

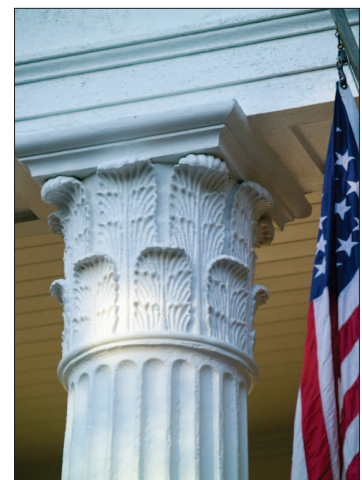
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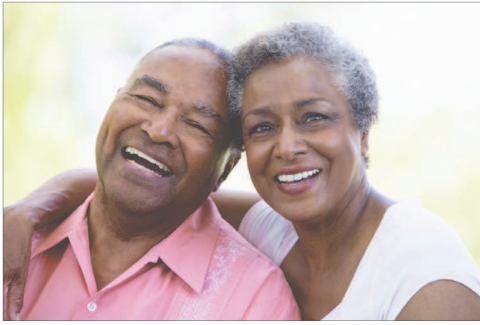
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES  
**retirement**  
We serve those who serve Florida

## Florida Local Government Retirement Systems

Annual Report



Rick Scott, Governor  
Craig Nichols, Agency Secretary





FLORIDA DEPARTMENT of

# management SERVICES

We serve those who serve Florida

4050 Esplanade Way  
Tallahassee, Florida 32399-0950  
Tel: 850.488.2786 | Fax: 850.922.6149

Rick Scott, Governor

Craig J. Nichols, Agency Secretary

January 1, 2014

The Honorable Don Gaetz, President  
The Florida Senate  
409 The Capitol  
404 South Monroe Street  
Tallahassee, FL 32399-1100

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

Dear President Gaetz and Speaker Weatherford:

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, entitled the Florida Local Government Retirement Systems Annual 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, contact Marlene Williams, Legislative Affairs Director at (850) 488-6285 or by e-mail at [Marlene.Williams@dms.myflorida.com](mailto:Marlene.Williams@dms.myflorida.com).

Sincerely,

Craig J. Nichols  
Agency 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) 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 Bureau of Local Retirement Systems of the Division of Retirement issues this annual report. This is the 33<sup>rd</sup> 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 491 in 2013.

The bureau monitors and oversees 491 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (77 of which are closed to new members or have frozen benefit accruals). These plans provide retirement, death, and/or disability benefits to 83,590 retirees, beneficiaries, DROP participants and vested terminated participants. Active plan membership for municipalities and special districts retirement plans is 101,081. School board early retirement program active plan membership is 8,625. Total plan assets were valued at approximately \$26.9 billion for the municipalities and special districts, and \$63.9 million for the school boards' early retirement programs, as of Sept. 30, 2013.

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

- Review and comment on actuarial valuations, impact statements and reports submitted by local governments, special districts and school boards, in accordance with part VII of Chapter 112, Florida Statutes;

- 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 local 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 bureau's computerized information system.

## C. EXECUTIVE SUMMARY

### Status of Local Government Retirement Systems

The bureau monitors 491 defined benefit plans sponsored by 250 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 bureau oversees, the number of employees and retirees, and the financial resources of these plans.

#### Municipal & Special District Defined Benefit Retirement Systems as of Sept. 30, 2013

Number of Municipalities	203
Number of Special Districts	47
Number of Plans	485
Total Assets (Market Value)	\$26,888,547,627
Number of Active Employees	101,081
Number of Retirees, Beneficiaries, DROP and Vested Termines <sup>(1)</sup>	81,955
Annual Retiree and Vested Terminee Payroll	\$2,054,030,053
Average Annual Pension	\$25,063
Sponsor Payroll	\$5,825,290,749
Annual Required Contribution <sup>(2)</sup>	\$1,807,022,775
As percent of Payroll <sup>(3)</sup>	31.02%

#### School Board Early Retirement Programs as of Sept. 30, 2013

Number of Reporting Programs <sup>(5)</sup>	6
Total Assets (Market Value)	\$63,944,894
Number of Active Employees <sup>(4)</sup>	8,625
Number of Retirees, Beneficiaries, and Vested Termines <sup>(1)</sup>	1,635
Annual Retiree and Vested Terminee Payroll	\$8,210,484
Average Annual Pension	\$5,022
Sponsor Payroll	\$304,190,430
Annual Required Contribution <sup>(2)</sup>	\$5,693,457
As percent of Payroll <sup>(3)</sup>	1.87%

**(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 bureau.
- (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 2013. The number of active employees in municipal and special district defined benefit plans changed by -1.52 percent, but the number of retirees, beneficiaries, Deferred Retirement Option Program (DROP) participants and vested terminees changed by +5.98 percent. Covered employees' payroll changed by -1.98 percent and contributions made to those retirement plans changed by +2.66 percent. The average annual retiree pension for municipal and special district retirement plans is now \$25,063. Asset values for local government retirement plans changed by +12.93 percent to \$26.9 billion.

Florida's school board early retirement programs measurements also had mixed results in 2013. Active employee membership changed by -0.07 percent, while school board early retirement plan retirees and vested terminees changed by -0.55 percent. The average annual retiree supplemental pension is now \$5,022. Asset values for school board plans changed +0.39 percent.

A total of 317 municipal and special district pension plans offer participants a DROP plan.

### **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 membership counts, 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 GOVERNMENT RETIREMENT SYSTEMS**  
**A. LOCAL GOVERNMENT 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. Municipal & Special District Defined Benefit Pension Plans**  
**as of Sept. 30, 2013**

	<u>2012</u>	<u>2013</u>	<u>Change</u>
Covered Employees			
Payroll	\$5,942,899,391	\$5,825,290,749	-1.98%
Number of Active			
Employees	102,636	101,081	-1.52%
Retirees, Beneficiaries, DROP participants & Vested Terminees	77,331	81,955	+5.98%
Assets (Market Value)	\$23,810,765,640	\$26,888,547,627	+12.93%
Annual Contributions	\$1,760,121,821	\$1,807,022,775	+2.66%

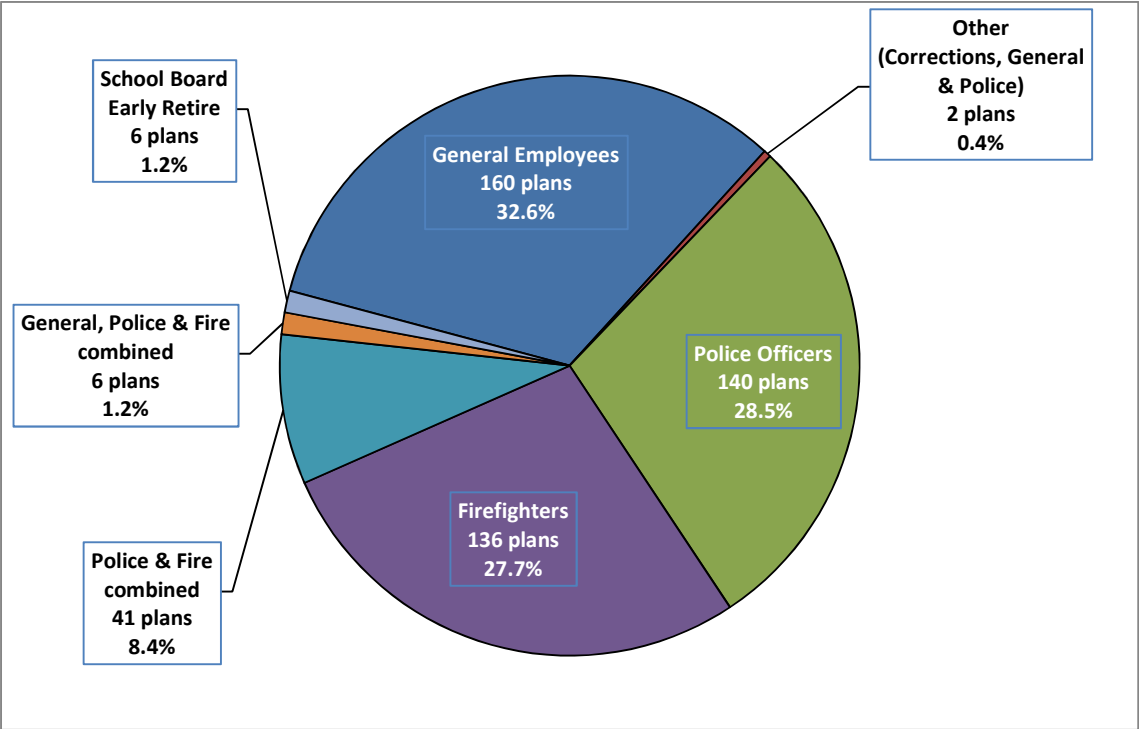
**2. School Board Early Retirement Programs**  
**as of Sept. 30, 2013**

	<u>2012</u>	<u>2013</u>	<u>Change</u>
Covered Employees			
Payroll	\$304,504,437	\$304,190,430	-0.10%
Number of Active			
Employees	8,631	8,625	-0.07%
Retirees, Beneficiaries & Vested Terminees	1,644	1,635	-0.55%
Assets (Market Value)	\$63,695,409	\$63,944,894	+0.39%
Annual Contributions	\$6,084,459	\$5,693,457	-6.43%

**B. LOCAL GOVERNMENT RETIREMENT SYSTEMS FACTS & TRENDS**

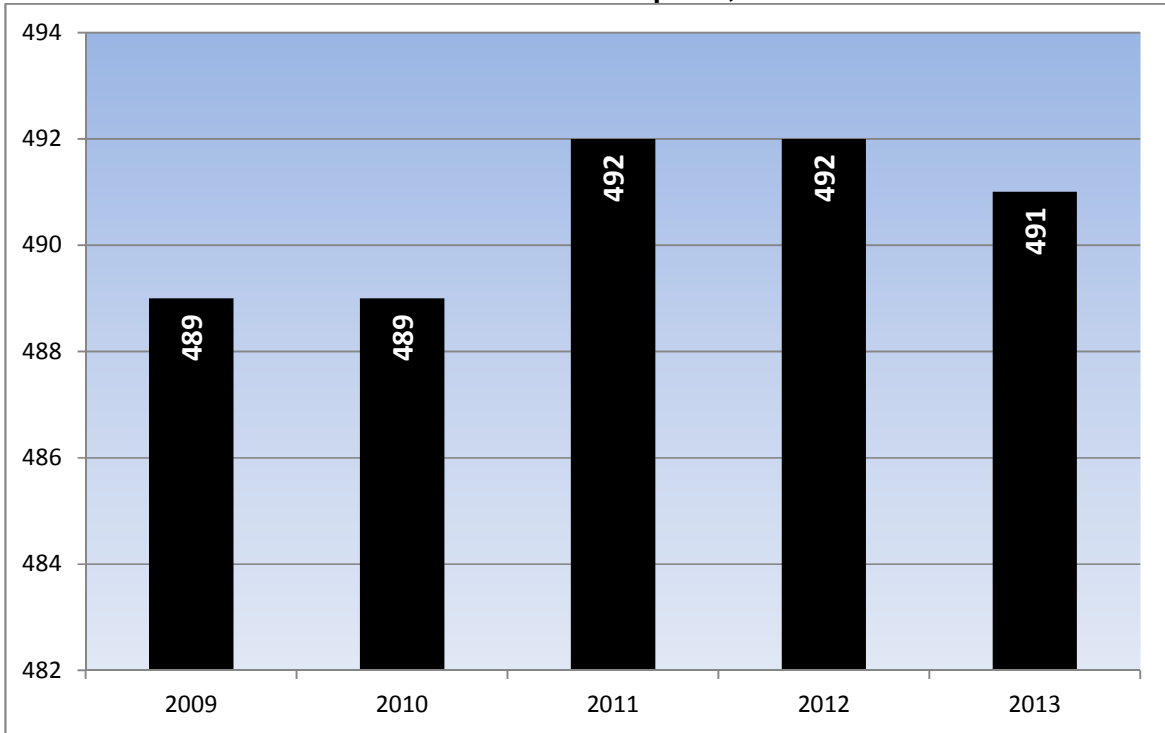
The bureau collects and retains information on the benefits Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the average 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 Sept. 30, 2013), the following information identifies benefits and other statistical information:

**1. Local Government Retirement Systems by Employee Group  
As of Sept. 30, 2013**

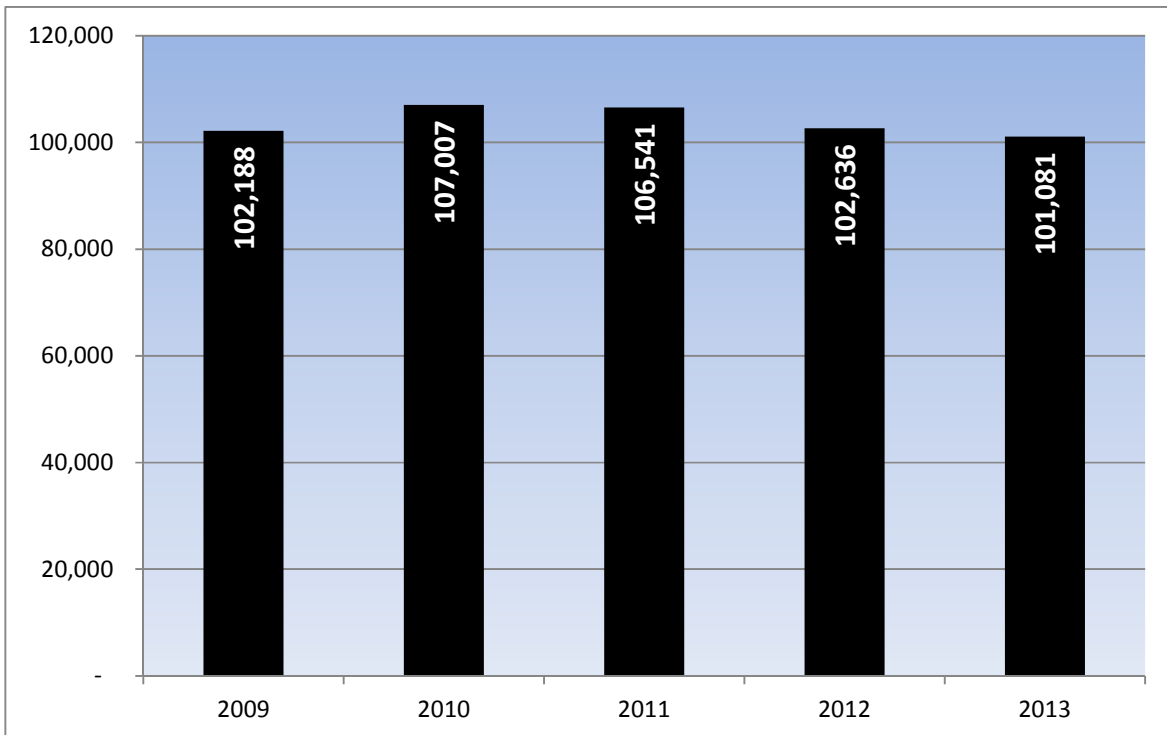


\* A city may operate several plans for general employees, police officers, firefighters, elected officials, and utility employees; or there may be various combinations of these plans. There are 410 incorporated cities in Florida, with 336 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of Sept. 30, 2013, the bureau's count of municipal defined benefit retirement systems (including special district, county, and school board early retirement plans) is 491.

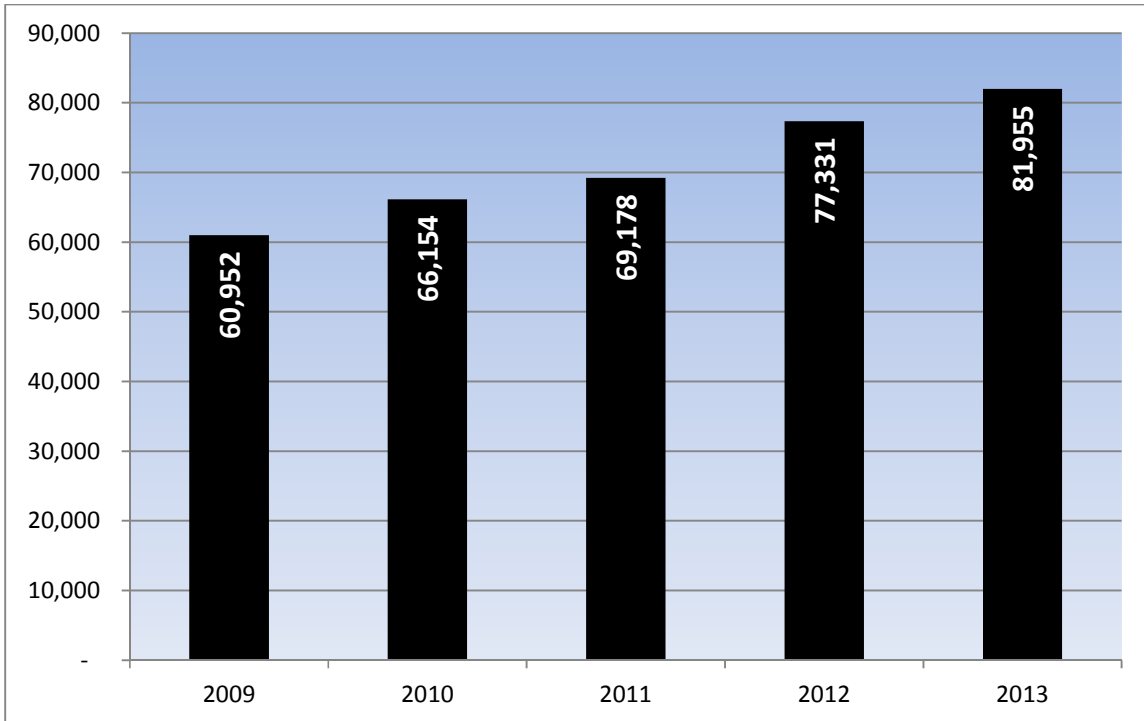
**2. Number of Defined Benefit Pension Plans  
Five Years Ended Sept. 30, 2013**



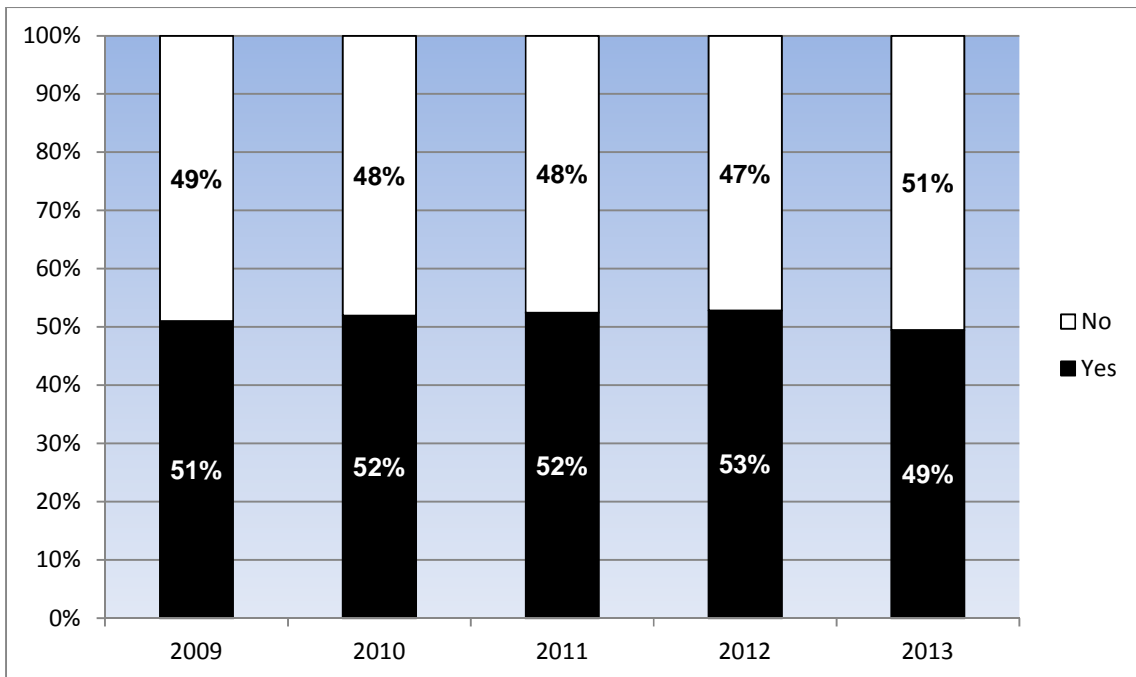
**3. Municipal & Special District Retirement Systems' Active Employees  
Five Years Ended Sept. 30, 2013**



