS TERMINATED INCLUDE 10 PARTICIPANTS ONLY ENTITLED TO RECEIVE EE CONTRIBUTIONS
HALLANDALE BEACH	PF	37,113	Broward	1,748,066	142	141	4	
HALLANDALE BEACH P/M	G	37,113	Broward	1,748,066	25	9	6	MEMBERS TERMINATED FIGURE INCLUDES 3 PARTICIPANTS WHO HAS EE CONTRIBUTIONS ONLY
HALLANDALE BEACH P/M (EXCESS)	G	37,113	Broward	1,748,066	23	10	10	
HAVANA	F	1,754	Gadsden	46,389	16		2	
HIALEAH	GPF	224,669	Miami-Dade	2,496,435	1435	1,107	86	
HIALEAH - ELECTED	G	224,669	Miami-Dade	2,496,435	14	8	4	
HIALEAH GARDENS	P	21,744	Miami-Dade	2,496,435	38			
HILLSBOROUGH COUNTY (CLOSED)	ERP		Hillsborough	1,229,226	395	553	14	PLAN FROZEN TO NEW ENTRANTS
HOLLEY-NAVARRE FCD	F		Santa Rosa	151,372	24		0	
HOLLY HILL	F	11,659	Volusia	494,593	10	5	2	
HOLLY HILL	P	11,659	Volusia	494,593	23	13	1	
HOLLYWOOD	F	140,768	Broward	1,748,066	153	188	2	
HOLLYWOOD	G	140,768	Broward	1,748,066	668	858	111	
HOLLYWOOD	P	140,768	Broward	1,748,066	230	272	5	
HOLMES BEACH	P	3,836	Manatee	322,833	14	8	2	
HOMESTEAD	P	60,512	Miami-Dade	2,496,435	87	47	5	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
HOMESTEAD - General & Hospital	G	60,512	Miami-Dade	2,496,435	221	172	39	
HOMESTEAD - New Elected & Sr. Mgmt	G	60,512	Miami-Dade	2,496,435	8	2	0	
HOMESTEAD - Old Elected	G	60,512	Miami-Dade	2,496,435	4	2	3	
HOMESTEAD (CLOSED)	F	60,512	Miami-Dade	2,496,435	0	10	0	NO ACTIVE MEMBERS AS OF 03/01/2007
HOWEY-IN-THE-HILLS	P	1,098	Lake	297,052	6	2		
INDIALANTIC	G	2,720	Brevard	543,376	13	5	6	
INDIALANTIC	PF	2,720	Brevard	543,376	17	11	1	
INDIAN HARBOUR BEACH	P	8,225	Brevard	543,376	19	7	2	
INDIAN RIVER SHORES	G	3,901	Indian River	138,028	2	3	0	
INDIAN RIVER SHORES	PF	3,901	Indian River	138,028	21	2	1	
INDIAN SHORES	P	1,420	Pinellas	916,542	10	2	0	
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,496,435	7428	149	797	
JACKSONVILLE	CO	821,784	Duval	864,263	553	46	1	
JACKSONVILLE	G	821,784	Duval	864,263	5151	4,456	78	
JACKSONVILLE	PF	821,784	Duval	864,263	2534	1,882	34	DROP=482
JACKSONVILLE - DISABILITY	G	821,784	Duval	864,263	5112		0	PLAN COVERS ALL MEMBERS OF THE GEN PLAN AND THE DC PLAN
JACKSONVILLE BEACH	F	21,362	Duval	864,263	30	24	2	
JACKSONVILLE BEACH	G	21,362	Duval	864,263	239	135	11	
JACKSONVILLE BEACH	P	21,362	Duval	864,263	59	35	2	
JUPITER	P	55,156	Palm Beach	1,320,134	101	39	2	
JUPITER ISLAND	GPF	817	Martin	146,318	33		21	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
KEY BISCAYNE	PF	12,344	Miami-Dade	2,496,435	65	16	3	
KEY WEST	G	24,649	Monroe	73,090	254	101	17	
KEY WEST	PF	24,649	Monroe	73,090	140	86	5	
KEY WEST HOUSING	G	24,649	Monroe	73,090	67	23	11	
KEY WEST UTILITY	G	24,649	Monroe	73,090	156	153	27	
KISSIMMEE	F	59,682	Osceola	268,685	80	36	4	
KISSIMMEE	G	59,682	Osceola	268,685	476	166	109	
KISSIMMEE	P	59,682	Osceola	268,685	119	68	16	
KISSIMMEE UTILITY AUTHORITY	G	59,682	Osceola	268,685	257	123	80	
LABELLE	F	4,640	Hendry	39,140	21		7	
LADY LAKE	P	13,926	Lake	297,052	30	2	3	
LAKE ALFRED	G	5,015	Polk	602,095	46	10	27	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
LAKE ALFRED	P	5,015	Polk	602,095	10	3	5	
LAKE CITY	F	12,046	Columbia	67,531	21	13	5	
LAKE CITY	G	12,046	Columbia	67,531	77	52	15	
LAKE CITY	P	12,046	Columbia	67,531	33	18	14	
LAKE HELEN	P	2,624	Volusia	494,593	4		1	
LAKE MARY	F	13,822	Seminole	422,718	36	6		
LAKE MARY	P	13,822	Seminole	422,718	38	11	14	
LAKE PARK (RETIRED)	P	8,155	Palm Beach	1,320,134	0	7	0	
LAKE WALES	F	14,225	Polk	602,095	25	12	1	
LAKE WALES	G	14,225	Polk	602,095	92	22	7	
LAKE WALES	P	14,225	Polk	602,095	44	21	0	
LAKE WORTH	F	34,910	Palm Beach	1,320,134	17	43	3	
LAKE WORTH	G	34,910	Palm Beach	1,320,134	277	285	3	
LAKE WORTH	P	34,910	Palm Beach	1,320,134	27	91	2	
LAKELAND	GPF	97,422	Polk	602,095	1907	895	61	
LAKELAND	P	97,422	Polk	602,095	203	131	24	
LAKELAND SUPP	F	97,422	Polk	602,095	143	72	1	
LANTANA	F	10,423	Palm Beach	1,320,134	20	8	3	
LANTANA	P	10,423	Palm Beach	1,320,134	28	7	7	
LARGO	PF	77,648	Pinellas	916,542	241	142	12	
LAUDERDALE-BY-THE-SEA	F	6,056	Broward	1,748,066	75	8	0	
LAUDERHILL	F	66,887	Broward	1,748,066	78	40	0	
LAUDERHILL	G	66,887	Broward	1,748,066	105	63	11	13 MEMBERS TRANSFERRED TO THE CONFIDENTIAL & MANAGERIAL EMPLOYEES RETIREMENT PLAN
LAUDERHILL	P	66,887	Broward	1,748,066	114	12	6	
LAUDERHILL (C&M)	G	66,887	Broward	1,748,066	73	41	3	
LEESBURG	F	20,117	Lake	297,052	63	19	5	
LEESBURG	G	20,117	Lake	297,052	350	349	5	
LEESBURG	P	20,117	Lake	297,052	72	24	7	
LIGHTHOUSE POINT	PF	10,344	Broward	1,748,066	50	3	0	
LIVE OAK	F	6,850	Suwannee	41,551	1	8	0	FRS EFFECTIVE 01-01-2004; CREATED SUBSTITUTE PLAN
LONGBOAT KEY	F	2,398	SARASOTA/MANAT	702,281	33	25	2	CTY IN 2 COUNTIES: SARASOTA=393608; MANATEE=317699
LONGBOAT KEY	G	2,398	SARASOTA/MANAT	702,281	48	21	13	CITY IN 2 COUNTIES: SARASOTA=367867; MANATEE=308325
LONGBOAT KEY	P	2,398	SARASOTA/MANAT	702,281	14	15	1	CITY IN 2 COUNTIES: SARASOTA=367867; MANATEE=308325
LONGWOOD	PF	13,657	Seminole	422,718	58		24	MEMBERS TERM. FIGURE INCLUDES 16 PARTICIPANTS WHO ARE SOLELY ENTITLED TO A REFUND OF EE CONTRIBUTIONS
LYNN HAVEN	F	18,493	Bay	168,852	20	1	1	
LYNN HAVEN	G	18,493	Bay	168,852	94	10	11	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
LYNN HAVEN	P	18,493	Bay	168,852	27	3	9	
MACCLENNY	F	6,374	Baker	27,115	25		1	15 (NON-ACTIVE, NON-RETIRED) ARE DUE A REFUND OF EE CONTRIBUTIONS
MADISON	F	2,843	Madison	19,224	10	4	0	
MADISON	P	2,843	Madison	19,224	14	6	3	
MAITLAND	PF	15,751	Orange	1,145,956	79	54	9	
MARATHON	F	8,297	Monroe	73,090	23		2	
MARCO ISLAND	F	16,413	Collier	321,520	21			
MARCO ISLAND	P	16,413	Collier	321,520	30		6	
MARIANNA	F	6,102	Jackson	49,746	17	6	0	
MARIANNA	P	6,102	Jackson	49,746	19	6	1	
MARTIN COUNTY (CLOSED)	ERP		Martin	146,318	6	80	0	
MEDLEY	P	838	Miami-Dade	2,496,435	32	2		
MEDLEY - GENERAL + ELECTED	G	838	Miami-Dade	2,496,435	59	8	9	
MELBOURNE	F	76,068	Brevard	543,376	127	66	0	
MELBOURNE	G	76,068	Brevard	543,376	28	10	31	
MELBOURNE	P	76,068	Brevard	543,376	142	95	29	
MELBOURNE - SPECIAL RISK	G	76,068	Brevard	543,376	4	1	0	
MELBOURNE BEACH	P	3,101	Brevard	543,376	7	7	1	
MIAMI	GS	399,457	Miami-Dade	2,496,435	1294	2,200	152	
MIAMI	PF	399,457	Miami-Dade	2,496,435	1633	1,847	23	INCLUDES COLA EMPLOYEES
MIAMI - COLA (RETIRED)	PF	399,457	Miami-Dade	2,496,435	0	1,425	0	
MIAMI - ELECTED	G	399,457	Miami-Dade	2,496,435	6	5	0	
MIAMI - EXCESS	GS	399,457	Miami-Dade	2,496,435	0	21	0	
MIAMI - OFF-STREET PARKING	G	399,457	Miami-Dade	2,496,435	111	8	1	
MIAMI - STAFF	GS	399,457	Miami-Dade	2,496,435	11		1	
MIAMI BEACH	G	87,779	Miami-Dade	2,496,435	1154	1,013	79	
MIAMI BEACH	PF	87,779	Miami-Dade	2,496,435	478	568	12	
MIAMI SHORES VILLAGE	G	10,493	Miami-Dade	2,496,435	71	35	5	TRANSFERS TO POLICE PLAN=7
MIAMI SHORES VILLAGE	P	10,493	Miami-Dade	2,496,435	30	19	2	
MIAMI SPRINGS	G	13,809	Miami-Dade	2,496,435	79	59	6	
MIAMI SPRINGS	PF	13,809	Miami-Dade	2,496,435	42	30	4	
MIAMI-DADE COUNTY (CLOSED)	ERP		Miami-Dade	2,496,435	0	661	0	
MIDWAY FCD	F	3,004	Santa Rosa	151,372	23		0	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
MILTON	F	8,826	Santa Rosa	151,372	16	11	0	
MILTON	G	8,826	Santa Rosa	151,372	69	27	6	
MILTON	P	8,826	Santa Rosa	151,372	18	9	0	
MIRAMAR	F	122,041	Broward	1,748,066	109	27	3	
MIRAMAR	G	122,041	Broward	1,748,066	356	112	13	
MIRAMAR	P	122,041	Broward	1,748,066	174	60	3	
MIRAMAR - MANAGEMENT	G	122,041	Broward	1,748,066	49	19	4	
MONROE COUNTY (CLOSED)	ERP		Monroe	73,090	0	9	0	
MONROE COUNTY VOL F.F. & EMS	F		Monroe	73,090	32	8	0	
MONTICELLO	F	2,506	Jefferson	14,761	13	3	5	
MONTICELLO	P	2,506	Jefferson	14,761	9	5		
MOUNT DORA	F	12,370	Lake	297,052	24	10	2	
MOUNT DORA	G	12,370	Lake	297,052	131	60	8	
MOUNT DORA	P	12,370	Lake	297,052	32	10	5	
NAPLES	F	19,537	Collier	321,520	53	30	1	
NAPLES	G	19,537	Collier	321,520	291	211	19	
NAPLES	P	19,537	Collier	321,520	66	51	15	
NEPTUNE BEACH	P	7,037	Duval	864,263	16	7	3	
NEW PORT RICHEY	F	14,911	Pasco	464,697	14	16	3	
NEW PORT RICHEY	P	14,911	Pasco	464,697	33	34	2	
NEW SMYRNA BEACH	F	22,464	Volusia	494,593	30	24	10	
NEW SMYRNA BEACH	P	22,464	Volusia	494,593	49	30	13	
NORTH BAY FCD	F		Okaloosa	180,822	18	2	1	
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	543,376	918	45	98	AKA: PARRISH MEDICAL CENTER, INC.
NORTH BROWARD HOSPITAL	G		Broward	1,748,066	6211	1,499	1,500	
NORTH MIAMI 691 [GPF]	G	58,786	Miami-Dade	2,496,435	296	132	2	
NORTH MIAMI 691 [GPF] (CLOSED)	F	58,786	Miami-Dade	2,496,435	0	17		
NORTH MIAMI 691 [GPF] (CLOSED)	P	58,786	Miami-Dade	2,496,435	1	26		
NORTH MIAMI 748	P	58,786	Miami-Dade	2,496,435	119	17		
NORTH MIAMI BEACH	G	41,523	Miami-Dade	2,496,435	292	191	27	
NORTH MIAMI BEACH	PF	41,523	Miami-Dade	2,496,435	88	109	0	RETD (F) = 17; ACTV = 0; TERMVST =0
NORTH MIAMI BEACH - MANAGEMENT	G	41,523	Miami-Dade	2,496,435	31	16	4	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
NORTH NAPLES FCD	F		Collier	321,520	96		6	
NORTH PORT	F	57,357	Sarasota	379,448	82	14	6	
NORTH PORT	P	57,357	Sarasota	379,448	96	16	7	
NORTH RIVER FCD	F		Manatee	322,833	46	16	5	
OAKLAND PARK	G	41,363	Broward	1,748,066	145	129	48	
OAKLAND PARK	PF	41,363	Broward	1,748,066	74	104	3	
OCALA	G	56,315	Marion	331,298	637	495	208	
OCALA SUPP	F	56,315	Marion	331,298	128	55	4	
OCALA SUPP	P	56,315	Marion	331,298	149	71	7	
OCEAN CITY-WRIGHT FCD	F		Okaloosa	180,822	34	9	5	
OCOEE	G	35,579	Orange	1,145,956	183	60	37	
OCOEE	PF	35,579	Orange	1,145,956	124	27	21	
OKALOOSA ISLAND FCD	F		Okaloosa	180,822	19	10	0	
OKEECHOBEE	F	5,621	Okeechobee	39,996	11	1	2	
OKEECHOBEE	G	5,621	Okeechobee	39,996	81	19	4	
OKEECHOBEE	P	5,621	Okeechobee	39,996	19	9	1	
OLDSMAR	F	13,591	Pinellas	916,542	15			
ORANGE COUNTY LIBRARY	G		Orange	1,145,956	123	108	52	MEMBERS TERMINATED FIGURE INCLUDES 22 TRANSFERS TO THE MONEY PURCHASE PLAN
ORANGE PARK	F	8,412	Clay	190,865	19	14	11	
ORANGE PARK	G	8,412	Clay	190,865	53		36	
ORANGE PARK	P	8,412	Clay	190,865	21	23	14	
ORLANDO	F	238,300	Orange	1,145,956	494	373	3	
ORLANDO	G	238,300	Orange	1,145,956	256	812	105	CLOSED PLAN - EFFECTIVE 10-01-1998
ORLANDO	P	238,300	Orange	1,145,956	731	516	11	
ORLANDO AVIATION	G	238,300	Orange	1,145,956	215	175	138	
ORLANDO UTILITY	G	238,300	Orange	1,145,956	422	720	69	
ORMOND BEACH	F	38,137	Volusia	494,593	54	24	1	
ORMOND BEACH	G	38,137	Volusia	494,593	191	136	42	
ORMOND BEACH	P	38,137	Volusia	494,593	57	40	2	
OVIEDO	F	33,342	Seminole	422,718	50	2	0	
OVIEDO	P	33,342	Seminole	422,718	59	14	2	
PALATKA	F	10,558	Putnam	74,364	20	9	2	
PALATKA	G	10,558	Putnam	74,364	94	75	0	
PALATKA	P	10,558	Putnam	74,364	36	20	3	
PALM BAY (CLOSED)	G	103,190	Brevard	543,376	0	5	0	CONVERTED TO DC PLAN
PALM BAY [PF]	F	103,190	Brevard	543,376	91	24	5	
PALM BAY [PF]	P	103,190	Brevard	543,376	145	47	4	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
PALM BEACH	F	8,348	Palm Beach	1,320,134	73	77	1	
PALM BEACH	P	8,348	Palm Beach	1,320,134	68	81	1	
PALM BEACH [G,LG]	G	8,348	Palm Beach	1,320,134	202	132	7	
PALM BEACH [G,LG]	LG	8,348	Palm Beach	1,320,134	7	7	0	
PALM BEACH GARDENS	F	48,452	Palm Beach	1,320,134	114	11	2	
PALM BEACH GARDENS	G	48,452	Palm Beach	1,320,134	2	13	3	
PALM BEACH GARDENS	P	48,452	Palm Beach	1,320,134	93	30	1	
PALM COAST (VOL)	F	75,180	Flagler	95,696	44	13	0	
PALM HARBOR FCD	F		Pinellas	916,542	29	3	1	
PALM TRAN, INC. (ATU-1577)	G			1,320,134	517	173	89	
PALMETTO	G	12,606	Manatee	322,833	69	41	4	
PALMETTO	P	12,606	Manatee	322,833	34	22	3	
PANAMA CITY	F	36,484	Bay	168,852	69	58	2	
PANAMA CITY	P	36,484	Bay	168,852	88	74	2	
PANAMA CITY (SUPP)	G	36,484	Bay	168,852	19	4	3	
PANAMA CITY BEACH	F	12,018	Bay	168,852	31	2	4	
PANAMA CITY BEACH	G	12,018	Bay	168,852	149	40	3	
PANAMA CITY BEACH	P	12,018	Bay	168,852	51	13	5	
PARKLAND	P	23,962	Broward	1,748,066	1	3	0	
PASCO COUNTY	ERP		Pasco	464,697	4340	142	0	
PEMBROKE PINES	G	154,750	Broward	1,748,066	440	242	186	
PEMBROKE PINES	PF	154,750	Broward	1,748,066	355	170	7	
PENSACOLA	F	51,923	Escambia	297,619	98	157	0	
PENSACOLA	G	51,923	Escambia	297,619	280	553	57	
PENSACOLA	P	51,923	Escambia	297,619	147	113	4	
PERRY	F	7,017	Taylor	22,570	14	9	6	
PERRY	P	7,017	Taylor	22,570	22	4	3	DROP=0
PINELLAS PARK	F	49,079	Pinellas	916,542	64	48	4	
PINELLAS PARK	G	49,079	Pinellas	916,542	277	190	13	
PINELLAS PARK	P	49,079	Pinellas	916,542	96	49	2	
PLANT CITY	PF	34,721	Hillsborough	1,229,226	99	40	18	
PLANTATION	G	84,955	Broward	1,748,066	550	273	44	THERE ARE 54 TRANSFERS TO POLICE PLAN
PLANTATION	P	84,955	Broward	1,748,066	137	80	3	
PLANTATION (VOL)	F	84,955	Broward	1,748,066	262	36	12	
POMPANO BEACH	G	99,845	Broward	1,748,066	484	295	21	
POMPANO BEACH [PF]	F	99,845	Broward	1,748,066	150	112	0	
POMPANO BEACH [PF]	P	99,845	Broward	1,748,066	51	189	4	CLOSED PLAN. ALL NEW POLICE HIRES ARE MEMBERS OF BROWARD CO. SHERRIFFS OFFICE (FRS)

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
PONCE INLET	F	3,032	Volusia	494,593	6			
PORT ORANGE	F	56,048	Volusia	494,593	47	34	5	
PORT ORANGE	G	56,048	Volusia	494,593	184	39	12	
PORT ORANGE	P	56,048	Volusia	494,593	80	27	4	
PORT ST. LUCIE	P	164,603	Saint Lucie	277,789	177	28	34	
PUNTA GORDA	F	16,641	Charlotte	159,978	26	13	4	
PUNTA GORDA	G	16,641	Charlotte	159,978	181	81	6	
PUNTA GORDA	P	16,641	Charlotte	159,978	35	18	6	
QUINCY	PF	7,972	Gadsden	46,389	21	27	29	
RIVIERA BEACH	F	32,488	Palm Beach	1,320,134	77	42	0	
RIVIERA BEACH	G	32,488	Palm Beach	1,320,134	231	160	3	
RIVIERA BEACH	P	32,488	Palm Beach	1,320,134	114	68	2	
ROCKLEDGE	F	24,926	Brevard	543,376	34		1	
ROCKLEDGE	G	24,926	Brevard	543,376	145	27	1	
ROCKLEDGE	P	24,926	Brevard	543,376	50		0	
ROYAL PALM BEACH	P	34,140	Palm Beach	1,320,134	0		0	
SAFETY HARBOR	F	16,884	Pinellas	916,542	17		0	
SAINT AUGUSTINE	F	12,975	Saint Johns	190,039	30	23	1	
SAINT AUGUSTINE	G	12,975	Saint Johns	190,039	239	109	9	MEMBERS RETIRED FIGURE INCLUDES 16 PENDING REFUNDS
SAINT AUGUSTINE	P	12,975	Saint Johns	190,039	47	22	6	
SAINT CLOUD	G	35,183	Osceola	268,685	262	72	59	
SAINT CLOUD	PF	35,183	Osceola	268,685	114	30	7	
SAINT JOHNS RIVER PW PK	G		Duval	864,263	309	137	77	MEMBERS TERMINATED FIGURE INCLUDES 2 MEMBERS PENDING LUMP-SUM PAYMENTS
SAINT LUCIE COUNTY FCD	F		Saint Lucie	277,789	344	127	14	
SAINT LUCIE COUNTY FCD	G		Saint Lucie	277,789	58	14	4	
SAINT PETE BEACH	F	9,346	Pinellas	916,542	26	17	2	
SAINT PETE BEACH	G	9,346	Pinellas	916,542	31	67	43	
SAINT PETE BEACH	P	9,346	Pinellas	916,542	22	20	3	
SAINT PETERSBURG	F	244,769	Pinellas	916,542	248	374	11	
SAINT PETERSBURG	G	244,769	Pinellas	916,542	1642	1,077	242	
SAINT PETERSBURG	P	244,769	Pinellas	916,542	494	486	71	
SAN CARLOS PARK FCD	F		Okaloosa	180,822	34	1	1	
SANFORD	F	53,570	Seminole	422,718	76	39	0	
SANFORD	P	53,570	Seminole	422,718	121	47	15	
SANIBEL	G	6,469	Lee	618,754	84	46	31	
SANIBEL	P	6,469	Lee	618,754	24	16	6	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
SARASOTA	F	51,917	Sarasota	379,448	35	145	2	CLOSED PLAN
SARASOTA	G	51,917	Sarasota	379,448	390		17	
SARASOTA	P	51,917	Sarasota	379,448	144	145	5	
SARASOTA MEMORIAL HHC	G		Sarasota	379,448	2836		669	
SARASOTA-MANATEE A	G		Sarasota	379,448	91	30	18	
SATELLITE BEACH	G	10,109	Brevard	543,376	10	17	3	
SATELLITE BEACH	PF	10,109	Brevard	543,376	36	17	5	
SEBASTIAN	P	21,929	Indian River	138,028	36	6	2	
SEBRING	F	10,491	Highlands	98,786	19	14	1	
SEBRING	P	10,491	Highlands	98,786	30	14	2	
SEMINOLE	F	17,233	Pinellas	916,542	70	57	6	
SHALIMAR	P	717	Okaloosa	180,822	4		0	
SOUTH BROWARD HOSPITAL	G		Broward	1,748,066	7203	1,074	1,981	
SOUTH MIAMI [GP]	G	11,657	Miami-Dade	2,496,435	83	18	3	
SOUTH MIAMI [GP]	P	11,657	Miami-Dade	2,496,435	45	15	6	
SOUTH PASADENA	F	4,964	Pinellas	916,542	17	7	1	
SOUTH WALTON FCD	F		Walton	55,043	92	2	7	
SOUTHERN MANATEE FCD	F		Manatee	322,833	82	5	0	
SOUTHERN MANATEE FCD	G		Manatee	322,833	7	3	0	
STARKE	F	5,449	Bradford	28,520	33	6		
STARKE	G	5,449	Bradford	28,520	47	42	3	
STARKE	P	5,449	Bradford	28,520	18	8	2	
SUNRISE	F	84,439	Broward	1,748,066	116	48	6	DROP=6
SUNRISE	G	84,439	Broward	1,748,066	468		75	
SUNRISE	P	84,439	Broward	1,748,066	142	83	1	
SURFSIDE [GP]	G	5,744	Miami-Dade	2,496,435	50	19	4	
SURFSIDE [GP]	P	5,744	Miami-Dade	2,496,435	27	14	2	
SWEETWATER	P	13,499	Miami-Dade	2,496,435	19	2	1	SWEETWATER(G) PLAN DROPPED, REPLACED W/ DC PLAN
TALLAHASSEE [GPF]	F	181,376	Leon	275,487	232	146	7	
TALLAHASSEE [GPF]	G	181,376	Leon	275,487	2025	1,073	220	
TALLAHASSEE [GPF]	P	181,376	Leon	275,487	330	159	33	
TAMARAC	F	60,427	Broward	1,748,066	86	27	1	
TAMARAC	G	60,427	Broward	1,748,066	173	126	43	
TAMARAC - EXECUTIVE	G	60,427		1,748,066	79	8	15	
TAMARAC (CLOSED)	P	60,427	Broward	1,748,066	0	37	1	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
TAMPA	G	335,709	Hillsborough	1,229,226	2711	1,878	371	
TAMPA	PF	335,709	Hillsborough	1,229,226	1268	1,931	10	
TARPON SPRINGS	F	23,484	Pinellas	916,542	29	18	4	
TARPON SPRINGS	P	23,484	Pinellas	916,542	45	25	6	
TAVARES	F	13,951	Lake	297,052	20	5	0	
TAVARES	P	13,951	Lake	297,052	29	4	3	
TEMPLE TERRACE	F	24,541	Hillsborough	1,229,226	45	11	3	
TEMPLE TERRACE	P	24,541	Hillsborough	1,229,226	48	38	7	
TEQUESTA	G	5,629	Palm Beach	1,320,134	36		2	
TEQUESTA [PF]	F	5,629	Palm Beach	1,320,134	19		1	
TEQUESTA [PF]	P	5,629	Palm Beach	1,320,134	12		1	
TITUSVILLE	G	43,761	Brevard	543,376	269	239	57	
TITUSVILLE	PF	43,761	Brevard	543,376	131	78	17	
TRI-COUNTY TRANSIT (ATU-1596)	G			1,145,956	733	166	36	
UMATILLA	P	3,456	Lake	297,052	8	1	0	
VALPARAISO	PF	5,036	Okaloosa	180,822	11	1	0	
VENICE	F	20,748	Sarasota	379,448	43	37	0	
VENICE	P	20,748	Sarasota	379,448	43	39	7	
VERO BEACH	G	15,220	Indian River	138,028	388	262	84	
VERO BEACH	P	15,220	Indian River	138,028	54	37	1	
VERO BEACH (CLOSED)	F	15,220	Indian River	138,028	0	11	0	CLOSED PLAN
VILLAGE OF NORTH PALM BEACH	G	12,015	Palm Beach	1,320,134	64	7	48	
VILLAGE OF NORTH PALM BEACH	PF	12,015	Palm Beach	1,320,134	52	7	11	
VILLAGE OF PALM SPRINGS	G	18,928	Palm Beach	1,320,134	71	35	44	Effective 06/30/2010: CLOSED Plan - Members chose to remain in the Plan or join FRS.
VILLAGE OF PALM SPRINGS	PF	18,928	Palm Beach	1,320,134	24		17	
VOLUSIA COUNTY (VOL)	F		Volusia	494,593	63	25	12	
WAUCHULA	GP	5,001	Hardee	27,731	71	35	12	
WEST MANATEE FCD	F		Manatee	322,833	27	1	4	
WEST MELBOURNE	P	18,355	Brevard	543,376	30	6	2	
WEST PALM BEACH	F	99,919	Palm Beach	1,320,134	193	168	7	
WEST PALM BEACH	G	99,919	Palm Beach	1,320,134	55	141	9	
WEST PALM BEACH	P	99,919	Palm Beach	1,320,134	275	157	5	MEMBERS RETIRED FIGURE INCLUDED 30 DROP PARTICIPANTS
WILLISTON	G	2,768	Levy	40,801	37	18	4	
WILLISTON	P	2,768	Levy	40,801	10	1	1	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr Termd	COMMENTS
WILTON MANORS (VOL)	F	11,632	Broward	1,748,066	2	3	5	
WILTON MANORS [GP]	G	11,632	Broward	1,748,066	11	34	1	
WILTON MANORS [GP]	P	11,632	Broward	1,748,066	4	25	0	
WINTER GARDEN	G	34,568	Orange	1,145,956	143	42	37	
WINTER GARDEN	PF	34,568	Orange	1,145,956	110	34	19	
WINTER HAVEN	F	33,874	Polk	602,095	65	28	1	
WINTER HAVEN	G	33,874	Polk	602,095	274	158	87	
WINTER HAVEN	P	33,874	Polk	602,095	77	38	9	
WINTER PARK	F	27,852	Orange	1,145,956	62	32	2	
WINTER PARK	P	27,852	Orange	1,145,956	76		3	
WINTER SPRINGS	GPF	33,282	Seminole	422,718	210	51	98	
Grand Totals:		492			115,154	55,920	14,875	

APPENDIX G

FUNDING PROGRESS (GASB-25 BASIS)

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
- GS = General and Sanitation Employees only
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers only
- ERP = Early Retirement Program

Valuation Date

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

Funding 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
- PUC = Projected 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 Pct

Total Assets ÷ AAL = Funded Ratio Pct

Covered Payroll

Payroll on which benefits are based

UAAL As Pct of Covd Pay

AAL – Total Assets ÷ Covered Payroll

Comments

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ALACHUA COUNTY LIBRARY	G	10/01/2010	N	None	UC	15,600,453	21,910,656	6,310,203	71.2%	4,044,568	156.0	
ALACHUA COUNTY LIBRARY	G	10/01/2009	N	None	UC	14,693,897	20,410,898	5,717,001	72.0%	4,034,478	141.7	
ALACHUA COUNTY LIBRARY	G	10/01/2008	N	None	UC	13,754,942	18,965,576	5,210,634	72.5%	4,211,692	123.7	
ALACHUA COUNTY LIBRARY	G	10/01/2007	N	None	UC	13,091,612	17,816,678	4,725,066	73.5%	5,820,894	81.2	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2010	N	None	AGG	3,086,288	7,110,641	4,024,353	43.4%	126,794,672	3.2	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2009	N	None	AGG	2,662,525	2,662,525	0	100.0%	129,623,633	0.0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2008	N	None	AGG	3,350,259	3,350,259	0	100.0%	134,352,096	0.0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2007	N	None	AGG	3,866,001	3,866,001	0	100.0%	133,694,225	0.0	
ALTAMONTE SPRINGS	G	10/01/2010	N	After	EAN	8,837,719	9,921,482	1,083,763	89.1%	7,815,403	13.9	
ALTAMONTE SPRINGS	G	10/01/2010	N	Before	EAN	8,837,719	9,595,455	757,736	92.1%	7,890,283	9.6	
ALTAMONTE SPRINGS	G	10/01/2009	N	None	EAN	7,048,958	8,441,000	1,392,042	83.5%	7,812,000	17.8	
ALTAMONTE SPRINGS	G	10/01/2008	N	None	EAN	6,173,313						
ALTAMONTE SPRINGS	G	10/01/2007	N	None	EAN/	6,430,844	6,152,000	-279,000	104.5%	7,463,000	-3.7	
ALTAMONTE SPRINGS	G	10/01/2006	N	None	EAN/	4,659,807						
ALTAMONTE SPRINGS	P	10/01/2009	N	After	EAN	4,052,288	6,401,108	2,348,820	63.3%	3,522,588	66.7	
ALTAMONTE SPRINGS	P	10/01/2009	N	Before		4,052,288						
ALTAMONTE SPRINGS	P	10/01/2009	Y	Before	EAN	4,052,288	6,744,060	2,691,772	60.1%	3,562,768	75.6	
ALTAMONTE SPRINGS	P	10/01/2009	Y	After	EAN	4,052,288	6,401,108	2,348,820	63.3%	3,522,588	66.7	
ALTAMONTE SPRINGS	P	10/01/2008	N	None	EAN	3,443,861	4,559,000	1,115,139	75.5%	3,362,891	33.2	
ALTAMONTE SPRINGS	P	10/01/2007	N	None	EAN/	3,644,751		-56,412				
ALTAMONTE SPRINGS	P	10/01/2006	N	None	EAN/	2,614,833						
APOPKA	F	10/01/2009	N	Before	EAN	21,389,797	23,877,605	2,487,808	89.6%	4,115,814	60.4	
APOPKA	F	10/01/2009	N	After	EAN	21,389,797	24,332,139	2,942,342	87.9%	4,115,814	71.5	
APOPKA	F	10/01/2008	N	None	EAN	20,086,629	22,199,137	2,112,508	90.5%	4,313,003	49.0	
APOPKA	F	10/01/2007	N	None	EAN	18,028,112	20,825,418	2,797,306	86.6%	3,895,788	71.8	
APOPKA	F	10/01/2006	N	None	EAN/	16,288,207	19,667,000	3,379,000	82.8%	3,747,000	90.2	
APOPKA	G	10/01/2009	N	After	EAN	26,854,527	31,994,213	5,139,686	83.9%	8,630,755	59.6	
APOPKA	G	10/01/2009	N	Before	EAN	26,854,527	31,686,214	4,831,687	84.8%	8,630,755	56.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
APOPKA	G	10/01/2008	N	None	EAN	24,939,067	29,619,921	4,680,854	84.2%	9,394,149	49.8	
APOPKA	G	10/01/2007	N	None	EAN	22,491,821	26,420,066	3,928,245	85.1%	8,878,865	44.2	
APOPKA	G	10/01/2006	N	None	EAN/	20,459,636	25,123,000	4,663,000	81.4%	8,620,000	54.1	DROP PLAN BENEFITS=762416.38
APOPKA	P	10/01/2009	N	Before	EAN	25,378,656	26,332,136	953,480	96.4%	4,569,611	20.9	
APOPKA	P	10/01/2009	N	After	EAN	25,378,656	26,804,543	1,425,887	94.7%	4,569,611	31.2	
APOPKA	P	10/01/2008	N	None	EAN	23,504,901	23,834,202	329,301	98.6%	4,638,508	7.1	
APOPKA	P	10/01/2007	N	None	EAN	21,489,030	21,500,596	11,566	99.9%	4,091,218	0.3	
APOPKA	P	10/01/2006	N	None	EAN/	18,484,173	19,033,000	549,000	97.1%	4,006,000	13.7	
ARCADIA	G	01/01/2011	N	None	FIL	1,918,708				821,992		
ARCADIA	G	01/01/2010	N	None	FIL	1,760,785	2,908,228	1,147,443	60.5%			
ARCADIA	G	01/01/2009	N	None	FIL	1,539,570						
ARCADIA	G	01/01/2008	N	None	FIL/	1,560,424						
ARCADIA	G	01/01/2007	N	None	FIL/	1,409,193						
ARCADIA	PF	10/01/2010	N	None	EAN	7,818,443	9,210,827	1,392,384	84.9%	880,617	158.1	
ARCADIA	PF	10/01/2009	N	None	EAN	7,766,771	8,947,647	1,180,876	86.8%	932,285	126.7	
ARCADIA	PF	10/01/2009	Y	Before		7,766,771	8,947,647	1,180,876	86.8%	932,285	126.7	
ARCADIA	PF	10/01/2009	Y	After	EAN	7,766,771	8,866,137	1,099,366	87.6%	932,285	117.9	
ARCADIA	PF	10/01/2008	N	Before		7,865,276						
ARCADIA	PF	10/01/2008	N	After	EAN	7,924,519	8,846,352	921,833	89.6%	985,275	93.6	
ARCADIA	PF	10/01/2007	N	None	EAN/	7,977,709	8,756,000	778,000	91.1%	940,000	82.8	
ARCADIA	PF	10/01/2006	N	None	EAN/	7,385,318	8,268,000	883,000	89.3%	998,000	88.5	
ATLANTIC BEACH	G	09/30/2010	N	Before	EAN	10,618,038	14,654,092	4,036,054	72.5%	3,837,512	105.2	
ATLANTIC BEACH	G	09/30/2010	N	After	EAN	10,618,038	15,179,961	4,561,923	69.9%	3,837,512	118.9	
ATLANTIC BEACH	G	09/30/2009	N	After	EAN	9,841,314	13,682,154	3,840,840	71.9%	4,018,667	95.6	
ATLANTIC BEACH	G	09/30/2009	N	Before	EAN	9,903,782	13,802,624	3,898,842	71.8%	4,018,667	97.0	
ATLANTIC BEACH	G	09/30/2008	N	After	EAN	9,208,773	12,624,084	3,415,311	72.9%	3,726,713	91.6	
ATLANTIC BEACH	G	09/30/2008	N	Before		9,208,773						
ATLANTIC BEACH	G	09/30/2007	N	None	EAN/	8,594,090	11,668,000	3,073,910	73.7%	3,476,000	88.4	
ATLANTIC BEACH	P	09/30/2010	N	Before	EAN	6,164,269	8,818,683	2,654,414	69.9%	1,639,155	161.9	
ATLANTIC BEACH	P	09/30/2010	N	After	EAN	6,164,269	9,449,190	3,284,921	65.2%	1,639,155	200.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ATLANTIC BEACH	P	09/30/2009	N	Before	EAN	5,962,342	8,688,737	2,726,395	68.6%	1,696,746	160.7	
ATLANTIC BEACH	P	09/30/2009	N	After	EAN	5,921,648	8,688,737	2,767,089	68.2%	1,696,746	163.1	
ATLANTIC BEACH	P	09/30/2008	N	None	EAN	5,763,883	8,111,733	2,347,850	71.1%	1,476,074	159.1	
ATLANTIC BEACH	P	09/30/2007	N	None	EAN/	5,662,661	7,620,000	1,958,000	74.3%	1,453,000	134.7	
ATLANTIS (CLOSED)	P	10/01/2008	N	After	EAN	1,490,391	1,516,393	26,002	98.3%	0	0.0	
ATLANTIS (CLOSED)	P	10/01/2008	N	Before		1,490,391						
ATLANTIS (CLOSED)	P	10/01/2006	N	None	EAN/	1,385,400	1,397,000	12,000	99.2%	130,000	9.2	
AUBURNDALE	F	10/01/2010	N	After	FIL	4,935,153	6,525,320	1,590,167	75.6%	756,303	210.3	
AUBURNDALE	F	10/01/2010	N	Before	FIL	4,935,153		741,195		756,303	98.0	
AUBURNDALE	F	10/01/2009	N	None	FIL	4,879,979	5,761,065	881,086	84.7%	755,203	116.7	
AUBURNDALE	F	10/01/2008	N	After	FIL	4,737,481	5,275,732	538,251	89.8%	837,062	64.3	
AUBURNDALE	F	10/01/2008	N	Before		4,737,481						
AUBURNDALE	F	10/01/2007	N	None	FIL	4,533,659	5,005,580	471,921	90.6%	802,481	58.8	
AUBURNDALE	F	10/01/2006	N	None	FIL/	4,283,005	4,510,000	227,000	95.0%	669,000	33.9	DROP PLAN BENEFITS=138153.34
AUBURNDALE	G	10/01/2010	Y	Before	AGG	13,362,051				3,194,215		
AUBURNDALE	G	10/01/2010	N	None	AGG	13,381,827	16,188,583	2,806,756	82.7%	3,194,215	87.9	
AUBURNDALE	G	10/01/2010	Y	After	EAN	13,362,051	16,720,858	3,358,807	79.9%	3,194,215	105.2	
AUBURNDALE	G	10/01/2009	N	None	AGG	12,777,662	15,228,116	2,450,454	83.9%	3,124,545	78.4	
AUBURNDALE	G	10/01/2009	Y	After	AGG	12,777,662	15,661,527	2,883,865	81.6%	3,389,014	85.1	
AUBURNDALE	G	10/01/2009	Y	Before	AGG	12,777,662						
AUBURNDALE	G	10/01/2008	N	After	AGG	14,294,979	16,761,912	2,466,933	85.3%	3,264,011	75.6	CALCULATED USING ENTRY AGE NORMAL COST METHOD
AUBURNDALE	G	10/01/2008	N	Before		14,294,979						
AUBURNDALE	G	10/01/2007	N	None	AGG	13,840,789						
AUBURNDALE	P	10/01/2010	N	After	FIL	7,050,064	8,524,049	1,473,985	82.7%	1,671,141	88.2	
AUBURNDALE	P	10/01/2010	N	Before	FIL	7,050,064	7,790,391	740,327	90.5%	1,671,141	44.3	
AUBURNDALE	P	10/01/2009	N	None	FIL	6,717,038	7,499,859	782,821	89.6%	1,579,757	49.6	
AUBURNDALE	P	10/01/2008	N	Before		6,533,473						
AUBURNDALE	P	10/01/2008	N	After	FIL	6,481,484	7,241,445	759,961	89.5%	1,470,281	51.7	
AUBURNDALE	P	10/01/2007	N	None	FIL/	6,244,274	6,852,000	607,000	91.1%	1,446,000	42.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
AUBURNDALE	P	10/01/2006	N	None	FIL/	5,693,207	6,267,000	574,000	90.8%	1,233,000	46.6	
AVENTURA	P	10/01/2009	Y	None	EAN	10,375,589	16,273,418	5,897,829	63.8%	6,418,797	91.9	
AVENTURA	P	10/01/2007	N	None	EAN/	6,935,097	10,825,000	3,890,000	64.1%	5,577,000	69.8	
AVON PARK	F	10/01/2010	N	Before	EAN	3,449,783	4,431,286	981,503	77.9%	680,087	144.3	
AVON PARK	F	10/01/2010	N	After	EAN	3,449,783	4,524,930	1,075,147	76.2%	680,087	158.1	
AVON PARK	F	10/01/2009	N	None	EAN	3,254,690	4,322,855	1,068,165	75.3%	738,380	144.7	
AVON PARK	F	10/01/2008	N	After	EAN	3,370,070	4,129,873	759,803	81.6%	738,078	102.9	
AVON PARK	F	10/01/2008	N	Before		3,277,886						
AVON PARK	F	10/01/2007	N	None	EAN/	3,345,248	3,965,000	620,000	84.4%	690,000		89.8DROPP PLAN BENEFITS=214108.34
AVON PARK	F	10/01/2006	N	None	EAN/	2,934,522	3,601,000	666,000	81.5%	660,000		100.9DROPP PLAN BENEFITS=136409.89
AVON PARK	P	10/01/2010	N	After	EAN	5,268,362	5,555,052	286,690	94.8%	1,025,823	27.9	
AVON PARK	P	10/01/2010	N	Before	EAN	5,268,362	5,514,759	246,397	95.5%	1,025,823	24.0	
AVON PARK	P	10/01/2009	N	None	EAN	5,172,660	5,147,485	-25,175	100.5%	967,184	-2.6	
AVON PARK	P	10/01/2008	N	Before		5,222,904						
AVON PARK	P	10/01/2008	N	After	EAN	5,101,456	4,939,141	-162,315	103.3%	1,041,764	-15.6	
AVON PARK	P	10/01/2007	N	None	EAN/	4,939,711	4,519,000	-421,000	109.3%	1,051,000	-40.0	
AVON PARK	P	10/01/2006	N	None	AGG/	4,416,529	4,417,000	0	100.0%	920,000	0.0	
BAL HARBOUR VILLAGE	G	10/01/2008	N	After	EAN	8,239,824	10,670,617	2,430,793	77.2%	1,476,784	164.6	
BAL HARBOUR VILLAGE	G	10/01/2008	N	Before		8,239,824						
BAL HARBOUR VILLAGE	G	10/01/2007	N	None	EAN	7,563,528	8,979,097	1,415,569	84.2%	1,597,150	88.6	
BAL HARBOUR VILLAGE	G	10/01/2006	N	After	EAN	6,811,789	8,107,043	1,295,254	84.0%	1,489,690	86.9	
BAL HARBOUR VILLAGE	G	10/01/2006	N	Before		5,973,216						
BAL HARBOUR VILLAGE	P	10/01/2010	N	After	EAN	10,080,019	18,608,039	8,528,020	54.2%	2,256,484	377.9	
BAL HARBOUR VILLAGE	P	10/01/2010	N	Before	EAN	10,080,019	18,274,318	8,194,299	55.2%	2,256,484	363.1	
BAL HARBOUR VILLAGE	P	10/01/2009	Y	None	EAN	8,821,884	16,250,998	7,429,114	54.3%	2,390,026	310.8	
BAL HARBOUR VILLAGE	P	10/01/2008	N	After	EAN	7,785,292	14,432,115	6,646,823	53.9%	2,146,816	309.6	
BAL HARBOUR VILLAGE	P	10/01/2007	N	Before		5,824,199						
BAL HARBOUR VILLAGE	P	10/01/2007	N	After	EAN	5,824,199	12,461,343	6,637,144	46.7%	1,874,504	354.1	
BAL HARBOUR VILLAGE	P	10/01/2006	Y	None	EAN/	6,588,860	11,225,000	4,637,000	58.7%	1,692,000	274.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BARTOW	F	10/01/2010	N	After	FIL	5,849,384	6,680,251	830,867	87.6%	1,017,521	81.7	
BARTOW	F	10/01/2010	N	Before	FIL	5,849,384	6,680,251	830,867	87.6%	1,017,521	81.7	
BARTOW	F	10/01/2009	N	None	FIL	5,718,897	6,393,737	674,840	89.4%	1,002,315	67.3	
BARTOW	F	10/01/2008	N	After	FIL	5,654,537	6,282,830	628,293	90.0%	1,021,055	61.5	
BARTOW	F	10/01/2008	N	Before		5,661,775						
BARTOW	F	10/01/2007	N	None	FIL	5,525,221	5,784,630	259,409	95.5%	1,067,587	24.3	
BARTOW	F	10/01/2006	N	None	FIL/	4,987,138	5,281,000	294,000	94.4%	912,000	32.2	
BARTOW	G	10/01/2010	N	None	EAN	11,856,644	20,224,576	8,367,932	58.6%	8,342,130	100.3	
BARTOW	G	10/01/2009	N	Before	EAN	10,937,063	18,355,205	7,418,142	59.6%	8,292,702	89.5	
BARTOW	G	10/01/2009	N	After	EAN	10,937,063	18,667,539	7,730,476	58.6%	8,292,702	93.2	
BARTOW	G	10/01/2008	N	After	EAN	9,940,526	17,176,096	7,235,570	57.9%	8,519,905	84.9	
BARTOW	G	10/01/2008	N	Before		9,869,714						
BARTOW	G	10/01/2007	N	None	EAN	9,212,327	10,491,810	1,279,483	87.8%	8,719,483	14.7	
BARTOW	G	10/01/2006	N	None	EAN/	8,041,128	9,798,000	1,756,000	82.1%	8,466,000	20.8	DROP PLAN BENEFITS=138201.25
BARTOW	P	10/01/2010	N	None	EAN	11,685,414	15,136,092	3,450,678	77.2%	1,775,191	194.4	
BARTOW	P	10/01/2008	N	Before		12,129,965						
BARTOW	P	10/01/2008	N	After	FIL	12,075,278	12,875,477	800,199	93.8%	1,783,136	44.9	
BARTOW	P	10/01/2007	N	None	FIL	12,212,528	13,078,814	866,286	93.4%	2,031,544	42.6	
BARTOW	P	10/01/2006	N	None	FIL/	11,111	11,204,000	93,000	.1%	2,094,000	4.4	
BAY HARBOR ISLANDS [GP]	G	10/01/2008	N	None	AGG	4,565,110	6,557,443	1,992,333	69.6%	1,814,969	109.8	
BAY HARBOR ISLANDS [GP]	G	10/01/2007	N	After	AGG	4,666,974						
BAY HARBOR ISLANDS [GP]	G	10/01/2006	N	None	AGG/	4,034,671						
BAY HARBOR ISLANDS [GP]	P	10/01/2008	N	None	AGG	3,834,161	5,745,678	1,911,517	66.7%	972,312	196.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2007	N	After	AGG	3,417,433						
BAY HARBOR ISLANDS [GP]	P	10/01/2006	N	None	AGG/	2,768,676						
BAY MEDICAL CENTER	G	01/01/2010	Y	After	PUC	85,374,844	93,035,190	7,660,346	91.8%	62,904,109	12.2	
BAY MEDICAL CENTER	G	01/01/2010	Y	Before	PUC	85,374,844	91,951,041	6,576,197	92.8%	62,904,109	10.5	
BAY MEDICAL CENTER	G	01/01/2010	N	None	PUC	85,374,844	91,300,872	5,926,028	93.5%	62,904,109	9.4	
BAY MEDICAL CENTER	G	01/01/2009	N	Before	PUC	78,843,824	88,011,493	9,167,669	89.6%	68,834,900	13.3	
BAY MEDICAL CENTER	G	01/01/2009	N	Before	AGG	78,843,824	88,011,493	9,167,669	89.6%	68,834,900	13.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BAY MEDICAL CENTER	G	01/01/2008	N	None	AGG	81,093,732	86,717,484	5,623,752	93.5%	65,422,123	8.6	
BAY MEDICAL CENTER	G	01/01/2007	N	None	AGG/	71,490,366	78,105,000	6,615,000	91.5%	62,697,000	10.6	
BELLE GLADE	G	10/01/2010	N	None	EAN	12,602,518	11,256,078	-1,346,440	112.0%	2,687,813	-50.1	
BELLE GLADE	G	10/01/2009	N	After	EAN	12,593,393	12,250,630	-342,763	102.8%	3,458,032	-9.9	
BELLE GLADE	G	10/01/2009	N	Before		12,593,393	12,124,770	-468,623	103.9%	3,458,032	-13.6	
BELLE GLADE	G	10/01/2008	N	Before		12,450,912						
BELLE GLADE	G	10/01/2008	N	After	EAN	12,384,925	10,757,632	-1,627,293	115.1%	3,373,646	-48.2	
BELLE GLADE	G	10/01/2007	N	None	EAN	11,990,856	10,981,466	-1,009,390	109.2%	3,836,202	-26.3	
BELLE GLADE	G	10/01/2006	N	None	EAN/	10,973,899	10,700,000	-274,000	102.6%	3,690,000	-7.4	
BELLE GLADE (RETIRED)	PF	10/01/2010	N	None	AGG	4,745,197	3,497,569	-1,247,628	135.7%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2009	N	None	AGG	4,583,203	3,485,625	-1,097,578	131.5%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2008	N	None	AGG	4,454,412	3,620,585	-833,827	123.0%	0	0.0	
BELLE GLADE HOUSING	G	10/01/2010	N	None	AGG	1,233,941						
BELLE GLADE HOUSING	G	10/01/2009	N	None	AGG	1,078,488	1,348,204	269,716	80.0%	813,926	33.1	
BELLE GLADE HOUSING	G	10/01/2008	N	None	AGG	998,547						
BELLE GLADE HOUSING	G	10/01/2007	N	None	AGG	1,069,123						
BELLE GLADE HOUSING	G	10/01/2006	N	None	AGG/	985,293						
BELLEAIR	P	10/01/2010	N	None	FIL	1,975,784	2,380,894	405,110	83.0%	688,721	58.8	
BELLEAIR	P	10/01/2009	N	None	FIL	1,813,120	2,235,907	422,787	81.1%	626,886	67.4	
BELLEAIR	P	10/01/2008	N	Before		1,868,261						
BELLEAIR	P	10/01/2008	N	After	FIL	1,854,654	2,281,665	427,011	81.3%	604,845	70.6	
BELLEAIR	P	10/01/2007	N	None	FIL/	1,790,859	2,216,000	425,000	80.8%	424,000	100.4	
BELLEAIR	P	10/01/2006	N	None	FIL/	1,635,030	1,891,000	256,000	86.5%	347,000	73.9	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2010	N	Before	FIL	1,460,393	1,466,562		99.6%	0		
BELLEAIR BLUFFS (CLOSED)	F	10/01/2010	N	After	FIL	1,460,393	1,502,197	41,804	97.2%	0		
BELLEAIR BLUFFS (CLOSED)	F	10/01/2009	Y	None	FIL	1,347,571	1,468,674	121,103	91.8%	0	0.0	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2008	N	Before		983,923						
BELLEAIR BLUFFS (CLOSED)	F	10/01/2008	N	After	FIL	1,126,770	1,250,856	124,086	90.1%	581,932	21.3	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2007	N	None	FIL	941,706	1,217,735	276,029	77.3%	466,927	59.1	
BELLEAIR BLUFFS (CLOSED)	F	10/01/2006	N	None	FIL/	770,022	1,034,000	264,000	74.5%	443,000	59.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BELLEVUE	P	10/01/2010	N	Before	EAN	1,970,317	2,694,368	724,051	73.1%	506,862	142.8	
BELLEVUE	P	10/01/2010	N	After	EAN	1,970,317	2,748,400	778,083	71.7%	506,862	153.5	
BELLEVUE	P	10/01/2009	N	None	EAN	1,843,446	2,434,022	590,576	75.7%	624,954	94.5	
BELLEVUE	P	10/01/2008	N	After	EAN	1,706,332	2,327,241	620,909	73.3%	635,217	97.7	
BELLEVUE	P	10/01/2008	N	Before		1,706,332						
BELLEVUE	P	10/01/2007	N	None	EAN/	1,779,718	2,320,000	540,000	76.7%	584,000	92.5	
BELLEVUE	P	10/01/2006	N	None	AGG/	1,635,517	1,636,000	0	100.0%	567,000	0.0	
BOCA GRANDE FCD	F	10/01/2010	N	Before	FIL	1,879,110	1,603,552	-275,558	117.2%	978,777	-28.2	
BOCA GRANDE FCD	F	10/01/2010	N	After	FIL	1,879,110	1,662,138	-216,972	113.1%	978,777	-22.2	
BOCA GRANDE FCD	F	10/01/2009	N	Before		1,449,871						
BOCA GRANDE FCD	F	10/01/2009	N	After	FIL	1,449,871	1,242,916	-206,955	116.7%	1,049,538	-19.7	
BOCA GRANDE FCD	F	10/01/2006	N	None	FIL/	654,192	695,000	40,808	94.1%	831,000	4.9	
BOCA RATON	G	10/01/2010	N	None	EAN	155,041,982	169,663,427	14,621,445	91.4%	32,165,959	45.5	
BOCA RATON	G	10/01/2009	N	None	EAN	155,671,483	162,631,384	6,959,901	95.7%	32,810,590	21.2	
BOCA RATON	G	10/01/2008	N	None	EAN	156,186,054	150,363,336	-5,822,718	103.9%	32,118,651	-18.1	
BOCA RATON	G	10/01/2007	N	None	EAN	155,901,366	145,647,102	-10,254,264	107.0%	30,935,387	-33.1	
BOCA RATON	G	10/01/2006	N	None	EAN	149,012,517	136,934,499	-12,078,018	108.8%	30,415,428	-39.7	
BOCA RATON	PF	10/01/2010	N	None	EAN	208,496,526	296,741,692	88,245,166	70.3%	29,499,150	299.1	
BOCA RATON	PF	10/01/2009	N	None	EAN	204,965,289	274,734,730	69,769,441	74.6%	29,766,886	234.4	
BOCA RATON	PF	10/01/2008	N	None	EAN	203,745,215	249,405,118	45,659,903	81.7%	27,146,586	168.2	
BOCA RATON	PF	10/01/2008	Y	After	EAN	203,745,215	252,987,792	49,242,577	80.5%	28,637,275	172.0	
BOCA RATON	PF	10/01/2008	Y	Before		203,745,215	250,561,167	46,815,952	81.3%			
BOCA RATON	PF	10/01/2007	N	None	EAN	197,931,772	231,788,992	33,857,220	85.4%	24,890,896	136.0	
BOCA RATON	PF	10/01/2006	N	None	EAN	184,595,316	209,486,621	24,891,305	88.1%	24,193,640	102.9	
BOCA RATON EXECUTIVE	G	10/01/2010	Y	After	EAN	19,058,673	27,612,044	8,553,371	69.0%	4,896,787	174.7	
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	EAN	19,059,072	27,124,059	8,064,987	70.3%	4,896,787	164.7	
BOCA RATON EXECUTIVE	G	10/01/2010	Y	Before	EAN	19,058,673	26,918,124	7,859,451	70.8%	4,921,267	159.7	
BOCA RATON EXECUTIVE	G	10/01/2010	N	Before	EAN	19,059,072	26,918,124	7,859,052	70.8%	4,921,267	159.7	
BOCA RATON EXECUTIVE	G	10/01/2008	N	Before		15,850,171						
BOCA RATON EXECUTIVE	G	10/01/2008	N	After	EAN	15,850,171	21,482,000	5,631,829	73.8%	5,139,000	109.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BOCA RATON EXECUTIVE	G	10/01/2007	N	None	EAN	13,887,606	17,704,000	3,816,394	78.4%	4,610,000	82.8	
BOCA RATON EXECUTIVE	G	10/01/2006	N	None	EAN	11,172,317	15,179,000	4,006,683	73.6%	4,310,638	92.9	
BOCA RATON HOUSING	G	10/01/2009	N	Before		1,201,094						
BOCA RATON HOUSING	G	10/01/2009	N	After	AGG	1,201,094	1,014,602	-186,492	118.4%	681,228		-27.4 AAL CALCULATED UNDER THE ENTRY AGE NORMAL COST METHOD
BOCA RATON HOUSING	G	10/01/2007	N	None	AGG/	1,112,331	1,112,000	0	100.0%	786,000	0.0	
BONITA SPRINGS FCD	F	10/01/2010	N	After	EAN	28,705,369	50,856,516	22,151,147	56.4%	7,924,994	279.5	
BONITA SPRINGS FCD	F	10/01/2010	N	Before		28,705,369	49,873,376	21,168,007	57.6%	7,924,994	267.1	
BONITA SPRINGS FCD	F	10/01/2009	N	None	EAN	26,130,449	43,873,729	17,743,280	59.6%	7,485,571	237.0	
BONITA SPRINGS FCD	F	10/01/2008	N	After	EAN	23,197,618	39,897,278	16,699,660	58.1%	7,167,721	233.0	
BONITA SPRINGS FCD	F	10/01/2008	N	Before		1,126,691						
BONITA SPRINGS FCD	F	10/01/2008	N	After	FIL	1,313,731	1,294,700	-19,031	101.5%	860,996	-2.2	
BONITA SPRINGS FCD	F	10/01/2008	N	Before		22,692,288						
BONITA SPRINGS FCD	F	10/01/2007	N	None	EAN/	20,346,521	33,450,000	13,104,000	60.8%	6,941,000	188.8	
BONITA SPRINGS FCD	F	10/01/2006	N	None	EAN/	16,444,208	26,376,000	9,932,000	62.3%	6,453,000	153.9	
BONITA SPRINGS FCD	G	10/01/2010	N	None	FIL	1,764,960	1,719,658	-45,302	102.6%	937,679	-4.8	
BONITA SPRINGS FCD	G	10/01/2009	N	Before		1,531,755						
BONITA SPRINGS FCD	G	10/01/2009	N	After	FIL	1,531,755	1,475,497	-56,258	103.8%	889,966	-6.3	
BONITA SPRINGS FCD	G	10/01/2008	N	Before		1,126,691						
BONITA SPRINGS FCD	G	10/01/2008	N	After	FIL	1,313,731	1,294,700	-19,031	101.5%	860,996	-2.2	
BONITA SPRINGS FCD	G	10/01/2007	N	None	FIL/	1,113,966	1,216,000	102,000	91.6%	821,000	12.4	
BONITA SPRINGS FCD	G	10/01/2006	N	None	FIL/	817,581	857,000	39,000	95.4%	755,000	5.2	
BOYNTON BEACH	F	10/01/2010	Y	Before	EAN	48,521,964	76,797,198	28,275,234	63.2%	10,726,580	263.6	
BOYNTON BEACH	F	10/01/2010	Y	After	EAN	48,521,964	78,046,241	29,524,277	62.2%	10,506,008	281.0	
BOYNTON BEACH	F	10/01/2009	N	None	EAN	46,446,813	72,211,379	25,764,566	64.3%	10,350,054	248.9	
BOYNTON BEACH	F	10/01/2009	Y	None	EAN	46,448,767	72,211,379	25,762,612	64.3%	10,350,054	248.9	
BOYNTON BEACH	F	10/01/2008	N	None	EAN	45,330,615	67,141,898	21,811,283	67.5%	10,130,185	215.3	
BOYNTON BEACH	F	10/01/2007	N	None	EAN	40,504,910	59,480,217	18,975,307	68.1%	8,806,744	215.5	
BOYNTON BEACH	F	10/01/2006	N	None	EAN/	39,981,869	58,684,000	18,702,000	68.1%	8,152,000	229.4	DROP ACCOUNT=3118728
BOYNTON BEACH	G	10/01/2009	N	After	EAN	90,974,549	121,690,000	30,715,451	74.8%	28,182,460	109.0	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BOYNTON BEACH	G	10/01/2009	N	Before		85,567,885						
BOYNTON BEACH	G	10/01/2008	N	None	EAN	84,041,900	112,906,860	28,864,960	74.4%	27,852,000	103.6	
BOYNTON BEACH	G	10/01/2007	Y	None	EAN	79,841,412	104,360,000	24,518,588	76.5%	26,601,000	92.2	
BOYNTON BEACH	G	10/01/2006	N	None	EAN	73,022,170	98,272,000	25,249,830	74.3%	24,942,000	101.2	
BOYNTON BEACH	P	10/01/2010	Y	None	EAN	48,129,593	81,957,204	33,827,611	58.7%	12,592,795	268.6	
BOYNTON BEACH	P	10/01/2010	N	None	EAN	48,129,593	81,957,204	33,827,611	58.7%	12,619,906	268.0	
BOYNTON BEACH	P	10/01/2009	N	None	EAN	46,116,985	78,055,403	31,938,418	59.1%	12,537,968	254.7	
BOYNTON BEACH	P	10/01/2009	Y	None	EAN	46,116,985	78,055,403	31,938,418	59.1%	12,537,968	254.7	
BOYNTON BEACH	P	10/01/2008	N	None	EAN	44,277,726	72,349,643	28,071,917	61.2%	11,532,888	243.4	
BOYNTON BEACH	P	10/01/2007	N	None	EAN/	44,780,016						
BOYNTON BEACH	P	10/01/2006	N	None	EAN/	40,155,310						
BRADENTON	F	10/01/2010	N	Before	EAN	30,070,970	42,227,032	12,156,062	71.2%	3,575,486	340.0	
BRADENTON	F	10/01/2010	N	After	EAN	30,070,970	42,939,991	12,869,021	70.0%	3,575,486	359.9	
BRADENTON	F	10/01/2009	N	None	EAN	29,759,576	40,029,289	10,269,713	74.3%	4,014,231	255.8	
BRADENTON	F	10/01/2008	N	Before		29,064,232						
BRADENTON	F	10/01/2008	N	After	EAN	29,533,913	37,712,988	8,179,075	78.3%	4,065,747	201.2	
BRADENTON	F	10/01/2007	N	None	EAN/	28,494,946	35,485,000	6,990,000	80.3%	4,033,000	173.3	DROP PLAN BENEFITS=120048.24
BRADENTON	F	10/01/2006	N	None	EAN/	26,147,477	33,551,000	7,403,000	77.9%	3,881,000	190.8	
BRADENTON	P	10/01/2010	N	Before	EAN	48,428,739	60,032,031	11,603,292	80.7%	6,518,785	178.0	
BRADENTON	P	10/01/2010	N	After	EAN	47,812,346	57,777,539	9,965,193	82.8%	6,518,785	152.9	
BRADENTON	P	10/01/2009	N	None	EAN	46,688,948	57,318,819	10,629,871	81.5%	6,661,333	159.6	
BRADENTON	P	10/01/2008	N	None	EAN	45,205,970	52,792,349	7,586,379	85.6%	6,618,369	114.6	
BRADENTON	P	10/01/2007	N	None	EAN/	42,958,587	48,083,000	5,124,413	89.3%	6,727,000	76.2	DROP ACCOUNT BALANCE=385774
BRADENTON	P	10/01/2006	N	None	EAN/	39,040,281	42,422,000	3,382,000	92.0%	6,038,000	56.0	DROP ACCOUNT BALANCE=276706
BROOKSVILLE	F	10/01/2010	N	After	EAN	4,527,289	5,896,346	1,369,057	76.8%	750,916	182.3	
BROOKSVILLE	F	10/01/2010	N	Before	EAN	4,527,289	5,826,855	1,299,566	77.7%	750,916	173.1	
BROOKSVILLE	F	10/01/2009	N	None	EAN	4,421,906	5,732,264	1,310,358	77.1%	831,397	157.6	
BROOKSVILLE	F	10/01/2008	N	After	EAN	4,330,318	5,298,483	968,165	81.7%	807,357	119.9	
BROOKSVILLE	F	10/01/2008	N	Before		4,492,114						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
BROOKSVILLE	F	10/01/2007	N	None	EAN/	4,335,385	5,072,000	736,000	85.5%	721,000	102.1	
BROOKSVILLE	F	10/01/2006	N	None	EAN/	4,029,916	4,672,000	642,000	86.3%	676,000	95.0	
BROOKSVILLE	P	10/01/2010	N	After	AGG	3,102,669	3,239,304	136,635	95.8%	959,684	14.2	
BROOKSVILLE	P	10/01/2010	N	Before		3,102,669						
BROOKSVILLE	P	10/01/2009	Y	None	AGG	2,942,336	2,892,544	-49,792	101.7%	947,749	-5.3	
BROOKSVILLE	P	10/01/2008	N	After	AGG	2,767,031	2,596,143	-170,888	106.6%	884,446	-19.3	
BROOKSVILLE	P	10/01/2008	N	Before		2,414,427						
BROOKSVILLE	P	10/01/2007	N	None	AGG/							INFO NOT REQUIRED BY AGG METHOD
BROOKSVILLE	P	10/01/2006	N	None	AGG/	2,124,194						*INFO NOT REQUIRED BY AGG METHOD
BUNNELL	F	10/01/2010	N	After	EAN	409,910	374,902	-35,008	109.3%	22,500	-155.6	
BUNNELL	F	10/01/2010	N	Before	EAN	409,910	342,442	-67,468	119.7%	22,500	-299.9	
BUNNELL	F	10/01/2008	N	After	EAN	382,429	266,398	-116,031	143.6%	14,167	-819.0	
BUNNELL	F	10/01/2008	N	Before	EAN	318,690	266,397	-52,293	119.6%	14,167	-369.1	
BUSHNELL	G	10/01/2009	N	None	EAN	885,785	1,141,386	255,601	77.6%	938,654	27.2	
BUSHNELL	G	10/01/2008	N	After	EAN	765,268	966,020	200,752	79.2%	874,161	23.0	
BUSHNELL	G	10/01/2008	N	Before		638,971						
BUSHNELL	G	10/01/2007	N	None	EAN	636	801,015	164,902	.1%	817,220	20.2	
BUSHNELL	G	10/01/2006	N	None	EAN/	472,980	525,000	52,000	90.1%	626,000	8.2	
BUSHNELL	P	10/01/2009	N	None	AGG	810,887	959,233	148,346	84.5%	400,071	37.1	
BUSHNELL	P	10/01/2008	N	After	AGG	607,743	775,008	167,265	78.4%	344,182	48.6	
BUSHNELL	P	10/01/2008	N	Before		729,292						
BUSHNELL	P	10/01/2007	N	None	AGG	660,880	660,880	0	100.0%	332,526	0.0	
BUSHNELL	P	10/01/2006	N	None	AGG/	530,690	531,000	0	99.9%	294,000	0.0	
CAPE CORAL	F	10/01/2010	N	Before	EAN	82,466,848	133,621,867	51,155,019	61.7%	13,173,617	388.3	
CAPE CORAL	F	10/01/2010	N	After	EAN	82,466,848	136,634,447	54,167,599	60.4%	13,173,617	411.2	
CAPE CORAL	F	10/01/2009	N	None	EAN	79,465,598	127,643,322	48,177,724	62.3%	13,446,812	358.3	
CAPE CORAL	F	10/01/2008	N	Before		82,593,487						
CAPE CORAL	F	10/01/2008	N	After	EAN	80,099,788	113,528,819	33,429,031	70.6%	13,789,968	242.4	
CAPE CORAL	F	10/01/2007	N	None	EAN/	77,333,267	100,077,000	22,744,000	77.3%	12,927,000	175.9	DROP PLAN BENEFITS=343297.16