**4. Municipal & Special District Retirement Systems'  
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees  
Five Years Ended Sept. 30, 2013**

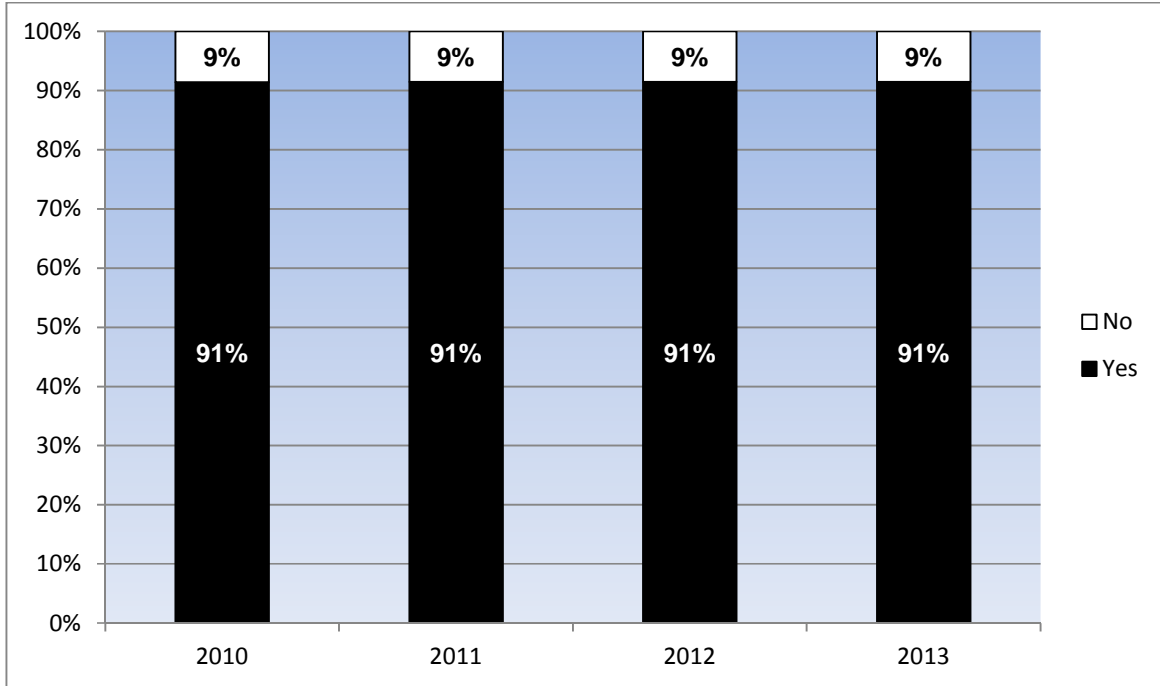


**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)  
Five Years Ended Sept. 30, 2013**



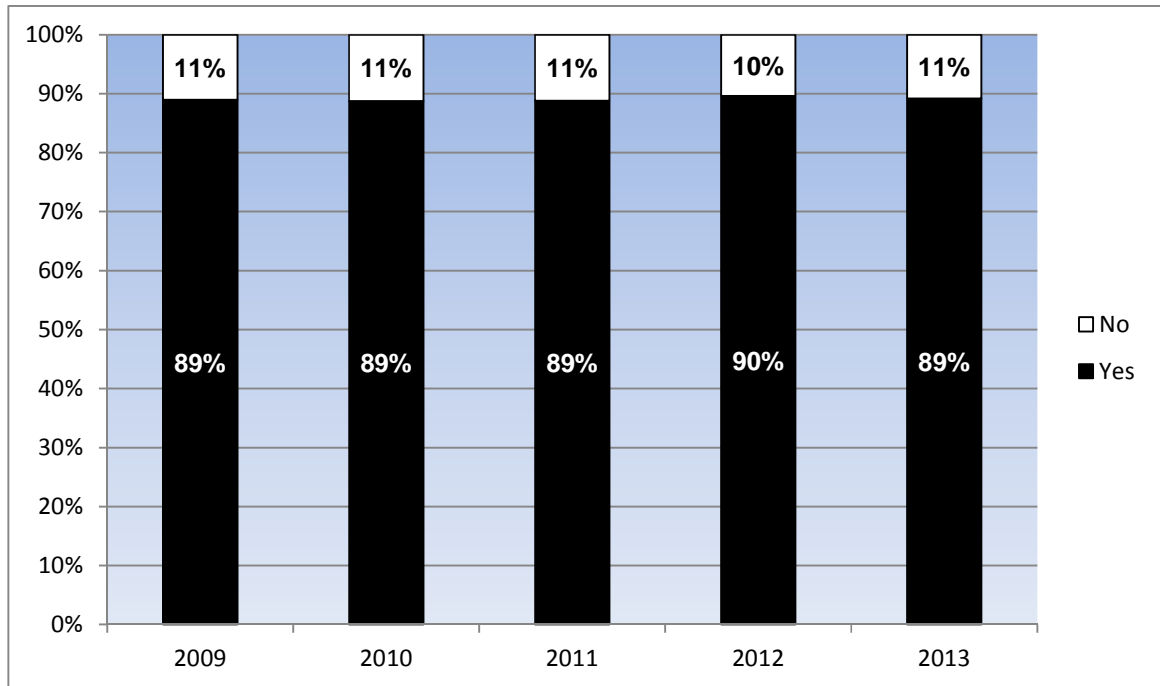


**6. Percentage of Plans Offering Disability Benefits  
Four Years Ended Sept. 30, 2013 \***

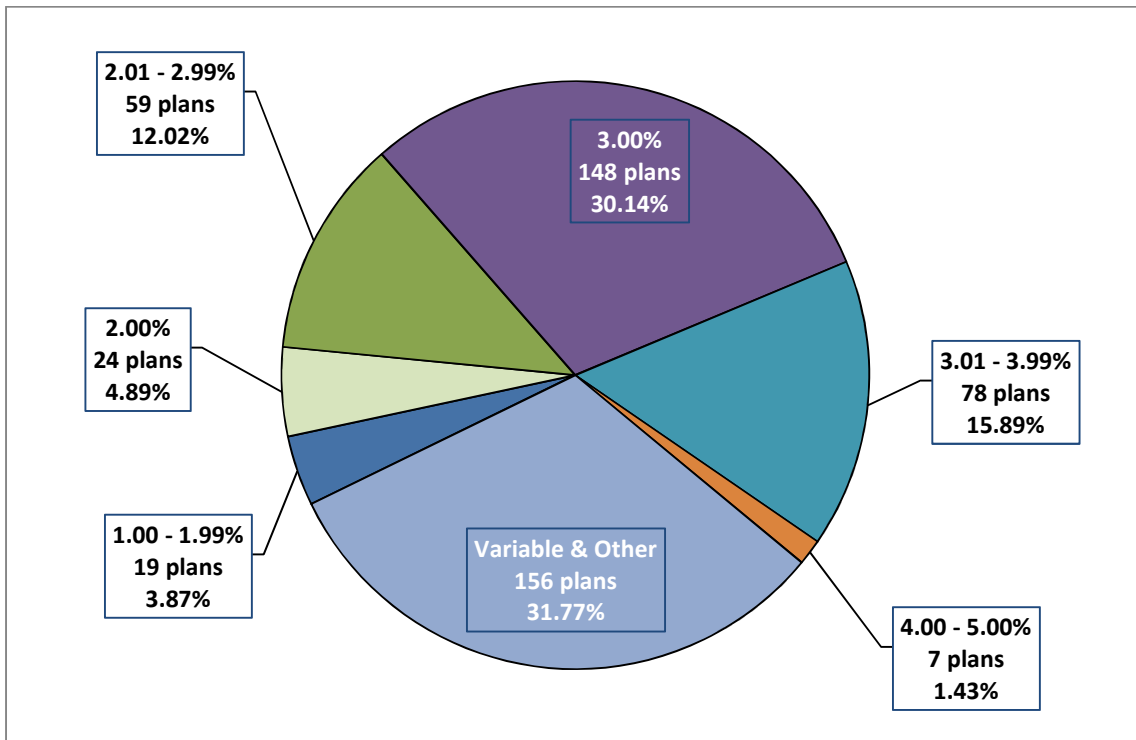


\* Data unavailable before 2010.

**7. Percentage of Plans Offering Early Retirement Benefits  
Five Years Ended Sept. 30, 2013**

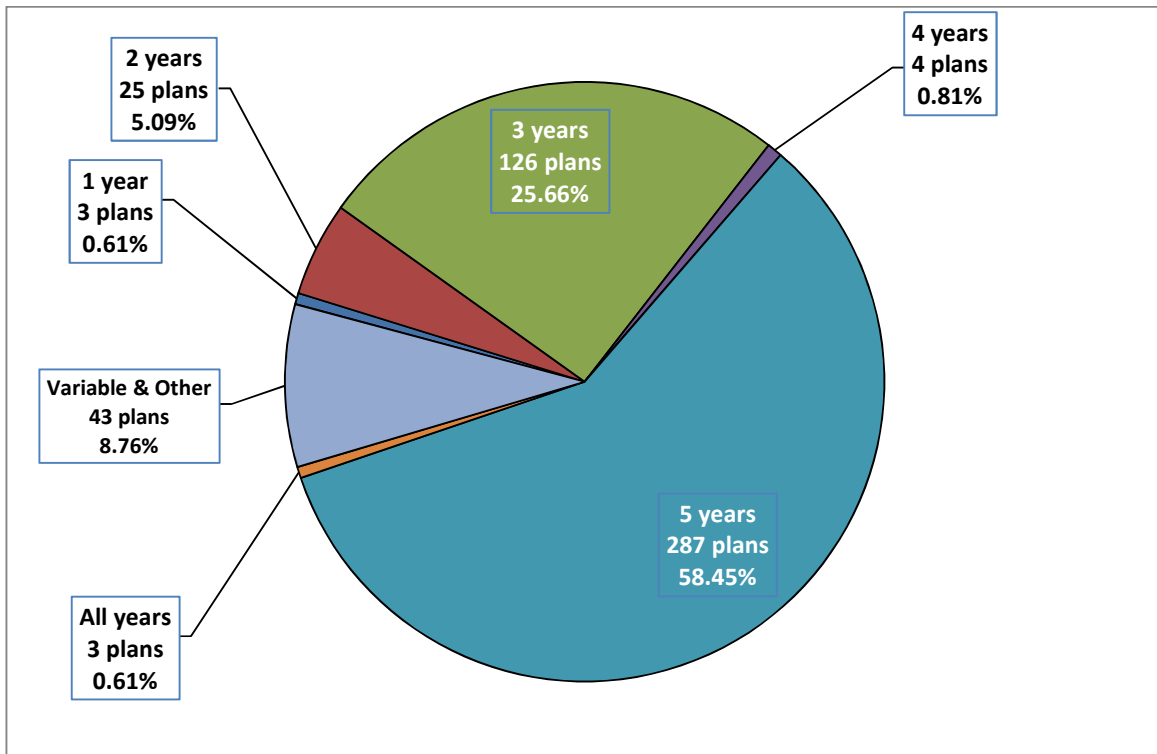


**8. Local Government Retirement Systems'  
Benefit Accrual Rates \*  
as of Sept. 30, 2013**



\*The product of the 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 accrual 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 accrual rates vary with service credit dates, hire dates, employee contribution (if variable), or the particular benefit program (if options are presented).

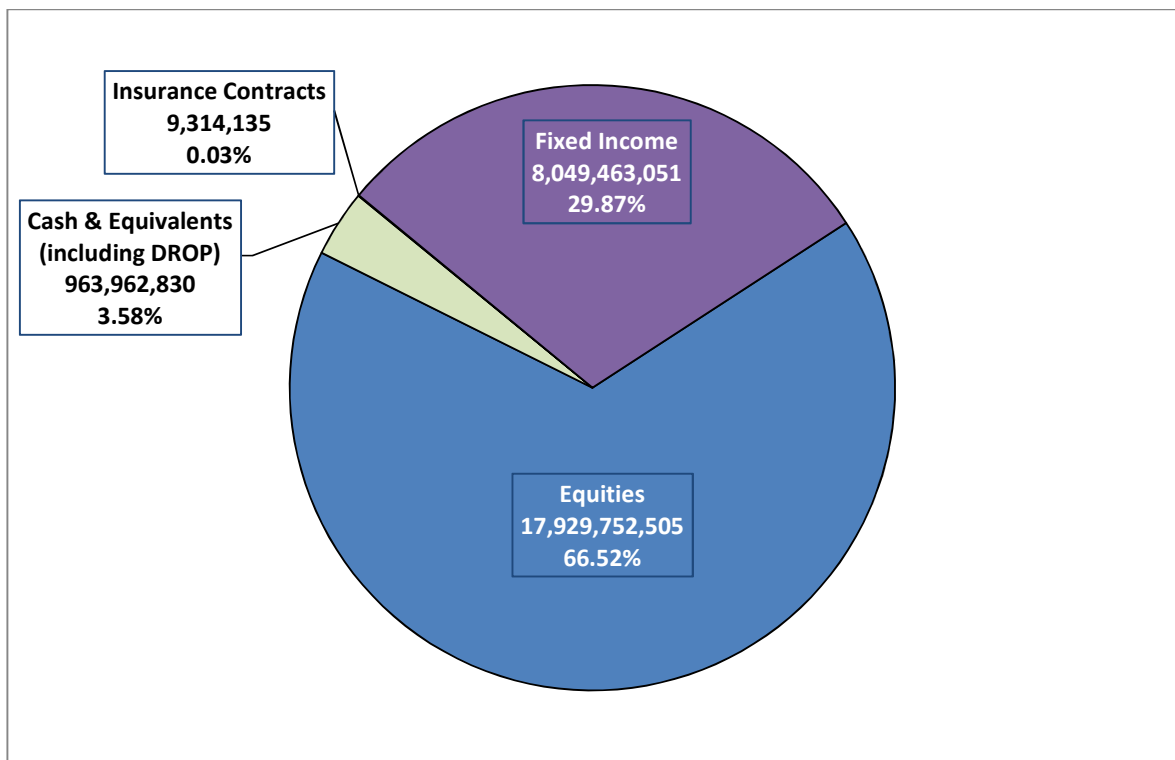
**9. Frequency of Average Final Compensation (AFC) Periods  
as of Sept. 30, 2013**



## C. ASSETS & INVESTMENTS INFORMATION

The following display indicates asset market values held by defined benefit pension trust funds, including school boards, as of Sept. 30, 2013.

### 1. Florida Local Government Retirement Systems Allocation of Investments\* as of Sept. 30, 2013

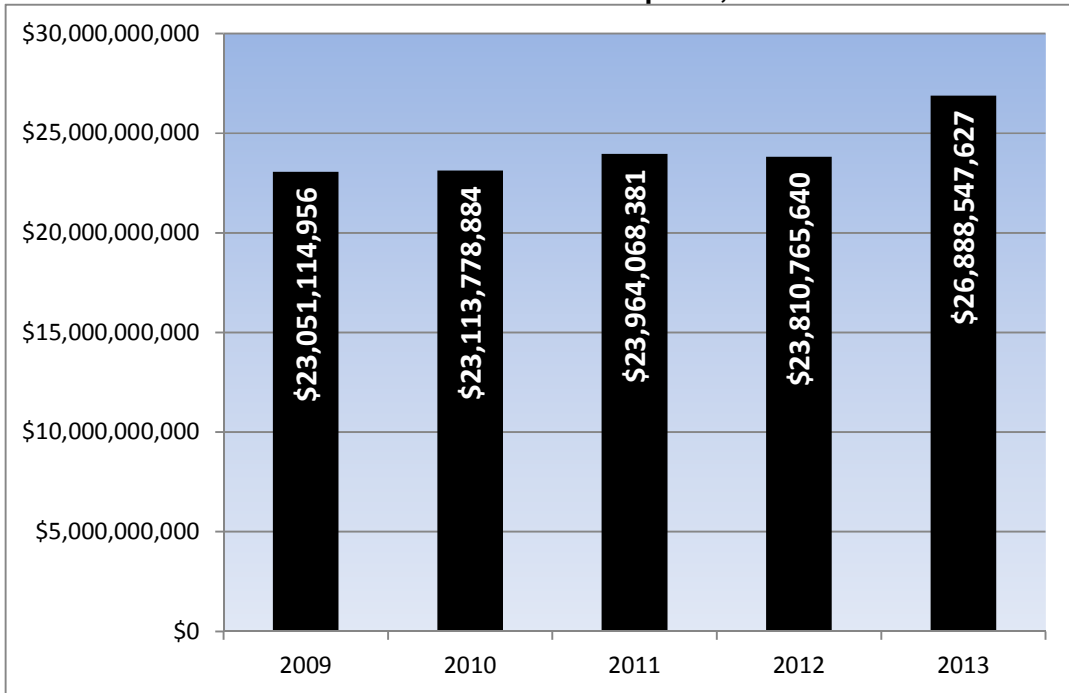


\*Please find individual plan asset data in Appendix C.

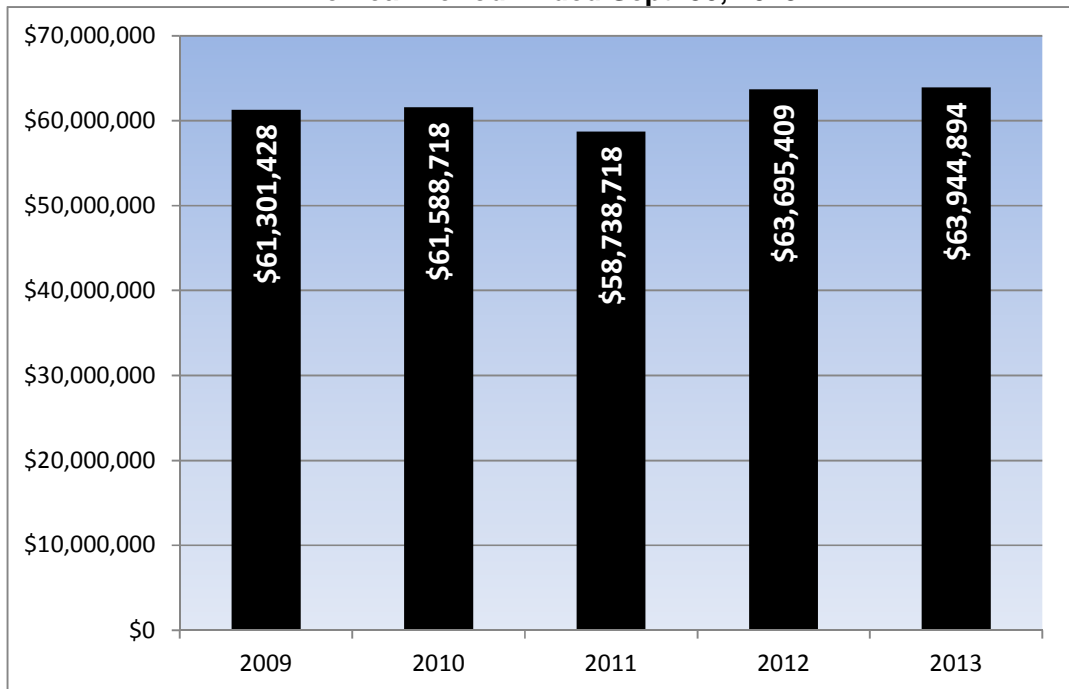
NOTE: The DROP payable balance has been added back to the Cash & Equivalents balance to reflect the actual allocation of assets as of Sept. 30, 2013.

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. Municipal & Special District Retirement Systems' Assets  
Five Year Period Ended Sept. 30, 2013**



**3. School Board Early Retirement Programs' Assets  
Five Year Period Ended Sept. 30, 2013**



## D. NON-COMPLIANT PLANS

As required by section 112.63(4), Florida Statutes, the department reviews and comments on each plan's actuarial valuations at least triennially. If the department finds that the actuarial reports are not complete, accurate, or based on reasonable assumptions, or otherwise materially fail to satisfy the statutory requirements, or if the department requires additional material information to complete its review, then the department requests that the material error or reporting deficiency be corrected. If the plan does not provide the requested materials or correction within a reasonable period of time, the department may take agency action to encourage compliance. For purposes of this review, the department considers a "reasonable period of time" to be within 60 days.

Following is a list of plans that were found to have been "not state accepted" for compliance with applicable statute and rule prior to Aug. 1, 2013, and that are still in a "not state accepted" status as of Sept. 30, 2013:

<b><u>Sponsor</u></b>	<b><u>Plan Type</u></b>
HOLLYWOOD	Police Officers
JACKSONVILLE	Corrections Officers
JACKSONVILLE	General Employees

When a plan is found to be "not state accepted," the department communicates the issues to be resolved and follows up with the plan at regular intervals to ensure that the responsible parties are aware of the review status. The department works with the plan and sponsor to facilitate appropriate responses or corrections to the actuarial reports. Consequently, the list of non-compliant plans often changes. The department maintains a list of "not state accepted" plans on its website that is updated quarterly. Please refer to the department's website for the most up to date version of this list.

[http://www.dms.myflorida.com/human\\_resource\\_support/retirement/local\\_retirement\\_plans/local\\_retirement\\_section](http://www.dms.myflorida.com/human_resource_support/retirement/local_retirement_plans/local_retirement_section)

**E. CHAPTER 2013-100, LAWS OF FLORIDA  
ACTUARIAL DISCLOSURES**

In 2013, the Florida Legislature enacted Chapter 2013-100, Laws of Florida, relating to publicly funded defined benefit pension plans. The law makes several material changes to the reporting requirements for Florida's local government pension plans under part VII of Chapter 112, Florida Statutes.

- Deleted the disclosure requirement of the present value of accrued benefits using the Florida Retirement System's (FRS) assumed rate of return.
- Declared that the State of Florida is not liable for any shortfall in a local government pension plan.
- Within 60 days of receipt of the actuarial valuation submitted after the close of the plan year ending on or after June 30, 2014, and thereafter as required in section 112.63(2), Florida Statutes, each plan (excluding FRS) must prepare and electronically submit the following disclosures to the department, in a prescribed format:
  - A. Annual financial statements prepared under Governmental Accounting Standards Board (GASB) Statement Nos. 67 and 68, using RP-2000 Combined Healthy Participant Mortality Tables, by gender, with generational projection by Scale AA.
  - B. Annual financial statements same as above, but using a rate of return assumption 200 basis points below the plan's assumed rate.
  - C. Disclosure of the months or years for which the current market value of assets will sustain payment of expected retirement benefits, as determined in the plan's last valuation, and under A. and B. above.
  - D. Disclosure of the recommended contribution to the plan as dollar amount and percentage of payroll under the plan's last valuation, and under A. and B. above.

- Each defined benefit retirement plan and plan sponsor (excluding FRS) must:
  - A. Provide the disclosures required by this section and the funded ratio of the plan, as determined in the last actuarial valuation report, on any website containing plan sponsor budget information, or plan actuarial or performance information.
  - B. Provide the following on its website:
    - 1. Plan's most recent financial statements and actuarial valuation, including a link to the department's Actuarial Summary Fact Sheet for the plan.
    - 2. A side-by-side comparison, for the previous five years beginning 2013, of the plan's assumed and actual rates of return, and asset allocations in the plan's investment portfolio.
    - 3. Any charts or graphs of the data provided in 1 or 2 above, as prescribed by the department.
- Established a timeline, penalty and procedures for determination of non-compliance.
- Required that the department include the disclosed information in this section on its actuarial plan summary fact sheets.

The law was approved by the Governor on May 31, 2013, and became effective July 1, 2013.



### III. DATA COLLECTION

Appendix A - Financial Contribution Data

Appendix B - Benefit Data

Appendix C - Market Value of Assets

Appendix D - Funding Progress FASB-35 basis

Appendix E - Actuarial Data

Appendix F - Population Data

Appendix G – Funding Progress GASB-25 basis

Appendix H - Inventory of School Board Early Retirement Programs

Appendix I - Inventory of Municipalities - Retirement Systems Inventory

Appendix J - Inventory of Special Districts - Retirement Systems Inventory

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#### NOTES:

- Each printout is preceded by a Heading and Abbreviation Key to assist the reader.
- Municipal sponsors are in alphabetical order followed by special district sponsors.
- Section 112.63(2), Florida Statutes, requires that each plan have an actuarial valuation performed at least once every three years, and that it must submit a copy of the valuation to the department within 60 days of receipt from the plan actuary. Some plans have valuations prepared less frequently than annually. The actuarial data presented in this report has been compiled from the most recent actuarial valuation reports submitted to this office.
- **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. Please notify the Bureau of Local Retirement Systems at 850-488-2784 if an error is discovered.



## 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 inactives, annual required contributions, and contribution rates. All figures are as of the valuation date shown. Since some valuations are only prepared biennially or triennially, the data contained herein is an approximation of current conditions rather than an exact accounting.

#### HEADINGS

#### INFORMATION PROVIDED

City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"><li>• G = General Employees <i>only</i></li><li>• P = Police Officers <i>only</i></li><li>• F = Firefighters <i>only</i></li><li>• PF = Police Officers and Firefighters <i>only</i></li><li>• GPF = General Employees, Police Officers and Firefighters</li><li>• GP = General Employees and Police Officers <i>only</i></li><li>• GF = General Employees and Firefighters <i>only</i></li><li>• GS = General and Sanitation Employees <i>only</i></li><li>• HIS = Health Insurance Subsidy</li><li>• LG = Lifeguards</li><li>• CO = Correctional Officers <i>only</i></li><li>• ERP = Early Retirement Program</li></ul>
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> nfunded <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 <i>not</i> 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	10/01/2012	18,692,527	7,768,934	3,337,959	1,740,307	588,262	17.6	677,445	20.3	1,265,707	37.9	4.0	35.3	0.0	10/01/2012	10/01/2012
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	3,352,827	4,102,670	130,414,767	655,361	777,144	0.6	0	0.0	777,144	0.6	0.0	0.6	0.0	07/01/2011	07/01/2011
ALTAMONTE SPRINGS	G	10/01/2012	12,188,195	241,087	8,052,707	306,080	993,886	12.3	46,686	0.6	1,040,572	12.9	0.0	13.4	0.0	10/01/2012	10/01/2012
ALTAMONTE SPRINGS	P	10/01/2012	8,488,020	1,552,096	3,991,368	85,310	786,260	19.7	259,320	6.5	1,045,580	26.2	1.0	9.7	16.6	10/01/2012	10/01/2012
APOPKA	F	10/01/2011	20,382,022	4,004,472	4,164,301	1,183,008	924,836	22.2	236,174	5.7	1,161,010	27.9	8.3	17.2	4.0	10/01/2012	10/01/2012
APOPKA	G	10/01/2011	26,365,441	9,395,217	8,445,046	1,569,924	1,278,700	15.1	547,889	6.5	1,826,589	21.6	4.9	16.8	0.0	10/01/2012	10/01/2012
APOPKA	P	10/01/2011	24,607,164	4,394,521	4,332,162	1,309,176	1,431,247	33.0	226,365	5.2	1,657,612	38.3	7.0	28.0	5.8	10/01/2012	10/01/2012
ARCADIA	G	01/01/2013	2,139,934	692,792	838,596	168,550	131,134	15.6	75,672	9.0	206,806	24.7	5.0	21.1	0.0	01/01/2013	01/01/2013
ARCADIA	PF	10/01/2012	7,658,079	2,383,891	579,741	720,121	152,942	26.4	320,770	55.3	473,712	81.7	9.6	58.2	17.1	10/01/2013	10/01/2013
ATLANTIC BEACH	G	09/30/2012	12,823,418	4,284,136	3,713,609	807,544	536,952	14.5	626,814	16.9	1,163,766	31.3	5.0	27.9	0.0	10/01/2013	10/01/2013
ATLANTIC BEACH	P	09/30/2012	7,003,654	3,720,063	1,548,109	660,348	311,513	20.1	375,564	24.3	687,077	44.4	4.8	36.7	5.4	10/01/2013	10/01/2013
ATLANTIS	P	10/01/2011	1,140,287	363,234	0	132,327	6,350	0.0	57,944	0.0	64,294	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
AUBURNDALE	F	10/01/2012	5,537,202	2,086,052	738,736	387,819	179,292	24.3	193,679	26.2	372,971	50.5	6.6	32.6	13.3	10/01/2013	10/01/2013
AUBURNDALE	G	10/01/2012	13,245,504	6,404,207	2,716,654	967,877	313,894	11.6	808,204	29.7	1,122,098	41.3	2.0	40.9	0.0	10/01/2013	10/01/2013
AUBURNDALE	P	10/01/2012	7,794,895	1,534,300	1,494,246	407,819	460,055	30.8	114,288	7.6	574,343	38.4	2.5	30.1	7.3	10/01/2013	10/01/2013
AVENTURA	P	10/01/2012	20,116,833	5,519,006	7,663,687	282,764	1,545,633	20.2	645,952	8.4	2,191,585	28.6	6.8	19.4	3.5	10/01/2013	10/01/2013
AVON PARK	F	10/01/2012	3,653,070	1,881,646	732,830	228,432	192,620	26.3	201,737	27.5	394,357	53.8	5.0	46.1	4.8	10/01/2013	10/01/2013
AVON PARK	P	10/01/2011	4,698,666	516,195	955,150	294,046	284,827	29.8	79,901	8.4	364,728	38.2	5.0	29.2	5.5	10/01/2012	10/01/2012
BAL HARBOUR VILLAGE	G	10/01/2010	7,912,281	1,822,654	1,337,979	391,589	303,128	22.7	130,114	9.7	433,242	32.4	8.0	26.0	0.0	10/01/2010	10/01/2011
BAL HARBOUR VILLAGE	P	10/01/2012	14,377,596	9,663,319	1,830,726	1,030,506	634,874	34.7	823,238	45.0	1,458,112	79.6	10.0	70.8	2.1	10/01/2013	10/01/2013
BARTOW	F	10/01/2012	6,487,849	994,968	917,980	437,358	391,430	42.6	84,196	9.2	475,626	51.8	2.0	42.5	9.4	10/01/2013	10/01/2013
BARTOW	G	10/01/2012	15,683,204	10,532,053	7,865,605	900,213	645,777	8.2	1,047,237	13.3	1,693,014	21.5	4.0	18.4	0.0	10/01/2013	10/01/2013
BARTOW	P	10/01/2012	13,162,924	4,430,044	1,667,067	787,145	376,690	22.6	534,632	32.1	911,322	54.7	4.0	46.1	6.8	10/01/2013	10/01/2013
BAY HARBOR ISLANDS [GP]	G	10/01/2011	5,329,264	1,347,611	2,620,105	176,848	386,035	14.7	187,663	7.2	573,698	21.9	4.8	17.8	0.0	10/01/2012	10/01/2012
BAY HARBOR ISLANDS [GP]	P	10/01/2011	6,066,531	2,501,812	1,548,611	132,864	432,726	27.9	344,215	22.2	776,941	50.2	8.0	43.9	0.0	10/01/2012	10/01/2012

**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
BAY MEDICAL CENTER	G	01/01/2013	87,807,918	14,294,312	0	9,849,665	0	0.0	1,611,613	0.0	1,611,613	0.0	0.0	0.0	0.0	01/01/2013	10/01/2013
BELLE GLADE	G	10/01/2012	13,295,196	-356,173	2,769,571	593,099	338,794	12.2	0	0.0	338,794	12.2	4.0	8.7	0.0	10/01/2012	10/01/2012
BELLE GLADE (RETIRED)	PF	10/01/2012	5,260,711	-1,257,836	0	215,123	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
BELLE GLADE HOUSING	G	10/01/2012	1,588,375	241,805	903,579	38,722	132,035	14.6	0	0.0	132,035	14.6	0.0	15.4	0.0	10/01/2012	10/01/2012
BELLEAIR	P	10/01/2012	2,210,156	511,056	701,450	140,566	256,494	36.6	44,456	6.3	300,950	42.9	6.0	32.8	5.8	10/01/2013	10/01/2013
BELLEVIEW	P	10/01/2012	2,597,609	879,816	393,392	143,820	83,111	21.1	92,354	23.5	175,465	44.6	5.0	32.2	9.2	10/01/2013	10/01/2013
BERT FISH MEDICAL CENTER	G	01/01/2012	17,141,404	9,331,178	1,340,868	2,095,031	47,807	3.6	0	0.0	47,807	3.6	0.0	3.7	0.0	01/01/2012	01/01/2012
BOCA GRANDE FCD	F	10/01/2012	3,034,303	476,190	1,100,015	41,116	325,472	29.6	28,933	2.6	354,405	32.2	0.5	22.1	10.8	10/01/2013	10/01/2013
BOCA RATON	G	10/01/2012	180,016,448	27,927,702	28,583,981	10,373,351	4,560,689	16.0	1,649,223	5.8	6,209,912	21.7	9.3	13.2	0.0	10/01/2013	10/01/2013
BOCA RATON	PF	10/01/2012	244,603,841	129,010,164	29,457,656	15,357,614	9,411,962	32.0	8,838,516	30.0	18,250,478	62.0	10.2	44.5	9.6	10/01/2013	10/01/2013
BOCA RATON EXECUTIVE	G	10/01/2012	23,754,084	11,840,737	4,821,123	1,417,782	907,983	18.8	1,159,723	24.1	2,067,706	42.9	11.0	32.6	0.0	10/01/2013	10/01/2013
BOCA RATON HOUSING	G	10/01/2011	1,528,642	-178,369	862,168	17,725	132,507	15.4	0	0.0	132,507	15.4	6.4	9.4	0.0	10/01/2011	10/01/2011
BONITA SPRINGS FCD	F	10/01/2012	34,983,095	29,388,344	6,060,748	2,536,145	1,654,859	27.3	2,707,985	44.7	4,362,844	72.0	7.0	58.5	9.4	10/01/2013	10/01/2013
BONITA SPRINGS FCD	G	10/01/2011	1,922,844	-48,066	540,894	93,429	177,075	32.7	0	0.0	177,075	32.7	7.0	27.0	0.0	10/01/2012	10/01/2012
BOYNTON BEACH	F	10/01/2012	57,441,452	37,871,381	9,375,520	4,864,671	2,912,243	31.1	2,392,604	25.5	5,304,847	56.6	12.0	37.2	7.4	10/01/2013	10/01/2013
BOYNTON BEACH	G	10/01/2012	103,668,941	34,541,917	20,956,556	8,212,563	3,124,038	14.9	4,913,085	23.4	8,037,123	38.4	7.0	32.6	0.0	10/01/2013	10/01/2013
BOYNTON BEACH	P	10/01/2012	59,617,447	39,756,380	11,789,237	4,891,186	2,980,511	25.3	2,451,563	20.8	5,432,074	46.1	7.0	35.2	3.9	10/01/2013	10/01/2013
BRADENTON	F	10/01/2012	32,404,432	15,168,250	3,861,209	2,329,177	1,205,017	31.2	1,761,369	45.6	2,966,386	76.8	9.5	58.8	11.6	10/01/2013	10/01/2013
BRADENTON	P	10/01/2012	52,799,863	15,603,516	6,776,210	2,703,862	1,875,816	27.7	936,458	13.8	2,812,274	41.5	6.0	30.7	6.2	10/01/2013	10/01/2013
BROOKSVILLE	F	10/01/2012	4,937,188	1,678,420	651,086	419,119	177,860	27.3	192,448	29.6	370,308	56.9	3.3	43.2	12.5	10/01/2013	10/01/2013
BROOKSVILLE	P	10/01/2012	3,699,849	36,063	1,155,943	0	400,695	34.7	0	0.0	400,695	34.7	1.0	26.1	8.8	10/01/2012	10/01/2012
BUNNELL	F	10/01/2012	448,581	-61,619	21,667	13,229	13,520	62.4	0	0.0	13,520	62.4	5.0	8.3	51.4	10/01/2012	10/01/2012
BUSHNELL	G	10/01/2012	1,439,364	284,116	966,407	31,507	119,039	12.3	46,115	4.8	165,154	17.1	0.0	17.8	0.0	10/01/2013	10/01/2013
BUSHNELL	P	10/01/2011	939,218	129,680	360,436	17,387	106,784	29.6	12,503	3.5	119,287	33.1	1.0	27.7	5.7	10/01/2012	10/01/2012
CAPE CORAL	F	10/01/2012	98,502,092	60,533,254	13,453,644	6,060,765	4,649,024	34.6	5,855,957	43.5	10,504,981	78.1	10.0	62.1	9.1	10/01/2013	10/01/2013
CAPE CORAL	G	10/01/2012	143,856,272	95,592,021	35,151,182	10,774,726	7,007,024	19.9	10,727,806	30.5	17,734,830	50.5	9.9	42.5	0.0	10/01/2013	10/01/2013

**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
CAPE CORAL	P	10/01/2012	92,770,697	43,220,424	14,266,182	5,507,586	4,778,027	33.5	4,178,366	29.3	8,956,393	62.8	10.0	49.5	5.7	10/01/2013	10/01/2013
CASSELBERRY	PF	10/01/2012	11,296,952	1,593,497	3,499,263	108,660	992,650	28.4	0	0.0	992,650	28.4	0.5	23.8	5.2	10/01/2013	10/01/2013
CHATTAHOOCHEE	F	10/01/2010	379,802	49,187	55,128	25,556	19,926	36.1	0	0.0	19,926	36.1	5.0	20.4	11.8	10/01/2011	10/01/2011
CLEARWATER	F	01/01/2012	6,341,468	-681,903	0	693,617	4,600	0.0	0	0.0	4,600	0.0	0.0	0.0	0.0	01/01/2012	10/01/2012
CLEARWATER	GPF	01/01/2013	735,778,899	57,969,871	74,422,344	35,809,256	19,435,022	26.1	5,479,806	7.4	24,914,828	33.5	8.9	26.3	0.0	01/01/2013	10/01/2013
CLERMONT	F	10/01/2011	4,284,079	-59,093	2,792,489	8,965	657,102	23.5	0	0.0	657,102	23.5	1.0	21.2	2.2	10/01/2011	10/01/2011
CLERMONT	P	10/01/2012	9,336,492	-659,301	2,424,191	367,318	533,555	22.0	0	0.0	533,555	22.0	3.0	14.7	5.0	10/01/2012	10/01/2012
CLERMONT (RETIRED)	G	10/01/2011	488,225	-75,495	0	66,212	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
CLEWISTON	G	10/01/2010	7,061,840	1,876,292	2,539,065	519,637	454,675	17.9	0	0.0	454,675	17.9	0.0	19.3	0.0	10/01/2010	10/01/2010
COCOA	F	10/01/2012	11,193,740	11,111,650	1,772,109	1,367,961	443,947	25.1	1,159,908	65.5	1,603,855	90.5	6.5	82.3	5.3	10/01/2013	10/01/2013
COCOA	G	10/01/2012	11,323,597	5,181,854	325,223	1,327,330	84,768	26.1	642,563	197.6	727,331	223.6	5.0	227.6	0.0	10/01/2013	10/01/2013
COCOA	P	10/01/2012	21,083,643	5,027,010	2,846,388	1,344,463	662,835	23.3	818,814	28.8	1,481,649	52.1	6.5	42.8	4.9	10/01/2013	10/01/2013
COCOA BEACH	F	10/01/2012	8,409,705	5,185,109	1,439,422	786,833	234,928	16.3	514,093	35.7	749,021	52.0	5.0	42.2	5.9	10/01/2013	10/01/2013
COCOA BEACH	G	10/01/2011	14,730,150	-431,777	4,879,634	714,345	1,127,384	23.1	0	0.0	1,127,384	23.1	5.0	18.3	0.0	10/01/2012	10/01/2012
COCOA BEACH	P	10/01/2012	8,346,569	6,678,819	1,798,182	872,043	262,275	14.6	660,059	36.7	922,334	51.3	5.0	42.2	5.1	10/01/2013	10/01/2013
COOPER CITY	F	10/01/2012	19,051,987	7,348,326	621,690	1,635,239	1,263,624	203.3	0	0.0	1,263,624	203.3	3.5	168.7	39.9	10/01/2013	10/01/2013
COOPER CITY	G	10/01/2012	22,439,120	6,902,503	4,625,087	1,342,423	1,334,116	28.8	400,994	8.7	1,735,110	37.5	9.7	28.6	0.0	10/01/2013	10/01/2013
COOPER CITY	P	10/01/2012	21,734,832	6,678,534	592,661	2,142,978	1,184,816	199.9	0	0.0	1,184,816	199.9	8.1	163.9	37.0	10/01/2012	10/01/2012
COOPER CITY - MANAGEMENT	GPF	10/01/2011	2,093,552	2,698,410	398,743	304,283	123,477	31.0	245,577	61.6	369,054	92.6	11.0	85.0	0.0	10/01/2012	10/01/2012
CORAL GABLES	GPF	10/01/2012	279,370,902	247,517,286	39,651,521	36,800,704	6,652,046	16.8	21,984,194	55.4	28,636,240	72.2	14.8	62.7	0.4	10/01/2013	10/01/2013
CORAL SPRINGS	F	10/01/2012	44,326,537	8,970,918	11,696,314	489,203	3,633,029	31.1	803,620	6.9	4,436,649	37.9	8.8	19.8	10.0	10/01/2012	10/01/2012
CORAL SPRINGS	G	10/01/2012	6,735,011	3,011,501	270,617	791,917	67,529	25.0	467,097	172.6	534,626	197.6	10.0	195.3	0.0	10/01/2012	10/01/2012
CORAL SPRINGS	P	10/01/2012	126,723,214	65,406,922	13,474,217	8,807,412	4,552,890	33.8	5,851,372	43.4	10,404,262	77.2	8.0	64.3	6.3	10/01/2012	10/01/2012
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	10/01/2012	12,330,167	951,763	3,762,590	580,811	875,047	23.3	81,428	2.2	956,475	25.4	6.4	20.1	0.0	10/01/2013	10/01/2013
CRESTVIEW	PF	10/01/2012	12,781,014	876,903	4,147,740	356,043	1,003,650	24.2	73,243	1.8	1,076,893	26.0	6.4	16.3	4.3	10/01/2013	10/01/2013