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CAPE CORAL	F	10/01/2006	N	None	EAN/	66,874,076	88,781,000	21,907,000	75.3%	12,191,000	179.7	
CAPE CORAL	G	10/01/2010	N	None	EAN	121,691,151	202,618,184	80,927,033	60.1%	37,963,288	213.2	
CAPE CORAL	G	10/01/2009	N	After	EAN	117,425,565	189,415,256	71,989,691	62.0%	39,478,495	182.4	
CAPE CORAL	G	10/01/2009	N	Before		117,425,565						
CAPE CORAL	G	10/01/2008	N	Before		119,750,750						
CAPE CORAL	G	10/01/2008	N	After	EAN	115,373,850	168,271,094	52,897,244	68.6%	41,966,953	126.0	
CAPE CORAL	G	10/01/2007	N	None	EAN	110,223,917	132,756,855	22,532,938	83.0%	43,849,899	51.4	
CAPE CORAL	G	10/01/2006	N	None	EAN/	95,144,528	119,918,000	24,773,000	79.3%	37,268,000	66.5	
CAPE CORAL	P	10/01/2010	N	After	EAN	78,297,575	119,737,792	41,440,217	65.4%	14,650,761	282.9	
CAPE CORAL	P	10/01/2010	N	Before	EAN	78,297,575	116,930,435	38,632,860	67.0%	14,650,761	263.7	
CAPE CORAL	P	10/01/2009	Y	None	EAN	74,418,412	109,495,436	35,077,024	68.0%	15,275,458	229.6	
CAPE CORAL	P	10/01/2009	N	None	EAN	74,418,412	109,495,436	35,077,024	68.0%	15,275,458	229.6	
CAPE CORAL	P	10/01/2008	N	Before		73,897,998						
CAPE CORAL	P	10/01/2008	N	After	EAN	71,617,100	100,015,792	28,398,692	71.6%	15,569,343	182.4	
CAPE CORAL	P	10/01/2007	N	None	EAN/	68,538,078	85,312,000	16,774,000	80.3%	14,995,000	111.9	
CAPE CORAL	P	10/01/2006	N	None	EAN/	58,284,084	72,429,000	14,145,000	80.5%	12,458,000	113.5	
CASSELBERRY	PF	10/01/2010	N	Before	AGG	8,058,785	8,058,785	0	100.0%	3,278,798	0.0	
CASSELBERRY	PF	10/01/2010	N	After	AGG	8,058,785	8,058,785	0	100.0%	3,278,798	0.0	
CASSELBERRY	PF	10/01/2009	N	None	AGG	6,854,844	7,945,740	1,090,896	86.3%	3,171,407	34.4	DISPLAYED AS IF UTILIZING ENTRY AGE NORMAL COST METHOD
CASSELBERRY	PF	10/01/2008	N	After	AGG	5,734,434	6,585,330	850,896	87.1%	3,034,082	28.0	
CASSELBERRY	PF	10/01/2008	N	Before		5,476,578						
CASSELBERRY	PF	10/01/2006	N	None	AGG/	3,309,353	3,309,000	0	100.0%	2,656,000	0.0	
CHATTAHOOCHEE	F	10/01/2007	N	None	AGG	339,785	407,878	68,093	83.3%	64,166	106.1	
CLEARWATER	GPF	01/01/2011	N	None	FIL	646,956,800	665,701,475	18,744,675	97.2%	76,505,599	24.5	
CLEARWATER	GPF	01/01/2010	N	None	FIL	618,444,906	638,109,349	19,664,443	96.9%	80,443,199	24.4	
CLEARWATER	GPF	01/01/2009	N	None	FIL	536,834,473	557,515,503	20,681,030	96.3%	82,104,837	25.2	
CLEARWATER	GPF	01/01/2008	N	None	FIL/	610,979,087	632,560,000	21,581,000	96.6%	80,372,000	26.9	
CLEARWATER	GPF	01/01/2007	N	None	FIL/	559,830,590						
CLEARWATER (CLOSED)	F	01/01/2010	N	None	AGG	7,069,681	6,752,633	-317,048	104.7%	0	0.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CLEARWATER (CLOSED)	F	01/01/2008	N	None	AGG	8,063,338	7,815,729	-247,609	103.2%	0	0.0	
CLEARWATER (CLOSED)	F	01/01/2007	N	None	AGG/	8,375,505	8,321,000	-55,000	100.7%	0	0.0	
CLERMONT	F	10/01/2009	N	Before		2,609,047	2,508,422	-100,625	104.0%	2,552,427	-3.9	
CLERMONT	F	10/01/2009	N	After	AGG	2,609,047	2,596,659	-12,388	100.5%	2,552,427	-0.5	
CLERMONT	F	10/01/2007	N	None	AGG/	1,972,299	1,973,000	0	100.0%	2,031,000	0.0	
CLERMONT	P	10/01/2009	N	None	AGG	5,288,822	6,163,934	875,112	85.8%	2,485,033	35.2	CALCULATED UNDER THE ENTRY AGE NORMAL COST METHOD
CLERMONT	P	10/01/2007	N	None	AGG	4,905,071	4,905,071	0	100.0%	2,356,375	0.0	
CLERMONT (RETIRED)	G	10/01/2009	N	Before		573,379						
CLERMONT (RETIRED)	G	10/01/2009	N	After	AGG	573,379	566,885	-6,494	101.1%	0	0.0	
CLERMONT (RETIRED)	G	10/01/2007	N	None	AGG	822,401	822,401	0	100.0%	0		
CLEWISTON	G	10/01/2009	N	None	AGG	7,378,850	9,542,385	2,163,535	77.3%	2,627,530	82.3	
CLEWISTON	G	10/01/2009	N	None		7,621,329						
CLEWISTON	G	10/01/2008	N	None	AGG	7,512,877	8,670,382	1,157,505	86.6%	2,538,659	45.6	
CLEWISTON	G	10/01/2007	N	None	AGG	7,155,097						
CLEWISTON	G	10/01/2006	N	Before		6,294,961						
CLEWISTON	G	10/01/2006	N	After	AGG	6,294,961						
COCOA	F	10/01/2010	N	After	EAN	10,808,274	20,591,244	9,782,970	52.5%	2,071,147	472.3	
COCOA	F	10/01/2010	N	Before	EAN	10,808,274	20,225,225	9,416,951	53.4%	2,071,147	454.7	
COCOA	F	10/01/2009	N	None	EAN	10,029,136	19,248,796	9,219,660	52.1%	1,772,177	520.2	
COCOA	F	10/01/2008	N	Before	EAN	10,455,840	18,138,385	7,682,545	57.6%	1,543,116	497.9	
COCOA	F	10/01/2008	N	After	EAN	10,455,840	18,023,376	7,567,536	58.0%	1,543,116	490.4	
COCOA	F	10/01/2008	Y	Before	EAN	10,455,840	18,138,385	7,682,545	57.6%	12,558,419	61.2	
COCOA	F	10/01/2008	Y	After	EAN	10,455,840	18,023,376	7,567,536	58.0%	1,543,116	490.4	
COCOA	F	10/01/2007	N	Before		10,808,720						
COCOA	F	10/01/2007	N	After	EAN	10,808,720	17,275,932	6,467,212	62.6%	1,412,506	457.9	
COCOA	F	10/01/2006	N	None	EAN/	10,163,769	16,573,000	6,410,000	61.3%	1,392,000	460.3	
COCOA	G	10/01/2010	N	None	EAN	12,067,526	16,475,347	4,407,821	73.2%	438,351	1,005.5	
COCOA	G	10/01/2009	N	None	EAN	12,576,165	16,552,061	3,975,896	76.0%	474,293	838.3	
COCOA	G	10/01/2008	N	Before		13,959,424						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
COCOA	G	10/01/2008	N	After	EAN	13,192,455	16,382,910	3,190,455	80.5%	510,730	624.7	
COCOA	G	10/01/2006	N	None	EAN/	14,032,178	16,006,000	1,973,822	87.7%	656,000	300.9	DROP PLAN BENEFITS=172436.37
COCOA	P	10/01/2010	N	None	EAN	19,252,854	24,378,984	5,126,130	79.0%	3,610,927	142.0	
COCOA	P	10/01/2009	N	None	EAN	18,623,406	22,972,294	4,348,888	81.1%	3,604,650	120.6	
COCOA	P	10/01/2008	N	After	EAN	18,562,598	21,407,288	2,844,690	86.7%	3,247,822	87.6	
COCOA	P	10/01/2008	N	Before	EAN	19,208,037	21,407,287	2,199,250	89.7%	3,247,822	67.7	
COCOA	P	10/01/2007	N	After	EAN	20,108,768	20,428,077	319,309	98.4%	3,002,368	10.6	after
COCOA	P	10/01/2007	N	Before		20,108,768						
COCOA	P	10/01/2006	N	None	FIL/	18,802,504	19,008,000	205,000	98.9%	2,877,000	7.1	
COCOA BEACH	F	10/01/2010	N	None	EAN	7,045,162	12,366,572	5,321,410	57.0%	1,368,368	388.9	
COCOA BEACH	F	10/01/2009	N	None	EAN	6,991,841	11,935,259	4,943,418	58.6%	1,376,546	359.1	
COCOA BEACH	F	10/01/2008	N	After	EAN	6,687,635	11,522,353	4,834,718	58.0%	1,478,539	327.0	
COCOA BEACH	F	10/01/2008	N	Before		6,422,135						
COCOA BEACH	F	10/01/2007	N	None	EAN/	6,144,291	10,554,000	4,410,000	58.2%	1,338,000	329.7	DROP PLAN BENEFITS=57829.34
COCOA BEACH	F	10/01/2006	N	None	EAN/	5,530,407	9,692,000	4,161,000	57.1%	1,392,000	299.0	
COCOA BEACH	G	10/01/2010	N	None	FIL	15,944,467	15,509,486	-434,981	102.8%	4,871,767	-8.9	
COCOA BEACH	G	10/01/2009	N	After	FIL	15,340,869	14,790,697	-550,172	103.7%	4,915,439	-11.2	
COCOA BEACH	G	10/01/2009	N	Before		15,340,869	14,501,902	-838,967	105.8%	4,915,439	-17.1	
COCOA BEACH	G	10/01/2008	N	Before		13,975,891						
COCOA BEACH	G	10/01/2008	N	After	FIL	14,594,805	13,834,187	-760,618	105.5%	4,952,206	-15.4	
COCOA BEACH	G	10/01/2007	N	None	FIL/	12,857,634	12,882,000	25,000	99.8%	4,945,000	0.5	
COCOA BEACH	G	10/01/2006	N	None	FIL/	10,962,987	11,265,000	302,000	97.3%	4,612,000	6.6	
COCOA BEACH	P	10/01/2010	N	None	EAN	7,206,808	14,638,112	7,431,304	49.2%	1,841,483	403.5	
COCOA BEACH	P	10/01/2009	N	None	EAN	7,027,836	13,975,918	6,948,082	50.3%	1,778,691	390.6	
COCOA BEACH	P	10/01/2008	N	After	EAN	7,098,373	13,177,991	6,079,618	53.9%	1,710,197	355.5	
COCOA BEACH	P	10/01/2008	N	Before		7,287,912						
COCOA BEACH	P	10/01/2007	N	None	EAN/	7,396,377	12,317,000	4,921,000	60.1%	1,618,000	304.1	
COCOA BEACH	P	10/01/2006	N	None	EAN/	6,964,956	11,537,000	4,572,000	60.4%	1,459,000	313.4	
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2008	N	None	AGG	344,350	805,009	460,659	42.8%	1,049,945	43.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2007	N	None	AGG	589,167						
COLLIER COUNTY HOUSING AUTHORITY	G	10/01/2006	N	None	AGG	636,237						
COOPER CITY	F	10/01/2010	N	None	AGG	14,227,161	20,610,531	6,383,370	69.0%	1,355,415	471.0	
COOPER CITY	F	10/01/2009	N	Before		11,771,879						
COOPER CITY	F	10/01/2009	N	After	AGG	12,310,131	18,857,373	6,547,242	65.3%	2,396,729	273.2	
COOPER CITY	F	10/01/2008	N	None	EAN	10,836,842	16,569,210	5,732,368	65.4%	2,506,698	228.7	
COOPER CITY	F	10/01/2007	N	None	EAN/	9,690,436	14,892,000	5,201,000	65.1%	2,423,000	214.7	
COOPER CITY	F	10/01/2006	N	None	EAN/	7,925,971	12,720,000	4,790,000	62.3%	2,223,000	215.6	
COOPER CITY	G	10/01/2008	N	None	FIL	15,031,748	21,383,418	6,351,670	70.3%	5,172,878	122.8	
COOPER CITY	P	10/01/2010	N	After	AGG	19,514,498	27,092,214	7,577,716	72.0%	1,154,305	656.5	
COOPER CITY	P	10/01/2010	N	Before	AGG	19,514,498						
COOPER CITY	P	10/01/2009	Y	Before		17,390,414	22,733,018	5,342,604	76.5%	1,973,855	270.7	BEFORE
COOPER CITY	P	10/01/2009	Y	After	AGG	17,390,414	23,327,575	5,937,161	74.5%	1,973,855	300.8	
COOPER CITY	P	10/01/2008	N	None	AGG	17,308,432	21,611,742	4,303,310	80.1%	2,120,809	202.9	
COOPER CITY	P	10/01/2007	Y	Before		14,687,850	19,930,530	5,242,680	73.7%	2,162,255	242.5	
COOPER CITY	P	10/01/2007	Y	After	AGG	16,398,190	20,432,383	4,034,193	80.3%	2,155,286	187.2	
COOPER CITY	P	10/01/2006	N	None	FIL/	13,382,678	19,203,000	5,820,000	69.7%	2,464,000	236.2	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	N	After	EAN	1,676,304	4,724,179	3,047,875	35.5%	469,786	648.8	
COOPER CITY - MANAGEMENT	GPF	10/01/2008	N	Before		1,433,611						
COOPER CITY - MANAGEMENT	GPF	10/01/2006	N	Before		1,117,236						
COOPER CITY - MANAGEMENT	GPF	10/01/2006	N	After	EAN	1,117,236	3,916,074	2,798,838	28.5%	1,013,817	276.1	
CORAL GABLES	GPF	10/01/2009	N	None	EAN	262,434,347	460,409,065	197,974,718	57.0%	52,692,558	375.7	
CORAL GABLES	GPF	10/01/2008	N	None	EAN	265,381,290	433,904,230	168,522,940	61.2%	53,451,877	315.3	
CORAL GABLES	GPF	10/01/2007	N	None	EAN	258,488,666	403,073,181	144,584,515	64.1%	46,125,693	313.5	
CORAL GABLES	GPF	10/01/2006	N	None		237,825,593						
CORAL SPRINGS	F	10/01/2010	N	Before	EAN	28,134,385	35,526,513	7,392,128	79.2%	11,504,623	64.3	
CORAL SPRINGS	F	10/01/2010	N	After	EAN	28,134,385	35,322,287	7,187,902	79.7%	11,504,623	62.5	
CORAL SPRINGS	F	10/01/2009	N	Before	EAN	24,244,708	31,933,304	7,688,596	75.9%	11,078,347	69.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CORAL SPRINGS	F	10/01/2009	N	After	EAN	24,244,708	30,962,053	6,717,345	78.3%	11,078,347	60.6	
CORAL SPRINGS	F	10/01/2008	Y	Before		19,610,037						
CORAL SPRINGS	F	10/01/2008	Y	After	Ean	19,610,037	27,401,337	7,791,300	71.6%	10,526,905	74.0	
CORAL SPRINGS	F	10/01/2007	N	None	EAN/	15,304,566	20,737,000	5,432,000	73.8%	9,134,000	59.5	
CORAL SPRINGS	F	10/01/2006	N	None	EAN/	10,687,541						
CORAL SPRINGS	G	10/01/2010	N	None	EAN	6,389,320	9,296,389	2,907,069	68.7%	374,110	777.1	
CORAL SPRINGS	G	10/01/2009	N	After	EAN	6,429,684	9,648,181	3,218,497	66.6%	432,819	743.6	
CORAL SPRINGS	G	10/01/2009	N	Before		6,429,684						
CORAL SPRINGS	G	10/01/2008	N	None	EAN	6,511,950	9,230,301	2,718,351	70.5%	420,204	646.9	
CORAL SPRINGS	G	10/01/2007	N	After	EAN	6,688,223	9,581,924	2,893,701	69.8%	453,058	638.7	
CORAL SPRINGS	G	10/01/2007	N	Before		6,688,223						
CORAL SPRINGS	G	10/01/2006	N	None	EAN/	6,529,457	8,001,000	1,471,000	81.6%	481,000	305.6	
CORAL SPRINGS	P	10/01/2010	N	Before	FIL	96,830,032	162,544,192	65,714,160	59.6%			
CORAL SPRINGS	P	10/01/2010	N	After	FIL	96,830,032	168,478,797	71,648,765	57.5%	14,737,581	486.2	
CORAL SPRINGS	P	10/01/2009	N	After	FIL	91,034,715	113,309,671	22,274,956	80.3%	12,591,013	176.9	
CORAL SPRINGS	P	10/01/2009	N	Before		91,034,715						
CORAL SPRINGS	P	10/01/2008	N	After	FIL	89,779,440	99,861,480	10,082,040	89.9%	11,345,669	88.9	
CORAL SPRINGS	P	10/01/2008	N	Before		81,474,643						
CORAL SPRINGS	P	10/01/2007	N	Before		83,194,742	101,824,167	18,629,425	81.7%	11,275,349	165.2	
CORAL SPRINGS	P	10/01/2007	N	After	FIL	88,980,487	107,237,142	18,256,655	83.0%	11,222,412	162.7	
CORAL SPRINGS	P	10/01/2006	N	None	FIL/	75,824,245	94,271,000	18,447,000	80.4%	10,901,000	169.2	
CRESCENT CITY	F	10/01/2010	N	After	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	F	10/01/2010	N	Before	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	F	10/01/2007	N	None	AGG	406,220	45,903	-360,317	885.0%	25,407	-1,418.2	
CRESCENT CITY	P	10/01/2010	N	Before	AGG	636,404	636,404	0	100.0%	253,435	0.0	
CRESCENT CITY	P	10/01/2010	N	After	AGG	636,404	812,282	175,878	78.3%	253,435	69.4	
CRESCENT CITY	P	10/01/2007	N	None	AGG	666,260	662,189	-4,071	100.6%	194,953	-2.1	
CRESTVIEW	G	10/01/2010	N	None	FIL	10,702,659	11,511,092	808,433	93.0%	3,683,859	21.9	
CRESTVIEW	G	10/01/2009	N	None	FIL	10,146,403	10,885,468	739,065	93.2%	4,099,778	18.0	
CRESTVIEW	G	10/01/2008	N	After	FIL	9,878,765	10,460,657	581,892	94.4%	3,638,311	16.0	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
CRESTVIEW	G	10/01/2008	N	Before		10,091,125						
CRESTVIEW	G	10/01/2007	N	None	FIL/	9,844,026	10,198,000	354,000	96.5%	3,284,000	10.8	
CRESTVIEW	G	10/01/2006	N	None	FIL/	8,733,630	9,009,000	275,000	96.9%	2,864,000	9.6	DROP=210401
CRESTVIEW	PF	10/01/2010	N	None	FIL	9,568,251	10,572,416	1,004,165	90.5%	3,929,132	25.6	
CRESTVIEW	PF	10/01/2009	N	None	FIL	8,758,538	9,598,073	839,535	91.3%	3,920,487	21.4	
CRESTVIEW	PF	10/01/2008	N	After	FIL	8,175,156	8,849,039	673,883	92.4%	3,520,108	19.1	
CRESTVIEW	PF	10/01/2008	N	Before		8,012,493						
CRESTVIEW	PF	10/01/2007	N	None	FIL/	7,545,854	7,769,000	360,000	97.1%	2,879,000	12.5	
CRESTVIEW	PF	10/01/2006	N	None	AGG/	11,863,516	13,705,000		86.6%	5,908,000	31.2	*REMAINS 0 UNDER AGG COST METHOD
CRESTVIEW	PF	10/01/2006	N	None	FIL/	6,744,235	7,047,000	303,000	95.7%	2,320,000	13.1	
DADE CITY	F	10/01/2009	N	None	AGG	4,255,325	4,888,381	633,056	87.0%	355,724	178.0	
DADE CITY	F	10/01/2008	N	Before		4,017,017						
DADE CITY	F	10/01/2008	N	After	AGG	4,121,850	4,661,071	539,221	88.4%	351,675	153.3	
DADE CITY	F	10/01/2007	N	None	AGG	3,812,675	4,463,708	651,033	85.4%	360,141	180.8	
DADE CITY	F	10/01/2006	N	None	AGG	3,445,832						*INFO NOT REQ'D BY AGG METHOD
DADE CITY	P	10/01/2009	N	None	AGG	5,878,677	5,721,897	-156,780	102.7%	978,443	-16.0	DISCLOSED AS IF UTILIZING THE ENTRY AGE NORMAL COST METHOD
DADE CITY	P	10/01/2008	N	After	AGG	5,669,554	5,041,959	-627,595	112.4%	1,056,705	-59.4	
DADE CITY	P	10/01/2008	N	Before		5,525,418						
DADE CITY	P	10/01/2007	N	None	AGG	5,271,423	5,010,138	-261,285	105.2%	969,341	-27.0	
DADE CITY	P	10/01/2006	N	None	AGG/	4,905,931						
DANIA BEACH	G	10/01/2009	N	None	AGG	17,229,412	21,042,019	3,812,607	81.9%	2,544,861	149.8	
DANIA BEACH	G	10/01/2008	Y	None	AGG	16,992,592	20,136,633	3,144,041	84.4%	2,835,359	110.9	
DANIA BEACH	G	10/01/2007	Y	After	AGG	16,273,401	19,090,013	2,816,612	85.2%	3,083,065	91.4	
DANIA BEACH	G	10/01/2007	Y	Before		15,556,506	18,293,144	2,736,638	85.0%	3,083,065	88.8	
DANIA BEACH	G	10/01/2006	N	None	AGG/	14,707,879	17,659,000	2,951,000	83.3%	3,970,000	74.3	DROP ACCOUNT BALANCES=666991
DANIA BEACH [PF]	F	10/01/2009	N	None	EAN	24,291,729	33,539,377	9,247,648	72.4%	4,449,422	207.8	
DANIA BEACH [PF]	F	10/01/2008	N	None	EAN	22,986,086	31,663,487	8,677,401	72.6%	4,155,215	208.8	
DANIA BEACH [PF]	F	10/01/2007	N	None	EAN	21,485,509						

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
DANIA BEACH [PF]	F	10/01/2006	N	None	EAN/	21,328,243						
DANIA BEACH [PF] (CLOSED)	P	10/01/2009	N	None	EAN	5,207,406	7,124,969	1,917,563	73.1%	0	0.0	
DANIA BEACH [PF] (CLOSED)	P	10/01/2008	N	None	EAN	5,659,333	7,658,149	1,998,816	73.9%	0	0.0	
DANIA BEACH [PF] (CLOSED)	P	10/01/2007	N	None	EAN	5,979,553						
DANIA BEACH [PF] (CLOSED)	P	10/01/2006	N	None	EAN/	6,121,689						
DAVIE	F	10/01/2010	N	After	EAN	38,144,403	61,404,410	23,260,007	62.1%	10,554,782	220.4	
DAVIE	F	10/01/2010	N	Before	EAN	38,144,403	58,898,526	20,754,123	64.8%	10,554,782	196.6	
DAVIE	F	10/01/2009	N	After	EAN	34,572,122	53,206,902	18,634,780	65.0%	10,645,916	175.0	
DAVIE	F	10/01/2009	N	Before		34,572,122	53,610,352	19,038,230	64.5%	10,645,916	178.8	
DAVIE	F	10/01/2008	N	None	EAN	31,091,071	47,767,502	16,676,431	65.1%	10,131,283	164.6	
DAVIE	F	10/01/2007	N	After	EAN	27,352,366	41,212,253	13,859,887	66.4%	9,232,545	150.1	
DAVIE	F	10/01/2007	N	Before		25,707,708						
DAVIE	F	10/01/2006	N	None	EAN/	23,811,744	34,377,000	10,565,000	69.3%	7,360,000	143.5	DROP ACCOUNTS PAYABLE=1562327
DAVIE	P	10/01/2010	N	None	EAN	73,792,751	100,684,143	26,891,392	73.3%	11,618,049	231.5	
DAVIE	P	10/01/2009	N	After	EAN	64,424,513	95,057,881	30,633,368	67.8%	12,105,937	253.0	
DAVIE	P	10/01/2009	N	Before		64,424,513						
DAVIE	P	10/01/2008	N	None	EAN	59,816,924	85,830,893	26,013,969	69.7%	11,177,496	232.7	
DAVIE	P	10/01/2007	N	Before		58,566,445						
DAVIE	P	10/01/2007	N	After	EAN	61,125,473	77,471,000	16,345,527	78.9%	10,591,000	154.3	
DAVIE	P	10/01/2006	N	None	EAN/	51,896,738						
DAVIE - GENERAL & MGMT	G	10/01/2010	N	Before	AGG	22,614,503	29,893,406	7,278,903	75.7%	11,472,365	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2010	N	After	AGG	22,614,503	29,893,406	7,278,903	75.7%	11,472,365	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2009	N	After	AGG	18,740,937	25,851,834	7,110,897	72.5%	11,358,124	62.6	
DAVIE - GENERAL & MGMT	G	10/01/2009	N	Before		18,740,937	25,851,834	7,110,897	72.5%	11,358,124	62.6	
DAVIE - GENERAL & MGMT	G	10/01/2008	N	None	agg/	16,022,363	21,961,732	5,939,369	73.0%	11,495,455	51.7	
DAVIE - GENERAL & MGMT	G	10/01/2007	N	None	AGG/	15,736,581	15,737,000	0	100.0%	11,136,000	0.0	
DAVIE - GENERAL & MGMT	G	10/01/2006	N	None	AGG	11,628	11,628,257	0	.1%	10,039,484	0.0	
DAYTONA BEACH	PF	10/01/2010	N	None	EAN	133,593,475	189,944,247	56,350,772	70.3%	17,429,066	323.3	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
DAYTONA BEACH	PF	10/01/2009	N	None	EAN	127,260,468	184,711,318	57,450,850	68.9%	17,932,496	320.4	
DAYTONA BEACH	PF	10/01/2008	N	None	EAN	121,248,481	174,643,000	53,394,519	69.4%	17,741,000	301.0	
DAYTONA BEACH	PF	10/01/2007	N	None	EAN	115,554,149	164,300,000	48,745,851	70.3%	17,885,000	272.6	
DAYTONA BEACH	PF	10/01/2006	N	None	EAN/	98,694,853	136,188,000	37,493,000	72.5%	18,425,000	203.5	
DEERFIELD BEACH	F	10/01/2010	N	None	EAN	86,997,197	101,861,896	14,864,699	85.4%	11,313,910	131.4	
DEERFIELD BEACH	F	10/01/2009	N	None	EAN	86,680,011	95,806,258	9,126,247	90.5%	11,376,090	80.2	
DEERFIELD BEACH	F	10/01/2008	N	None	EAN	83,960,958	89,280,606	5,319,648	94.0%	10,950,967	48.6	
DEERFIELD BEACH	F	10/01/2007	N	None	EAN/	79,039,657	85,119,000	6,080,000	92.9%	10,513,000	57.8	DROP ACCOUNT BALANCES=7905168.46
DEERFIELD BEACH	F	10/01/2006	N	None	EAN/	69,710,124	78,919,000	9,209,000	88.3%	9,863,000	93.4	DROP ACCOUNT BALANCES=6099809.58
DEERFIELD BEACH	G	10/01/2009	N	None	AGG	56,887,766	61,610,579	4,722,813	92.3%	3,295,395	143.3	
DEERFIELD BEACH	G	10/01/2008	N	None	AGG	58,340,299	60,294,318	1,954,019	96.8%	3,480,914	56.1	
DEERFIELD BEACH	G	10/01/2007	N	None	AGG/	57,912,904	58,926,000	1,013,000	98.3%	3,652,000	27.7	
DEERFIELD BEACH	G	10/01/2006	N	Before		53,625,201						
DEERFIELD BEACH	G	10/01/2006	N	After	AGG	53,625,201	58,124,569	4,499,368	92.3%	3,865,828	116.4	
DEERFIELD BEACH (CLOSED)	P	10/01/2010	N	After	EAN	36,192,921	50,068,994	13,876,073	72.3%	0	0.0	
DEERFIELD BEACH (CLOSED)	P	10/01/2010	N	Before	EAN	36,652,549	49,065,358	12,412,809	74.7%	0	0.0	
DEERFIELD BEACH (CLOSED)	P	10/01/2009	N	Before		38,457,881	49,724,746	11,266,865	77.3%	0		
DEERFIELD BEACH (CLOSED)	P	10/01/2009	N	After	EAN	39,457,881	49,724,746	11,266,865	79.4%	0		
DEERFIELD BEACH (CLOSED)	P	10/01/2008	N	None	EAN	40,087,946	50,658,055	10,570,109	79.1%	493,035	2,143.9	
DEERFIELD BEACH (CLOSED)	P	10/01/2007	N	Before		40,720,997	50,059,488	9,338,491	81.3%	1,062,362	879.0	
DEERFIELD BEACH (CLOSED)	P	10/01/2007	N	After	EAN	40,720,997	50,605,719	9,884,722	80.5%	1,062,362	930.4	
DEERFIELD BEACH (CLOSED)	P	10/01/2006	N	None	EAN/	39,055,355	48,645,000	9,590,000	80.3%	1,453,000	660.1	
DELAND	F	10/01/2010	N	None	EAN	8,133,650	9,780,650	1,647,000	83.2%	1,758,198	93.7	
DELAND	F	10/01/2009	N	None	EAN	7,746,465	9,592,540	1,846,075	80.8%	1,839,109	100.4	
DELAND	F	10/01/2008	N	After	EAN	7,098,973	8,656,885	1,557,912	82.0%	1,779,072	87.6	
DELAND	F	10/01/2008	N	Before		7,005,175	8,656,885	1,651,710	80.9%	1,779,072	92.8	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
DELAND	F	10/01/2007	N	None	EAN	6,878,749	8,137,686	1,258,937	84.5%	1,742,227	72.3	
DELAND	F	10/01/2006	N	None	EAN/	6,608,110						
DELAND	G	10/01/2010	N	None	EAN	22,296,145	28,254,024	5,957,879	78.9%	3,430,400	173.7	
DELAND	G	10/01/2009	N	None	EAN	21,564,702	27,683,561	6,118,859	77.9%	3,985,268	153.5	
DELAND	G	10/01/2008	N	None	EAN	20,992,860	27,255,889	6,263,029	77.0%	4,428,703	141.4	
DELAND	G	10/01/2007	N	None	EAN	19,960,605	25,151,393	5,190,788	79.4%	4,729,152	109.8	
DELAND	G	10/01/2006	N	None	EAN/	18,463,548						
DELAND	P	10/01/2010	N	None	EAN	16,944,647	20,953,362	4,008,715	80.9%	2,598,079	154.3	
DELAND	P	10/01/2008	N	None	EAN	15,893,716	19,335,365	3,441,649	82.2%	2,758,106	124.8	
DELAND	P	10/01/2007	N	None	EAN/	15,294,186	18,561,000	3,267,000	82.4%	2,643,000	123.6	DROP ACCOUNTS=215984
DELAND	P	10/01/2006	N	None	EAN/	13,849,117	17,585,000	3,736,000	78.8%	2,372,000	157.5	DROP ACCOUNTS=379785
DELRAY BEACH	G	10/01/2010	N	None	EAN	87,826,931	91,096,027	3,269,096	96.4%	18,988,947	17.2	
DELRAY BEACH	G	10/01/2009	N	None	AGG	84,476,640	90,079,371	5,602,731	93.8%	19,359,146	28.9	
DELRAY BEACH	G	10/01/2008	N	None	AGG	80,987,834	84,913,592	3,925,758	95.4%	18,990,051	20.7	
DELRAY BEACH	G	10/01/2007	N	None	AGG/			0				
DELRAY BEACH	G	10/01/2006	N	None	AGG/			0				
DELRAY BEACH	PF	10/01/2010	N	After	EAN	121,589,339	196,961,907	75,372,568	61.7%	19,165,228	393.3	
DELRAY BEACH	PF	10/01/2010	N	Before	EAN	121,589,339	194,808,842	73,219,503	62.4%	19,165,228	382.0	
DELRAY BEACH	PF	10/01/2009	N	Before		109,171,909						
DELRAY BEACH	PF	10/01/2009	N	After	EAN	117,804,617	182,523,094	64,718,477	64.5%	17,901,995	361.5	
DELRAY BEACH	PF	10/01/2008	Y	After	EAN	119,979,020	169,034,580	49,055,560	71.0%	17,564,005	279.3	
DELRAY BEACH	PF	10/01/2008	Y	Before		119,979,020						
DELRAY BEACH	PF	10/01/2007	N	After	EAN	120,659,009	154,278,004	33,618,995	78.2%	16,893,879	199.0	
DELRAY BEACH	PF	10/01/2007	N	Before		110,190,896						
DELRAY BEACH	PF	10/01/2006	N	None	EAN/	102,385,553	143,124,000	40,738,000	71.5%	15,144,000	269.0	DROP ACCOUNTS=5107813
DELTONA	F	10/01/2010	N	None	EAN	13,082,304	17,807,076	4,724,772	73.5%	4,455,835	106.0	
DELTONA	F	10/01/2009	N	None	EAN	11,396,506	15,733,675	4,337,169	72.4%	4,270,527	101.6	
DELTONA	F	10/01/2008	N	Before		8,992,260						
DELTONA	F	10/01/2008	N	After	EAN	10,328,173	13,385,926	3,057,753	77.2%	3,981,771	76.8	
DELTONA	F	10/01/2007	N	None	EAN/	9,232,520						

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DELTONA	F	10/01/2006	N	None	EAN/	7,495,199						
DESTIN FCD	F	10/01/2010	N	After	EAN	7,524,748	16,848,149	9,323,401	44.7%	2,330,762	400.0	
DESTIN FCD	F	10/01/2010	N	Before	EAN	7,495,209	16,848,149	9,352,940	44.5%	2,330,762	401.3	
DESTIN FCD	F	10/01/2009	Y	None	EAN	6,554,456	15,330,451	8,775,995	42.8%	2,125,540	412.9	
DESTIN FCD	F	10/01/2008	N	After	EAN	5,111,329	14,221,336	9,110,007	35.9%	2,510,751	362.8	
DESTIN FCD	F	10/01/2008	N	Before		4,981,963						
DESTIN FCD	F	10/01/2008	Y	None	EAN	5,111,329	1,444,221,336	1,439,110,007	.4%	2,510,751	57,317.9	
DESTIN FCD	F	10/01/2007	N	None	EAN/	4,110,722	6,714,000	2,603,000	61.2%	1,878,000	138.6	
DESTIN FCD	F	10/01/2006	Y	None	FIL/	3,044,486	5,345,000	2,301,000	57.0%	1,607,000	143.1	
DESTIN FCD	F	10/01/2006	N	Before		3,044,486						
DESTIN FCD	F	10/01/2006	N	After		3,044,486						
DUNEDIN	F	10/01/2010	N	None	EAN	18,006,457	20,313,740	2,307,283	88.6%	3,507,977	65.8	
DUNEDIN	F	10/01/2009	Y	After	EAN	17,499,363	19,389,838	1,890,475	90.3%	3,043,312	62.1	
DUNEDIN	F	10/01/2009	Y	Before		17,499,363	19,389,838	1,890,475	90.3%	3,043,312	62.1	
DUNEDIN	F	10/01/2009	N	Before		17,499,363						
DUNEDIN	F	10/01/2009	N	After	EAN	17,499,363	19,300,690	1,801,327	90.7%	3,043,312	59.2	
DUNEDIN	F	10/01/2008	N	None	EAN	16,640,718	17,558,541	917,823	94.8%	2,981,145	30.8	
DUNEDIN	F	10/01/2007	N	None	EAN/	15,433,743						
DUNEDIN	F	10/01/2006	N	None	EAN/	14,199,695	15,493,000	1,294,000	91.7%	2,669,000	48.5	DROP ACCOUNTS=219140
DUNNELLO	PF	10/01/2009	N	Before		547,459	716,547	169,088	76.4%	500,405	33.8	
DUNNELLO	PF	10/01/2009	N	After	AGG	547,459	716,547	169,088	76.4%	500,405	33.8	
DUNNELLO	PF	10/01/2007	N	None	AGG/	565,801	566,000	0	100.0%	471,000	0.0	
EAST LAKE TARPON FCD	F	10/01/2010	N	Before		6,964,353	9,642,201	2,677,848	72.2%	2,142,685	125.0	
EAST LAKE TARPON FCD	F	10/01/2010	N	After	FIL	6,964,353	10,391,248	3,426,895	67.0%	2,142,685	159.9	
EAST LAKE TARPON FCD	F	10/01/2009	N	None	FIL	6,507,812	9,293,233	2,785,421	70.0%	2,165,576	128.6	
EAST LAKE TARPON FCD	F	10/01/2008	N	Before		5,106,704						
EAST LAKE TARPON FCD	F	10/01/2008	N	After	FIL	5,970,634	7,616,711	1,646,077	78.4%	2,242,835	73.4	
EAST LAKE TARPON FCD	F	10/01/2007	N	None	FIL/	5,317,552	7,802,000	2,484,000	68.2%	2,213,000	112.3	
EAST LAKE TARPON FCD	F	10/01/2006	N	None	FIL/	4,394,426	6,404,000	2,010,000	68.6%	2,100,000	95.7	
EAST NAPLES FCD	F	10/01/2010	N	Before	EAN	7,934,740	9,348,139	1,413,399	84.9%	4,353,278	32.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
EAST NAPLES FCD	F	10/01/2010	N	After	EAN	7,934,740	9,659,572	1,724,832	82.1%	4,353,278	39.6	
EAST NAPLES FCD	F	10/01/2009	Y	None	EAN	5,546,976	7,970,793	2,423,817	69.6%	4,617,655	52.5	
EAST NAPLES FCD	F	10/01/2009	N	None	EAN	5,546,976	7,975,928	2,428,952	69.5%	4,248,043	57.2	
EAST NAPLES FCD	F	10/01/2008	Y	None	EAN	3,882,925	5,751,772	1,868,847	67.5%	3,558,238	52.5	
EAST NAPLES FCD	F	10/01/2008	N	None	EAN	3,882,925	6,228,313	2,345,388	62.3%	3,534,118	66.4	
EAST NAPLES FCD	F	10/01/2007	N	None	EAN	3,268,290	4,749,128	1,480,838	68.8%	3,250,844	45.6	
EAST NAPLES FCD	F	10/01/2006	N	None	EAN/	2,179,707	3,243,000	1,063,000	67.2%	2,640,000	40.3	
EAST NICEVILLE FCD	F	10/01/2007	N	None	EAN	52	58,859	6,640	.1%	240,162	2.8	
EATONVILLE	P	10/01/2007	N	None	AGG	587,016	408,844	-178,172	143.6%	461,577	-38.6	
EDGEWATER	F	10/01/2010	N	After	EAN	5,315,976	6,499,389	1,183,413	81.8%	1,475,291	80.2	
EDGEWATER	F	10/01/2010	N	Before	EAN	5,315,976	6,423,527	1,107,551	82.8%	1,475,291	75.1	
EDGEWATER	F	10/01/2009	N	None	EAN	4,977,603	5,652,885	675,282	88.1%	1,475,969	45.8	
EDGEWATER	F	10/01/2008	N	After	EAN	4,700,591	4,813,030	112,439	97.7%	1,556,068	7.2	
EDGEWATER	F	10/01/2008	N	Before		4,700,591						
EDGEWATER	F	10/01/2007	N	None	EAN/	4,004,108	4,557,000	553,000	87.9%	1,495,000	37.0	
EDGEWATER	F	10/01/2006	N	None	EAN	3,280,579	3,786,476	505,897	86.6%	1,477,632	34.2	
EDGEWATER	G	10/01/2010	N	None	AGG	13,310,777	17,088,869	3,778,092	77.9%	1,122,562	336.6	
EDGEWATER	G	10/01/2009	N	None	AGG	13,876,405	16,842,925	2,966,520	82.4%	1,204,161	246.4	
EDGEWATER	G	10/01/2008	N	None	AGG	14,472,525	16,636,744	2,164,219	87.0%	1,254,441	172.5	
EDGEWATER	G	10/01/2007	N	After	AGG	14,130,355						
EDGEWATER	G	10/01/2007	N	Before		14,130,355						
EDGEWATER	G	10/01/2006	N	None	AGG/	13,036,725						
EDGEWATER	P	10/01/2010	N	None	FIL	7,801,777	8,944,282	1,142,505	87.2%	1,090,756	104.7	
EDGEWATER	P	10/01/2009	N	None	FIL	7,980,169	9,081,117	1,100,948	87.9%	1,105,895	99.6	
EDGEWATER	P	10/01/2008	N	None	FIL	8,040,328	9,229,229	1,188,901	87.1%	1,032,166	115.2	
EDGEWATER	P	10/01/2007	N	None	FIL	7,772,999	9,136,180	1,363,181	85.1%	1,222,818	111.5	
EDGEWATER	P	10/01/2006	N	None	FIL/	7,062,840						
ENGLEWOOD AREA FCD	F	10/01/2010	N	Before	EAN	11,078,445	21,936,922	10,858,477	50.5%	3,527,772	307.8	
ENGLEWOOD AREA FCD	F	10/01/2010	N	After	EAN	11,078,445	22,448,587	11,370,142	49.4%	3,527,772	322.3	
ENGLEWOOD AREA FCD	F	10/01/2009	N	None	EAN	10,853,414	20,712,275	9,858,861	52.4%	3,456,419	285.2	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ENGLEWOOD AREA FCD	F	10/01/2008	N	Before		9,765,575						
ENGLEWOOD AREA FCD	F	10/01/2008	N	After	EAN	9,920,844	16,127,681	6,206,837	61.5%	3,361,083	184.7	
ENGLEWOOD AREA FCD	F	10/01/2007	N	None	EAN/	8,632,775	13,966,000	5,334,000	61.8%	2,907,000	183.5	
ENGLEWOOD AREA FCD	F	10/01/2006	N	None	EAN/	7,296,964	12,191,000	4,894,000	59.9%	2,382,000	205.5	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	Before	ILP	455,140	741,783	286,643	61.4%	0	0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	After	ILP	455,140	739,127	283,987	61.6%	0	0.0	
ESTERO FCD	F	10/01/2010	N	Before	AGG	4,732,004	6,685,999	1,953,995	70.8%	3,742,880	52.2	
ESTERO FCD	F	10/01/2010	N	After	AGG	4,732,004	6,685,999	1,953,995	70.8%	3,742,880	52.2	
ESTERO FCD	F	10/01/2009	N	After	AGG	3,802,396	5,417,885	1,615,489	70.2%	3,626,884	44.5	
ESTERO FCD	F	10/01/2008	Y	Before		2,829,308						
ESTERO FCD	F	10/01/2008	Y	After	AGG	2,829,308	4,293,782	1,464,474	65.9%	3,220,497		45.5 AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD
ESTERO FCD	F	10/01/2008	Y	Before		2,829,308						
ESTERO FCD	F	10/01/2008	Y	After	AGG	3,186,640	4,124,370	937,730	77.3%	3,220,497		29.1 AAL IS CALCULATED USING ENTRY AGE NORMAL COST METHOD
ESTERO FCD	F	10/01/2007	N	None	AGG/	2,557,480	2,557,000	0	100.0%	2,524,000	0.0	
ESTERO FCD	F	10/01/2006	N	None	AGG/	1,806,377	1,806,000	0	100.0%	2,349,000	0.0	
EUSTIS	F	10/01/2010	N	Before	EAN	5,758,511	7,775,959	2,017,448	74.1%	1,003,447	201.1	
EUSTIS	F	10/01/2010	N	After	EAN	5,758,511	7,850,544	2,092,033	73.4%	1,003,447	208.5	
EUSTIS	F	10/01/2009	N	None	EAN	5,849,412	7,431,868	1,582,456	78.7%	961,355	164.6	
EUSTIS	F	10/01/2008	N	After	EAN	5,915,875	6,917,727	1,001,852	85.5%	1,000,474	100.1	
EUSTIS	F	10/01/2008	N	Before	EAN	6,067,950	6,917,727		87.7%	1,000,474		
EUSTIS	F	10/01/2007	N	None	EAN/	5,936,754	6,286,540	349,786	94.4%	1,049,828	33.3	
EUSTIS	F	10/01/2006	N	None	EAN/	5,432,258	5,845,000	412,000	92.9%	908,000	45.4	
EUSTIS	P	10/01/2009	N	None	EAN	10,012,620	13,759,212	3,746,592	72.8%	2,175,013	172.3	
EUSTIS	P	10/01/2008	N	None	EAN	9,445,235	13,308,396	3,863,161	71.0%	2,257,667	171.1	
EUSTIS	P	10/01/2007	N	None	EAN	8,700,546	12,226,809	3,526,263	71.2%	2,215,755	159.1	
EUSTIS	P	10/01/2006	N	None	EAN/	7,647,616	11,078,000	3,431,000	69.0%	1,972,000	173.9	
FERNANDINA BEACH	G	10/01/2010	N	None	EAN	12,690,372	20,875,050	8,184,678	60.8%	5,084,090	161.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FERNANDINA BEACH	G	10/01/2009	Y	None	EAN	12,387,977	20,405,796	8,017,819	60.7%	5,223,260	153.5	
FERNANDINA BEACH	G	10/01/2009	N	None	EAN	12,387,977	20,405,796	8,017,819	60.7%	5,223,260	153.5	
FERNANDINA BEACH	G	10/01/2008	N	After	EAN	12,378,505	18,799,875	6,421,370	65.8%	5,223,260	122.9	
FERNANDINA BEACH	G	10/01/2008	N	Before		12,871,993						
FERNANDINA BEACH	G	10/01/2006	N	None	EAN/	11,919,241	16,569,000	4,649,759	71.9%	4,211,000	110.4	DROP=199795
FERNANDINA BEACH	PF	10/01/2010	N	Before	EAN	14,366,552	23,767,277	9,400,725	60.4%	3,212,196	292.7	
FERNANDINA BEACH	PF	10/01/2010	N	After	EAN	14,366,552	24,111,480	9,744,928	59.6%	3,212,196	303.4	
FERNANDINA BEACH	PF	10/01/2009	N	None	EAN	14,357,400	23,176,797	8,819,397	61.9%	3,118,496	282.8	
FERNANDINA BEACH	PF	10/01/2009	Y	None	EAN	14,357,400	23,176,797	8,819,397	61.9%	3,118,496	282.8	
FERNANDINA BEACH	PF	10/01/2008	N	Before		14,872,608						
FERNANDINA BEACH	PF	10/01/2008	N	After	EAN	14,434,289	21,456,217	7,021,928	67.3%	3,106,891	226.0	
FERNANDINA BEACH	PF	10/01/2007	N	None	EAN	14,567,071	18,362,991	3,795,920	79.3%	3,078,073	123.3	
FERNANDINA BEACH	PF	10/01/2006	N	None	EAN/	13,848,321	18,116,000	4,267,000	76.4%	2,877,000	148.3	DROP PLAN BENEFITS=604685.27
FLAGLER BEACH	F	10/01/2010	N	After	AGG	783,956	1,071,819	287,863	73.1%	249,053	115.6	
FLAGLER BEACH	F	10/01/2010	N	Before	AGG	783,956	783,956	0	100.0%	249,053	0.0	
FLAGLER BEACH	F	10/01/2009	N	None	AGG	684,388	684,388	0	100.0%	252,684	0.0	
FLAGLER BEACH	F	10/01/2007	N	None	AGG	708,397		0				
FLAGLER BEACH	P	10/01/2007	N	None	AGG	1,158,788	1,317,694	158,906	87.9%	534,054	29.8	
FLORIDA CITY	P	10/01/2007	N	None	AGG	2,323,900	2,323,900	0	100.0%	1,185,184	0.0	
FLORIDA CITY	P	10/01/2006	N	Before		1,675,115						
FLORIDA CITY	P	10/01/2006	N	After	AGG	1,675,115	1,675,115	0	100.0%	1,223,865	0.0	
FORT LAUDERDALE	G	09/30/2009	N	None	EAN	345,239,176	482,099,968	136,860,792	71.6%	71,547,932	191.3	
FORT LAUDERDALE	G	09/30/2008	N	None	EAN	338,743,156	454,291,730	115,548,574	74.6%	69,499,308	166.3	
FORT LAUDERDALE	G	09/30/2007	N	None	EAN	327,741,369	430,025,194	102,283,825	76.2%	69,102,372	148.0	
FORT LAUDERDALE	PF	01/01/2009	N	None	EAN	444,447,527	614,037,958	169,590,431	72.4%	52,825,828	321.0	
FORT LAUDERDALE	PF	01/01/2008	N	After	EAN	480,944,264	586,532,251	105,587,987	82.0%	51,302,024	205.8	
FORT LAUDERDALE	PF	01/01/2008	N	Before		458,902,732						
FORT LAUDERDALE	PF	01/01/2007	N	None	EAN	428,277,172	557,142,628	128,865,456	76.9%	42,841,914	300.8	
FORT MEADE [GPF]	F	10/01/2008	N	None	FIL	394,679	351,110	-43,569	112.4%	89,765	-48.5	
FORT MEADE [GPF]	F	10/01/2007	N	None	FIL	387,896	330,251	-57,645	117.5%	76,034	-75.8	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FORT MEADE [GPF]	G	10/01/2008	N	None	FIL	3,614,099	3,866,597	252,498	93.5%	1,634,673	15.4	
FORT MEADE [GPF]	G	10/01/2007	N	None	FIL	3,500,756	3,812,761	312,005	91.8%	1,689,769	18.5	
FORT MEADE [GPF] (CLOSED)	P	10/01/2008	N	None	AGG	1,627,455	1,368,954	-258,501	118.9%	0	0.0	
FORT MEADE [GPF] (CLOSED)	P	10/01/2007	N	None	AGG	1,664,148	1,414,719	-249,429	117.6%	696,117	-35.8	
FORT MYERS	F	10/01/2010	N	Before	EAN	43,429,828	81,898,070	38,468,242	53.0%	7,230,421	532.0	
FORT MYERS	F	10/01/2010	N	After	EAN	43,429,828	84,336,612	40,906,784	51.5%	7,230,421	565.8	
FORT MYERS	F	10/01/2009	N	None	EAN	43,500,290	81,722,634	38,222,344	53.2%	7,376,175	518.2	
FORT MYERS	F	10/01/2008	N	After	EAN	45,986,976	80,669,693	34,682,717	57.0%	6,775,452	511.9	
FORT MYERS	F	10/01/2008	N	Before		46,911,539						
FORT MYERS	F	10/01/2008	Y	After	EAN	44,758,888	80,669,693	35,910,805	55.5%	6,775,452	530.0	AFTER
FORT MYERS	F	10/01/2008	Y	Before		46,298,743						
FORT MYERS	F	10/01/2007	N	None	EAN/	43,425,289	68,853,000	25,428,000	63.1%	8,055,000	315.7	
FORT MYERS	F	10/01/2006	N	None	EAN/	38,716,275	61,007,000	22,291,000	63.5%	6,461,000	345.0	
FORT MYERS	G	10/01/2010	N	None	EAN	70,436,426	137,465,641	67,029,215	51.2%	25,753,922	260.3	
FORT MYERS	G	10/01/2009	Y	After	EAN	68,557,608	131,773,409	63,215,801	52.0%	27,501,914	229.9	
FORT MYERS	G	10/01/2009	Y	Before		68,557,608						
FORT MYERS	G	10/01/2008	N	After	EAN	67,568,410	125,300,972	57,732,562	53.9%	27,702,349	208.4	
FORT MYERS	G	10/01/2008	N	Before		69,012,818						
FORT MYERS	G	10/01/2007	N	None	EAN/	65,550,135	98,733,000	33,182,000	66.4%	29,887,000	111.0	DROP PLAN BENEFITS=563212.44
FORT MYERS	G	10/01/2006	N	None	EAN/	56,437,816	89,035,000	32,598,000	63.4%	27,861,000	117.0	DROP=319521
FORT MYERS	P	10/01/2010	N	After	EAN	63,010,078	132,363,083	69,353,005	47.6%	11,433,914	606.6	
FORT MYERS	P	10/01/2010	N	Before	EAN	63,010,078	125,445,412	62,435,334	50.2%	11,433,914	546.1	
FORT MYERS	P	10/01/2009	N	None	EAN	59,939,152	118,900,585	58,961,433	50.4%	10,581,863	557.2	
FORT MYERS	P	10/01/2008	N	After	EAN	60,180,721	109,844,156	49,663,435	54.8%	8,809,084	563.8	
FORT MYERS	P	10/01/2008	N	Before		60,943,374						
FORT MYERS	P	10/01/2007	N	None	EAN/	62,232,689	91,906,000	29,674,000	67.7%	11,693,000	253.8	
FORT MYERS	P	10/01/2006	N	None	EAN/	55,882,009						
FORT PIERCE [G, P, UTIL]	G	09/30/2010	N	After	EAN	45,986,000	50,902,000	4,916,000	90.3%	8,874,396	55.4	
FORT PIERCE [G, P, UTIL]	G	09/30/2010	N	Before	EAN	45,986,000	50,902,000	4,916,000	90.3%	8,874,396	55.4	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FORT PIERCE [G, P, UTIL]	G	09/30/2009	N	None	EAN	45,621,000	49,639,868	4,018,868	91.9%	11,108,762	36.2	
FORT PIERCE [G, P, UTIL]	G	09/30/2008	N	None	EAN	44,276,000	46,755,597	2,479,597	94.7%	11,949,389	20.8	
FORT PIERCE [G, P, UTIL]	G	09/30/2007	N	None	EAN/	41,675,000						
FORT PIERCE [G, P, UTIL]	P	09/30/2010	N	Before	EAN	38,333,000	40,988,000	2,655,000	93.5%	5,785,106	45.9	
FORT PIERCE [G, P, UTIL]	P	09/30/2010	N	After	EAN	38,333,000	40,988,000	2,655,000	93.5%	5,785,106	45.9	
FORT PIERCE [G, P, UTIL]	P	09/30/2009	N	None	EAN	37,705,000	39,546,025	1,841,025	95.3%	6,663,530	27.6	
FORT PIERCE [G, P, UTIL]	P	09/30/2008	N	None	EAN	36,630,000	37,704,827	1,074,827	97.1%	7,032,172	15.3	
FORT PIERCE [G, P, UTIL]	P	09/30/2007	N	None	EAN/	34,673,000						
FORT PIERCE SUPP	P	10/01/2010	N	None	EAN	9,093,257	9,907,782	814,525	91.8%	6,393,190	12.7	
FORT PIERCE SUPP	P	09/30/2009	N	None	EAN	9,062,193	10,060,601	998,408	90.1%	6,754,679	14.8	
FORT PIERCE SUPP	P	09/30/2008	N	None	EAN	8,449,679	9,668,809	1,219,130	87.4%	6,992,600	17.4	
FORT PIERCE SUPP	P	09/30/2007	N	None	EAN/	7,818,747	8,838,000	1,019,000	88.5%	6,324,000	16.1	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2010	N	None	EAN	64,372,000	72,976,000	8,604,000	88.2%	12,119,371	71.0	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2009	N	None	EAN	63,768,000	69,569,483	5,801,483	91.7%	13,244,000	43.8	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2008	N	None	EAN	62,561,000	66,013,805	3,452,805	94.8%	13,970,069	24.7	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2007	N	None	EAN/	59,596,000						
FORT WALTON BEACH	F	10/01/2010	N	After	EAN	10,591,930	17,167,805	6,575,875	61.7%	2,116,516	310.7	
FORT WALTON BEACH	F	10/01/2010	N	Before	EAN	10,591,930	16,786,640	6,194,710	63.1%	2,116,516	292.7	
FORT WALTON BEACH	F	10/01/2009	Y	None	EAN	10,492,503	15,950,523	5,458,020	65.8%	1,988,762	274.4	
FORT WALTON BEACH	F	10/01/2008	N	Before		10,702,271						
FORT WALTON BEACH	F	10/01/2008	N	After	EAN	10,537,442	14,539,341	4,001,899	72.5%	1,632,275	245.2	
FORT WALTON BEACH	F	10/01/2007	N	None	EAN/	10,264,599	12,288,000	2,023,000	83.5%	1,858,000	108.9	
FORT WALTON BEACH	F	10/01/2006	N	None	EAN/	9,499,462	11,758,000	2,258,000	80.8%	1,808,000	124.9	
FORT WALTON BEACH	G	10/01/2010	N	After	EAN	34,351,948	40,428,706	6,076,758	85.0%	5,323,504	114.1	
FORT WALTON BEACH	G	10/01/2010	N	Before	EAN	34,351,948	40,510,991	6,159,043	84.8%	5,323,504	115.7	
FORT WALTON BEACH	G	10/01/2009	N	None	EAN	33,336,278	38,412,778	5,076,500	86.8%	7,542,491	67.3	
FORT WALTON BEACH	G	10/01/2008	N	None	EAN	33,388,423	37,349,742	3,961,319	89.4%	7,822,381	50.6	
FORT WALTON BEACH	G	10/01/2007	N	None	EAN	32,271,940	34,783,263	2,511,323	92.8%	8,527,927	29.4	
FORT WALTON BEACH	G	10/01/2006	Y	None	EAN	29,449,082	33,885,353	4,436,271	86.9%	7,715,643	57.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FORT WALTON BEACH	P	10/01/2010	N	Before	EAN	18,874,149	24,199,899	5,325,750	78.0%	2,195,529	242.6	
FORT WALTON BEACH	P	10/01/2010	N	After	EAN	18,874,149	24,702,783	5,828,634	76.4%	2,195,529	265.5	
FORT WALTON BEACH	P	10/01/2009	N	None	EAN	18,858,173	23,793,971	4,935,798	79.3%	2,557,811	193.0	
FORT WALTON BEACH	P	10/01/2008	N	After	EAN	18,832,627	22,743,407	3,910,780	82.8%	2,530,182	154.6	
FORT WALTON BEACH	P	10/01/2008	N	Before		19,061,843						
FORT WALTON BEACH	P	10/01/2007	N	None	EAN/	18,586,034	21,596,000	3,010,000	86.1%	2,603,000	115.6	
FORT WALTON BEACH	P	10/01/2006	N	None	EAN/	17,266,489	19,896,000	2,630,000	86.8%	2,257,000	116.5	
FROSTPROOF	G	10/01/2010	N	Before	AGG	1,044,732	914,236	-130,496	114.3%	447,774	-29.1	
FROSTPROOF	G	10/01/2010	N	After	AGG	1,044,732	914,236	-130,496	114.3%	447,774	-29.1	
FROSTPROOF	G	10/01/2008	N	Before		975,550						
FROSTPROOF	G	10/01/2008	N	After	AGG	975,550	914,494	-61,056	106.7%	353,115	-17.3	AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
FROSTPROOF	P	10/01/2010	N	After	EAN	2,916,147	3,339,193	423,046	87.3%	183,755	230.2	
FROSTPROOF	P	10/01/2010	N	Before	EAN	2,916,147	3,327,478	411,331	87.6%	183,755	223.8	
FROSTPROOF	P	10/01/2009	N	None	EAN	2,957,004	3,299,136	342,132	89.6%	186,253	183.7	
FROSTPROOF	P	10/01/2008	N	After	EAN	2,967,364	3,000,000	32,636	98.9%	176,232	18.5	
FROSTPROOF	P	10/01/2008	N	Before		2,945,969						
FROSTPROOF	P	10/01/2007	N	None	EAN	2,834,167	2,726,894	-107,273	103.9%	167,549	-64.0	
FROSTPROOF	P	10/01/2006	N	None	EAB/	2,610,123	2,694,000	83,000	96.9%	285,000	29.2	
FRUITLAND PARK	F	10/01/2007	N	None	AGG	277,943	107,341	-170,602	258.9%	27,321	-624.4	
FRUITLAND PARK	F	10/01/2006	N	None	AGG							*INFO NOT REQUIRED BY AGG METHOD
GAINESVILLE	G	10/01/2009	N	Before	EAN	274,206,492	334,909,366	60,702,874	81.9%	84,806,744	71.6	
GAINESVILLE	G	10/01/2009	N	After	EAN	274,206,492	362,383,055	88,176,563	75.7%	84,806,744	104.0	
GAINESVILLE	G	10/01/2008	N	None	EAN	293,077,340	317,937,090	24,859,750	92.2%	82,399,453	30.2	
GAINESVILLE	G	10/01/2007	N	None	EAN	284,869,306	293,642,000	8,772,694	97.0%	76,841,000	11.4	
GAINESVILLE	G	10/01/2006	N	None	EAN	262,651,476	274,196,000	11,544,524	95.8%	74,663,223	15.5	
GAINESVILLE	PF	10/01/2008	N	None	EAN	174,300,297	175,909,422	1,609,125	99.1%	24,045,292	6.7	
GAINESVILLE	PF	10/01/2007	N	None	EAN	168,434,939	166,905,140	-1,529,799	100.9%	22,739,418	-6.7	
GAINESVILLE	PF	10/01/2006	N	None	EAN	155,509,178	157,048,198	1,539,020	99.0%	21,579,538	7.1	
GAINESVILLE - DISABILITY	G	10/01/2007	N	None	EAN	4,882,539	3,164,662	-1,717,877	154.3%			