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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
DADE CITY	F	10/01/2012	4,704,873	1,100,007	364,683	301,668	80,008	21.9	132,282	36.3	212,290	58.2	1.0	44.5	15.0	10/01/2013	10/01/2013
DADE CITY	P	10/01/2012	6,657,291	587,479	1,011,015	239,776	271,994	26.9	0	0.0	271,994	26.9	1.0	19.5	7.5	10/01/2013	10/01/2013
DANIA BEACH	G	10/01/2012	17,611,501	6,449,060	1,319,723	1,569,509	1,565,740	118.6	0	0.0	1,565,740	118.6	19.7	103.4	0.0	10/01/2013	10/01/2013
DANIA BEACH [PF]	F	10/01/2012	25,415,821	18,139,007	2,890,789	2,297,310	4,490,727	155.3	0	0.0	4,490,727	155.3	24.6	132.0	4.3	10/01/2013	10/01/2013
DANIA BEACH [PF]	P	10/01/2012	3,900,877	3,280,891	0	721,245	586,151	0.0	0	0.0	586,151	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
DAVIE	F	10/01/2012	51,581,175	24,672,373	11,259,382	3,134,797	3,521,720	31.3	2,155,620	19.1	5,677,340	50.4	8.4	38.5	6.0	10/01/2012	10/01/2012
DAVIE	P	10/01/2012	92,882,202	28,267,161	13,014,220	4,807,085	4,367,229	33.6	2,549,582	19.6	6,916,811	53.1	7.0	43.8	5.0	10/01/2012	10/01/2012
DAVIE - GENERAL & MGMT	G	10/01/2012	34,322,299	8,345,790	13,169,485	1,211,191	3,511,346	26.7	0	0.0	3,511,346	26.7	0.0	27.0	0.0	10/01/2012	10/01/2012
DAYTONA BEACH	PF	10/01/2012	144,159,231	52,962,858	15,425,013	11,123,879	3,543,102	23.0	5,973,473	38.7	9,516,575	61.7	9.9	48.3	4.4	10/01/2013	10/01/2013
DEERFIELD BEACH	F	10/01/2011	75,109,266	25,481,248	10,264,440	5,366,580	3,125,803	30.5	2,316,152	22.6	5,441,955	53.0	9.0	40.2	6.0	10/01/2011	10/01/2011
DEERFIELD BEACH	G	10/01/2011	51,183,299	8,928,742	384,733	6,070,460	162,561	42.3	1,487,870	386.7	1,650,431	429.0	9.0	439.5	0.0	10/01/2011	10/01/2011
DEERFIELD BEACH	P	10/01/2011	33,011,728	14,746,749	0	4,208,151	84,761	0.0	1,416,067	0.0	1,500,828	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
DELAND	F	10/01/2012	9,719,380	2,111,387	2,043,800	515,743	567,563	27.8	177,333	8.7	744,896	36.4	5.0	32.1	3.0	10/01/2012	10/01/2012
DELAND	G	10/01/2012	25,140,301	5,475,596	2,559,718	1,805,253	487,808	19.1	492,830	19.3	980,638	38.3	7.0	34.5	0.0	10/01/2012	10/01/2013
DELAND	P	10/01/2012	16,489,856	8,854,042	2,527,223	1,238,705	745,718	29.5	644,761	25.5	1,390,479	55.0	7.8	42.1	6.6	10/01/2013	10/01/2013
DELRAY BEACH	G	10/01/2012	95,812,011	3,668,352	16,937,526	5,180,711	2,415,944	14.3	124,490	0.7	2,540,434	15.0	3.7	12.3	0.0	10/01/2013	10/01/2013
DELRAY BEACH	PF	10/01/2012	141,523,551	92,811,692	16,867,194	11,260,432	4,630,208	27.5	6,666,992	39.5	11,297,200	67.0	9.0	57.6	3.0	10/01/2013	10/01/2013
DELTONA	F	10/01/2012	15,177,949	4,954,866	4,127,685	596,899	791,506	19.2	412,667	10.0	1,204,173	29.2	8.0	18.6	3.8	10/01/2013	10/01/2013
DESTIN FCD	F	10/01/2012	10,219,747	10,067,337	2,152,791	574,859	793,421	36.9	563,278	26.2	1,356,699	63.0	6.8	43.7	15.1	10/01/2012	10/01/2012
DUNEDIN	F	10/01/2012	19,849,748	1,677,855	3,110,720	1,005,658	790,509	25.4	94,410	3.0	884,919	28.4	5.5	15.6	8.5	10/01/2013	10/01/2013
DUNNELLON	PF	10/01/2011	802,214	-44,151	565,373	16,462	89,289	15.8	0	0.0	89,289	15.8	1.0	15.3	0.0	10/01/2011	10/01/2011
EAST LAKE TARPON FCD	F	10/01/2012	9,001,382	3,844,627	2,057,194	495,510	584,836	28.4	243,804	11.9	828,640	40.3	5.0	24.2	12.6	10/01/2013	10/01/2013
EAST NAPLES FCD	F	10/01/2012	14,186,654	-2,309,078	3,369,504	51,818	1,301,623	38.6	0	0.0	1,301,623	38.6	1.0	20.9	18.2	10/01/2013	10/01/2013
EAST NICEVILLE FCD	F	10/01/2010	261,539	23,486	292,199	0	59,382	20.3	4,622	1.6	64,004	21.9	5.0	2.3	15.4	10/01/2011	10/01/2011
EATONVILLE	P	10/01/2010	761,857	-73,213	670,970	0	99,212	14.8	0	0.0	99,212	14.8	5.0	9.0	1.4	10/01/2011	10/01/2011
EDGEWATER	F	10/01/2012	7,274,129	1,292,256	1,528,795	171,001	355,650	23.3	167,834	11.0	523,484	34.2	6.0	25.9	3.6	10/01/2013	10/01/2013



**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
EDGEWATER	G	10/01/2012	11,315,559	6,343,085	580,324	1,347,393	145,793	25.1	578,797	99.7	724,590	124.9	2.5	127.0	0.0	10/01/2013	10/01/2013
EDGEWATER	P	10/01/2012	6,445,568	1,600,817	1,111,828	736,120	675,837	60.8	147,002	13.2	822,839	74.0	6.0	59.7	11.0	10/01/2013	10/01/2013
ENGLEWOOD AREA FCD	F	10/01/2012	15,138,514	10,203,235	3,676,240	818,061	950,888	25.9	933,852	25.4	1,884,740	51.3	7.0	35.4	10.8	10/01/2013	10/01/2013
ENGLEWOOD WATER DISTRICT	G	10/01/2011	465,353	173,806	0	70,571	0	0.0	24,943	0.0	24,943	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
ESTERO FCD	F	10/01/2012	10,055,571	2,435,378	4,070,894	137,629	1,145,580	28.1	0	0.0	1,145,580	28.1	3.0	19.6	6.6	10/01/2013	10/01/2013
EUSTIS	F	10/01/2011	5,014,073	2,580,341	961,007	453,013	158,230	16.5	329,929	34.3	488,159	50.8	4.0	40.0	8.9	10/01/2012	10/01/2012
EUSTIS	P	10/01/2010	9,652,207	4,030,860	2,232,881	473,832	448,338	20.1	346,946	15.5	795,284	35.6	4.0	28.0	4.9	10/01/2011	10/01/2011
FERNANDINA BEACH	G	10/01/2012	13,373,058	9,631,434	4,196,468	1,548,458	603,914	14.4	858,329	20.5	1,462,243	34.8	6.5	29.7	0.0	10/01/2013	10/01/2013
FERNANDINA BEACH	PF	10/01/2012	15,161,094	11,776,854	3,390,911	1,477,739	702,564	20.7	1,090,299	32.2	1,792,863	52.9	7.7	40.7	6.6	10/01/2013	10/01/2013
FLAGLER BEACH	F	10/01/2012	1,026,197	-29,808	245,463	42,208	76,275	31.1	0	0.0	76,275	31.1	5.0	7.6	19.7	10/01/2013	10/01/2013
FLAGLER BEACH	P	10/01/2010	1,440,319	811,616	637,661	36,220	216,927	34.0	0	0.0	216,927	34.0	10.0	19.0	6.4	10/01/2011	10/01/2011
FLORIDA CITY	P	10/01/2012	2,830,029	-350,588	0	252,346	11,670	0.0	0	0.0	11,670	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
FLORIDA CITY - ELECTED	G	10/01/2012	1,446,799	1,598,636	206,790	10,483	79,587	38.5	291,811	141.1	371,398	179.6	0.0	185.1	0.0	10/01/2012	10/01/2012
FORT LAUDERDALE	G	09/30/2012	498,932,155	51,325,141	57,447,109	36,946,607	11,225,456	19.5	8,000,844	13.9	19,226,300	33.5	6.0	27.5	0.0	10/01/2013	10/01/2013
FORT LAUDERDALE	PF	01/01/2012	452,786,999	218,794,060	65,318,290	41,355,832	18,235,936	27.9	21,276,992	32.6	39,512,928	60.5	8.3	49.0	4.2	01/01/2012	10/01/2012
FORT MEADE [GPF]	F	10/01/2010	307,568	12,563	106,820	30,984	21,204	19.9	1,049	1.0	22,253	20.8	0.0	21.6	0.0	10/01/2010	10/01/2011
FORT MEADE [GPF]	G	10/01/2010	3,174,282	269,395	1,219,363	235,716	105,661	8.7	23,140	1.9	128,801	10.6	0.0	11.0	0.0	10/01/2010	10/01/2011
FORT MEADE [GPF]	P	10/01/2010	1,202,575	89,980	0	236,496	11,547	0.0	9,482	0.0	21,029	0.0	0.0	0.0	0.0	10/01/2010	10/01/2011
FORT MYERS	F	10/01/2012	53,825,076	41,311,927	8,085,699	4,379,008	2,174,120	26.9	3,507,530	43.4	5,681,650	70.3	8.0	64.7	5.0	10/01/2012	10/01/2012
FORT MYERS	G	10/01/2012	74,987,273	55,239,369	20,847,217	8,483,004	2,810,427	13.5	4,754,619	22.8	7,565,046	36.3	4.5	33.2	0.0	10/01/2013	10/01/2013
FORT MYERS	P	10/01/2012	71,890,903	75,129,462	11,359,363	7,437,589	3,016,973	26.6	7,210,618	63.5	10,227,591	90.0	10.0	84.2	4.9	10/01/2012	10/01/2013
FORT PIERCE [G, P, UTIL]	G	09/30/2012	47,093,121	8,236,328	8,625,945	3,772,940	1,372,388	15.9	556,739	6.5	1,929,127	22.4	5.2	17.2	0.0	10/01/2013	10/01/2013
FORT PIERCE [G, P, UTIL]	P	09/30/2012	40,111,103	4,584,904	5,415,125	2,548,783	1,138,801	21.0	16,382	0.3	1,155,183	21.3	5.2	16.2	0.0	10/01/2013	10/01/2013
FORT PIERCE SUPP	P	09/30/2012	10,322,339	624,577	5,422,508	332,183	561,137	10.3	53,856	1.0	614,993	11.3	7.0	0.4	4.3	10/01/2012	10/01/2012
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2012	66,995,173	12,874,991	11,801,344	4,968,789	1,846,911	15.7	1,057,652	9.0	2,904,563	24.6	6.2	18.6	0.0	10/01/2013	10/01/2013

**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
FORT WALTON BEACH	F	10/01/2012	11,436,927	7,211,967	1,946,811	1,039,883	398,945	20.5	474,815	24.4	873,760	44.9	6.6	34.2	5.9	10/01/2013	10/01/2013
FORT WALTON BEACH	G	10/01/2011	28,883,580	6,518,662	5,004,486	2,583,538	809,395	16.2	773,748	15.5	1,583,143	31.6	5.0	27.9	0.0	10/01/2012	10/01/2012
FORT WALTON BEACH	P	10/01/2012	18,137,431	7,375,553	2,178,847	1,507,846	472,120	21.7	613,635	28.2	1,085,755	49.8	4.3	39.8	7.7	10/01/2013	10/01/2013
FROSTPROOF	G	10/01/2012	1,106,835	-195,122	550,447	54,580	38,532	7.0	0	0.0	38,532	7.0	1.0	6.2	0.0	10/01/2012	10/01/2012
FROSTPROOF	P	10/01/2012	2,844,880	730,925	158,329	165,622	37,933	24.0	130,429	82.4	168,362	106.3	1.0	94.8	14.8	10/01/2013	10/01/2013
FRUITLAND PARK	F	10/01/2010	366,544	-227,015	35,926	0	750	2.1	0	0.0	750	2.1	5.0	0.0	45.5	10/01/2011	10/01/2011
GAINESVILLE	G	10/01/2010	244,069,301	87,460,819	81,386,433	22,618,536	8,125,739	10.0	5,330,949	6.6	13,456,688	16.5	5.0	11.5	0.0	10/01/2010	10/01/2011
GAINESVILLE	PF	10/01/2010	158,250,408	22,911,316	24,342,597	10,999,638	4,381,021	18.0	1,469,980	6.0	5,851,001	24.0	7.5	11.9	4.7	10/01/2011	10/01/2011
GAINESVILLE - DISABILITY	G	10/01/2010	5,459,769	-2,910,196	81,446,055	262,092	287,547	0.4	0	0.0	287,547	0.4	0.0	0.3	0.0	10/01/2010	10/01/2011
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	10/01/2011	1,863,280	100,519	719,300	19,639	220,081	30.6	0	0.0	220,081	30.6	1.0	14.8	16.0	10/01/2011	10/01/2011
GREENACRES	PF	10/01/2012	14,074,637	830,722	5,018,761	206,157	1,441,476	28.7	0	0.0	1,441,476	28.7	4.0	18.8	6.7	10/01/2013	10/01/2013
GULF BREEZE	P	10/01/2012	2,779,873	828,362	563,728	64,248	246,114	43.7	0	0.0	246,114	43.7	1.0	33.9	10.4	10/01/2012	10/01/2012
GULFPORT	F	10/01/2012	2,448,619	140,400	846,940	121,560	227,920	26.9	10,522	1.2	238,442	28.2	5.1	14.2	10.0	10/01/2013	10/01/2013
GULFPORT	G	10/01/2012	11,126,134	913,597	2,424,556	747,911	276,949	11.4	276,692	11.4	553,641	22.8	2.7	20.9	0.0	10/01/2013	10/01/2013
GULFPORT	P	10/01/2012	6,802,063	1,019,601	1,777,381	494,280	530,925	29.9	70,633	4.0	601,558	33.8	8.0	22.4	4.8	10/01/2013	10/01/2013
HAINES CITY	F	10/01/2012	4,056,547	3,085,072	1,135,521	467,304	169,860	15.0	299,502	26.4	469,362	41.3	5.4	31.6	5.9	10/01/2013	10/01/2013
HAINES CITY	G	10/01/2012	12,987,536	5,375,872	5,268,563	968,925	854,533	16.2	415,102	7.9	1,269,635	24.1	5.0	20.0	0.0	10/01/2013	10/01/2013
HAINES CITY	P	10/01/2012	5,878,451	3,428,932	2,106,203	457,086	332,939	15.8	337,029	16.0	669,968	31.8	9.0	19.6	4.4	10/01/2013	10/01/2013
HALIFAX HOSPITAL	G	10/01/2010	169,082,866	116,785,859	56,311,380	17,294,606	5,522,177	9.8	14,317,657	25.4	19,839,834	35.2	0.0	36.8	0.0	10/01/2010	10/01/2010
HALLANDALE BEACH	G	10/01/2011	31,026,638	15,546,506	7,108,799	2,653,692	3,095,489	43.5	0	0.0	3,095,489	43.5	3.0	47.1	0.0	10/01/2012	10/01/2012
HALLANDALE BEACH	PF	10/01/2012	101,230,755	76,486,697	12,443,197	8,090,258	2,502,892	20.1	7,035,352	56.5	9,538,244	76.7	9.5	65.4	4.8	10/01/2013	10/01/2013
HALLANDALE BEACH PM	G	10/01/2011	10,102,657	3,421,285	1,324,574	562,452	452,071	34.1	355,352	26.8	807,423	61.0	7.0	56.3	0.0	10/01/2012	10/01/2012
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	0	0	1,239,657	0	52,714	4.3	0	0.0	52,714	4.3	0.0	4.6	0.0	10/01/2011	10/01/2011
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