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
GOLDEN BEACH [GP]	G	10/01/2010	N	None	FIL	1,717,437	2,110,419	392,982	81.4%	801,697	49.0	
GOLDEN BEACH [GP]	G	10/01/2009	N	None	FIL	1,598,914	1,998,440	399,526	80.0%	870,835	45.9	
GOLDEN BEACH [GP]	G	10/01/2008	N	None	FIL	1,475,851	1,689,733	213,882	87.3%	881,444	24.3	
GOLDEN BEACH [GP]	G	10/01/2007	N	None	FIL	1,373,267	1,574,727	201,460	87.2%	853,250	23.6	
GOLDEN BEACH [GP]	P	10/01/2010	N	None	FIL	2,471,526	3,410,907	939,381	72.5%	1,063,119	88.4	
GOLDEN BEACH [GP]	P	10/01/2009	N	None	FIL	2,256,273	3,184,855	928,582	70.8%	942,244	98.6	
GOLDEN BEACH [GP]	P	10/01/2008	N	None	FIL	2,056,003	2,800,588	744,585	73.4%	930,469	80.0	
GOLDEN BEACH [GP]	P	10/01/2007	N	None	FIL	1,914,261	2,645,630	731,369	72.4%	1,025,670	71.3	
GREEN COVE SPRINGS	P	10/01/2010	N	None	AGG	1,648,285	1,816,842	168,557	90.7%	727,111	23.2	
GREEN COVE SPRINGS	P	10/01/2009	N	After	AGG	1,287,400	1,594,530	307,130	80.7%	725,727	42.3	
GREEN COVE SPRINGS	P	10/01/2009	N	Before		1,287,400						
GREEN COVE SPRINGS	P	10/01/2007	Y	Before		891,697						
GREEN COVE SPRINGS	P	10/01/2007	Y	After	AGG	1,029,753	1,029,753	0	100.0%	651,768	0.0	
GREEN COVE SPRINGS	P	10/01/2007	N	None	AGG/	891,697	892,000	0	100.0%	652,000	0.0	
GREENACRES	PF	10/01/2010	N	Before	AGG	8,879,484	10,811,719	1,932,235	82.1%	4,753,155	40.7	
GREENACRES	PF	10/01/2010	N	After	AGG	8,879,484	10,811,719	1,932,235	82.1%	4,753,155	40.7	
GREENACRES	PF	10/01/2009	N	After	AGG	6,693,561	9,088,420	2,394,859	73.6%	4,892,163	49.0	
GREENACRES	PF	10/01/2009	N	Before		6,693,561	9,088,420	2,394,859	73.6%	4,892,163	49.0	
GREENACRES	PF	10/01/2008	Y	After	AGG	5,844,087	6,956,695	1,112,608	84.0%	4,304,995	25.8	
GREENACRES	PF	10/01/2008	Y	Before		5,844,087						
GREENACRES	PF	10/01/2007	N	None	AGG/	6,021,159	6,021,000	0	100.0%	3,420,000	0.0	
GREENACRES	PF	10/01/2006	N	None				0				
GULF BREEZE	P	10/01/2010	N	None	AGG	1,821,794	2,445,151	623,357	74.5%	514,615	121.1	
GULF BREEZE	P	10/01/2007	N	None	AGG/	1,343,358	1,343,000	-358	100.0%	416,000	-0.1	
GULFPORT	F	10/01/2010	N	Before	FIL	2,167,659	2,051,192	-116,467	105.7%	765,404	-15.2	
GULFPORT	F	10/01/2010	N	After	FIL	2,167,659	2,246,828	79,169	96.5%	765,404	10.3	
GULFPORT	F	10/01/2009	N	None	FIL	2,046,151	2,323,232	277,081	88.1%	718,895	38.5	
GULFPORT	F	10/01/2008	N	After	FIL	1,955,292	2,020,710	65,418	96.8%	662,515	9.9	
GULFPORT	F	10/01/2008	N	Before		1,961,619						
GULFPORT	F	10/01/2007	Y	None	FIL	1,835,992	1,915,913	79,921	95.8%	593,603	13.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
GULFPORT	F	10/01/2006	Y	None	FIL	1,648,029	0	-1,648,029	N/A	1,764,672	-93.4	
GULFPORT	F	10/01/2006	N	None	FIL/	1,648,029	1,765,000	117,000	93.4%	498,000	23.4	
GULFPORT	G	10/01/2010	N	After	EAN	10,412,695	10,947,296	534,601	95.1%	3,172,592	16.9	
GULFPORT	G	10/01/2010	N	Before	EAN	9,932,520	11,784,224	1,851,704	84.3%	3,172,592	58.4	
GULFPORT	G	10/01/2009	Y	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	G	10/01/2009	N	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	G	10/01/2008	N	After	EAN	9,939,493	9,630,830	-308,663	103.2%	3,971,401	-7.8	
GULFPORT	G	10/01/2008	N	Before		8,479,039						
GULFPORT	G	10/01/2007	N	None	EAN	9,824,316	8,977,029	-847,287	109.4%	2,923,184	-29.0	
GULFPORT	G	10/01/2006	N	None	EAN/	8,744,544						
GULFPORT	P	10/01/2010	N	None	FIL	6,052,371	6,798,061	745,690	89.0%	1,834,094	40.7	
GULFPORT	P	10/01/2009	N	None	FIL	5,835,729	6,509,560	673,831	89.6%	1,770,812	38.1	
GULFPORT	P	10/01/2008	N	Before		5,630,157						
GULFPORT	P	10/01/2008	N	After	FIL	5,701,241	6,361,565	660,324	89.6%	1,730,088	38.2	
GULFPORT	P	10/01/2007	N	After	FIL	5,336,192	6,126,896	790,704	87.1%	1,614,789	49.0	
GULFPORT	P	10/01/2007	N	Before		5,336,192						
GULFPORT	P	10/01/2006	N	None	FIL/	4,870,283	5,423,000	553,000	89.8%	1,733,000	31.9	
HAINES CITY	F	10/01/2010	N	None	EAN	4,249,784	6,993,323	2,743,539	60.8%	4,361,690	62.9	
HAINES CITY	F	10/01/2009	N	None	EAN	4,155,185	6,752,346	2,597,161	61.5%	1,265,114	205.3	
HAINES CITY	F	10/01/2008	N	Before		4,100,031						
HAINES CITY	F	10/01/2008	N	After	EAN	4,053,215	6,651,665	2,598,450	60.9%	1,225,191	212.1	
HAINES CITY	F	10/01/2007	Y	Before		3,882,968						
HAINES CITY	F	10/01/2007	Y	After	EAN	3,882,968	6,137,447	2,254,479	63.3%	1,124,100	200.6	
HAINES CITY	F	10/01/2006	N	None	EAN/	3,548,079	5,437,000	1,889,000	65.3%	976,000	193.5	
HAINES CITY	G	10/01/2010	N	None	EAN	9,871,374	13,155,133	3,283,759	75.0%	5,508,442	59.6	
HAINES CITY	G	10/01/2009	N	None	EAN	8,787,403	12,380,989	3,593,586	71.0%	5,822,858	61.7	
HAINES CITY	G	10/01/2008	N	After	EAN	8,005,844	11,359,615	3,353,771	70.5%	5,047,389	66.4	
HAINES CITY	G	10/01/2008	N	Before		8,005,844						
HAINES CITY	G	10/01/2007	N	Before		7,068,553						
HAINES CITY	G	10/01/2007	N	After	EAN	7,068,553	9,865,465	2,796,912	71.6%	4,418,937	63.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HAINES CITY	P	10/01/2010	N	None	EAN	5,638,678	8,480,935	2,842,257	66.5%	2,063,013	137.8	
HAINES CITY	P	10/01/2009	N	None	EAN	5,363,613	8,098,622	2,735,009	66.2%	1,840,497	148.6	
HAINES CITY	P	10/01/2008	N	Before		5,475,592						
HAINES CITY	P	10/01/2008	N	After	EAN	5,190,671	7,598,494	2,407,823	68.3%	1,819,756	132.3	
HAINES CITY	P	10/01/2007	Y	Before		5,194,322						
HAINES CITY	P	10/01/2007	Y	After	EAN	5,194,322	6,959,819	1,765,497	74.6%	1,696,881	104.0	
HAINES CITY	P	10/01/2006	N	None	EAN/	4,754,803	6,556,000	1,801,000	72.5%	1,774,000	101.6	
HALIFAX HOSPITAL	G	10/01/2009	N	None	PUC	175,975,735	266,083,474	90,107,739	66.1%	61,067,252	147.6	
HALIFAX HOSPITAL	G	10/01/2008	N	None	PUC	160,727,427				60,590,000		
HALIFAX HOSPITAL	G	10/01/2007	N	None	PUC	158,484,855						
HALLANDALE BEACH	G	10/01/2008	N	After	AGG	30,818,192	42,953,783	12,135,591	71.7%	6,983,097	173.8	
HALLANDALE BEACH	G	10/01/2008	N	Before		30,818,192						
HALLANDALE BEACH	G	10/01/2007	N	Before		29,573,983						
HALLANDALE BEACH	G	10/01/2007	N	After	AGG	29,573,983						
HALLANDALE BEACH	G	10/01/2006	N	None	AGG/	26,662,750		0				
HALLANDALE BEACH	PF	10/01/2009	N	None	FIL	86,509,517	123,895,500	37,385,983	69.8%	11,365,655	328.9	
HALLANDALE BEACH	PF	10/01/2008	N	None	FIL	81,971,425	119,650,221	37,678,796	68.5%	10,952,057	344.0	
HALLANDALE BEACH	PF	10/01/2007	N	None	FIL	76,175,833	101,196,062	25,020,229	75.3%	9,957,502	251.3	
HALLANDALE BEACH	PF	10/01/2006	N	None	FIL	66,840,954	91,787,363	24,946,409	72.8%	8,926,355	279.5	
HALLANDALE BEACH P/M	G	10/01/2009	N	After	FIL	9,600,210	13,108,284	3,508,074	73.2%			
HALLANDALE BEACH P/M	G	10/01/2009	N	Before		9,600,210						
HALLANDALE BEACH P/M	G	10/01/2008	N	None	FIL	9,127,536		3,514,053				
HALLANDALE BEACH P/M	G	10/01/2007	N	None	FIL	8,086,229		3,573,605				
HALLANDALE BEACH P/M	G	10/01/2006	N	After	FIL	6,365,736		3,597,540				
HALLANDALE BEACH P/M	G	10/01/2006	N	Before		6,365,736		3,420,271				
HALLANDALE BEACH P/M (EXCESS)	G	10/01/2010	N	None	UC	0	7,640,811	7,640,811	.0%	1,592,899	479.7	
HAVANA	F	10/01/2010	N	After	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	
HAVANA	F	10/01/2010	N	Before	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	
HAVANA	F	10/01/2007	N	None	AGG	588,008	41,917	-546,091	1402.8%	7,919	-6,896.0	
HIALEAH	GPF	10/01/2009	N	None	EAN	531,939,481	661,893,533	129,954,052	80.4%	79,860,936	162.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HIALEAH	GPF	10/01/2008	N	None	EAN	526,091,435	627,530,393	101,438,958	83.8%	77,006,760	131.7	
HIALEAH	GPF	10/01/2007	N	None	E	522,796,029	595,379,468	72,583,439	87.8%	75,461,003	96.2	
HIALEAH	GPF	10/01/2006	N	None		500,501,442	556,467,000	55,965,000	89.9%	66,836,000	83.7	
HIALEAH - ELECTED	G	10/01/2009	N	After	EAN	5,530,202	6,284,075	753,873	88.0%	1,206,773	62.5	
HIALEAH - ELECTED	G	10/01/2009	N	Before	EAN	5,766,656	5,809,976	43,320	99.3%	1,206,773	3.6	
HIALEAH - ELECTED	G	09/30/2008	N	None	EAN	4,839,784	5,589,488	749,704	86.6%	1,200,461	62.5	
HIALEAH - ELECTED	G	09/30/2007	N	None	EAN	4,507,879	5,044,765	536,886	89.4%	1,116,589	48.1	
HIALEAH GARDENS	P	10/01/2010	N	None	AGG	10,753,040	11,619,621	866,581	92.5%	2,741,190	31.6	
HIALEAH GARDENS	P	10/01/2009	N	None	AGG	10,015,756	10,755,897	740,141	93.1%	2,603,571	28.4	
HIALEAH GARDENS	P	10/01/2008	N	None	AGG	9,325,366	10,005,680	680,314	93.2%	2,385,136	28.5	
HIALEAH GARDENS	P	10/01/2007	N	None	AGG/	8,560,889	8,766,000	205,000	97.7%	2,297,000	8.9	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2009	Y	None	EAN	15,024,428	38,190,854	23,166,426	39.3%	22,676,884	102.2	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2008	Y	None	EAN	14,570,542	31,609,928	17,039,386	46.1%	31,812,283	53.6	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2007	Y	None	EAN	11,892,575	32,682,751	20,790,176	36.4%	40,602,385	51.2	
HILLSBOROUGH COUNTY (CLOSED)	ERP	07/01/2007	N	None	EAN	11,892,575	32,682,751	20,790,176	36.4%	40,682,385	51.1	
HOLLEY-NAVARRE FCD	F	10/01/2008	N	None	AGG	96,472	81,609	-14,863	118.2%	475,389	-3.1	
HOLLEY-NAVARRE FCD	F	10/01/2007	Y	None	AGG	24,044	46,284	22,240	51.9%	79,259	28.1	
HOLLEY-NAVARRE FCD	F	10/01/2007	N	None	AGG	24,044		0				
HOLLY HILL	F	10/01/2010	N	Before	EAN	3,114,518	4,260,814	1,146,296	73.1%	513,599	223.2	
HOLLY HILL	F	10/01/2010	N	After	EAN	3,114,518	4,340,101	1,225,583	71.8%	513,599	238.6	
HOLLY HILL	F	10/01/2009	N	None	EAN	3,097,194	4,317,679	1,220,485	71.7%	630,037	193.7	
HOLLY HILL	F	10/01/2008	Y	After	EAN	2,961,367	4,398,489	1,437,122	67.3%	628,094	228.8	
HOLLY HILL	F	10/01/2008	Y	Before		2,954,229						
HOLLY HILL	F	10/01/2007	Y	None	EAN	2,811,291	4,449,389	1,638,098	63.2%	748,437	218.9	
HOLLY HILL	F	10/01/2006	Y	None	EAN	2,540,064	4,206,459	1,666,395	60.4%	765,112	217.8	
HOLLY HILL	P	10/01/2010	N	None	EAN	6,291,928	10,378,081	4,086,153	60.6%	1,018,222	401.3	
HOLLY HILL	P	10/01/2009	N	None	EAN	6,333,782	10,155,787	3,822,005	62.4%	1,154,107	331.2	
HOLLY HILL	P	10/01/2008	Y	Before		6,685,951						
HOLLY HILL	P	10/01/2008	Y	After	EAN	6,275,725	10,041,424	3,765,699	62.5%	1,141,987	329.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HOLLY HILL	P	10/01/2007	Y	Before		6,052,038						
HOLLY HILL	P	10/01/2007	Y	After	EAN	6,342,395	9,123,817	2,781,422	69.5%	1,118,612	248.6	
HOLLY HILL	P	10/01/2006	Y	None	EAN/	5,831,687	7,680,000	1,849,000	75.9%	1,192,000	155.1	
HOLLYWOOD	F	10/01/2010	N	After	EAN	92,610,068	233,048,105	140,438,037	39.7%	13,359,172	1,051.2	
HOLLYWOOD	F	10/01/2010	N	Before	EAN	92,610,068	227,363,163	134,753,095	40.7%	13,359,172	1,008.7	
HOLLYWOOD	F	10/01/2009	N	Before	EAN	91,578,159	219,032,669	127,454,510	41.8%	13,726,365	928.5	
HOLLYWOOD	F	10/01/2009	N	After	EAN	91,578,159	217,788,062	126,209,903	42.0%	13,726,365	919.5	
HOLLYWOOD	F	10/01/2008	N	None	EAN	100,537,723	208,478,289	107,940,566	48.2%	12,207,140	884.2	
HOLLYWOOD	F	10/01/2007	N	None	EAN	106,614,766	197,865,737	91,250,971	53.9%	11,229,199	812.6	
HOLLYWOOD	F	10/01/2006	N	None	EAN	98,587,888	193,139,611	94,551,723	51.0%	10,997,684	859.7	
HOLLYWOOD	G	10/01/2010	N	None	EAN	223,942,457	380,251,070	156,308,613	58.9%	42,103,939	371.2	
HOLLYWOOD	G	10/01/2009	N	None	EAN	220,155,870	369,526,337	149,370,467	59.6%	44,084,422	338.8	
HOLLYWOOD	G	10/01/2008	N	Before		222,098,827						
HOLLYWOOD	G	10/01/2008	N	After	EAN	222,098,827	348,634,231	126,535,404	63.7%	45,848,717	276.0	
HOLLYWOOD	G	10/01/2007	N	None	EAN	212,980,592	325,892,851	112,912,259	65.4%	45,999,379	245.5	
HOLLYWOOD	G	10/01/2006	N	None	EAN/	195,193,325	303,779,000	108,585,000	64.3%	41,755,000	260.1	
HOLLYWOOD	P	10/01/2009	N	None	EAN	161,780,132	302,546,669	140,766,537	53.5%	18,445,452	763.2	
HOLLYWOOD	P	10/01/2008	N	None	EAN	165,750,474	284,619,717	118,869,243	58.2%	18,459,663	643.9	
HOLLYWOOD	P	10/01/2007	N	None	EAN/	191,438,986	298,509,000	107,070,000	64.1%	17,444,000	613.8	DROP PAYABLE=24169512
HOLLYWOOD	P	10/01/2006	N	None	EAN/	171,325,732	275,714,000	104,388,000	62.1%	16,711,000	624.7	DROP PAYABLE=19026336
HOLMES BEACH	P	10/01/2010	N	After	FIL	5,533,417	6,325,590	792,173	87.5%	736,641	107.5	
HOLMES BEACH	P	10/01/2010	N	Before	FIL	5,533,417	6,205,204	671,787	89.2%	736,641	91.2	
HOLMES BEACH	P	10/01/2009	Y	None	FIL	5,249,916	5,917,222	667,306	88.7%	731,663	91.2	
HOLMES BEACH	P	10/01/2008	N	Before		5,168,165						
HOLMES BEACH	P	10/01/2008	N	After	FIL	5,086,797	5,714,502	627,705	89.0%	615,810	101.9	
HOLMES BEACH	P	10/01/2007	N	None	FIL/	4,877,950	5,416,000	538,000	90.1%	634,000	84.9	
HOLMES BEACH	P	10/01/2006	N	None	FIL/	4,310,486	4,847,000	536,000	88.9%	635,000	84.5	
HOMESTEAD	P	10/01/2009	N	None	EAN	39,349,352	62,856,056	23,506,704	62.6%	6,189,814	379.8	
HOMESTEAD	P	10/01/2008	N	None	EAN	33,546,559	58,309,774	24,763,215	57.5%	5,801,259	426.9	
HOMESTEAD	P	10/01/2007	N	None	EAN	35,918,611	54,359,697	18,441,086	66.1%	5,624,995	327.8	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HOMESTEAD	P	10/01/2006	N	After	EAN	31,868,464	49,665,563	17,797,099	64.2%	4,862,281	366.0	
HOMESTEAD	P	10/01/2006	N	Before		31,868,464						
HOMESTEAD - General & Hospital	G	10/01/2010	N	None	EAN	46,446,907	63,002,432	16,555,525	73.7%	11,576,309	143.0	
HOMESTEAD - General & Hospital	G	10/01/2008	N	None	EAN	42,166,194	54,660,857	12,494,663	77.1%	12,076,012	103.5	
HOMESTEAD - General & Hospital	G	10/01/2007	N	None	EAN	38,707,359	51,372,255	12,664,896	75.3%	12,190,785	103.9	
HOMESTEAD - General & Hospital	G	10/01/2006	N	None	EAN/	34,379,352						
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2008	N	None	AGG	1,891,842	3,761,501	1,869,659	50.3%	488,271	382.9	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2007	N	None	AGG	1,935,597	3,111,680	1,176,083	62.2%	765,392	153.7	
HOMESTEAD - New Elected & Sr. Mgmt	G	12/01/2006	N	None	AGG	1,405,072		1,137,839				
HOMESTEAD - Old Elected	G	12/01/2006	N	None	AGG/	1,060,073	1,971,000	911,000	53.8%	159,000	573.0	
HOMESTEAD (CLOSED)	F	01/01/2010	N	None	EAN	7,450,581	8,908,272	1,457,691	83.6%	0		
HOMESTEAD (CLOSED)	F	01/01/2009	N	Before		6,543,979						
HOMESTEAD (CLOSED)	F	01/01/2009	N	After	EAN	7,997,640	9,075,477	1,077,837	88.1%			
HOMESTEAD (CLOSED)	F	01/01/2008	N	Before		9,230,084						
HOMESTEAD (CLOSED)	F	01/01/2008	N	After	AGG	9,230,084	9,272,706	42,622	99.5%	0		
HOMESTEAD (CLOSED)	F	01/01/2007	N	None	AGG/	8,445,837	8,093,000	-353,000	104.4%	422,000	-83.7	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	Before	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	After	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	
HOWEY-IN-THE-HILLS	P	10/01/2007	Y	None	AGG	810,933	820,420	9,487	98.8%	247,822	3.8	
HOWEY-IN-THE-HILLS	P	10/01/2007	N	None	AGG	810,933	820,420	9,487	98.8%	247,822	3.8	
INDIALANTIC	G	10/01/2010	N	None	FIL	796,593	1,322,119	525,526	60.3%	531,032	99.0	
INDIALANTIC	G	10/01/2009	N	None	FIL	733,427	1,255,992	522,565	58.4%	579,736	90.1	USING ENTRY-AGE NORMAL FUNDING METHOD
INDIALANTIC	G	10/01/2008	N	Before		568,996						
INDIALANTIC	G	10/01/2008	N	After	FIL	671,047	1,178,646	507,599	56.9%	625,954	81.1	
INDIALANTIC	G	10/01/2007	N	None	FIL	589,407	1,087,355	497,948	54.2%	609,152	81.7	
INDIALANTIC	G	10/01/2006	N	None	FIL/	454,158	947,000	493,000	48.0%	599,000	82.4	
INDIALANTIC	PF	10/01/2010	N	None	EAN	4,483,777	5,926,278	1,442,501	75.7%	1,008,973	143.0	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
INDIALANTIC	PF	10/01/2009	N	None	EAN	4,180,782	5,335,034	1,154,252	78.4%	1,030,421	112.0	
INDIALANTIC	PF	10/01/2008	N	Before		3,722,349						
INDIALANTIC	PF	10/01/2008	N	After	EAN	3,894,786	4,876,543	981,757	79.9%	988,583	99.3	
INDIALANTIC	PF	10/01/2007	N	None	EAN/	3,456,686						
INDIALANTIC	PF	10/01/2006	N	None	FIL/	3,018,093	3,549,000	531,000	85.0%	851,000	62.4	
INDIAN HARBOUR BEACH	P	10/01/2010	N	Before	EAN	5,330,703	6,868,506	1,537,803	77.6%	1,133,896	135.6	
INDIAN HARBOUR BEACH	P	10/01/2010	N	After	EAN	5,330,703	6,991,920	1,661,217	76.2%	1,133,896	146.5	
INDIAN HARBOUR BEACH	P	10/01/2009	N	None	EAN	4,947,151	6,513,644	1,566,493	76.0%	1,129,300	138.7	
INDIAN HARBOUR BEACH	P	10/01/2008	Y	After	EAN	4,623,212	5,875,707	1,252,495	78.7%	1,052,378	119.0	
INDIAN HARBOUR BEACH	P	10/01/2008	Y	Before		4,480,822						
INDIAN HARBOUR BEACH	P	10/01/2007	N	None	EAN/	4,221,847	5,213,000	991,153	81.0%	944,000	105.0	
INDIAN HARBOUR BEACH	P	10/01/2006	N	None	EAN/	3,805,295	4,840,000	1,034,000	78.6%	861,000	120.2	
INDIAN RIVER SHORES	G	10/01/2009	Y	After	EAN	285,177	506,002	220,825	56.4%	81,471	271.0	
INDIAN RIVER SHORES	G	10/01/2009	Y	Before		265,658	508,664	243,006	52.2%	81,471	298.3	
INDIAN RIVER SHORES	G	10/01/2009	N	None	AGG	265,658	508,664	243,006	52.2%	81,471	298.3	
INDIAN RIVER SHORES	G	10/01/2008	Y	Before		286						
INDIAN RIVER SHORES	G	10/01/2008	Y	After	AGG	286,072	286,072	0	100.0%	57,547		0.0AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
INDIAN RIVER SHORES	G	10/01/2007	Y	None	AGG/	4,104,494	4,104,494	0	100.0%	1,132,576	0.0	
INDIAN RIVER SHORES	PF	10/01/2009	Y	After	EAN	4,757,086	7,325,908	2,568,822	64.9%	1,671,450	153.7	
INDIAN RIVER SHORES	PF	10/01/2009	Y	Before		4,555,912	7,530,859	2,974,947	60.5%	1,125,025	264.4	
INDIAN RIVER SHORES	PF	10/01/2009	N	None	AGG	4,555,912	7,530,859	2,974,947	60.5%	1,125,025	264.4	
INDIAN RIVER SHORES	PF	10/01/2008	Y	After	AGG	3,912	3,912,239	0	.1%	1,058,282		0.0ACT. ACCR LIABILITY CALCULATED USING ENTRY AGE NORMAL COST METHOD
INDIAN RIVER SHORES	PF	10/01/2008	Y	Before		3,912						
INDIAN SHORES	P	10/01/2008	N	None	FIL	1,312,994	1,499,942	186,948	87.5%	515,233	36.3	
INDIAN SHORES	P	10/01/2006	N	None	FIL	1,222,755	1,476,048	253,293	82.8%	459,561	55.1	
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	N	None	AGG	317,499,376	366,833,476	49,334,100	86.6%	507,364,573	9.7	
JACKSON MEMORIAL HOSPITAL	G	01/01/2009	N	None	AGG	244,340,288	301,791,714	57,451,426	81.0%	489,729,929	11.7	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
JACKSON MEMORIAL HOSPITAL	G	01/01/2008	N	None	AGG	228,617,427	233,618,579	5,001,152	97.9%	413,953,247	1.2	
JACKSON MEMORIAL HOSPITAL	G	01/01/2007	N	None	AGG/	178,069,801						
JACKSON MEMORIAL HOSPITAL	G	10/01/2006	N	None	AGG/	132,117,642						
JACKSONVILLE	CO	10/01/2008	Y	Before		83,056,043	137,829,933	54,773,890	60.3%	27,660,712	198.0	
JACKSONVILLE	CO	10/01/2008	Y	After	EAN	83,056,043	166,861,942	83,805,899	49.8%	27,660,712	303.0	
JACKSONVILLE	CO	10/01/2007	N	None	EAN/	79,315,045		44,036,806				
JACKSONVILLE	CO	10/01/2006	N	None	EAN/	68,791,245						
JACKSONVILLE	G	10/01/2008	N	None	EAN	1,673,434,615	2,004,564,480	331,129,865	83.5%	276,256,667	119.9	
JACKSONVILLE	G	10/01/2007	N	None	EAN	1,712,460,912	1,904,900,000	192,439,088	89.9%	262,103,069	73.4	
JACKSONVILLE	G	10/01/2006	N	None	EAN	1,593,295,526	1,813,000,000	219,704,474	87.9%	1,593,300,000	13.8	
JACKSONVILLE	PF	10/01/2008	N	After	EAN	907,626,818	1,705,698,165	798,071,347	53.2%	148,276,743	538.2	
JACKSONVILLE	PF	10/01/2008	N	Before		907,626,818						
JACKSONVILLE	PF	10/01/2006	N	None	EAN	839,515,351	1,388,836,478	549,321,127	60.4%	134,694,392	407.8	
JACKSONVILLE - DISABILITY	G	10/01/2009	Y	None	EAN	9,981,282	9,981,282	0	100.0%	279,504,240	0.0	
JACKSONVILLE BEACH	F	10/01/2009	N	After	EAN	8,468,000	11,472,452	3,004,452	73.8%	1,985,000	151.4	
JACKSONVILLE BEACH	F	10/01/2009	N	Before		8,468,000						
JACKSONVILLE BEACH	F	10/01/2008	N	None	EAN	8,366,000	10,726,000	2,360,000	78.0%	1,928,000	122.4	
JACKSONVILLE BEACH	F	10/01/2007	N	None	EAN	8,044,000	10,099,000	2,055,000	79.7%	1,726,000	119.1	
JACKSONVILLE BEACH	F	10/01/2006	N	None	EAN/	7,501,810	9,661,000	2,160,000	77.7%	1,768,000	122.1	
JACKSONVILLE BEACH	G	10/01/2009	N	None	EAN	41,538,000	51,118,000	9,580,000	81.3%	11,677,000	82.0	
JACKSONVILLE BEACH	G	10/01/2008	N	None	EAN	40,975,000	49,110,000	8,135,000	83.4%	11,556,000	70.4	
JACKSONVILLE BEACH	G	10/01/2007	N	None	EAN	39,424,000	46,208,000	6,784,000	85.3%	11,700,000	58.0	
JACKSONVILLE BEACH	G	10/01/2006	N	None	EAN/	36,643,561	43,650,000	7,006,000	83.9%	11,575,000	60.5	
JACKSONVILLE BEACH	P	10/01/2009	N	None	EAN	15,342,000	20,083,000	4,741,000	76.4%	3,873,000	122.4	
JACKSONVILLE BEACH	P	10/01/2008	N	None	EAN	15,104,000	19,480,000	4,376,000	77.5%	3,931,000	111.3	
JACKSONVILLE BEACH	P	10/01/2007	N	None	EAN	14,694,000	17,434,000	2,740,000	84.3%	3,572,000	76.7	
JACKSONVILLE BEACH	P	10/01/2006	N	None	EAN/	13,706,874	16,513,000	2,803,000	83.0%	3,180,000	88.2	
JUPITER	P	10/01/2010	N	Before		34,393,316	50,164,362	15,771,046	68.6%	8,255,392	191.0	
JUPITER	P	10/01/2010	N	After	EAN	34,393,316	49,246,372	14,853,056	69.8%	8,105,374	183.2	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
JUPITER	P	10/01/2009	N	None	EAN	31,215,326	45,632,863	14,417,537	68.4%	8,142,853	177.1	
JUPITER	P	10/01/2008	N	None	EAN	25,995,423	41,715,139	15,719,716	62.3%	7,713,220	203.8	
JUPITER	P	10/01/2007	N	After	EAN	22,758,973	37,844,477	15,085,504	60.1%	7,486,458	201.5	
JUPITER	P	10/01/2007	N	Before		22,758,973						
JUPITER	P	10/01/2006	Y	None	FIL	19,041,416	29,564,000	10,522,584	64.4%	6,497,000	162.0	
JUPITER	P	10/01/2006	N	None	FIL/	19,096,006	29,564,000	10,468,000	64.6%	6,497,000	161.1	
JUPITER	P	10/01/2006	Y	Before		19,041,416						
JUPITER	P	10/01/2006	Y	After	EAN	19,041,416	33,221,000	14,179,584	57.3%	7,162,000	198.0	DROP PLAN BALANCE=14813
JUPITER ISLAND	GPF	10/01/2010	N	None	FIL	10,067,018	10,506,540	439,522	95.8%	2,160,574	20.3	
JUPITER ISLAND	GPF	10/01/2009	N	Before		9,736,106	10,152,899	416,793	95.9%	2,917,620	14.3	
JUPITER ISLAND	GPF	10/01/2009	N	After	FIL	9,736,106	10,788,530	1,052,424	90.2%	2,917,620	36.1	
JUPITER ISLAND	GPF	10/01/2009	Y	Before	FIL	9,736,106	10,152,899	416,793	95.9%	2,743,454	15.2	
JUPITER ISLAND	GPF	10/01/2009	Y	After	FIL	9,736,106	9,608,907	-127,199	101.3%	2,743,454	-4.6	
JUPITER ISLAND	GPF	10/01/2008	N	After	FIL	9,526,852	9,577,377	50,525	99.5%	2,736,327	1.8	
JUPITER ISLAND	GPF	10/01/2008	N	Before		7,939,043						
JUPITER ISLAND	GPF	10/01/2007	N	None	FIL/	10,201,013	10,516,000	315,000	97.0%	2,211,000	14.2	
JUPITER ISLAND	GPF	10/01/2006	N	None	FIL/	9,122,123	9,433,000	310,877	96.7%	1,727,000	18.0	
KEY BISCAWAYNE	PF	10/01/2010	N	None	EAN	14,625,108	20,284,931	5,659,823	72.1%	7,062,807	80.1	
KEY BISCAWAYNE	PF	10/01/2009	N	None	EAN	12,548,462	18,495,824	5,947,362	67.8%	6,808,421	87.4	
KEY BISCAWAYNE	PF	10/01/2008	N	None	EAN	10,682,895	16,049,481	5,366,586	66.6%	6,365,246	84.3	
KEY BISCAWAYNE	PF	10/01/2007	N	None	EAN/	9,017,393	12,336,000	3,318,000	73.1%	5,741,000	57.8	
KEY BISCAWAYNE	PF	10/01/2006	N	None	EAN/	7,255,221	10,783,000	3,528,000	67.3%	5,355,000	65.9	
KEY WEST	G	10/01/2008	N	None	EAN	35,148,554	32,085,253	-3,063,301	109.5%	10,982,201	-27.9	
KEY WEST	G	10/01/2007	N	None	EAN	32,278,118	30,435,409	-1,842,709	106.1%	11,705,277	-15.7	
KEY WEST	G	10/01/2006	N	After	EAN	28,372,060	28,257,879	-114,181	100.4%	10,882,478	-1.0	
KEY WEST	G	10/01/2006	N	Before		28,372,060						
KEY WEST	PF	10/01/2009	N	After	EAN	55,884,162	68,383,592	12,499,430	81.7%	8,737,622	143.1	
KEY WEST	PF	10/01/2009	N	Before		55,884,162	65,846,690	9,962,528	84.9%	8,737,622	114.0	
KEY WEST	PF	10/01/2008	N	None	EAN	56,358,023	65,189,218	8,831,195	86.5%	9,292,842	95.0	
KEY WEST	PF	10/01/2007	N	None	EAN	53,303,089	61,829,000	8,525,911	86.2%	9,780,000	87.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
KEY WEST	PF	10/01/2006	N	None	EAN/	50,415,787	59,995,000	9,579,000	84.0%	10,277,000	93.2	
KEY WEST HOUSING	G	01/01/2011	N	None	EAN	4,830,955	6,825,474	1,994,519	70.8%	3,140,065	63.5	
KEY WEST HOUSING	G	01/01/2010	N	None	EAN	4,405,529	6,196,699	1,791,170	71.1%	2,696,621	66.4	
KEY WEST HOUSING	G	01/01/2009	N	After	EAN	3,956,663	5,908,000	1,951,337	67.0%	2,461,000	79.3	
KEY WEST HOUSING	G	01/01/2009	N	Before		3,956,663						
KEY WEST HOUSING	G	01/01/2008	N	None	EAN	3,959,012	5,021,000	1,061,988	78.8%	2,277,000	46.6	
KEY WEST HOUSING	G	01/01/2007	N	None	EAN/	3,962,257	4,931,000	969,000	80.4%	2,039,000	47.5	DROP ACCOUNTS=365816
KEY WEST UTILITY	G	01/01/2010	N	None	EAN	60,033,337	77,840,000	17,806,663	77.1%	10,025,000	177.6	
KEY WEST UTILITY	G	01/01/2009	N	After	EAN	54,592,855	74,212,000	19,619,145	73.6%	9,782,000	200.6	
KEY WEST UTILITY	G	01/01/2009	N	Before		54,592,855						
KEY WEST UTILITY	G	01/01/2008	N	None	EAN	59,924,147	68,109,000	8,184,853	88.0%	9,203,000	88.9	
KEY WEST UTILITY	G	01/01/2007	N	None	EAN/	55,876,434						
KISSIMMEE	F	10/01/2010	N	None	EAN	24,364,015	35,881,191	11,517,176	67.9%	4,623,580	249.1	
KISSIMMEE	F	10/01/2009	Y	Before		23,661,721	32,762,790	9,101,069	72.2%	4,930,017	184.6	
KISSIMMEE	F	10/01/2009	Y	After	EAN	23,661,721	33,709,536	10,047,815	70.2%	4,930,017	203.8	
KISSIMMEE	F	10/01/2008	N	After	EAN	22,216,473	31,680,668	9,464,195	70.1%	5,259,779	179.9	
KISSIMMEE	F	10/01/2008	N	Before		22,550,457	31,680,668	9,130,211	71.2%	5,259,779	173.6	
KISSIMMEE	F	10/01/2007	N	None	EAN/	22,288,802	30,228,000	7,939,000	73.7%	5,168,000	153.6	DROP ACCOUNTS=1149568
KISSIMMEE	F	10/01/2006	N	None	EAN/	19,256,092	27,617,000	8,361,000	69.7%	4,975,000	168.1	DROP ACCOUNTS=840627
KISSIMMEE	G	10/01/2010	N	None	EAN	69,343,964	53,880,205	-15,463,759	128.7%	21,742,063	-71.1	
KISSIMMEE	G	10/01/2009	N	None	EAN	64,887,249	78,119,830	13,232,581	83.1%	22,337,848	59.2	
KISSIMMEE	G	10/01/2008	N	None	EAN	60,916,394	71,960,061	11,043,667	84.7%	22,301,238	49.5	
KISSIMMEE	G	10/01/2007	Y	Before		53,690,304	61,124,575	7,434,271	87.8%	20,681,652	35.9	
KISSIMMEE	G	10/01/2007	N	None	AGG/	54,207,370	61,642,000	7,434,000	87.9%	20,682,000	35.9	DROP ACCOUNTS=517066
KISSIMMEE	G	10/01/2007	Y	After	EAN	57,125,124	64,742,262	7,617,138	88.2%	20,777,257	36.7	
KISSIMMEE	G	10/01/2006	N	None	AGG/	47,508,866	56,555,000	9,046,000	84.0%	19,295,000	46.9	DROP ACCOUNTS=906267
KISSIMMEE	P	10/01/2010	N	None	EAN	37,839,990	48,330,405	10,490,415	78.3%	6,451,996	162.6	
KISSIMMEE	P	10/01/2009	N	None	EAN	36,605,261	45,070,879	8,465,618	81.2%	6,307,440	134.2	
KISSIMMEE	P	10/01/2008	N	Before		35,559,802						
KISSIMMEE	P	10/01/2008	N	After	EAN	35,519,486	41,424,103	5,904,617	85.7%	6,703,526	88.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
KISSIMMEE	P	10/01/2007	N	After	EAN	33,725,333	39,272,218	5,546,885	85.9%	6,739,904	82.3	
KISSIMMEE	P	10/01/2007	N	Before		33,725,333						
KISSIMMEE	P	10/01/2006	N	None	AGG	29,992,228	34,828,182	4,835,954	86.1%	6,324,771	76.5	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	N	None	EAN	47,038,128	67,885,399	20,847,271	69.3%	14,500,536	143.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2009	Y	After	EAN	46,149,076	64,042,399	17,893,323	72.1%	14,524,139	123.2	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2009	Y	Before		46,149,076	63,307,960	17,158,884	72.9%	14,524,139	118.1	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2008	N	Before		45,422,128						
KISSIMMEE UTILITY AUTHORITY	G	10/01/2008	N	After	EAN	45,529,982	55,613,694	10,083,712	81.9%	13,481,409	74.8	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2007	N	None	EAN/	44,946,343	52,293,000	7,347,000	86.0%	12,205,000	60.2	DROP PLAN BENEFITS=1287479.89
KISSIMMEE UTILITY AUTHORITY	G	10/01/2006	N	None	EAN/	40,199,126	46,272,000	6,073,000	86.9%	12,127,000	50.1	DROP PLAN BENEFITS=1007576.12
LABELLE	F	10/01/2008	N	None	AGG	128,329	128,329	0	100.0%	202,716	0.0	
LABELLE	F	10/01/2006	N	None	AGG	148,233	86,538	-61,695	171.3%	27,869	-221.4	
LADY LAKE	P	10/01/2010	N	None	EAN	3,810,890	4,310,907	500,017	88.4%	1,548,425	32.3	
LADY LAKE	P	10/01/2009	Y	None	EAN	3,450,007	3,749,218	299,211	92.0%	1,548,174	19.3	
LADY LAKE	P	10/01/2008	N	After	EAN	3,135,889	3,013,338	-122,551	104.1%	1,407,115	-8.7	
LADY LAKE	P	10/01/2008	N	Before		2,990,230						
LADY LAKE	P	10/01/2007	N	None	EAN/	2,713,559	2,635,000	-78,000	103.0%	136,000	-5.7	
LADY LAKE	P	10/01/2006	N	None	EAN/	2,265,572	2,271,000	6,000	99.8%	1,085,000	0.5	
LAKE ALFRED	G	10/01/2010	N	None	EAN	3,692,803	3,872,677	179,874	95.4%	1,419,705	12.7	
LAKE ALFRED	G	10/01/2009	N	None	EAN	3,523,037	3,859,364	336,327	91.3%	1,307,723	25.7	
LAKE ALFRED	G	10/01/2008	N	Before		3,378,311						
LAKE ALFRED	G	10/01/2008	N	After	EAN	3,339,187	3,566,659	227,472	93.6%	1,424,547	16.0	
LAKE ALFRED	G	10/01/2007	N	None	EAN	3,129,688	3,349,206	219,518	93.4%	1,276,386	17.2	
LAKE ALFRED	G	10/01/2006	Y	None	EAN/	2,725,990	3,202,000	476,000	85.1%	1,205,000	39.5	
LAKE ALFRED	P	10/01/2010	N	None	EAN	1,638,657	1,615,568	-23,089	101.4%	368,264	-6.3	
LAKE ALFRED	P	10/01/2009	N	None	EAN	1,628,555	1,618,216	-10,339	100.6%	338,687	-3.1	
LAKE ALFRED	P	10/01/2008	N	Before		1,588,700						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE ALFRED	P	10/01/2008	N	After	EAN	1,579,437	1,496,197	-83,240	105.6%	373,911	-22.3	
LAKE ALFRED	P	10/01/2006	Y	None	EAN/	1,371,969	1,351,000	-21,000	101.6%	330,000	-6.2	
LAKE CITY	F	10/01/2010	N	Before	EAN	6,610,581	7,126,536	515,955	92.8%	885,532	58.3	
LAKE CITY	F	10/01/2010	N	After	EAN	6,610,581	7,285,454	674,873	90.7%	885,532	76.2	
LAKE CITY	F	10/01/2009	N	None	EAN	6,067,826	6,833,641	765,815	88.8%	921,252	83.1	
LAKE CITY	F	10/01/2008	N	None	EAN	6,156,431	6,797,874	641,443	90.6%	864,993	74.2	
LAKE CITY	F	10/01/2007	Y	None	EAN	5,745,737	6,696,637	950,900	85.8%	926,680	102.6	
LAKE CITY	F	10/01/2006	N	None	EAN/	5,165,944						
LAKE CITY	G	10/01/2010	N	Before	EAN	12,286,593	17,445,952	5,159,359	70.4%	2,559,598	201.6	
LAKE CITY	G	10/01/2010	N	After	EAN	12,286,593	17,682,875	5,396,282	69.5%	2,559,598	210.8	
LAKE CITY	G	10/01/2009	N	After	EAN	12,143,726	17,082,551	4,938,825	71.1%	2,805,904	176.0	
LAKE CITY	G	10/01/2009	N	Before	EAN	12,143,726	17,314,834	5,171,108	70.1%	2,805,904	184.3	
LAKE CITY	G	10/01/2008	N	None	EAN	12,457,060	16,180,762	3,723,702	77.0%	2,819,886	132.1	
LAKE CITY	G	10/01/2007	N	None	EAN	12,407,086	15,435,000	3,027,914	80.4%	2,855,000	106.1	
LAKE CITY	G	10/01/2006	N	None	EAN	11,546,676	15,018,000	3,471,324	76.9%	3,009,000	115.4	
LAKE CITY	P	10/01/2010	N	None	EAN	9,029,276	9,992,664	963,388	90.4%	1,381,799	69.7	
LAKE CITY	P	10/01/2009	N	None	EAN	8,885,979	9,756,041	870,062	91.1%	1,568,283	55.5	
LAKE CITY	P	10/01/2008	N	Before	EAN	9,128,171	9,310,635	182,464	98.0%	1,439,811	12.7	
LAKE CITY	P	10/01/2008	N	After	EAN	8,994,192	9,310,635	316,443	96.6%	1,439,811	22.0	
LAKE CITY	P	10/01/2007	N	None	EAN	9,083,882	9,044,048	-39,834	100.4%	1,438,659	-2.8	
LAKE CITY	P	10/01/2006	N	None	EAN/	8,641,394	8,645,000	3,000	100.0%	1,459,000	0.2	
LAKE HELEN	P	10/01/2010	N	None	AGG	515,198	468,313	-46,885	110.0%	150,291	-31.2	
LAKE HELEN	P	10/01/2008	N	None	AGG	349,903	398,032	48,129	87.9%	193,463	24.9	
LAKE HELEN	P	10/01/2006	N	After	AGG	242,346	242,346	0	100.0%	204,913	0.0	after
LAKE HELEN	P	10/01/2006	N	Before		242,346						
LAKE MARY	F	10/01/2010	N	Before	EAN	7,768,729	9,639,747	1,871,018	80.6%	2,384,696	78.5	
LAKE MARY	F	10/01/2010	N	After	EAN	8,037,537	9,887,066	1,849,529	81.3%	2,384,696	77.6	
LAKE MARY	F	10/01/2009	N	None	EAN	7,024,260	8,510,231	1,485,971	82.5%	2,573,614	57.7	
LAKE MARY	F	10/01/2008	Y	After	EAN	6,362,307	8,076,531	1,714,224	78.8%	2,424,832	70.7	
LAKE MARY	F	10/01/2008	Y	Before		6,408,640						

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE MARY	F	10/01/2007	Y	Before		5,450,760						
LAKE MARY	F	10/01/2007	Y	After	EAN	5,450,760	7,459,861	2,009,101	73.1%	2,400,743	83.7	
LAKE MARY	F	10/01/2007	Y	After	EAN	5,450,760	7,411,961	1,961,201	73.5%	2,400,743	81.7	
LAKE MARY	F	10/01/2006	N	None	EAN/	4,286,534	5,827,000	1,540,000	73.6%	2,117,000	72.7	
LAKE MARY	P	10/01/2010	N	Before		10,508,092	12,018,821	1,510,729	87.4%	2,189,138	69.0	
LAKE MARY	P	10/01/2010	N	After	EAN	10,508,092	12,184,792	1,676,700	86.2%	2,189,138	76.6	
LAKE MARY	P	10/01/2009	N	None	EAN	9,641,214	11,202,161	1,560,947	86.1%	2,189,756	71.3	
LAKE MARY	P	10/01/2008	N	Before		9,685,712						
LAKE MARY	P	10/01/2008	N	After	EAN	9,346,602	10,157,366	810,764	92.0%	2,384,276	34.0	
LAKE MARY	P	10/01/2007	N	None	EAN/	8,770	9,162,000	392,000	.1%	2,151,000	18.2	
LAKE MARY	P	10/01/2007	N	After		8,769,554						
LAKE MARY	P	10/01/2007	N	Before		8,769,554						
LAKE MARY	P	10/01/2007	Y	None	EAN/	8,769,554	9,162,000	392,446	95.7%	2,152,000	18.2	
LAKE MARY	P	10/01/2006	N	None	EAN/	7,442,232	7,801,000	359,000	95.4%	2,078,000	17.3	
LAKE PARK (RETIRED)	P	10/01/2010	N	Before	EAN	1,375,827	1,738,164	362,337	79.2%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2010	N	After	EAN	1,375,827	1,742,929	367,102	78.9%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2009	N	None	EAN	1,382,517	1,771,112	388,595	78.1%	0		
LAKE PARK (RETIRED)	P	10/01/2006	N	None	EAN/	1,919,359	2,062,000	142,641	93.1%	0	0.0	
LAKE WALES	F	10/01/2010	N	None	EAN	6,129,964	9,851,137	3,721,173	62.2%	1,176,080	316.4	
LAKE WALES	F	10/01/2009	N	None	EAN	6,128,347	9,065,847	2,937,500	67.6%	1,194,794	245.9	
LAKE WALES	F	10/01/2008	N	Before		5,800,862						
LAKE WALES	F	10/01/2008	N	After	EAN	6,118,404	8,673,633	2,555,229	70.5%	1,111,770	229.8	
LAKE WALES	F	10/01/2007	N	None	EAN/	5,853,547	8,208,000	2,354,000	71.3%	847,000	248.6	
LAKE WALES	F	10/01/2006	N	None	EAN/	6,136,215	8,483,000	2,347,000	72.3%	906,000	259.0	
LAKE WALES	G	10/01/2010	N	None	FIL	7,907,212	8,970,892	1,063,680	88.1%	2,907,120	36.6	
LAKE WALES	G	10/01/2009	N	None	FIL	8,074,499	9,117,116	1,042,617	88.6%	2,848,785	36.6	
LAKE WALES	G	10/01/2008	Y	Before		8,083,243						
LAKE WALES	G	10/01/2008	Y	After	FIL	8,078,208	9,299,162	1,220,954	86.9%	2,986,894	40.9	
LAKE WALES	G	10/01/2007	N	None	FIL	7,761,324	9,253,494	1,492,170	83.9%	3,133,820	47.6	
LAKE WALES	G	10/01/2006	N	None	FIL/	6,838,601	7,167,000	328,000	95.4%	2,867,000	11.4	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE WALES	P	10/01/2010	N	None	EAN	10,474,805	13,656,242	3,181,437	76.7%	2,545,228	125.0	
LAKE WALES	P	10/01/2009	N	None	EAN	10,195,532	12,959,011	2,763,479	78.7%	2,140,829	129.1	
LAKE WALES	P	10/01/2008	N	Before		10,032,953						
LAKE WALES	P	10/01/2008	N	After	EAN	10,125,825	12,308,290	2,182,465	82.3%	1,968,564	110.9	
LAKE WALES	P	10/01/2007	N	None	EAN/	9,917,387	11,381,000	1,463,000	87.1%	1,877,000	78.0	
LAKE WALES	P	10/01/2006	N	None	EAN/	9,103,860	10,197,000	1,093,000	89.3%	1,652,000	66.2	
LAKE WORTH	F	10/01/2009	Y	None	EAN	24,985,737	40,299,376	15,313,639	62.0%	1,309,166	1,169.7	
LAKE WORTH	F	10/01/2008	N	None	EAN	25,336,434	40,647,163	15,310,729	62.3%	3,293,733	464.8	
LAKE WORTH	F	10/01/2007	N	None	EAN	24,248,823	37,267,034	13,018,211	65.1%	4,349,180	299.3	
LAKE WORTH	F	10/01/2006	N	None	EAN	21,446,134	32,688,775	11,242,641	65.6%	3,634,139	309.4	
LAKE WORTH	G	10/01/2010	N	After	EAN	64,793,490	99,487,517	34,694,027	65.1%	13,066,058	265.5	
LAKE WORTH	G	10/01/2010	N	Before	EAN	64,793,490	95,635,540	30,842,050	67.8%	13,051,047	236.3	
LAKE WORTH	G	10/01/2009	N	Before		66,607,594						
LAKE WORTH	G	10/01/2009	N	After	EAN	66,607,594	97,252,534	30,644,940	68.5%	13,257,113	231.2	
LAKE WORTH	G	10/01/2008	N	None	EAN	67,624,920	91,906,160	24,281,240	73.6%	13,332,893	182.1	
LAKE WORTH	G	10/01/2007	N	None	EAN	67,657,306	87,690,523	20,033,217	77.2%	12,104,052	165.5	
LAKE WORTH	G	10/01/2006	N	None	EAN/	68,219,503	88,748,000	20,528,000	76.9%	11,318,000	181.4	DROP ACCOUNTS=3511019
LAKE WORTH	P	10/01/2010	N	Before	EAN	25,331,745	39,050,635	13,718,890	64.9%	2,037,850	673.2	
LAKE WORTH	P	10/01/2010	N	After	EAN	25,331,745	40,679,243	15,347,498	62.3%	2,037,850	753.1	
LAKE WORTH	P	10/01/2009	N	Before		25,634,799	37,631,929	11,997,130	68.1%	2,885,722	415.7	
LAKE WORTH	P	10/01/2009	N	After	EAN	25,634,799	38,438,528	12,803,729	66.7%	2,885,722	443.7	
LAKE WORTH	P	10/01/2008	N	None	EAN	26,107,595	37,488,750	11,381,155	69.6%	3,504,813	324.7	
LAKE WORTH	P	10/01/2007	N	None	EAN	25,388,486	35,103,779	9,715,293	72.3%	4,883,436	198.9	
LAKE WORTH	P	10/01/2006	N	None	EAN/	24,491,350	34,577,000	10,086,000	70.8%	4,428,000	227.8	
LAKELAND	GPF	10/01/2010	N	After	EAN	495,690,765	593,785,813	98,095,048	83.5%	93,636,946	104.8	
LAKELAND	GPF	10/01/2010	N	Before	EAN	495,690,765	593,848,564	98,157,799	83.5%	93,636,946	104.8	
LAKELAND	GPF	10/01/2009	N	After	EAN	463,240,621	567,449,029	104,208,408	81.6%	93,375,914	111.6	
LAKELAND	GPF	10/01/2009	N	Before	FIL	463,240,621	507,711,425	44,470,804	91.2%	93,375,914	47.6	
LAKELAND	GPF	10/01/2008	N	None	FIL	524,107,675	623,310,066	99,202,391	84.1%	105,043,078	94.4	
LAKELAND	GPF	10/01/2007	N	None	FIL	515,648,042	586,105,616	70,457,574	88.0%	101,485,956	69.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKELAND	GPF	10/01/2006	N	After	FIL	478,396,090	540,833,785	62,437,695	88.5%	95,616,093	65.3	
LAKELAND	GPF	10/01/2006	N	Before		465,361,152						
LAKELAND	P	10/01/2010	Y	After	EAN	78,357,438	114,234,048	35,876,610	68.6%	12,186,744	294.4	
LAKELAND	P	10/01/2010	Y	Before	FIL	78,357,438	109,668,918	31,311,480	71.4%	12,186,744	256.9	
LAKELAND	P	10/01/2009	N	None	FIL	77,218,046	107,945,669	30,727,623	71.5%	12,621,162	243.5	
LAKELAND	P	10/01/2008	N	After	FIL/	20,222,239	24,776,306	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2008	Y	After	FIL	20,132,084	24,686,151	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2008	Y	Before		20,132,084						
LAKELAND	P	10/01/2008	N	Before	FIL/	20,222,239	24,776,306	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2007	N	None	FIL/	19,884,082	24,724,000	4,840,000	80.4%	13,471,000	35.9	
LAKELAND	P	10/01/2006	Y	None	FIL/	18,204,356	23,711,000	5,506,000	76.8%	13,702,000	40.2	
LAKELAND SUPP	F	10/01/2009	N	None	AGG	17,832,755	16,986,853	-845,902	105.0%	9,190,689	-9.2	
LAKELAND SUPP	F	10/01/2008	N	After	AGG	17,530,693	16,468,718	-1,061,975	106.4%	8,854,880	-12.0	USING ENTRY AGE NORMAL FUNDING METHOD
LAKELAND SUPP	F	10/01/2008	N	Before	AGG	17,530,693	16,468,718		106.4%	8,854,880		
LAKELAND SUPP	F	10/01/2007	N	None	AGG/	16,620,117	16,620,000	0	100.0%	8,199,000	0.0	
LAKELAND SUPP	F	10/01/2006	N	None	AGG/	14,756,740	14,757,000	0	100.0%	7,210,000	0.0	
LANTANA	F	09/30/2010	N	None	EAN	19,302,000	24,670,000	5,368,000	78.2%	2,155,000	249.1	
LANTANA	F	09/30/2009	N	None	EAN	17,132,902	21,670,754	4,537,852	79.1%	2,384,322	190.3	
LANTANA	F	09/30/2008	N	None	EAN	14,943,792	20,323,618	5,379,826	73.5%	2,625,962	204.9	
LANTANA	F	09/30/2007	N	None	EAN/	13,077,720	18,739,000	5,661,000	69.8%	2,726,000	207.7	
LANTANA	P	10/01/2010	N	Before	AGG	6,709,645	7,735,634	1,025,989	86.7%	1,677,543	61.2	
LANTANA	P	10/01/2010	N	After	EAN	6,709,645	7,965,445	1,255,800	84.2%	1,677,543	74.9	
LANTANA	P	10/01/2009	N	None	AGG	5,792,687	7,070,266	1,277,579	81.9%	1,841,722	69.4	
LANTANA	P	10/01/2008	N	After	AGG	5,168,480	6,280,340	1,111,860	82.3%	1,801,385	61.7	
LANTANA	P	10/01/2008	N	Before		5,075,853						
LANTANA	P	10/01/2007	N	None	AGG	4,670,639	5,596,748	926,109	83.5%	1,729,150	53.6	
LANTANA	P	10/01/2006	N	None	AGG/	3,776,705	4,646,000	869,000	81.3%	1,560,000	55.7	
LARGO	PF	10/01/2009	N	None	EAN	72,605,836	113,720,882	41,115,046	63.8%	14,378,470	285.9	
LARGO	PF	10/01/2008	N	None	EAN	75,153,252	107,504,670	32,351,418	69.9%	14,759,177	219.2	
LARGO	PF	10/01/2007	N	None	EAN/	90,898,691	102,746,000	11,847,000	88.5%	13,734,000	86.3	DROP ACCOUNTS=2384102

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LARGO	PF	10/01/2006	N	None	EAN/	80,167,694	87,054,000	6,886,000	92.1%	12,975,000	53.1	DROP ACCOUNTS=2556941
LAUDERDALE-BY-THE-SEA	F	10/01/2009	N	None	AGG	515,934	325,837	-190,097	158.3%	286,224	-66.4	ACTUARIAL ACCRUED LIABILITY-ENTRY AGE
LAUDERDALE-BY-THE-SEA	F	10/01/2008	N	None	FIL	412,514	273,795	-138,719	150.7%	111,182	-124.8	
LAUDERDALE-BY-THE-SEA	F	10/01/2007	N	None	FIL	579,283	351,231	-228,052	164.9%	198,451	-114.9	
LAUDERDALE-BY-THE-SEA	F	10/01/2006	N	None	FIL/	434,524	309,000	-125,000	140.6%	0		
LAUDERHILL	F	10/01/2009	N	Before	EAN	38,267,363	56,695,688	18,428,325	67.5%	6,562,830	280.8	
LAUDERHILL	F	10/01/2009	N	After	EAN	38,267,363	56,695,688	18,428,325	67.5%	6,562,830	280.8	
LAUDERHILL	F	10/01/2008	N	None	EAN	37,424,773	51,851,436	14,426,663	72.2%	5,581,017	258.5	
LAUDERHILL	F	10/01/2007	N	None	EAN	34,195,441	47,658,825	13,463,384	71.8%	5,906,804	227.9	
LAUDERHILL	F	10/01/2006	N	None	EAN/	31,180	44,838,000	44,806,820	.1%	5,209,000	860.2	DROP ACCOUNTS PAYABLE=1881168
LAUDERHILL	G	10/01/2008	N	None	EAN	15,083,377	19,427,959	4,344,582	77.6%	3,931,828	110.5	
LAUDERHILL	G	10/01/2007	N	None	EAN	13,995,710	18,116,654	4,120,944	77.3%	4,226,389	97.5	
LAUDERHILL	G	10/01/2006	N	None	EAN/	12,148,566	15,693,000	3,545,000	77.4%	4,578,000	77.4	
LAUDERHILL	P	10/01/2009	N	After	EAN	23,088,445	30,633,591	7,545,146	75.4%	8,751,221	86.2	
LAUDERHILL	P	10/01/2009	N	Before		23,088,445						
LAUDERHILL	P	10/01/2008	N	None	EAN	19,775,168	25,153,000	5,377,832	78.6%	7,678,000	70.0	
LAUDERHILL	P	10/01/2007	N	None	EAN	16,347,803	21,747,000	5,399,197	75.2%	8,103,000	66.6	
LAUDERHILL	P	10/01/2006	N	None	EAN/	11,939,547						
LAUDERHILL (C&M)	G	10/01/2010	N	None	EAN	13,284,410	20,806,101	7,521,691	63.8%	4,414,548	170.4	
LAUDERHILL (C&M)	G	10/01/2009	N	Before		12,313,176						
LAUDERHILL (C&M)	G	10/01/2009	N	After	EAN	12,313,176	19,184,672	6,871,496	64.2%	3,917,402	175.4	
LAUDERHILL (C&M)	G	10/01/2008	N	Before		10,221,830						
LAUDERHILL (C&M)	G	10/01/2008	N	After	EAN	11,533,956	17,401,107	5,867,151	66.3%	3,492,838	168.0	
LAUDERHILL (C&M)	G	10/01/2007	N	After	EAN	10,542,138	15,371,509	4,829,371	68.6%	4,520,343	106.8	
LAUDERHILL (C&M)	G	10/01/2007	N	Before		10,542,138						
LAUDERHILL (C&M)	G	10/01/2006	N	None	EAN	8,169,991	14,330,615	6,160,624	57.0%	3,895,689	158.1	
LEESBURG	F	10/01/2009	N	None	FIL	11,011,597	13,231,246	2,219,649	83.2%	3,211,696	69.1	
LEESBURG	F	10/01/2008	N	After	FIL	10,447,796	12,905,893	2,458,097	81.0%	2,993,793	82.1	
LEESBURG	F	10/01/2008	N	Before		9,151,452						

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LEESBURG	F	10/01/2007	Y	After	FIL	9,833,153	13,446,697	3,613,544	73.1%	2,895,956	124.8	
LEESBURG	F	10/01/2007	Y	Before		9,833,153						
LEESBURG	F	10/01/2006	Y	None	AGG/	8,264,922						
LEESBURG	G	10/01/2010	N	None	EAN	32,543,273	36,539,203	3,995,930	89.1%	14,349,754	27.8	
LEESBURG	G	10/01/2009	N	None	EAN	33,138,960	36,090,413	2,951,453	91.8%	15,069,783	19.6	
LEESBURG	G	10/01/2008	Y	Before		35,168,668						
LEESBURG	G	10/01/2008	Y	After	EAN	33,832,920	35,542,768	1,709,848	95.2%	16,547,145	10.3	
LEESBURG	G	10/01/2008	N	After	EAN	33,832,920	35,769,323	1,936,403	94.6%	17,151,364	11.3	
LEESBURG	G	10/01/2008	N	Before		35,168,668						
LEESBURG	G	10/01/2007	N	None	EAN/	34,934,262						
LEESBURG	G	10/01/2006	N	None	FIL/	31,368,026	33,017,000	1,649,000	95.0%	17,154,000	9.6	
LEESBURG	P	10/01/2010	N	Before	FIL	13,318,716	13,688,122	369,406	97.3%	3,738,540	9.9	
LEESBURG	P	10/01/2010	N	After	FIL	13,318,716	14,063,487	744,771	94.7%	3,738,540	19.9	
LEESBURG	P	10/01/2009	N	None	FIL	13,015,917	13,451,873	435,956	96.8%	3,479,653	12.5	
LEESBURG	P	10/01/2008	N	After	FIL	12,871,265	13,347,368	476,103	96.4%	3,509,401	13.6	
LEESBURG	P	10/01/2008	N	Before		13,186,367						
LEESBURG	P	10/01/2007	N	None	FIL/	12,735,659	12,914,000	179,000	98.6%	3,603,000	5.0	
LEESBURG	P	10/01/2006	N	None	FIL/	11,638,979	11,828,000	192,000	98.4%	3,316,000		5.8TOT ASSETS=AV ASSETS LESS FUNDING CR BAL
LIGHTHOUSE POINT	PF	10/01/2010	N	None	FIL	7,008,924	10,252,763	3,243,839	68.4%	2,718,225	119.3	
LIGHTHOUSE POINT	PF	10/01/2009	N	After	FIL	6,043,934	6,183,342	139,408	97.7%	2,572,144	5.4	
LIGHTHOUSE POINT	PF	10/01/2009	N	Before		6,043,934						
LIGHTHOUSE POINT	PF	10/01/2008	Y	None	FIL	5,578,515	5,719,803	141,288	97.5%	2,411,440	5.9	
LIGHTHOUSE POINT	PF	10/01/2007	N	None	FIL/	5,081,694	5,236,000	155,000	97.1%	2,782,000	5.6	
LIGHTHOUSE POINT	PF	10/01/2006	N	None	FIL/	4,104,087						
LIGHTHOUSE POINT	PF	10/01/2006	Y	None	FIL/	4,104,087	4,260,483	156,396	96.3%	2,269,045	6.9	
LIVE OAK	F	10/01/2010	N	None	EAN	1,701,982	2,035,947	333,965	83.6%	57,868	577.1	
LIVE OAK	F	10/01/2007	N	After	EAN	2,214,498	2,062,911	-151,587	107.3%	51,332	-295.3	
LIVE OAK	F	10/01/2007	N	Before		2,214,498						
LONGBOAT KEY	F	10/01/2010	N	None	EAN	11,770,977	26,130,298	14,359,321	45.0%	2,590,585	554.3	
LONGBOAT KEY	F	10/01/2009	Y	None	EAN	11,039,177	25,024,616	13,985,439	44.1%	2,670,074	523.8	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LONGBOAT KEY	F	10/01/2008	Y	Before		10,798,356						
LONGBOAT KEY	F	10/01/2008	N	After	EAN	10,542,260	22,967,953	12,425,693	45.9%	2,521,157	492.9	
LONGBOAT KEY	F	10/01/2008	N	Before	EAN	10,798,356	22,967,953	12,169,597	47.0%	2,521,157	482.7	
LONGBOAT KEY	F	10/01/2008	Y	After	EAN	10,542,260	22,967,953	12,425,693	45.9%	2,521,157	492.9	
LONGBOAT KEY	F	10/01/2007	N	After	EAN	10,254,057	22,829,673	12,575,616	44.9%	2,622,998	479.4	
LONGBOAT KEY	F	10/01/2007	N	Before		10,254,057						
LONGBOAT KEY	F	10/01/2006	N	None	EAN/	9,174,395	18,637,000	9,462,000	49.2%	2,181,000	433.9	DROP PLAN BENEFITS=158653.01
LONGBOAT KEY	G	10/01/2010	N	None	EAN	7,067,928	13,266,355	6,198,427	53.3%	2,612,601	237.3	
LONGBOAT KEY	G	10/01/2009	Y	None	EAN	7,387,522	13,759,135	6,371,613	53.7%	2,848,067	223.7	
LONGBOAT KEY	G	10/01/2008	N	After	EAN	7,182,145	12,186,479	5,004,334	58.9%	2,902,474	172.4	
LONGBOAT KEY	G	10/01/2008	N	Before	EAN	7,317,347	12,186,479		60.0%	2,902,474		
LONGBOAT KEY	G	10/01/2006	N	None	EAN/	7,934,281	11,678,000	3,743,719	67.9%	3,171,000	118.1	
LONGBOAT KEY	P	10/01/2010	N	None	EAN	4,837,127	10,840,105	6,002,978	44.6%	871,703	688.6	
LONGBOAT KEY	P	10/01/2009	Y	None	EAN	4,941,954	10,975,790	6,033,836	45.0%	1,043,912	578.0	
LONGBOAT KEY	P	10/01/2008	N	Before		5,097,466						
LONGBOAT KEY	P	10/01/2008	Y	After	EAN	4,835,067	10,171,054	5,335,987	47.5%	1,189,694	448.5	
LONGBOAT KEY	P	10/01/2007	N	Before		4,990,471						
LONGBOAT KEY	P	10/01/2007	N	After	EAN	4,990,471	9,494,028	4,503,557	52.6%	1,218,461	369.6	
LONGBOAT KEY	P	10/01/2006	N	None	EAN/	4,587,701	7,206,000	2,618,000	63.7%	1,095,000	239.1	
LONGWOOD	PF	10/01/2010	N	None	AGG	3,865,856	4,568,647	702,791	84.6%	2,502,991	28.1	
LONGWOOD	PF	10/01/2009	N	After	AGG	2,788,273	3,881,680	1,093,407	71.8%	2,431,056	45.0	AAL CALUCLATED UNDER THE ENGRY AGE NORMAL COST METHOD
LONGWOOD	PF	10/01/2008	N	After	AGG	2,224,672	2,999,444	774,772	74.2%	2,166,308	35.8	AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
LONGWOOD	PF	10/01/2008	N	Before		2,224,672						
LONGWOOD	PF	10/01/2006	N	None	AGG/	1,910,281	1,910,000	-281	100.0%	1,433,000	0.0	
LYNN HAVEN	F	10/01/2010	N	After	FIL	3,167,414	3,231,699	64,285	98.0%	699,324	9.2	
LYNN HAVEN	F	10/01/2010	N	Before	FIL	3,167,414	3,176,234	8,820	99.7%	699,324	1.3	
LYNN HAVEN	F	10/01/2009	N	None	FIL	2,915,936	2,939,176	23,240	99.2%	680,452	3.4	
LYNN HAVEN	F	10/01/2008	N	Before		2,636,204						

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LYNN HAVEN	F	10/01/2008	N	After	FIL	2,659,213	2,658,578	-635	100.0%	725,336	-0.1	
LYNN HAVEN	F	10/01/2007	N	None	FIL	2,350,056	2,365,203	15,147	99.4%	669,117	2.3	
LYNN HAVEN	F	10/01/2006	N	None	FIL/	1,950,574	1,985,000	35,000	98.3%	644,000	5.4	
LYNN HAVEN	G	10/01/2010	N	None	EAN	8,637,597	11,805,248	3,167,651	73.2%	3,161,268	100.2	
LYNN HAVEN	G	10/01/2009	N	Before		7,860,208						
LYNN HAVEN	G	10/01/2009	N	After	EAN	7,860,208	11,113,243	3,253,035	70.7%	3,115,544	104.4	
LYNN HAVEN	G	10/01/2008	N	Before		6,905,605						
LYNN HAVEN	G	10/01/2008	N	After	EAN	7,121,683	9,897,681	2,775,998	72.0%	3,096,226	89.7	
LYNN HAVEN	G	10/01/2007	N	None	EAN/	6,187,875	8,904,000	2,716,000	69.5%	2,947,000	92.1	
LYNN HAVEN	G	10/01/2006	N	None	EAN/	5,305,749	7,667,000	2,361,000	69.2%	2,744,000	86.1	
LYNN HAVEN	P	10/01/2010	N	After	FIL	4,552,818	4,718,819	166,001	96.5%	1,073,605	15.5	
LYNN HAVEN	P	10/01/2010	N	Before	FIL	4,552,818	4,661,558	108,740	97.7%	1,073,605	10.1	
LYNN HAVEN	P	10/01/2009	N	None	FIL	4,261,597	4,469,756	208,159	95.3%	1,007,880	20.7	
LYNN HAVEN	P	10/01/2008	N	After	FIL	3,954,920	4,134,243	179,323	95.7%	959,234	18.7	
LYNN HAVEN	P	10/01/2008	N	Before		3,843,709						
LYNN HAVEN	P	10/01/2007	N	None	FIL/	3,534,675	3,883,000	348,000	91.0%	1,040,000	33.5	DROP PLAN BENEFITS=57875.79
LYNN HAVEN	P	10/01/2006	N	None	FIL/	3,000,795	3,305,000	304,000	90.8%	1,073,000	28.4	DROP PLAN BENEFITS=17443.41
MACCLENNY	F	10/01/2010	N	After	FIL	389,268	663,933	274,665	58.6%	252,054	109.0	
MACCLENNY	F	10/01/2010	N	Before	FIL	389,268	635,658	246,390	61.2%	252,054	97.8	
MACCLENNY	F	10/01/2007	N	None	FIL	192,976	293,592	100,616	65.7%	228,401	44.1	
MADISON	F	10/01/2010	N	Before	EAN	1,466,154	2,483,223	1,017,069	59.0%	336,609	302.2	
MADISON	F	10/01/2010	N	After	EAN	1,466,154	2,516,370	1,050,216	58.3%	336,609	312.0	
MADISON	F	10/01/2009	N	None	EAN	1,466,150	2,415,324	949,174	60.7%	302,120	314.2	
MADISON	F	10/01/2008	N	After	EAN	1,489,666	2,325,638	835,972	64.1%	291,949	286.3	
MADISON	F	10/01/2008	N	Before		1,509,215						
MADISON	F	10/01/2007	N	None	EAN	1,482,289	2,160,302	678,013	68.6%	278,177	243.7	
MADISON	F	10/01/2006	N	None	EAN/	1,386,682	2,076,000	690,000	66.8%	272,000	253.2	
MADISON	P	10/01/2010	N	After	AGG	2,815,100	2,815,100	0	100.0%	564,638	0.0	
MADISON	P	10/01/2010	N	Before	AGG	2,815,100	2,815,100	0	100.0%	564,638	0.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MADISON	P	10/01/2009	N	None	AGG	2,827,890	2,745,198	-82,692	103.0%	460,532	-18.0	
MADISON	P	10/01/2008	N	Before		2,860,742						
MADISON	P	10/01/2008	N	After	AGG	2,844,176	2,789,255	-54,921	102.0%	502,049	-10.9	
MADISON	P	10/01/2007	N	None	AGG	2,805,549	2,595,313	-210,236	108.1%	441,820	-47.6	
MADISON	P	10/01/2006	N	None	AGG/	2,584,240						*INFO NOT REQUIRED BY AGG METHOD
MAITLAND	PF	10/01/2010	N	Before	FIL	19,275,829	24,233,375	4,957,546	79.5%	4,377,391	113.3	
MAITLAND	PF	10/01/2010	N	After	EAN	19,275,829	26,008,402	6,732,573	74.1%	4,377,391	153.8	
MAITLAND	PF	10/01/2009	N	None	FIL	18,091,778	23,488,675	5,396,897	77.0%	4,151,382	130.0	
MAITLAND	PF	10/01/2008	N	None	FIL	18,046,761	22,112,703	4,065,942	81.6%	3,765,138	108.0	
MAITLAND	PF	10/01/2007	N	None	FIL/	17,547,206	21,333,000	3,785,000	82.3%	3,646,000	103.8	
MAITLAND	PF	10/01/2006	N	None	FIL/	15,205,824	19,697,000	4,491,000	77.2%	4,034,000	111.3	
MARATHON	F	10/01/2010	N	Before	AGG	2,248,488	2,357,649	109,161	95.4%	1,378,189	7.9	
MARATHON	F	10/01/2010	N	After	AGG	2,248,488	2,357,649	109,161	95.4%	1,378,189	7.9	
MARATHON	F	10/01/2008	Y	After	AGG	1,249,350	1,249,350	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2008	N	Before		1,130,532						
MARATHON	F	10/01/2008	Y	Before	AGG	1,130,532	1,130,532	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2008	N	After	AGG	1,130,532	1,130,532	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2006	N	None	AGG	662	661,904	661,242	.1%	744,145	88.9	
MARCO ISLAND	F	10/01/2010	N	After	EAN	2,662,517	3,005,433	342,916	88.6%	1,309,352	26.2	
MARCO ISLAND	F	10/01/2010	N	Before	EAN	2,662,517	2,885,862	223,345	92.3%	1,309,352	17.1	
MARCO ISLAND	F	10/01/2009	N	None	EAN	1,914,130	2,335,981	421,851	81.9%	1,336,335	31.6	
MARCO ISLAND	F	10/01/2007	N	None	EAN/	1,629,498	1,303,000	-326,498	125.1%	958,000	-34.1	
MARCO ISLAND	P	10/01/2010	N	Before	EAN	2,827,399	6,300,933	3,473,534	44.9%	1,976,687	175.7	
MARCO ISLAND	P	10/01/2010	N	After	EAN	2,827,399	6,480,618	3,653,219	43.6%	1,976,687	184.8	
MARCO ISLAND	P	10/01/2009	N	None	EAN	2,077,907	6,078,152	4,000,245	34.2%	2,024,908	197.6	
MARCO ISLAND	P	10/01/2009	Y	None	EAN	2,077,907	6,078,152	4,000,245	34.2%	2,024,908	197.6	
MARCO ISLAND	P	10/01/2008	N	After	EAN	1,363,977	4,977,447	3,613,470	27.4%	2,010,512	179.7	
MARCO ISLAND	P	10/01/2008	N	Before		1,194,196						
MARCO ISLAND	P	10/01/2007	N	None	EAN/	792,685	3,687,000	2,894,000	21.5%	1,844,000	156.9	
MARIANNA	F	10/01/2008	N	None	AGG	1,661,665	2,066,243	404,578	80.4%	524,276	77.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MARIANNA	F	10/01/2006	N	None	AGG	1,633,850		0				INFO NOT REQUIRED BY AGG METHOD
MARIANNA	P	10/01/2008	N	None	AGG	2,481,437	2,040,610	-440,827	121.6%	559,037	-78.9	
MARIANNA	P	10/01/2006	N	None	AGG	2,545,615						
MARTIN COUNTY (CLOSED)	ERP	07/01/2009	N	Before	AGG	5,679,264	6,909,111	1,229,847	82.2%	314,007	391.7	
MARTIN COUNTY (CLOSED)	ERP	07/01/2009	N	After	AGG	5,906,314	6,909,111	1,002,797	85.5%	314,007	319.4	
MARTIN COUNTY (CLOSED)	ERP	07/01/2007	N	After	AGG	8,751,289	6,954,311	-1,796,978	125.8%	838,930	-214.2	
MARTIN COUNTY (CLOSED)	ERP	07/01/2007	N	Before		8,751,289						
MEDLEY	P	10/01/2008	N	After	AGG	5,188,928	12,479,015	7,290,087	41.6%	1,133,311	643.3	
MEDLEY	P	10/01/2008	N	Before		4,324,107						
MEDLEY	P	10/01/2006	Y	Before		2,275,247						
MEDLEY	P	10/01/2006	Y	After		2,275,247						
MEDLEY	P	10/01/2006	Y	None	AGG/							*INFO NOT REQ'D BY AGG METHOD
MEDLEY - GENERAL + ELECTED	G	10/01/2009	N	None	AGG	6,653,129	12,451,899	5,798,770	53.4%	2,680,416	216.3	
MEDLEY - GENERAL + ELECTED	G	10/01/2008	N	None	AGG	4,849,226	11,322,630	6,473,404	42.8%	2,400,099	269.7	
MEDLEY - GENERAL + ELECTED	G	10/01/2007	N	None	AGG	4,631,754	9,248,046	4,616,292	50.1%	2,284,596	202.1	
MEDLEY - GENERAL + ELECTED	G	10/01/2006	Y	None	AGG	2,846,159	7,203,703	4,357,544	39.5%	1,958,993	222.4	
MELBOURNE	F	10/01/2008	N	None	EAN	43,117,817	51,239,880	8,122,063	84.1%	7,604,495	106.8	
MELBOURNE	F	10/01/2007	N	After	EAN	41,810,285	48,075,084	6,264,799	87.0%	7,194,669	87.1	
MELBOURNE	F	10/01/2007	N	Before		41,810,285						
MELBOURNE	F	10/01/2006	N	None	EAN	38,797,839	44,828,503	6,030,664	86.5%	6,522,637	92.5	
MELBOURNE	G	10/01/2010	N	None	EAN	6,129,223	3,612,120	-2,517,103	169.7%	996,148	-252.7	
MELBOURNE	G	10/01/2009	Y	After	EAN	5,713,977	3,361,373	-2,352,604	170.0%	1,130,404	-208.1	
MELBOURNE	G	10/01/2009	Y	Before	EAN	5,713,977	3,331,958	-2,382,019	171.5%	1,130,404	-210.7	
MELBOURNE	G	10/01/2008	N	After	EAN	6,536,826	3,097,139	-3,439,687	211.1%	1,272,823	-270.2	
MELBOURNE	G	10/01/2007	N	None	AGG/	11,131,532	11,132,000	0	100.0%	13,276,000	0.0	
MELBOURNE	G	10/01/2007	Y	None	EAN	11,119,766	14,644,956	3,525,190	75.9%	13,276,010	26.6	
MELBOURNE	G	10/01/2006	N	None		8,395,330	8,395,000	0	100.0%	11,075,000	0.0	
MELBOURNE	P	10/01/2010	N	After	EAN	48,772,228	80,852,087	32,079,859	60.3%	7,594,997	422.4	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MELBOURNE	P	10/01/2010	N	Before	EAN	48,772,228	79,627,774	30,855,546	61.3%	7,594,997	406.3	
MELBOURNE	P	10/01/2009	N	None	EAN	48,494,846	77,297,260	28,802,414	62.7%	8,096,957	355.7	
MELBOURNE	P	10/01/2008	N	After	EAN	48,125,683	69,433,417	21,307,734	69.3%	8,591,880	248.0	
MELBOURNE	P	10/01/2008	N	Before		49,430,627						
MELBOURNE	P	10/01/2007	N	None	EAN/	48,665,775	67,338,000	18,672,000	72.3%	8,611,000	216.8	DROP PLAN BENEFITS=1453565.69
MELBOURNE	P	10/01/2006	N	None	EAN/	43,758,321	62,007,000	18,248,000	70.6%	7,593,000	240.3	DROP PLAN BENEFITS=1317494.68
MELBOURNE - SPECIAL RISK G	G	10/01/2010	N	None	EAN	450,802	743,815	293,013	60.6%	208,613	140.5	
MELBOURNE - SPECIAL RISK G	G	10/01/2009	Y	Before	EAN	351,441	599,496	248,055	58.6%	222,456	111.5	
MELBOURNE - SPECIAL RISK G	G	10/01/2009	Y	After	EAN	351,441	619,358	267,917	56.7%	222,456	120.4	
MELBOURNE - SPECIAL RISK G	G	10/01/2008	N	After	EAN	317,982	508,693	190,711	62.5%	230,815	82.6	
MELBOURNE - SPECIAL RISK G	G	10/01/2008	N	Before		317,982						
MELBOURNE - SPECIAL RISK G	G	10/01/2007	Y	None	EAN	529,871	587,460	57,589	90.2%	353,974	16.3	
MELBOURNE - SPECIAL RISK G	G	10/01/2007	N	None	AGG/	529,871	530,000	0	100.0%	354,000	0.0	
MELBOURNE - SPECIAL RISK G	G	10/01/2006	N	None	AGG/	326,876	413,000	0	79.1%	308,000	0.0	
MELBOURNE - SPECIAL RISK G	G	10/01/2006	Y	None				0				
MELBOURNE BEACH	P	10/01/2009	N	None	EAN	2,050,034	2,894,441	844,407	70.8%	329,086	256.6	
MELBOURNE BEACH	P	10/01/2008	N	Before		2,224,312						
MELBOURNE BEACH	P	10/01/2008	N	After	EAN	2,204,106	2,811,683	607,577	78.4%	357,837	169.8	after
MELBOURNE BEACH	P	10/01/2007	Y	Before	FIL	2,290,447	2,529,000	238,553	90.6%	434,000	55.0	
MELBOURNE BEACH	P	10/01/2007	Y	After	FIL/	2,290,447	2,528,754	238,307	90.6%	434,305	54.9	
MELBOURNE BEACH	P	10/01/2007	N	None	FIL/	2,290,447	2,528,754	238,307	90.6%	434,305	54.9	
MELBOURNE BEACH	P	10/01/2006	N	None	FIL/	2,169,935	2,429,000	259,000	89.3%	358,000	72.2	
MIAMI	GS	10/01/2010	N	None	EAN	652,999,926	840,871,136	187,871,210	77.7%	70,825,712	265.3	
MIAMI	GS	10/01/2009	Y	None	EAN	645,614,641	780,625,200	135,010,559	82.7%	92,746,558	145.6	
MIAMI	GS	10/01/2008	Y	After	EAN	691,791,000	808,618,183	116,827,183	85.6%	90,974,647	128.4	
MIAMI	GS	10/01/2008	N	None	EAN	660,200,796	817,860,394	157,659,598	80.7%	90,974,647	173.3	
MIAMI	GS	10/01/2007	N	None	EAN	664,145,175	770,218,984	106,073,809	86.2%	82,052,702	129.3	
MIAMI	GS	10/01/2006	N	None	EAN/	618,482,563		189,578				
MIAMI	PF	10/01/2008	N	None	AGG	1,219,600,827	1,452,500,000	232,899,173	84.0%	129,400,000	180.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIAMI	PF	10/01/2007	N	After	AGG	1,208,812,855	1,318,400,000	109,587,145	91.7%	103,600,000	105.8	
MIAMI	PF	10/01/2007	N	Before		1,208,812,855						
MIAMI	PF	10/01/2006	N	None	AGG	1,133,007,182	1,260,500,000	127,492,818	89.9%	90,400,000	141.0	
MIAMI - COLA (RETIRED)	PF	10/01/2008	N	None	AGG	325,271,988	279,400,000	-26,400,000	116.4%	129,400,000	-20.0	
MIAMI - COLA (RETIRED)	PF	10/01/2007	N	None	AB	386,167,734	242,900,000	-57,300,000	159.0%	100,200,000	-57.0	
MIAMI - COLA (RETIRED)	PF	10/01/2006	N	None	AB	330,898,108						
MIAMI - ELECTED	G	12/31/2008	N	None	EAN	4,134,637	5,914,838	1,780,201	69.9%	673,000	264.5	
MIAMI - ELECTED	G	12/31/2007	Y	None	AGG	4,050,993	3,873,576	-177,417	104.6%	673,000	-26.4	
MIAMI - ELECTED	G	12/31/2006	N	None	AGG	3,513,677	3,973,283	459,606	88.4%	637,283	72.1	
MIAMI - EXCESS	GS	10/01/2008	N	None	EAN	0	5,151,124	5,151,124	.0%	90,974,647	5.7	
MIAMI - EXCESS	GS	10/01/2007	N	None	EAN	0	8,600,801	8,600,801	.0%	82,052,702	10.5	
MIAMI - EXCESS	GS	10/01/2006	N	None	EAN/	0	8,000,000	8,000,000	.0%	75,609,000	10.6	
MIAMI - OFF-STREET PARKING	G	10/01/2010	Y	None	FIL	11,902,697	11,914,196	11,499	99.9%	4,549,854	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2010	N	None	FIL	11,902,697	11,914,196	11,499	99.9%	4,549,854	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	Y	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	N	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2008	N	None	FIL	11,044,807	11,072,795	27,988	99.7%	4,865,203	0.6	
MIAMI - OFF-STREET PARKING	G	10/01/2008	Y	None	FIL	11,044,807	11,072,795	27,988	99.7%	4,865,203	0.6	
MIAMI - OFF-STREET PARKING	G	10/01/2007	N	None	FIL	10,056,421	10,084,434	28,013	99.7%	4,453,987	0.6	
MIAMI - OFF-STREET PARKING	G	10/01/2006	N	None	FIL/	8,755,279	8,916,000	161,000	98.2%	3,813,000	4.2	
MIAMI - STAFF	GS	10/01/2010	N	None	EAN	1,834,613	2,826,982	992,369	64.9%	842,955	117.7	
MIAMI - STAFF	GS	10/01/2009	N	None	EAN	1,556,718	2,121,806	565,088	73.4%	738,898	76.5	
MIAMI - STAFF	GS	10/01/2008	N	Before		1,322,611						
MIAMI - STAFF	GS	10/01/2008	N	None	EAN	1,313,407	1,748,147	434,740	75.1%	632,259	68.8	
MIAMI - STAFF	GS	10/01/2008	N	After	EAN	1,313,407	1,748,147	434,740	75.1%	632,259	68.8	
MIAMI - STAFF	GS	10/01/2007	N	None		0						
MIAMI - STAFF	GS	10/01/2007	N	None	EAN	1,138,655	1,622,719	484,064	70.2%	734,116	65.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIAMI - STAFF	GS	10/01/2007	N	None								
MIAMI - STAFF	GS	10/01/2006	N	None	EAN/	939,698						
MIAMI BEACH	G	10/01/2009	N	Before		419,393,718	550,691,889	131,298,171	76.2%	70,097,549	187.3	
MIAMI BEACH	G	10/01/2009	N	After	EAN	419,393,718	551,698,377	132,304,659	76.0%	70,097,549	188.7	
MIAMI BEACH	G	10/01/2009	Y	Before		419,393,718	550,691,889	131,298,171	76.2%	70,097,549	187.3	
MIAMI BEACH	G	10/01/2009	Y	After	EAN	420,520,122	551,698,377	131,178,255	76.2%	70,097,549	187.1	
MIAMI BEACH	G	10/01/2008	N	Before		425,714,565	518,252,592	92,538,027	82.1%	68,009,550	136.1	
MIAMI BEACH	G	10/01/2008	N	After	EAN	425,714,565	526,481,586	100,767,021	80.9%	68,009,550	148.2	
MIAMI BEACH	G	10/01/2007	Y	After	EAN	412,824,235	478,067,829	65,243,594	86.4%	59,632,425	109.4	AFTER
MIAMI BEACH	G	10/01/2007	Y	Before		395,369,083	472,756,431	77,387,348	83.6%	59,632,425	129.8	BEFORE
MIAMI BEACH	G	10/01/2006	N	None	EAN/	338,504,669	394,232,000	55,727,000	85.9%	40,114,000	138.9	
MIAMI BEACH	PF	10/01/2009	Y	After	EAN	517,602,834	784,395,822	266,792,988	66.0%	41,574,935	641.7	
MIAMI BEACH	PF	10/01/2009	N	After	EAN	517,602,834	784,395,821	266,792,987	66.0%	41,574,935	641.7	
MIAMI BEACH	PF	10/01/2009	Y	Before	EAN	517,602,834	761,752,358	244,149,524	67.9%	50,974,465	479.0	
MIAMI BEACH	PF	10/01/2009	N	Before		517,602,834	761,752,358	244,149,524	67.9%	41,042,242	594.9	
MIAMI BEACH	PF	10/01/2008	N	None	EAN	507,363,813	683,731,944	176,368,131	74.2%	40,661,885	433.7	
MIAMI BEACH	PF	10/01/2007	N	None	EAN/	495,993,903	632,993,000	136,999,000	78.4%	38,705,000	354.0	
MIAMI BEACH	PF	10/01/2006	N	None	EAN/	470,603,144	582,016,000	111,413,000	80.9%	35,355,000	315.1	
MIAMI SHORES VILLAGE	G	10/01/2009	N	None	AGG	9,335,036	9,258,119	-76,917	100.8%	3,228,192	-2.4	
MIAMI SHORES VILLAGE	G	10/01/2007	N	After	AGG	8,989,754	8,474,105	-515,649	106.1%	2,918,493	-17.7	
MIAMI SHORES VILLAGE	G	10/01/2007	N	Before		9,044,287						
MIAMI SHORES VILLAGE	G	10/01/2006	N	After	AGG	8,297,232	7,995,304	-301,928	103.8%	3,243,186	-9.3	
MIAMI SHORES VILLAGE	G	10/01/2006	N	Before		8,297,232						
MIAMI SHORES VILLAGE	P	10/01/2008	N	After	AGG	11,728,021	16,032,250	4,304,229	73.2%	1,901,236	226.4	
MIAMI SHORES VILLAGE	P	10/01/2008	N	Before	AGG	11,873,106	16,032,250	4,159,144	74.1%	1,901,236	218.8	
MIAMI SHORES VILLAGE	P	10/01/2007	N	None	AGG	11,320,831	15,114,334	3,793,503	74.9%	1,683,969	225.3	
MIAMI SHORES VILLAGE	P	10/01/2006	N	None	AGG	10,332,878	14,573,821	4,240,943	70.9%	1,630,878	260.0	
MIAMI SPRINGS	G	10/01/2010	N	After	EAN	14,132,944	14,515,197	382,253	97.4%	3,731,068	10.2	
MIAMI SPRINGS	G	10/01/2010	N	Before	EAN	14,132,944	14,374,677	241,733	98.3%	3,731,068	6.5	
MIAMI SPRINGS	G	10/01/2009	N	After	EAN	13,736,039	13,708,780	-27,259	100.2%	3,495,598	-0.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIAMI SPRINGS	G	10/01/2009	N	Before		13,736,039						
MIAMI SPRINGS	G	10/01/2008	N	Before		14,043,432						
MIAMI SPRINGS	G	10/01/2008	N	After	AGG	13,945,299	12,736,662	-1,208,637	109.5%	3,429,028	-35.2	
MIAMI SPRINGS	G	10/01/2007	N	None	AGG	13,786,880	12,271,087	-1,515,793	112.4%	3,364,865	-45.0	
MIAMI SPRINGS	G	10/01/2006	N	None	FIL/	13,022,035	11,690,000	-1,332,000	111.4%	3,160,000	-42.2	
MIAMI SPRINGS	PF	10/01/2010	N	Before	EAN	22,837,385	23,354,772	517,387	97.8%	3,044,657	17.0	
MIAMI SPRINGS	PF	10/01/2010	N	After	EAN	22,837,385	23,790,041	952,656	96.0%	3,044,657	31.3	
MIAMI SPRINGS	PF	10/01/2009	N	After	EAN	22,168,677	22,294,846	126,169	99.4%	2,802,601	4.5	
MIAMI SPRINGS	PF	10/01/2009	N	Before		22,168,677						
MIAMI SPRINGS	PF	10/01/2008	N	None	AGG	22,226,151	21,056,209	-1,169,942	105.6%	2,603,398	-44.9	
MIAMI SPRINGS	PF	10/01/2007	N	None	AGG	21,524,929	20,247,518	-1,277,411	106.3%	2,758,044	-46.3	
MIAMI SPRINGS	PF	10/01/2006	N	None	AGG/	19,830,782	18,856,000	-975,000	105.2%	2,578,000	-37.8	
MIAMI-DADE COUNTY (CLOSED)	ERP	07/01/2009	N	None	EAN	23,989,786	45,820,261	21,830,475	52.4%	0	0.0	
MIAMI-DADE COUNTY (CLOSED)	ERP	07/01/2007	N	None	EAN	35,079,469	46,247,576	11,168,107	75.9%	0	0.0	
MIDWAY FCD	F	10/01/2008	N	Before		938,056						
MIDWAY FCD	F	10/01/2008	N	After	AGG	938,056	1,621,083	683,027	57.9%	908,053	75.2	
MIDWAY FCD	F	10/01/2006	N	None	AGG	548,002						
MILTON	F	10/01/2010	N	After	EAN	3,359,575	6,105,598	2,746,023	55.0%	739,015	371.6	
MILTON	F	10/01/2010	N	Before	EAN	3,359,575	6,037,444	2,677,869	55.6%	739,015	362.4	
MILTON	F	10/01/2009	N	None	EAN	3,418,023	5,949,244	2,531,221	57.5%	728,150	347.6	
MILTON	F	10/01/2008	N	After	EAN	3,597,423	5,651,832	2,054,409	63.7%	654,729	313.8	
MILTON	F	10/01/2008	N	Before		3,648,435						
MILTON	F	10/01/2007	N	None	EAN/	4,385,262	5,182,000	712,000	84.6%	596,000	119.3	
MILTON	F	10/01/2006	N	None	EAN/	4,310,582	4,865,000	554,000	88.6%	539,000	102.8	
MILTON	G	10/01/2010	N	None	EAN	9,373,310	12,150,571	2,777,261	77.1%	2,310,954	120.2	
MILTON	G	10/01/2009	N	None	EAN	9,176,280	11,526,540	2,350,260	79.6%	2,470,351	95.1	
MILTON	G	10/01/2008	N	Before		9,120,417						
MILTON	G	10/01/2008	N	After	EAN	8,953,753	10,721,884	1,768,131	83.5%	2,489,102	71.0	
MILTON	G	10/01/2007	N	None	EAN	8,836,690	10,010,193	1,173,503	88.3%	2,243,608	52.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MILTON	G	10/01/2006	N	None	EAN/	8,131,721	9,489,000	1,358,000	85.7%	2,266,000	59.9	
MILTON	P	10/01/2010	N	Before	EAN	4,989,119	5,044,883	55,764	98.9%	836,238	6.7	
MILTON	P	10/01/2010	N	After	EAN	4,989,119	5,103,861	114,742	97.8%	836,238	13.7	
MILTON	P	10/01/2009	N	None	EAN	4,818,940	4,821,277	2,337	100.0%	789,029	0.3	
MILTON	P	10/01/2008	N	After	EAN	4,770,776	4,501,440	-269,336	106.0%	750,271	-35.9	
MILTON	P	10/01/2008	N	Before		4,790,076						
MILTON	P	10/01/2007	N	None	EAN/	4,652,328	4,024,000	-628,000	115.6%	727,000	-86.4	
MILTON	P	10/01/2006	N	None	EAN/	4,290,349	3,798,000	-492,000	113.0%	735,000	-67.0	
MIRAMAR	F	10/01/2010	N	None	EAN	47,812,503	85,690,000	37,877,497	55.8%	9,695,000	390.7	
MIRAMAR	F	10/01/2009	N	After	EAN	45,780,727	80,498,725	34,717,998	56.9%	9,830,147	353.2	
MIRAMAR	F	10/01/2009	N	Before	EAN	45,780,727	81,817,779	36,037,052	56.0%	9,830,147	366.6	
MIRAMAR	F	10/01/2008	N	None	EAN	43,450,514	75,586,555	32,136,041	57.5%	9,783,848	328.5	
MIRAMAR	F	10/01/2007	N	None	EAN	39,020,664	68,871,348	29,850,684	56.7%	9,763,466	305.7	
MIRAMAR	F	10/01/2006	N	None	EAN/	32,468,634	61,323,000	28,854,000	52.9%	9,663,000	298.6	DROP ACCOUNTS PAYABLE=842323
MIRAMAR	G	10/01/2010	N	None	EAN	45,625,503	69,579,260	23,953,757	65.6%	15,857,109	151.1	
MIRAMAR	G	10/01/2008	N	After	EAN	35,825,281	59,569,760	23,744,479	60.1%	15,496,532	153.2	
MIRAMAR	G	10/01/2008	N	Before		35,825,281	59,503,283	23,678,002	60.2%	15,496,532	152.8	
MIRAMAR	G	10/01/2007	N	None	EAN	31,745,788	53,419,254	21,673,466	59.4%	14,535,824	149.1	
MIRAMAR	G	10/01/2006	N	Before		25,272,213	41,885,478	16,613,265	60.3%	13,973,156	118.9	
MIRAMAR	G	10/01/2006	N	After	EAN	28,044,325	49,163,003	21,118,678	57.0%	13,873,156	152.2	
MIRAMAR	P	10/01/2010	N	None	EAN	59,669,038	105,397,215	45,728,177	56.6%	13,480,502	339.2	
MIRAMAR	P	10/01/2009	N	Before		54,831,497	97,534,725	42,703,228	56.2%	13,630,744	313.3	
MIRAMAR	P	10/01/2009	N	After	EAN	54,831,497	97,511,541	42,680,044	56.2%	13,630,744	313.1	
MIRAMAR	P	10/01/2008	N	After	EAN	50,322,020	87,443,000	37,120,980	57.5%	12,710,000	292.1	
MIRAMAR	P	10/01/2008	N	Before		50,322,020						
MIRAMAR	P	10/01/2007	N	None	EAN	45,048,157	72,004,000	26,955,843	62.6%	11,595,000	232.5	
MIRAMAR	P	10/01/2006	N	None	EAN/	47,470,454	70,927,000	29,456,000	66.9%	12,234,000	240.8	
MIRAMAR - MANAGEMENT	G	10/01/2010	N	None	EAN	11,694,354	22,765,926	11,071,572	51.4%	5,004,568	221.2	
MIRAMAR - MANAGEMENT	G	10/01/2009	N	None	EAN	9,749,066	20,477,633	10,728,567	47.6%	5,913,306	181.4	
MIRAMAR - MANAGEMENT	G	10/01/2008	N	None	EAN	7,553,209	18,340,395	10,787,186	41.2%	5,566,583	193.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MIRAMAR - MANAGEMENT	G	10/01/2007	N	After	EAN	6,988,362	13,744,529	6,756,167	50.8%	4,659,002	145.0	
MIRAMAR - MANAGEMENT	G	10/01/2007	N	Before		6,988,362	12,183,117	5,194,755	57.4%	4,659,002	111.5	
MIRAMAR - MANAGEMENT	G	10/01/2006	N	None	EAN	4,521,623	7,517,436	2,995,813	60.1%	3,493,380	85.8	
MONROE COUNTY (CLOSED)	ERP	10/01/2009	N	After	AGG	181,849	659,800	477,951	27.6%	0	0.0	
MONROE COUNTY (CLOSED)	ERP	10/01/2009	N	Before		181,849	659,800	477,951	27.6%			
MONROE COUNTY (CLOSED)	ERP	07/01/2007	N	Before		149,739						
MONROE COUNTY (CLOSED)	ERP	07/01/2007	N	After		149,739	612,594	462,855	24.4%	0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	Before	AGG	831,083	884,050	52,967	94.0%	0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	After	AGG	831,083	884,715	52,967	93.9%	0		
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	Before		817,512						
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	After	AGG	817,512	841,547	24,035	97.1%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2008	N	Before		782,060						
MONROE COUNTY VOL F.F. & EMS	F	01/01/2008	N	After	AGG	782,060	849,172	67,112	92.1%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2007	N	Before		725,408	821,425	95,917	88.3%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2007	N	After	AGG	725,508	833,820	108,312	87.0%	0	0.0	
MONTICELLO	F	10/01/2008	N	None	AGG	411,106	315,698	-95,408	130.2%	0	0.0	
MONTICELLO	F	10/01/2007	N	None	AGG	459,987						
MONTICELLO	F	10/01/2006	N	None	AGG	389,920		0				
MONTICELLO	P	10/01/2010	N	After	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7	
MONTICELLO	P	10/01/2010	N	Before	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7	
MONTICELLO	P	10/01/2007	N	None	AGG	1,448,513		0				
MOUNT DORA	F	10/01/2010	Y	Before	AGG	4,038,426	4,858,172	819,746	83.1%	1,318,797	62.2	
MOUNT DORA	F	10/01/2010	Y	After	AGG	4,267,134	4,858,172	591,038	87.8%	1,318,797	44.8	
MOUNT DORA	F	10/01/2009	N	Before		3,514,087	4,248,985	734,898	82.7%	1,159,985	63.4	
MOUNT DORA	F	10/01/2009	N	After	AGG	3,686,940	4,248,985	562,045	86.8%	1,159,985	48.5	
MOUNT DORA	F	10/01/2008	N	None	AGG	3,357,310	3,857,291	499,981	87.0%	1,116,078	44.8	
MOUNT DORA	F	10/01/2007	N	None	AGG	3,169,383	3,568,596	399,213	88.8%	1,106,320	36.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
MOUNT DORA	F	10/01/2006	N	None	AGG	2,828,351	3,187,772	359,421	88.7%	940,112	38.2	
MOUNT DORA	G	10/01/2009	N	Before		12,574,156						
MOUNT DORA	G	10/01/2009	N	After	FIL	12,597,215	15,874,824	3,277,609	79.4%	5,692,617	57.6	
MOUNT DORA	G	10/01/2008	N	None	FIL	12,090,931	14,447,008	2,356,077	83.7%	5,686,670	41.4	
MOUNT DORA	G	10/01/2007	N	None	FIL	11,399,072	13,174,552	1,775,480	86.5%	5,471,423	32.5	
MOUNT DORA	G	10/01/2006	N	None	FIL/	10,202,669	12,037,000	1,834,000	84.8%	5,169,000	35.5	
MOUNT DORA	P	10/01/2010	N	None	AGG	5,290,735	6,227,313	936,578	85.0%	1,961,175	47.8	
MOUNT DORA	P	10/01/2009	N	None	AGG	4,857,631	5,704,611	846,980	85.2%	1,937,468	43.7	
MOUNT DORA	P	10/01/2008	N	None	AGG	4,521,811	5,191,482	669,671	87.1%	1,978,254	33.9	
MOUNT DORA	P	10/01/2007	Y	None	AGG/	3,539,937	4,153,000	613,000	85.2%	1,716,000	35.7	
MOUNT DORA	P	10/01/2006	N	None	AGG/	3,030,542	3,756,000	725,000	80.7%	1,459,000	49.7	
NAPLES	F	10/01/2010	N	None	EAN	28,955,584	48,047,361	19,091,777	60.3%	3,890,399	490.7	
NAPLES	F	10/01/2009	N	After	EAN	26,663,176	43,770,590	17,107,414	60.9%	3,779,969	452.6	
NAPLES	F	10/01/2009	N	Before		26,663,176						
NAPLES	F	10/01/2008	N	None	EAN	23,542,873	41,532,653	17,989,780	56.7%	3,682,251	488.6	
NAPLES	F	10/01/2007	N	None	EAN/	21,991,743	37,118,000	15,126,000	59.2%	3,552,000	425.8	
NAPLES	F	10/01/2006	N	None	EAN/	17,967,540						
NAPLES	G	10/01/2010	N	None	EAN	40,623,062	63,178,962	22,555,900	64.3%	15,831,192	142.5	
NAPLES	G	10/01/2009	N	Before		39,081,782						
NAPLES	G	10/01/2009	N	After	EAN	39,081,782	57,061,369	17,979,587	68.5%	16,206,593	110.9	
NAPLES	G	10/01/2009	Y	None	EAN	39,081,782	60,136,902	21,055,120	65.0%	16,206,593	129.9	
NAPLES	G	10/01/2008	N	None	EAN	37,870,724	51,628,959	13,758,235	73.4%	15,779,980	87.2	
NAPLES	G	10/01/2007	N	None	EAN/	39,477	43,411,000	3,934,000	.1%	13,725,000	28.7	DROP ACCOUNTS=124029
NAPLES	G	10/01/2006	N	None	EAN/	36,423,370	39,662,000	3,239,000	91.8%	11,422,000	28.4	DROP ACCOUNTS=69093
NAPLES	P	10/01/2010	N	None	EAN	30,894,250	53,574,482	22,680,232	57.7%	5,490,110	413.1	
NAPLES	P	10/01/2009	Y	None	EAN	29,815,747	49,469,714	19,653,967	60.3%	5,738,240	342.5	
NAPLES	P	10/01/2009	N	Before		29,815,747						
NAPLES	P	10/01/2009	N	After	EAN	29,815,747	46,628,196	16,812,449	63.9%	5,738,240	293.0	
NAPLES	P	10/01/2008	N	None	EAN	28,760,389	44,114,292	15,353,903	65.2%	5,434,133	282.5	
NAPLES	P	10/01/2007	N	None	EAN/	26,886,268	38,411,000	11,525,000	70.0%	4,485,000	257.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NAPLES	P	10/01/2006	N	None	EAN/	22,535,093						
NEPTUNE BEACH	P	10/01/2010	N	Before	EAN	5,357,612	7,053,053	1,695,441	76.0%	1,121,230	151.2	
NEPTUNE BEACH	P	10/01/2010	N	After	EAN	5,357,612	7,197,966	1,840,354	74.4%	1,121,230	164.1	
NEPTUNE BEACH	P	10/01/2009	N	None	EAN	5,188,868	7,019,099	1,830,231	73.9%	1,162,520	157.4	
NEPTUNE BEACH	P	10/01/2008	N	After	EAN	4,983,373	6,635,029	1,651,656	75.1%	1,210,844	136.4	
NEPTUNE BEACH	P	10/01/2008	N	Before		4,887,270						
NEPTUNE BEACH	P	10/01/2006	N	None	EAN/	4,136,121	5,707,000	1,571,000	72.5%	1,028,000	152.9	
NEW PORT RICHEY	F	10/01/2010	N	Before	AGG	9,859,890		1,461,474		800,030	182.7	
NEW PORT RICHEY	F	10/01/2010	N	After	AGG	9,859,890	11,304,958	1,445,068	87.2%	800,030	180.6	
NEW PORT RICHEY	F	10/01/2009	N	None	EAN	10,154,192	10,761,409	607,217	94.4%	952,460	63.8	
NEW PORT RICHEY	F	10/01/2008	N	After	EAN	10,362,191	10,132,848	-229,343	102.3%	881,358	-26.0	
NEW PORT RICHEY	F	10/01/2008	N	Before		10,323,459						
NEW PORT RICHEY	F	10/01/2007	N	None	EAN/	10,765,011	10,498,000	-267,000	102.5%	786,000	-34.0	
NEW PORT RICHEY	F	10/01/2006	N	None	EAN/	9,774,728	9,792,000	17,000	99.8%	838,000	2.1	
NEW PORT RICHEY	P	10/01/2010	N	None	EAN	15,478,910	20,016,628	4,537,718	77.3%	1,920,441	236.3	
NEW PORT RICHEY	P	10/01/2009	N	None	EAN	15,135,455	19,285,518	4,150,063	78.5%	1,927,656	215.3	
NEW PORT RICHEY	P	10/01/2008	N	None	EAN	14,974,034	18,428,995	3,454,961	81.3%	1,794,158	192.6	
NEW PORT RICHEY	P	10/01/2007	N	None	EAN/	15,230,523	18,287,000	3,056,000	83.3%	1,689,000	181.0	DROP ACCOUNTS=708745
NEW PORT RICHEY	P	10/01/2006	N	None	EAN/	13,760,302	16,983,000	3,222,000	81.0%	1,715,000	187.9	DROP ACCOUNTS=432738
NEW SMYRNA BEACH	F	10/01/2010	Y	After	EAN	13,203,983	21,353,727	8,149,744	61.8%	1,756,147	464.1	
NEW SMYRNA BEACH	F	10/01/2010	Y	Before	EAN	13,203,983	21,073,651	7,869,668	62.7%	1,756,147	448.1	
NEW SMYRNA BEACH	F	10/01/2009	N	None	EAN	12,853,518	20,626,459	7,772,941	62.3%	2,131,439	364.7	
NEW SMYRNA BEACH	F	10/01/2008	N	After	EAN	11,711,582	19,479,507	7,767,925	60.1%	2,282,370	340.3	
NEW SMYRNA BEACH	F	10/01/2008	N	Before		11,762,284						
NEW SMYRNA BEACH	F	10/01/2007	N	None	EAN	10,954	18,584,037	18,573,083	.1%	2,626,590	707.1	
NEW SMYRNA BEACH	F	10/01/2006	N	None	EAN/	9,670,834	17,347,000	7,677,000	55.7%	2,678,000	286.7	
NEW SMYRNA BEACH	P	10/01/2009	N	None	FIL	13,589,178	14,457,647	868,469	94.0%	2,213,393	39.2	
NEW SMYRNA BEACH	P	10/01/2008	N	None	FIL	13,381,225	14,291,699	910,474	93.6%	2,362,936	38.5	
NEW SMYRNA BEACH	P	10/01/2007	N	Before		12,482,226						
NEW SMYRNA BEACH	P	10/01/2007	N	After	FIL	12,530,465	13,482,256	951,791	92.9%	2,382,382	40.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NEW SMYRNA BEACH	P	10/01/2006	N	None	FIL	10,953,360						
NORTH BAY FCD	F	10/01/2010	N	After	AGG	1,440,918	1,440,918	0	100.0%	909,338	0.0	
NORTH BAY FCD	F	10/01/2010	N	Before	AGG	1,440,918	1,437,174	-3,744	100.3%	909,338	-0.4	
NORTH BAY FCD	F	10/01/2009	N	Before		1,040,579						
NORTH BAY FCD	F	10/01/2009	N	After	AGG	1,115,703	1,939,319	823,616	57.5%	814,977	101.1	
NORTH BAY FCD	F	10/01/2008	N	After	AGG	850,200	1,603,518	753,318	53.0%	763,435	98.7	
NORTH BAY FCD	F	10/01/2008	N	After	AGG	850,200	1,603,518	753,318	53.0%	763,435	98.7	after
NORTH BAY FCD	F	10/01/2008	N	Before		850,200						
NORTH BAY FCD	F	10/01/2008	N	Before		850,200						
NORTH BAY FCD	F	10/01/2007	N	None	AGG	760,200	760,200	0	100.0%	742,483	0.0	
NORTH BAY FCD	F	10/01/2007	N	None	AGG	760,200	760,200	0	100.0%	742,483	0.0	
NORTH BAY FCD	F	10/01/2006	N	None	AGG//	583,763	584,000	0	100.0%	678,000	0.0	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	N	None	AGG	42,360,867	41,706,410	-654,457	101.6%	39,739,824	-1.6	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2009	N	None	AGG	39,039,169	39,065,935	26,766	99.9%	39,851,771	0.1	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2008	N	None	AGG	36,222,441	35,698,466	-523,975	101.5%	37,613,044	-1.4	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2007	N	None	AGG/	33,890,789	32,032,000	0	105.8%	32,528,000	0.0	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2006	N	None	AGG/	32,781,890	29,557,000	0	110.9%	30,596,000		
NORTH BROWARD HOSPITAL	G	07/01/2009	N	None	FIL	199,756,948	283,668,256	83,911,308	70.4%	307,857,632	27.3	
NORTH BROWARD HOSPITAL	G	07/01/2008	N	None	FIL	236,813,233	276,451,861	39,638,628	85.7%	280,724,210	14.1	
NORTH BROWARD HOSPITAL	G	07/01/2007	N	None	FIL	243,387,658	282,651,353	39,263,695	86.1%	262,897,281	14.9	
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	After	EAN	71,970,774	96,663,732	24,692,958	74.5%	14,733,549	167.6	
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	Before	EAN	71,970,774	95,281,575	23,310,801	75.5%	14,307,196	162.9	
NORTH MIAMI 691 [GPF]	G	10/01/2009	N	None	EAN	69,327,028	98,874,839	29,547,811	70.1%	18,000,951	164.1	
NORTH MIAMI 691 [GPF]	G	10/01/2008	Y	None	EAN	65,700,819	93,634,317	27,933,498	70.2%	18,026,473	155.0	
NORTH MIAMI 691 [GPF]	G	10/01/2007	N	After	EAN	61,269,384	88,273,384	27,004,000	69.4%	17,790,241	151.8	
NORTH MIAMI 691 [GPF]	G	10/01/2007	N	Before		61,269,384	82,338,027	21,068,643	74.4%	17,790,241	118.4	
NORTH MIAMI 691 [GPF]	G	10/01/2006	N	After	EAN	56,596,683	76,828,550	20,231,867	73.7%	16,967,889	119.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NORTH MIAMI 691 [GPF]	G	10/01/2006	N	Before		56,596,683	71,749,534	25,202,408	78.9%	17,256,272	146.0	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2010	N	None	EAN	3,340,810	4,185,205	844,395	79.8%	0	0.0	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2009	N	None	EAN	3,783,701	4,308,110	524,409	87.8%	0	0.0	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2008	Y	None	EAN	4,958,784	4,428,076	-530,708	112.0%	0	0.0	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2007	N	After	EAN	4,615,300	4,544,968	-70,332	101.5%	0	0.0	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2007	N	Before		4,615,300	4,400,470	-214,830	104.9%	0	0.0	
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2006	N	Before		4,161,955						
NORTH MIAMI 691 [GPF] (CLOSED)	F	10/01/2006	N	After	EAN	4,161,955						
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2010	N	After	EAN	5,769,301	6,334,066	564,765	91.1%	115,863	487.4	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2010	N	Before	EAN	5,769,301	6,331,148	561,847	91.1%	112,817	498.0	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2009	N	Before	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2009	N	After	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2008	Y	None	EAN	5,125,103	6,120,489	995,386	83.7%	187,088	532.0	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2007	N	After	EAN	4,924,296	6,167,658	1,243,362	79.8%	298,856	416.0	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2007	N	Before		4,924,296	5,898,688	974,392	83.5%	298,856	326.0	
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2006	N	After	EAN	4,635,072						
NORTH MIAMI 691 [GPF] (CLOSED)	P	10/01/2006	N	Before		4,635,072						
NORTH MIAMI 748	P	10/01/2010	N	Before	EAN	40,159,836	57,566,788	17,406,952	69.8%	8,723,186	199.5	
NORTH MIAMI 748	P	10/01/2010	N	After	EAN	40,159,836	58,568,153	18,408,317	68.6%	9,004,946	204.4	
NORTH MIAMI 748	P	10/01/2008	N	None	EAN	35,762,075	49,498,712	13,736,637	72.2%	8,687,911	158.1	
NORTH MIAMI 748	P	10/01/2007	N	None	EAN	34,269,292	42,712,978	8,443,686	80.2%	8,814,200	95.8	
NORTH MIAMI 748	P	10/01/2006	N	None	EAN/	31,020,690	39,112,000	8,091,000	79.3%	8,326,000	97.2	
NORTH MIAMI BEACH	G	10/01/2010	N	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NORTH MIAMI BEACH	G	10/01/2010	Y	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	
NORTH MIAMI BEACH	G	10/01/2009	N	None	EAN	57,832,173	79,099,862	21,267,689	73.1%	12,953,446	164.2	
NORTH MIAMI BEACH	G	10/01/2008	N	After	EAN	56,504,858	74,148,334	17,643,476	76.2%	13,029,957	135.4	
NORTH MIAMI BEACH	G	10/01/2008	N	Before	EAN	56,504,858	72,480,699	15,975,841	78.0%	13,029,957	122.6	
NORTH MIAMI BEACH	G	10/01/2007	N	None	EAN	53,575,555	67,210,104	13,634,549	79.7%	13,111,784	104.0	
NORTH MIAMI BEACH	G	10/01/2006	N	None	EAN/	48,565,285	63,657,000	15,092,000	76.3%	12,853,000	117.4	DROP ACCOUNTS PAYABLE=11723
NORTH MIAMI BEACH	PF	10/01/2010	N	Before	EAN	68,869,580	112,808,976	43,939,396	61.0%	8,798,930	499.4	
NORTH MIAMI BEACH	PF	10/01/2010	N	After	EAN	68,869,580	111,765,648	42,896,068	61.6%	8,798,930	487.5	
NORTH MIAMI BEACH	PF	10/01/2009	N	None	EAN	63,273,036	106,860,192	43,587,156	59.2%	8,915,551	488.9	
NORTH MIAMI BEACH	PF	10/01/2008	N	None	EAN	61,127,239	101,075,137	39,947,898	60.5%	9,286,431	430.2	
NORTH MIAMI BEACH	PF	10/01/2007	N	None	EAN	51,453,111	86,595,000	35,141,889	59.4%	9,609,000	365.7	
NORTH MIAMI BEACH	PF	10/01/2006	N	None	EAN							
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	N	None	FIL	11,532,009	14,172,009	2,640,000	81.4%	2,526,499	104.5	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2009	N	After	FIL	9,515,098	14,972,408	5,457,310	63.6%	2,598,465	210.0	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2009	N	Before	FIL	9,515,098	13,522,811	4,007,713	70.4%	2,598,465	154.2	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2007	N	None	FIL/	10,474,548	16,483,000	6,008,452	63.5%	2,428,000	247.5	
NORTH NAPLES FCD	F	10/01/2010	N	None	FIL	22,990,534	23,284,830	294,296	98.7%	7,737,940	3.8	
NORTH NAPLES FCD	F	10/01/2009	N	None	FIL	17,833,111	18,108,267	275,156	98.5%	7,522,834	3.7	
NORTH NAPLES FCD	F	10/01/2008	N	Before		14,723,716						
NORTH NAPLES FCD	F	10/01/2008	N	After	FIL	14,723,716	14,894,444	170,728	98.9%	7,082,194	2.4	
NORTH NAPLES FCD	F	10/01/2007	N	After	FIL	12,904,948	12,884,785	-20,163	100.2%	6,865,015	-0.3	
NORTH NAPLES FCD	F	10/01/2007	N	Before		12,904,948						
NORTH NAPLES FCD	F	10/01/2006	N	None	FIL/	8,572,161	9,025,000	453,000	95.0%	5,961,000	7.6	
NORTH PORT	F	10/01/2010	N	After	EAN	23,177,547	27,975,235	4,797,688	82.9%	5,619,179	85.4	
NORTH PORT	F	10/01/2010	N	Before		23,177,547	27,482,444	4,304,897	84.3%	5,619,179	76.6	
NORTH PORT	F	10/01/2009	N	None	EAN	21,121,683	28,697,960	7,576,277	73.6%	5,994,613	126.4	
NORTH PORT	F	10/01/2008	N	Before		19,251,423						
NORTH PORT	F	10/01/2008	N	After	EAN	19,258,324	24,075,558	4,817,234	80.0%	5,266,662	91.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
NORTH PORT	F	10/01/2007	N	None	EAN	16,953,039	20,888,154	3,935,115	81.2%	5,016,052	78.5	
NORTH PORT	F	10/01/2006	N	None	EAN/	14,134,079	18,296,000	4,162,000	77.3%	4,361,000	95.5	
NORTH PORT	P	10/01/2010	N	Before	EAN	17,561,488	25,625,742	8,064,254	68.5%	6,079,559	132.6	
NORTH PORT	P	10/01/2010	N	After	EAN	17,561,488	25,885,339	8,323,851	67.8%	6,079,559	136.9	
NORTH PORT	P	10/01/2009	N	None	EAN	15,807,603	23,706,978	7,899,375	66.7%	6,052,200	130.5	
NORTH PORT	P	10/01/2008	N	Before		14,450,520						
NORTH PORT	P	10/01/2008	N	After	EAN	14,362,581	20,570,262	6,207,681	69.8%	5,695,975	109.0	
NORTH PORT	P	10/01/2007	N	None	EAN	12,998,281	18,428,755	5,430,474	70.5%	4,840,986	112.2	
NORTH PORT	P	10/01/2007	N	None	EAN	12,998,281	18,428,755	5,430,474	70.5%	4,840,986	112.2	
NORTH PORT	P	10/01/2006	N	None	EAN/	11,101,953	15,334,000	4,232,000	72.4%	4,067,000	104.1	DROP PLAN BENEFITS=168181.33
NORTH RIVER FCD	F	10/01/2010	N	None	EAN	10,027,222	15,886,836	5,859,614	63.1%	2,674,175	219.1	
NORTH RIVER FCD	F	10/01/2009	N	None	EAN	9,455,381	14,999,285	5,543,904	63.0%	2,786,769	198.9	
NORTH RIVER FCD	F	10/01/2008	Y	Before		8,788,264						
NORTH RIVER FCD	F	10/01/2008	Y	After	EAN	9,041,970	13,287,403	4,245,433	68.0%	2,513,199	168.9	
NORTH RIVER FCD	F	10/01/2007	N	None	EAN/	8,070,389	11,769,000	3,698,611	68.6%	2,419,000	152.9	
NORTH RIVER FCD	F	10/01/2006	N	None	FIL/	6,719,082	8,194,000	1,475,000	82.0%	2,244,000	65.7	
OAKLAND PARK	G	10/01/2010	N	None	EAN	20,985,897	45,877,168	24,891,271	45.7%	5,610,517	443.7	
OAKLAND PARK	G	10/01/2009	Y	After	EAN	21,132,669	44,782,493	23,649,824	47.2%	6,737,639	351.0	
OAKLAND PARK	G	10/01/2009	Y	Before		21,132,669	43,667,904	22,535,235	48.4%	6,737,639	334.5	
OAKLAND PARK	G	10/01/2009	Y	After	EAN	21,132,669	42,648,522	21,515,853	49.6%	6,169,029	348.8	
OAKLAND PARK	G	10/01/2009	Y	Before		21,132,669	41,536,162	20,403,493	50.9%	6,169,029	330.7	
OAKLAND PARK	G	10/01/2008	Y	None	EAN	21,539,166	38,580,627	17,041,461	55.8%	7,208,807	236.4	
OAKLAND PARK	G	10/01/2007	Y	Before		21,820,705						
OAKLAND PARK	G	10/01/2007	Y	After	EAN	21,820,705	37,017,811	15,197,106	58.9%	7,386,916	205.7	
OAKLAND PARK	G	10/01/2007	Y	Before		21,820,705						
OAKLAND PARK	G	10/01/2007	Y	None	EAN/	21,820,705	37,018,000	15,197,000	58.9%	7,387,000	205.7	
OAKLAND PARK	G	10/01/2006	N	None	EAN/	21,132,853	34,861,000	13,728,000	60.6%	8,106,000	169.4	
OAKLAND PARK	PF	10/01/2010	N	After	EAN	43,665,928	66,386,628	22,720,700	65.8%	5,323,729	426.8	
OAKLAND PARK	PF	10/01/2010	N	Before	EAN	42,518,243	66,386,628	23,868,385	64.0%	5,323,729	448.3	
OAKLAND PARK	PF	10/01/2009	N	After	EAN	45,395,013	64,951,338	19,556,325	69.9%	5,826,502	335.6	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
OAKLAND PARK	PF	10/01/2009	N	Before		45,395,013	63,284,860	17,889,847	71.7%	5,826,502	307.0	
OAKLAND PARK	PF	10/01/2008	N	None	EAN	46,825,740	60,407,000	13,581,260	77.5%	6,006,000	226.1	
OAKLAND PARK	PF	10/01/2007	N	None	EAN	46,509,515	58,204,000	11,694,485	79.9%	6,095,000	191.9	
OAKLAND PARK	PF	10/01/2006	N	None	EAN/	44,233,977						
OCALA	G	10/01/2010	N	None	EAN	78,822,879	163,287,975	84,465,096	48.3%	28,187,278	299.7	
OCALA	G	10/01/2009	N	None	EAN	70,490,375	155,927,480	85,437,105	45.2%	29,513,234	289.5	
OCALA	G	10/01/2008	N	After	EAN	80,419,973	144,739,017	64,319,044	55.6%	31,347,437	205.2	
OCALA	G	10/01/2008	N	Before		81,285,853						
OCALA	G	10/01/2007	N	Before		69,472,693						
OCALA	G	10/01/2007	N	After	EAN	69,472,693	108,825,377	39,352,684	63.8%	30,588,569	128.7	after
OCALA	G	10/01/2006	N	None	EAN/	63,641,690	103,381,000	39,739,000	61.6%	29,319,000	135.5	
OCALA SUPP	F	10/01/2010	N	None	EAN	29,401,977	42,581,331	13,179,354	69.0%	6,872,487	191.8	
OCALA SUPP	F	10/01/2009	N	None	EAN	27,621,397	39,919,029	12,297,632	69.2%	7,166,031	171.6	
OCALA SUPP	F	10/01/2008	N	None	EAN	27,253,578	37,573,342	10,319,764	72.5%	7,134,279	144.7	
OCALA SUPP	F	10/01/2007	N	None	EAN/	27,476,721	33,601,000	6,124,000	81.8%	6,100,000	100.4	DROP ACCOUNTS=566533
OCALA SUPP	F	10/01/2006	N	None	EAN/	24,833,645	31,402,000	6,568,000	79.1%	5,744,000	114.3	DROP ACCOUNTS=350960
OCALA SUPP	P	10/01/2010	Y	After	EAN	43,555,290	64,578,493	21,023,203	67.4%	8,191,982	256.6	
OCALA SUPP	P	10/01/2010	N	None	EAN	43,555,290	63,214,284	19,658,994	68.9%	8,191,982	240.0	
OCALA SUPP	P	10/01/2010	Y	Before	EAN	43,555,290	63,214,284	19,658,994	68.9%	8,191,982	240.0	
OCALA SUPP	P	10/01/2009	N	None	EAN	41,964,844	61,496,292	19,531,448	68.2%	8,024,058	243.4	
OCALA SUPP	P	10/01/2008	N	After	EAN	42,305,347	58,618,209	16,312,862	72.2%	8,198,176	199.0	
OCALA SUPP	P	10/01/2008	N	Before	EAN	42,791,576	58,618,209	15,826,633	73.0%	8,198,176	193.1	
OCALA SUPP	P	10/01/2007	N	Before		41,826,716						
OCALA SUPP	P	10/01/2007	N	After	EAN	41,826,716	55,387,701	13,560,985	75.5%	7,993,687	169.6	
OCALA SUPP	P	10/01/2006	N	None	EAN/	39,870,808	51,863,000	11,993,000	76.9%	7,687,000	156.0	DROP PLAN BENEFITS=1741823.40
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	After	EAN	4,650,376	13,647,287	8,996,911	34.1%	1,795,693	501.0	
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	Before	EAN	4,650,376	13,446,150	8,795,774	34.6%	1,795,693	489.8	
OCEAN CITY-WRIGHT FCD	F	10/01/2009	N	None	EAN	4,216,929	12,973,095	8,756,166	32.5%	1,841,544	475.5	
OCEAN CITY-WRIGHT FCD	F	10/01/2008	N	Before		3,584,959						
OCEAN CITY-WRIGHT FCD	F	10/01/2008	N	After	EAN	4,301,951	11,235,156	6,933,205	38.3%	1,476,770	469.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
OCEAN CITY-WRIGHT FCD	F	10/01/2007	N	None	EAN/	4,164,383	8,902,000	4,738,000	46.8%	1,600,000	296.1	
OCEAN CITY-WRIGHT FCD	F	10/01/2006	N	None	EAN/	3,090,129						
OCEAN CITY-WRIGHT FCD	F	10/01/2006	Y	None	EAN/	3,090,129						
OCOEE	G	10/01/2010	N	None	EAN	19,062,157	26,093,270	7,031,113	73.1%	8,102,359	86.8	
OCOEE	G	10/01/2009	N	Before		17,570,369	24,359,456	6,789,087	72.1%	8,506,240	79.8	
OCOEE	G	10/01/2009	N	After	EAN	17,570,369	24,514,314	6,943,945	71.7%	8,506,240	81.6	
OCOEE	G	10/01/2008	N	Before		16,217,836						
OCOEE	G	10/01/2008	N	After	EAN	16,439,261	21,522,873	5,083,612	76.4%	7,904,794	64.3	
OCOEE	G	10/01/2007	N	None	EAN	15,159,555	19,313,744	4,154,189	78.5%	7,347,632	56.5	
OCOEE	G	10/01/2006	N	None	EAN/	13,421,299	16,368,000	2,947,000	82.0%	6,686,000	44.1	
OCOEE	PF	10/01/2010	N	None	EAN	25,175,785	37,519,104	12,343,319	67.1%	7,487,435	164.9	
OCOEE	PF	10/01/2009	N	None	EAN	23,472,952	33,176,793	9,703,841	70.8%	7,064,459	137.4	
OCOEE	PF	10/01/2008	N	Before		21,804,151						
OCOEE	PF	10/01/2008	N	After	EAN	22,278,541	29,872,480	7,593,939	74.6%	6,100,909	124.5	
OCOEE	PF	10/01/2007	N	None	FIL	20,029,329	21,803,659	1,774,330	91.9%	5,909,273	30.0	
OCOEE	PF	10/01/2006	N	None	FIL/	17,225,342	18,931,000	1,706,000	91.0%	5,728,000	29.8	
OKALOOSA ISLAND FCD	F	10/01/2010	N	After	EAN	3,592,929	11,189,966	7,597,037	32.1%	1,072,093	708.6	
OKALOOSA ISLAND FCD	F	10/01/2010	N	Before	EAN	3,592,929	11,189,966	7,597,037	32.1%	1,072,093	708.6	
OKALOOSA ISLAND FCD	F	10/01/2009	N	None	EAN	2,944,135	9,992,246	7,048,111	29.5%	1,202,184	586.3	
OKALOOSA ISLAND FCD	F	10/01/2008	N	Before		2,695,548						
OKALOOSA ISLAND FCD	F	10/01/2008	N	After	EAN	2,790,791	6,711,910	3,921,119	41.6%	871,576	449.9	AFTER
OKALOOSA ISLAND FCD	F	10/01/2007	N	None				3,145,000				
OKALOOSA ISLAND FCD	F	10/01/2006	Y	None	FIL/	1,813,997	4,689,000	2,875,000	38.7%	663,000	433.7	
OKEECHOBEE	F	10/01/2010	N	None	AGG	2,417,688	2,215,619	-202,069	109.1%	461,752	-43.8	
OKEECHOBEE	F	10/01/2009	N	None	AGG	2,330,746	2,104,641	-226,105	110.7%	459,952	-49.2	
OKEECHOBEE	F	10/01/2008	N	None	AGG	2,255,117	1,898,670	-356,447	118.8%	482,595	-73.9	
OKEECHOBEE	F	10/01/2007	N	After	AGG	2,123,157	1,705,380	-417,777	124.5%	427,901	-97.6	
OKEECHOBEE	F	10/01/2007	N	Before		2,123,157						
OKEECHOBEE	F	10/01/2006	N	None	AGG	1,908,512	1,529,760	-378,752	124.8%	423,845	-89.4	
OKEECHOBEE	G	10/01/2010	N	None	AGG	6,964,794	8,229,125	1,264,331	84.6%	3,266,478	38.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
OKEECHOBEE	G	10/01/2009	N	None	AGG	6,431,001	7,882,255	1,451,254	81.6%	3,279,829	44.2	
OKEECHOBEE	G	10/01/2008	N	None	AGG	5,998,631	7,128,391	1,129,760	84.2%	3,045,549	37.1	
OKEECHOBEE	P	10/01/2010	N	None	AGG	5,666,207	5,659,633	-6,574	100.1%	965,252	-0.7	
OKEECHOBEE	P	10/01/2009	N	None	AGG	5,424,146	5,201,828	-222,318	104.3%	1,001,123	-22.2	
OKEECHOBEE	P	10/01/2008	N	None	AGG	5,253,380	4,966,790	-286,590	105.8%	952,489	-30.1	
OKEECHOBEE	P	10/01/2007	N	Before		4,973,343						
OKEECHOBEE	P	10/01/2007	N	After	AGG	4,973,343	4,722,755	-250,588	105.3%	930,713	-26.9	
OKEECHOBEE	P	10/01/2006	N	None	AGG	4,479,248	4,437,752	-41,496	100.9%	867,026	-4.8	
OLDSMAR	F	10/01/2010	N	None	AGG	1,706,045	1,870,125	164,080	91.2%	788,819	20.8	
OLDSMAR	F	10/01/2009	N	None	AGG	1,252,175	1,488,105	235,930	84.1%	745,810	31.6	
OLDSMAR	F	10/01/2007	N	None	AGG/	882,721	883,000	0	100.0%	641,000	0.0	
OLDSMAR	F	10/01/2006	Y	None	AGG/	600,721	601,000	0	100.0%	496,000	0.0	
OLDSMAR	F	10/01/2006	N	None		600,721						
ORANGE COUNTY LIBRARY	G	01/01/2011	N	None	FIL	33,695,627				6,104,311		
ORANGE COUNTY LIBRARY	G	01/01/2010	N	None	FIL	29,887,954	33,275,233	3,387,279	89.8%			
ORANGE COUNTY LIBRARY	G	01/01/2009	N	None	FIL	23,147,672		4,718,769				
ORANGE COUNTY LIBRARY	G	01/01/2008	N	None	FIL/	31,448,331						
ORANGE COUNTY LIBRARY	G	01/01/2007	N	None	FIL/	28,683,188						
ORANGE PARK	F	10/01/2010	N	Before	EAN	4,200,095	5,007,101	807,006	83.9%	908,479	88.8	
ORANGE PARK	F	10/01/2010	N	After	EAN	4,200,095	5,098,317	898,222	82.4%	908,479	98.9	
ORANGE PARK	F	10/01/2009	N	None	EAN	4,112,041	5,133,966	1,021,925	80.1%	937,673	109.0	
ORANGE PARK	F	10/01/2009	Y	None	EAN	4,112,041	4,927,614	815,573	83.4%	874,550	93.3	
ORANGE PARK	F	10/01/2008	N	Before		4,192,400						
ORANGE PARK	F	10/01/2008	N	After	EAN	4,075,860	4,731,682	655,822	86.1%	928,123	70.7	
ORANGE PARK	F	10/01/2007	N	None	EAN/	4,081,683	4,422,000	340,000	92.3%	853,000	39.8	DROP PLAN BENEFITS=97757.12
ORANGE PARK	F	10/01/2006	N	None	EAN/	3,652,957	3,837,000	184,043	95.2%	797,000	23.1	DROP PLAN BENEFITS=35993.04
ORANGE PARK	G	10/01/2010	N	None	EAN	3,313,330	6,758,524	3,445,194	49.0%	2,338,150	147.3	
ORANGE PARK	G	10/01/2009	N	After	EAN	3,941,366	7,334,464	3,393,098	53.7%	2,365,164	143.5	
ORANGE PARK	G	10/01/2009	N	Before		3,941,366						