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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 Beginning	Year Beginning	Payment Beginning
HIALEAH	GPF	10/01/2010	478,834,485	163,726,321	72,614,908	43,507,033	10,717,087	14.8	11,199,268	15.4	21,916,355	30.2	7.0	32.6	0.0	10/01/2011	10/01/2011	
HIALEAH - ELECTED	G	10/01/2011	6,759,235	403,734	1,048,795	345,000	257,263	24.5	29,345	2.8	286,608	27.3	0.0	29.8	0.0	10/01/2011	10/01/2012	
HIALEAH GARDENS	P	10/01/2012	11,514,678	1,319,341	2,112,481	705,953	671,734	31.8	0	0.0	671,734	31.8	5.0	23.1	4.7	10/01/2013	10/01/2013	
HILLSBOROUGH COUNTY	ERP	07/01/2011	15,470,853	13,065,731	0	2,051,660	49,190	0.0	1,247,071	0.0	1,296,261	0.0	0.0	0.0	0.0	07/01/2011	07/01/2011	
HOLLEY-NAVARRE FCD	F	10/01/2011	614,542	-303,792	441,412	0	42,114	9.5	0	0.0	42,114	9.5	5.0	0.0	34.9	10/01/2011	10/01/2011	
HOLLY HILL	F	10/01/2012	3,339,613	1,618,612	486,099	260,254	118,174	24.3	123,463	25.4	241,637	49.7	8.0	32.5	11.1	10/01/2013	10/01/2013	
HOLLY HILL	P	10/01/2012	7,515,903	4,119,929	1,041,612	670,524	262,942	25.2	462,297	44.4	725,239	69.6	5.7	61.0	5.5	10/01/2013	10/01/2013	
HOLLYWOOD	F	10/01/2010	149,484,845	111,580,780	13,034,176	13,980,204	2,761,385	21.2	7,588,353	58.2	10,349,738	79.4	7.5	81.3	0.0	10/01/2011	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	10/01/2012	223,286,576	137,626,290	13,707,806	20,582,462	3,375,043	24.6	10,088,310	73.6	13,463,353	98.2	8.0	85.5	8.1	10/01/2013	10/01/2013	
HOLMES BEACH	P	10/01/2012	6,460,327	813,410	539,468	328,026	191,175	35.4	71,479	13.2	262,654	48.7	6.0	37.5	7.0	10/01/2013	10/01/2013	
HOMESTEAD	F	01/01/2013	7,077,178	1,387,072	0	779,427	47,600	0.0	269,038	0.0	316,638	0.0	0.0	0.0	0.0	01/01/2013	10/01/2013	
HOMESTEAD	P	10/01/2012	57,141,458	26,664,057	5,511,249	4,074,952	1,949,553	35.4	2,473,485	44.9	4,423,038	80.3	7.7	70.8	5.7	10/01/2013	10/01/2013	
HOMESTEAD - General & Hospital	G	10/01/2011	47,723,411	18,815,233	11,519,402	3,171,269	2,293,625	19.9	1,326,708	11.5	3,620,333	31.4	4.0	28.6	0.0	10/01/2012	10/01/2012	
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2012	3,314,017	641,612	151,500	361,310	123,320	81.4	0	0.0	123,320	81.4	0.0	84.4	0.0	01/01/2013	01/01/2013	
HOMESTEAD - Old Elected	G	01/01/2010	1,464,903	720,127	94,267	122,544	91,790	97.4	95,822	101.6	187,612	199.0	0.0	206.3	0.0	01/01/2010	01/01/2010	
HOWEY-IN-THE-HILLS	P	10/01/2010	787,999	299,250	264,138	38,380	98,972	37.5	0	0.0	98,972	37.5	5.0	30.4	3.6	10/01/2011	10/01/2011	
INDIALANTIC	G	10/01/2012	968,608	534,436	552,175	83,094	66,790	12.1	35,135	6.4	101,925	18.5	4.5	14.6	0.0	10/01/2013	10/01/2013	
INDIALANTIC	PF	10/01/2012	5,306,281	1,425,231	1,026,314	260,303	200,443	19.5	128,811	12.6	329,254	32.1	5.0	19.7	8.7	10/01/2013	10/01/2013	
INDIAN HARBOUR BEACH	P	10/01/2012	6,389,778	1,848,944	826,166	430,427	265,909	32.2	207,790	25.2	473,699	57.3	5.5	47.5	6.7	10/01/2013	10/01/2013	
INDIAN RIVER SHORES	G	10/01/2011	286,201	295,359	87,214	48,395	20,715	23.8	32,872	37.7	53,587	61.4	9.0	54.3	0.0	10/01/2011	10/01/2011	
INDIAN RIVER SHORES	PF	10/01/2011	6,128,432	3,731,232	1,720,628	174,459	467,495	27.2	575,407	33.4	1,042,902	60.6	9.0	53.3	0.0	10/01/2011	10/01/2011	
INDIAN SHORES	P	10/01/2011	1,616,746	264,280	536,653	27,020	131,831	24.6	21,937	4.1	153,768	28.7	5.0	22.5	2.2	10/01/2012	10/01/2012	
JACKSON MEMORIAL HOSPITAL	G	01/01/2012	397,247,551	-14,718,180	439,993,058	10,349,060	24,460,649	5.6	0	0.0	24,460,649	5.6	3.0	3.0	0.0	01/01/2013	01/01/2013	

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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
JACKSONVILLE	CO	10/01/2011	108,857,000	120,420,977	31,832,037	8,132,901	6,833,828	21.5	7,641,646	24.0	14,475,474	45.5	8.0	39.1	0.0	10/01/2012	10/01/2012
JACKSONVILLE	G	10/01/2011	1,384,227,000	635,339,183	314,054,361	130,472,831	45,051,023	14.3	40,845,899	13.0	85,896,922	27.4	7.7	20.5	0.0	10/01/2011	10/01/2011
JACKSONVILLE	PF	10/01/2012	1,110,737,208	1,684,069,919	133,611,459	123,750,566	50,609,290	37.9	108,273,721	81.0	158,883,011	118.9	7.6	110.9	4.6	10/01/2013	10/01/2013
JACKSONVILLE - DISABILITY	G	10/01/2012	5,049,000	6,629,567	289,579,494	316,584	959,902	0.3	743,343	0.3	1,703,245	0.6	0.3	0.3	0.0	10/01/2013	10/01/2013
JACKSONVILLE BEACH	F	10/01/2012	8,979,198	3,891,450	2,065,908	696,723	420,206	20.3	307,027	14.9	727,233	35.2	6.5	19.8	9.0	10/01/2013	10/01/2013
JACKSONVILLE BEACH	G	10/01/2012	42,759,671	14,932,094	10,884,445	3,283,807	1,352,936	12.4	940,416	8.6	2,293,352	21.1	6.5	14.6	0.0	10/01/2013	10/01/2013
JACKSONVILLE BEACH	P	10/01/2012	16,529,793	5,806,280	3,743,405	1,224,348	716,114	19.1	431,989	11.5	1,148,103	30.7	6.5	20.1	4.1	10/01/2013	10/01/2013
JUPITER	P	10/01/2012	44,891,149	13,398,145	7,683,583	2,635,788	2,452,862	31.9	790,872	10.3	3,243,734	42.2	8.8	31.4	6.7	10/01/2013	10/01/2013
JUPITER ISLAND	GPF	10/01/2012	9,567,882	1,512,179	2,054,448	822,443	597,023	29.1	0	0.0	597,023	29.1	0.0	30.0	0.0	10/01/2012	10/01/2012
KEY BISCAYNE	PF	10/01/2012	19,294,852	7,035,237	6,782,023	399,474	1,472,848	21.7	431,482	6.4	1,904,330	28.1	10.5	14.4	3.9	10/01/2013	10/01/2013
KEY WEST	G	10/01/2010	36,827,175	-3,793,197	9,938,506	2,106,252	1,558,725	15.7	-325,687	-3.3	1,233,038	12.4	6.0	6.9	0.0	10/01/2010	10/01/2010
KEY WEST	PF	10/01/2012	62,304,631	21,334,642	9,634,039	4,329,839	2,225,790	23.1	1,776,116	18.4	4,001,906	41.5	7.0	30.6	5.4	10/01/2012	10/01/2012
KEY WEST HOUSING	G	01/01/2013	5,799,149	2,159,078	2,783,925	286,914	250,442	9.0	193,102	6.9	443,544	15.9	0.0	16.6	0.0	01/01/2013	01/01/2013
KEY WEST UTILITY	G	01/01/2013	64,668,829	26,808,343	9,558,105	4,486,699	1,914,709	20.0	1,721,269	18.0	3,635,978	38.0	0.0	39.6	0.0	01/01/2013	01/01/2013
KISSIMMEE	F	10/01/2012	30,231,856	12,514,128	4,396,627	2,063,583	985,157	22.4	931,190	21.2	1,916,347	43.6	1.0	40.5	6.4	10/01/2012	10/01/2013
KISSIMMEE	G	10/01/2011	62,385,878	14,263,170	20,560,919	3,931,973	2,563,915	12.5	1,453,705	7.1	4,017,620	19.5	4.2	15.6	0.0	10/01/2012	10/01/2012
KISSIMMEE	P	10/01/2012	42,009,998	14,766,410	6,685,798	2,588,602	1,994,923	29.8	978,566	14.6	2,973,489	44.5	3.7	38.0	7.2	10/01/2012	10/01/2013
KISSIMMEE UTILITY AUTHORITY	G	10/01/2012	54,268,000	29,240,057	15,843,964	4,041,399	1,796,732	11.3	1,851,595	11.7	3,648,327	23.0	1.5	23.3	0.0	10/01/2012	10/01/2012
LABELLE	F	10/01/2011	340,194	-63,212	231,678	0	39,575	17.1	0	0.0	39,575	17.1	1.0	16.7	0.0	10/01/2011	10/01/2011
LADY LAKE	P	10/01/2012	4,855,467	61,890	1,344,024	202,261	351,862	26.2	6,384	0.5	358,246	26.7	5.0	16.2	6.5	10/01/2013	10/01/2013
LAKE ALFRED	G	10/01/2012	3,233,292	578,523	1,095,004	276,251	186,390	17.0	61,660	5.6	248,050	22.7	5.0	18.5	0.0	10/01/2013	10/01/2013
LAKE ALFRED	PF	10/01/2012	2,322,452	212,162	750,077	67,459	142,451	19.0	39,067	5.2	181,518	24.2	5.0	15.3	4.9	10/01/2013	10/01/2013
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	10/01/2012	9,916,812	1,507,185	1,613,998	587,864	467,405	29.0	253,448	15.7	720,853	44.7	5.0	35.7	5.7	10/01/2013	10/01/2013
LAKE HELEN	P	10/01/2012	861,097	-254,289	160,017	13,468	25,970	16.2	0	0.0	25,970	16.2	1.0	11.5	4.3	10/01/2012	10/01/2012

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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
LAKE MARY	F	10/01/2012	9,635,807	2,047,832	2,369,067	320,639	666,648	28.1	156,543	6.6	823,191	34.7	5.0	24.3	6.6	10/01/2013	10/01/2013
LAKE MARY	P	10/01/2012	11,928,127	1,821,977	2,198,303	585,785	622,547	28.3	283,851	12.9	906,398	41.2	5.0	31.9	5.9	10/01/2013	10/01/2013
LAKE PARK (RETIRED)	P	10/01/2012	1,374,695	409,453	0	166,881	0	0.0	55,777	0.0	55,777	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
LAKE WALES	F	10/01/2012	6,479,204	4,373,548	1,153,396	602,414	293,964	25.5	304,664	26.4	598,628	51.9	5.0	37.7	11.1	10/01/2013	10/01/2013
LAKE WALES	G	10/01/2012	7,798,768	1,175,787	2,926,546	489,659	341,993	11.7	103,206	3.5	445,199	15.2	5.0	10.9	0.0	10/01/2013	10/01/2013
LAKE WALES	P	10/01/2012	10,892,858	3,118,491	1,940,719	745,478	485,519	25.0	233,403	12.0	718,922	37.0	5.0	28.5	5.0	10/01/2013	10/01/2013
LAKE WORTH	F	10/01/2011	26,555,613	20,987,247	1,118,599	3,621,192	475,296	42.5	1,875,136	167.6	2,350,432	210.1	11.3	201.4	0.0	10/01/2012	10/01/2012
LAKE WORTH	G	10/01/2012	59,673,490	43,463,807	11,916,382	8,604,776	1,387,133	11.6	3,747,208	31.4	5,134,341	43.1	7.8	36.7	0.0	10/01/2013	10/01/2013
LAKE WORTH	P	10/01/2012	23,107,742	21,660,667	1,460,425	3,500,055	362,850	24.8	1,988,741	136.2	2,351,591	161.0	7.1	146.5	13.8	10/01/2013	10/01/2013
LAKELAND	F	10/01/2011	17,119,114	1,883,897	8,971,604	905,924	764,882	8.5	0	0.0	764,882	8.5	3.0	1.8	4.0	10/01/2011	10/01/2011
LAKELAND	G	10/01/2011	417,608,747	121,453,591	90,161,635	30,741,955	15,103,277	16.8	9,367,678	10.4	24,470,955	27.1	9.9	17.8	0.0	10/01/2012	10/01/2012
LAKELAND	P	10/01/2012	90,894,245	38,368,499	13,305,212	6,707,584	2,729,056	20.5	2,242,599	16.9	4,971,655	37.4	14.9	18.8	5.1	10/01/2013	10/01/2013
LANTANA	F	09/30/2011	19,862,978	6,346,489	2,223,670	650,943	707,706	31.8	1,011,145	45.5	1,718,851	77.3	2.0	69.1	6.2	10/01/2012	10/01/2012
LANTANA	P	10/01/2011	7,341,028	1,365,873	1,690,206	315,441	390,491	23.1	129,568	7.7	520,059	30.8	6.2	21.1	4.6	10/01/2012	10/01/2012
LARGO	PF	10/01/2012	97,107,180	43,671,322	13,224,720	7,286,980	2,821,109	21.3	2,998,027	22.7	5,819,136	44.0	5.0	34.7	5.7	10/01/2013	10/01/2013
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2011	645,806	-178,715	347,941	15,194	37,482	10.8	0	0.0	37,482	10.8	5.0	0.0	6.0	10/01/2011	10/01/2011
LAUDERHILL	F	10/01/2011	38,296,874	22,818,175	6,557,030	3,157,284	2,295,867	35.0	2,036,737	31.1	4,332,604	66.1	13.7	53.7	2.6	10/01/2011	10/01/2011
LAUDERHILL	G	10/01/2011	14,460,071	6,914,221	3,616,860	1,467,251	709,117	19.6	652,182	18.0	1,361,299	37.6	10.0	29.2	0.0	10/01/2011	10/01/2011
LAUDERHILL	P	10/01/2012	34,763,343	14,024,603	8,844,361	925,975	2,342,024	26.5	1,204,006	13.6	3,546,030	40.1	10.0	27.9	3.4	10/01/2012	10/01/2012
LAUDERHILL (C&M)	G	10/01/2011	12,291,563	8,201,927	3,995,271	1,341,402	862,775	21.6	843,341	21.1	1,706,116	42.7	8.0	36.1	0.0	10/01/2011	10/01/2011
LEESBURG	F	10/01/2012	13,180,705	1,838,778	3,004,257	678,366	979,321	32.6	172,428	5.7	1,151,749	38.3	6.5	29.7	3.7	10/01/2013	10/01/2013
LEESBURG	G	10/01/2012	31,112,567	7,648,211	12,742,737	3,264,383	252,600	2.0	1,148,466	9.0	1,401,066	11.0	0.0	11.4	0.0	10/01/2013	10/01/2013
LEESBURG	P	10/01/2012	14,260,248	808,049	3,621,679	710,554	700,097	19.3	97,480	2.7	797,577	22.0	7.7	11.0	4.3	10/01/2013	10/01/2013
LIGHTHOUSE POINT	PF	10/01/2012	11,123,289	132,848	3,108,447	172,108	1,132,295	36.4	11,907	0.4	1,144,202	36.8	15.8	21.8	0.0	10/01/2012	10/01/2012
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	10/01/2012	12,670,985	14,949,888	2,354,945	1,396,504	649,526	27.6	1,262,600	53.6	1,912,126	81.2	10.0	62.8	11.7	10/01/2013	10/01/2013
LONGBOAT KEY	G	10/01/2012	8,083,358	5,457,726	2,402,728	685,127	373,516	15.5	611,463	25.4	984,979	41.0	6.0	36.6	0.0	10/01/2013	10/01/2013

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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
LONGBOAT KEY	P	10/01/2012	5,817,427	6,151,883	1,001,603	749,985	363,563	36.3	602,137	60.1	965,700	96.4	10.0	82.3	7.8	10/01/2013	10/01/2013
LONGWOOD	PF	10/01/2012	6,337,454	-93,119	2,765,734	117,860	561,460	20.3	0	0.0	561,460	20.3	1.0	8.4	11.4	10/01/2012	10/01/2013
LYNN HAVEN	F	10/01/2012	3,917,554	68,851	735,495	125,016	242,162	32.9	5,395	0.7	247,557	33.7	5.0	24.4	5.4	10/01/2013	10/01/2013
LYNN HAVEN	G	10/01/2012	11,116,659	3,275,773	3,622,330	312,068	657,424	18.1	264,448	7.3	921,872	25.4	5.0	22.5	0.0	10/01/2013	10/01/2013
LYNN HAVEN	P	10/01/2012	5,578,006	-5,625	1,210,208	252,735	325,698	26.9	0	0.0	325,698	26.9	5.0	16.0	7.0	10/01/2013	10/01/2013
MACCLENNY	F	10/01/2010	389,268	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	10/01/2012	1,567,407	1,045,182	304,418	183,794	73,517	24.2	93,232	30.6	166,749	54.8	7.1	43.1	6.9	10/01/2013	10/01/2013
MADISON	P	10/01/2012	2,936,905	260,937	592,430	154,653	140,077	23.6	0	0.0	140,077	23.6	5.0	15.6	4.0	10/01/2013	10/01/2013
MAITLAND	PF	10/01/2012	20,535,813	9,578,705	4,622,742	1,733,546	1,003,894	21.7	832,341	18.0	1,836,235	39.7	5.1	31.3	3.4	10/01/2013	10/01/2013
MARATHON	F	10/01/2011	3,046,419	-508,177	1,368,971	0	399,849	29.2	0	0.0	399,849	29.2	5.0	13.6	11.9	10/01/2011	10/01/2011
MARCO ISLAND	F	10/01/2012	4,122,634	672,047	1,526,426	23,916	630,751	41.3	49,734	3.3	680,485	44.6	1.0	40.8	4.7	10/01/2013	10/01/2013
MARCO ISLAND	P	10/01/2012	4,817,776	3,424,270	2,030,227	235,943	607,955	29.9	178,566	8.8	786,521	38.7	5.0	28.6	6.6	10/01/2013	10/01/2013
MARIANNA	F	10/01/2011	2,058,743	431,070	580,333	63,677	135,567	23.4	0	0.0	135,567	23.4	5.0	11.6	7.6	10/01/2012	10/01/2012
MARIANNA	P	10/01/2011	2,576,135	-381,629	509,310	84,063	88,833	17.4	0	0.0	88,833	17.4	5.0	3.6	9.5	10/01/2012	10/01/2012
MARTIN COUNTY	ERP	07/01/2011	6,193,224	814,390	0	604,566	10,000	0.0	188,860	0.0	198,860	0.0	0.0	0.0	0.0	07/01/2011	07/01/2011
MEDLEY	P	10/01/2012	13,222,908	6,594,034	2,688,574	652,191	679,638	25.3	621,207	23.1	1,300,845	48.4	5.0	42.3	2.7	10/01/2013	10/01/2013
MEDLEY - GENERAL + ELECTED	G	10/01/2012	11,826,650	5,186,016	1,508,079	406,555	809,927	53.7	0	0.0	809,927	53.7	0.0	57.5	0.0	10/01/2012	10/01/2012
MELBOURNE	F	10/01/2012	47,932,356	20,920,528	6,020,515	4,167,888	1,504,193	25.0	1,376,702	22.9	2,880,895	47.9	6.0	38.5	8.1	10/01/2013	10/01/2013
MELBOURNE	G	10/01/2012	6,026,355	-1,330,722	510,644	373,500	103,419	20.3	0	0.0	103,419	20.3	0.0	21.1	0.0	10/01/2013	10/01/2013
MELBOURNE	P	10/01/2012	55,662,976	29,777,004	7,915,204	4,582,263	1,442,936	18.2	2,562,187	32.4	4,005,123	50.6	6.5	39.3	6.7	10/01/2013	10/01/2013
MELBOURNE - SPECIAL RISK	G	10/01/2012	655,418	222,254	159,908	24,758	43,308	27.1	29,829	18.7	73,137	45.7	0.0	47.6	0.0	10/01/2013	10/01/2013
MELBOURNE BEACH	P	10/01/2012	2,113,208	1,097,639	411,573	248,530	99,140	24.1	136,034	33.1	235,174	57.1	5.0	46.4	8.0	10/01/2013	10/01/2013
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	10/01/2010	1,027,748,485	387,650,368	80,152,355	121,459,123	48,958,986	61.1	0	0.0	48,958,986	61.1	8.2	52.8	0.0	10/01/2011	10/01/2011
MIAMI - COLA (RETIRED)	PF	10/01/2010	311,770,986	-28,166,397	0	18,473,806	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2011	10/01/2011
MIAMI - ELECTED	G	01/01/2012	5,922,119	1,558,360	335,952	420,181	288,159	85.8	182,890	54.4	471,049	140.2	0.0	145.5	0.0	01/01/2012	01/01/2012

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MIAMI - EXCESS	GS	10/01/2010	0	5,704,602	68,762,827	0	0	0.0	585,357	0.9	585,357	0.9	0.0	0.9	0.0	10/01/2011	10/01/2011
MIAMI - OFF-STREET PARKING	G	10/01/2012	13,583,210	-402,231	4,046,036	291,729	593,077	14.7	0	0.0	593,077	14.7	6.5	8.3	0.0	10/01/2012	10/01/2012
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	10/01/2012	429,663,186	215,987,733	65,053,945	38,540,701	13,589,944	20.9	17,184,796	26.4	30,774,740	47.3	10.0	40.3	0.0	10/01/2013	10/01/2013
MIAMI BEACH	PF	10/01/2012	622,408,229	377,671,868	46,313,650	53,061,559	16,972,143	36.6	25,905,150	55.9	42,877,293	92.6	10.0	88.7	0.3	10/01/2013	10/01/2013
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	10/01/2011	11,806,519	6,825,524	2,484,518	891,713	1,333,229	53.7	0	0.0	1,333,229	53.7	9.0	47.9	1.2	10/01/2012	10/01/2012
MIAMI SPRINGS	G	10/01/2012	14,694,782	1,434,610	2,821,874	1,017,076	446,947	15.8	126,341	4.5	573,288	20.3	8.0	12.5	0.0	10/01/2013	10/01/2013
MIAMI SPRINGS	PF	10/01/2012	22,140,680	4,953,489	2,622,925	1,404,215	843,296	32.2	437,313	16.7	1,280,609	48.8	9.0	42.6	1.9	10/01/2013	10/01/2013
MIAMI-DADE COUNTY	ERP	07/01/2011	25,132,979	17,453,270	0	4,095,910	0	0.0	1,941,787	0.0	1,941,787	0.0	0.0	0.0	0.0	07/01/2011	07/01/2012
MIDWAY FCD	F	10/01/2011	1,752,005	566,909	923,852	0	225,448	24.4	0	0.0	225,448	24.4	5.0	7.0	13.3	10/01/2012	10/01/2012
MILTON	F	10/01/2012	3,354,838	3,812,857	657,941	430,499	114,843	17.5	237,705	36.1	352,548	53.6	6.5	39.9	9.2	10/01/2013	10/01/2013
MILTON	G	10/01/2012	10,202,042	3,208,142	2,174,539	786,714	311,796	14.3	396,218	18.2	708,014	32.6	10.0	23.8	0.0	10/01/2013	10/01/2013
MILTON	P	10/01/2012	5,506,266	131,760	760,984	213,989	206,280	27.1	82,862	10.9	289,142	38.0	6.0	22.8	10.7	10/01/2012	10/01/2012
MIRAMAR	F	10/01/2011	49,545,338	39,994,383	10,126,561	2,546,850	1,546,626	15.3	3,220,729	31.8	4,767,355	47.1	8.5	38.3	2.0	10/01/2012	10/01/2012
MIRAMAR	G	10/01/2011	47,955,720	21,579,944	14,859,096	3,038,395	3,114,243	21.0	1,308,200	8.8	4,422,443	29.8	7.4	23.3	0.0	10/01/2012	10/01/2012
MIRAMAR	P	10/01/2012	84,279,627	58,032,837	12,877,037	5,112,187	4,305,772	33.4	5,175,268	40.2	9,481,040	73.6	13.4	57.3	5.7	10/01/2013	10/01/2013
MIRAMAR - MANAGEMENT	G	10/01/2011	14,825,124	11,888,796	5,446,548	1,230,475	1,313,575	24.1	674,390	12.4	1,987,965	36.5	13.5	23.0	0.0	10/01/2012	10/01/2012
MONROE COUNTY	ERP	07/01/2011	182,324	445,146	0	50,472	48,653	0.0	0	0.0	48,653	0.0	0.0	0.0	0.0	07/01/2011	07/01/2011
MONROE COUNTY VOL F.F. & EMS	F	01/01/2012	849,903	-68,194	0	24,660	31,588	0.0	0	0.0	31,588	0.0	0.0	0.0	0.0	01/01/2012	10/01/2012
MONTICELLO	F	10/01/2010	482,869	-109,951	0	23,720	0	0.0	0	0.0	0	0.0	5.0	0.0	0.0	10/01/2011	10/01/2011
MONTICELLO	P	10/01/2011	1,293,465	526,325	304,013	78,984	93,744	30.8	0	0.0	93,744	30.8	7.0	15.1	9.9	10/01/2012	10/01/2012
MOUNT DORA	F	10/01/2012	5,063,759	726,418	1,339,769	210,513	377,319	28.2	0	0.0	377,319	28.2	5.5	21.9	1.9	10/01/2013	10/01/2013
MOUNT DORA	G	10/01/2012	13,270,019	3,104,691	4,387,563	1,015,182	56,705	1.3	361,660	8.2	418,365	9.5	0.8	9.1	0.0	10/01/2013	10/01/2013
MOUNT DORA	P	10/01/2012	6,082,423	1,720,271	1,861,356	363,991	549,297	29.5	0	0.0	549,297	29.5	5.6	23.1	2.9	10/01/2013	10/01/2013

**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
NAPLES	F	10/01/2012	33,747,107	21,392,326	3,545,457	1,701,106	1,655,125	46.7	1,354,940	38.2	3,010,065	84.9	5.0	59.5	23.5	10/01/2013	10/01/2013
NAPLES	G	10/01/2012	42,141,195	17,731,297	15,661,751	3,298,533	1,543,887	9.9	1,021,612	6.5	2,565,499	16.4	4.7	12.3	0.0	10/01/2013	10/01/2013
NAPLES	P	10/01/2012	33,753,118	22,150,435	5,035,014	2,867,978	1,181,231	23.5	1,292,937	25.7	2,474,168	49.1	4.9	35.8	10.3	10/01/2013	10/01/2013
NEPTUNE BEACH	P	10/01/2012	6,518,586	1,969,431	1,162,572	344,795	274,465	23.6	187,456	16.1	461,921	39.7	8.0	31.0	2.3	10/01/2013	10/01/2013
NEW PORT RICHEY	F	10/01/2012	10,128,593	2,422,773	896,277	795,705	569,478	63.5	0	0.0	569,478	63.5	5.0	47.4	17.1	10/01/2013	10/01/2013
NEW PORT RICHEY	P	10/01/2012	17,138,671	5,558,988	2,144,794	1,318,811	794,071	37.0	487,054	22.7	1,281,125	59.7	4.5	48.3	9.4	10/01/2013	10/01/2013
NEW SMYRNA BEACH	F	10/01/2012	16,495,528	8,643,895	1,887,813	1,479,862	239,139	12.7	1,270,720	67.3	1,509,859	80.0	7.2	62.4	13.5	10/01/2013	10/01/2013
NEW SMYRNA BEACH	P	10/01/2012	14,516,986	772,988	1,635,285	1,307,790	825,092	50.5	14,035	0.9	839,127	51.3	8.5	38.0	7.5	10/01/2013	10/01/2013
NORTH BAY FCD	F	10/01/2012	2,180,214	922,275	846,355	21,896	269,329	31.8	0	0.0	269,329	31.8	5.0	17.9	10.2	10/01/2013	10/01/2013
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2012	48,734,855	-2,864,182	37,971,703	840,215	2,783,554	7.3	0	0.0	2,783,554	7.3	0.0	8.4	0.0	10/01/2013	10/01/2013
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2011	253,067,565	76,071,963	343,603,851	15,368,582	18,352,096	5.3	3,202,514	0.9	21,554,610	6.3	0.0	6.8	0.0	07/01/2011	07/01/2011
NORTH MIAMI 691 [GPF]	F	10/01/2012	2,929,101	307,439	0	437,576	0	0.0	159,276	0.0	159,276	0.0	7.0	0.0	0.0	10/01/2013	10/01/2013
NORTH MIAMI 691 [GPF]	G	10/01/2012	74,342,993	15,729,187	12,375,315	3,526,251	2,807,384	22.7	1,697,524	13.7	4,504,908	36.4	7.0	31.6	0.0	10/01/2013	10/01/2013
NORTH MIAMI 691 [GPF]	P	10/01/2012	5,832,579	-341,713	107,931	452,981	45,980	42.6	0	0.0	45,980	42.6	7.0	38.3	0.0	10/01/2013	10/01/2013
NORTH MIAMI 748	P	10/01/2012	40,612,069	20,569,372	8,174,358	2,166,354	2,420,345	29.6	1,410,144	17.3	3,830,489	46.9	9.5	36.4	1.0	10/01/2013	10/01/2013
NORTH MIAMI BEACH	G	10/01/2012	65,190,331	36,175,064	10,612,185	5,502,623	1,752,817	16.5	3,090,932	29.1	4,843,749	45.6	7.0	40.3	0.0	10/01/2013	10/01/2013
NORTH MIAMI BEACH	PF	10/01/2012	84,470,473	49,446,474	5,855,524	7,583,784	2,318,469	39.6	3,927,624	67.1	6,246,093	106.7	11.1	94.6	5.2	10/01/2013	10/01/2013
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2011	12,275,228	5,264,904	2,319,552	1,187,175	844,185	36.4	478,474	20.6	1,322,659	57.0	8.0	51.0	0.0	10/01/2011	10/01/2011
NORTH NAPLES FCD	F	10/01/2012	33,983,491	-58,636	8,254,150	102,708	2,861,127	34.7	0	0.0	2,861,127	34.7	3.0	18.3	14.7	10/01/2013	10/01/2013
NORTH PORT	F	10/01/2012	28,156,196	4,209,597	6,274,808	794,037	1,830,364	29.2	381,771	6.1	2,212,135	35.3	10.3	22.4	4.0	10/01/2013	10/01/2013
NORTH PORT	P	10/01/2012	21,460,774	10,378,557	6,053,388	1,040,651	1,754,266	29.0	1,020,201	16.9	2,774,467	45.8	8.0	36.6	2.8	10/01/2013	10/01/2013
NORTH RIVER FCD	F	10/01/2012	12,222,450	6,444,107	2,732,537	641,870	547,139	20.0	605,738	22.2	1,152,877	42.2	4.5	33.2	6.2	10/01/2013	10/01/2013
OAKLAND PARK	G	10/01/2010	22,425,535	26,081,134	5,610,517	2,834,640	1,235,235	22.0	2,244,512	40.0	3,479,747	62.0	4.0	58.3	0.0	10/01/2011	10/01/2011
OAKLAND PARK	PF	10/01/2012	48,779,548	22,116,601	4,560,724	4,851,456	852,351	18.7	1,862,772	40.8	2,715,123	59.5	9.3	45.1	7.5	10/01/2013	10/01/2013



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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
OCALA	G	10/01/2012	92,584,313	104,367,169	27,343,524	10,185,216	3,777,733	13.8	12,213,589	44.7	15,991,322	58.5	8.2	52.6	0.0	10/01/2013	10/01/2013
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	10/01/2012	46,694,113	24,241,092	8,558,207	3,632,255	1,759,330	20.6	2,380,202	27.8	4,139,532	48.4	8.0	37.5	4.8	10/01/2013	10/01/2013
OCEAN CITY-WRIGHT FCD	F	10/01/2012	5,725,112	10,388,909	1,941,208	492,781	345,564	17.8	536,091	27.6	881,655	45.4	5.0	32.6	9.6	10/01/2013	10/01/2013
OCOEE	G	10/01/2012	22,828,882	6,967,053	8,349,507	1,299,861	1,505,675	18.0	722,698	8.7	2,228,373	26.7	7.4	20.4	0.0	10/01/2013	10/01/2013
OCOEE	PF	10/01/2012	30,218,037	13,787,084	7,714,088	1,636,909	1,294,289	16.8	1,647,698	21.4	2,941,987	38.1	7.6	26.6	5.5	10/01/2013	10/01/2013
OKALOOSA ISLAND FCD	F	10/01/2012	4,913,693	8,702,864	1,094,407	596,454	326,174	29.8	544,683	49.8	870,857	79.6	8.0	70.0	4.7	10/01/2013	10/01/2013
OKEECHOBEE	F	10/01/2012	2,772,277	-38,949	429,008	119,853	130,120	30.3	0	0.0	130,120	30.3	5.0	16.1	10.6	10/01/2013	10/01/2013
OKEECHOBEE	G	10/01/2012	8,188,923	1,114,007	3,023,756	324,126	526,184	17.4	0	0.0	526,184	17.4	6.4	11.8	0.0	10/01/2013	10/01/2013
OKEECHOBEE	P	10/01/2012	6,253,105	143,599	928,285	255,096	286,617	30.9	0	0.0	286,617	30.9	5.3	19.3	7.6	10/01/2013	10/01/2013
OLDSMAR	F	10/01/2012	2,714,391	324,742	753,518	37,255	288,091	38.2	0	0.0	288,091	38.2	5.0	30.1	4.5	10/01/2012	10/01/2012
ORANGE COUNTY LIBRARY	G	01/01/2013	35,899,948	3,604,906	5,401,961	2,020,991	343,393	6.4	479,680	8.9	823,073	15.2	0.0	16.3	0.0	01/01/2013	01/01/2013
ORANGE PARK	F	10/01/2012	4,525,813	1,294,782	953,532	287,498	342,750	35.9	140,111	14.7	482,861	50.6	3.0	38.7	11.0	10/01/2013	10/01/2013
ORANGE PARK	G	10/01/2011	4,050,451	3,482,254	2,482,532	239,909	254,753	10.3	310,541	12.5	565,294	22.8	0.0	23.9	0.0	10/01/2011	10/01/2011
ORANGE PARK	P	10/01/2011	9,328,816	3,860,598	1,136,628	663,494	334,872	29.5	443,939	39.1	778,811	68.5	3.0	53.7	14.6	10/01/2012	10/01/2012
ORLANDO	F	10/01/2012	270,670,993	61,639,144	38,093,974	17,208,433	13,365,070	35.1	4,836,216	12.7	18,201,286	47.8	7.5	34.4	5.9	10/01/2013	10/01/2013
ORLANDO	G	09/30/2012	180,090,447	46,770,551	11,833,293	15,125,613	11,391,269	96.3	0	0.0	11,391,269	96.3	4.9	91.4	0.0	10/01/2013	10/01/2013
ORLANDO	P	10/01/2012	406,910,122	99,622,083	48,578,107	24,240,431	14,234,800	29.3	10,585,760	21.8	24,820,560	51.1	8.4	39.9	4.4	10/01/2012	10/01/2013
ORLANDO AVIATION	G	10/01/2012	90,143,507	26,973,229	11,443,116	6,157,988	7,207,393	63.0	0	0.0	7,207,393	63.0	0.0	65.4	0.0	10/01/2013	10/01/2013
ORLANDO UTILITY	G	10/01/2011	229,295,135	100,459,640	73,230,186	21,680,292	15,363,539	21.0	0	0.0	15,363,539	21.0	1.3	21.0	0.0	10/01/2012	10/01/2012
ORMOND BEACH	F	10/01/2012	18,732,816	11,818,085	2,568,321	1,558,262	698,205	27.2	1,020,140	39.7	1,718,345	66.9	8.4	47.4	13.7	10/01/2013	10/01/2013
ORMOND BEACH	G	10/01/2012	32,238,717	14,127,387	7,781,341	2,689,519	1,023,833	13.2	1,596,737	20.5	2,620,570	33.7	4.0	30.9	0.0	10/01/2013	10/01/2013
ORMOND BEACH	P	10/01/2012	22,898,326	11,759,456	2,632,006	1,911,644	693,030	26.3	1,004,616	38.2	1,697,646	64.5	9.0	46.6	11.3	10/01/2013	10/01/2013
OVIEDO	F	10/01/2012	6,854,445	3,741,753	2,922,755	27,319	532,243	18.2	240,772	8.2	773,015	26.4	7.0	11.1	9.4	10/01/2013	10/01/2013
OVIEDO	P	10/01/2012	13,252,643	4,095,895	3,286,796	586,152	615,663	18.7	457,187	13.9	1,072,850	32.6	6.0	21.4	6.6	10/01/2013	10/01/2013
PALATKA	F	10/01/2012	6,107,403	2,365,154	757,002	620,538	189,943	25.1	215,836	28.5	405,779	53.6	6.0	41.8	8.0	10/01/2013	10/01/2013

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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
PALATKA	G	10/01/2012	16,450,040	5,905,747	2,822,571	1,440,845	371,347	13.2	579,784	20.5	951,131	33.7	6.0	29.1	0.0	10/01/2013	10/01/2013
PALATKA	P	10/01/2012	8,487,760	966,143	1,504,792	490,229	285,387	19.0	82,570	5.5	367,957	24.5	6.0	15.2	4.2	10/01/2013	10/01/2013
PALM BAY	G	10/01/2012	160,172	-107,380	0	10,838	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
PALM BAY [PF]	F	10/01/2012	61,231,318	16,244,126	4,901,789	3,415,187	1,531,672	31.2	1,180,605	24.1	2,712,277	55.3	8.8	37.0	11.8	10/01/2013	10/01/2013
PALM BAY [PF]	P	10/01/2012	77,968,830	14,448,484	6,967,030	4,071,908	1,780,879	25.6	833,109	12.0	2,613,988	37.5	8.8	23.2	7.0	10/01/2013	10/01/2013
PALM BEACH [G,P,F,LG]	F	09/30/2012	54,209,446	23,583,630	4,087,465	4,922,405	474,145	11.6	1,661,146	40.6	2,135,291	52.2	4.8	47.4	0.0	10/01/2013	10/01/2013
PALM BEACH [G,P,F,LG]	G	09/30/2012	69,570,897	16,520,218	9,683,803	5,278,929	905,436	9.4	1,152,373	11.9	2,057,809	21.3	3.1	18.2	0.0	10/01/2013	10/01/2013
PALM BEACH [G,P,F,LG]	LG	09/30/2012	3,207,665	1,768,406	200,577	302,826	26,136	13.0	118,842	59.3	144,978	72.3	4.2	69.1	0.0	10/01/2013	10/01/2013
PALM BEACH [G,P,F,LG]	P	09/30/2012	58,114,391	19,100,682	4,241,336	4,751,280	539,073	12.7	1,460,716	34.4	1,999,789	47.1	5.0	42.1	0.0	10/01/2013	10/01/2013
PALM BEACH GARDENS	F	10/01/2012	50,720,309	19,149,261	8,909,034	1,144,297	2,360,553	26.5	1,828,895	20.5	4,189,448	47.0	6.0	36.2	6.8	10/01/2013	10/01/2013
PALM BEACH GARDENS	G	10/01/2012	2,103,061	1,085,773	101,085	292,513	121,498	120.2	0	0.0	121,498	120.2	6.0	119.3	0.0	10/01/2012	10/01/2012
PALM BEACH GARDENS	P	10/01/2011	43,773,722	29,819,715	6,971,212	3,672,651	2,367,364	34.0	1,998,931	28.7	4,366,295	62.6	8.6	50.8	5.6	10/01/2012	10/01/2012
PALM COAST (VOL)	F	10/01/2012	2,769,856	-451,913	0	89,296	134,057	0.0	0	0.0	134,057	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
PALM HARBOR FCD	F	10/01/2011	6,784,044	4,230,751	2,088,100	78,543	734,256	35.2	305,263	14.6	1,039,519	49.8	7.4	29.9	14.4	10/01/2012	10/01/2012
PALM TRAN, INC. (ATU-1577)	G	01/01/2012	54,215,053	31,452,117	24,999,674	4,067,940	4,210,962	16.8	1,745,223	7.0	5,956,185	23.8	2.5	54.4	0.0	01/01/2012	01/01/2012
PALMETTO	G	10/01/2012	9,350,022	5,246,985	2,672,643	860,660	387,823	14.5	547,349	20.5	935,172	35.0	5.0	31.3	0.0	10/01/2013	10/01/2013
PALMETTO	P	10/01/2012	8,736,205	2,097,253	1,425,061	672,802	383,653	26.9	167,530	11.8	551,183	38.7	5.0	28.2	7.0	10/01/2013	10/01/2013
PANAMA CITY	F	10/01/2012	29,254,020	15,112,007	2,485,149	2,694,394	737,177	29.7	1,222,458	49.2	1,959,635	78.9	7.5	61.3	12.9	10/01/2012	10/01/2012
PANAMA CITY	P	10/01/2012	25,708,962	8,419,385	3,669,078	1,995,600	1,139,841	31.1	611,101	16.7	1,750,942	47.7	5.6	36.1	7.8	10/01/2013	10/01/2013
PANAMA CITY (SUPP)	G	10/01/2012	2,130,645	128,137	1,311,179	102,558	148,613	11.3	0	0.0	148,613	11.3	4.5	6.8	0.0	10/01/2013	10/01/2013
PANAMA CITY BEACH	F	10/01/2012	9,922,597	2,550,692	1,351,699	329,498	530,766	39.3	212,145	15.7	742,911	55.0	7.4	38.0	11.4	10/01/2012	10/01/2012
PANAMA CITY BEACH	G	10/01/2012	22,463,171	3,553,523	6,451,933	814,167	1,716,725	26.6	85,761	1.3	1,802,486	27.9	8.7	20.1	0.0	10/01/2012	10/01/2012
PANAMA CITY BEACH	P	10/01/2012	12,948,979	335,608	2,607,407	786,656	874,401	33.5	101,206	3.9	975,607	37.4	11.0	23.9	3.6	10/01/2012	10/01/2012
PARKLAND	P	10/01/2012	1,756,197	399,730	0	140,175	25,000	0.0	179,791	0.0	204,791	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
PASCO COUNTY	ERP	07/01/2011	13,612,687	9,907,833	173,775,663	752,515	643,371	0.4	787,381	0.5	1,430,752	0.8	0.0	0.9	0.0	07/01/2011	07/01/2011
PEMBROKE PARK COMM SUPP	G	10/01/2012	1,079,901	556,067	25,956	23,924	63,812	245.8	0	0.0	63,812	245.8	0.0	258.1	0.0	10/01/2012	10/01/2012