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORANGE PARK	G	10/01/2008	N	None	EAN	4,675,206	7,353,000	2,677,794	63.6%	2,411,000	111.1	
ORANGE PARK	G	10/01/2007	N	None	EAN/	4,183,201						
ORANGE PARK	G	10/01/2006	N	None	FIL/	5,052,147	6,195,000	1,143,000	81.6%	2,128,000	53.7	
ORANGE PARK	P	10/01/2010	N	After	EAN	10,609,989	13,562,064	2,952,075	78.2%	1,049,413	281.3	
ORANGE PARK	P	10/01/2010	N	Before		10,609,989	13,256,887	2,646,898	80.0%	1,049,413	252.2	
ORANGE PARK	P	10/01/2009	N	None	EAN	10,538,815	13,034,078	2,495,263	80.9%	1,203,849	207.3	
ORANGE PARK	P	10/01/2008	N	After	EAN	10,447,320	12,386,367	1,939,047	84.3%	1,099,212	176.4	
ORANGE PARK	P	10/01/2008	N	Before		10,999,147						
ORANGE PARK	P	10/01/2007	N	None	EAN/	10,554,796	11,690,000	1,136,000	90.3%	1,136,000	100.0	
ORANGE PARK	P	10/01/2006	N	None	EAN/	9,495,481	10,718,000	1,223,000	88.6%	1,128,000	108.4	
ORLANDO	F	10/01/2010	N	After	EAN	261,617,820	318,649,342	57,031,522	82.1%	36,668,848	155.5	
ORLANDO	F	10/01/2010	N	Before	EAN	261,617,820	313,699,098	52,081,278	83.4%	36,668,848	142.0	
ORLANDO	F	10/01/2009	N	None	EAN	249,467,797	293,218,480	43,750,683	85.1%	35,659,515	122.7	
ORLANDO	F	10/01/2008	N	None	EAN	244,157,395	264,816,328	20,658,933	92.2%	34,178,875	60.4	
ORLANDO	F	10/01/2007	N	Before		236,147,325						
ORLANDO	F	10/01/2007	N	After	EAN	236,147,325	246,067,593	9,920,268	96.0%	31,280,249	31.7	
ORLANDO	F	10/01/2006	N	None	EAN	216,879,175	230,699,181	13,820,006	94.0%	28,279,711	48.9	
ORLANDO	G	09/30/2010	N	None	AGG	173,699,838	219,820,000	46,120,162	79.0%	13,606,449	339.0	
ORLANDO	G	09/30/2009	N	None	AGG	172,348,998	209,540,000	37,191,002	82.3%	16,600,000	224.0	
ORLANDO	G	09/30/2008	N	None	AGG	176,361,314	200,850,000	24,488,686	87.8%	18,360,000	133.4	
ORLANDO	G	09/30/2007	N	None	AGG/	179,926,736	208,690,000	28,760,000	86.2%	19,140,000	150.3	
ORLANDO	P	10/01/2010	N	Before	EAN	347,158,871	434,843,538	87,684,667	79.8%	48,422,779	181.1	
ORLANDO	P	10/01/2010	N	After	EAN	388,956,802	443,696,404	54,739,602	87.7%	48,422,779	113.0	
ORLANDO	P	10/01/2009	N	None	EAN	349,933,712	406,398,791	56,465,079	86.1%	47,344,306	119.3	
ORLANDO	P	10/01/2008	N	None	EAN	350,373,126	381,002,165	30,629,039	92.0%	46,067,545	66.5	
ORLANDO	P	10/01/2007	N	None	EAN	342,115,857	354,666,691	12,550,834	96.5%	44,813,194	28.0	
ORLANDO	P	10/01/2006	N	None	EAN	310,421,955	332,996,556	22,574,601	93.2%	41,844,752	53.9	
ORLANDO AVIATION	G	10/01/2010	N	None	AGG	78,994,261	100,507,993	21,513,732	78.6%	12,371,397	173.9	
ORLANDO AVIATION	G	10/01/2009	N	None	AGG	73,796,089	96,263,063	22,466,974	76.7%	12,761,025	176.1	
ORLANDO AVIATION	G	10/01/2008	N	None	AGG	69,166,318	93,103,397	23,937,079	74.3%	15,204,545	157.4	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORLANDO AVIATION	G	10/01/2007	Y	After	AGG	63,464,807	85,766,727	22,301,920	74.0%	15,018,218	148.5	
ORLANDO AVIATION	G	10/01/2007	Y	Before		58,165,065						
ORLANDO AVIATION	G	10/01/2007	N	None	FIL/	58,165,065	82,356,000	24,191,000	70.6%	15,018,000	161.1	
ORLANDO AVIATION	G	10/01/2006	N	None	FIL/	49,810,788	76,169,000	26,358,000	65.4%	14,795,000	178.2	
ORLANDO UTILITY	G	10/01/2009	Y	Before	AGG	241,001,979	304,391,159	63,389,180	79.2%	28,963,856	218.9	
ORLANDO UTILITY	G	10/01/2009	Y	Before	AGG	241,001,979	304,391,159	63,389,180	79.2%			
ORLANDO UTILITY	G	10/01/2009	Y	After	AGG	254,352,846	297,139,500	42,786,654	85.6%	30,479,169	140.4	
ORLANDO UTILITY	G	10/01/2009	Y	After	AGG	241,001,979	306,798,448	65,796,469	78.6%	28,963,856	227.2	
ORLANDO UTILITY	G	10/01/2008	N	None	AGG	270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2008	Y	Before		270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2008	Y	After	AGG	270,125,176	297,139,500	27,014,324	90.9%	30,479,169	88.6	
ORLANDO UTILITY	G	10/01/2007	N	None	AGG	268,893,745	285,786,436	16,892,691	94.1%	30,981,376	54.5	
ORLANDO UTILITY	G	10/01/2006	N	None	AGG	254,461,877	275,758,525	21,296,648	92.3%	31,686,048	67.2	
ORMOND BEACH	F	10/01/2010	N	After	EAN	17,237,944	27,150,024	9,912,080	63.5%	2,754,532	359.8	
ORMOND BEACH	F	10/01/2010	N	Before	EAN	17,237,944	26,318,112	9,080,168	65.5%	2,754,532	329.6	
ORMOND BEACH	F	10/01/2009	Y	None	EAN	17,312,349	24,745,284	7,432,935	70.0%	3,109,600	239.0	
ORMOND BEACH	F	10/01/2008	N	After	EAN	16,927,005	23,800,079	6,873,074	71.1%	3,209,378	214.2	
ORMOND BEACH	F	10/01/2008	N	Before	EAN	17,237,146	23,800,079	6,562,933	72.4%	3,209,378	204.5	
ORMOND BEACH	F	10/01/2007	N	None	EAN/	16,485,219	21,749,000	5,264,000	75.8%	3,168,000	166.2	
ORMOND BEACH	F	10/01/2006	N	None	EAN/	14,940,444	20,831,000	5,891,000	71.7%	3,233,000	182.2	
ORMOND BEACH	G	10/01/2010	N	None	EAN	30,539,925	41,940,669	11,400,744	72.8%	7,716,941	147.7	
ORMOND BEACH	G	10/01/2009	Y	After	EAN	31,413,821	41,013,954	9,600,133	76.6%	7,821,900	122.7	
ORMOND BEACH	G	10/01/2009	Y	Before		31,413,821						
ORMOND BEACH	G	10/01/2008	N	After	EAN	32,013,955	39,152,177	7,138,222	81.8%	7,956,778	89.7	
ORMOND BEACH	G	10/01/2008	N	Before		32,513,286						
ORMOND BEACH	G	10/01/2007	N	None	EAN/			4,966		9,454	52.5	DROP PLAN BENEFITS=136822.59
ORMOND BEACH	G	10/01/2006	N	None	EAN/	29,772,280	35,174,000	5,401,000	84.6%	9,142,000	59.1	
ORMOND BEACH	P	10/01/2010	Y	Before	EAN	21,370,058	29,182,836	7,812,778	73.2%	2,682,154	291.3	
ORMOND BEACH	P	10/01/2010	Y	After	EAN	21,370,058	31,199,412	9,829,354	68.5%	2,682,154	366.5	
ORMOND BEACH	P	10/01/2009	N	None	EAN	21,668,325	27,060,230	5,391,905	80.1%	2,895,940	186.2	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORMOND BEACH	P	10/01/2008	N	After	EAN	21,849,538	26,281,237	4,431,699	83.1%	2,751,379	161.1	
ORMOND BEACH	P	10/01/2008	N	Before	EAN	22,164,746	26,281,238	4,116,492	84.3%	2,751,379	149.6	
ORMOND BEACH	P	10/01/2007	N	None	EAN	22,492,349	25,553,450	3,061,101	88.0%	2,893,763	105.8	
ORMOND BEACH	P	10/01/2006	N	None	EAN/	21,174,248	24,669,000	3,494,000	85.8%	2,996,000	116.6	
OVIEDO	F	10/01/2010	N	Before		4,192,656	7,690,034	3,497,378	54.5%	2,859,247	122.3	
OVIEDO	F	10/01/2010	N	After	FIL	4,192,656	7,875,280	3,682,624	53.2%	2,859,247	128.8	
OVIEDO	F	10/01/2008	N	None	FIL	2,328,489	4,992,628	2,664,139	46.6%	2,566,256	103.8	
OVIEDO	F	10/01/2006	N	None	FIL/	1,461,898	3,543,000	2,081,000	41.3%	2,010,000	103.6	
OVIEDO	P	10/01/2010	N	After	EAN	10,941,988	14,396,176	3,454,188	76.0%	3,183,628	108.5	
OVIEDO	P	10/01/2010	N	Before	EAN	10,941,988	14,156,746	3,214,758	77.3%	3,183,628	101.0	
OVIEDO	P	10/01/2009	N	None	EAN	10,482,431	13,135,587	2,653,156	79.8%	3,332,616	79.6	
OVIEDO	P	10/01/2008	N	After	EAN	9,722,202	11,002,906	1,280,704	88.4%	2,918,455	43.9	
OVIEDO	P	10/01/2008	N	Before		9,565,160						
OVIEDO	P	10/01/2007	N	None	EAN/	8,657,136	10,551,000	1,894,000	82.1%	3,040,000	62.3	
OVIEDO	P	10/01/2006	N	None	EAN/	7,313,129	10,006,000	2,692,000	73.1%	2,892,000	93.1	
PALATKA	F	10/01/2010	N	None	EAN	6,018,345	7,376,428	1,358,083	81.6%	793,869	171.1	
PALATKA	F	10/01/2009	Y	Before		6,130,348						
PALATKA	F	10/01/2009	Y	After	EAN	6,130,348	7,412,285	1,281,937	82.7%	834,114	153.7	
PALATKA	F	10/01/2008	N	After	EAN	6,269,215	7,234,649	965,434	86.7%	717,681	134.5	
PALATKA	F	10/01/2008	N	Before		6,148,784						
PALATKA	F	10/01/2007	N	None	EAN/	6,705,692						
PALATKA	F	10/01/2006	N	None	EAN/	6,507,147						
PALATKA	G	10/01/2010	Y	None	EAN	15,716,929	19,809,599	4,092,670	79.3%	2,857,674	143.2	
PALATKA	G	10/01/2009	Y	After	EAN	16,053,180	19,084,456	3,031,276	84.1%	3,492,677	86.8	
PALATKA	G	10/01/2009	Y	Before		16,053,180						
PALATKA	G	10/01/2008	N	Before		15,824,173						
PALATKA	G	10/01/2008	N	After	FIL	16,023,927	16,623,843	599,916	96.4%	3,511,636	17.1	
PALATKA	G	10/01/2007	N	None	FIL/	16,193,014	16,116,000	681,000	100.5%	3,594,000	19.0	
PALATKA	G	10/01/2006	N	None	FIL/	14,597,073	15,344,000	747,000	95.1%	3,421,000	21.9	
PALATKA	P	10/01/2010	N	After	EAN	8,369,727	9,401,439	1,031,712	89.0%	1,630,294	63.3	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PALATKA	P	10/01/2010	N	Before	EAN	8,369,727	9,462,909	1,093,182	88.4%	1,630,294	67.1	
PALATKA	P	10/01/2009	Y	After	EAN	8,239,821	9,125,921	886,100	90.3%	1,749,912	50.6	
PALATKA	P	10/01/2009	Y	Before		8,239,821						
PALATKA	P	10/01/2008	N	After	FIL	8,173,069	8,072,850	-100,219	101.2%	1,707,803	-5.9	
PALATKA	P	10/01/2008	N	Before		8,203,287						
PALATKA	P	10/01/2007	N	None	FIL/	7,847,297	7,921,000	74,000	99.1%	1,629,000	4.5	
PALATKA	P	10/01/2006	N	None	FIL/	7,317,314	7,368,000	51,000	99.3%	1,817,000	2.8	
PALM BAY (CLOSED)	G	10/01/2010	N	Before	AGG	146,849	146,849	0	100.0%	0	0.0	
PALM BAY (CLOSED)	G	10/01/2010	N	After	AGG	155,095				0		
PALM BAY (CLOSED)	G	10/01/2009	N	None	AGG	154,117	154,117	0	100.0%	0	0.0	
PALM BAY (CLOSED)	G	10/01/2008	N	None	AGG	165,366	165,366	0	100.0%	0	0.0	
PALM BAY (CLOSED)	G	10/01/2007	N	None	AGG	173						
PALM BAY (CLOSED)	G	10/01/2006	N	None		171,551						
PALM BAY [PF]	F	10/01/2010	N	After	EAN	50,666,528	61,127,449	10,460,921	82.9%	5,430,244	192.6	
PALM BAY [PF]	F	10/01/2010	N	Before	EAN	48,241,846	61,127,449	12,885,603	78.9%	5,430,244	237.3	
PALM BAY [PF]	F	10/01/2009	N	None	EAN	47,447,662	58,116,981	10,669,319	81.6%	6,115,468	174.5	
PALM BAY [PF]	F	10/01/2008	N	After	EAN	45,394,772	52,511,748	7,116,976	86.4%	6,989,172	101.8	
PALM BAY [PF]	F	10/01/2008	N	Before		45,394,772						
PALM BAY [PF]	F	10/01/2007	N	None	EAN	42,668,406	46,877,638	4,209,232	91.0%	6,724,089	62.6	
PALM BAY [PF]	F	10/01/2006	N	None	EAN/	25,857,508	34,176,000	8,319,000	75.7%	5,960,000	139.6	
PALM BAY [PF]	P	10/01/2010	N	Before	EAN	63,081,111	74,400,064	11,318,953	84.8%	7,234,317	156.5	
PALM BAY [PF]	P	10/01/2010	N	After	EAN	66,832,306	74,400,064	7,567,758	89.8%	7,234,317	104.6	
PALM BAY [PF]	P	10/01/2009	N	None	EAN	62,533,180	71,686,213	9,153,033	87.2%	7,995,004	114.5	
PALM BAY [PF]	P	10/01/2008	N	After	EAN	62,127,068	65,558,391	3,431,323	94.8%	8,001,328	42.9	
PALM BAY [PF]	P	10/01/2008	N	Before		62,127,068						
PALM BAY [PF]	P	10/01/2007	N	None	EAN	60,151,633	59,838,838	-312,795	100.5%	7,777,519	-4.0	
PALM BAY [PF]	P	10/01/2006	N	None	EAN/	32,682,299						
PALM BEACH	F	09/30/2010	N	None	EAN	59,218,895	81,598,000	22,379,105	72.6%	6,218,731	359.9	
PALM BEACH	F	09/30/2009	N	None	EAN	57,851,762	78,139,031	20,287,269	74.0%	6,397,554	317.1	
PALM BEACH	F	09/30/2008	N	None	EAN	57,652,278	71,812,815	14,160,537	80.3%	5,822,885	243.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PALM BEACH	F	09/30/2007	N	None	EAN	54,722,895	67,026,792	12,303,897	81.6%	5,573,348	220.8	
PALM BEACH	P	09/30/2010	N	None	EAN	64,079,418	76,694,000	12,614,582	83.6%	6,043,273	208.7	
PALM BEACH	P	09/30/2009	N	None	EAN	63,000,012	74,256,940	11,256,928	84.8%	6,186,737	182.0	
PALM BEACH	P	09/30/2008	N	None	EAN	61,667,825	68,524,768	6,856,943	90.0%	5,309,135	129.2	
PALM BEACH	P	09/30/2007	N	None	EAN	58,485,942	63,742,245	5,256,303	91.8%	5,333,625	98.6	
PALM BEACH [G,LG]	G	09/30/2008	N	None	EAN	70,071,392	79,402,376	9,330,984	88.2%	12,366,080	75.5	
PALM BEACH [G,LG]	G	09/30/2007	N	None	EAN	68,502,388	73,520,160	5,017,772	93.2%	12,336,518	40.7	
PALM BEACH [G,LG]	LG	09/30/2008	N	None	EAN	3,661,037	4,355,463	694,426	84.1%	321,053	216.3	
PALM BEACH [G,LG]	LG	09/30/2007	N	None	EAN	3,659,108	4,111,529	452,421	89.0%	360,242	125.6	
PALM BEACH GARDENS	F	09/30/2010	N	None	PUC	31,110,381	49,208,059	18,097,678	63.2%	10,071,617	179.7	
PALM BEACH GARDENS	F	09/30/2009	N	None	PUC	26,484,000	44,357,000	17,873,000	59.7%	9,994,000	178.8	
PALM BEACH GARDENS	F	09/30/2008	N	None	PUC	22,307,000	39,302,000	16,995,000	56.8%	9,853,000	172.5	
PALM BEACH GARDENS	F	09/30/2007	N	None	PUC/	22,542,000	38,120,000	15,578,000	59.1%	9,549,000	163.1	
PALM BEACH GARDENS	F	10/01/2006	N	None	PUC/	13,974,000						
PALM BEACH GARDENS	G	10/01/2009	N	None	AGG	2,501,664	3,188,958	687,294	78.4%	157,437	436.6	
PALM BEACH GARDENS	G	10/01/2008	N	Before		2,630,902						
PALM BEACH GARDENS	G	10/01/2008	N	After	EAN	2,823,246	3,304,981	481,735	85.4%	149,940	321.3	
PALM BEACH GARDENS	G	10/01/2007	N	None	EAN/	2,761,142	3,242,000	481,000	85.2%	131,000	367.7	
PALM BEACH GARDENS	G	10/01/2006	N	None	EAN/	2,665,022	3,282,000	617,000	81.2%	274,000	225.3	
PALM BEACH GARDENS	P	10/01/2010	N	None	EAN	41,948,009	71,341,740	29,393,731	58.8%	8,499,722	345.8	
PALM BEACH GARDENS	P	10/01/2009	N	None	EAN	36,834,622	65,550,027	28,715,405	56.2%	9,290,829	309.1	
PALM BEACH GARDENS	P	10/01/2008	N	None	EAN	32,261,274	60,450,441	28,189,167	53.4%	9,842,874	286.4	
PALM BEACH GARDENS	P	10/01/2007	N	None	EAN	27,799,386	52,230,511	24,431,125	53.2%	8,915,563	274.0	
PALM COAST (VOL)	F	10/01/2010	N	Before	EAN	1,819,246	1,656,470	-162,776	109.8%	0	0.0	
PALM COAST (VOL)	F	10/01/2010	N	After	EAN	1,819,246	1,665,794	-153,452	109.2%	0	0.0	
PALM COAST (VOL)	F	10/01/2009	N	None	EAN	1,503,874	1,352,993	-150,881	111.2%	0	0.0	
PALM COAST (VOL)	F	10/01/2008	N	Before		933,907						
PALM COAST (VOL)	F	10/01/2008	N	After	EAN	968,776	848,589	-120,187	114.2%	0	0.0	
PALM COAST (VOL)	F	10/01/2007	N	None	EAN	558,348	529,961	-28,387	105.4%	0	0.0	
PALM COAST (VOL)	F	10/01/2006	N	None	EAN	305,039						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PALM HARBOR FCD	F	10/01/2010	N	After	EAN	6,070,536	11,166,375	5,095,839	54.4%	2,016,825	252.7	
PALM HARBOR FCD	F	10/01/2010	N	Before	EAN	6,070,536	10,902,187	4,831,651	55.7%	2,016,825	239.6	
PALM HARBOR FCD	F	10/01/2009	N	None	EAN	5,157,457	9,741,704	4,584,247	52.9%	1,921,749	238.5	
PALM HARBOR FCD	F	10/01/2008	N	Before		618,935						
PALM HARBOR FCD	F	10/01/2008	N	After	EAN	4,340,454	7,479,830	3,139,376	58.0%	1,674,662	187.5	
PALM HARBOR FCD	F	10/01/2007	N	None	EAN/	3,961,170	7,211,000	3,250,000	54.9%	1,665,000	195.2	
PALM HARBOR FCD	F	10/01/2006	N	None	EAN/	2,813,571						
PALM TRAN, INC. (ATU-1577)	G	01/01/2010	N	None	EAN	51,323,623	76,463,660	25,140,037	67.1%	25,386,904	99.0	
PALM TRAN, INC. (ATU-1577)	G	01/01/2009	N	After	EAN	44,799,056	68,301,400	23,502,344	65.6%	24,611,065	95.5	
PALM TRAN, INC. (ATU-1577)	G	01/01/2008	N	None	EAN	47,083,495	56,979,616	9,896,121	82.6%	21,454,569	46.1	
PALM TRAN, INC. (ATU-1577)	G	01/01/2007	N	None	EAN	42,001,404	50,729,230	8,727,826	82.8%	20,148,949	43.3	
PALMETTO	G	10/01/2010	N	Before	EAN	9,429,366	13,697,566	4,268,200	68.8%	3,062,945	139.3	
PALMETTO	G	10/01/2010	N	After	EAN	9,035,902	13,474,119	4,438,217	67.1%	3,062,945	144.9	
PALMETTO	G	10/01/2009	N	None	EAN	8,730,041	13,242,553	4,512,512	65.9%	3,194,420	141.3	
PALMETTO	G	10/01/2008	N	Before		7,794,762	12,353,329	4,558,567	63.1%	3,857,700	118.2	
PALMETTO	G	10/01/2008	N	After	EAN	8,518,496	12,697,837	4,179,341	67.1%	3,857,700	108.3	
PALMETTO	G	10/01/2007	N	Before		8,107,177	9,487,447	1,380,270	85.5%	3,657,867	37.7	
PALMETTO	G	10/01/2007	N	After	EAN	8,107,177	11,176,288	3,069,111	72.5%	3,707,079	82.8	
PALMETTO	G	10/01/2006	N	None	EAN/	7,607,428	8,957,000	1,349,000	84.9%	3,161,000	42.7	DROP ACCOUNTS=61882
PALMETTO	P	10/01/2010	N	After	EAN	8,453,641	10,237,834	1,784,193	82.6%	1,651,607	108.0	
PALMETTO	P	10/01/2010	N	Before	EAN	8,814,630	10,138,729	1,324,099	86.9%	1,651,607	80.2	
PALMETTO	P	10/01/2009	N	None	EAN	8,159,830	9,569,617	1,409,787	85.3%	1,740,014	81.0	
PALMETTO	P	10/01/2008	N	Before	EAN	7,313,163	8,825,614	1,512,451	82.9%	1,880,450	80.4	
PALMETTO	P	10/01/2008	N	After	EAN	7,979,244	9,059,310	1,080,066	88.1%	1,880,450	57.4	
PALMETTO	P	10/01/2007	N	None	EAN/	7,982,635	7,969,000	-13,635	100.2%	1,778,000	-0.8	
PALMETTO	P	10/01/2006	N	None	EAN/	7,485,240	7,617,000	131,000	98.3%	1,654,000	7.9	
PANAMA CITY	F	10/01/2010	N	Before	EAN	28,418,804	39,279,434	10,860,630	72.4%	2,948,845	368.3	
PANAMA CITY	F	10/01/2010	N	After	EAN	28,418,804	39,680,058	11,261,254	71.6%	2,948,845	381.9	
PANAMA CITY	F	10/01/2009	N	None	EAN	28,313,258	38,135,557	9,822,299	74.2%	2,971,924	330.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PANAMA CITY	F	10/01/2008	N	Before		28,554,474						
PANAMA CITY	F	10/01/2008	N	After	EAN	28,093,019	35,036,658	6,943,639	80.2%	3,224,638	215.3	
PANAMA CITY	F	10/01/2007	N	None	EAN/	27,243,580	33,829,000	6,585,000	80.5%	3,134,000	210.1	DROP PLAN BENEFITS=228839.73
PANAMA CITY	F	10/01/2006	Y	None	EAN/	25,292,069	32,010,000	6,718,000	79.0%	2,927,000	229.5	DROP PLAN BENEFITS=877139.85
PANAMA CITY	P	10/01/2010	N	After	EAN	24,798,383	32,195,834	7,397,451	77.0%	3,452,517	214.3	
PANAMA CITY	P	10/01/2010	N	Before	EAN	24,798,383	31,873,994	7,075,611	77.8%	3,452,517	204.9	
PANAMA CITY	P	10/01/2009	N	None	EAN	24,831,186	31,025,056	6,193,870	80.0%	3,380,196	183.2	
PANAMA CITY	P	10/01/2008	Y	After	EAN	24,954,034	30,139,501	5,185,467	82.8%	3,209,252	161.6	
PANAMA CITY	P	10/01/2008	Y	Before		26,089,910						
PANAMA CITY	P	10/01/2007	N	None	EAN/	25,648,235	28,172,000	2,524,000	91.0%	3,542,000	71.3	
PANAMA CITY	P	10/01/2006	N	None	EAN/	23,532,518	27,477,000	3,944,000	85.6%	3,539,000	111.5	
PANAMA CITY (SUPP)	G	10/01/2010	N	Before	AGG	1,522,708	2,151,154	628,446	70.8%	795,185	79.0	
PANAMA CITY (SUPP)	G	10/01/2010	N	After	AGG	1,522,708	2,151,154	628,446	70.8%	795,185	79.0	
PANAMA CITY (SUPP)	G	10/01/2009	N	After	AGG	1,164,630	1,989,646	825,016	58.5%	842,884	97.9	
PANAMA CITY (SUPP)	G	10/01/2009	N	Before		1,164,630						
PANAMA CITY (SUPP)	G	10/01/2008	N	None	AGG	897,654	897,654	0	100.0%	805,425	0.0	
PANAMA CITY (SUPP)	G	10/01/2007	N	None	AGG/	812,996	813,000	0	100.0%	887,000	0.0	
PANAMA CITY (SUPP)	G	10/01/2006	N	None	AGG/	494,189	494,000	0	100.0%	966,000	0.0	
PANAMA CITY BEACH	F	10/01/2009	N	None	FIL	6,857,541	8,418,942	1,561,401	81.5%	1,363,753	114.5	
PANAMA CITY BEACH	F	10/01/2008	N	None	FIL	6,115,855	7,796,594	1,680,739	78.4%	1,127,668	149.0	
PANAMA CITY BEACH	F	10/01/2007	N	None	FIL	5,251,015	5,685,134	434,119	92.4%	1,030,342	42.1	
PANAMA CITY BEACH	F	10/01/2006	N	None	FIL/	4,358,938	4,832,000	473,000	90.2%	955,000	49.5	
PANAMA CITY BEACH	G	10/01/2009	N	None	FIL	17,062,486	17,999,294	936,808	94.8%	5,280,301	17.7	
PANAMA CITY BEACH	G	10/01/2008	N	None	FIL	15,608,139	16,684,019	1,075,880	93.6%	5,151,729	20.9	
PANAMA CITY BEACH	G	10/01/2007	N	None	FIL	14,272,852	15,374,244	1,101,392	92.8%	4,930,635	22.3	
PANAMA CITY BEACH	G	10/01/2006	N	None	FIL/	12,691,557	13,898,000	1,206,000	91.3%	4,510,000	26.7	DROP=282225
PANAMA CITY BEACH	P	10/01/2009	N	None	FIL	10,495,106	11,233,964	738,858	93.4%	2,351,824	31.4	
PANAMA CITY BEACH	P	10/01/2008	N	None	FIL	9,777,676	10,607,263	829,587	92.2%	2,276,535	36.4	
PANAMA CITY BEACH	P	10/01/2007	N	None	FIL	9,020,752	9,905,067	884,315	91.1%	2,031,298	43.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PANAMA CITY BEACH	P	10/01/2006	N	None	FIL/	8,043,681	8,698,000	655,000	92.5%	1,907,000	34.3	
PARKLAND	P	10/01/2010	N	None	EAN	1,346,172	2,050,642	704,470	65.6%	85,816	820.9	
PARKLAND	P	10/01/2009	N	After	EAN	1,078,605	1,988,764	910,159	54.2%	78,522	1,159.1	
PARKLAND	P	10/01/2009	N	Before		1,078,605						
PARKLAND	P	10/01/2008	N	None	EAN	896,556	2,150,299	1,253,743	41.7%	78,508	1,597.0	
PARKLAND	P	10/01/2007	N	After	EAN	868,031	2,067,335	1,199,304	42.0%	77,766	1,542.2	after
PARKLAND	P	10/01/2007	N	Before		673,533						
PASCO COUNTY	ERP	07/01/2009	N	None	EAN	10,777,103	19,597,593	8,820,490	55.0%	171,655,074	5.1	
PASCO COUNTY	ERP	07/01/2007	N	After	EAN	8,433,556	19,217,504	10,783,948	43.9%	152,703,567	7.1	
PASCO COUNTY	ERP	07/01/2007	N	Before		8,433,556						
PEMBROKE PINES	G	10/01/2008	N	None	FIL	131,976,740	164,002,104	32,025,364	80.5%	22,493,706	142.4	
PEMBROKE PINES	G	10/01/2007	N	None	FIL/	123,702,275	139,548,000	15,846,000	88.6%	21,989,000	72.0	
PEMBROKE PINES	G	10/01/2006	N	None	FIL/	107,426,569						
PEMBROKE PINES	PF	10/01/2010	N	None	FIL	280,775,729	467,205,127	186,429,398	60.1%	36,040,491	517.3	
PEMBROKE PINES	PF	10/01/2009	N	After	FIL	261,948,320	467,434,983	205,486,663	56.0%	27,528,175	746.5	
PEMBROKE PINES	PF	10/01/2009	N	Before		261,948,320						
PEMBROKE PINES	PF	10/01/2008	N	None	FIL	246,182,224	412,142,825	165,960,601	59.7%	26,616,124	623.5	
PEMBROKE PINES	PF	10/01/2007	N	None	FIL/	266,086,484	407,097,000	141,010,000	65.4%	26,611,000	529.9	DROP ACCOUNTS=36435714
PEMBROKE PINES	PF	10/01/2006	N	None	FIL/	234,813,827	332,628,000	97,814,000	70.6%	26,041,000	375.6	DROP ACCOUNTS=29711157
PENSACOLA	F	10/01/2010	Y	None	EAN	93,478,569	106,664,135	13,185,566	87.6%	5,009,434	263.2	
PENSACOLA	F	10/01/2009	N	None	EAN	91,291,974	104,574,868	13,282,894	87.3%	5,175,498	256.6	
PENSACOLA	F	10/01/2008	N	Before		88,834,707						
PENSACOLA	F	10/01/2008	N	After	EAN	88,834,707	107,803,326	18,968,619	82.4%	5,512,891	344.1	
PENSACOLA	F	10/01/2007	N	None	EAN/	86,816,386	101,834,000	15,018,000	85.3%	5,041,000	297.9	DROP ACCOUNTS=860860
PENSACOLA	F	10/01/2006	N	None	EAN/	82,003,377	100,152,000	18,149,000	81.9%	4,840,000	375.0	DROP ACCOUNTS=3131566
PENSACOLA	G	09/30/2010	N	After	EAN	119,198,388	171,605,000	52,406,612	69.5%	11,280,207	464.6	
PENSACOLA	G	09/30/2010	N	Before	EAN	119,198,388	171,605,000	52,406,612	69.5%	11,280,207	464.6	
PENSACOLA	G	09/30/2009	N	None	EAN	117,544,231	169,052,925	51,508,694	69.5%	12,090,613	426.0	
PENSACOLA	G	09/30/2008	N	Before		115,679,795						
PENSACOLA	G	09/30/2008	N	After	EAN	115,679,795	166,311,677	50,631,882	69.6%	13,546,116	373.8	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PENSACOLA	G	09/30/2007	N	None	EAN/	113,371,761						
PENSACOLA	P	10/01/2009	N	Before		59,653,953						
PENSACOLA	P	10/01/2009	N	After	FIL	59,653,953	70,985,256	11,331,303	84.0%	7,093,224	159.7	
PENSACOLA	P	10/01/2006	N	None	FIL/	50,806,298	62,328,000	12,071,000	81.5%	7,153,000	168.8	DROP ACCOUNTS=138259
PERRY	F	10/01/2010	N	After	EAN	2,437,306	3,565,929	1,128,623	68.3%	430,683	262.1	
PERRY	F	10/01/2010	N	Before	EAN	2,437,306	3,521,673	1,084,367	69.2%	430,683	251.8	
PERRY	F	10/01/2009	N	None	EAN	2,451,488	3,385,358	933,870	72.4%	339,697	274.9	
PERRY	F	10/01/2008	N	Before	AGG	2,215,753	2,577,010		86.0%			
PERRY	F	10/01/2008	N	After	AGG	2,577,010	3,340,105	763,095	77.2%	368,169	207.3	
PERRY	F	10/01/2007	N	None	AGG/	2,572,062						*INFO NOT REQUIRED BY AGG METHOD
PERRY	F	10/01/2006	N	None	AGG/	2,314,668						INFO NOT REQUIRED BY AGG METHOD
PERRY	P	10/01/2010	N	Before	EAN	5,041,380	5,581,031	539,651	90.3%	856,840	63.0	
PERRY	P	10/01/2010	N	After	EAN	5,041,380	5,632,232	590,852	89.5%	856,840	69.0	
PERRY	P	10/01/2009	N	None	EAN	4,936,832	5,156,102	219,270	95.7%	930,700	23.6	
PERRY	P	10/01/2008	N	Before	EAN	4,205,464	4,819,308	613,844	87.3%	871,589	70.4	
PERRY	P	10/01/2008	N	After	EAN	4,896,139	4,819,308	-76,831	101.6%	871,589	-8.8	
PERRY	P	10/01/2007	N	None	EAN	4,891,477	4,551,075	-340,402	107.5%	830,688	-41.0	
PERRY	P	10/01/2006	N	None	EAN/	4,283,037	4,082,000	-201,000	104.9%	862,000	-23.3	
PINELLAS PARK	F	10/01/2010	Y	After	EAN	38,000,504	54,602,574	16,602,070	69.6%	3,981,541	417.0	
PINELLAS PARK	F	10/01/2010	Y	Before	EAN	38,000,504	53,476,355	15,475,851	71.1%	3,981,541	388.7	
PINELLAS PARK	F	10/01/2009	N	None	EAN	36,595,384	50,798,089	14,202,705	72.0%	3,884,377	365.6	
PINELLAS PARK	F	10/01/2009	Y	None	EAN	36,595,384	50,797,056	14,201,672	72.0%	3,884,377	365.6	
PINELLAS PARK	F	10/01/2008	N	Before		37,716,307						
PINELLAS PARK	F	10/01/2008	N	After	EAN	38,108,406	48,417,159	10,308,753	78.7%	5,096,050	202.3	
PINELLAS PARK	F	10/01/2008	Y	Before		37,519,243						
PINELLAS PARK	F	10/01/2008	Y	After	EAN	37,519,243	48,417,159	10,897,916	77.5%	5,096,050	213.9	
PINELLAS PARK	F	10/01/2007	N	None	EAN	35,628,543	44,904,424	9,275,881	79.3%	5,002,722	185.4	
PINELLAS PARK	F	10/01/2006	N	None	EAN/	31,594,902	41,870,000	10,275,000	75.5%	5,119,000	200.7	
PINELLAS PARK	G	10/01/2010	N	Before	EAN	52,468,199	62,105,828	9,637,629	84.5%	13,652,792	70.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PINELLAS PARK	G	10/01/2010	N	After	EAN	52,468,199	62,125,407	9,657,208	84.5%	13,652,792	70.7	
PINELLAS PARK	G	10/01/2009	N	None	EAN	50,731,012	59,707,000	8,975,988	85.0%	14,046,033	63.9	
PINELLAS PARK	G	10/01/2008	N	None	EAN	48,493,145	55,492,991	6,999,846	87.4%	14,733,214	47.5	
PINELLAS PARK	G	10/01/2008	N	None	EAN	48,493,145	55,492,991	6,999,846	87.4%	14,733,214	47.5	
PINELLAS PARK	G	10/01/2007	N	After	EAN	45,022,460	51,308,000	6,285,540	87.7%	15,020,000	41.8	
PINELLAS PARK	G	10/01/2007	N	Before		45,022,460						
PINELLAS PARK	G	10/01/2006	N	None	EAN/	39,706,291	46,922,000	7,215,000	84.6%	14,450,000	49.9	
PINELLAS PARK	P	10/01/2010	N	After	EAN	38,030,739	44,147,095	6,116,356	86.1%	5,546,161	110.3	
PINELLAS PARK	P	10/01/2010	N	Before	EAN	38,030,739	44,485,398	6,454,659	85.5%	5,546,161	116.4	
PINELLAS PARK	P	10/01/2009	N	Before		36,255,082	43,234,346	6,979,264	83.9%	5,911,306	118.1	
PINELLAS PARK	P	10/01/2009	N	After	EAN	36,255,082	43,311,201	7,056,119	83.7%	5,911,306	119.4	
PINELLAS PARK	P	10/01/2008	N	None	EAN	35,203,351	39,930,000	4,726,649	88.2%	5,950,000	79.4	
PINELLAS PARK	P	10/01/2007	N	None	EAN	32,364,700	36,179,000	3,814,300	89.5%	5,893,000	64.7	
PINELLAS PARK	P	10/01/2006	N	None	EAN/	28,952,916	32,724,000	3,771,000	88.5%	5,611,000	67.2	DROP ACCOUNTS=65110
PLANT CITY	PF	10/01/2010	N	After	EAN	20,399,837	38,300,142	17,900,305	53.3%	5,812,481	308.0	
PLANT CITY	PF	10/01/2010	N	Before	EAN	20,399,837	37,735,319	17,335,482	54.1%	5,812,481	298.2	
PLANT CITY	PF	10/01/2009	N	None	EAN	19,301,111	34,865,191	15,564,080	55.4%	5,580,144	278.9	
PLANT CITY	PF	10/01/2008	N	After	EAN	18,680,364	30,949,021	12,268,657	60.4%	4,813,323	254.9	
PLANT CITY	PF	10/01/2008	N	Before		18,838,777						
PLANT CITY	PF	10/01/2007	N	None	EAN/	18,474,313	28,998,000	10,524,000	63.7%	4,798,000	219.3	DROP PLAN BENEFITS=390638
PLANT CITY	PF	10/01/2006	N	None	EAN/	16,115,641	26,586,000	10,471,000	60.6%	4,724,000	221.7	
PLANTATION	G	10/01/2010	N	Before	EAN	102,385,150	128,380,909	25,995,759	79.8%	25,764,026	100.9	
PLANTATION	G	10/01/2010	N	After	EAN	102,385,150	127,358,337	24,973,187	80.4%	25,764,026	96.9	
PLANTATION	G	10/01/2009	N	None	EAN	97,541,924	121,834,605	24,292,681	80.1%	25,919,456	93.7	
PLANTATION	G	10/01/2008	N	None	EAN	92,678,027	112,614,795	19,936,768	82.3%	25,254,829	78.9	
PLANTATION	G	10/01/2007	N	None	EAN/	87,900,141	103,725,000	15,825,000	84.7%	23,866,000	66.3	DROP ACCOUNT BALANCE 664238
PLANTATION	G	10/01/2006	N	None	EAN/	79,462,575	94,862,000	15,400,000	83.8%	22,494,000	68.5	
PLANTATION	P	10/01/2010	N	Before	EAN	82,227,810	121,555,629	39,327,819	67.6%	11,263,124	349.2	
PLANTATION	P	10/01/2010	N	After	EAN	82,227,810	123,783,483	41,555,673	66.4%	11,208,624	370.7	
PLANTATION	P	10/01/2009	N	After	EAN	79,569,049	116,198,863	36,629,814	68.5%	11,861,026	308.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PLANTATION	P	10/01/2009	N	Before		79,569,049	114,335,944	34,766,895	69.6%	11,242,679	309.2	
PLANTATION	P	10/01/2008	N	After	EAN	78,019,469	108,088,827	30,069,358	72.2%	11,142,524	269.9	
PLANTATION	P	10/01/2008	N	Before		77,850,797	100,110,835	22,260,038	77.8%	11,019,957	202.0	
PLANTATION	P	10/01/2007	N	None	EAN/	64,507,450	83,148,000	18,640,000	77.6%	10,840,000	172.0	DROP ACCOUNTS=1640375
PLANTATION	P	10/01/2006	N	None	FIL/	57,715,748	78,023,000	20,307,000	74.0%	10,844,000	187.3	DROP ACCOUNTS=1089293
PLANTATION (VOL)	F	10/01/2010	N	None	AGG	13,114,255	9,685,354		135.4%	0		
PLANTATION (VOL)	F	10/01/2009	N	None	AGG	12,229,287	9,364,421	-2,864,866	130.6%	0	0.0	
PLANTATION (VOL)	F	10/01/2008	N	None	AGG	11,416,072	8,760,784	-2,655,288	130.3%	0	0.0	
PLANTATION (VOL)	F	10/01/2007	N	After	AGG	10,622,874	7,887,181	-2,735,693	134.7%	0	0.0	
PLANTATION (VOL)	F	10/01/2007	N	Before		8,996,203						
PLANTATION (VOL)	F	10/01/2006	N	None	FIL	7,589,582	6,623,203	-966,379	114.6%	0	0.0	
POMPANO BEACH	G	10/01/2010	N	None	EAN	126,102,821	169,995,179	43,892,358	74.2%	26,596,532	165.0	
POMPANO BEACH	G	10/01/2009	N	Before		118,954,587						
POMPANO BEACH	G	10/01/2009	N	After	EAN	118,954,587	161,585,123	42,630,536	73.6%	27,477,396	155.1	
POMPANO BEACH	G	10/01/2008	N	Before		124,869,067						
POMPANO BEACH	G	10/01/2008	N	After	EAN	124,869,067	152,425,115	27,556,048	81.9%	27,477,655	100.3	
POMPANO BEACH	G	10/01/2007	N	None	EAN/	118,772,822	143,587,000	24,814,000	82.7%	26,692,000	93.0	
POMPANO BEACH	G	10/01/2006	N	None	EAN/	107,334,005						
POMPANO BEACH [PF]	F	10/01/2010	N	After	EAN	80,734,960	117,361,327	36,626,367	68.8%	11,992,406	305.4	
POMPANO BEACH [PF]	F	10/01/2010	N	Before	EAN	80,734,960	114,984,097	34,249,137	70.2%	11,992,406	285.6	
POMPANO BEACH [PF]	F	10/01/2009	N	After	EAN	77,413,839	111,981,145	34,567,306	69.1%	13,219,751	261.5	
POMPANO BEACH [PF]	F	10/01/2009	N	Before	EAN	77,413,839	109,664,931	32,251,092	70.6%	13,219,751	244.0	
POMPANO BEACH [PF]	F	10/01/2008	N	Before	EAN	75,564,295	107,317,068	31,752,773	70.4%	12,103,531	262.3	
POMPANO BEACH [PF]	F	10/01/2008	N	After	EAN	76,247,733	105,187,613	28,939,880	72.5%	12,103,531	239.1	
POMPANO BEACH [PF]	F	10/01/2007	N	None	EAN	73,170,087	99,819,018	26,648,931	73.3%	12,085,915	220.5	
POMPANO BEACH [PF]	F	10/01/2006	N	None	EAN/	66,319,794						
POMPANO BEACH [PF]	P	10/01/2010	N	After	EAN	88,401,525	125,101,225	36,699,700	70.7%	4,811,747	762.7	
POMPANO BEACH [PF]	P	10/01/2010	N	Before	EAN	88,401,525	122,749,494	34,347,969	72.0%	4,811,747	713.8	
POMPANO BEACH [PF]	P	10/01/2009	N	Before	EAN	87,632,324	115,364,349	27,732,025	76.0%	5,414,449	512.2	
POMPANO BEACH [PF]	P	10/01/2009	N	After	EAN	87,632,324	117,576,157	29,943,833	74.5%	5,414,449	553.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
POMPANO BEACH [PF]	P	10/01/2008	N	Before	EAN	87,786,970	113,353,178	25,566,208	77.4%	6,834,610	374.1	
POMPANO BEACH [PF]	P	10/01/2008	N	After	EAN	88,578,399	111,683,859	23,105,460	79.3%	6,834,610	338.1	
POMPANO BEACH [PF]	P	10/01/2007	N	None	EAN	86,390,791						
POMPANO BEACH [PF]	P	10/01/2006	N	None	EAN/	80,633,358						
PONCE INLET	F	10/01/2010	Y	Before	EAN	182,763	102,731	-80,032	177.9%	0	0.0	
PONCE INLET	F	10/01/2010	Y	After	EAN	182,763	106,968	-75,795	170.9%	0	0.0	
PONCE INLET	F	10/01/2008	N	None	EAN	101,078	36,672	-64,406	275.6%	0	0.0	
PORT ORANGE	F	10/01/2010	N	Before	EAN	15,335,636	33,710,530	18,374,894	45.5%	2,704,229	679.5	
PORT ORANGE	F	10/01/2010	Y	After	EAN	15,335,636	36,424,516	21,088,880	42.1%	2,704,229	779.8	
PORT ORANGE	F	10/01/2010	N	After	EAN	15,335,636	34,378,736	19,043,100	44.6%	2,704,229	704.2	
PORT ORANGE	F	10/01/2010	Y	Before	EAN	15,335,636	33,710,530	18,374,894	45.5%	2,704,229	679.5	
PORT ORANGE	F	10/01/2009	Y	None	EAN	15,241,804	33,088,627	17,846,823	46.1%	2,496,817	714.8	
PORT ORANGE	F	10/01/2009	N	None	EAN	15,241,804	33,088,627	17,846,823	46.1%	2,496,817	714.8	
PORT ORANGE	F	10/01/2008	Y	After	EAN	15,497,682	31,376,100	15,878,418	49.4%	3,436,913	462.0	
PORT ORANGE	F	10/01/2008	Y	Before		15,388,458						
PORT ORANGE	F	10/01/2007	N	None	EAN/	14,521,874	28,899,000	14,377,000	50.3%	3,541,000	406.1	DROP PLAN BENEFITS=356054.85
PORT ORANGE	F	10/01/2006	N	None	EAN/	12,422,078	27,265,000	14,843,000	45.6%	3,781,000	426.4	DROP PLAN BENEFITS=227681.18
PORT ORANGE	G	10/01/2010	N	None	AGG	21,603,389	26,605,398	5,002,009	81.2%	7,320,768	68.3	
PORT ORANGE	G	10/01/2009	N	None	AGG	19,930,138	26,546,623	6,616,485	75.1%	7,599,335	87.1	
PORT ORANGE	G	10/01/2008	N	None	AGG	15,617,889	24,278,945	8,661,056	64.3%	7,275,289	119.0	
PORT ORANGE	G	10/01/2007	N	None	AGG	16,989,913	18,020,332	1,030,419	94.3%	7,417,659	13.9	
PORT ORANGE	P	10/01/2009	N	None	EAN	15,417,286	33,642,169	18,224,883	45.8%	4,259,960	427.8	
PORT ORANGE	P	10/01/2008	N	None	EAN	13,800,758	30,869,906	17,069,148	44.7%	3,957,342	431.3	
PORT ORANGE	P	10/01/2007	N	Before		12,231,990						
PORT ORANGE	P	10/01/2007	N	After	EAN	12,231,990	28,515,477	16,283,487	42.9%	3,952,195	412.0	
PORT ORANGE	P	10/01/2006	N	None	EAN	10,496,916	24,622,118	14,125,202	42.6%	3,894,827	362.7	
PORT ST. LUCIE	P	10/01/2010	N	After	EAN	38,327,724	56,606,470	18,278,746	67.7%	12,633,362	144.7	
PORT ST. LUCIE	P	10/01/2010	N	Before	EAN	38,327,724	55,851,404	17,523,680	68.6%	12,633,362	138.7	
PORT ST. LUCIE	P	10/01/2009	N	None	EAN	35,133,666	55,528,698	20,395,032	63.3%	16,030,476	127.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
PORT ST. LUCIE	P	10/01/2008	N	After	EAN	31,618,229	45,512,234	13,894,005	69.5%	14,201,127	97.8	
PORT ST. LUCIE	P	10/01/2008	N	Before		31,268,674						
PORT ST. LUCIE	P	10/01/2007	N	None	EAN	27,709,370	39,476,919	11,767,549	70.2%	13,478,920	87.3	
PORT ST. LUCIE	P	10/01/2006	N	None	EAN/	22,679,141	34,771,000	12,092,000	65.2%	12,285,000	98.4	
PUNTA GORDA	F	10/01/2010	N	After	EAN	6,735,469	10,159,456	3,423,987	66.3%	1,595,024	214.7	
PUNTA GORDA	F	10/01/2010	N	Before		6,735,469	9,967,808	3,232,339	67.6%	1,595,024	202.7	
PUNTA GORDA	F	10/01/2009	N	None	EAN	6,344,731	9,491,056	3,146,325	66.8%	1,601,481	196.5	
PUNTA GORDA	F	10/01/2008	N	Before		6,071,630						
PUNTA GORDA	F	10/01/2008	N	After	EAN	5,964,279	8,902,564	2,938,285	67.0%	1,543,063	190.4	after
PUNTA GORDA	F	10/01/2007	N	None	EAN/	5,513,761	7,610,000	2,096,000	72.5%	1,470,000	142.6	
PUNTA GORDA	F	10/01/2006	N	None	EAN/	4,847,072	6,954,000	2,107,000	69.7%	1,340,000	157.3	
PUNTA GORDA	G	10/01/2010	N	None	EAN	24,169,558	32,333,799	8,164,241	74.8%	8,306,718	98.3	
PUNTA GORDA	G	10/01/2009	N	None	EAN	23,165,282	30,742,313	7,577,031	75.4%	8,793,008	86.2	
PUNTA GORDA	G	10/01/2008	N	Before		22,072,851						
PUNTA GORDA	G	10/01/2008	N	After	EAN	22,098,799	27,954,446	5,855,647	79.1%	8,851,764	66.2	after
PUNTA GORDA	G	10/01/2007	N	None	EAN/	19,944,703	24,629,000	4,684,000	81.0%	8,827,000	53.1	
PUNTA GORDA	G	10/01/2006	N	None	EAN/	16,736,312	21,595,000	4,858,000	77.5%	8,173,000	59.4	
PUNTA GORDA	P	10/01/2009	N	None	FIL	9,967,859	10,486,922	519,063	95.1%	2,098,774	24.7	
PUNTA GORDA	P	10/01/2008	N	Before		9,519,996						
PUNTA GORDA	P	10/01/2008	N	After	FIL	9,618,921	10,055,555	436,634	95.7%	1,972,600	22.1	
PUNTA GORDA	P	10/01/2007	N	None	FIL/	8,966,928	9,388,000	421,000	95.5%	1,982,000	21.3	
PUNTA GORDA	P	10/01/2006	N	None	FIL/	7,935,761	8,389,000	453,000	94.6%	1,636,000	27.7	
QUINCY	PF	10/01/2008	N	After	FIL	6,685,063	7,230,126	545,063	92.5%	935,314	58.3	
QUINCY	PF	10/01/2008	N	Before		5,728,106						
QUINCY	PF	10/01/2006	N	None	FIL	5,584,508	6,302,637	718,129	88.6%	1,078,444	66.6	
RIVIERA BEACH	F	10/01/2009	N	Before		40,343,261	48,736,535	8,393,274	82.8%	5,160,744	162.6	
RIVIERA BEACH	F	10/01/2009	N	After	EAN	41,550,471	48,736,535	7,186,064	85.3%	5,160,744	139.2	
RIVIERA BEACH	F	10/01/2008	N	None	EAN	38,344,135	45,400,447	7,056,312	84.5%	5,213,372	135.4	
RIVIERA BEACH	F	10/01/2007	N	None	EAN/	36,012,018	42,138,000	6,126,000	85.5%	4,642,000	132.0	
RIVIERA BEACH	F	10/01/2006	N	None	EAN/	32,350,352	39,775,000	7,424,000	81.3%	4,241,000	175.1	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
RIVIERA BEACH	G	10/01/2010	N	After	EAN	47,939,899	77,147,120	29,207,221	62.1%	10,815,583	270.0	
RIVIERA BEACH	G	10/01/2010	N	Before	EAN	47,939,899	75,941,163	28,001,264	63.1%	10,794,575	259.4	
RIVIERA BEACH	G	10/01/2009	N	After	EAN	46,113,066	74,054,202	27,941,136	62.3%	12,448,780	224.4	
RIVIERA BEACH	G	10/01/2008	N	None	EAN	43,433,975	67,303,168	23,869,193	64.5%	13,482,511	177.0	
RIVIERA BEACH	G	10/01/2007	N	None	EAN	39,900,906	62,513,405	22,612,499	63.8%	12,720,401	177.8	
RIVIERA BEACH	G	10/01/2006	N	After	EAN	36,159,472	58,202,447	22,042,975	62.1%	11,191,928	197.0	
RIVIERA BEACH	G	10/01/2006	N	Before		36,159,472						
RIVIERA BEACH	P	09/30/2009	N	None	FIL	48,910,000	60,632,261	11,722,261	80.7%	6,730,000	174.2	
RIVIERA BEACH	P	09/30/2008	N	None	EAN	47,040,000	59,916,000	12,876,000	78.5%	6,687,000	192.6	
RIVIERA BEACH	P	09/30/2007	N	None	EAN	44,876,000	55,692,000	10,816,000	80.6%	6,453,000	167.6	
ROCKLEDGE	F	10/01/2010	N	None	EAN	7,819,188	9,674,440	1,855,252	80.8%			
ROCKLEDGE	F	10/01/2009	N	After	EAN	7,426,015	8,545,266	1,119,251	86.9%	1,866,716	60.0	
ROCKLEDGE	F	10/01/2009	N	Before		7,367,221	8,486,472	1,119,251	86.8%	1,866,716	60.0	
ROCKLEDGE	F	10/01/2008	N	After	EAN	7,042,077	7,787,837	745,760	90.4%	1,853,451	40.2	
ROCKLEDGE	F	10/01/2007	N	Before		6,636,445						
ROCKLEDGE	F	10/01/2007	N	After	EAN	6,636,445	7,185,588	549,143	92.4%	1,806,179	30.4	
ROCKLEDGE	F	10/01/2006	N	None	EAN	5,826,779	6,146,456	319,677	94.8%	1,696,957	18.8	
ROCKLEDGE	G	10/01/2010	N	None	EAN	10,151,142	10,731,006	579,864	94.6%	4,434,726	13.1	
ROCKLEDGE	G	10/01/2009	N	None	EAN	9,602,509	9,762,597	160,088	98.4%	4,562,083	3.5	
ROCKLEDGE	G	10/01/2008	N	None	EAN	9,128,693	9,016,309	-112,384	101.2%	4,317,690	-2.6	
ROCKLEDGE	G	10/01/2007	N	None	EAN	8,707,726	8,406,578	-301,148	103.6%	4,220,183	-7.1	
ROCKLEDGE	G	10/01/2006	N	None	EAN/	7,799,445	7,447,000	-353,000	104.7%	3,972,000	-8.9	
ROCKLEDGE	P	10/01/2010	N	None	EAN	8,262,345	8,336,292	73,947	99.1%	2,307,782	3.2	
ROCKLEDGE	P	10/01/2009	N	Before		8,020,909	8,027,529	6,620	99.9%	2,277,012	0.3	
ROCKLEDGE	P	10/01/2009	N	After	EAN	8,021,574	8,028,194	6,620	99.9%	2,277,012	0.3	
ROCKLEDGE	P	10/01/2008	N	None	EAN	7,682,097	7,261,319	-420,778	105.8%	2,152,236	-19.6	
ROCKLEDGE	P	10/01/2007	N	None	EAN	7,339,570	6,457,643	-881,927	113.7%	2,064,103	-42.7	
ROCKLEDGE	P	10/01/2006	N	None	EAN	6,378,390	6,074,586	-303,804	105.0%	1,919,769	-15.8	
ROYAL PALM BEACH	P	10/01/2010	N	None	FIL	0	0	0	N/A	0		0.0FULLY ANNUITIZED, NO ACTUARIAL REVIEW PERFORMED

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ROYAL PALM BEACH	P	10/01/2006	Y	None	FIL/	2,301,947	2,301,947	0	100.0%			
SAFETY HARBOR	F	10/01/2010	N	None	AGG	2,353,601	2,151,877	-201,724	109.4%	975,490	-20.7	
SAFETY HARBOR	F	10/01/2009	N	After	AGG	1,429,972	1,763,773	333,801	81.1%	971,356	34.4	
SAFETY HARBOR	F	10/01/2009	N	Before		1,429,972						
SAFETY HARBOR	F	10/01/2007	N	None	AGG/	1,099,877	1,100,000	0	100.0%	760,000	0.0	
SAINT AUGUSTINE	F	10/01/2010	Y	None	FIL	8,390,249	8,641,646	251,397	97.1%	1,381,622	18.2	
SAINT AUGUSTINE	F	10/01/2009	N	None	FIL	8,300,777	8,122,726	-178,051	102.2%	1,517,867	-11.7	
SAINT AUGUSTINE	F	10/01/2009	Y	After	FIL	8,300,777	8,274,696	-26,081	100.3%	1,517,867	-1.7	
SAINT AUGUSTINE	F	10/01/2009	Y	Before	FIL	8,300,777	8,205,815	-94,962	101.2%	1,517,867	-6.3	
SAINT AUGUSTINE	F	10/01/2008	N	After	FIL	8,221,969	8,030,947	-191,022	102.4%	1,412,872	-13.5	
SAINT AUGUSTINE	F	10/01/2008	N	Before		8,328,014						
SAINT AUGUSTINE	F	10/01/2006	N	None	FIL/	7,605,131	8,771,000	1,343,000	86.7%	930,000	144.5	
SAINT AUGUSTINE	G	10/01/2009	N	Before		23,816,773	29,539,363	5,722,590	80.6%	9,500,551	60.2	
SAINT AUGUSTINE	G	10/01/2009	N	After	EAN	23,816,773	29,573,777	5,757,004	80.5%	9,500,551	60.6	
SAINT AUGUSTINE	G	10/01/2008	N	None	EAN	23,258,289	27,152,997	3,894,708	85.7%	9,357,034	41.6	
SAINT AUGUSTINE	G	10/01/2007	N	None	EAN/	22,171,646						
SAINT AUGUSTINE	G	10/01/2006	N	None	EAN/	20,134,651						
SAINT AUGUSTINE	P	10/01/2010	N	After	EAN	13,077,732	14,033,774	956,042	93.2%	2,565,977	37.3	
SAINT AUGUSTINE	P	10/01/2010	N	Before	EAN	13,077,732	14,029,538	951,806	93.2%	2,565,977	37.1	
SAINT AUGUSTINE	P	10/01/2009	N	After	EAN	12,758,817	7,401,000	-5,357,817	172.4%	2,780,000	-192.7	
SAINT AUGUSTINE	P	10/01/2009	N	Before		12,758,817						
SAINT AUGUSTINE	P	10/01/2008	N	None	EAN	13,325,090						
SAINT AUGUSTINE	P	10/01/2007	N	None	EAN	12,424,235		0				
SAINT AUGUSTINE	P	10/01/2006	N	None	EAN/	11,382,881	11,570,000	187,000	98.4%	1,187,000	122.4	
SAINT CLOUD	G	10/01/2010	N	After	EAN	28,323,653	32,523,715	4,200,062	87.1%	9,753,467	43.1	
SAINT CLOUD	G	10/01/2010	N	Before	EAN	28,323,653	32,137,566	3,813,913	88.1%	9,753,467	39.1	
SAINT CLOUD	G	10/01/2009	N	None	EAN	26,726,107	29,683,303	2,957,196	90.0%	9,613,987	30.8	
SAINT CLOUD	G	10/01/2008	N	Before		26,806,241						
SAINT CLOUD	G	10/01/2008	N	After	EAN	25,774,205	26,866,448	1,092,243	95.9%	9,426,816	11.6	
SAINT CLOUD	G	10/01/2007	N	None	EAN/	25,824,463	24,017,000	-1,808,000	107.5%	8,544,000	-21.2	DROP PLAN BENEFITS=88375.68

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SAINT CLOUD	G	10/01/2006	N	None	EAN/	23,012,547	21,351,000	-1,662,000	107.8%	7,445,000	-22.3	
SAINT CLOUD	PF	10/01/2010	N	None	EAN	23,699,738	32,324,958	8,625,220	73.3%	5,528,876	156.0	
SAINT CLOUD	PF	10/01/2009	N	None	EAN	22,635,381	29,901,381	7,266,000	75.7%	5,667,430	128.2	
SAINT CLOUD	PF	10/01/2008	N	After	EAN	21,336,258	27,375,693	6,039,435	77.9%	6,379,109	94.7	
SAINT CLOUD	PF	10/01/2008	N	Before		21,911,644						
SAINT CLOUD	PF	10/01/2007	N	None	EAN/	20,469,218	23,959,000	3,490,000	85.4%	5,343,000	65.3	DROP PLAN BENEFITS=55020.11
SAINT CLOUD	PF	10/01/2006	N	None	EAN/	17,901,036	22,122,000	4,221,000	80.9%	4,697,000	89.9	
SAINT JOHNS RIVER PW PK	G	10/01/2009	Y	Before		73,884,365	111,378,967	37,494,602	66.3%	21,327,140	175.8	
SAINT JOHNS RIVER PW PK	G	10/01/2009	Y	After	EAN	73,884,365	113,512,336	39,627,971	65.1%	21,327,140	185.8	
SAINT JOHNS RIVER PW PK	G	10/01/2008	Y	After	EAN	60,997,520	108,677,565	47,680,045	56.1%	21,609,264	220.6	
SAINT JOHNS RIVER PW PK	G	10/01/2008	Y	Before		60,997,520						
SAINT JOHNS RIVER PW PK	G	10/01/2007	N	None	EAN	61,029,121	95,984,619	34,955,498	63.6%	24,026,644	145.5	
SAINT JOHNS RIVER PW PK	G	10/01/2006	N	None	EAN	51,498,306	86,533,202	35,034,896	59.5%	20,647,693	169.7	
SAINT LUCIE COUNTY FCD	F	09/30/2010	N	None	EAN	152,084,919	195,429,800	43,344,881	77.8%	26,214,576	165.3	
SAINT LUCIE COUNTY FCD	F	09/30/2009	N	None	EAN	133,067,917	179,739,291	46,671,374	74.0%	28,198,221	165.5	
SAINT LUCIE COUNTY FCD	F	09/30/2008	N	None	EAN	123,013,272	161,814,451	38,801,179	76.0%	27,275,835	142.3	
SAINT LUCIE COUNTY FCD	F	09/30/2007	N	None	EAN	112,708,665	132,022,811	19,314,146	85.4%	23,468,576	82.3	
SAINT LUCIE COUNTY FCD	G	09/30/2008	N	None	EAN	7,522,924	9,143,642	1,620,718	82.3%	3,120,637	51.9	
SAINT LUCIE COUNTY FCD	G	09/30/2007	N	None	EAN	7,023,611	7,371,089	347,478	95.3%	2,638,701	13.2	
SAINT PETE BEACH	F	10/01/2010	Y	Before	EAN	8,543,626	14,400,532	5,856,906	59.3%	1,514,660	386.7	
SAINT PETE BEACH	F	10/01/2010	Y	After	EAN	8,543,626	14,633,693	6,090,067	58.4%	1,514,660	402.1	
SAINT PETE BEACH	F	10/01/2009	N	None	EAN	8,474,767	13,540,454	5,065,687	62.6%	1,434,893	353.0	
SAINT PETE BEACH	F	10/01/2008	Y	Before		8,274,308						
SAINT PETE BEACH	F	10/01/2008	Y	After	EAN	8,497,551	12,762,962	4,265,411	66.6%	1,408,594	302.8	
SAINT PETE BEACH	F	10/01/2008	N	Before		8,274,308						
SAINT PETE BEACH	F	10/01/2008	N	After	EAN	8,497,551	12,683,346	4,185,795	67.0%	1,408,594	297.2	
SAINT PETE BEACH	F	10/01/2007	N	None	EAN/	8,429,653	12,078,000	3,648,000	69.8%	1,359,000	268.4	DROP PLAN BENEFITS=282373.63
SAINT PETE BEACH	F	10/01/2006	N	None	EAN/	7,818,832	11,373,000	3,554,000	68.7%	1,417,000	250.9	DROP PLAN BENEFITS=230830.44
SAINT PETE BEACH	G	10/01/2010	N	None	EAN	10,551,102	15,243,589	4,692,487	69.2%	1,296,564	361.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SAINT PETE BEACH	G	10/01/2009	Y	After	EAN	10,675,257	14,898,199	4,222,942	71.7%	1,399,819	301.7	
SAINT PETE BEACH	G	10/01/2009	Y	Before		10,675,257						
SAINT PETE BEACH	G	10/01/2008	N	Before		10,798,953						
SAINT PETE BEACH	G	10/01/2008	N	After	EAN	10,797,663	14,221,579	3,423,916	75.9%	1,396,054	245.3	
SAINT PETE BEACH	G	10/01/2007	N	None	EAN/	10,590,405	13,977,000	3,386,000	75.8%	1,855,000	182.5	
SAINT PETE BEACH	G	10/01/2006	N	None	EAN/	9,994,258	13,430,000	3,435,000	74.4%	2,556,000	134.4	
SAINT PETE BEACH	P	10/01/2010	Y	After	EAN	9,527,348	15,276,140	5,748,792	62.4%	1,437,902	399.8	
SAINT PETE BEACH	P	10/01/2010	Y	Before	EAN	9,527,348	15,008,600	5,481,252	63.5%	1,437,902	381.2	
SAINT PETE BEACH	P	10/01/2009	N	None	EAN	9,552,752	14,398,893	4,846,141	66.3%	1,404,026	345.2	
SAINT PETE BEACH	P	10/01/2008	N	Before		9,475,404						
SAINT PETE BEACH	P	10/01/2008	N	After	EAN	9,721,667	13,868,917	4,147,250	70.1%	1,525,292	271.9	
SAINT PETE BEACH	P	10/01/2007	N	None	EAN/	9,346,653	12,770,000	3,423,347	73.2%	1,742,000	196.5	DROP PLAN BENEFITS=54435.57
SAINT PETE BEACH	P	10/01/2006	N	None	EAN/	8,969,107	11,766,000	2,797,000	76.2%	1,601,000	174.7	DROP LUMP SUM=357752.34
SAINT PETERSBURG	F	10/01/2010	N	None	EAN	182,152,382	215,167,485	33,015,103	84.7%	15,948,831	207.0	
SAINT PETERSBURG	F	10/01/2009	N	None	EAN	180,417,584	214,096,245	33,678,661	84.3%	16,613,368	202.7	
SAINT PETERSBURG	F	10/01/2008	N	None	EAN	177,730,604	210,087,560	32,356,956	84.6%	16,975,952	190.6	
SAINT PETERSBURG	F	10/01/2007	N	None	EAN	169,035,339	215,766,120	46,730,781	78.3%	15,646,253	298.7	
SAINT PETERSBURG	F	10/01/2006	N	None	EAN/	155,985,150	220,594,000	64,609,000	70.7%	16,121,000	400.8	
SAINT PETERSBURG	G	10/01/2010	N	None	EAN	278,691,684	345,049,252	66,357,568	80.8%	78,316,965	84.7	
SAINT PETERSBURG	G	10/01/2009	N	After	EAN	274,136,384	334,450,236	60,313,852	82.0%	81,764,688	73.8	
SAINT PETERSBURG	G	10/01/2008	N	None	FIL	270,745,862	272,870,680	2,124,818	99.2%	82,941,890	2.6	
SAINT PETERSBURG	G	10/01/2007	N	None	FIL	260,805,618	265,596,801	4,791,183	98.2%	79,853,814	6.0	
SAINT PETERSBURG	G	10/01/2006	N	None	FIL/	223,141,776	242,040,000	18,898,000	92.2%	76,395,000	24.7	
SAINT PETERSBURG	G	10/01/2006	Y	None	FIL	223,141,776	242,039,796	18,898,020	92.2%	76,394,925	24.7	
SAINT PETERSBURG	P	10/01/2010	N	None	EAN	306,957,033	347,627,201	40,670,168	88.3%	31,746,536	128.1	
SAINT PETERSBURG	P	10/01/2009	N	None	EAN	307,477,804	337,437,850	29,960,046	91.1%	33,890,712	88.4	
SAINT PETERSBURG	P	10/01/2008	N	None	EAN	305,207,318	328,651,022	23,443,704	92.9%	31,988,348	73.3	
SAINT PETERSBURG	P	10/01/2007	N	None	EAN	289,252,368	333,635,526	44,383,158	86.7%	30,141,359	147.3	
SAINT PETERSBURG	P	10/01/2006	N	None	EAN/	252,908,430	319,596,000	66,688,000	79.1%	30,266,000	220.3	
SAN CARLOS PARK FCD	F	10/01/2010	Y	None	AGG	3,893,615	6,453,026	2,559,411	60.3%	2,273,189	112.6	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SAN CARLOS PARK FCD	F	10/01/2010	N	None	AGG	3,734,434	6,453,026	2,718,592	57.9%	2,273,189	119.6	
SAN CARLOS PARK FCD	F	10/01/2009	N	After	AGG	2,529,279	5,161,935	2,632,656	49.0%	2,102,508	125.2	
SAN CARLOS PARK FCD	F	10/01/2009	N	Before	AGG	2,529,279	5,161,935	2,632,656	49.0%	2,102,508	125.2	
SAN CARLOS PARK FCD	F	10/01/2008	Y	After	AGG	1,858,224	3,878,917	2,020,693	47.9%	2,056,284	98.3	
SAN CARLOS PARK FCD	F	10/01/2008	Y	Before	AGG	1,858,224						
SAN CARLOS PARK FCD	F	10/01/2007	N	None	AGG/	1,623,948	1,624,000	0	100.0%	1,559,000	0.0	
SAN CARLOS PARK FCD	F	10/01/2006	N	None	AGG/	1,009,387	1,009,000	0	100.0%	1,315,000	0.0	
SANFORD	F	10/01/2010	N	None	EAN	17,235,155	25,575,611	8,340,456	67.4%	4,039,032	206.5	
SANFORD	F	10/01/2009	N	None	EAN	16,396,113	24,972,871	8,576,758	65.7%	4,101,210	209.1	
SANFORD	F	10/01/2008	N	After	EAN	15,686,965	23,037,305	7,350,340	68.1%	3,923,317	187.4	after
SANFORD	F	10/01/2008	N	Before		15,516,269						
SANFORD	F	10/01/2007	N	Before		15,034,611						
SANFORD	F	10/01/2007	N	After	EAN	15,034,611	21,484,547	6,449,936	70.0%	3,571,946	180.6	after
SANFORD	F	10/01/2006	N	None	EAN/	14,060,583	18,892,000	4,831,000	74.4%	3,076,000	157.1	
SANFORD	P	10/01/2010	N	After	EAN	26,746,567	36,637,641	9,891,074	73.0%	5,529,328	178.9	
SANFORD	P	10/01/2010	N	Before	EAN	26,746,567	36,103,304	9,356,737	74.1%	5,529,328	169.2	
SANFORD	P	10/01/2009	N	None	EAN	25,844,720	35,352,545	9,507,825	73.1%	5,911,558	160.8	
SANFORD	P	10/01/2008	N	Before		25,640,725						
SANFORD	P	10/01/2008	N	After	EAN	25,895,602	34,365,528	8,469,926	75.4%	6,164,376	137.4	after
SANFORD	P	10/01/2007	N	None	EAN	24,374,453	30,770,016	6,395,563	79.2%	5,437,435	117.6	
SANFORD	P	10/01/2006	N	None	EAN/	19,833,502						
SANIBEL	G	10/01/2010	N	None	EAN	11,943,146	24,759,926	12,816,780	48.2%	4,706,046	272.3	
SANIBEL	G	10/01/2009	N	None	EAN	11,843,579	23,480,801	12,310,632	50.4%	4,927,259	249.8	
SANIBEL	G	10/01/2008	N	After	EAN	11,596,243	21,420,310	9,824,067	54.1%	5,448,952	180.3	
SANIBEL	G	10/01/2008	N	Before		10,189,042						
SANIBEL	G	10/01/2007	N	None	EAN/	11,376,542	18,742,000	7,365,000	60.7%	5,191,000	141.9	
SANIBEL	G	10/01/2006	N	None	EAN/	9,733,658	16,121,000	6,344,000	60.4%	4,733,000	134.0	
SANIBEL	P	10/01/2010	N	After	EAN	8,863,410	14,990,803	6,127,393	59.1%	1,582,903	387.1	
SANIBEL	P	10/01/2010	N	Before	EAN	8,863,410	14,679,951	5,816,541	60.4%	1,582,903	367.5	
SANIBEL	P	10/01/2009	N	None	EAN	8,488,652	13,588,596	5,099,944	62.5%	1,727,615	295.2	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SANIBEL	P	10/01/2008	N	After	EAN	8,049,862	14,077,675	6,027,813	57.2%	2,089,004	288.5	
SANIBEL	P	10/01/2008	N	Before		8,392,259						
SANIBEL	P	10/01/2007	Y	None	EAN	7,812,757	12,596,035	4,783,278	62.0%	2,047,406	233.6	
SANIBEL	P	10/01/2006	N	None	EAN/	6,838,598	10,483,000	3,644,000	65.2%	1,684,000	216.4	
SARASOTA	F	09/30/2010	N	None	EAN	95,585,000	141,284,000	45,699,000	67.7%	2,939,000	1,554.9	
SARASOTA	F	09/30/2009	N	After	EAN	102,823,000	140,340,000	37,517,000	73.3%	3,150,000	1,191.0	
SARASOTA	F	09/30/2009	N	Before		102,823,000						
SARASOTA	F	09/30/2008	N	None	EAN	107,967,000	138,560,000	30,593,000	77.9%	3,660,000	835.9	
SARASOTA	F	09/30/2007	N	None	EAN/	106,723,000	133,100,000	26,380,000	80.2%	3,540,000	745.8	
SARASOTA	G	09/30/2010	N	Before	EAN	125,200,917	152,559,313	27,358,396	82.1%	20,644,000	132.5	
SARASOTA	G	09/30/2010	N	After	EAN	125,183,829	155,761,000	30,577,171	80.4%	20,644,000	148.1	
SARASOTA	G	09/30/2009	N	None	EAN	125,831,483	145,370,474	19,538,991	86.6%	22,216,991	87.9	
SARASOTA	G	09/30/2008	N	None	EAN	123,426,105	137,934,356	14,508,251	89.5%	22,897,978	63.4	
SARASOTA	G	09/30/2007	N	None	EAN/	121,778,215						
SARASOTA	P	09/30/2010	N	Before	EAN	155,912,416	179,778,428	23,866,012	86.7%	10,513,000	227.0	
SARASOTA	P	09/30/2010	N	After	EAN	155,912,416	187,611,000	31,698,584	83.1%	10,513,000	301.5	
SARASOTA	P	09/30/2009	N	None	EAN	153,440,548	170,836,454	17,395,906	89.8%	11,052,554	157.4	
SARASOTA	P	09/30/2008	N	None	EAN	149,204,247	161,040,786	11,836,539	92.6%	11,730,064	100.9	
SARASOTA	P	09/30/2007	N	None	EAN/	145,018,453	155,505,000	10,486,000	93.3%	12,113,000	86.6	DROP ACCOUNTS=2848205
SARASOTA MEMORIAL HHC	G	10/01/2009	N	None	PUC	151,855,366	238,542,316	86,686,950	63.7%	166,667,613	52.0	
SARASOTA MEMORIAL HHC	G	10/01/2008	N	Before		142,384,033						
SARASOTA MEMORIAL HHC	G	10/01/2008	N	After	PUC	142,384,033	213,977,674	71,593,641	66.5%	150,848,731	47.5	
SARASOTA MEMORIAL HHC	G	10/01/2007	N	None	PUC	130,471,694	190,701,634	60,229,940	68.4%	139,894,544	43.1	
SARASOTA MEMORIAL HHC	G	10/01/2006	N	None	PUC	115,020,888	176,273,890	61,253,002	65.3%	132,528,044	46.2	
SARASOTA-MANATEE A	G	10/01/2010	N	Before	AGG	12,201,240				3,580,709		
SARASOTA-MANATEE A	G	10/01/2010	N	After	AGG	12,201,240				3,580,709		
SARASOTA-MANATEE A	G	10/01/2009	N	Before		11,635,551						
SARASOTA-MANATEE A	G	10/01/2009	N	After	AGG	11,635,551	11,635,551	0	100.0%			
SARASOTA-MANATEE A	G	10/01/2008	N	None	AGG	11,021,681						
SARASOTA-MANATEE A	G	10/01/2007	N	None	AGG/	10,140,104						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SARASOTA-MANATEE A	G	10/01/2006	N	None	AGG/	9,129,373						
SATELLITE BEACH	G	10/01/2010	N	Before	EAN	4,793,677	6,462,306	1,668,629	74.2%	748,340	223.0	
SATELLITE BEACH	G	10/01/2010	N	After	EAN	4,793,677	6,343,023	1,549,346	75.6%	748,340	207.0	
SATELLITE BEACH	G	10/01/2009	N	After	EAN	4,701,112	6,098,153	1,397,041	77.1%	865,615	161.4	
SATELLITE BEACH	G	10/01/2008	N	None	EAN	4,487,893	5,682,787	1,194,894	79.0%	858,236	139.2	
SATELLITE BEACH	G	10/01/2007	N	None	EAN/	4,171,919	5,454,000	1,283,000	76.5%	821,000	156.2	
SATELLITE BEACH	G	10/01/2006	N	None	EAN/	3,756,549	4,834,000	1,078,000	77.7%	799,000	134.9	
SATELLITE BEACH	PF	10/01/2010	N	None	EAN	9,659,543	13,709,165	4,049,622	70.5%	2,079,162	194.8	
SATELLITE BEACH	PF	10/01/2009	N	Before		9,018,455						
SATELLITE BEACH	PF	10/01/2009	N	After	EAN	9,018,455	12,754,341	3,735,886	70.7%	2,078,591	179.7	
SATELLITE BEACH	PF	10/01/2008	N	None	EAN	8,687,759	11,212,042	2,524,283	77.5%	2,181,995	115.7	
SATELLITE BEACH	PF	10/01/2007	N	None	EAN/	8,330,579	10,555,000	2,224,000	78.9%	1,942,000	114.5	DROP ACCOUNTS=269782
SATELLITE BEACH	PF	10/01/2006	Y	None	EAN/	7,422,100	9,819,000	2,397,000	75.6%	1,914,000	125.2	DROP ACCOUNTS=146500
SEBASTIAN	P	10/01/2010	N	Before	FIL	7,086,302	7,834,934	748,632	90.4%	2,205,042	34.0	
SEBASTIAN	P	10/01/2010	N	After	FIL	7,086,302	8,029,402	943,100	88.3%	2,205,042	42.8	
SEBASTIAN	P	10/01/2008	N	None	FIL	5,474,816	6,127,531	652,715	89.3%	2,143,131	30.5	
SEBASTIAN	P	10/01/2006	N	None	FIL	4,711,294		678,521				
SEBRING	F	10/01/2009	N	None	FIL	9,871,830	10,819,150	947,320	91.2%	840,956	112.6	
SEBRING	F	10/01/2008	N	Before		10,191,268						
SEBRING	F	10/01/2008	N	After	FIL	10,220,587	11,189,711	969,124	91.3%	780,328	124.2	
SEBRING	F	10/01/2007	N	None	FIL/	10,265,492	11,330,000	1,065,000	90.6%	804,000	132.4	
SEBRING	F	10/01/2006	N	None	FIL/	9,527,883	10,587,000	1,059,000	90.0%	707,000	149.8	
SEBRING	P	10/01/2010	N	None	FIL	9,211,656	9,574,522	362,866	96.2%	1,427,036	25.4	
SEBRING	P	10/01/2009	N	None	FIL	8,461,055	9,042,391	581,336	93.6%	1,638,689	35.5	
SEBRING	P	10/01/2008	N	After	FIL	7,929,263	8,399,115	469,852	94.4%	1,643,653	28.6	
SEBRING	P	10/01/2008	N	Before		7,992,744						
SEBRING	P	10/01/2007	N	None	FIL/	7,365,085	7,722,000	357,000	95.4%	1,530,000	23.3	
SEBRING	P	10/01/2006	N	None	FIL/	6,470,910	6,801,000	330,000	95.1%	1,404,000	23.5	
SEMINOLE	F	10/01/2010	N	Before	FIL	31,132,698	32,661,658	1,528,960	95.3%	4,143,479	36.9	
SEMINOLE	F	10/01/2010	N	After	FIL	31,132,698	33,364,297	2,231,599	93.3%	4,143,479	53.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SEMINOLE	F	10/01/2009	Y	None	FIL	30,720,419	32,048,918	1,328,499	95.9%	4,106,680	32.3	
SEMINOLE	F	10/01/2008	N	Before		30,322,596						
SEMINOLE	F	10/01/2008	N	After	FIL	30,322,596	31,757,123	1,434,527	95.5%	4,042,429	35.5	after
SEMINOLE	F	10/01/2007	N	None	FIL	28,676,799	31,372,421	2,695,622	91.4%	4,523,466	59.6	
SEMINOLE	F	10/01/2006	N	None	FIL/	25,480,781	27,657,000	2,177,000	92.1%	4,042,000	53.9	
SHALIMAR	P	10/01/2010	N	None	AGG	247,631	205,561	-42,070	120.5%	83,398	-50.4	
SHALIMAR	P	10/01/2008	N	None	AGG	165,522	145,800	-19,722	113.5%	55,964	-35.2	
SHALIMAR	P	10/01/2006	N	None	AGG	120,692	120,692	0	100.0%	104,923	0.0	
SOUTH BROWARD HOSPITAL	G	05/01/2010	N	Before	PUC	275,977,953	340,820,993	64,843,040	81.0%	421,332,802	15.4	
SOUTH BROWARD HOSPITAL	G	05/01/2010	N	After	PUC	275,977,953	344,291,898	68,313,945	80.2%	421,332,802	16.2	
SOUTH BROWARD HOSPITAL	G	05/01/2009	N	After	PUC	216,838,255	304,768,694	87,930,439	71.1%	399,399,590	22.0	
SOUTH BROWARD HOSPITAL	G	05/01/2009	N	Before		216,838,255	315,206,417	98,368,162	68.8%	399,399,590	24.6	
SOUTH BROWARD HOSPITAL	G	05/01/2008	N	After	PUC	232,328,288	278,308,694	45,980,406	83.5%	360,159,847	12.8	
SOUTH BROWARD HOSPITAL	G	05/01/2008	N	Before		232,328,288	258,421,621	26,093,333	89.9%	360,159,847	7.2	
SOUTH BROWARD HOSPITAL	G	05/01/2007	N	None	PUC	203,113,273	227,737,581	24,624,308	89.2%	325,690,731	7.6	
SOUTH MIAMI [GP]	G	10/01/2010	N	Before	EAN	10,852,137	14,489,363	3,637,226	74.9%	3,763,350	96.6	
SOUTH MIAMI [GP]	G	10/01/2010	N	After	EAN	10,852,137	15,521,998	4,669,861	69.9%	3,763,350	124.1	
SOUTH MIAMI [GP]	G	10/01/2009	N	Before		9,957,659	13,280,988	3,323,329	75.0%	4,436,444	74.9	
SOUTH MIAMI [GP]	G	10/01/2009	N	After	EAN	9,957,659	13,727,750	3,770,091	72.5%	4,436,444	85.0	
SOUTH MIAMI [GP]	G	10/01/2008	N	None	EAN	9,237,641	11,331,288	2,093,647	81.5%	3,346,534	62.6	
SOUTH MIAMI [GP]	G	10/01/2007	N	None	EAN	8,534,387	10,652,651	2,118,264	80.1%	3,192,696	66.3	
SOUTH MIAMI [GP]	G	10/01/2006	N	After	EAN	7,498,093	10,019,348	2,521,255	74.8%	3,027,386	83.3	
SOUTH MIAMI [GP]	G	10/01/2006	N	Before		7,498,093						
SOUTH MIAMI [GP]	P	10/01/2010	N	After	EAN	12,444,607	18,330,874	5,886,267	67.9%	3,067,558	191.9	
SOUTH MIAMI [GP]	P	10/01/2010	N	Before	EAN	12,444,607	17,031,755	4,587,148	73.1%	3,067,558	149.5	
SOUTH MIAMI [GP]	P	10/01/2009	N	Before		11,648,372	15,528,193	3,879,821	75.0%			
SOUTH MIAMI [GP]	P	10/01/2009	N	After	EAN	11,648,372	16,050,973	4,402,601	72.6%	3,183,318	138.3	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SOUTH MIAMI [GP]	P	10/01/2008	N	None	EAN	11,047,956	14,524,122	3,476,166	76.1%	2,857,555	121.6	
SOUTH MIAMI [GP]	P	10/01/2007	N	None	EAN	10,206,758	13,475,809	3,269,051	75.7%	3,172,573	103.0	
SOUTH MIAMI [GP]	P	10/01/2006	N	After	EAN	7,498,093	10,019,348	2,521,255	74.8%	3,027,386	83.3	
SOUTH MIAMI [GP]	P	10/01/2006	N	Before		8,884,898						
SOUTH PASADENA	F	10/01/2010	N	Before	EAN	4,706,370	6,700,063	1,993,693	70.2%	966,164	206.4	
SOUTH PASADENA	F	10/01/2010	N	After	EAN	4,706,370	6,820,222	2,113,852	69.0%	966,164	218.8	
SOUTH PASADENA	F	10/01/2009	N	None	EAN	4,661,856	6,637,815	1,975,959	70.2%	917,114	215.5	
SOUTH PASADENA	F	10/01/2008	N	Before	EAN/	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	
SOUTH PASADENA	F	10/01/2008	Y	Before		4,688,770						
SOUTH PASADENA	F	10/01/2008	N	After	EAN/	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	
SOUTH PASADENA	F	10/01/2008	Y	After	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	
SOUTH PASADENA	F	10/01/2007	N	None	EAN/	4,641,291	5,851,000	1,210,000	79.3%	907,000	133.4	
SOUTH PASADENA	F	10/01/2006	N	None	EAN/	4,418,869	5,369,000	950,000	82.3%	854,000	111.2	DROP PLAN BENEFITS=126242
SOUTH WALTON FCD	F	10/01/2010	Y	None	EAN	13,701,158	21,707,011	8,005,853	63.1%	5,708,539	140.2	
SOUTH WALTON FCD	F	10/01/2009	Y	None	EAN	10,092,850	20,108,675	10,015,825	50.2%	5,662,502	176.9	
SOUTH WALTON FCD	F	10/01/2008	N	After	EAN	7,572,665	16,450,823	8,878,158	46.0%	5,088,098	174.5	
SOUTH WALTON FCD	F	10/01/2008	N	Before		7,572,665						
SOUTH WALTON FCD	F	10/01/2007	N	None	FIL	7,318,035	9,519,004	2,200,969	76.9%	4,327,077	50.9	
SOUTH WALTON FCD	F	10/01/2006	N	None	FIL/	5,068,281	7,224,000	2,156,000	70.2%	3,430,000	62.9	
SOUTHERN MANATEE FCD	F	10/01/2010	N	None	AGG	12,806,292	20,126,718	7,320,426	63.6%	4,315,692	169.6	
SOUTHERN MANATEE FCD	F	10/01/2009	N	After	AGG	9,778,891	17,500,195	7,721,304	55.9%	4,126,922	187.1	
SOUTHERN MANATEE FCD	F	10/01/2009	N	Before	AGG	9,778,891	17,060,882	7,281,991	57.3%	4,126,922	176.5	
SOUTHERN MANATEE FCD	F	10/01/2007	N	None	AGG/	10,178,736	10,179,000	0	100.0%	4,060,000	0.0	
SOUTHERN MANATEE FCD	F	10/01/2006	N	None	AGG/	7,749,173						
SOUTHERN MANATEE FCD	G	10/01/2010	N	None	AGG	1,015,163	1,423,371	408,208	71.3%	351,483	116.1	
SOUTHERN MANATEE FCD	G	10/01/2009	N	Before	AGG	847,230	1,386,344	539,114	61.1%	300,430	179.4	
SOUTHERN MANATEE FCD	G	10/01/2009	N	After	AGG	847,230	1,306,730	459,500	64.8%	300,430	152.9	
SOUTHERN MANATEE FCD	G	10/01/2007	N	None	AGG/	785,284	785,000	0	100.0%	320,000	0.0	
SOUTHERN MANATEE FCD	G	10/01/2006	N	None	AGG/	629,301	629,000	0	100.0%	289,000	0.0	
STARKE	F	10/01/2010	N	None	EAN	1,885,006	2,845,268	960,262	66.3%	445,263	215.7	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
STARKE	F	10/01/2009	N	After	EAN	1,754,894	2,552,170	797,276	68.8%	368,919	216.1	
STARKE	F	10/01/2009	N	Before	EAN	1,754,894	2,491,328	736,434	70.4%	368,919	199.6	
STARKE	F	09/30/2008	N	None	EAN	1,670,448	2,235,771	565,323	74.7%	373,979	151.2	
STARKE	F	09/30/2007	N	None	EAN	1,580,073	2,081,690	501,617	75.9%	289,194	173.5	
STARKE	G	10/01/2010	N	None	EAN	7,280,012	11,507,481	4,227,469	63.3%	1,420,171	297.7	
STARKE	G	10/01/2009	N	Before	EAN	7,265,598	10,844,640	3,579,042	67.0%	1,382,493	258.9	
STARKE	G	10/01/2009	N	After	EAN	7,265,598	11,267,455	4,001,857	64.5%	1,382,493	289.5	
STARKE	G	09/30/2008	N	None	EAN	7,489,609	10,579,407	3,089,798	70.8%	1,498,159	206.2	
STARKE	G	09/30/2007	N	None	EAN	7,312,117	10,479,115	3,166,998	69.8%	1,586,750	199.6	
STARKE	P	10/01/2010	N	None	EAN	2,657,104	2,815,728	158,624	94.4%	597,067	26.6	
STARKE	P	10/01/2009	N	After	EAN	2,621,033	2,515,430	-105,603	104.2%	551,289	-19.2	
STARKE	P	10/01/2009	N	Before		2,621,033	2,429,157	-191,876	107.9%	551,289	-34.8	
STARKE	P	09/30/2008	N	None	EAN	2,740,047	2,875,440	135,393	95.3%	651,699	20.8	
STARKE	P	09/30/2007	N	None	EAN	2,632,673	2,604,705	-27,968	101.1%	652,314	-4.3	
SUNRISE	F	10/01/2009	N	None	EAN	74,485,927	106,707,856	32,221,929	69.8%	10,646,316	302.7	
SUNRISE	F	10/01/2008	N	None	EAN	69,907,712	90,216,698	20,308,986	77.5%	9,972,947	203.6	
SUNRISE	F	10/01/2007	N	None	EAN	63,807,522	81,055,405	17,247,883	78.7%	9,758,384	176.7	
SUNRISE	G	10/01/2010	N	After	EAN	117,661,547	177,683,859	60,022,312	66.2%	26,013,750	230.7	
SUNRISE	G	10/01/2010	N	Before	EAN	117,661,547	175,479,461	57,817,914	67.1%	26,013,750	222.3	
SUNRISE	G	10/01/2009	N	None	EAN	113,739,248	163,886,756	50,147,508	69.4%	25,457,453	197.0	
SUNRISE	G	10/01/2008	N	After	EAN	109,409,765	150,914,942	41,505,177	72.5%	27,552,303	150.6	
SUNRISE	G	10/01/2008	N	Before		109,409,765						
SUNRISE	G	10/01/2007	N	After	EAN	100,965,565	136,197,667	35,232,102	74.1%	26,315,942	133.9	
SUNRISE	G	10/01/2007	N	Before		100,965,565						
SUNRISE	G	10/01/2006	N	None	EAN/	92,104,841		33,505,863				
SUNRISE	P	10/01/2010	N	After	EAN	57,735,928	108,373,879	50,637,951	53.3%	13,767,436	367.8	
SUNRISE	P	10/01/2010	N	Before	EAN	57,735,928	106,029,138	48,293,210	54.5%	13,767,436	350.8	
SUNRISE	P	10/01/2009	N	Before		58,437,769	95,581,677	37,143,908	61.1%	13,936,365	266.5	
SUNRISE	P	10/01/2009	N	After	EAN	50,805,922	97,672,897	46,866,975	52.0%	13,936,365	336.3	
SUNRISE	P	10/01/2008	N	Before		54,724,468	85,722,055	30,997,587	63.8%	13,475,617	230.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SUNRISE	P	10/01/2008	N	After	FIL	54,724,468	87,215,935	32,491,467	62.7%	13,475,617	241.1	
SUNRISE	P	10/01/2007	N	None	FIL	50,977,275	75,420,678	24,443,403	67.6%	12,497,032	195.6	
SUNRISE	P	10/01/2006	N	None	FIL	45,227,418	68,241,236	23,013,818	66.3%	11,686,231	196.9	
SURFSIDE [GP]	G	10/01/2010	N	Before	EAN	5,265,148	5,571,709	306,561	94.5%	2,006,743	15.3	
SURFSIDE [GP]	G	10/01/2010	N	After	EAN	5,265,148	5,408,600	143,452	97.3%	2,006,743	7.1	
SURFSIDE [GP]	G	10/01/2009	N	None	EAN	5,062,945	5,091,984	29,039	99.4%	2,007,323	1.4	
SURFSIDE [GP]	G	10/01/2008	N	None	EAN	5,098,999	5,028,297	-70,702	101.4%	2,541,543	-2.8	
SURFSIDE [GP]	G	10/01/2007	N	After	EAN	4,898,827						
SURFSIDE [GP]	G	10/01/2007	N	Before		4,898,827						
SURFSIDE [GP]	G	10/01/2006	N	None	EAN/	4,500,167						
SURFSIDE [GP]	P	10/01/2010	N	After	EAN	7,039,622	7,006,259	-33,363	100.5%	2,010,109	-1.7	
SURFSIDE [GP]	P	10/01/2010	N	Before	EAN	7,039,622	7,488,472	448,850	94.0%	2,010,109	22.3	
SURFSIDE [GP]	P	10/01/2009	N	None	EAN	6,635,053	6,570,313	-64,740	101.0%	2,052,199	-3.2	
SURFSIDE [GP]	P	10/01/2008	N	None	EAN	6,602,488	5,942,989	-659,499	111.1%	2,027,001	-32.5	
SURFSIDE [GP]	P	10/01/2007	N	After	EAN	6,302,626						
SURFSIDE [GP]	P	10/01/2007	N	Before		6,302,626						
SURFSIDE [GP]	P	10/01/2007	N	None								
SURFSIDE [GP]	P	10/01/2006	N	None	EAN/	6,000,366						
SWEETWATER	P	10/01/2009	N	None	AGG	4,409,705	3,805,404	-604,301	115.9%	1,382,384	-43.7	
SWEETWATER	P	10/01/2008	N	None	AGG	4,293,020	3,266,778	-1,026,242	131.4%	1,171,431	-87.6	
SWEETWATER	P	10/01/2007	N	After	AGG	4,273,397	3,447,351	-826,046	124.0%	1,436,690	-57.5	
SWEETWATER	P	10/01/2007	N	Before		3,428,870						
SWEETWATER	P	10/01/2006	N	None	FIL/	2,990,847	2,812,000	-179,000	106.4%	1,362,000	-13.2	
TALLAHASSEE [GPF]	F	10/01/2009	N	None	EAN	148,359,000	154,303,000	5,944,000	96.1%	12,270,000	48.4	
TALLAHASSEE [GPF]	F	09/30/2007	N	None	EAN	141,126,000	142,607,970	1,481,970	99.0%	11,984,202	12.4	
TALLAHASSEE [GPF]	G	10/01/2009	N	None	EAN	781,265,000	729,103,000	-52,162,000	107.2%	96,220,000	-54.2	
TALLAHASSEE [GPF]	G	09/30/2007	N	None	EAN	749,213,000	673,820,992	-75,392,008	111.2%	97,701,607	-77.2	
TALLAHASSEE [GPF]	P	10/01/2009	N	None	EAN	198,204,000	204,687,000	6,483,000	96.8%	20,885,000	31.0	
TALLAHASSEE [GPF]	P	09/30/2007	N	None	EAN	186,361,000	177,741,093	-8,619,907	104.8%	19,878,837	-43.4	
TAMARAC	F	10/01/2008	N	After	EAN	37,279,328	55,016,609	17,737,281	67.8%	6,721,811	263.9	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TAMARAC	F	10/01/2008	N	Before		37,279,328						
TAMARAC	F	10/01/2007	N	None	EAN	34,978,331	50,390,174	15,411,843	69.4%	6,815,386	226.1	
TAMARAC	F	10/01/2006	N	None	EAN/	30,210,509	43,489,000	13,278,000	69.5%	5,357,000	247.9	
TAMARAC	G	10/01/2008	N	Before		24,439,985						
TAMARAC	G	10/01/2008	N	After	EAN	24,439,985	30,788,532	6,348,547	79.4%	6,222,769	102.0	
TAMARAC	G	10/01/2007	N	None	EAN	23,422,600	28,221,518	4,798,918	83.0%	6,189,215	77.5	
TAMARAC	G	10/01/2006	N	None	EAN	20,634,647	26,352,967	5,718,320	78.3%	6,278,039	91.1	
TAMARAC - EXECUTIVE	G	10/01/2009	N	After	EAN	11,195,853	22,028,355	10,832,502	50.8%	4,833,856	224.1	
TAMARAC - EXECUTIVE	G	10/01/2009	N	Before		11,195,853						
TAMARAC - EXECUTIVE	G	10/01/2008	N	None	EAN	9,628,373	19,348,956	9,720,583	49.8%	4,517,584	215.2	
TAMARAC - EXECUTIVE	G	10/01/2007	N	None	EAN	8,287,371	17,271,459	8,984,088	48.0%	4,701,787	191.1	
TAMARAC - EXECUTIVE	G	10/01/2006	N	None	EAN	6,051,404	14,140,443	8,089,039	42.8%	4,157,248	194.6	
TAMARAC (CLOSED)	P	10/01/2010	N	None	EAN	6,987,165	10,721,944	3,734,779	65.2%	0	0.0	
TAMARAC (CLOSED)	P	10/01/2009	N	None	EAN	7,381,283	11,029,438	3,648,155	66.9%	0		
TAMARAC (CLOSED)	P	10/01/2008	N	None	EAN	8,414,770	10,919,691	2,504,921	77.1%	0	0.0	
TAMARAC (CLOSED)	P	10/01/2007	N	None	EAN	8,755,871	11,182,761	2,426,890	78.3%	0	0.0	
TAMARAC (CLOSED)	P	10/01/2006	N	Before		8,466,037						
TAMARAC (CLOSED)	P	10/01/2006	N	After	EAN	8,466,037	11,172,170	2,706,133	75.8%	92,805	2,915.9	
TAMPA	G	01/01/2009	N	None	FIL	508,975,000	519,502,122	10,527,122	98.0%	151,000,027	7.0	
TAMPA	G	01/01/2008	N	None	FIL	577,599,000	588,497,053	10,898,053	98.1%	154,620,192	7.0	
TAMPA	G	01/01/2007	N	None	FIL/	540,090,000						
TAMPA	PF	10/01/2010	N	None	EAN	719,908,405	786,527,647	66,619,242	91.5%	88,544,208	75.2	
TAMPA	PF	10/01/2009	N	None	EAN	1,383,159,000	1,512,300,962	129,141,962	91.5%	95,114,117	135.8	
TAMPA	PF	10/01/2008	N	None	EAN	1,521,403,688	1,525,410,732	4,007,044	99.7%	89,131,753	4.5	
TAMPA	PF	10/01/2007	N	None	EAN	1,721,882,833	1,660,608,690	-61,274,143	103.7%	88,395,290	-69.3	
TAMPA	PF	10/01/2006	N	None	EAN/	1,458,110,056	1,389,630,000	-68,480,000	104.9%	87,549,000	-78.2	DROP ACCOUNT=21728448
TARPON SPRINGS	F	10/01/2010	N	Before	EAN	16,017,880	19,992,347	3,974,467	80.1%	1,882,779	211.1	
TARPON SPRINGS	F	10/01/2010	N	After	EAN	16,017,880	20,223,678	4,205,798	79.2%	1,882,779	223.4	
TARPON SPRINGS	F	10/01/2009	N	None	EAN	15,638,777	19,366,190	3,727,413	80.8%	2,029,499	183.7	
TARPON SPRINGS	F	10/01/2008	N	After	EAN	15,086,705	18,240,756	3,154,051	82.7%	2,067,886	152.5	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TARPON SPRINGS	F	10/01/2008	N	Before		14,743,161						
TARPON SPRINGS	F	10/01/2007	N	None	EAN/	14,275,252	17,552,000	3,277,000	81.3%	2,136,000	153.4	
TARPON SPRINGS	F	10/01/2006	N	None	EAN/	12,946,327	16,202,000	3,256,000	79.9%	2,082,000	156.4	
TARPON SPRINGS	P	10/01/2010	N	None	EAN	16,931,779	20,053,386	3,121,607	84.4%	2,848,631	109.6	
TARPON SPRINGS	P	10/01/2009	Y	Before		16,384,856						
TARPON SPRINGS	P	10/01/2009	Y	After	EAN	16,384,856	19,483,787	3,098,931	84.1%	2,970,577	104.3	
TARPON SPRINGS	P	10/01/2008	N	Before		15,336,521						
TARPON SPRINGS	P	10/01/2008	N	After	EAN	15,857,790	18,267,885	2,410,095	86.8%	2,949,048	81.7	
TARPON SPRINGS	P	10/01/2007	N	None	EAN/	14,786,543	17,174,000	2,387,000	86.1%	2,758,000	86.3	DROP PLAN BENEFITS=198196.97
TARPON SPRINGS	P	10/01/2006	N	None	EAN/	13,193,879	16,294,000	3,100,000	81.0%	2,712,000	114.3	DROP PLAN BENEFITS=104618.03
TAVARES	F	10/01/2008	N	After	EAN	2,289,924	3,352,449	1,062,525	68.3%	1,108,800	95.8	
TAVARES	F	10/01/2008	N	Before		2,289,924						
TAVARES	F	10/01/2007	N	None	EAN	1,966,020	2,752,817	786,797	71.4%	1,001,548	78.6	
TAVARES	F	10/01/2006	N	None	EAN/	1,711,016	2,393,000	382,000	71.5%	823,000	82.9	
TAVARES	P	10/01/2009	N	None	EAN	5,636,143	7,546,215	1,910,072	74.7%	1,497,844	127.5	
TAVARES	P	10/01/2008	N	Before		5,064,108	6,410,760	1,346,652	79.0%	1,481,627	90.9	
TAVARES	P	10/01/2008	N	After	EAN	5,064,108	6,640,033	1,575,925	76.3%	1,481,627	106.4	
TAVARES	P	10/01/2007	N	None	EAN	4,383,146	5,481,778	1,098,632	80.0%	1,517,893	72.4	
TAVARES	P	10/01/2006	N	None	EAN/	3,603,657	4,966,000	1,362,000	72.6%	1,359,000	100.3	
TEMPLE TERRACE	F	10/01/2010	N	None	EAN	13,061,532	20,263,033	7,201,501	64.5%	2,511,919	286.7	
TEMPLE TERRACE	F	10/01/2009	Y	After	EAN	12,557,198	18,966,931	6,409,733	66.2%	2,534,531	252.9	
TEMPLE TERRACE	F	10/01/2009	Y	Before		12,557,198	17,945,063	5,387,865	70.0%	2,534,531	212.6	
TEMPLE TERRACE	F	10/01/2008	N	Before		12,033,705						
TEMPLE TERRACE	F	10/01/2008	N	After	EAN	12,133,249	16,620,661	4,487,412	73.0%	2,143,140	209.4	
TEMPLE TERRACE	F	10/01/2007	Y	None	EAN/	11,779,405	15,211,000	3,432,000	77.4%	1,873,000	183.2	DROP PLAN BENEFITS=301076.53
TEMPLE TERRACE	F	10/01/2006	N	None	EAN/	10,423,245						
TEMPLE TERRACE	P	10/01/2010	N	Before		15,701,678	29,499,800	13,798,122	53.2%	2,719,568	507.4	
TEMPLE TERRACE	P	10/01/2010	N	After	EAN	15,701,678	29,951,103	14,249,425	52.4%	2,719,568	524.0	
TEMPLE TERRACE	P	10/01/2009	N	None	EAN	15,925,303	29,006,651	13,081,348	54.9%	2,709,920	482.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TEMPLE TERRACE	P	10/01/2008	N	Before		15,757,863						
TEMPLE TERRACE	P	10/01/2008	N	After	EAN	15,852,832	27,207,915	11,355,083	58.3%	3,012,262	377.0	
TEMPLE TERRACE	P	10/01/2007	N	None	EAN/	15,398,446	25,564,000	10,166,000	60.2%	2,936,000	346.2	DROP PLAN BENEFITS=146046.91
TEMPLE TERRACE	P	10/01/2007	Y	None	EAN/	15,418,336	25,564,000	10,146,000	60.3%	2,936,000	345.5	DROP PLAN BENEFITS=146046.91
TEMPLE TERRACE	P	10/01/2006	N	None	EAN/	13,883,120	22,620,000	8,736,000	61.4%	2,816,000	310.2	DROP PLAN BENEFITS=62241.55
TEQUESTA	G	10/01/2008	N	Before		1,062,197						
TEQUESTA	G	10/01/2008	N	After	AGG	1,235,850	1,034,855	-200,995	119.4%	1,790,280	-11.2	
TEQUESTA	G	10/01/2007	N	None	AGG	1,026,897	764,571	-262,326	134.3%	1,500,201	-17.5	
TEQUESTA [PF]	F	10/01/2009	N	After	EAN	3,965,053	4,471,106	506,053	88.7%	1,434,855	35.3	
TEQUESTA [PF]	F	10/01/2009	N	Before	AGG	3,278,453				1,434,855		
TEQUESTA [PF]	F	10/01/2007	N	None	AGG	3,101,331		0				COMBINED P & F INFORMATION IN REPORT
TEQUESTA [PF]	P	10/01/2009	N	Before	AGG	1,084,023						
TEQUESTA [PF]	P	10/01/2009	N	After	EAN	1,333,906	987,399	-346,507	135.1%	749,835	-46.2	
TEQUESTA [PF]	P	10/01/2007	N	None	AGG	979,278		0				COMBINED P & F INFORMATION IN REPORT
TITUSVILLE	G	10/01/2010	N	None	EAN	36,719,644	55,914,575	19,194,931	65.7%	10,652,643	180.2	
TITUSVILLE	G	10/01/2009	Y	Before	EAN	36,237,662	49,519,461	13,281,799	73.2%	10,560,520	125.8	
TITUSVILLE	G	10/01/2009	Y	After	EAN	36,237,662	52,964,760	16,727,098	68.4%	10,560,520	158.4	
TITUSVILLE	G	10/01/2009	N	None	EAN	36,237,662	53,729,116	17,491,454	67.4%	10,560,520	165.6	
TITUSVILLE	G	10/01/2008	N	After	EAN	36,303,190	46,003,976	9,700,786	78.9%	11,029,219	88.0	
TITUSVILLE	G	10/01/2008	N	Before		37,755,965						
TITUSVILLE	G	10/01/2007	N	None	EAN/	37,818,760	44,404,000	6,585,000	85.2%	11,067,000	59.5	
TITUSVILLE	G	10/01/2006	N	None	EAN/	35,659,696	43,042,000	7,382,000	82.8%	11,133,000	66.3	
TITUSVILLE	PF	10/01/2010	N	Before	EAN	35,852,883	59,505,205	23,652,322	60.3%	6,720,662	351.9	
TITUSVILLE	PF	10/01/2010	N	After	EAN	35,852,883	60,480,302	24,627,419	59.3%	6,720,662	366.4	
TITUSVILLE	PF	10/01/2009	N	Before	EAN	36,209,886	59,581,987	23,372,101	60.8%	6,496,136	359.8	
TITUSVILLE	PF	10/01/2009	N	After	EAN	36,209,886	56,762,239	20,552,353	63.8%	6,496,136	316.4	
TITUSVILLE	PF	10/01/2008	N	After	EAN	36,289,254	56,558,918	20,269,664	64.2%	7,082,895	286.2	
TITUSVILLE	PF	10/01/2008	N	Before	EAN	35,680,691	56,558,918	20,878,227	63.1%	7,082,895	294.8	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
TITUSVILLE	PF	10/01/2007	N	None	EAN	34,265,293	52,758,461	18,493,168	64.9%	6,782,694	272.7	
TITUSVILLE	PF	10/01/2006	N	None	EAN/	31,482,407	47,195,000	15,712,000	66.7%	6,415,000	244.9	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2008	N	None	EAN	70,165,211	78,515,162	8,349,951	89.4%	35,830,640	23.3	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2007	N	After	EAN	62,301,931	66,370,376	4,068,445	93.9%	33,258,187	12.2	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2007	N	Before		62,301,931						
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2006	N	None	EAN/	53,300,139	58,769,000	5,469,000	90.7%	29,889,000	18.3	
UMATILLA	P	10/01/2008	N	None	AGG	832,941	704,722	-128,219	118.2%	363,992	-35.2	
UMATILLA	P	10/01/2006	N	None	AGG	803,806		0				
VALPARAISO	PF	10/01/2009	N	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	AFTER 2006, THE AAL HAS BEEN CALCULATED UNDER THE ENTRY AGE NORMAL COST METHOD
VALPARAISO	PF	10/01/2009	Y	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	
VALPARAISO	PF	10/01/2007	N	None	AGG/	327,278	327,000	-278	100.1%	358,000	-0.1	
VENICE	F	10/01/2010	N	After	EAN	14,540,423	30,735,583	16,195,160	47.3%	3,124,463	518.3	
VENICE	F	10/01/2010	N	Before	EAN	14,540,423	30,274,416	15,733,993	48.0%	3,124,463	503.6	
VENICE	F	10/01/2009	Y	Before		14,328,134	29,044,830	14,716,696	49.3%	3,016,684	487.8	
VENICE	F	10/01/2009	Y	After	EAN	14,328,134	28,985,764	14,657,630	49.4%	3,016,684	485.9	
VENICE	F	10/01/2008	N	Before		14,618,460						
VENICE	F	10/01/2008	N	After	EAN	14,201,352	26,363,374	12,162,022	53.9%	2,848,256	427.0	
VENICE	F	10/01/2007	N	None	EAN	13,793,859	24,372,764	10,578,905	56.6%	2,620,850	403.6	
VENICE	F	10/01/2007	N	None	EAN	13,793,859	24,372,764	10,578,905	56.6%	2,620,850	403.6	
VENICE	F	10/01/2006	N	None	EAN/	12,343,228	22,662,000	10,319,000	54.5%	2,471,000	417.6	
VENICE	P	10/01/2010	N	Before	EAN	25,039,946	35,494,149	10,454,203	70.5%	3,125,995	334.4	
VENICE	P	10/01/2010	N	After	EAN	25,039,946	35,779,052	10,739,106	70.0%	3,125,995	343.5	
VENICE	P	10/01/2009	N	None	EAN	24,800,760	34,159,156	9,358,396	72.6%	3,109,302	301.0	
VENICE	P	10/01/2008	N	After	EAN	26,094,342	32,540,029	6,445,687	80.2%	2,856,283	225.7	
VENICE	P	10/01/2008	N	Before		26,048,619						
VENICE	P	10/01/2007	N	None	EAN/	25,881,934	30,895,000	5,013,000	83.8%	2,681,000	186.9	
VENICE	P	10/01/2006	N	None	EAN/	23,040,996	29,196,000	6,155,000	78.9%	3,098,000	198.7	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
VERO BEACH	G	10/01/2010	N	After	EAN	56,190,600	91,016,655	34,826,055	61.7%	18,786,932	185.4	
VERO BEACH	G	10/01/2010	N	Before	EAN	56,190,600	84,970,520	28,779,920	66.1%	18,786,932	153.2	
VERO BEACH	G	10/01/2009	N	None	EAN	53,616,835	80,438,088	26,821,253	66.7%	18,811,487	142.6	
VERO BEACH	G	10/01/2008	N	None	EAN	54,248,064	74,551,024	20,302,960	72.8%	16,548,463	122.7	
VERO BEACH	G	10/01/2007	N	None	EAN	52,695,243	69,008,656	16,313,413	76.4%	15,539,566	105.0	
VERO BEACH	G	10/01/2006	N	None	EAN/	48,355,225	63,897,000	15,541,000	75.7%	14,906,000	104.3	
VERO BEACH	P	10/01/2010	N	None	EAN	28,794,176	32,234,739	3,440,563	89.3%	3,723,032	92.4	
VERO BEACH	P	10/01/2009	N	None	EAN	28,530,813	31,682,021	3,151,208	90.1%	3,869,093	81.4	
VERO BEACH	P	10/01/2008	N	After	EAN	28,608,568	29,623,745	1,015,177	96.6%	3,858,411	26.3	
VERO BEACH	P	10/01/2008	N	Before		28,608,568						
VERO BEACH	P	10/01/2007	N	None	EAN/	27,700,011	27,250,000	-450,000	101.7%	3,674,000	-12.0	
VERO BEACH	P	10/01/2006	N	None	EAN	25,394,631	25,098,234	-296,397	101.2%	3,520,610	-8.4	
VERO BEACH (CLOSED)	F	10/01/2010	N	None	EAN	7,150,942	8,372,361	1,221,419	85.4%	0	0.0	
VERO BEACH (CLOSED)	F	10/01/2009	N	None	EAN	7,216,297	8,413,467	1,197,170	85.8%	0	0.0	
VERO BEACH (CLOSED)	F	10/01/2008	N	None	EAN	7,237,912	8,718,721	1,480,809	83.0%	0	0.0	
VERO BEACH (CLOSED)	F	10/01/2007	N	None	EAN/	7,232,481						
VERO BEACH (CLOSED)	F	10/01/2006	N	None	EAN/	6,786,784	7,786,000	999,000	87.2%	0		
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	Before	FIL	6,863,057	9,400,173	2,537,116	73.0%	3,424,324	74.1	
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	After	FIL	6,863,057	10,516,549	3,653,492	65.3%	3,424,324	106.7	
VILLAGE OF NORTH PALM BEACH	G	10/01/2009	N	None	FIL	6,048,808	10,456,011	4,407,203	57.9%	2,969,626	148.4	
VILLAGE OF NORTH PALM BEACH	G	10/01/2008	N	None	FIL	5,824,447	10,138,981	4,314,534	57.4%	2,977,995	144.9	
VILLAGE OF NORTH PALM BEACH	G	10/01/2007	N	None	FIL	6,481,382	10,997,783	4,516,401	58.9%	3,238,894	139.4	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2009	Y	None	AGG	10,650,648	12,656,293	2,005,645	84.2%	3,488,338	57.5	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	N	Before		9,766,308						
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	Before		10,376,733	11,719,336	1,342,603	88.5%	3,253,109	41.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	After	AGG	10,045,838	11,604,432	1,558,594	86.6%	3,364,295	46.3	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	N	After	AGG	10,376,733	11,719,336	1,342,603	88.5%	3,253,109	41.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2007	N	None	AGG	9,228,537	10,836,562	1,608,025	85.2%	3,110,081	51.7	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2006	N	None	AGG/	8,312,363	10,295,000	1,982,000	80.7%	2,799,000	70.8	
VILLAGE OF PALM SPRINGS	G	10/01/2010	N	None	EAN	13,055,082	15,183,230	2,128,148	86.0%	2,931,037	72.6	
VILLAGE OF PALM SPRINGS	G	10/01/2009	N	None	EAN	11,855,663	15,382,732	3,527,069	77.1%	4,418,658	79.8	
VILLAGE OF PALM SPRINGS	G	10/01/2008	N	None	EAN	10,707,438	14,143,490	3,436,052	75.7%	4,450,603	77.2	
VILLAGE OF PALM SPRINGS	G	10/01/2007	N	None	EAN/	9,330,985						
VILLAGE OF PALM SPRINGS	G	10/01/2006	N	None	EAN/	7,882,464	11,944,000	4,062,000	66.0%	4,286,000	94.8	
VILLAGE OF PALM SPRINGS	PF	10/01/2010	N	None	EAN	12,227,758	18,138,625	5,910,867	67.4%	1,734,067	340.9	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	N	None	EAN	11,219,056	17,539,478	6,320,422	64.0%	2,355,074	268.4	
VILLAGE OF PALM SPRINGS	PF	10/01/2009	Y	None	EAN	11,219,056	17,097,780	5,878,724	65.6%	2,256,082	260.6	
VILLAGE OF PALM SPRINGS	PF	09/30/2008	N	Before		9,815,698	16,038,265	6,222,567	61.2%	3,113,818	199.8	
VILLAGE OF PALM SPRINGS	PF	09/30/2008	N	After	EAN	9,815,698	16,570,343	6,754,645	59.2%	3,113,818	216.9	
VILLAGE OF PALM SPRINGS	PF	09/30/2007	N	None	EAN	8,493,185	13,908,997	5,415,812	61.1%	3,065,832	176.7	
VILLAGE OF PALM SPRINGS	PF	10/01/2006	N	None	EAN/	7,073,311	12,678,000	5,604,000	55.8%	2,455,000	228.3	
VOLUSIA COUNTY (VOL)	F	10/01/2010	N	None	FIL	4,185,859	3,866,291	-319,568	108.3%			
VOLUSIA COUNTY (VOL)	F	10/01/2007	N	None	FIL/	5,033,476	4,667,026	-366,450	107.9%			
WAUCHULA	GP	10/01/2010	N	Before	FIL	11,602,139	12,289,743	687,604	94.4%	2,611,789	26.3	
WAUCHULA	GP	10/01/2010	N	After	FIL	11,602,139	12,516,749	914,610	92.7%	2,611,789	35.0	
WAUCHULA	GP	10/01/2009	N	After	FIL	9,897,681	10,459,625	561,944	94.6%	2,785,962	20.2	
WAUCHULA	GP	10/01/2009	N	Before		9,897,681						
WAUCHULA	GP	10/01/2008	N	After	FIL	9,470,146	10,500,004	1,029,858	90.2%	2,728,782	37.7	
WAUCHULA	GP	10/01/2008	N	Before	FIL	9,470,146						
WAUCHULA	GP	10/01/2006	N	None	FIL/	10,160,829	10,974,000	813,000	92.6%	2,430,000	33.5	
WEST MANATEE FCD	F	10/01/2009	N	None	EAN	4,177,141	6,593,318	2,416,177	63.4%	1,613,482	149.7	
WEST MANATEE FCD	F	10/01/2008	N	Before		3,256,160						
WEST MANATEE FCD	F	10/01/2008	N	After	AGG	3,389,076	5,353,003	1,963,927	63.3%	1,486,527	132.1	
WEST MANATEE FCD	F	10/01/2007	N	None	AGG/	2,538,202	4,044,000	1,506,000	62.8%	1,317,000	114.3	
WEST MANATEE FCD	F	10/01/2006	N	None	AGG/	1,880,525	1,881,000	0	100.0%	1,229,000	0.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WEST MELBOURNE	P	10/01/2010	N	None	FIL	5,345,740	9,002,442	3,656,702	59.4%	1,572,956	232.5	
WEST MELBOURNE	P	10/01/2009	N	Before		4,334,402	7,850,422	3,516,020	55.2%	1,931,039	182.1	
WEST MELBOURNE	P	10/01/2009	N	After	FIL	4,607,586	8,590,227	3,982,641	53.6%	1,931,039	206.2	
WEST MELBOURNE	P	10/01/2008	Y	None	FIL	3,986,425	6,835,300	2,848,875	58.3%	1,595,169	178.6	
WEST MELBOURNE	P	10/01/2008	N	None	FIL	3,986,425	6,835,300	2,848,875	58.3%	1,595,169	178.6	
WEST MELBOURNE	P	10/01/2007	N	None	FIL	4,267,440	6,113,109	1,845,669	69.8%	1,436,011	128.5	
WEST MELBOURNE	P	10/01/2006	N	None	FIL/	3,529,917	5,353,000	1,824,000	65.9%	1,361,000	133.9	
WEST PALM BEACH	F	09/30/2010	N	None	EAN	132,695,000	194,625,000	61,930,000	68.2%	15,993,000	387.2	
WEST PALM BEACH	F	09/30/2009	N	None	EAN	131,398,000	183,917,000	52,519,000	71.4%	16,599,000	316.4	
WEST PALM BEACH	F	09/30/2008	N	None	EAN	129,938,000	170,265,000	40,327,000	76.3%	15,561,000	259.2	
WEST PALM BEACH	F	09/30/2007	N	None	EAN	129,145,000	164,981,000	35,836,000	78.3%	13,349,000	268.5	
WEST PALM BEACH	G	09/30/2010	N	None	FIL	24,284,897	32,634,018	8,349,121	74.4%	3,219,000	259.4	
WEST PALM BEACH	G	09/30/2009	N	None	FIL	21,769,380	30,582,931	8,813,551	71.2%	3,848,777	229.0	
WEST PALM BEACH	G	09/30/2008	N	None	FIL	21,107,062	30,350,641	9,243,579	69.5%	4,133,658	223.6	
WEST PALM BEACH	G	09/30/2007	N	None	FIL	23,674,634	33,316,387	9,641,753	71.1%	5,106,103	188.8	
WEST PALM BEACH	P	09/30/2008	N	None	EAN	191,000,943	209,841,822	18,840,879	91.0%	21,349,235	88.3	
WEST PALM BEACH	P	09/30/2007	N	None	EAN/	187,331,856	200,536,000	13,204,000	93.4%	19,543,000	67.6	DROP ACCOUNT=18565792
WILLISTON	G	10/01/2010	N	None	AGG	3,412,327	4,056,146	643,819	84.1%	1,117,383	57.6	
WILLISTON	G	10/01/2009	N	After	AGG	3,048,815	4,012,386	963,571	76.0%	1,185,134	81.3	
WILLISTON	G	10/01/2009	N	Before		3,048,815						
WILLISTON	G	10/01/2008	N	After	EAN	2,793,092	3,714,678	921,586	75.2%	1,185,961	77.7	
WILLISTON	G	10/01/2008	N	Before		2,793,092						
WILLISTON	G	10/01/2006	N	None	AGG/	2,752,746	2,753,000	0	100.0%	1,086,000	0.0	
WILLISTON	P	10/01/2010	N	None	AGG	828,713	1,281,451	452,738	64.7%	344,836	131.3	
WILLISTON	P	10/01/2009	N	After	AGG	645,758	1,160,447	514,689	55.6%	380,663	135.2	
WILLISTON	P	10/01/2009	N	Before		645,748						
WILLISTON	P	10/01/2008	N	None	AGG	520,896	1,021,678	500,782	51.0%	355,170	141.0	
WILLISTON	P	10/01/2007	N	None	AGG/	514,949	515,000	0	100.0%	388,000	0.0	
WILLISTON	P	10/01/2006	N	None	AGG/	466,324	466,000	0	100.1%	351,000	0.0	
WILTON MANORS (VOL)	F	10/01/2010	N	None	EAN	679,750	1,108,974	429,224	61.3%	0	0.0	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WILTON MANORS (VOL)	F	10/01/2009	N	None	EAN	666,307	1,067,712	401,405	62.4%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2008	N	None	EAN	646,453	1,025,746	379,293	63.0%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2007	N	None	EAN	593,576	974,213	380,637	60.9%	0		
WILTON MANORS (VOL)	F	10/01/2006	N	None	EAN/	482,457	918,000	435,000	52.6%	0		
WILTON MANORS [GP]	G	10/01/2010	N	Before	EAN	11,734,851	15,231,531	3,496,680	77.0%	619,129	564.8	
WILTON MANORS [GP]	G	10/01/2010	N	After	EAN	11,734,851	15,944,935	4,210,084	73.6%	619,129	680.0	
WILTON MANORS [GP]	G	10/01/2009	N	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	G	10/01/2009	Y	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	G	10/01/2008	N	None	EAN	12,590,743	14,922,426	2,331,683	84.4%	1,053,750	221.3	
WILTON MANORS [GP]	G	10/01/2007	N	None	EAN	12,276,134						
WILTON MANORS [GP]	G	10/01/2006	N	None	EAN/	11,602,107						
WILTON MANORS [GP]	P	10/01/2010	N	Before	EAN	11,058,638	16,802,582	5,743,944	65.8%	300,286	1,912.8	
WILTON MANORS [GP]	P	10/01/2010	N	After	EAN	11,058,638	17,787,129	6,728,491	62.2%	300,286	2,240.7	
WILTON MANORS [GP]	P	10/01/2009	Y	None	EAN	11,249,412	16,691,752	5,442,340	67.4%	385,878	1,410.4	
WILTON MANORS [GP]	P	10/01/2009	N	None	EAN	11,249,412	16,691,752	5,442,340	67.4%	385,878	1,410.4	
WILTON MANORS [GP]	P	10/01/2008	N	None	EAN	11,387,925	16,775,878	5,387,953	67.9%	516,923	1,042.3	
WILTON MANORS [GP]	P	10/01/2007	N	None	EAN	10,939,077						
WILTON MANORS [GP]	P	10/01/2006	N	None	EAN/	10,435,380						
WINTER GARDEN	G	10/01/2010	Y	Before	AGG	16,530,052	16,530,052	0	100.0%	6,729,022	0.0	
WINTER GARDEN	G	10/01/2010	Y	After	EAN	16,530,052	17,922,989	1,392,937	92.2%	6,604,647	21.1	
WINTER GARDEN	G	10/01/2009	N	Before		15,260,457						
WINTER GARDEN	G	10/01/2009	N	After	AGG	15,260,457	20,125,132	4,864,675	75.8%	7,270,219	66.9	
WINTER GARDEN	G	10/01/2008	N	After	AGG	14,007,303	18,636,414	4,629,111	75.2%	6,466,975	71.6	
WINTER GARDEN	G	10/01/2008	N	Before		14,432,252						
WINTER GARDEN	G	10/01/2007	N	None	AGG/	13,399,869	16,980,000		78.9%	6,246,000	57.3	*REMAINS 0 UNDER AGG COST METHOD
WINTER GARDEN	PF	10/01/2010	Y	Before	AGG	20,931,764	20,931,764	0	100.0%	6,818,057	0.0	
WINTER GARDEN	PF	10/01/2010	Y	After	EAN	20,931,764	22,587,002	1,655,238	92.7%	6,692,884	24.7	
WINTER GARDEN	PF	10/01/2009	N	Before		18,719,481						
WINTER GARDEN	PF	10/01/2009	N	After	AGG	18,719,481	22,446,778	3,727,297	83.4%	6,612,922	56.4	
WINTER GARDEN	PF	10/01/2008	N	Before		17,386,322						

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WINTER GARDEN	PF	10/01/2008	N	After	AGG	16,848,543	20,792,719	3,944,176	81.0%	6,059,891	65.1	
WINTER GARDEN	PF	10/01/2007	N	None	AGG/	15,814,369	19,070,000	3,255,000	82.9%	5,483,000	59.4	
WINTER GARDEN	PF	10/01/2006	N	None	AGG/	13,738,796	16,483,000	2,745,000	83.4%	4,319,000	63.6	
WINTER HAVEN	F	10/01/2010	N	None	EAN	13,932,789	23,420,629	9,487,840	59.5%	3,450,509	275.0	
WINTER HAVEN	F	10/01/2009	N	None	EAN	13,103,192	22,511,945	9,408,753	58.2%	3,449,245	272.8	
WINTER HAVEN	F	10/01/2008	N	Before		12,576,302						
WINTER HAVEN	F	10/01/2008	N	After	EAN	12,656,057	20,651,091	7,995,034	61.3%	2,892,101	276.4	
WINTER HAVEN	F	10/01/2007	N	None	EAN	12,057,755	18,549,467	6,491,712	65.0%	2,702,401	240.2	
WINTER HAVEN	F	10/01/2006	N	None	EAN/	11,026,278	15,809,000	4,782,000	69.7%	2,354,000	203.2	
WINTER HAVEN	G	10/01/2010	N	None	EAN	36,774,972	59,684,267	22,909,295	61.6%	10,652,720	215.1	
WINTER HAVEN	G	10/01/2009	N	None	EAN	36,081,184	56,542,651	20,461,467	63.8%	10,618,810	192.7	
WINTER HAVEN	G	10/01/2008	N	Before		34,503,484						
WINTER HAVEN	G	10/01/2008	N	After	EAN	35,306,406	51,878,999	16,572,593	68.1%	10,987,229	150.8	
WINTER HAVEN	G	10/01/2007	N	Before		32,957,752	48,053,334	15,095,582	68.6%	10,926,400	138.2	
WINTER HAVEN	G	10/01/2007	N	After	EAN	32,957,752	48,436,573	15,478,821	68.0%	10,926,400	141.7	
WINTER HAVEN	G	10/01/2006	N	None	EAN/	30,044,931	44,760,000	14,716,000	67.1%	10,411,000	141.3	DROP PLAN BENEFITS=482798.01
WINTER HAVEN	P	10/01/2010	N	None	EAN	20,167,749	27,812,164	7,644,415	72.5%	4,001,653	191.0	
WINTER HAVEN	P	10/01/2009	N	None	EAN	19,680,662	26,949,940	7,269,278	73.0%	4,001,518	181.7	
WINTER HAVEN	P	10/01/2008	N	Before		19,281,177						
WINTER HAVEN	P	10/01/2008	N	After	EAN	19,635,629	24,643,101	5,007,472	79.7%	3,851,439	130.0	
WINTER HAVEN	P	10/01/2007	N	None	EAN/	18,539,704	22,923,000	4,384,000	80.9%	3,626,000	120.9	
WINTER HAVEN	P	10/01/2006	N	None	EAN/	16,645,354	20,115,000	3,470,000	82.8%	3,178,000	109.2	
WINTER PARK	F	10/01/2010	Y	None	EAN	31,299,968	39,420,590	8,120,622	79.4%	4,555,879	178.2	
WINTER PARK	F	10/01/2009	N	None	EAN	30,139,278	37,171,970	7,032,692	81.1%	4,837,509	145.4	
WINTER PARK	F	10/01/2009	Y	None	EAN	30,139,278	37,171,970	7,032,692	81.1%	4,837,509	145.4	
WINTER PARK	F	10/01/2008	N	Before		28,964,427						
WINTER PARK	F	10/01/2008	N	After	EAN	28,964,427	34,639,000	5,674,573	83.6%	5,085,000	111.6	AFTER
WINTER PARK	F	10/01/2007	N	None	EAN/	27,229,492	31,462,000	4,232,000	86.5%	5,323,000	79.5	
WINTER PARK	F	10/01/2006	N	None	EAN/	23,144,685						
WINTER PARK	P	10/01/2010	Y	None	EAN	33,315,488	44,311,113	10,995,625	75.2%	4,702,987	233.8	

APPENDIX G - Funding Progress (GASB-25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WINTER PARK	P	10/01/2009	N	None	EAN	32,832,782	42,574,940	9,742,158	77.1%	5,253,658	185.4	
WINTER PARK	P	10/01/2009	Y	None	EAN	32,832,782	42,574,940	9,742,158	77.1%	5,253,658	185.4	
WINTER PARK	P	10/01/2008	N	After	EAN	32,985,083	40,390,000	7,404,917	81.7%	5,166,000	143.3	AFTER
WINTER PARK	P	10/01/2008	N	Before		32,985,083						
WINTER PARK	P	10/01/2007	N	None	EAN/	30,067,873		3,789,710				
WINTER PARK	P	10/01/2006	N	None	EAN/	27,093,995	33,093,000	5,999,005	81.9%	5,082,000	118.0	
WINTER SPRINGS	GPF	10/01/2010	N	None	EAN	23,887,446	40,331,447	16,444,001	59.2%	10,304,054	159.6	
WINTER SPRINGS	GPF	10/01/2009	N	None	EAN	20,788,655	37,651,017	16,862,362	55.2%	10,752,720	156.8	
WINTER SPRINGS	GPF	10/01/2008	N	Before		18,746,975	23,169,975	4,423,000	80.9%	10,767,596	41.1	AAL BASED ON FROZEN INITIAL LIABILITY COST METHOD
WINTER SPRINGS	GPF	10/01/2008	N	After	EAN	18,746,975	32,414,255	13,667,280	57.8%	10,767,596	126.9	
WINTER SPRINGS	GPF	10/01/2007	N	None	FIL	15,526,572		4,587,354				
WINTER SPRINGS	GPF	10/01/2006	N	None	FIL	11,951,383						

APPENDIX H

INVENTORY

of

**SCHOOL BOARD
EARLY RETIREMENT PROGRAMS
(ERP)**

Sections 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:

School Board District	Effective Date	Plan Description
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 (Closed)	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 (Closed)	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 (Closed)	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.
Monroe County (Closed)	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>
ERP	Early Retirement Program
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. Will be surveyed in 2012 for retirement plan findings.

* All FRS members have Social Security Coverage.