**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
PEMBROKE PINES	G	10/01/2012	128,074,036	28,822,233	3,250,029	12,098,408	419,541	12.9	3,077,552	94.7	3,497,093	107.6	7.3	117.8	0.0	10/01/2013	10/01/2013
PEMBROKE PINES	PF	10/01/2012	376,680,848	199,932,387	27,011,016	23,394,033	10,627,979	39.3	16,757,161	62.0	27,385,140	101.4	10.4	87.3	8.6	10/01/2013	10/01/2013
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	09/30/2012	126,036,688	57,050,285	7,834,617	13,723,418	976,026	12.5	6,665,159	85.1	7,641,185	97.5	5.5	96.0	0.0	10/01/2013	10/01/2013
PENSACOLA	P	10/01/2012	70,735,097	39,136,764	5,296,929	5,428,318	1,282,649	24.2	3,714,343	70.1	4,996,992	94.3	0.5	88.4	9.0	10/01/2013	10/01/2013
PERRY	F	10/01/2012	2,428,294	1,266,309	381,516	228,136	83,130	21.8	162,863	42.7	245,993	64.5	1.0	53.2	12.8	10/01/2013	10/01/2013
PERRY	P	10/01/2012	5,710,922	994,925	882,917	349,526	215,733	24.4	185,515	21.0	401,248	45.4	2.0	39.7	5.6	10/01/2013	10/01/2013
PINELLAS PARK	F	10/01/2012	42,957,599	18,389,977	4,190,929	2,857,039	1,238,808	29.6	1,636,456	39.0	2,875,264	68.6	9.0	54.5	5.2	10/01/2013	10/01/2013
PINELLAS PARK	G	10/01/2011	47,876,616	12,863,170	12,358,598	2,569,193	1,591,742	12.9	913,493	7.4	2,505,235	20.3	4.6	16.6	0.0	10/01/2012	10/01/2012
PINELLAS PARK	P	10/01/2011	34,578,975	7,800,457	5,452,115	1,592,708	1,373,366	25.2	494,302	9.1	1,867,668	34.3	8.0	25.5	3.0	10/01/2011	10/01/2012
PLANT CITY	PF	10/01/2012	26,105,315	19,879,368	5,555,685	2,164,887	1,264,724	22.8	1,401,313	25.2	2,666,037	48.0	10.0	31.2	8.2	10/01/2013	10/01/2013
PLANTATION	G	10/01/2012	112,554,953	38,828,261	22,518,645	8,505,777	3,731,537	16.6	3,631,957	16.1	7,363,494	32.7	8.0	25.8	0.0	10/01/2013	10/01/2013
PLANTATION	P	10/01/2012	98,418,764	54,838,208	9,907,061	7,132,541	3,826,175	38.6	4,133,427	41.7	7,959,602	80.3	9.3	67.8	6.2	10/01/2013	10/01/2013
PLANTATION (VOL)	F	10/01/2012	14,086,629	-3,866,545		576,255	0		0		0	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
POMPANO BEACH	G	10/01/2012	123,122,925	61,589,239	25,833,472	9,701,557	4,526,512	17.5	3,890,254	15.1	8,416,766	32.6	9.8	25.6	0.0	10/01/2013	10/01/2013
POMPANO BEACH [PF]	F	10/01/2012	100,562,329	40,183,455	12,229,670	0	4,236,043	34.6	2,563,275	21.0	6,799,318	55.6	11.6	40.8	6.7	10/01/2013	10/01/2013
POMPANO BEACH [PF]	P	10/01/2012	98,781,401	51,714,111	2,492,528	0	1,049,111	42.1	4,288,264	172.0	5,337,375	214.1	8.6	189.8	31.2	10/01/2013	10/01/2013
PORT ORANGE	F	10/01/2012	18,739,700	19,353,447	1,964,837	2,298,417	361,485	18.4	2,242,791	114.1	2,604,276	132.5	0.5	122.1	15.2	10/01/2013	10/01/2013
PORT ORANGE	G	10/01/2011	18,446,044	5,611,941	6,768,699	0	1,280,912	18.9	0	0.0	1,280,912	18.9	7.5	11.4	0.0	10/01/2011	10/01/2011
PORT ORANGE	P	10/01/2012	21,378,509	17,617,815	3,587,220	2,041,884	746,013	20.8	2,133,486	59.5	2,879,499	80.3	7.6	67.6	8.5	10/01/2013	10/01/2013
PORT ST. LUCIE	P	10/01/2012	45,852,334	19,615,872	13,585,376	2,242,351	2,542,780	18.7	1,862,917	13.7	4,405,697	32.4	9.0	19.8	5.0	10/01/2013	10/01/2013
PUNTA GORDA	F	10/01/2012	7,792,010	3,962,442	1,619,708	416,111	418,905	25.9	331,185	20.4	750,090	46.3	8.0	27.3	12.9	10/01/2013	10/01/2013
PUNTA GORDA	G	10/01/2012	28,038,533	10,236,816	7,189,121	1,696,718	1,164,917	16.2	1,354,757	18.8	2,519,674	35.0	8.1	28.3	0.0	10/01/2013	10/01/2013
PUNTA GORDA	P	10/01/2012	11,356,724	1,246,129	1,731,061	746,626	701,185	40.5	79,651	4.6	780,836	45.1	8.0	28.9	10.1	10/01/2013	10/01/2013
QUINCY	PF	10/01/2012	6,197,393	574,988	811,740	604,589	459,313	56.6	47,187	5.8	506,500	62.4	7.5	45.1	12.2	10/01/2012	10/01/2012
RIVIERA BEACH	F	10/01/2012	49,019,405	11,341,248	4,217,167	3,463,679	1,646,909	39.1	785,780	18.6	2,432,689	57.7	8.0	50.0	2.0	10/01/2013	10/01/2013
RIVIERA BEACH	G	10/01/2012	56,963,873	33,393,082	9,008,756	5,761,670	2,174,447	24.1	2,941,308	32.6	5,115,755	56.8	6.0	52.2	0.0	10/01/2013	10/01/2013

**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
RIVIERA BEACH	P	09/30/2011	44,249,462	13,046,012	5,342,445	4,225,275	1,461,693	27.4	927,983	17.4	2,389,676	44.7	8.0	36.7	0.0	10/01/2011	10/01/2011
ROCKLEDGE	F	10/01/2012	8,568,635	3,708,815	1,419,030	455,076	282,389	19.9	291,072	20.5	573,461	40.4	7.0	23.2	12.4	10/01/2012	10/01/2012
ROCKLEDGE	G	10/01/2012	10,654,625	1,985,465	4,155,254	554,820	538,240	13.0	143,154	3.4	681,394	16.4	6.0	11.1	0.0	10/01/2012	10/01/2012
ROCKLEDGE	P	10/01/2012	8,762,060	699,208	2,273,590	255,684	444,408	19.5	45,076	2.0	489,484	21.5	7.0	7.5	7.5	10/01/2012	10/01/2012
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	10/01/2012	3,563,115	-654,424	996,003	16,777	268,079	26.9	0	0.0	268,079	26.9	1.0	26.9	0.0	10/01/2012	10/01/2012
SAINT AUGUSTINE	F	10/01/2012	9,216,167	-184,343	1,439,656	573,968	405,665	28.2	1,058	0.1	406,723	28.3	5.0	17.3	7.1	10/01/2013	10/01/2013
SAINT AUGUSTINE	G	10/01/2011	22,177,395	8,863,267	8,557,326	1,890,335	887,107	10.4	1,058,250	12.4	1,945,357	22.7	5.0	18.7	0.0	10/01/2011	10/01/2012
SAINT AUGUSTINE	P	10/01/2011	11,991,251	680,785	2,280,336	738,048	501,299	22.0	90,622	4.0	591,921	26.0	5.5	13.0	8.4	10/01/2011	10/01/2012
SAINT CLOUD	G	10/01/2012	33,809,085	3,967,931	9,701,324	1,692,858	1,536,985	15.8	483,715	5.0	2,020,700	20.8	1.0	20.7	0.0	10/01/2013	10/01/2013
SAINT CLOUD	PF	10/01/2012	28,605,461	11,607,268	5,722,243	1,694,047	1,185,097	20.7	1,165,304	20.4	2,350,401	41.1	5.1	32.8	4.9	10/01/2013	10/01/2013
SAINT JOHNS RIVER PW PK	G	10/01/2012	115,814,811	24,465,855	19,318,374	6,367,285	1,718,159	8.9	3,897,308	20.2	5,615,467	29.1	4.0	26.7	0.0	10/01/2013	10/01/2013
SAINT LUCIE COUNTY FCD	F	10/01/2012	156,682,937	49,404,485	24,763,675	10,919,164	6,091,672	24.6	2,137,418	8.6	8,229,090	33.2	0.5	25.5	7.3	10/01/2013	10/01/2013
SAINT LUCIE COUNTY FCD	G	10/01/2012	9,604,131	3,458,449	2,667,465	866,380	442,562	16.6	221,238	8.3	663,800	24.9	0.0	26.3	0.0	10/01/2013	10/01/2013
SAINT PETE BEACH	F	10/01/2012	9,252,791	9,562,778	1,565,984	897,171	279,033	17.8	699,744	44.7	978,777	62.5	10.3	45.5	9.1	10/01/2013	10/01/2013
SAINT PETE BEACH	G	10/01/2012	10,984,346	6,234,762	960,352	1,221,973	124,539	13.0	577,462	60.1	702,001	73.1	3.0	73.0	0.0	10/01/2013	10/01/2013
SAINT PETE BEACH	P	10/01/2012	10,434,328	7,501,137	1,252,844	1,064,944	234,733	18.7	696,272	55.6	931,005	74.3	8.3	64.0	4.9	10/01/2013	10/01/2013
SAINT PETERSBURG	F	10/01/2012	194,536,755	26,831,847	14,055,486	16,603,865	3,366,445	24.0	6,757,876	48.1	10,124,321	72.0	7.0	58.2	8.6	10/01/2013	10/01/2013
SAINT PETERSBURG	G	10/01/2012	299,804,922	77,917,702	71,322,942	18,082,739	7,644,460	10.7	6,009,772	8.4	13,654,232	19.1	2.0	17.5	0.0	10/01/2013	10/01/2013
SAINT PETERSBURG	P	10/01/2012	313,373,454	55,363,452	29,687,273	22,671,441	5,793,107	19.5	7,908,146	26.6	13,701,253	46.2	7.0	34.9	5.5	10/01/2013	10/01/2013
SAN CARLOS PARK FCD	F	10/01/2011	4,916,770	3,082,818	2,521,943	13,016	1,079,561	42.8	0	0.0	1,079,561	42.8	0.5	35.2	8.8	10/01/2012	10/01/2012
SANFORD	F	10/01/2012	20,463,175	8,582,007	3,729,721	1,277,805	724,471	19.4	944,959	25.3	1,669,430	44.8	7.0	35.1	4.5	10/01/2013	10/01/2013
SANFORD	P	10/01/2012	29,181,787	12,290,424	5,283,683	1,988,434	1,065,202	20.2	1,376,674	26.1	2,441,876	46.2	5.1	39.6	3.3	10/01/2013	10/01/2013
SANIBEL	G	10/01/2012	18,689,249	9,376,510	1,325,935	2,410,410	188,367	14.2	1,502,881	113.3	1,691,248	127.6	5.0	126.9	0.0	10/01/2013	10/01/2013
SANIBEL	P	10/01/2012	11,397,390	6,430,214	1,284,662	925,254	390,683	30.4	593,742	46.2	984,425	76.6	8.0	66.8	5.0	10/01/2013	10/01/2013
SARASOTA	F	09/30/2012	103,807,704	53,807,717	1,720,166	8,946,872	1,029,191	59.8	7,559,313	439.5	8,588,504	499.3	2.1	500.5	-3.3	10/01/2012	10/01/2012

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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	G	09/30/2012	118,187,167	55,254,825	15,323,219	9,028,107	2,370,502	15.5	4,560,122	29.8	6,930,624	45.2	6.0	39.2	0.0	10/01/2013	10/01/2013
SARASOTA	P	09/30/2012	161,646,891	63,945,033	9,411,970	10,279,055	3,243,365	34.5	5,634,946	59.9	8,878,311	94.3	8.0	80.8	5.6	10/01/2013	10/01/2013
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2012	187,652,092	111,837,839	139,579,218	17,527,560	11,873,373	8.5	9,863,992	7.1	21,737,365	15.6	0.0	16.7	0.0	10/01/2012	10/01/2012
SARASOTA-MANATEE A	G	10/01/2012	15,005,121	5,855,740	3,256,579	625,749	1,266,463	38.9	0	0.0	1,266,463	38.9	0.0	41.5	0.0	10/01/2012	10/01/2012
SATELLITE BEACH	G	10/01/2012	5,433,079	1,855,006	505,167	478,358	437,917	86.7	0	0.0	437,917	86.7	8.0	84.8	0.0	10/01/2013	10/01/2013
SATELLITE BEACH	PF	10/01/2012	11,474,050	4,397,600	1,982,849	695,380	520,149	26.2	379,768	19.2	899,917	45.4	8.0	30.5	8.6	10/01/2013	10/01/2013
SEBASTIAN	P	10/01/2012	8,843,095	950,159	1,893,717	498,273	522,646	27.6	69,207	3.7	591,853	31.3	7.9	18.1	6.5	10/01/2013	10/01/2013
SEBRING	F	10/01/2012	11,060,787	1,020,536	836,440	736,989	618,014	73.9	65,744	7.9	683,758	81.7	6.8	73.9	4.3	10/01/2013	10/01/2013
SEBRING	P	10/01/2012	11,765,828	1,513,235	1,228,100	488,009	643,425	52.4	0	0.0	643,425	52.4	5.0	49.3	0.0	10/01/2013	10/01/2013
SEMINOLE	F	10/01/2012	34,395,990	5,447,460	3,680,402	2,352,316	719,122	19.5	549,121	14.9	1,268,243	34.5	13.8	14.9	7.2	10/01/2013	10/01/2013
SHALIMAR	P	10/01/2011	278,387	-32,841	84,711	0	22,124	26.1	0	0.0	22,124	26.1	1.0	26.3	0.0	10/01/2011	10/01/2011
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2012	320,584,132	78,989,616	464,208,796	18,012,096	21,227,168	4.6	9,499,169	2.0	30,726,337	6.6	0.0	7.1	0.0	05/01/2012	05/01/2012
SOUTH MIAMI [GP]	G	10/01/2012	11,213,566	1,402,146	2,003,855	662,499	313,533	15.6	123,199	6.1	436,732	21.8	8.2	14.4	0.0	10/01/2013	10/01/2013
SOUTH MIAMI [GP]	P	10/01/2012	13,899,594	3,915,408	2,857,846	721,520	629,624	22.0	335,492	11.7	965,116	33.8	14.2	19.4	1.3	10/01/2013	10/01/2013
SOUTH PASADENA	F	10/01/2012	5,557,198	2,408,983	861,066	386,338	173,779	20.2	186,126	21.6	359,905	41.8	6.0	32.6	4.9	10/01/2013	10/01/2013
SOUTH WALTON FCD	F	10/01/2012	20,569,580	4,914,492	5,626,217	318,328	1,820,882	32.4	294,656	5.2	2,115,538	37.6	6.9	22.7	9.5	10/01/2013	10/01/2013
SOUTHERN MANATEE FCD	F	10/01/2012	19,247,843	5,992,326	3,942,166	714,951	1,722,264	43.7	0	0.0	1,722,264	43.7	3.5	41.7	0.0	10/01/2012	10/01/2012
SOUTHERN MANATEE FCD	G	10/01/2012	1,436,085	270,724	378,881	39,131	126,189	33.3	0	0.0	126,189	33.3	3.5	30.9	0.0	10/01/2012	10/01/2012
STARKE	F	10/01/2012	2,169,993	1,018,814	375,673	142,205	114,812	30.6	72,047	19.2	186,859	49.7	5.2	38.7	7.9	10/01/2013	10/01/2013
STARKE	G	10/01/2011	6,612,457	4,441,002	1,015,328	828,132	149,936	14.8	395,262	38.9	545,198	53.7	5.0	50.7	0.0	10/01/2012	10/01/2012
STARKE	P	10/01/2012	2,874,411	163,582	571,086	184,698	181,332	31.8	11,193	2.0	192,525	33.7	1.0	26.4	7.8	10/01/2013	10/01/2013
SUNRISE	F	10/01/2011	72,682,594	43,768,237	11,009,676	5,397,912	2,987,003	27.1	2,714,294	24.7	5,701,297	51.8	10.6	6.8	39.1	10/01/2012	10/01/2012
SUNRISE	G	10/01/2011	114,019,827	69,749,445	27,618,109	10,219,038	6,587,680	23.9	5,007,090	18.1	11,594,770	42.0	8.2	35.5	0.0	10/01/2012	10/01/2012
SUNRISE	P	10/01/2012	83,527,845	59,259,302	13,359,510	6,151,142	3,924,136	29.4	5,172,205	38.7	9,096,341	68.1	9.8	56.8	3.8	10/01/2013	10/01/2013
SURFSIDE [GP]	G	10/01/2012	5,171,981	331,182	2,290,751	277,916	293,590	12.8	26,264	1.1	319,854	14.0	6.0	8.2	0.0	10/01/2013	10/01/2013