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Alachua	FRS	FRS									
Alford	FRS									X	None
Altamonte Springs	FRS & DB	FRS & DB	FRS				X-Elec	4		X	None
Altha	FRS	FRS									
Anna Maria							X			X	Emergency
Apalachicola	FRS	FRS								X	None
Apopka	DB	DB	DB							X	None
Arcadia	DB				DB						
Archer								3		X	None
Astatula							X			X	Firefighters
Atlantic Beach	DB	DB								X	None
Atlantis	FRS	FRS/ DB-closed								X	None
Auburndale	DB	DB	DB							X	None
Aventura		DB								X	None
Avon Park	FRS & DC	DB	DB							X	None
Bal Harbour Village	DB	DB									
Baldwin			DB(1)							X	None
Bartow	DB	DB	DB	DC							
Bascom									X		No SS coverage provided
Bay Harbor Islands	DB	DB								X	None
Bay Lake									X		
Bell									X		
Belle Glade	DB									X	Only covers General
Belle Glade (Retired)		DB-closed									
Belle Isle								1			
Belleair	DC	DB						2			
Belleair Beach	FRS & DC	FRS(2)						4		X	Police, Firefighters, Elected
Belleair Bluffs			DB(3) - (closed)								
Belleair Shore									X		
Bellevue	DC	DB/SH								X	None
Beverly Beach									X		
Biscayne Park	FRS	FRS									

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Blountstown	FRS	FRS	FRS								
Boca Raton	DB				DB		X-Elec				
Boca Raton (Executive)	DB										
Bonifay									X	X	Firefighters
Bonita Springs							X			X	None
Bowling Green				DC						X	None
Boynton Beach	DB	DB	DB				G(4) X-Elec			X	None
Bradenton	FRS	DB	DB				X-Elec			X	None
Bradenton Beach						DC		3			
Branford									X	X	None
Briny Breezes									X		
Bristol	FRS									X	Only Elected cov'd is City Clerk
Bronson									X	X	Police and Fire
Brooker									X		
Brooksville	FRS	DB	DB				X-Elec				
Bunnell			DB				X				
Bushnell	FRS & DB	FRS & DB						4		X	
Callahan	FRS						X-Elec				
Callaway	FRS		FRS				X-Elec				
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		X	None
Cedar Grove	FRS	FRS									
Cedar Key		FRS		DC							
Center Hill	FRS	FRS						3			
Century									X	X	Police Officers and Firefighters
Chattahoochee	FRS	FRS	DB				X-Elec			X	None
Chiefland							X			x	None
Chipley							X				
Cinco Bayou									X		
Clearwater				DB				1		X	EE's must meet certain criteria

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Clearwater (Closed)			DB								
Clermont		DB	DB					1		X	None
Clermont (Retired)	DB - closed DC										
Clewiston	DB	FRS								X	None
Cloud Lake									X	X	Police, Firefighter, Elected
Cocoa	FRS/ DB-closed	DB	DB								
Cocoa Beach	DB	DB	DB							X	None
Coconut Creek				DC			X				
Coleman	FRS	FRS					X-Elec				
Cooper City	DB	DB closed(5)	DB closed(6)							X	None
Cooper City (Managerial)				DB						X	None
Coral Gables		SH	SH	DB						x	Police, Firefighters
Coral Springs	DB-Closed	DB	DB					2		X	None
Cottdale						DC					
Crescent City	DC	DB	DB								
Crestview	DB				DB						
Cross City							X				
Crystal River							X			X	None
Cutler Bay							X				
Dade City	FRS & DC	DB	DB					4			
Dania Beach	DB	DB-closed	DB								
Davenport									X		
Davie		DB	DB					1			
Davie (G & Management)	DB										
Daytona Beach	FRS				DB		X-Elec	4		X	None
Daytona Beach Shores	DC	FRS						4		X	None
DeBary				DC						X	None
Deerfield Beach	DB-Closed	DB-Closed	DB				X-Elec				
Defuniak Springs							X			X	None
Deland	DB-Closed	DB	DB							X	None
Delray Beach	DB				DB					X	None

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Deltona	FRS		DB							X	None
Destin	DC							2			
Doral		FRS									
Dundee									X	X	None
Dunedin	FRS & DC		DB					G-4		X	None
Dunnellon					FRS & DB					X	None
Eagle Lake									X	X	None
Eatonville	DC	DB									
Ebro									X		
Edgewater	DB-closed DC	DB	DB					DC-G New Hires			
Edgewood							X				
El Portal	FRS	FRS								X	None
Esto									X		
Eustis	DC	DB	DB				X			X	None
Everglades City									X		
Fanning Springs							X				
Fellsmere									X	X	None
Fernandina Beach	DB				DB		X-Elec			X	None
Flagler Beach		DB	DB								
Florida City	FRS	DB									
Fort Lauderdale	DC/ DB-Closed		SH		DB						
Fort Meade	DB	FRS(6) DB- Closed	DB								
Fort Myers	DB	DB	DB								
Fort Myers Beach									X	X	None
Fort Pierce	DB	DB								X	None
Fort Pierce - Supplemental		DB									
Fort Pierce Utilities	DB										
Fort Walton Beach	DB	DB	DB							X	
Fort White									X		
Freeport	FRS		FRS				X Elec'd			X	None

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Frostproof	DB	DB-closed									
Fruitland Park			DB							X	None
Gainesville	DB				DB		X-Elec	2, DC-Closed			
Gainesville - Disability	DB										
Glen Ridge									X	X	Police, Firefighters, Elected
Glen Saint Mary	FRS						X-Elec				
Golden Beach	DB	DB/SH									
Golf								3			
Graceville	FRS	FRS									
Grand Ridge	FRS										
Grant-Valkaria								1		X	None
Green Cove Springs	FRS	DB					X-Elec	4			
Greenacres	FRS & DC				FRS & DB			4		X	None
Greensboro	FRS	FRS								X	Vol. Firefighters, Elected
Greenville	FRS										
Greenwood									X	X	None
Gretna							X				
Groveland						DC				X	None
Gulf Breeze	FRS	FRS & DB						4		x	None
Gulf Stream						DC		2			
Gulfport	DB	DB	DB							X	None
Haines City	DB	DB	DB								
Hallandale Beach	DB				DB					X	
Hallandale Beach (Managerial)	DB-closed							DB - Excess		X	
Hampton									X		
Hastings	FRS										
Havana	FRS	FRS	DB							X	None
Haverhill	FRS							1		X	None
Hawthorne									X		
Hialeah				DB	SH			2			
Hialeah (Elected)	DB										
Hialeah Gardens	DC	DB									
High Springs	FRS & DC	FRS	FRS								
Highland Beach	FRS	FRS				DC	X-Elec	2			

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Highland Park	FRS									X	None
Hillcrest Heights									X	X	Elected, Emergency
Hilliard	FRS						X-Elec				
Hillsboro Beach	FRS	FRS								X	None
Holly Hill	FRS	DB	DB							X	None
Hollywood	DB	DB	DB				X-Elec			X	None
Holmes Beach	FRS & DC	DB								x	None
Homestead (General & Hospital)	DB	DB	DB-7 Closed								
Homestead/Old (Elected & Sr. Mgt.)	DB										
Homestead/New (Elected & Sr. Mgt.)	DB										
Horseshoe Beach									X		
Howey-In-The-Hills		DB								X	None
Hypoluxo									X	X	None
Indialantic	DB				DB					X	None
Indian Creek									X	X	Firefighters, Elected
Indian Harbour Beach	FRS	DB								X	None
Indian River Shores	DB				DB					X	None
Indian Rocks Beach							X	4			
Indian Shores		DB				DC	X-Elec	1		X	None
Inglis	FRS	FRS									
Interlachen									X	X	None
Inverness	FRS						X-Elec			X	None
Islamorada							X				
Jacksonville	DB				DB						
Jacksonville (Disability)	DB										
Jacksonville Beach	DB	DB	DB							X	None
Jacob City									X		
Jasper							X			X	General, Police, Firefighters
Jay	FRS						X-Elec			X	General, Police, Firefighters
Jennings									X		
Juno Beach	FRS & DC	FRS								X	None
Jupiter	FRS	DB					X-Elec				
Jupiter Inlet Colony									X		
Jupiter Island				DB							

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Kenneth City	DC	FRS						2		X	None
Key Biscayne					DB					X	Elected
Key Colony Beach									X	X	Elected
Key West	DB				DB/SH						
Keystone Heights	DC							2		X	None
Kissimmee	DB	DB	DB								
Labelle	FRS		DB				X-Elec				
LaCrosse									X		
Lady Lake	DC	DB						3			
Lake Alfred	DB	DB	DB								
Lake Buena Vista									X		
Lake Butler	FRS						X-Elec				
Lake City	FRS/ DB-closed	DB	DB				X-Elec	1			
Lake Clarke Shores						DC		2		X	None
Lake Hamilton									X		
Lake Helen		DB					X				
Lake Mary	DC	DB	DB							X	None
Lake Park	DC									X	None
Lake Park (Retired)		DB - Closed									
Lake Placid	FRS	FRS					X-Elec			X	None
Lake Wales	DB	DB	DB								
Lake Worth	DB	DB	DB - closed							X	None
Lakeland		DB	Supp DB	DB							
Lantana	DC	DB	DB					2			
Largo (8)	DC				DB						
Lauderdale-By-The-Sea	FRS		DB				X-Elec			X	None
Lauderdale Lakes	FRS & DC		FRS(9)					4			
Lauderhill	DB/DC	DB	DB/DC					2			
Lauderhill (Confidential & Managerial)	DB										
Laurel Hill								2			
Lawtey									X		

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Layton									X	X	Police, Firefighters, Elected
Lazy Lake									X		
Lee									X	X	None
Leesburg	DB/DC	DB/DC	DB								
Lighthouse Point	DC				DB			1		X	None
Live Oak							X			X	None
Live Oak (Substituted Trust Fund)			DB								
Longboat Key	DB	DB	DB							X	None
Longwood	FRS & DC				FRS & DB			4			
Loxahatchee Groves									X		All jobs contracted out
Lynn Haven	DB	DB	DB							X	Elected
MacClenny	FRS & DC		DB				X-Elec				
Madeira Beach	FRS & DC		FRS					4			
Madison	DC	DB	DB					1		X	None
Maitland	FRS & DC				DB			G-4		X	None
Malabar							X				
Malone									X		
Manalapan						DC		2			
Mangonia Park				DC				2		X	None
Marathon			DB				X-Elec			X	Police
Marco Island		SH/DB	DB(10)				X				
Margate							X			X	None
Marianna	FRS & DC	DB	DB							X	None
Marineland									X		
Mary Esther	DC							2		X	None
Mascotte									X		
Mayo	FRS						X-Elec			X	None
McIntosh								3		X	None
Medley		DB				DC					
Medley-General & Elected	DB										
Melbourne	FRS & DB-closed	FRS & DB	DB				X-Elec			X	None
Melbourne (Airport Employees)		FRS									
Melbourne (Special Risk)	DB										
Melbourne Beach	FRS	DB									

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Melbourne Village									X	X	None
Mexico Beach	FRS	FRS									
Miami (General & Sanitation)	DB										
Miami (General & Sanitation)Excess	DB										
Miami (General & Sanitation) Staff	DB										
Miami - Main					SH/DB						
Miami - COLA (Retired)					DB - Closed						
Miami (Elected Officials)	DB										
Miami Beach	DB(11)				SH/DB					X	None
Miami Gardens	FRS	FRS					X-Elec				
Miami Lakes	FRS	FRS					X-Elec				
Miami Shores Village	DB	DB									
Miami Springs	DB				DB					X	None
Micanopy									X		
Midway									X		
Milton	DB	DB	DB							X	None
Minneola	FRS		FRS								
Miramar	DB	DB	DB				X-Elec				
Miramar - Senior Management	DB										
Monticello		DB	DB					2		X	Elected
Montverde	FRS										
Moore Haven	FRS										
Mount Dora	DC/ DB-closed	DB	DB								
Mulberry				DC							
Naples	DB	DB	DB	DC							
Neptune Beach	Supp DC	DB									
New Port Richey	FRS	DB	DB								
New Smyrna Beach		SH/DB	DB				X-Elec			X	None
New Smyrna Beach - Utilities	DC										
Newberry	FRS		FRS								
Niceville	FRS	FRS	FRS					4			
Noma									X		
North Bay Village	FRS	FRS						DC-Exec		X	None
North Lauderdale			FRS	DC						X	None

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
North Miami (691)	DB	DB-closed	DB-closed				X-Elec				
North Miami (748)		DB	SH				X-Elec				
North Miami Beach	DB				DB		X-Elec				
North Miami Beach - Management	DB										
North Port	FRS	DB	DB					4		X	None
North Redington Beach	FRS							4		X	None
Oak Hill	FRS	FRS									
Oakland									X		
Oakland Park	FRS-DB - closed				SH/DB(12)						
Ocala	DB	DB-supp	DB-supp							X	None
Ocean Breeze Park									X	X	None
Ocean Ridge	FRS	FRS					X-Elec				
Ocoee	DB				DB			1,2			
Okeechobee	DB	DB	DB							X	None
Oldsmar			DB					4			
Opa-Locka	FRS	FRS									
Orange City							X	1		X	None
Orange Park	DB	DB	DB							X	None
Orchid									X		
Orlando	DB-closed/ DC	DB	DB								
Orlando Utilities Commission	DC/DB - closed										
Ormond Beach	DB	DB	DB								
Otter Creek									X		
Oviedo		DB	DB					2			
Pahokee	FRS & DC	FRS						4			
Palatka	DB	DB	DB							X	None
Palm Bay	DB-closed/ DC	DB	DB				X-Elec	1			
Palm Beach	DB	DB	DB							X	None
Palm Beach (Lifeguards)	DB										
Palm Beach Gardens	DB-closed/ FRS	DB	DB/SH				X-Elec				

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Palm Beach Shores	FRS	FRS						4		X	None
Palm Coast	FRS		VOL-DB							X	None
Palm Shores									X		
Palmetto	DB	DB									
Palmetto Bay								5			
Panama City		DB	DB				X				
Panama City - Supplemental	DB										
Panama City Beach	DB	DB	DB								
Parker	FRS	FRS	FRS				X-Elec				
Parkland		DB - closed						1			
Paxton									X		
Pembroke Park	FRS										
Pembroke Pines	DB				DB			1		X	None
Penny Farms									X	X	None
Pensacola	DB/FRS	DB	DB			DC	X-Elec	4		X	Police, Firefighters, Elected
Perry	FRS	DB	DB				X-Elec				
Pierson	FRS									X	None
Pincrest		FRS								X	Firefighters, Elected
Pinellas Park	DB	DB	DB							X	None
Plant City	DC				DB					X	None
Plantation	DB(13)	DB	VOL- DB							X	None
Polk City	FRS									X	Police, Firefighters
Pomona Park									X		
Pompano Beach	DB	DB - Closed	DB				X-Elec				
Ponce de Leon									X	X	Police, Firefighters
Ponce Inlet	FRS	FRS	DB/FRS			DC		2		X	None
Port Orange	DB	DB	DB					1			
Port Richey							X				
Port St. Joe							X				
Port St. Lucie		DB				DC	X - Elec'd	1			
Punta Gorda	DB	DB	DB							X	None

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Quincy				DC	DB						
Raiford									X		
Reddick									X		No employees
Redington Beach								4		X	None
Redington Shores	FRS						X-Elec			X	None
Riviera Beach	DB	SH/DB	DB								
Rockledge	DB	DB	DB							X	None
Royal Palm Beach	FRS	DB		DC			X-Elec	2		X	Police, Firefighters, Elected
Safety Harbour			DB				X	4		X	None
St. Augustine	DB	DB	DB								
St. Augustine Beach							X			X	None
St. Cloud	DB				DB						
St. Leo									X	X	None
St. Lucie Village									X	X	None
St. Marks									X	X	None
St. Pete Beach	DB	DB	DB							X	None
St. Petersburg	DB	DB	DB							X	None
San Antonio	FRS									X	None
Sanford	FRS	DB	DB				X-Elec			X	None
Sanibel	DB	DB								X	None
Sarasota	DB - closed	DB	DB - closed								
Satellite Beach	DB/DC				DB					X	None
Sea Ranch Lakes									X		
Sebastian		DB						1			
Sebring	FRS	DB	DB								
Seminole	FRS		DB				X-Elec			X	None
Sewall's Point									X		
Shalimar		DB					X				
Sneads	FRS	FRS									
Sopchoppy	FRS										
South Bay				DC			X-Elec	2		X	None
South Daytona							X-Elec			X	None
South Miami	DC/DB - closed	DB/SH								X	Firefighters

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
South Palm Beach	FRS	FRS		DC				4			
South Pasadena	FRS & DC		DB					G-4		X	None
Southwest Ranches									X		
Springfield	FRS	FRS	FRS				X-Elec				
Starke	DB	DB	DB							X	None
Stuart							X				
Sunny Isles Beach							X			X	None
Sunrise	DB	DB	DB							X	None
Surfside	DB	DB/SH								X	None
Sweetwater		DB								X	None
Tallahassee	DB	DB/SH	DB/SH	DC							
Tamarac	DB	DB	DB/SH							X	None
Tamarac (Executive)	DB									X	None
Tampa	DB				DB					X	Police Officers
Tarpon Springs	DC	DB	DB								
Tavares	FRS	DB	DB							X	None
Temple Terrace	FRS & DC	DB	DB							X	None
Tequesta	FRS & DB	FRS & DB	DB							X	Elected
Titusville	DB				DB			4		X	None
Treasure Island		FRS	FRS	DC							
Trenton	FRS	FRS								X	None
Umatilla	FRS	DB								X	None
Valparaiso					DB		X				
Venice	FRS	DB	DB				X-Elec			X	None
Vernon	FRS						X-Elec				
Vero Beach	DB	DB	DB-closed							X	None
Village of North Palm Beach	DB				DB						
Village of Palm Springs	DB-closed	DB-closed								X	None
Virginia Gardens									X		
Waldo								1			
Wauchula						DB				X	Some General Employees
Wausau	FRS						X-Elec			X	Police, Firefighters
Webster	FRS	FRS					X-Elec				
Weeki Wachee									X		
Welaka									X		

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
Wellington	FRS						X-Elec			X	None
West Melbourne	FRS & DC	DB									
West Miami	FRS	FRS									
West Palm Beach	DB-closed/ DC	DB/SH	DB/SH					DC-Elec			
West Park	FRS						X-Elec	4			
Weston							X-Elec			X	None
Westville									X		
Wewahitchka	DC									X	None
White Springs									X		
Wildwood	FRS						X				
Williston	DB	DB								X	None
Wilton Manors	DB-closed - FRS	DB/FRS	VOL - DB				X - Elec	4			
Windemere									X		
Winter Garden	DB				DB					X	None
Winter Haven	DB	DB	DB							X	None
Winter Park	DC	DB	DB								
Winter Springs	DC	DB	DC	DB - closed				2			
Worthington Springs									X		
Yankeetown	FRS									X	None
Zephyrhills	FRS	FRS	FRS							X	None
Zolfo Springs									X		

Miscellaneous Municipality Related Entities:											
Jackson Memorial Hospital	DB										
Key West Utility District											
Kissimmee Utility Authority	DB										
Monroe County Volunteer Firefighters & EMS			DB								
Orlando Aviation Authority	DB										
Palm Tran, Inc. - ATU	DB										

INVENTORY OF MUNICIPALITIES

CITY	GENERAL	POLICE	FIRE	GPF	POL & FIRE COMBINED	GEN & POLICE	FRS	OTHER	NO PLAN	SS CVG	SS COVERAGE EXCLUSIONS/NOTES
St. Johns River Power Park	DB										
Sarasota Memorial HHC	DB										
Tri-County Transit Authority/ Amalgamated Transit Union Local 1596				DB(14) - closed			X				
Volusia County - Volunteer			DB								

FOOTNOTES:
(1) Baldwin - Firefighters covered through an Interlocal Agreement with the City of Jacksonville, effective 07-08-2008.
(2) Belleair Beach - City dissolved its Police Department and now contracts with Pinellas County Sheriff's Office for law enforcement services.
(3) Belleair Bluffs - City of Largo now provides fire services to the City of Belleair Bluffs. Plan closed as of 10-01-2009.
(4) 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.
(5) Cooper City Police Officers, Firefighters and Rescue Services were transferred to Broward County Sheriff's Office effective 02-13-04.
(6) Fort Meade - Effective 01-01-2008, the city's Police Officers became employees of the Polk County Sheriff's Office.
(7) 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.
(8) City of Largo now provides Fire Services to the City of Belleair Bluffs.
(9) Lauderdale Lakes - DB Plan terminated. Effective 01-01-05, fire services were transferred to the Broward County Sheriff's Office.
(10) Marco Island Firefighters' Retirement Plan replaces the Marco Island Fire Control District.
(11) Miami Beach Unclassified and Elected Employees are now members of the General Employees' Retirement Plan.
(12) Oakland Park - Effective 08-08-91, the Fire Control and EMT Personnel of this entity transferred from the City to the County. The employees involved in the transfer had the option of remaining in the Local System.
(13) Includes Elected Officials of the City of Plantation.
(14) FRS; some employees under a prior plan.

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
SS	Social Security
IND	Independent
DEP	Dependent

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

<u>NUMBER</u>	<u>DESCRIPTION</u>
1	----- Tax district transferred to a NOT-FOR-PROFIT corporation.
2	----- IRA and/or SEP (simplified employee pension plan) account.
3	----- HUD plan - (U.S. Department of Housing and Urban Development Plan) federally funded.
4	----- ICMA - Executive program through International City Managers Association.
5	----- FRS; some employees under a prior plan.
6	----- FRS; currently no employees.
7	----- Employees are members of city's plan.
8	----- Deferred compensation plan.
9	----- Parent entity is a member of the FRS.
10	----- 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.
11	----- Will be surveyed in 2012 for retirement plan findings.

* All FRS members have Social Security Coverage.

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.					
ALACHUA	Alachua Community Redevelopment Agency		X	City of Alachua			X				
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County			X		6		
ALACHUA	Alachua County Housing Authority	X		Alachua County		X			3		
ALACHUA	Alachua County Housing Finance Authority		X	Alachua County			X				
ALACHUA	Alachua County Library District	X		Alachua County	X clsd		X-G		4	X	None
ALACHUA	Alachua Soil & Water Conservation District	X		Alachua County				X			
ALACHUA	Gainesville - Alachua Co. Regional Airport Authority	X		Gainesville/Alachua County					4		
ALACHUA	Gainesville Community Redevelopment Agency		X	City of Gainesville				X			
ALACHUA	Gainesville Enterprise Zone Neighborhood Improvement District		X	City of Gainesville					7		
ALACHUA	Gainesville Housing Authority		X	City of Gainesville		X				X	Emergency, Fee Basis, Part-time
ALACHUA	Hawthorne Community Redevelopment Agency		X	City of Hawthorne				X			
ALACHUA	High Springs Community Redevelopment Agency		X	City of High Springs				X			
ALACHUA	John A. H. Murphree Law Library		X	Alachua County			X				
ALACHUA	Parker Road Community Development District	X		Alachua County					11		
ALACHUA	Public Finance Authority for Affordable Housing		X	City of Alachua		X	X		10		
BAKER	Baker County Development Commission	X		Baker County				X			
BAKER	Baker County Hospital District	X		Baker County				X			
BAKER	Baker Soil and Water Conservation District	X		Baker County				X			
BAKER	MacClenny Housing Authority		X	City of MacClenny			X				
BAY	Bay County Bridge Authority		X	Bay County			X				
BAY	Bay County Law Library		X	Bay County					11		
BAY	Bay Medical Center	X		Bay County	X				10		
BAY	Bay Soil and Water Conservation District	X		Bay County					11		
BAY	Beach Mosquito Control District	X		Bay County			X				
BAY	Bridge Harbor Community Development District	X		City of Callaway				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.					
BAY	Callaway Community Redevelopment Agency		X	City of Callaway					11		
BAY	Community Redevelopment Agency of the City of Parker		X	City of Parker				X			
BAY	Housing Authority of Springfield		X	City of Springfield		X	X			X	None
BAY	Lake Powell Residential Golf CDD	X		Bay County				X			
BAY	Lynn Haven Community Redevelopment Agency		X	City of Lynn Haven					11		
BAY	Millville Community Redevelopment Agency		X	City of Panama City					11		
BAY	Morningside Community Development District	X		Town of Cedar Grove				X			
BAY	Panama City-Bay County Airport and Industrial District	X		Bay County		X				X	Fee Basis, Part-time
BAY	Panama City Beach Community Redevelopment Agency		X	Panama City Beach				X			
BAY	Panama City Community Redevelopment Agency		X	City of Panama City				X			
BAY	Panama City Downtown Improvement Board/Community Redevelopment Agency		X	City of Panama City			X				
BAY	Panama City Housing Authority District		X	City of Panama City		X				X	None
BAY	Panama City Port Authority		X	City of Panama City			X				
BAY	Pier Park Community Development District	X		City of Panama City Beach				X			
BAY	Springfield Community Redevelopment Agency		X	City of Springfield				X			
BAY	Town of Seahaven Community Development District	X		City of Panama City Beach				X			
BRADFORD	Bradford County Development Authority	X		Bradford County				X			
BRADFORD	Bradford County Health Facility		X	Bradford County			X				
BRADFORD	Bradford Soil and Water Conservation District	X		Bradford County				X			
BRADFORD	Starke Community Redevelopment Agency		X	City of Starke				X			
BREVARD	A. Max Brewer Memorial Law Library		X	Brevard County			X				
BREVARD	Babcock Street Community Redevelopment Agency		X	City of Melbourne				X			
BREVARD	Barefoot Bay Recreation District	X		Brevard County				X			
BREVARD	Barefoot Bay Water & Sewer District		X	Brevard County				X			
BREVARD	Bayfront Community Redevelopment Agency		X	City of Palm Bay				X			
BREVARD	Baytree Community Development District	X		Brevard 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.					
BREVARD	Belmont Lakes Community Development District	X		Town of Davie					11		
BREVARD	Brevard County Educational Facilities Authority		X	Brevard County			X				
BREVARD	Brevard County Free Public Library District		X	Brevard County			X				
BREVARD	Brevard County Health Facilities Authority		X	Brevard County			X		6		
BREVARD	Brevard County Housing Finance Authority		X	Brevard County			X		6		
BREVARD	Brevard County Mosquito Control District		X	Brevard County			X				
BREVARD	Brevard County Special Recreation District IV		X	Brevard County			X				
BREVARD	Brevard Soil and Water Conservation District	X		Brevard County					11		
BREVARD	Canaveral Port Authority	X		Brevard County		X	X		10		
BREVARD	Cape Canaveral Beautification Board		X	City of Cape Canaveral		X			4		
BREVARD	Cape Canaveral Free Public Library		X	City of Cape Canaveral				X			
BREVARD	Cape Canaveral Hospital District	X		Brevard County				X		X	None
BREVARD	Children's Services Council of Brevard County	X		Brevard County				X			
BREVARD	City of Palm Bay Road Maintenance District		X	Brevard County					11		
BREVARD	City of Rockledge Community Redevelopment Agency		X	City of Rockledge				X			
BREVARD	Cocoa Community Redevelopment Agency		X	City of Cocoa				X			
BREVARD	Cocoa Housing Authority		X	City of Cocoa		X				X	Elected,Emergency,Fee
BREVARD	Diamond Square Community Redevelopment Agency		X	City of Cocoa		X					
BREVARD	Downtown Cocoa Beach Community Redevelopment Agency		X	Brevard County					11		
BREVARD	Heritage Isle at Viera Community Development District	X		Brevard County				X			
BREVARD	Housing Authority of Brevard County	X		Brevard County		X					
BREVARD	Housing Authority of the City of Titusville		X	City of Titusville		X					
BREVARD	Mayfair Community Development District (Brevard Co.)	X		City of Melbourne					11		
BREVARD	Melbourne Airport Authority		X	City of Melbourne			X				
BREVARD	Melbourne Community Redevelopment Agency		X	City of Melbourne			X				
BREVARD	Melbourne Housing Authority		X	City of Melbourne			X				
BREVARD	Melbourne-Tillman Water Control District		X	Brevard County			X				
BREVARD	Merritt Island Public Library District	X		Brevard County			X				
BREVARD	Merritt Island Redevelopment Agency		X	Brevard County			X				
BREVARD	Montecito Community Development District	X		City of Satellite 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.					
BREVARD	North Brevard County Hospital District/AKA Parrish Medical Center	X		Brevard County	X					X	None
BREVARD	North Brevard County Public Library District		X	Brevard County			X				
BREVARD	North Brevard Recreation Special District		X	Brevard County					11		
BREVARD	Olde Eau Gallie Riverfront Community Redevelopment Agency		X	City of Melbourne				X			
BREVARD	PBR Community Development District	X		City of West Melbourne				X			
BREVARD	Port Malabar Holiday Park Recreation District	X		City of Palm Bay				X		X	Elected, Fee Basis, Part-
BREVARD	Satellite Beach Community Redevelopment Agency		X	City of Satellite Beach				X			
BREVARD	South Brevard Recreation Special District		X	Brevard County					11		
BREVARD	Technological Research & Development Authority	X		Brevard County					2		
BREVARD	Titusville-Cocoa Airport District		X	Brevard County			X		4,5		
BREVARD	Titusville Community Redevelopment Agency		X	City of Titusville					7		
BREVARD	Town of Palm Shores Community Redevelopment Agency		X	Town of Palm Shores							
BREVARD	U. S. 1 Corridor Community Redevelopment Agency		X	City of Titusville				X			
BREVARD	U. S. #1 Corridor Redevelopment Agency		X	City of Cocoa		X					
BREVARD	Viera East Community Development District	X		Brevard County				X			
BREVARD	Walkabout Community Development District	X		Brevard County					11		
BREVARD	Willow Creek Community Development District	X		City of Titusville					11		
BROWARD	Bonaventure Development District		X	City of Weston					6		
BROWARD	Broward County Community Redevelopment Agency		X	Broward County			X				
BROWARD	Broward County Educational Facilities Authority		X	Broward County			X		6		
BROWARD	Broward County Education, Research & Training Authority	X		Broward County					11		
BROWARD	Broward County Health Facilities Authority		X	Broward County			X		6		
BROWARD	Broward County Housing Authority	X		Broward County			X				
BROWARD	Broward County Water Control District #2		X	Broward County			X				
BROWARD	Broward County Water Control District #3		X	Broward County			X		6		
BROWARD	Broward County Water Control District #4		X	Broward 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.					
BROWARD	Broward Economic Development Board		X	Broward County			X				
BROWARD	Broward Soil & Water Conservation District	X		Broward County					2	X	Elected
BROWARD	Broward Solid Waste Disposal District	X		Broward County					11		
BROWARD	Central Broward Water Control District	X		Broward County			X				
BROWARD	Central Residential Neighborhood Improvement District #1		X	City of Hollywood				X			
BROWARD	Children's Services Council of Broward County	X		Broward County			X				
BROWARD	City of Coral Springs Community Redevelopment Agency		X	City of Coral Springs				X			
BROWARD	City of Hollywood 441 Corridor Business Neighborhood Improvement District No. 2		X	City of Hollywood				X			
BROWARD	City of Lauderhill Community Redevelopment District		X	City of Lauderhill				X			
BROWARD	City of Plantation Community Redevelopment Agency		X	City of Plantation	X						Under City of Plantation "General" plan
BROWARD	City of Sunrise Special Tax District #1		X	City of Sunrise				X			
BROWARD	Cocomar Water Control District		X	Broward County			X				
BROWARD	Coral Bay Community Development District	X		City of Margate				X			
BROWARD	Coral Springs Improvement District	X		Broward County		X				X	Part-time
BROWARD	Cypress Club Recreation District	X		City of Pompano Beach				X			
BROWARD	Cypress Cove Community Development District	X		City of Margate				X			
BROWARD	Dania Beach Community Redevelopment Agency		X	City of Dania Beach					11		
BROWARD	Dania Beach Housing Authority		X	City of Dania Beach					11		
BROWARD	Davie Community Redevelopment Agency		X	Town of Davie					7		
BROWARD	Deerfield Beach Community Redevelopment Agency		X	City of Deerfield Beach					4		
BROWARD	Deerfield Beach Housing Authority		X	City of Deerfield Beach				X			
BROWARD	Ft. Lauderdale Community Redevelopment Agency		X	City of Fort Lauderdale					7		
BROWARD	Ft. Lauderdale Downtown Development Authority	X		City of Fort Lauderdale		X	X		10		
BROWARD	Ft. Lauderdale Housing Authority		X	City of Fort Lauderdale		X			3	X	None
BROWARD	Griffin Lakes Community Development District	X		City of Dania 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.					
BROWARD	Golden Isles Safe Neighborhood District		X	City of Hallandale				X			
BROWARD	Habitat Safe Neighborhood Improvement District		X	Broward County					11		
BROWARD	Hallandale Beach Community Redevelopment Agency		X	City of Hallandale Beach				X			
BROWARD	Harbour Lakes Estates Community Development District	X		City of Miramar				X			
BROWARD	Hillsboro Inlet Improvement and Maintenance District	X		Broward County			X				
BROWARD	Hollywood Beach Community Development District I	X							11		
BROWARD	Hollywood Community Redevelopment Agency		X	City of Hollywood				X			
BROWARD	Hollywood Housing Authority		X	City of Hollywood					2	X	Elected
BROWARD	Housing Authority of the City of Pompano Beach		X	City of Pompano Beach					3	X	None
BROWARD	Housing Finance Authority of Broward County		X	Broward County			X				
BROWARD	Huntington Community Development District	X		City of Miramar				X			
BROWARD	Indian Trace Development District		X	City of Weston		X				X	Elected
BROWARD	Isles of Inverrary Safe Neighborhood Improvement District		X	Broward County					11		
BROWARD	Lauderdale Isles Water Control District		X	Broward County				X			
BROWARD	Lauderdale Lakes Community Redevelopment District		X	City of Lauderdale Lakes					11		
BROWARD	Manors of Inverrary Safe Neighborhood Improvement District		X	Broward County					11		
BROWARD	Maple Ridge Community Development Dist	X		City of Hollywood				X			
BROWARD	Margate Community Redevelopment Agency		X	City of Margate				X			
BROWARD	Meadow Pines Community Development District	X		City of Pembroke Pines				X			
BROWARD	Monterra Community Development District	X		City of Cooper City				X			
BROWARD	North Broward Hospital District	X		Broward County	X				10	X	None
BROWARD	North Lauderdale Housing Authority		X	City of North Lauderdale					11		
BROWARD	North Lauderdale Water Control District		X	Broward County		X				X	Elected,Part-time
BROWARD	North Springs Improvement District	X		Broward County		X				X	Elected,Part-time
BROWARD	Oakridge Community Development District	X		City of Hollywood				X			
BROWARD	Old Plantation Water Control District	X		Broward 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.					
BROWARD	Orchid Grove Community Development District	X		City of Pompano Beach				X			
BROWARD	Palm Aire Special Recreation District	X		City of Pompano Beach				X			
BROWARD	Performing Arts Center Authority	X		Broward County					4		
BROWARD	Pine Tree Water Control District(Broward County)	X		Broward County		X					
BROWARD	Plantation Acres Improvement District	X		Broward County			X				
BROWARD	Plantation Gateway		X	City of Plantation				X			
BROWARD	Plantation Health Facilities Authority		X	City of Plantation				X			
BROWARD	Plantation Midtown Development District		X	City of Plantation				X			
BROWARD	Pompano Beach Community Redevelopment Agency		X	City of Pompano Beach				X			
BROWARD	Pompano Beach Emergency Medical Services District		X	City of Pompano Beach				X			
BROWARD	South Broward Drainage District	X		Broward County			X				
BROWARD	South Broward Hospital District	X		Broward County	X					X	None
BROWARD	Sunrise Key Neighborhood Improvement District		X	City of Ft. Lauderdale				X			
BROWARD	Sunrise Lakes Phase I Special Recreation District		X	City of Sunrise				X			
BROWARD	Sunrise Lakes Phase II Special Recreation District		X	City of Sunrise				X			
BROWARD	Sunrise Lakes Phase IV Recreation District	X		City of Sunrise				X			
BROWARD	Sunshine Water Control District	X		Broward County		X				X	None
BROWARD	Three Islands Safe Neighborhood District		X	City of Hallandale				X			
BROWARD	Tindall-Hammock Irrigation and Soil Conservation District	X		Broward County				X			
BROWARD	Turtle Run Community Development District	X		City of Coral Springs		X				X	Elected
BROWARD	Twin Lakes Water Control District		X	Broward County			X				
BROWARD	Village at Gulfstream Park Community Development District, The	X		City of Hallandale Beach							
BROWARD	Vizcaya Community Development District	X		City of Miramar				X			
BROWARD	Walnut Creek Community Development Dist	X		City of Pembroke Pines				X			
BROWARD	West Lake Community Development District	X		City of Hollywood				X			
BROWARD	Windemere/Tree Gardens Safe Neighborhood Improvement District		X	City of Lauderhill				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.						
BROWARD	Woodlands Community Neighborhood Improvement District		X	Broward County					11			
CALHOUN	Blountstown Community Redevelopment Agency		X	City of Blountstown			X					
CALHOUN	Calhoun County Transportation Authority	X		Calhoun County				X				
CALHOUN	Industrial Development Authority of Calhoun County		X	Calhoun County			X		6			
CHARLOTTE	Babcock Ranch Community Independent Special District	X		Charlotte County				X				
CHARLOTTE	Bermont Drainage District	X		Charlotte County				X				
CHARLOTTE	Burnt Store Isles Canal Special Assessment District		X	City of Punta Gorda				X				
CHARLOTTE	Central Charlotte Drainage District	X		Charlotte County				X				
CHARLOTTE	Charlotte County Airport Authority	X		Charlotte County			X					
CHARLOTTE	Charlotte County Housing Finance Authority		X	Charlotte County			X		6			
CHARLOTTE	Charlotte County Industrial Development Authority		X	Charlotte County				X				
CHARLOTTE	Charlotte County Medical District Community Redevelopment Agency		X	Charlotte County					11			
CHARLOTTE	Charlotte Harbor Community Redevelopment Agency		X	Charlotte County				X				
CHARLOTTE	Charlotte Soil and Water Conservation District	X		Charlotte County			X					
CHARLOTTE	East Charlotte Drainage District	X		Charlotte County		X	X		10			
CHARLOTTE	Heritage Lake Park Community Development District	X		Charlotte County				X				
CHARLOTTE	Heritage Oak Park Community Development District	X		Charlotte County				X				
CHARLOTTE	Murdock Village Community Redevelopment Agency		X	Charlotte County				X				
CHARLOTTE	Punta Gorda Community Redevelopment Agency		X	City of Punta Gorda				X				
CHARLOTTE	Punta Gorda Housing Authority		X	City of Punta Gorda					3,11	X	None	
CHARLOTTE	Punta Gorda Isles Canal Maintenance Assessment District		X	City of Punta Gorda				X				
CHARLOTTE	Riverwood Community Development District	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.					
CHARLOTTE	Tern Bay Community Development District	X		Charlotte County				X			
CHARLOTTE	Waterford Estates Community Development District	X		Charlotte County				X			
CITRUS	Citrus County Fire Protection Taxing District		X	Citrus County			X				
CITRUS	Citrus County Hospital Board	X		Citrus County				X			
CITRUS	Citrus County Mosquito Control District	X		Citrus County			X				
CITRUS	Citrus County Special Library District		X	Citrus County				X	9		
CITRUS	Citrus Information Cooperative	X		Citrus County				X			
CITRUS	City of Inverness Community Redevelopment Agency		X	City of Inverness			X				
CITRUS	Crystal River Redevelopment Agency		X	City of Crystal River			X		6		
CITRUS	Homosassa Special Water District	X		Citrus County			X				
CITRUS	Tuscany Community Development District	X		Citrus County					11		
CITRUS	Wyld Palms Community Development District	X		City of Inverness				X			
CLAY	Clay County Development Authority	X		Clay County				X		X	None
CLAY	Clay County Housing Finance Authority		X	Clay County			X		6		
CLAY	Clay Soil & Water Conservation District	X		Clay County				X			
CLAY	Double Branch Community Development District	X		Clay County					11		
CLAY	Fleming Island Plantation Community Development District	X		Clay County					11		
CLAY	Keystone Airpark Authority		X	City of Keystone Heights		X			7		
CLAY	Keystone Heights Community Redevelopment Agency		X	City of Keystone Heights				X			
CLAY	Lake Asbury Municipal Service District		X	Clay County			X		6		
CLAY	Magnolia West Community Development District	X		City of Green Cove Springs					11		
CLAY	Middle Village Community Development District	X		Clay County					11		
CLAY	Pine Ridge Plantation Community Development District	X		Clay County					11		
CLAY	Rolling Hills Community Development District	X		Clay County					11		

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.					
CLAY	South Village Community Development District	X		Clay County					11		
CLAY	The Crossings at Fleming Island Community Development District	X		Clay County				X			
CLAY	Two Creeks Community Development District	X		Clay County				X			
COLLIER	Ave Maria Stewardship Community District	X		Collier County					11		
COLLIER	Big Corkscrew Island Fire Control and Rescue District	X		Collier County		X-G	X		10		
COLLIER	Big Cypress Stewardship District	X		Collier County				X			
COLLIER	Cedar Hammock Community Development District	X		Collier County				X			
COLLIER	City Gate Community Development District	X		Collier County					11		
COLLIER	City of Naples Airport Authority		X	City of Naples		X				X	Part-time
COLLIER	Collier County Airport Authority		X	Collier County					11		
COLLIER	Collier County Community Redevelopment Agency		X	Collier County					11		
COLLIER	Collier County Educational Facilities Authority		X	Collier County					11		
COLLIER	Collier County Health Facilities Authority		X	Collier County			X				
COLLIER	Collier County Housing Authority	X		Collier County	X					X	Fee Basis
COLLIER	Collier County Housing Finance Authority		X	Collier County			X				
COLLIER	Collier County Industrial Development Authority		X	Collier County			X		6		
COLLIER	Collier County Water/Sewer District		X	Collier County			X		4		
COLLIER	Collier Mosquito Control District	X		Collier County			X		8		
COLLIER	Collier Soil & Water Conservation Dist.	X		Collier County			X				
COLLIER	Copper Cove Community Development District	X		Collier County				X			
COLLIER	East Naples Bay Special Taxing District		X	City of Naples				X			
COLLIER	East Naples Fire Control & Rescue District	X		Collier County	X-F	X-G	X		10		
COLLIER	Fiddler's Creek Community Development District	X		Collier County				X			
COLLIER	Fiddler's Creek Community Development District #2	X		Collier County				X			
COLLIER	FlowWay Community Development District	X		Collier County					11		

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.					
COLLIER	Golden Gate Fire Control & Rescue District	X		Collier County			X				
COLLIER	Heritage Bay Community Development District	X		Collier County					11		
COLLIER	Heritage Greens Community Development District	X		Collier County				X			
COLLIER	Immokalee Fire Control District	X		Collier County			X				
COLLIER	Immokalee Water & Sewer District	X		Collier County					8		
COLLIER	Key Marco Community Development District	X		Collier County				X			
COLLIER	Lely Community Development District	X		Collier County				X			
COLLIER	Mediterra South Community Development District	X		Collier County				X			
COLLIER	Moorings Bay System Special Taxing District		X	City of Naples				X			
COLLIER	Naples Heritage Community Development District	X		Collier County				X			
COLLIER	Naples Reserve Community Development District	X		Collier County					11		
COLLIER	North Naples Fire Control & Rescue District	X		Collier County	X-F		X				
COLLIER	Parklands Collier Community Development District	X		Collier County				X			
COLLIER	Pelican Marsh Community Development District	X		Collier County				X			
COLLIER	Pine Air Lakes Community Development District	X		Collier County					11		
COLLIER	Port of the Islands Community Improvement District	X		Collier County				X			
COLLIER	Quarry Community Development District	X		Collier County				X			
COLLIER	Tuscany Reserve Community Development District	X		Collier County					11		
COLLIER	Verona Walk Community Development District	X		Collier County					11		
COLLIER	Wentworth Estates Community Development District	X		Collier County				X			
COLUMBIA	Columbia County Housing Authority	X		Columbia County					11	X	Elected, Part time
COLUMBIA	Columbia County Industrial Development Authority District		X	Columbia County			X				
COLUMBIA	Columbia County Law Library	X		Columbia 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.					
COLUMBIA	Lake City Community Redevelopment Agency		X	City of Lake City				X			
COLUMBIA	Lake Shore Hospital Authority	X		Columbia County			X				
COLUMBIA	Santa Fe Soil and Water Conservation Dist.	X		Columbia County				X			
DESOTO	Desoto County Hospital District	X		DeSoto County				X			
DESOTO	Housing Authority of the City of Arcadia		X	City of Arcadia		X				X	None
DESOTO	Joshua Water Control District	X		DeSoto County		X	X		10		
DESOTO	Peace River Soil & Water Conservation District	X		DeSoto County				X			
DESOTO	Stoneybrooks Oaks Community Development District	X		DeSoto County				X			
DIXIE	Dixie Soil & Water Conservation District	X		Dixie County				X			
DIXIE	Suwanee Water and Sewer District		X	Dixie County			X				
DIXIE	Town of Horseshoe Beach Community Redevelopment District		X	Town of Horseshoe Beach		X					
DUVAL	Avenues Walk Community Development District	X		City of Jacksonville					11		
DUVAL	Bainebridge Community Development District	X		City of Jacksonville				X			
DUVAL	Bartram Park Community Development District	X		City of Jacksonville					11		
DUVAL	Bartram Springs Community Development District	X		City of Jacksonville					11		
DUVAL	Beach Community Development District	X		City of Jacksonville					11		
DUVAL	Cedar Pointe Community Development District	X		City of Jacksonville					11		
DUVAL	Duval County Research & Development Authority		X	Duval County				X			
DUVAL	Duval Soil & Water Conservation District	X		Duval County				X			
DUVAL	Harbour Waterway Special District		X	Duval County					11		
DUVAL	Jacksonville Aviation Authority		X	City of Jacksonville			X				
DUVAL	Jacksonville Beach Community Redevelopment Agency		X	City of Jacksonville Beach				X			
DUVAL	Jacksonville Health Facilities Authority		X	City of Jacksonville				X			
DUVAL	Jacksonville Housing Authority	X		City of Jacksonville					7		

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.					
DUVAL	Jacksonville Housing Finance Authority		X	Duval County				X			
DUVAL	Jacksonville Public Library Board		X	City of Jacksonville					11		
DUVAL	Jacksonville Transportation Authority	X		City of Jacksonville			X				
DUVAL	OTC Community Development District	X		City of Jacksonville				X			
DUVAL	Principal One Community Development District	X		City of Jacksonville					11		
DUVAL	Thomas Creek Community Development District	X		City of Jacksonville				X			
DUVAL	Tison's Landing Community Development District	X		City of Jacksonville					11		
DUVAL	Trails Community Development District	X		City of Jacksonville				X			
DUVAL	Village of Westport Community Development District	X		City of Jacksonville				X			
DUVAL	Water and Sewer Expansion Authority		X	City of Jacksonville							
DUVAL	Wynnfield Lakes Community Development District	X		City of Jacksonville					11		
ESCAMBIA	Area Housing Commission - Pensacola	X		Escambia County		X					
ESCAMBIA	City of Pensacola Community Redevelopment Agency		X	City of Pensacola		X			7		
ESCAMBIA	Community Redevelopment Agency of Escambia County		X	Escambia County					11		
ESCAMBIA	Emerald Coast Utility Authority	X		Escambia County			X-G		FRS-Elec/12		
ESCAMBIA	Escambia County Housing Finance Authority		X	Escambia County			X				
ESCAMBIA	Escambia County Law Library District		X	Escambia County			X				
ESCAMBIA	Escambia Health Facilities Authority		X	Escambia County			X				
ESCAMBIA	Escambia/Pensacola Human Relations Commission		X	City of Pensacola					11		
ESCAMBIA	Escambia Soil & Water Conservation District	X		Escambia County					11		
ESCAMBIA	Pensacola Downtown Improvement Board		X	City of Pensacola					2		
ESCAMBIA	Pensacola-Escambia Promotion & Development Commission	X		Escambia County/Pensacola				X			
ESCAMBIA	Santa Rosa Island Authority		X	Escambia County			X				
FLAGLER	Bunnell Community Redevelopment Agency		X	City of Bunnell					11		
FLAGLER	Deer Run Community Development District	X		City of Bunnell				X			
FLAGLER	Dunes Community Development District	X		Flagler County		X				X	Elected

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.					
FLAGLER	East Flagler Mosquito Control District	X		Flagler County			X				
FLAGLER	Flagler Beach Community Redevelopment Authority		X	City of Flagler Beach					4		
FLAGLER	Flagler County Housing Authority	X		Flagler County			X				
FLAGLER	Flagler Soil & Water Conservation District	X		Flagler County				X			
FLAGLER	Gardens at Hammock Beach Community Development District	X		Flagler County				X			
FLAGLER	Grand Haven Community Development District	X		Flagler County				X			
FLAGLER	Tomoka Community Development District	X		Flagler County				X			
FLAGLER	Town Center at Palm Coast Community Development District	X		Flagler County				X			
FLAGLER	Town of Marineland Community Redevelopment Agency		X	Town of Marineland					11		
FRANKLIN	Alligator Point Water Resources District	X		Franklin County				X			
FRANKLIN	Apalachicola Community Redevelopment Agency		X	City of Apalachicola			X				
FRANKLIN	Apalachicola Housing Authority		X	City of Apalachicola			X			X	None
FRANKLIN	Carabelle Community Redevelopment Agency		X	City of Carrabelle			X				
FRANKLIN	Carabelle Hospital Tax District		X	Franklin County			X				
FRANKLIN	Carabelle Port & Airport Authority		X	City of Carrabelle			X		6		
FRANKLIN	Dog Island Conservation District	X		Franklin County				X			
FRANKLIN	Eastpoint Water & Sewer District	X		Franklin County		X	X				
FRANKLIN	Franklin Soil & Water Conservation District	X		Franklin County				X			
FRANKLIN	George E. Weems Memorial Hospital District	X		Franklin County				X			
FRANKLIN	Lanark Village Water & Sewer District (INACTIVE)	X		Franklin County							
FRANKLIN	Seaside Village Community Development District	X		City of Carrabelle							
GADSDEN	Community Redevelopment Agency of the Town of Havana		X	Town of Havana			X				
GADSDEN	Gadsden County Hospital		X	Gadsden County				X	9		
GADSDEN	Gadsden County Industrial Development Authority		X	Gadsden County			X		6		

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.					
GADSDEN	Gadsden Soil & Water Conservation District	X		Gadsden County				X			
GADSDEN	Gretna Housing Authority		X	City of Gretna				X			
GADSDEN	Gretna Neighborhood Improvement District		X	City of Gretna					11		
GADSDEN	Quincy-Gadsden Airport Authority	X		Gadsden County/ City of Quincy				X			
GADSDEN	Quincy Community Redevelopment Agency		X	City of Quincy		X					
GILCHRIST	Gilchrist County Development Authority (INACTV)		X	Gilchrist County							
GILCHRIST	Gilchrist County Housing Authority	X		Gilchrist County			X				
GILCHRIST	Gilchrist County Industrial Development Authority		X	Gilchrist County					11		
GILCHRIST	Gilchrist Soil & Water Conservation District	X		Gilchrist County				X			
GLADES	Buckhead Ridge Mosquito District	X		Glades County				X			
GLADES	City of Moore Haven Affordable Housing Finance Authority		X	City of Moore Haven			X		6		
GLADES	City of Moore Haven Redevelopment Agency		X	City of Moore Haven			X				
GLADES	City/County Public Works Authority			Glades County				X			
GLADES	Glades Soil & Water Conservation District	X		Glades County				X			
GLADES	Moore Haven Capital Projects Finance Authority		X	City of Moore Haven				X			
GLADES	Moore Haven Mosquito Control District	X		City of Moore Haven			X				
GULF	Highland View Water & Sewer District		X	Gulf County			X				
GULF	Howard Creek Fire Control District		X	Gulf County		X	X		6		
GULF	Overstreet Fire Control District		X	Gulf County		X	X		6		
GULF	Port St. Joe Port Authority	X		Gulf County			X				
GULF	Port St. Joe Redevelopment Agency		X	City of Port St. Joe				X			
GULF	St. Joseph Fire Control District		X	Gulf County			X		6		
GULF	Tupelo Fire Control District		X	Gulf County			X		6		
GULF	Tupelo Soil & Water Conservation District	X		Gulf County					11		
HAMILTON	Hamilton County Development Authority District	X		Hamilton County				X			
HAMILTON	Hamilton County Memorial Hospital	X		Hamilton 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.					
HAMILTON	Hamilton County Soil & Water Conservation District	X		Hamilton County				X			
HARDEE	Hardee County Indigent Health Care Special District	X		Hardee County				X			
HARDEE	Hardee County Industrial Development Authority		X	Hardee County					11		
HARDEE	Hardee Soil & Water Conservation District	X		Hardee County			X				
HARDEE	Wauchula Airport Authority		X	City of Wauchula				X			
HARDEE	Wauchula Community Redevelopment Dist		X	City of Wauchula				X			
HENDRY	Area Housing Commission of Clewiston, Labelle and Hendry County	X		Hendry County			X				
HENDRY	Bolles Drainage District	X		Hendry County				X		X	None
HENDRY	Central County Water Control District	X		Hendry County			X-G			X	Elected,Fee Basis,Part-
HENDRY	City of Clewiston Community Redevelopment Agency		X	City of Clewiston					7		
HENDRY	Clewiston Drainage District	X		Hendry County			X		6		
HENDRY	Collins Slough Water Control District	X		Hendry County				X			
HENDRY	Cooperative Producers Water Control District		X	Hendry County			X		6		
HENDRY	Devils Garden Water Control District	X		Hendry County					11		
HENDRY	East Hendry County Drainage District		X	Hendry County			X		6		
HENDRY	Gerber Groves Water Control District	X		Hendry County				X			
HENDRY	Hendry County Hospital Authority	X		Hendry County		X	X		10		
HENDRY	Hendry County Industrial Development Authority		X	Hendry County			X				
HENDRY	Hendry-Hilliard Water Control District	X		Hendry County				X			
HENDRY	Hendry-LaBelle Recreation Board	X		Hendry County/ City of LaBelle			X				
HENDRY	Hendry Soil & Water Conservation District		X	Hendry County			X				
HERNANDO	Brooksville Fire District		X	City of Brooksville			X				
HERNANDO	Brooksville Housing Authority District		X	City of Brooksville		X	X			X	None
HERNANDO	City of Brooksville Community Redevelopment Agency		X	City of Brooksville				X			
HERNANDO	Four Seasons at Crystal Springs Community Development District	X		Hernando County							

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.						
HERNANDO	Hernando County Aviation Authority		X	Hernando County			X					
HERNANDO	Hernando County Health Facility Authority		X	Hernando County								
HERNANDO	Hernando County Housing Authority	X		Hernando County			X					
HERNANDO	Hernando County Law Library		X	Hernando County			X					
HERNANDO	Hernando County Port Authority		X	Hernando County			X					
HERNANDO	Hernando County Water & Sewer District		X	Hernando County			X					
HERNANDO	Southern Hills Plantation I Community Development District	X		City of Brooksville				X				
HERNANDO	Southern Hills Plantation II Community Development District	X		City of Brooksville				X				
HERNANDO	Southern Hills Plantation III Community Development District	X		City of Brooksville				X				
HERNANDO	Spring Hill Fire Rescue and Emergency Medical Services District	X		Hernando County			X					
HERNANDO	Spring Ridge Community Development District	X		Hernando County				X				
HERNANDO	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				
HIGHLANDS	Avon Park Community Redevelopment Agency		X	City of Avon Park			X					
HIGHLANDS	Avon Park Housing Authority		X	Highlands County			X		3	X	Emergency	
HIGHLANDS	Hickory Hills Special Benefit District		X	Highlands County					6			
HIGHLANDS	Highlands County Health Facilities Authority		X	Highlands County			X		6			
HIGHLANDS	Highlands County Hospital District		X	Highlands County				X	1	X	None	
HIGHLANDS	Highlands County Housing Authority	X		Highlands County					11			
HIGHLANDS	Highlands County Industrial Development Authority		X	Highlands County			X					
HIGHLANDS	Highlands Soil & Water Conservation District	X		Highlands County				X				
HIGHLANDS	Istokpoga Marsh Watershed Improvement District		X	Highlands County			X					
HIGHLANDS	Lake Placid Sun 'n Lake Estates Improvement District		X	Highlands County			X					
HIGHLANDS	Northwest Highlands Park Estates Special Benefit District		X	Highlands County			X					
HIGHLANDS	Ridge Water Control District	X		Highlands County								

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.					
HIGHLANDS	Sebring Airport Authority		X	City of Sebring			X				
HIGHLANDS	Sebring Community Redevelopment Agency		X	City of Sebring			X				
HIGHLANDS	Sebring Regional Airport & Industrial Park Community Redevelopment Agency		X	Highlands County					8		
HIGHLANDS	Southside Community Redevelopment Agency of the City of Avon Park		X	City of Avon Park				X			
HIGHLANDS	Spring Lake Improvement District	X		Highlands County					2	X	None
HIGHLANDS	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	Arlington Special Dependent District		X	Hillsborough County			X				
HILLSBOROUGH	Arts Council of Hillsborough County	X		Hillsborough County					8		
HILLSBOROUGH	Bahia Lakes Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Bay Crest Park Special District		X	Hillsborough County			X		6		
HILLSBOROUGH	Beacon Meadows Service District		X	Hillsborough County			X		6		
HILLSBOROUGH	Belmont Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Bloomington Oaks Service District		X	Hillsborough County			X		6		
HILLSBOROUGH	Bloomington Special Taxing District		X	Hillsborough County			X		6		
HILLSBOROUGH	Boyette Springs Special Dependent District		X	Unknown					11		
HILLSBOROUGH	Brandon Groves North Service District		X	Hillsborough County			X				
HILLSBOROUGH	Brandon Hills Dependent Special District		X	Hillsborough County				X			
HILLSBOROUGH	Buckhorn Estates Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Buckhorn Oaks Special Dependent District		X	Hillsborough County					11		
HILLSBOROUGH	Carrollwood Meadows Special District		X	Hillsborough County				X	9		
HILLSBOROUGH	Carrollwood North Special District		X	Hillsborough County			X		6		
HILLSBOROUGH	Carrollwood Recreation District	X		Hillsborough County				X		X	Elected, Part-time
HILLSBOROUGH	Carrollwood South Service District		X	Hillsborough County			X		6		
HILLSBOROUGH	Channing Park Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Cheval West Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Children's Board of Hillsborough County	X		Hillsborough County			X		4		
HILLSBOROUGH	Community Redevelopment Agency of The City of Temple Terrace		X	City of Temple Terrace				X			
HILLSBOROUGH	Cordoba Ranch 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.					
HILLSBOROUGH	Cory Lakes Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Country Lakes Special Dependent Tax District		X	Hillsborough County			X				
HILLSBOROUGH	Country Place Special Maintenance District		X	Hillsborough County			X		6		
HILLSBOROUGH	Country Run Service District		X	Hillsborough County			X				
HILLSBOROUGH	Country Village Special Dependent District		X	Unknown							
HILLSBOROUGH	Cove at Bayport Colony, The		X	Hillsborough County				X			
HILLSBOROUGH	Covington Park Community Development District	X		Hillsborough County							
HILLSBOROUGH	Diamond Hill Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Eagle's Crest Community Development District	X		City of Plant City				X			
HILLSBOROUGH	East Lake Park Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Easton Park Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Encore Community Development District	X		City of Tampa					11		
HILLSBOROUGH	Fishhawk Community Development Dist.	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development Dist. II	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development Dist. III	X		Hillsborough County				X			
HILLSBOROUGH	Forest Brooke Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Grand Hampton Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Hammock Woods Servicel District		X	Hillsborough County				X	9		
HILLSBOROUGH	Harbor Bay Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Harbour Isles Community Development District	X		Hillsborough County					11		
HILLSBOROUGH	Hawks Point Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Heritage Harbor Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Heritage Isles Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Hickory Hill Special Dependent District		X	Hillsborough County			X		6		
HILLSBOROUGH	Highlands Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Hillsborough County Aviation Authority	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.					
HILLSBOROUGH	Hillsborough County Hospital Authority		X	Hillsborough County			X				
HILLSBOROUGH	Hillsborough County Industrial Development Authority		X	Hillsborough County			X		6		
HILLSBOROUGH	Hillsborough County Public Transportation Commission	X		Hillsborough County			X				
HILLSBOROUGH	Hillsborough Educational Facility Authority		X	Hillsborough County			X				
HILLSBOROUGH	Hillsborough Housing Finance Authority		X	Hillsborough County			X				
HILLSBOROUGH	Hillsborough Soil & Water Conservation District	X		Hillsborough County			X				
HILLSBOROUGH	Hillsborough Transit Authority	X		Hillsborough County			X		5		
HILLSBOROUGH	Housing Authority of the City of Tampa		X	City of Tampa		X				X	Fee Basis, Part-time
HILLSBOROUGH	Hunter's Lake Special Dependent Tax District		X	Hillsborough County			X				
HILLSBOROUGH	Independence Park Community Development District	X		City of Tampa					11		
HILLSBOROUGH	Indian Hills-Hickory Ridge II Special Dependent Tax District		X	Hillsborough County			X		6		
HILLSBOROUGH	James J. Lunsford Law Library		X	Hillsborough County				X			
HILLSBOROUGH	K-Bar Ranch Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Keystone Grove Lake Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Lago Vista Maintenance District		X	Hillsborough County			X		11		
HILLSBOROUGH	Lake Brant Special Dependent District		X	Hillsborough County			X		6		
HILLSBOROUGH	Lake Heather Service District		X	Hillsborough County			X		11		
HILLSBOROUGH	Lake Magdalene Estates West		X	Hillsborough County			X		6		
HILLSBOROUGH	Lake Magdalene Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Lake Strawberry Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Lake St. Charles Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Live Oak No. 1 Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Live Oak No. 2 Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Logan Gate Village Special Dependent District		X	Hillsborough County			X		6		
HILLSBOROUGH	Magnolia Park 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.					
HILLSBOROUGH	Mira Lago West Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Mirabella Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	New Port-Tampa Bay Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Northdale Special District		X	Hillsborough County			X				
HILLSBOROUGH	North Lakes Maintenance District		X	Hillsborough County			X		6		
HILLSBOROUGH	North Park Isles Community Development District	X		City of Plant City				X			
HILLSBOROUGH	North Pointe Special Tax District		X	Hillsborough County			X				
HILLSBOROUGH	Palm Bay Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Palm River Community Development District	X		Hillsborough County					11		
HILLSBOROUGH	Panther Trace Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Panther Trace II Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Panther Trails Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Park Place Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Parkway Center Community Development District	X		Hillsborough County					11		
HILLSBOROUGH	Pine Hollow Special Dependent District		X	Hillsborough County			X		6		
HILLSBOROUGH	Pine Meadows Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Plant City Community Redevelopment Agency		X	City of Plant City				X			
HILLSBOROUGH	Plant City Housing Authority District		X	City of Plant City		X			3	X	None
HILLSBOROUGH	River Bend Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Rivercrest Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	South Bay Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	South Fork Community Development District	X		Hillsborough County					11		
HILLSBOROUGH	South Fork East Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	South Pointe Service District		X	Hillsborough County			X				
HILLSBOROUGH	South Shore Corporate Park Industrial 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.					
HILLSBOROUGH	Spring Lake Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	State Road Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Stone Crest Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Stone Diary Creek Community Development District	X		Hillsborough County					11		
HILLSBOROUGH	StoneLake Ranch Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Sugarwood Grove District		X	Hillsborough County			X				
HILLSBOROUGH	Tampa Community Redevelopment Agency		X	City of Tampa					2		
HILLSBOROUGH	Tampa-Hillsborough County Expressway Authority	X		Hillsborough County			X				
HILLSBOROUGH	Tampa Palms Community Development District	X		Hillsborough County				X		X	Elected, Part-time
HILLSBOROUGH	Tampa Palms Open Space & Transportation Community Development District	X		Hillsborough County					11		
HILLSBOROUGH	Tampa Port Authority	X		Hillsborough County/Tampa			X				
HILLSBOROUGH	Tampa Shores Dependent Special District		X	Hillsborough County					11		
HILLSBOROUGH	Tampa Sports Authority	X		Hillsborough County			X				
HILLSBOROUGH	Tarawood Grove Special District		X	Hillsborough County			X				
HILLSBOROUGH	The Cove at Bay Port Colony		X	Hillsborough County			X				
HILLSBOROUGH	Triple Creek Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Twelve Oaks Special District	X		Hillsborough County				X			
HILLSBOROUGH	Valrico Manor Special Dependent Tax District		X	Hillsborough County			X				
HILLSBOROUGH	Village Estates West Special District		X	Hillsborough County			X				
HILLSBOROUGH	Village of Bloomingdale Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Walden Lake Community Association Neighborhood Improvement District		X	City of Plant City				X			
HILLSBOROUGH	Waterchase Community Development Dist.	X		Hillsborough County				X			
HILLSBOROUGH	Waterford Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Waterleaf Community Development District (Hillsborough Co.)	X		Hillsborough County				X			
HILLSBOROUGH	Waterset North Community Development District	X		Hillsborough County					11		
HILLSBOROUGH	Westchase 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.					
HILLSBOROUGH	Westchase East Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westchester Special Dependent District		X	Hillsborough County					11		
HILLSBOROUGH	Westlake Village Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westwood Dependent Tax District		X	Hillsborough County			X		6		
HILLSBOROUGH	Windemere Special Dependent District		X	Hillsborough County			X				
HOLMES	Doctor's Memorial Hospital	X		Holmes County		X					
HOLMES	Holmes County Development Commission		X	Holmes County			X				
HOLMES	Holmes County Housing Authority	X		Holmes County			X				
HOLMES	Holmes Creek Soil & Water Conservation District	X		Holmes County				X			
INDIAN RIVER	City of Sebastian Community Redevelopment Agency		X	City of Sebastian							
INDIAN RIVER	Community Redevelopment Agency of the City of Fellsmere		X	City of Fellsmere		X					
INDIAN RIVER	Delta Farms Water Control District	X		Indian River County				X			
INDIAN RIVER	Fellsmere Water Control District	X		Indian River County			X				
INDIAN RIVER	Indian River County Emergency Services District		X	Indian River County			X		5		
INDIAN RIVER	Indian River County Hospital District	X		Indian River County				X		X	None
INDIAN RIVER	Indian River County Housing Authority	X		Indian River County			X				
INDIAN RIVER	Indian River Farms Water Control District	X		Indian River County			X				
INDIAN RIVER	Indian River Mosquito Control District	X		Indian River County			X				
INDIAN RIVER	Indian River Soil & Water Conservation District	X		Indian River County			X				
INDIAN RIVER	Sebastian River Improvement District	X		Indian River County				X			
INDIAN RIVER	Solid Waste Disposal District		X	Indian River County				X	9		
INDIAN RIVER	St. Johns Improvement District	X		Indian River County			X				
INDIAN RIVER	Vero Lakes Water Control District	X		Indian River County				X			
JACKSON	Campbellton-Graceville Hospital	X		Jackson County					8	X	None
JACKSON	City of Marianna Community Redevelopment Agency		X	City of Marianna				X			
JACKSON	Jackson County Agricultural Center		X	Jackson 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.					
JACKSON	Jackson County Hospital District	X		Jackson County		X	X	10			
JACKSON	Jackson County Soil & Water Conservation District	X		Jackson County			X				
JACKSON	Marianna Health and Rehabilitation Center		X	City of Marianna		X					
JACKSON	Marianna Housing Authority District		X	City of Marianna			X		X	None	
JACKSON	Marianna Municipal Airport Development Authority		X	City of Marianna				7			
JEFFERSON	Jefferson Soil & Water Conservation District	X		Jefferson County			X				
LAFAYETTE	Lafayette Soil & Water Conservation District	X		Lafayette County			X				
LAKE	Carver Heights/Montclair Community Redevelopment Agency		X	City of Leesburg				11			
LAKE	Central Lake Community Development Dist	X		Lake County			X				
LAKE	City of Mascotte Community Redevelopment Agency		X	City of Mascotte				4			
LAKE	Community Redevelopment Agency of the City of Umatilla		X	City of Umatilla			X				
LAKE	Country Club of Mt. Dora Community Development District	X		City of Mount Dora			X				
LAKE	Country Greens Community Development District	X		Lake County			X				
LAKE	Deer Island Community Development District	X		Lake County			X				
LAKE	Downtown and East Town Redevelopment Agency		X	City of Eustis			X				
LAKE	Downtown Clermont Redevelopment Agency		X	City of Clermont				11			
LAKE	Estates at Cherry Lake Community Development District	X		City of Groveland				11			
LAKE	Eustis Housing Authority		X	City of Eustis			X				
LAKE	Founders Ridge Community Development District	X		City of Minneola			X				
LAKE	Fruitland Park Community Redevelopment Authority		X	City of Fruitland Park			X				
LAKE	Greater Leesburg Community Redevelopment Agency		X	City of Leesburg			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.					
LAKE	Groveland Community Redevelopment Agency		X	City of Groveland				X			
LAKE	Lake County Industrial Development Commission		X	Lake County			X		6		
LAKE	Lake County Water Authority	X		Lake County			X				
LAKE	Lake Soil & Water Conservation District	X		Lake County			X				
LAKE	Mount Dora Community Redevelopment Agency		X	City of Mount Dora					7		
LAKE	Mount Dora Health Facilities Authority		X	City of Mount Dora				X			
LAKE	North Lake County Hospital District	X		Lake County				X			
LAKE	Northeast Community Redevelopment Agency		X	City of Mount Dora				X			
LAKE	Plaza Collina Community Development District	X		Lake County				X			
LAKE	Southlake Community Development District	X						X			
LAKE	South Lake County Hospital District	X		Lake County		X				X	None
LAKE	Tavares Greater Downtown TIF District		X	City of Tavares		X					
LAKE	U. S. Highway 441/27 Community Redevelopment Agency		X	City of Leesburg				X			
LAKE	Village Center Community Development District	X		Town of Lady Lake				X			
LEE	Alexen community Development District	X		City of Fort Myers				X			
LEE	Alva Fire and Rescue Service District	X		Lee County			X				
LEE	Arborwood Community Development District	X		City of Fort Myers				X			
LEE	Bay Creek Community Development District	X		Lee County					2		
LEE	Bayshore Fire Protection & Rescue District	X		Lee County			X				
LEE	Bayside Improvement Community Development District	X		Lee County				X			
LEE	Beach Road Estates Community Development District	X		City of Bonita Springs							
LEE	Beach Road Golf Estates Community Development District	X		City of Bonita Springs							
LEE	Bella Vida Community Development District	X		City of Cape Coral				X			
LEE	Bonita Springs Fire Control and Rescue District	X		Lee County	X-G X-F		X- ELEC			X	None

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.					
LEE	Brooks of Bonita Springs Community Development District	X		Lee County				X			
LEE	Brooks of Bonita Springs II Community Development District	X		Lee County				X			
LEE	CFM Community Development District	X		Lee County					11		
LEE	Cape Coral Community Redevelopment Agency		X	City of Cape Coral				X			
LEE	Captiva Erosion Prevention District	X		Lee County			X-G				
LEE	Captiva Island Fire Control District	X		Lee County			X				
LEE	Catalina At Winkler Preserve Community Development District	X		Lee County				X			
LEE	City of Cape Coral Health Facilities Authority		X	City of Cape Coral				X			
LEE	Cocohatchee Community Development District	X		Lee County				X			
LEE	Colonial Country Club Community Development District	X		City of Fort Myers				X			
LEE	Community Redevelopment Agency of the Town of Fort Myers Beach		X	City of Fort Myers Beach				X			
LEE	Copper Oaks Community Development District	X		Lee County				X			
LEE	Copperhead Community Development District	X		Lee County				X			
LEE	County Line Drainage District	X		Lee County			X				
LEE	Cypress Shadows Community Development District	X		Lee County				X			
LEE	East Bonita Beach Road Community Development District	X		City of Bonita Springs							
LEE	East Mulloch Drainage District	X		Lee County				X			
LEE	Entrada Community Development District (Lee Co.)	X		City of Cape Coral				X			
LEE	Estero Fire Rescue	X		Lee County	X-F					X	Elected, Fee Basis,Part-
LEE	Ft. Myers Beach Fire Control District	X		Lee County			X				
LEE	Ft. Myers Beach Mosquito Control District	X		Lee County			X				
LEE	Ft. Myers Beach Public Library District	X		City of Fort Myers Beach			X				
LEE	Ft. Myers Community Redevelopment Agency		X	City of Fort Myers					7		
LEE	Ft. Myers Housing Authority		X	City of Fort Myers		X				X	None

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.					
LEE	Ft. Myers Shores Fire Protection & Rescue District	X		Lee County			X				
LEE	Gateway Services Community Development District	X		Lee County		X				X	Elected, Fee Basis,Part-
LEE	Habitat Community Development District	X		Lee County				X			
LEE	Heritage Palms Community Development District	X		City of Fort Myers				X			
LEE	Hérons Glen Recreation District	X		Lee County				X			
LEE	Housing Finance Authority of Lee County		X	Lee County			X				
LEE	Iona-McGregor Fire Protection & Rescue Service District	X		Lee County			X				
LEE	Laguna Estates Community Development District	X		Lee County				X			
LEE	Laguna Lakes Community Develop District	X		Lee County				X			
LEE	Lee County Educational Facilities Authority		X	Lee County				X			
LEE	Lee County Housing Authority	X		Lee County		X				X	Elected, Fee Basis
LEE	Lee County Hyacinth Control District	X		Lee County			X				
LEE	Lee County Industrial Development Authority		X	Lee County			X			X	Elected, Fee Basis, Part-time
LEE	Lee County Mosquito Control District	X		Lee County			X				
LEE	Lee County Port Authority		X	Lee County			X				
LEE	Lee County Trauma Services District	X		Lee County		X					
LEE	Lee Memorial Health System	X		Lee County					8	X	None
LEE	Lee Soil & Water Conservation District		X	Lee County			X				
LEE	Lehigh Acres Fire Control & Rescue District	X		Lee County			X				
LEE	Lucaya Community Development District	X		Lee County				X			
LEE	Matlacha-Pine Fire Rescue District	X		Lee County			X			X	None
LEE	Mediterra North Community Development District	X		City of Bonita Springs				X			
LEE	Merrick Park Community Development District	X		City of Fort Myers				X			
LEE	Mirada Community Development District	X		Lee County				X			
LEE	Miromar Lakes Community Development District	X		Lee County				X			
LEE	Miromar Lakes South Community Development District	X							11		

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.					
LEE	Moody River Estates Community Development District	X		Lee County					11		
LEE	North Ft. Myers Fire Control & Rescue Service District	X		Lee County			X				
LEE	Palermo Community Development District	X		Lee County				X			
LEE	Parklands Lee Community Development District	X		City of Bonita Springs					11		
LEE	Parklands West Community Development District	X		City of Bonita Springs					11		
LEE	Paseo Community Development District	X		City of Fort Myers				X			
LEE	Portico Community Development District	X		Lee County				X			
LEE	Portofina Cove Community Development District	X		City of Fort Myers				X			
LEE	Portofina Springs Community Development District	X		Lee County				X			
LEE	Portofina Vineyards Community Development District	X		Lee County				X			
LEE	Renaissance Community Development District	X		Lee County				X			
LEE	River Hall Community Development District	X		Lee County				X			
LEE	River Ridge Community Development District	X		Lee County				X			
LEE	Sail Harbour Community Development District	X		Lee County				X			
LEE	San Carlos Estates Water Control District	X		Lee County				X			
LEE	San Carlos Park Fire Protection and Rescue Service District	X		Lee County	X-F		X				
LEE	Sanibel Fire Control District	X		Lee County			X				
LEE	South Trail Fire Protection & Rescue Service District	X		Lee County			X				
LEE	Stoneybrook Community Development District	X		Lee County				X			
LEE	Tice Fire Protection & Rescue Service District	X		Lee County			X				
LEE	Treeline Preserve Community Development District	X		City of Fort Myers				X			
LEE	University Square 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.					
LEE	Upper Captiva Fire Protection and Rescue Service District	X		Lee County				X			
LEE	Vasari Community Development District	X		City of Bonita Springs				X			
LEE	Verandah East Community Development District			Lee County				X			
LEE	Verandah West Community Development District	X		Lee County				X			
LEE	Verona Community Development District	X		Lee County				X			
LEE	Villagewalk of Bonita Springs Community Development District	X		City of Bonita Springs					11		
LEE	Waterford Landing Community Development District	X		City of Fort Myers				X			
LEON	Capital Region Community Development District	X		Leon County				X			
LEON	City of Tallahassee Community Redevelopment Agency		X	City of Tallahassee	X	X					Under the City of Tallahassee Ret. Sys.
LEON	Dove Pond Community Development District	X		City of Tallahassee				X			
LEON	Fallschase Community Development District	X		Leon County				X		X	Elected, Fee Basis,Part-
LEON	Leon County Education Facilities Authority		X	Leon County				X			
LEON	Leon County Health Facility Authority		X	Leon County				X			
LEON	Leon County Housing Finance Authority		X	Leon County				X			
LEON	Leon County Research & Development Authority (Innovation Park)		X	Leon County				X			
LEON	Leon Soil & Water Conservation District	X		Leon County				X			
LEON	Piney-Z Community Development District	X		City of Tallahassee				X			
LEON	Tallahassee Downtown Improvement Authority		X	City of Tallahassee					2		
LEON	Tallahassee Housing Authority		X	City of Tallahassee				X			
LEON	Tallahassee-Leon County Civic Center Authority	X		Leon County/ City of Tallahassee					11	X	Elected, Fee Basis,Part-
LEVY	Cedar Key Special Water & Sewer District	X		Levy County						X	Part-time
LEVY	City of Cedar Key Community Redevelopment Agency		X	City of Cedar Key				X			
LEVY	Levy County Development Authority		X	Levy County				X			
LEVY	Levy County Housing Authority District	X		Levy County				X			
LEVY	Levy Soil & Water Conservation District	X		Levy 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.					
LEVY	Williston Community Redevelopment Agency		X	City of Williston				X			
LIBERTY	NONE										
MADISON	Madison Community Redevelopment Agency		X	City of Madison				X			
MADISON	Madison County Health & Hospital District	X		Madison County				X	1		
MADISON	Madison County Soil & Water Conservation District	X		Madison County				X			
MANATEE	Artisan Lakes Community Development District	X		Manatee County				X			
MANATEE	Bayshore Gardens Park & Recreation District	X		Manatee County				X		X	Part-time
MANATEE	Bradenton Beach Community Redevelopment Agency		X	City of Bradenton Beach				X			
MANATEE	Brandenton Community Redevelopment Agency		X	City of Bradenton		X					
MANATEE	Bradenton Downtown Development Authority/Community Redevelopment Authority		X	City of Bradenton			X				
MANATEE	Bradenton Housing Authority		X	City of Bradenton			X		3	X	None
MANATEE	Buckeye Park Community Development District	X		Manatee County					11		
MANATEE	Cedar Hammock Fire Control District	X		Manatee County	X-HIS		X				
MANATEE	Central Community Redevelopment Agency		X	City of Bradenton					11		
MANATEE	Copperstone Community Development District	X		Manatee County				X			
MANATEE	Cross Creek Community Development District	X		Manatee County				X			
MANATEE	Duette Fire and Rescue District	X		Manatee County							
MANATEE	Eagle Pointe Community Development District	X		Manatee County				X			
MANATEE	East Manatee Fire Rescue District	X		Manatee County			X				
MANATEE	Forest Creek Community Development District	X		Manatee County				X			
MANATEE	Fourteenth Street Community Redevelopment Agency		X	City of Bradenton		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.					
MANATEE	Greyhawk Landing Community Development District	X		Manatee County				X			
MANATEE	Harbourage at Braden River Community Development District	X		Manatee County					11		
MANATEE	Harrison Ranch Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour East Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour Market Place Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour North Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour South Community Development District	X		Manatee County				X			
MANATEE	Housing Finance Authority of Manatee County		X	Manatee County			X		6		
MANATEE	Lakewood Ranch Community Development District 1	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 2	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 3	X		Manatee County					11		
MANATEE	Lakewood Ranch Community Development District 4	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 5	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 6	X		Manatee County					11		
MANATEE	Legends Bay Community Development District	X		Manatee County				X			
MANATEE	Lexington Community Development District	X		Manatee County				X			
MANATEE	Manatee County Civic Center Authority		X	Manatee County			X			X	None
MANATEE	Manatee County Housing Authority	X		Manatee County			X				
MANATEE	Manatee County Law Library District		X	Manatee County			X				
MANATEE	Manatee County Mosquito Control District	X		Manatee County			X				
MANATEE	Manatee County Port Authority		X	Manatee 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.					
MANATEE	Manatee River Soil & Water Conservation District	X						X			
MANATEE	Mandarin Grove Community Development District	X		Manatee County				X			
MANATEE	Myakka Fire Control District		X	Manatee County			X				
MANATEE	North River Fire District	X		Manatee County	X-F						
MANATEE	Palm Sola Trace Community Development District	X		City of Bradenton				X			
MANATEE	Palmetto Community Redevelopment Agency		X	City of Palmetto				X			
MANATEE	Palmetto Pines Community Development District	X		Manatee County				X			
MANATEE	Palms of Terra Ceia Bay Community Development District	X		City of Palmetto				X			
MANATEE	Parrish Fire Control District	X		Manatee County			X-G X-F				
MANATEE	River's Song Community Development District	X		Manatee County				X			
MANATEE	Sanctuary Cove Community Development District	X		City of Palmetto							
MANATEE	Silverleaf Community Development District	X		Manatee County				X			
MANATEE	Southbay Community Development District (Manatee County)	X		Manatee County					11		
MANATEE	Southern Manatee Fire & Rescue District	X		Manatee County	X-G X-F						
MANATEE	Tara Community Development District	X		Manatee County				X			
MANATEE	Tidewater Preserve Community Development District	X		Manatee County					11		
MANATEE	Tradition Community Development District	X		Manatee County				X			
MANATEE	Trailer Estates Fire Control District	X		Manatee County				X			
MANATEE	Trailer Estates Park & Recreation District	X		Manatee County				X		X	None
MANATEE	University Place Community Development District	X		Manatee County					11		
MANATEE	Village of Glen Creek Community Development District	X		City of Bradenton				X			
MANATEE	Waterlefe Community Development District (Manatee County)	X		Manatee County				X			
MANATEE	Water's Edge Community Development District (Manatee County)	X		Manatee 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.					
MANATEE	West Manatee Fire & Rescue District	X		Manatee County	X-F		X				
MANATEE	Woodbrook Community Development District	X		Manatee County				X			
MANATEE	Woodland Hammock Community Development District	X		Manatee County				X			
MARION	Bay Laurel Center Community Development District	X		Marion County					11		
MARION	Bayi Community Development District	X		City of Ocala				X			
MARION	Candler Hills East Community Develop District	X		Marion County					11		
MARION	Circle Square Woods Community Development District	X		Marion County				X			
MARION	City of Dunnellon Community Redevelopment Agency		X	City of Dunnellon				X			
MARION	Cold Springs Improvement District	X		Marion County				X			
MARION	Dunnellon Airport Authority		X	Marion County			X				
MARION	Indigo East Community Development District	X		Marion County					11		
MARION	Marion County Hospital District (Munroe Regional Medical Center)		X	Marion County				X		X	None
MARION	Marion County Housing Finance Authority		X	Marion County			X				
MARION	Marion County Industrial Development Authority		X	Marion County			X		6		
MARION	Marion County Law Library	X		Marion County					2		
MARION	Marion County Utility Authority		X	City of Ocala		X					
MARION	Marion Soil & Water Conservation District	X		Marion County			X		6		
MARION	Ocala Community Redevelopment Agency		X	City of Ocala				X			
MARION	Ocala Downtown Development District	X		City of Ocala					7		
MARION	Ocala Housing Authority District		X	City of Ocala		X				X	None
MARION	Village Community Development District #4	X		Marion County		X					
MARTIN	Children's Services Council of Martin County	X		Martin County		X				X	None
MARTIN	Community Redevelopment Agency of Stuart		X	City of Stuart			X		6		
MARTIN	Hobe-St. Lucie Conservancy District	X		Martin County				X			
MARTIN	Indiantown Community Development District	X		Martin County				X			
MARTIN	Jupiter Island Beach Protection District		X	City of Jupiter Island				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.					
MARTIN	Martin County Community Redevelopment Agency		X	Unknown				X			
MARTIN	Martin County Health Facilities		X	Martin County			X				
MARTIN	Martin County Industrial Development Authority		X	Martin County			X		6		
MARTIN	Martin Soil & Water Conservation District	X		Martin County				X			
MARTIN	Stuart Housing Authority		X	City of Stuart			X			X	None
MARTIN	Troup-Indiantown Water Control District	X		Martin County				X		X	None
MIAMI-DADE	Ali-Baba Neighborhood Improvement District		X	City of Opa Locka			X		4		
MIAMI-DADE	Baywinds Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Beacon Lakes Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Beacon Tradeport Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Bluewaters Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Caribe Palm Community Development District	X		Miami-Dade County					11		
MIAMI-DADE	Century Gardens at Tamiami Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Gardens Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Gardens Village Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Parc Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	City of Miami Health Facilities Authority		X	City of Miami				X			
MIAMI-DADE	City of South Miami Health Facilities Authority		X	City of South Miami					11		
MIAMI-DADE	Coconut Grove Business Improvement District		X	Miami-Dade County					11		
MIAMI-DADE	Coral Keys Homes Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Coral Town Park Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Coronado Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Crestview II Community Development District	X		Miami-Dade 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.					
MIAMI-DADE	Crestview West Community Development District	X		Miami-Dade County							
MIAMI-DADE	Cutler Cay Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Downtown Development Authority City of Miami	X		Miami-Dade County		X				X	None
MIAMI-DADE	Downtown Doral Community Development District	X		City of Doral							
MIAMI-DADE	East Homestead Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	East-West Neighborhood Improvement District		X	City of Opa Locka			X		4		
MIAMI-DADE	Enclave at Black Point Marina community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Florida City Community Redevelopment Agency		X	City of Florida City							
MIAMI-DADE	Fontainebleau Lakes Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Grand bay at Doral Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Hialeah Housing Authority		X	City of Hialeah					3	X	None
MIAMI-DADE	Hialeah Redevelopment Agency		X	City of Hialeah				X			
MIAMI-DADE	Homestead Community Redevelopment Agency		X	City of Homestead				X			
MIAMI-DADE	Homestead Educational Facilities Benefit District		X	Miami-Dade County, Homestead				X			
MIAMI-DADE	Homestead 50 Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Homestead Housing Authority		X	City of Homestead				X		X	None
MIAMI-DADE	Islands at Doral (NE) Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Islands at Doral (SW) Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Islands at Doral III Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Kendall Breeze Community Development District	X		Miami-Dade 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.					
MIAMI-DADE	Kendall Breeze West Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Keys Cove Community Development District	X		Miami-Dade County					11		
MIAMI-DADE	Keys Cove II Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Keys Edge Community Development District	X		Miami-Dade County							
MIAMI-DADE	Lake Frances Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Lakes by the Bay South Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Landmark at Doral Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Majorca Isles Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Miami Beach Health Facilities Authority		X	City of Miami Beach				X			
MIAMI-DADE	Miami Beach Housing Authority District		X	City of Miami Beach			X				
MIAMI-DADE	Miami Beach Neighborhood Improvement District #1		X	City of Miami Beach					11		
MIAMI-DADE	Miami Beach Neighborhood Improvement District #2		X	City of Miami Beach				X			
MIAMI-DADE	Miami Beach Neighborhood Improvement District #3		X	City of Miami Beach				X			
MIAMI-DADE	Miami Beach Redevelopment Agency		X	City of Miami Beach					7		
MIAMI-DADE	Miami Beach Visitor & Convention Authority		X	City of Miami Beach				X			
MIAMI-DADE	Miami-Dade County Educational Facilities Authority		X	Miami-Dade County			X		11		
MIAMI-DADE	Miami-Dade County Health Facilities Authority		X	Miami-Dade County			X		11		
MIAMI-DADE	Miami-Dade County Housing Finance Authority		X	Miami-Dade County				X	9		
MIAMI-DADE	Miami-Dade County Industrial Development Authority		X	Miami-Dade County					11		
MIAMI-DADE	Miami-Dade County Library District		X	Miami-Dade County			X		11		
MIAMI-DADE	Miami-Dade Expressway Authority	X					X				
MIAMI-DADE	Miami-Dade Fire & Rescue Service District		X	Miami-Dade County			X		6		
MIAMI-DADE	Miami Department of Off-Street Parking		X	City of Miami	X					X	None

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.					
MIAMI-DADE	Miami Sports & Exhibition Authority		X	City of Miami				4	X	None	
MIAMI-DADE	Midtown Community Redevelopment Community		X	City of Miami			X				
MIAMI-DADE	Midtown Miami Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Naranja Lakes Community Redevelopment Agency		X	Miami-Dade County				11			
MIAMI-DADE	Niles Garden Neighborhood Improvement District		X	City of Opa Locka			X	4			
MIAMI-DADE	Normandy Shores Local Government Neighborhood Improvement District		X	City of Miami Beach			X				
MIAMI-DADE	North Dade Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	North Miami Beach Community Redevelopment Agency		X	City of North Miami Beach			X				
MIAMI-DADE	North Miami Health Facilities Authority		X	City of North Miami			X				
MIAMI-DADE	NW 7th Avenue Corridor Community Redevelopment Agency		X	Miami-Dade County				11			
MIAMI-DADE	Omni Redevelopment District Community Redevelopment Authority		X	City of Miami				4			
MIAMI-DADE	Palace at Coral Gables Community Development District		X	Miami-Dade County				11			
MIAMI-DADE	Palm Isle at Doral Community Development District	X		Miami-Dade County							
MIAMI-DADE	Park Square Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Pebblewalk Village Community Development District	X		Miami-Dade County							
MIAMI-DADE	Pentathlon Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Riverside Park Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Sausalito Bay Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	Silver Palms Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	South Dade Soil & Water Conservation District	X		Miami-Dade County				2			
MIAMI-DADE	South Dade Venture Community Development District	X		Miami-Dade County			X				
MIAMI-DADE	South Kendall Community Development District	X		Miami-Dade 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.					
MIAMI-DADE	South Miami Community Redevelopment Agency		X	Miami-Dade County				X			
MIAMI-DADE	Southeast Overtown/Park West Community Redevelopment Agency		X	City of Miami					4		
MIAMI-DADE	Spicewood Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Stonegate Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Summerville Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	The Children's Trust	X		Miami-Dade County			X				
MIAMI-DADE	Trails at Monterey Community Development District			Miami-Dade County					11		
MIAMI-DADE	Tree Island Estates Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Valencia Acres Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Venetian Isles Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Venetian Parc Community Development District	X		Miami-Dade County							
MIAMI-DADE	Villa Portofino East Community Development District	X		City of Homestead				X			
MIAMI-DADE	Villa Portofino West Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Vizcaya in Kendall Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	West Perrine Community Redevelopment Agency		X	Miami-Dade County				X			
MIAMI-DADE	Wynwood Local Government Neighborhood Improvement District		X	City of Miami				X			
MONROE	Florida Keys Aqueduct Authority	X		Monroe County			X				
MONROE	Florida Keys Mosquito Control District	X		Monroe County			X				
MONROE	Key Largo Wastewater Treatment District	X		Monroe County				X			
MONROE	Key West Bight and Bahama Village Community Redevelopment Authority		X	City of Key West					11		
MONROE	Key West Housing Authority District		X	City of Key West	X					X	None
MONROE	Lower Florida Keys Hospital District	X		Monroe County				X		X	None

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.					
MONROE	Monroe Co. Housing Auth. - Operated by Key West Housing Authority District	X		Monroe County		X					
MONROE	Monroe County Industrial Development Authority		X	Monroe County				X			
MONROE	Monroe County Land Authority		X	Monroe County			X				
MONROE	Naval Properties Local Redevelopment Agency		X	City of Key West					11		
NASSAU	Amelia Concourse Community Development District	X		Nassau County					11		
NASSAU	Amelia Island Mosquito Control District	X		Nassau County			X				
NASSAU	Amelia National Community Development District	X		Nassau County				X			
NASSAU	Amelia Walk Community Development District	X		Nassau County					11		
NASSAU	Chandler's Meadow Community Development District	X		Nassau County				X			
NASSAU	Fernandina Beach Community Redevelopment Agency		X	City of Fernandina Beach				X			
NASSAU	Fernandina Beach Housing Authority		X	City of Fernandina Beach					3	X	None
NASSAU	Heron Isles Community Development District	X		Nassau County				X			
NASSAU	Nassau County Housing Authority	X		Inactive							
NASSAU	Nassau County Housing Finance Authority		X	Nassau County			X				
NASSAU	Nassau Soil & Water Conservation District	X		Nassau County				X			
NASSAU	Ocean Highway & Port Authority District	X		Nassau County				X			
NASSAU	Recreation and Water Conservation & Control District #1		X	Nassau County			X				
NASSAU	River Glen Community Development District	X		Nassau County				X			
OKALOOSA	Almarante Fire District	X		Okaloosa County			X		6		
OKALOOSA	Baker Fire District	X		Okaloosa County			X				
OKALOOSA	Blackman Fire District	X		Okaloosa County				X			
OKALOOSA	Community Redevelopment Agency of the Town of Cinco Bayou		X	Town of Cinco Bayou				X			
OKALOOSA	Crestview Community Redevelopment Agency		X	City of Crestview				X			
OKALOOSA	Crestview Housing Authority District		X	City of Crestview		X				X	Fee Basis

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.					
OKALOOSA	Destin Community Redevelopment Agency		X	City of Destin				X	7		
OKALOOSA	Destin Fire Control District	X		Okaloosa County	X				2	X	None
OKALOOSA	Dorcas Fire District	X		Okaloosa County				X			
OKALOOSA	East Niceville Fire District	X		Okaloosa County	X-F						
OKALOOSA	Emerald Coast Bridge Authority			Inactive (Okaloosa County)							
OKALOOSA	Florosa Fire Control District	X		Okaloosa County				X			
OKALOOSA	Ft. Walton Beach Community Redevelopment Agency		X	City of Ft. Walton Beach					7		
OKALOOSA	Ft. Walton Beach Housing Authority		X	City of Ft. Walton Beach		X				X	None
OKALOOSA	Freedom Walk Community Development District	X		City of Crestview				X			
OKALOOSA	Harmony Village Community Development District	X		City of Laurel Hill				X			
OKALOOSA	Heritage Plantation Community Development District	X		Okaloosa County				X			
OKALOOSA	Holt Area Fire District	X		Okaloosa County				X			
OKALOOSA	Mid-Bay Bridge Authority		X	Okaloosa County			X				
OKALOOSA	Niceville Housing Authority District		X	City of Niceville			X		2	X	None
OKALOOSA	North Bay Fire District	X		Okaloosa County	X-F	X			DC-Closed	X	Elected, Fee Basis, Part-time
OKALOOSA	North Okaloosa County Fire District	X		Okaloosa County			X				
OKALOOSA	Ocean City-Wright Fire Control District	X		Okaloosa County	X					X	None
OKALOOSA	Okaloosa Island Fire Control District	X		Okaloosa County	X-F					X	Elected
OKALOOSA	River Park Community Development District	X		Okaloosa County				X			
OKALOOSA	Valparaiso Cable Authority		X	City of Valparaiso				X			
OKALOOSA	Yellow River Soil & Water Conservation District	X		Okaloosa County				X			
OKEECHOBEE	Children's Services Council of Okeechobee County	X		Okeechobee County				X			
OKEECHOBEE	Coquina Road and Bridge District	X		Okeechobee County				X			
OKEECHOBEE	Coquina Water Management District	X		Okeechobee County				X		X	Elected, Part-time
OKEECHOBEE	Eagle Bay Sub-Drainage District	X		Inactive (Okeechobee County)							
OKEECHOBEE	Okeechobee Soil & Water Conservation District	X		Okeechobee County				X			
OKEECHOBEE	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 Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
ORANGE	Apopka Community Redevelopment Agency		X	City of Apopka					11		
ORANGE	Boggy Creek Improvement District	X		City of Orlando				X			
ORANGE	Bonnet Creek Resort Community Development District	X		Orange County				X			
ORANGE	Downtown Development Board		X	City of Orlando	X				7		
ORANGE	Downtown South Neighborhood Improvement District		X	Orange County					11		
ORANGE	East Park Community Development District	X		City of Orlando					11		
ORANGE	Falcon Trace Community Development Dist	X		Orange County					11		
ORANGE	Gardens at Millenia Community Development District	X		City of Orlando				X			
ORANGE	Greater Orlando Aviation Authority	X		City of Orlando			X				
ORANGE	Green Way Improvement District	X		City of Orlando				X			
ORANGE	International Drive Community Redevelopment District		X	Orange County				X			
ORANGE	International Drive Master Transit and Improvement District	X		Orange County				X			
ORANGE	Lake Conway Water & Navigation Control District		X	Orange County			X				
ORANGE	Maitland Downtown Community Redevelopment Agency		X	City of Maitland					11		
ORANGE	Midtown Orlando Communitiy Development District	X							11		
ORANGE	Mills Park Community Development District	X		City of Orlando				X			
ORANGE	Myrtle Creek Improvement District	X		City of Orlando				X			
ORANGE	Narcoossee Community Development District	X		City of Orlando					11		
ORANGE	Ocoee Community Redevelopment Agency		X	City of Ocoee							
ORANGE	Orange Blossom Trail Community Redevelopment Area Agency		X	Orange County			X		6		
ORANGE	Orange Blossom Trail Local Government Neighborhood Improvement District		X	Orange County			X		6		
ORANGE	Orange County Civic Facilities Authority		X	Orange County			X		6	X	None
ORANGE	Orange County Educational Facilities Authority		X	Orange County					6		
ORANGE	Orange County Health Facilities Authority		X	Orange County			X		6		

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.					
ORANGE	Orange County Housing Finance Authority		X	Orange County			X				
ORANGE	Orange County Industrial Development Authority		X	Orange County			X		6		
ORANGE	Orange County Library District	X		Orange County	X-Closed	X					
ORANGE	Orange County Research & Development Authority		X	Orange County			X		2		
ORANGE	Orange Soil & Water Conservation District	X		Orange County				X			
ORANGE	Orlando Housing Authority		X	City of Orlando		X				X	None
ORANGE	Orlando-Orange County Expressway Authority	X		Orange County			X				
ORANGE	Orlando Community Redevelopment Agency		X	City of Orlando					7		
ORANGE	Palazzo Del Lago Community Development District	X		Orange County				X			
ORANGE	Randal Park Community Development District	X		City of Orlando					11		
ORANGE	Ranger Drainage District	X		Orange County					2		
ORANGE	Stoneybrook West Community Development District	X		City of Winter Garden				X			
ORANGE	Town of Eatonville Community Redevelopment Agency		X	Town of Eatonville					11		
ORANGE	Urban Orlando Community Development District	X		City of Orlando					11		
ORANGE	Valencia Water Control District	X		Orange County					8		
ORANGE	Vista Lakes Community Development District	X		City of Orlando					11		
ORANGE	West Orange Airport Authority	X		Orange County				X			
ORANGE	West Orange Health Care District	X		Orange County		X	X		10		
ORANGE	Windemere Water & Navigation Control District		X	Orange County			X				
ORANGE	Winter Garden Community Redevelopment Agency		X	City of Winter Garden				X			
ORANGE	Winter Garden Village at Fowler Groves Community Development District	X		City of Winter Garden					11		
ORANGE	Winter Park Community Redevelopment Agency		X	City of Winter Park					11		
ORANGE	Winter Park Housing Authority District		X	City of Winter Park		X			3	X	None
OSCEOLA	Anthem Park Community Development District	X		City of St. Cloud				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.					
OSCEOLA	Bellalago Educational Facilities Benefit District		X	Osceola County							
OSCEOLA	Brighton Lakes Community Development District			Osceola County				X			
OSCEOLA	Celebration Community Development District	X		Osceola County				X			
OSCEOLA	Champions Gate Community Development District	X		Osceola County				X			
OSCEOLA	City of Kissimmee Community Redevelopment Agency		X	City of Kissimmee				X			
OSCEOLA	City of St. Cloud community Redevelopment Agency		X	City of St. Cloud					11		
OSCEOLA	Concorde Estates Community Development District	X		Osceola County				X			
OSCEOLA	Crescent Lakes Common Facilities District		X	Osceola County				X			
OSCEOLA	Cypress Woods Common Facilities District		X	Osceola County					11		
OSCEOLA	Enterprise Community Development District	X		Osceola County				X			
OSCEOLA	Flora Ridge Education Facilities Benefit District		X	City of Kissimmee					11		
OSCEOLA	Gramercy Farms Community Development District	X		City of St. Cloud				X			
OSCEOLA	Harmony Central Community Development District	X		Osceola County				X			
OSCEOLA	Harmony Community Development District	X		Osceola County				X			
OSCEOLA	Harmony West Community Development District	X		Osceola County				X			
OSCEOLA	Indian Creek Common Facilities District		X	Osceola County					11		
OSCEOLA	Indian Point Common Facilities District		X	Osceola County				X			
OSCEOLA	Indian Ridge Villas Common Facilities District		X	Osceola County					11		
OSCEOLA	Osceola County Expressway Authority	X		Osceola County					11		
OSCEOLA	Osceola County Health Facilities Authority		X	Osceola County			X		6		
OSCEOLA	Osceola County Housing Finance Authority		X	Osceola County			X		6		
OSCEOLA	Osceola County Industrial Development Authority		X	Osceola County			X		6		
OSCEOLA	Osceola County Library District		X	Osceola County			X		9		
OSCEOLA	Osceola Marketplace Community Development District	X							11		

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.					
OSCEOLA	Osceola Soil & Water Conservation District	X		Osceola County				X			
OSCEOLA	Osceola Water District #1		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #2		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #3		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #4		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #5		X	Osceola County					6		
OSCEOLA	Overoaks Community Development District	X		Osceola County				X			
OSCEOLA	Remington Community Development District	X		Osceola County				X			
OSCEOLA	Reunion East Community Development Dist	X		Osceola County				X			
OSCEOLA	Reunion West Community Development District	X		Osceola County				X			
OSCEOLA	Shingle Creek Community Development District	X		Osceola County				X			
OSCEOLA	Stevens Plantation Community Development District	X		City of St. Cloud					11		
OSCEOLA	Stevens Plantation Improvement Project Dependent Special District		X	City of St. Cloud				X			
OSCEOLA	Stoneybrook South Community Development District	X		Osceola County				X			
OSCEOLA	Tohopekaliga Water Authority	X		Osceola County					11		
OSCEOLA	Villa Sol Community Development District	X		Osceola County				X			
OSCEOLA	Westside Community Development District	X		Osceola County				X			
OSCEOLA	Xentury City Community Development District	X		Osceola County				X			
PALM BEACH	Acme Improvement District		X	Village of Wellington		X	X		10		
PALM BEACH	Atlantis Safe Neighborhood Improvement District		X	City of Atlantis				X			
PALM BEACH	Beeline Community Development District	X		Palm Beach County				X			
PALM BEACH	Belle Glade Housing Authority		X	City of Belle Glade	X					X	None
PALM BEACH	Boca Raton Airport Authority	X		Palm Beach County				X			
PALM BEACH	Boca Raton Community Redevelopment Agency		X	City of Boca Raton					4		
PALM BEACH	Boca Raton Housing Authority		X	City of Boca Raton	X				4	X	Fee Basis,Part-time
PALM BEACH	Boynton Beach Community Redevelopment Agency		X	City of Boynton Beach			X		5,7		
PALM BEACH	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.					
PALM BEACH	Briger Community Development District	X		City of West Palm Beach				X			
PALM BEACH	Captain's Key Dependent District		X	Palm Beach County				X			
PALM BEACH	Children's Services Council of Palm Beach County	X		Palm Beach County		X				X	None
PALM BEACH	City of Belle Glade Community Redevelopment Agency		X	City of Belle Glade				X			
PALM BEACH	City of Riviera Beach Utility Special District		X	City of Riviera Beach					7		
PALM BEACH	City Place Community Development District	X		City of West Palm Beach					11		
PALM BEACH	Community Redevelopment Agency of the Town of Lake Park		X	Town of Lake Park				X			
PALM BEACH	Cypress Grove Community Development District	X		Palm Beach County				X			
PALM BEACH	Cypress Lakes Community Development District	X		Palm Beach County				X			
PALM BEACH	Delray Beach Community Redevelopment District		X	City of Delray Beach					4		
PALM BEACH	Delray Beach Housing Authority		X	City of Delray Beach					2		
PALM BEACH	Downtown Development Authority-City of Delray Beach		X	City of Delray Beach				X			
PALM BEACH	East Beach Water Control District	X		Palm Beach County			X				
PALM BEACH	East Shore Water Control District	X		Palm Beach County			X				
PALM BEACH	Gladeview Water Control District	X		Palm Beach County				X			
PALM BEACH	Greater Boca Raton Beach and Park Tax District	X		Palm Beach County				X			
PALM BEACH	Hamal Communtiy Development District	X		City of West Palm Beach					11		
PALM BEACH	High Ridge/Quantum Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Highland-Glades Water Control District	X		Palm Beach County				X			
PALM BEACH	Housing Finance Authority of Palm Beach County	X		Palm Beach County			X				
PALM BEACH	Hypoluxo/Haverhill Community Dev District	X		Palm Beach County				X			
PALM BEACH	Indian Trail Improvement District	X		Palm Beach County			X				
PALM BEACH	Journey's End Community Development District	X		Palm Beach County				X			
PALM BEACH	Jupiter Inlet District	X		Palm Beach County				X			
PALM BEACH	Lake Worth Community Redevelopment Agency		X	City of Lake Worth				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.					
PALM BEACH	Lake Worth Drainage District	X		Palm Beach County			X				
PALM BEACH	Loxahatchee Groves Water Control District	X		Palm Beach County			X				
PALM BEACH	Marsh Harbour Community Development District	X		City of Riviera Beach				X			
PALM BEACH	Mediterranea Community Development District	X		City of Riviera Beach				X			
PALM BEACH	North Palm Beach Heights Water Control District	X		Palm Beach County				X			
PALM BEACH	Northern Palm Beach County Improvement District	X		Palm Beach County					2		
PALM BEACH	Northwood/Pleasant City Community Redevelopment Agency		X	City of West Palm Beach	X	X					Under Palm Beach Gardens G, P, & F plans
PALM BEACH	Old Palm Community Development District	X		City of Palm Beach Gardens					11		
PALM BEACH	Osprey Oaks Community Development District	X		Palm Beach County							
PALM BEACH	Pahokee Housing Authority, Inc.		X	City of Pahokee				X		X	Emergency, Fee Basis, Part-time
PALM BEACH	Pahokee Water Control District	X		Palm Beach County			X				
PALM BEACH	Palm Beach County Educational Facilities Authority		X	Palm Beach County			X		6		
PALM BEACH	Palm Beach County Health Care District	X		Palm Beach County		X					
PALM BEACH	Palm Beach County Health Facilities Authority		X	Palm Beach County			X		6		
PALM BEACH	Palm Beach County Housing Authority	X		Palm Beach County					3		
PALM BEACH	Palm Beach County Library Taxing District		X	Palm Beach County			X		6		
PALM BEACH	Palm Beach Municipal Services Special District		X	Town of Palm Beach				X			
PALM BEACH	Palm Beach Plantation Community Development District	X		Palm Beach County				X			
PALM BEACH	Palm Beach Soil and Water Conservation District	X		Palm Beach County			X				
PALM BEACH	Pelican Lake Water Control District	X		Palm Beach County			X				
PALM BEACH	Pine Tree Water Control District (Palm Beach County)	X		Palm Beach County				X			
PALM BEACH	Port of Palm Beach District	X		Palm Beach County			X		8		

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.					
PALM BEACH	Quantum Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Renaissance Commons Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Riviera Beach Community Redevelopment District		X	City of Riviera Beach				X			
PALM BEACH	Riviera Beach Housing Authority District		X	City of Riviera Beach					3	X	None
PALM BEACH	Seacoast Utility Authority	X							8		
PALM BEACH	Seminole Improvement District	X		Palm Beach County				X			
PALM BEACH	Shawano Water Control District	X		Palm Beach County			X				
PALM BEACH	Solid Waste Authority of Palm Beach County		X	Palm Beach County			X				
PALM BEACH	Sonoma Bay Community Development District	X		City of Riviera Beach				X			
PALM BEACH	South Central Regional Wastewater Treatment and Disposal Board	X		Boynton Beach/Delray Beach		X					
PALM BEACH	South Indian River Water Control District	X		Palm Beach County		X	X		10		
PALM BEACH	South Shore Drainage District/AKA Clewiston Drainage District	X		Palm Beach County			X				
PALM BEACH	Steeplechase Neighborhood Improvement District		X	City of Palm Beach Gardens				X			
PALM BEACH	Terracina Community Development District	X		Palm Beach County					11		
PALM BEACH	Thousand Oaks Community Development District	X		City of Riviera Beach					11		
PALM BEACH	Town of Jupiter Community Redevelopment Agency		X	Town of Jupiter				X			
PALM BEACH	West Atlantic Avenue Neighborhood Improvement District		X	City of Delray Beach					11		
PALM BEACH	West Palm Beach Community Re- development Agency		X	City of West Palm Beach				X			
PALM BEACH	West Palm Beach Downtown Development Authority	X		City of West Palm Beach					4		
PALM BEACH	West Palm Beach Golf Commission		X	City of West Palm Beach					7		
PALM BEACH	West Palm Beach Housing Authority District		X	City of West Palm Beach		X				X	None
PALM BEACH	Westgate/Belvedere Homes Community Redevelopment Agency		X	Palm Beach County			X				
PALM BEACH	Winston Trails Community Development District (East)	X		Palm Beach County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System			No			
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
PALM BEACH	Wyndam Park Community Development District	X		Palm Beach County				X			
PASCO	Ballantrae Community Development District	X		Pasco County				X			
PASCO	Bridgewater of Wesley Chapel Community Development District	X		Pasco County				X			
PASCO	Bella Verde East Community Development District	X		Pasco County				X			
PASCO	Bella Verde Golf Community Development District	X		Pasco County				X			
PASCO	Bella Verde Lake Community Development District	X		Pasco County				X			
PASCO	Concord Station Community Development District	X		Pasco County				X			
PASCO	Connerton West Community Development District	X		Pasco County				X			
PASCO	County Walk Community Development District	X		Pasco County				X			
PASCO	Dade City Community Redevelopment Agency		X	City of Dade City				X			
PASCO	Dupree Lakes Community Development District	X		Pasco County				X			
PASCO	Heritage Springs Community Development District	X		Pasco County				X			
PASCO	Highland Lakes Community Development District	X		City of Dade City				X			
PASCO	Highlands Road & Bridge District			Pasco County							
PASCO	Groves Community Development District, The	X		Pasco County				X			
PASCO	Lake Bernadette Community Development District	X		Pasco County				X			
PASCO	Lake Padgett Estates Independent Special District	X		Pasco County					11		
PASCO	Lakeshore Ranch Community Development District	X		Pasco County				X			
PASCO	Lakeside Community Development District	X		Pasco County				X			
PASCO	Lexington Oaks 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.					
PASCO	Longleaf Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe II Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe III Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe IV Community Development District	X		Pasco County				X			
PASCO	New Port Richey Community Redevelopment Agency		X	City of New Port Richey			X		8		
PASCO	New River Community Development District	X		Pasco County				X			
PASCO	Northwood Community Development District	X		Pasco County				X			
PASCO	Oak Creek Community Development District	X		Pasco County					11		
PASCO	Oakstead Community Development District	X		Pasco County				X			
PASCO	Pasco County Educational Facilities Authority		X	Pasco County				X			
PASCO	Pasco County Health Facilities Authority		X	Pasco County			X				
PASCO	Pasco County Housing Authority District	X		Pasco County		X	X		10		
PASCO	Pasco County Housing Finance Authority		X	Pasco County			X				
PASCO	Pasco County Mosquito District	X		Pasco County			X				
PASCO	Pasco County Road & Bridge District		X	Pasco County			X		6		
PASCO	Pasco Heights Road & Bridge District	X		Pasco County				X			
PASCO	Pasco Soil & Water Conservation District	X		Pasco County				X		X	None
PASCO	Port Richey Community Redevelopment Agency		X	Port Richey			X				
PASCO	Preserve at Wilderness Lake Community Development District, The	X		Pasco County				X			
PASCO	Riverwood Estates Community Development District	X		Pasco County				X			
PASCO	Seven Oaks Community Development District	X		Pasco County				X			
PASCO	Suncoast Community Development District	X		Pasco County				X			
PASCO	Talavera Community Development District	X		Pasco County				X			
PASCO	Terra Bella Community Development (New) District	X		Pasco County					11		
PASCO	Valley Oaks Community Development District	X		Pasco County					11		

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.					
PASCO	Verandahs Community Development District, The	X		Pasco County				X			
PASCO	Watergrass Community Development District	X		Pasco County				X			
PASCO	Water's Edge Community Development District (Pasco County)	X		Pasco County				X			
PASCO	Zephyrhills Community Redevelopment Agency		X	City of Zephyrhills				X			
PASCO	Zephyr Ridge Community Development District	X		Pasco County				X			
PINELLAS	City of Tarpon Springs Community Redevelopment Agency		X	City of Tarpon Springs				X			
PINELLAS	Clearwater Community Redevelopment Agency		X	City of Clearwater				X			
PINELLAS	Clearwater Downtown Development Board	X		City of Clearwater				X			
PINELLAS	Clearwater Housing Authority District		X	City of Clearwater					3		
PINELLAS	Dunedin Community Redevelopment Agency		X	City of Dunedin			X				
PINELLAS	Dunedin Housing Authority		X	City of Dunedin			X		6	X	None
PINELLAS	East Lake Tarpon Special Fire Control District	X		Pinellas County	X						
PINELLAS	Eastlake Oaks Community Development District	X		City of Oldsmar				X			
PINELLAS	Entrada Community Development District (Pinellas County)	X		Pinellas County					11		
PINELLAS	Forty-Ninth Street Corridor Redevelopment District		X	City of Gulfport				X			
PINELLAS	Greater Seminole Area Special Recreation District	X		Pinellas County				X			
PINELLAS	Gulfport Community Redevelopment Agency		X	City of Gulfport				X			
PINELLAS	Juvenile Welfare Board of Pinellas County	X		Pinellas County			X		4,8		
PINELLAS	Largo Community Redevelopment Agency		X	City of Largo				X			
PINELLAS	Lealman Special Fire Control District	X		Pinellas County			X		2		
PINELLAS	Old Northeast Dependent Special District		X	City of St. Petersburg					11		
PINELLAS	Oldsmar Community Redevelopment Agency		X	City of Oldsmar			X				
PINELLAS	Palm Harbor Special Fire Control and Rescue District	X		Pinellas County	X-F		X-G X- Elec		10		
PINELLAS	Pinellas County Anti-Mosquito District		X	Pinellas 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.					
PINELLAS	Pinellas County Educational Facility Authority		X	Pinellas County			X		6		
PINELLAS	Pinellas County Emergency Medical Services Authority		X	Pinellas County			X				
PINELLAS	Pinellas County Health Facilities Authority		X	Pinellas County			X		6		
PINELLAS	Pinellas County Housing Finance Authority		X	Pinellas County			X				
PINELLAS	Pinellas County Housing Authority	X		Pinellas County			X				
PINELLAS	Pinellas County Industrial Development Authority		X	Pinellas County					11		
PINELLAS	Pinellas County License Board	X		Pinellas County			X				
PINELLAS	Pinellas Park Community Redevelopment District		X	City of Pinellas Park					4,7		
PINELLAS	Pinellas Park Water Management District	X		Pinellas County			X				
PINELLAS	Pinellas Sports Authority	X		Pinellas County					6		
PINELLAS	Pinellas Suncoast Fire & Rescue District	X		Pinellas County		X-G	X				
PINELLAS	Pinellas Suncoast Transit Authority District	X		Pinellas County			X		4,5,8		
PINELLAS	Round Lake Dependent Special District		X	City of St. Petersburg					11		
PINELLAS	Safety Harbor Community Redevelopment Agency		X	City of Safety Harbor				X			
PINELLAS	St. Petersburg Community Redevelopment Agency		X	City of St. Petersburg				X			
PINELLAS	St. Petersburg Health Facilities Authority		X	City of St. Petersburg				X			
PINELLAS	St. Petersburg Housing Authority District		X	City of St. Petersburg		X				X	None
PINELLAS	Snug Harbor Center Community Development District	X							11		
PINELLAS	Tarpon Springs Housing Authority		X	City of Tarpon Springs					3	X	None
POLK	Alafia Preserve Community Development District	X		City of Mulberry					11		
POLK	Auburndale Community Redevelopment Agency		X	City of Auburndale					11		
POLK	Bartow Community Redevelopment Agency		X	City of Bartow				X			
POLK	Bartow Housing Authority		X	City of Bartow					3	X	Part-time
POLK	Bartow Municipal Airport Development Authority		X	City of Bartow					8	X	Emergency
POLK	Bridgewater Community Development District	X		City of Lakeland					11		
POLK	City Center Community Development District	X		Polk 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.						
POLK	City of Eagle Lake Community Redevelopment Agency		X	City of Eagle Lake					11			
POLK	City of Winter Haven Downtown Community Redevelopment Agency		X	City of Winter Haven					11			
POLK	Donaldson Knoll Community Development District	X		City of Mulberry					11			
POLK	Eagle Ridge Community Development District	X		City of Mulberry					11			
POLK	Eloise Community Redevelopment Agency		X	Polk County				X				
POLK	Florence Villa Community Redevelopment Agency		X	City of Winter Haven					11			
POLK	Fox Branch Ranch Community Development District	X		Polk County				X				
POLK	Golden Lakes Community Development District	X		Polk County				X				
POLK	Haines City Community Redevelopment Agency		X	City of Haines City					7			
POLK	Haines City Water Control District	X		Polk County				X				
POLK	Hawthorne Mill Community Development District	X		City of Lakeland				X				
POLK	Highland Meadows Community Development District	X		City of Davenport				X				
POLK	Kenmare at Lake Annie Community Development District (INACTV)	X		Town of Dundee								
POLK	Lake Ashton Community Development District	X		Polk County				X				
POLK	Lake Ashton II Community Development District	X		Polk County				X				
POLK	Lake Region Lakes Management District	X		Polk County				X				
POLK	Lake Wales Airport Authority		X	City of Lake Wales					11			
POLK	Lake Wales Community Redevelopment Agency		X	City of Lake Wales					4,7			
POLK	Lake Wales Housing Authority District		X	City of Lake Wales					3	X	Part-time	
POLK	Lake Wales Library Board		X	City of Lake Wales					4,7			
POLK	Lakeland Area Mass Transit District	X		Polk County					8	X	None	
POLK	Lakeland Community Redevelopment Agency		X	City of Lakeland					11			
POLK	Lakeland Downtown Development Authority	X		City of Lakeland					2			
POLK	Lakeland Historic Preservation Board		X	City of Lakeland					7			

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.					
POLK	Lakeland Housing Authority District		X	City of Lakeland					3	X	None
POLK	Mulberry Housing Authority		X	City of Mulberry				X		X	None
POLK	North Ridge Community Redevelopment Agency		X	Polk County				X			
POLK	Oakmont Grove Community Development District	X		Polk County				X			
POLK	Pebble Ridge Community Development District	X		City of Frostproof							
POLK	Poinciana Community Development District	X		Polk County					11		
POLK	Poinciana West Community Development District	X		Polk County				X			
POLK	Polk Commerce Centre Community Redevelopment Agency		X	Polk County			X				
POLK	Polk County Health Facilities Authority		X	Polk County			X				
POLK	Polk County Housing Finance Authority		X	Polk County			X		6		
POLK	Polk County Industrial Development Authority		X	Polk County			X		6		
POLK	Polk Soil & Water Conservation District	X		Polk County			X				
POLK	Polk Transit Authority	X		Polk County				X			
POLK	Saddle Creek Community Development District	X		City of Bartow				X			
POLK	West Lakeland Water Control District	X		Polk County				X			
POLK	Williams Community Development District Number One	X		City of Lakeland				X			
POLK	Williams Community Development District Number Two	X		City of Lakeland				X			
POLK	Williams Community Development District Number Three	X		City of Lakeland				X			
POLK	Williams Community Development District Number Four	X		City of Lakeland				X			
POLK	Williams Community Development District Number Five	X		City of Lakeland				X			
POLK	Williams Community Development District Number Six	X		City of Lakeland				X			
POLK	Williams Community Development District Number Seven	X		City of Lakeland				X			
POLK	Westridge Community Development District	X		Polk 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.					
POLK	Winter Haven Housing Authority		X	City of Winter Haven					2	X	None
PUTNAM	Palatka Downtown Redevelopment Agency		X	City of Palatka					7		
PUTNAM	Palatka Gas Authority		X	City of Palatka					7		
PUTNAM	Palatka Housing Authority District		X	City of Palatka		X			3	X	None
PUTNAM	Putnam County Development Authority	X		Putnam County				X			
PUTNAM	Putnam County Port Authority		X	Putnam County			X				
PUTNAM	Putnam County Solid Waste Disposal District		X	Putnam County					6		
PUTNAM	Putnam Soil & Water Conservation District	X		Putnam County				X			
ST. JOHNS	Aberdeen Community Development District	X		St. Johns County					11		
ST. JOHNS	Anastasia Mosquito Control District of St. Johns County	X		St. Johns County			X				
ST. JOHNS	Brandy Creek Community Development District	X		St. Johns County					11		
ST. JOHNS	Deerfield Preserve Community Development District	X		St. Johns County				X			
ST. JOHNS	Durbin Crossing Community Development District	X		St. Johns County					11		
ST. JOHNS	Elkton Drainage District		X	St. Johns County			X		6		
ST. JOHNS	Flagler Estates Road and Water Control District	X		St. Johns County					2	X	Elected; Fee Basis; Part-time
ST. JOHNS	Heritage Landing Community Development District	X		St. Johns County				X			
ST. JOHNS	Heritage Park Community Development District	X		St. Johns County				X			
ST. JOHNS	Historic Area Transportation and Parking Community Redevelopment Agency		X	City of St. Augustine				X			
ST. JOHNS	Housing Finance Authority of St. Johns County		X	St. Johns County			X		6		
ST. JOHNS	Isles of Bartram Park Community Development District	X		St. Johns County				X			
ST. JOHNS	Julington Creek Plantation Community Development District	X		St. Johns County				X			
ST. JOHNS	Madeira Community Development District	X		City of St. Augustine				X			
ST. JOHNS	Main Street Community Development District (St. Johns Co.)	X		St. Johns 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.					
ST. JOHNS	Marshall Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Moultrie Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Municipal Service District of Ponte Vedra Beach	X		St. Johns County				X			
ST. JOHNS	Northridge Lakes Community Development District	X		St. Johns County				X			
ST. JOHNS	Ponte Verde Zoning and Adjustment Board		X	St. Johns County			X		6		
ST. JOHNS	St. Augustine-St. Johns County Airport Authority	X		St. Johns County			X			X	None
ST. JOHNS	St. Augustine Port, Waterway, and Beach District	X		St. Johns County				X			
ST. JOHNS	St. Johns County Educational Facilities Authority		X	St. Johns County					11		
ST. JOHNS	St. Johns County Industrial Development Authority		X	St. Johns County			X		6		
ST. JOHNS	St. Johns Forest Community Development District	X		St. Johns County				X			
ST. JOHNS	St. Johns Soil & Water Conservation District	X		St. Johns County					2		
ST. JOHNS	Sampson Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Sandy Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Six Mile Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Street Lighting District #1-Vilano		X	St. Johns County			X		6		
ST. JOHNS	Sweetwater Creek Community Development District	X		St. Johns County					11		
ST. JOHNS	Turnbull Creek Community Development District	X		St. Johns County					11		
ST. JOHNS	World Commerce Community Development District	X		St. Johns County				X			
ST. LUCIE	Capron Trail Community Development District	X		St. Lucie County				X			
ST. LUCIE	Celebration Pointe Community Development District	X		St. Lucie County					11		

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.					
ST. LUCIE	Children's Services Council of St. Lucie County	X		St. Lucie County			X		8		
ST. LUCIE	City of Port St. Lucie Community Redevelopment Agency		X	City of Port St. Lucie					11		
ST. LUCIE	Copper Creek Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Creekside Community Development District	X		St. Lucie County					11		
ST. LUCIE	Ft. Pierce Community Redevelopment Agency		X	City of Fort Pierce				X			
ST. LUCIE	Ft. Pierce Farms Water Control District	X		St. Lucie County			X				
ST. LUCIE	Ft. Pierce Housing Authority District		X	City of Fort Pierce		X				X	None
ST. LUCIE	Lake Lucie Community Development District	X		St. Lucie County				X			
ST. LUCIE	North St. Lucie River Water Management District	X		St. Lucie County		X-G	X		10		
ST. LUCIE	Port St. Lucie Street Lighting District #1		X	City of Port St. Lucie				X			
ST. LUCIE	Portofino Isles Community Development District	X		City of Port St. Lucie					11		
ST. LUCIE	Portofino Landings Community Development District	X		City of Fort Pierce					11		
ST. LUCIE	Reserve Community Development District	X		St. Lucie County				X			
ST. LUCIE	Reserve Community Development District #2	X		St. Lucie County					11		
ST. LUCIE	River Place on the St. Lucie Community Development District	X		City of Port St. Lucie					11		
ST. LUCIE	Rupert J. Smith Law Library of St. Lucie County	X		St. Lucie County					6		
ST. LUCIE	St. Lucie County Erosion District		X	St. Lucie County			X		6		
ST. LUCIE	St. Lucie County Fire District	X		St. Lucie County	X-F X-G					X	None
ST. LUCIE	St. Lucie County Housing Finance Authority		X	St. Lucie County			X				
ST. LUCIE	St. Lucie County Mosquito Control District		X	St. Lucie County			X				
ST. LUCIE	St. Lucie County Water and Sewer District		X	St. Lucie County			X				
ST. LUCIE	St. Lucie Soil & Water Conservation District	X		St. Lucie County			X				
ST. LUCIE	St. Lucie West Services District	X		St. Lucie County				X			
ST. LUCIE	Southern Grove Community Development District No. 1	X		City of Port St. Lucie				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System			No			
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ST. LUCIE	Southern Grove Community Development District No. 2	X		City of Port St. Lucie				X			
ST. LUCIE	Southern Grove Community Development District No. 3	X		City of Port St. Lucie				X			
ST. LUCIE	Southern Grove Community Development District No. 4	X		City of Port St. Lucie				X			
ST. LUCIE	Southern Grove Community Development District No. 5	X		City of Port St. Lucie				X			
ST. LUCIE	Southern Grove Community Development District No. 6	X		City of Port St. Lucie				X			
ST. LUCIE	Sunnyland Farms Community Development District	X		St. Lucie County					11		
ST. LUCIE	Tesoro Community Development District	X		St. Lucie County					11		
ST. LUCIE	Tradition Community Development District #1	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #2	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #3	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #4	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #5	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #6	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #7	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #8	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #9	X		St. Lucie County				X			
ST. LUCIE	Tradition Community Development District #10	X		St. Lucie County				X			
ST. LUCIE	Verona #1 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona #2 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona #3 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona #4 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona #5 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verona Center Community Development District	X		City of Port St. Lucie				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.					
ST. LUCIE	Villa Vizcaya Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Waterstone Community Development District	X		St. Lucie County					11		
SANTA ROSA	Avalon Beach-Mulat Fire Protection District	X		Santa Rosa County			X				
SANTA ROSA	Blackwater Soil & Water Conservation District		X	Santa Rosa County			X				
SANTA ROSA	Civil Service Board of Santa Rosa County	X		Santa Rosa County					11		
SANTA ROSA	Contrada Hills Community Development District	X		Santa Rosa County				X			
SANTA ROSA	Gulf Breeze Community Redevelopment Agency		X	City of Gulf Breeze				X			
SANTA ROSA	Holley-Navarre Fire Protection District	X		Santa Rosa County	F-DB						
SANTA ROSA	Midway Fire District	X		Santa Rosa County	F-DB						
SANTA ROSA	Milton Community Redevelopment Agency		X	City of Milton					7		
SANTA ROSA	Milton Housing Authority		X	City of Milton					2		
SANTA ROSA	Pace Property Finance Authority		X	Inactive-Santa Rosa County					11		
SANTA ROSA	Santa Rosa Bay Bridge Authority	X		Santa Rosa County				X			
SANTA ROSA	Santa Rosa County Health Facilities Authority		X	Santa Rosa County					11		
SANTA ROSA	Santa Rosa County Housing Finance Authority		X	Santa Rosa County			X				
SANTA ROSA	Shores of Santa Rosa Community Development District	X		Santa Rosa County				X			
SARASOTA	Bella Venetia Community Development District	X		City of Venice				X			
SARASOTA	Bobcat Trail Community Development District	X		City of North Port							
SARASOTA	City of North Port Solid Waste District		X	City of North Port			X				
SARASOTA	City of Sarasota Community Redevelopment Agency		X	City of Sarasota				X			
SARASOTA	Golden Gate Pointe Streetscape Special District		X	City of Sarasota					11		
SARASOTA	Holiday Park, Park & Recreation District	X		Sarasota County				X		X	Elected, Fee Basis, Part-time
SARASOTA	Housing Authority of the City of Sarasota		X	City of Sarasota		X				X	None

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.					
SARASOTA	Lakeside Plantation Community Development District	X		City of North Port				X			
SARASOTA	Myakka Ranch Community Development District	X		Sarasota County				X			
SARASOTA	North Port Fire Rescue District		X	City of North Port			X		7		
SARASOTA	North Port Road & Drainage District		X	City of North Port			X				
SARASOTA	Sarasota County Health Facilities Authority		X	Sarasota County			X				
SARASOTA	Sarasota County Law Library		X	Sarasota County			X				
SARASOTA	Sarasota County Mosquito Control District		X	Sarasota County			X				
SARASOTA	Sarasota County Public Hospital District	X		Sarasota County			X				
SARASOTA	Sarasota National Community Development District	X		Sarasota County				X			
SARASOTA	Sarasota Soil & Water Conservation District	X		Sarasota County			X				
SARASOTA	Stoneybrook at Venice Community Development District	X		Sarasota County				X			
SARASOTA	Tri-Par Estates Park & Recreation District	X		Sarasota County				X		X	Part-time
SARASOTA	Venetian Community Development District	X		City of Venice					11		
SARASOTA	Venice Housing Authority		X	City of Venice			X			X	None
SARASOTA	West Villages Improvement District	X		City of North Port					11		
SARASOTA	Woodlands Community Development District	X		City of North Port					11		
SEMINOLE	Altamonte Springs Community Redevelopment Agency		X	City of Altamonte Springs			X				
SEMINOLE	Altamonte Springs Health Facilities Authority		X	City of Altamonte Springs			X				
SEMINOLE	City of Casselberry Community Redevelopment District		X	City of Casselberry				X			
SEMINOLE	City of Sanford Community Redevelopment Agency		X	City of Sanford			X				
SEMINOLE	Dovera Community Development District	X		Seminole County				X			
SEMINOLE	Fred R. Wilson Memorial Law Library		X	Seminole County				X			
SEMINOLE	Oviedo Community Redevelopment District		X	Seminole County					11		
SEMINOLE	Sanford Airport Authority		X	City of Sanford					4		
SEMINOLE	Sanford Housing Authority		X	City of Sanford			X		3	X	None
SEMINOLE	Seminole County Housing Authority	X		Seminole County				X			
SEMINOLE	Seminole County Industrial Development Authority		X	Seminole County			X		6		
SEMINOLE	Seminole County Port Authority		X	Seminole 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.					
SEMINOLE	Seminole County Soil & Water Conservation District	X		Seminole County				X			
SEMINOLE	US Highway 17-92 Corridor Redevelopment Authority		X	Seminole County				X	9		
SUMTER	Coleman Community Redevelopment Agency		X	City of Coleman							
SUMTER	North Sumter County Hospital District	X		Sumter County				X			
SUMTER	North Sumter County Utility Dependent District		X	Sumter County					11		
SUMTER	Sumter County Industrial Development Authority		X	Sumter County			X				
SUMTER	Sumter Landing Community Development District	X		Sumter County		X					
SUMTER	Sumter Soil & Water Conservation District	X		Sumter County, Bushnell				X			
SUMTER	Village Community Development District #1	X		Sumter County				X			
SUMTER	Village Community Development District #2	X		Sumter County				X			
SUMTER	Village Community Development District #3	X		Sumter County		X					
SUMTER	Village Community Development District #5	X		Sumter County					11		
SUMTER	Village Community Development District #6	X		Sumter County					11		
SUMTER	Village Community Development District #7	X		Sumter County				X			
SUMTER	Village Community Development District #8	X		Sumter County				X			
SUMTER	Village Community Development District #9	X		Sumter County				X			
SUMTER	Village Community Development District #10	X		Sumter County				X			
SUMTER	Wildwood Community Redevelopment Agency		X	City of Wildwood			X				
SUWANNEE	Live Oak Housing Authority District		X	City of Live Oak			X		5		
SUWANNEE	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	Suwannee County Development Authority District		X	Suwannee County				X			
SUWANNEE	Suwannee County Housing Authority	X		Suwannee County				X			
SUWANNEE	Suwannee County Rescue District	X		Suwannee County							
TAYLOR	Taylor Coastal Water & Sewer District		X	Taylor County			X				
TAYLOR	Taylor County Development Authority District	X		Taylor County			X				
TAYLOR	Taylor County Health Facilities Authority		X	Taylor County			X				
TAYLOR	Taylor Soil & Water Control District	X		Taylor County					11		
UNION	Lake Butler Community Redevelopment Agency		X	City of Lake Bultler				X			
UNION	Union County Housing Authority	X		Union County			X				
UNION	Union County Special Library District		X	Union County			X				
UNION	Union Soil & Water Conservation District	X		Union County				X			
VOLUSIA	CBL/BM Port Orange West Community Development District	X		City of Port Orange				X			
VOLUSIA	City of Deland Downtown Tax Increment District		X	City of Deland				X			
VOLUSIA	City of Holly Hill Community Redevelopment Agency		X	City of Holly Hill				X			
VOLUSIA	Daytona Beach Community Redevelopment Agency		X	City of Daytona Beach			X				
VOLUSIA	Daytona Beach Downtown Development Authority		X	City of Daytona Beach			X		6		
VOLUSIA	Daytona Beach Housing Authority		X	City of Daytona Beach		X	X				
VOLUSIA	Daytona Beach Racing and Recreational Facilities District	X		Volusia County/Daytona Beach				X			
VOLUSIA	Daytona Beach Shores Community Redevelopment Agency		X	City of Daytona Beach Shores		X					
VOLUSIA	Deland Housing Authority		X	City of Deland		X				X	None
VOLUSIA	East Volusia Transportation District		X	Volusia County			X				
VOLUSIA	Eastern Volusia Regional Water Authority		X	Multiple Municipalities				X			
VOLUSIA	Eastport Business Center		X	City of Port Orange				X			
VOLUSIA	Halifax Hospital Medical Center	X		Volusia 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.					
VOLUSIA	Housing Authority of The City of New Smyrna Beach		X	City of New Smyrna Beach			X		3	X	None
VOLUSIA	Indigo Community Development District	X		City of Daytona Beach				X			
VOLUSIA	New Smyrna Beach Community Redevelopment Agency		X	City of New Smyrna Beach			X		4		
VOLUSIA	North Mainland/Ormond Crossings Community Redevelopment Agency		X	City of Ormond Beach				X			
VOLUSIA	Orlandia Heights Special Neighborhood Improvement District		X	City of DeBary					6		
VOLUSIA	Ormond Beach Community Redevelopment Agency		X	City of Ormond Beach							
VOLUSIA	Ormond Beach Housing Authority		X	City of Ormond Beach				X			
VOLUSIA	Ponce de Leon Inlet & Port District		X	Volusia County			X		2		
VOLUSIA	Port Orange Town Center		X	City of Port Orange				X			
VOLUSIA	S. E. Volusia Hospital District/AKA Bert Fish Medical Center	X		Volusia County			X		10		
VOLUSIA	Spring Hill Community Redevelopment Agency		X	Volusia County				X			
VOLUSIA	SWI Community Development District	X		City of Port Orange				X			
VOLUSIA	Volusia County Educational Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Health Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Housing Finance Authority		X	Volusia County			X				
VOLUSIA	Volusia County Industrial Development Authority		X	Volusia County			X				
VOLUSIA	Volusia County Unified Fire District		X	Volusia County				X	9		
VOLUSIA	Volusia Growth Management Commission		X	Volusia County				X			
VOLUSIA	Volusia Soil & Water Conservation District	X		Volusia County			X				
VOLUSIA	West Volusia Hospital Authority	X		Volusia County			X				
WAKULLA	Wakulla County Industrial Development Authority		X	Wakulla County					11		
WAKULLA	Wakulla Soil & Water Conservation District	X		Wakulla County					11		
WALTON	Argyle Fire Control District	X		Walton County				X			
WALTON	Choctawhatchee River Soil & Water Conservation District	X		Walton 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.					
WALTON	Coastal Lake Community Development District	X		Walton County				X			
WALTON	Defuniak Springs Housing Authority		X	City of Defuniak Springs			X				
WALTON	Hammock Bay Community Development District	X		City of Freeport				X			
WALTON	Liberty Fire District	X		Walton County				X			
WALTON	Magnolia Creek Community Development District	X		City of Freeport				X			
WALTON	Naturewalk Community Development District	X		Walton County				X			
WALTON	Somerset Community Development District	X		Walton County				X			
WALTON	South Walton County Mosquito Control District	X		Walton County			X				
WALTON	South Walton Fire Control District	X		Walton County	X-F						
WASHINGTON	Chipley Housing Authority		X	City of Chipley		X	X				
WASHINGTON	Chipley Redevelopment Agency		X	City of Chipley			X				
WASHINGTON	Northwest Florida Community Hospital		X	Washington County			X				
WASHINGTON	Orange Hill Soil & Water Conservation District	X		Washington County				X			
WASHINGTON	Sunny Hills Units 12 - 15 Dependent District		X	Washington County				X			
MULTI	Aucilla Area Solid Waste Administration	X					X				
MULTI	Barron Water Control District	X					X				
MULTI	Big Bend Water Authority	X					X-G				
MULTI	Boca Grande Fire Control District	X			F-DB						
MULTI	Central Florida Regional Commuter Rail Authority	X					X				
MULTI	Chipola River Soil & Water Conservation County	X						X			
MULTI	Citrus, Levy, Marion Regional Workforce Development Board	X							8		
MULTI	Clay County Utility Authority	X				X	X		5		
MULTI	Cow Slough Water Control District	X						X			
MULTI	Dead Lakes Water Management District	X						X			
MULTI	Disston Island Conservancy District	X					X				
MULTI	East County Water Control District	X					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.						
MULTI	Englewood Area Fire Control District	X			X-F	X	X					
MULTI	Englewood Water District	X			DB-Closed		X					
MULTI	Everglades Agricultural Area Environmental Protection District	X						X				
MULTI	First Coast Workforce Development Consortium	X					X					
MULTI	Flahole Drainage District	X						X				
MULTI	Florida Atlantic Research & Development Board	X							11			
MULTI	Florida Crown Workforce Board, Inc.	X							11			
MULTI	Florida Inland Navigation District	X					X					
MULTI	Gasparilla Island Bridge Authority	X							11			
MULTI	Hastings Drainage District	X						X				
MULTI	Heartland Library Cooperative	X						X				
MULTI	Lake Apopka Natural Gas District	X					X					
MULTI	Lakewood Ranch Stewardship District	X							11			
MULTI	Longboat Key Beach Erosion Control District A	X						X				
MULTI	Longboat Key Beach Erosion Control District B	X						X				
MULTI	Loxahatchee River Environmental Control District	X					X			X	Fee Basis	
MULTI	Nature Coast Regional Water Authority	X					X					
MULTI	Nature Coast Soil & Water Conservation District	X						X				
MULTI	New River Public Library Cooperative	X						X				
MULTI	New River Solid Waste Association	X					X					
MULTI	Northwest Florida Regional Housing Authority	X					X					
MULTI	Northwest Florida Transportation Corridor Authority	X						X				
MULTI	Northwest Florida Water Management District	X					X					
MULTI	Okaloosa Gas District	X					X					
MULTI	Pal-Mar Water Control District	X						X		X	Elected,Part-time	
MULTI	Panhandle Public Library Cooperative System	X						X				
MULTI	Peace River/Manasota Regional Water Supply Authority	X					X					
MULTI	Port LaBelle Community Development District	X					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.					
MULTI	Rainbow Lakes Estates Municipal Service District	X					X				
MULTI	Reedy Creek Improvement District	X					X				
MULTI	Ritta Drainage District	X					X				
MULTI	St. John's River Water Management District	X					X				
MULTI	Sarasota Bay Estuary Program	X					X				
MULTI	Sarasota-Manatee Airport Authority	X			X	X				X	None
MULTI	Sebastian Inlet Tax District	X					X				
MULTI	South Florida Conservancy District	X					X				
MULTI	South Florida Regional Transportation Authority	X					X				
MULTI	South Florida Water Management District	X					X				
MULTI	South Seminole-Orange County Waste Water Transmission Authority District	X				X	X-G		10		
MULTI	Southwest Florida Water Management District	X					X				
MULTI	Space Florida	X							2		
MULTI	Sugarland Drainage District	X						X			
MULTI	Sunny Isles Reclam-Water District (INACTV)	X									
MULTI	Suwannee River Water Management District	X					X				
MULTI	Suwannee Valley Transit District	X					X				
MULTI	Tampa Bay Area Regional Transportation Authority	X						X			
MULTI	Tampa Bay Estuary Program	X							8		
MULTI	Tampa Bay Water, A Regional Water Supply Authority	X				X	X		4		
MULTI	Telegraph Cypress Water Management District	X						X			
MULTI	Three Rivers Regional Library System	X					X				
MULTI	Tolomato Community Development District	X							11		
MULTI	Tri-County Airport Authority	X						X			
MULTI	Tri-County Hospital Authority	X									
MULTI	Tri-County Transit Authority/Amalgamated Transit Union Local 1596	X			X		X		5		
MULTI	Walton/Okaloosa/Santa Rosa Regional Utility Authority	X						X			
MULTI	West Coast Inland Navigation District	X					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.						
MULTI	Wilderness Coast Public Libraries	X					X					
MULTI	Withlacoochee Regional Water Supply	X						X				