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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
SURFSIDE [GP]	P	10/01/2012	7,384,144	1,187,797	2,069,206	376,778	528,048	25.5	75,768	3.7	603,816	29.2	8.0	21.5	0.0	10/01/2013	10/01/2013
SWEETWATER	P	10/01/2011	4,279,530	-441,810	2,210,443	13,709	329,324	14.9	0	0.0	329,324	14.9	6.0	7.2	2.1	10/01/2012	10/01/2012
TALLAHASSEE [GPF]	F	10/01/2012	152,247,832	33,590,000	12,188,000	9,900,442	3,182,564	26.1	1,937,000	15.9	5,119,564	42.0	18.4	25.2	0.0	10/01/2013	10/01/2013
TALLAHASSEE [GPF]	G	10/01/2012	793,236,308	42,548,000	98,491,000	43,259,253	15,465,473	15.7	2,499,000	2.5	17,964,473	18.2	3.8	15.2	0.0	10/01/2013	10/01/2013
TALLAHASSEE [GPF]	P	10/01/2012	213,681,494	37,966,000	22,224,000	11,107,777	5,051,672	22.7	2,031,000	9.1	7,082,672	31.9	9.9	23.2	0.0	10/01/2013	10/01/2013
TAMARAC	F	10/01/2012	58,548,760	25,564,258	7,077,620	2,695,781	2,377,203	33.6	2,085,084	29.5	4,462,287	63.0	9.0	41.7	12.4	10/01/2012	10/01/2012
TAMARAC	G	10/01/2012	33,651,331	5,936,034	6,591,390	1,787,039	1,363,871	20.7	445,662	6.8	1,809,533	27.5	7.0	20.5	0.0	10/01/2012	10/01/2012
TAMARAC	P	10/01/2012	5,477,934	5,105,330	0	1,057,983	60,302	0.0	474,331	0.0	534,633	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
TAMARAC - EXECUTIVE	G	10/01/2011	16,357,771	13,958,381	4,992,711	822,416	1,477,194	29.6	763,320	15.3	2,240,514	44.9	10.0	36.2	0.0	10/01/2011	10/01/2011
TAMPA	G	01/01/2011	557,783,000	7,537,839	136,289,128	44,401,336	21,248,364	15.6	1,160,677	0.9	22,409,041	16.4	0.1	16.7	0.0	10/01/2011	10/01/2011
TAMPA	PF	10/01/2012	940,177,155	74,437,803	96,207,589	64,204,225	27,527,804	28.6	6,957,482	7.2	34,485,286	35.8	12.9	17.3	6.1	10/01/2013	10/01/2013
TARPON SPRINGS	F	10/01/2012	17,062,164	5,679,102	1,765,492	1,261,776	471,460	26.7	617,570	35.0	1,089,030	61.7	9.5	42.5	12.1	10/01/2013	10/01/2013
TARPON SPRINGS	P	10/01/2012	19,307,932	2,905,388	3,011,319	863,340	714,470	23.7	260,004	8.6	974,474	32.4	8.0	19.3	6.4	10/01/2013	10/01/2013
TAVARES	F	10/01/2012	3,943,850	1,256,106	1,258,963	138,619	305,638	24.3	83,108	6.6	388,746	30.9	3.5	22.5	6.2	10/01/2013	10/01/2013
TAVARES	P	10/01/2012	7,953,137	2,094,886	1,416,027	270,866	387,010	27.3	142,970	10.1	529,980	37.4	12.8	21.1	5.0	10/01/2013	10/01/2013
TEMPLE TERRACE	F	10/01/2012	15,703,584	10,015,672	2,551,732	1,086,958	739,599	29.0	640,365	25.1	1,379,964	54.1	10.5	39.2	6.1	10/01/2013	10/01/2013
TEMPLE TERRACE	P	10/01/2012	17,047,571	18,049,377	2,780,829	1,869,162	555,355	20.0	1,284,357	46.2	1,839,712	66.2	11.2	52.1	5.0	10/01/2013	10/01/2013
TEQUESTA	G	10/01/2012	2,316,593	19,115	1,994,337	17,678	275,848	13.8	0	0.0	275,848	13.8	5.0	9.2	0.0	10/01/2013	10/01/2013
TEQUESTA [PF]	F	10/01/2012	5,388,909	1,416,764	1,372,353	120,817	352,338	25.7	134,393	9.8	486,731	35.5	5.0	26.7	4.9	10/01/2012	10/01/2012
TEQUESTA [PF]	P	10/01/2012	2,040,246	-192,651	744,314	46,632	210,394	28.3	0	0.0	210,394	28.3	5.0	24.1	0.0	10/01/2013	10/01/2013
TITUSVILLE	G	10/01/2012	41,518,005	21,079,753	9,635,133	4,178,653	1,050,212	10.9	2,742,446	28.5	3,792,658	39.4	2.5	38.4	0.0	10/01/2013	10/01/2013
TITUSVILLE	PF	10/01/2012	40,937,521	24,004,285	6,746,511	3,775,175	1,346,691	20.0	2,877,633	42.7	4,224,324	62.6	6.5	50.6	8.1	10/01/2013	10/01/2013
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2012	96,270,773	5,110,718	32,821,564	3,965,347	4,614,084	14.1	716,106	2.2	5,330,190	16.2	6.4	10.4	0.0	10/01/2012	10/01/2012
UMATILLA	P	10/01/2011	1,005,072	-144,982	346,477	6,629	67,270	19.4	0	0.0	67,270	19.4	5.0	8.2	6.9	10/01/2012	10/01/2012
VALPARAISO	PF	10/01/2012	1,124,489	157,374	297,343	7,487	143,214	48.2	0	0.0	143,214	48.2	2.0	14.1	33.3	10/01/2012	10/01/2012
VENICE	F	10/01/2012	14,897,877	19,510,973	2,663,341	1,873,378	719,533	27.0	1,345,596	50.5	2,065,129	77.5	9.8	60.6	10.2	10/01/2012	10/01/2012
VENICE	P	10/01/2012	26,370,246	10,703,138	3,148,604	2,151,935	781,436	24.8	1,390,523	44.2	2,171,959	69.0	7.3	58.9	5.6	10/01/2013	10/01/2013

**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
VERO BEACH	F	10/01/2012	6,785,618	1,411,657	0	758,572	11,636	0.0	303,683	0.0	315,319	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
VERO BEACH	G	10/01/2012	58,551,653	39,381,158	17,094,905	5,954,880	1,214,250	7.1	3,743,394	21.9	4,957,644	29.0	2.8	27.2	0.0	10/01/2012	10/01/2012
VERO BEACH	P	10/01/2012	29,566,638	7,692,461	3,043,048	1,717,118	603,521	19.8	625,774	20.6	1,229,295	40.4	8.4	29.6	8.8	10/01/2013	10/01/2013
VILLAGE OF NORTH PALM BEACH	G	10/01/2012	8,797,605	3,473,780	3,203,302	300,426	658,226	20.5	150,477	4.7	808,703	25.2	5.2	20.8	0.0	10/01/2013	10/01/2013
VILLAGE OF NORTH PALM BEACH	PF	10/01/2012	12,294,945	3,475,865	3,757,821	490,746	1,055,833	28.1	0	0.0	1,055,833	28.1	2.0	21.1	6.1	10/01/2013	10/01/2013
VILLAGE OF PALM SPRINGS	G	10/01/2011	12,196,718	2,679,995	2,809,429	927,482	449,254	16.0	503,295	17.9	952,549	33.9	3.0	30.9	0.0	10/01/2012	10/01/2012
VILLAGE OF PALM SPRINGS	PF	10/01/2011	12,609,165	6,563,341	1,850,308	768,651	430,496	23.3	969,630	52.4	1,400,126	75.7	6.6	72.6	0.0	10/01/2011	10/01/2012
VOLUSIA COUNTY (VOL)	F	10/01/2012	4,323,436	-279,490	0	109,924	0	0.0	0			0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
WAUCHULA	GP	10/01/2012	13,794,913	493,594	2,232,223	528,282	262,286	11.7	75,316	3.4	337,602	15.1	10.0	5.3	0.0	10/01/2012	10/01/2012
WEST MANATEE FCD	F	10/01/2012	7,188,705	1,466,561	1,826,156	84,887	692,491	37.9	0	0.0	692,491	37.9	2.9	23.2	13.3	10/01/2013	10/01/2013
WEST MELBOURNE	P	10/01/2012	7,795,884	3,045,428	1,589,082	425,751	524,072	33.0	167,182	10.5	691,254	43.5	8.4	32.4	4.0	10/01/2013	10/01/2013
WEST PALM BEACH	F	09/30/2012	145,385,813	74,512,759	14,365,314	7,943,321	3,281,038	22.8	5,677,172	39.5	8,958,210	62.4	13.1	49.3	0.0	10/01/2013	10/01/2013
WEST PALM BEACH	G	09/30/2012	30,541,784	7,445,067	2,573,346	2,221,296	294,456	11.4	1,146,531	44.6	1,440,987	56.0	5.5	52.5	0.0	10/01/2013	10/01/2013
WEST PALM BEACH	P	09/30/2012	210,876,785	66,717,979	16,575,084	11,845,442	3,527,178	21.3	7,471,026	45.1	10,998,204	66.4	11.0	56.1	0.0	10/01/2013	10/01/2013
WILLISTON	G	10/01/2012	3,625,066	2,124	762,313	268,511	118,635	15.6	0	0.0	118,635	15.6	5.0	11.3	0.0	10/01/2012	10/01/2012
WILLISTON	P	10/01/2012	1,231,153	207,811	325,985	25,241	108,069	33.2	0	0.0	108,069	33.2	5.0	29.1	0.0	10/01/2013	10/01/2013
WILTON MANORS (VOL)	F	10/01/2012	777,500	457,828	0	91,326	39,498	0.0	38,911	0.0	78,409	0.0	0.0	0.0	0.0	10/01/2012	10/01/2012
WILTON MANORS [GP]	G	10/01/2012	12,491,566	5,551,474	392,600	1,279,806	187,214	47.7	545,446	138.9	732,660	186.6	11.0	183.0	0.0	10/01/2012	10/01/2012
WILTON MANORS [GP]	P	10/01/2012	12,192,787	7,549,703	229,590	1,185,911	143,056	62.3	733,991	319.7	877,047	382.0	10.0	387.0	0.0	10/01/2012	10/01/2012
WINTER GARDEN	G	10/01/2012	18,913,903	2,431,238	6,287,734	1,340,696	716,378	11.4	252,396	4.0	968,774	15.4	2.5	13.5	0.0	10/01/2013	10/01/2013
WINTER GARDEN	PF	10/01/2012	23,872,911	1,995,489	6,806,435	1,261,425	1,201,838	17.7	207,834	3.1	1,409,672	20.7	3.5	13.9	4.1	10/01/2013	10/01/2013
WINTER HAVEN	F	10/01/2012	16,139,814	9,977,865	3,726,486	1,039,804	999,465	26.8	933,760	25.1	1,933,225	51.9	10.0	38.9	5.1	10/01/2013	10/01/2013
WINTER HAVEN	G	10/01/2012	40,734,908	28,177,836	10,692,636	3,617,705	1,667,596	15.6	3,489,615	32.6	5,157,211	48.2	9.5	40.7	0.0	10/01/2013	10/01/2013
WINTER HAVEN	P	10/01/2012	22,622,801	7,189,528	4,328,384	1,559,006	1,153,963	26.7	724,951	16.7	1,878,914	43.4	8.2	30.7	6.3	10/01/2013	10/01/2013
WINTER PARK	F	10/01/2012	37,103,722	9,110,890	4,288,651	1,850,834	1,130,562	26.4	980,852	22.9	2,111,414	49.2	6.0	37.6	7.6	10/01/2013	10/01/2013

**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	10/01/2012	36,015,087	13,880,603	4,051,827	2,493,727	832,712	20.6	1,571,247	38.8	2,403,959	59.3	6.0	49.4	6.4	10/01/2013	10/01/2013
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
<b>Grand Totals:</b>	491		26,952,492,521		6,129,481,179		962,911,217		849,805,015		1,812,716,232						
				10,906,383,833		2,062,240,537											



## 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.

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"><li>• G = General Employees <i>only</i></li><li>• P = Police Officers <i>only</i></li><li>• F = Firefighters <i>only</i></li><li>• PF = Police Officers and Firefighters <i>only</i></li><li>• GPF = General Employees, Police Officers and Firefighters</li><li>• GP = General Employees and Police Officers <i>only</i></li><li>• GF = General Employees and Firefighters <i>only</i></li><li>• GS = General and Sanitation Employees <i>only</i></li><li>• HIS = Health Insurance Subsidy</li><li>• LG = Lifeguards</li><li>• CO = Correctional Officers <i>only</i></li><li>• ERP = Early Retirement Program</li></ul>
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 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: <ul style="list-style-type: none"><li>(1) = percent of AFC earned each year</li><li>(2) = AFC, AME, FAC, or AAE</li><li>(3) = service credit (years of service)</li></ul>
AFC	The number of years used in determining the AFC, e.g., "05" could be either average of best five years of service or last five years of service. <ul style="list-style-type: none"><li>99 = Career average</li><li>AL = All years of service used</li><li>VR = Varies - may vary with hire date</li></ul>
Normal Retirement Age YR	Normal retirement age
Normal Retirement Age Description	Describes 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: <ol style="list-style-type: none"><li>1. Life Annuity</li><li>2. Life Annuity w/10 years certain</li><li>3. Joint &amp; Survivor</li><li>4. Single Sum</li><li>5. Other (often Life Annuity w/5 years certain or a variation of the Joint &amp; Survivor benefit)</li></ol>
Vesting Schedule	The schedule by which a plan member becomes eligible to receive a benefit <p>"Cliff" means that there is a point (usually a number of years of service) at which a member goes from being 0% vested to 100 percent vested, and the member's benefit at normal retirement is calculated strictly according to the formula in "Retirement Benefit Description."</p> <p>"Graded" means that the schedule includes a gradual progression from 0 percent vesting to 100 percent vesting (i.e. 10 percent per year from 0 to 10 years). The member's vesting percentage modifies further the formula in "Retirement Benefit Description."</p>
Years to full vesting	The number of years at which a member attains 100 percent vesting
COL	Indicates whether the plan has an <i>automatic</i> cost-of-living provision for retirees. A "NO" may indicate either that the plan has no provisions for a COLA under any circumstances, or that the plan has provisions for a COLA that is <i>not</i> automatic (e.g. an ad-hoc COLA during years of actuarial gain)



**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
ALACHUA COUNTY LIBRARY	G	2.00	2.00% X FAE X SC	03	VR	20SC, ANY AGE; 65 W/5SC	Cliff		YES	COLA = 2.20%/YR
	Closed				1	LIFE ANNUITY		5		
ALACHUA COUNTY SCHOOL BOARD	ERP	VR	BEN=AMT OF FRS EARLY RET REDUCTION	N/A	VR	AGE 55-61 W/ 25 SC			YES	IF RET'D 7/08- 6/09: 20 YRS SCH BD SC & FRS SC REQ'D; IF RET'D 7/09- 6/13: LAST 15 YRS W/ SCH BD
	Active				1	LIFE ANNUITY		N/A		
ALTAMONTE SPRINGS	G	VR	VR W/SC OVER 30 YRS, RET AFT AGE 62 OR IF ELEC	05	62	30SC, ANY AGE; 62 W/6SC	Cliff		YES	COLA = 3%/YR
	Active				1	LIFE ANNUITY		6		
ALTAMONTE SPRINGS	P	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff		YES	COLA= 3%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		6		
APOPKA	F	3.00	3.00% X FAE X SC	05	VR	22SC, ANY AGE OR 55 W/10SC	Cliff		NO	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
APOPKA	G	2.75	2.75% X FAE X SC	05	57	57 W/5SC	Cliff		NO	DROP
	Active				1	LIFE ANNUITY		10		
APOPKA	P	VR	VR W/ 0-10SC OR 10+SC	03	VR	45 W/10SC OR 20SC, ANY AGE	Cliff		NO	DROP; SUPP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
ARCADIA	G	2.00	2.00% X AMC X SC	05	65	AGE 65	Graded		NO	PRIOR TO 9/20/11, FULL VESTING = 10 YRS
	Active				1	LIFE ANNUITY		6		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
ARCADIA	PF Active	3.65 3.65% X AFC X SC	03	VR AGE 55 OR 20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
ATLANTIC BEACH	G  Active	2.50 2.50% X FAC X SC (MAX 100% FAC)	05	60 60 W/10SC  1 LIFE ANNUITY	Cliff  10	NO	NR = 60 W/5SC, VESTING = 5 YRS FOR HDT BEF 9/1/08; BEN RATE = 2.85% FOR HDT BEF 4/24/05
ATLANTIC BEACH	P  Active	3.00 3.00% X FAC X SC (MAX 100% FAC)	05	VR 25SC, ANY AGE; 50 W/20SC; 55 W/10SC; 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  5	NO	DROP
ATLANTIS	P  Closed	VR W/SC BEF OR AFT 1-1-05	05	VR 55 W/6SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	YES	DROP
AUBURNDALE	F Active	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP
AUBURNDALE	G  Closed	VR 2.75%/YR SC BEF 10-1-03, 2.5% AFT	05	VR 55 W/10SC; 52 W/25SC  1 LIFE ANNUITY	Cliff  10	NO	DOWRY BEN FOR SURV SP WHO REMARRIES
AUBURNDALE	P Active	3.25 3.25% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
AVENTURA	P Active	VR VR W/ HDT, SC DATES	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO
AVON PARK	F  Active	3.16 3.16% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	YES	DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET
AVON PARK	P Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 20SC, ANY AGE; OR AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
BAL HARBOUR VILLAGE	G Active	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	Graded 10	YES	DROP; COLA = 2.5%
BAL HARBOUR VILLAGE	P Active	3.50 3.50% X FAC X SC; MIN \$25/MO	03	VR 20SC, ANY AGE; AGE 57; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	COLA = 2.5%/YR
BARTOW	F  Active	3.15 3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  6	YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET
BARTOW	G Active	2.53 2.53% X AMC X SC	05	VR 25SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 6	NO	DROP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
BARTOW	P Active	3.15	3.15% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA
BAY HARBOR ISLANDS [GP]	G Active	VR	%AFC VR W/TYPE SC & RATE	05	VR 52 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY	Graded 10	NO	SUBSIDY
BAY HARBOR ISLANDS [GP]	P Active	VR	%AFC VR W/TYPE SC & RATE	03	VR 50 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY	Graded 10	NO	SUBSIDY
BAY MEDICAL CENTER	G Frozen	VR	VR W/ CONVERSION BEN OR CASH BAL BEN	05	62 62 W/5SC; NO LATER THAN 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	HEALTH INSURANCE SUBSIDY
BELLE GLADE	G Active	2.00	2.00% X AME X SC, MAX 30SC	05	VR AGE 65; 62 W/10SC; 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	YES	
BELLE GLADE (RETIRED)	PF Closed	N/A		N/A		N/A	NO	RETIRED EMPLOYEES' PLAN ONLY
BELLE GLADE HOUSING	G Active	VR	VR	05	VR LATER OF 65 OR 10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	
BELLEAIR	P Active	3.50	3.50% X AFC X SC	05	VR 55 W/5SC OR 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
BELLEVIEW	P Active	3.00	3.00% X AFC X SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN; DROP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description	Years to full vesting			
				Normal Form of Benefit					
				N Description					
BERT FISH MEDICAL CENTER	G	VR	1.60% X AC X SC (RATE INCR AFT NR)	05	VR	62 W/5SC OR 30SC, ANY AGE	Cliff	YES	COLA = 3%/YR; FROZEN AS OF 12/31/10
		Frozen				1 LIFE ANNUITY	5		
BOCA GRANDE FCD	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	YES	DROP
		Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON	G	1.75	1.75% X AME X SC (FOR PLAN C (HDT AFT 10/31/07))	05	VR	55 W/20SC; 53 W/30SC; AGE 65	Cliff	NO	DROP; BEN RATE = 3.00% X AME FOR PLANS A & B
		Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON	PF	VR	P = 3.5% AME X CSC; F = 3.4% AME X CSC	02	VR	20CSC, ANY AGE; 55 W/10CSC	Cliff	YES	DROP; COLA = 2%/YR (P), 3%/YR (F); SUPP
		Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON EXECUTIVE	G	VR	VR W/ DIVISION	VR	VR	65 W/6SC; 58 W/10SC	Cliff	YES	SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10
		Active				5 OTHER	6		
BOCA RATON HOUSING	G	VR	% VR W/ GRP OR DIV	VR	VR	AGE & SC VR W/ DIV, HIRED DATE, ETC.	Cliff	YES	
		Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	F	VR	3.00% X AFC X SC	05	VR	55 W/10SC OR 50 W/25SC	Cliff	YES	BEN RATE = 3.58% FOR HIRES BEF 6/1/10
		Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
BONITA SPRINGS FCD	G	2.48	2.48% X AFC X SC	05	VR EARLIER OF 55W/7SC OR 25SC, ANY AGE	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
BOYNTON BEACH	F	3.00	3.00% X FAC X SC	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; 13TH CHECK; COLA = 2%/YR BEGINNING 5 YRS AFT RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOYNTON BEACH	G	3.00	3.00% X FAMC X SC; MAX 75%	05	VR 30SC, ANY AGE; 62 W/5SC; 55 W/25SC	Cliff	NO	DROP; 13TH CHK
	Active				1 LIFE ANNUITY	5		
BOYNTON BEACH	P	3.50	3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; 50 W/15SC	Cliff	NO	DROP; 13TH CHECK
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
BRADENTON	F	3.00	3.00% X AFC X SC	02	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BRADENTON	P	3.00	3% X AFC X SC (+ \$10/YR >20SC)	VR	VR 45 W/20SC OR 55 W/10SC	Cliff	YES	DROP; ADD'L SUPP FOR 20+SC
	Active				3 JOINT/SURVIVOR	10		
BROOKSVILLE	F	3.10	3.10% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; 60	Cliff	YES	COLA = 3%/YR FROM 55 TO 65
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BROOKSVILLE	P	4.00	4.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
BUNNELL	F  Active	VR	>\$47 x SC OR 3%AFC X SC	05	52 AGE 52 W/10SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	DROP; COMP & SC SEPARATE FOR VOL & ACTIVE SVC
BUSHNELL	G  Closed	1.60	1.60% X AFC X SC; VR W/>30SC OR >62	05	62 30SC, ANY AGE; AGE 62  1 LIFE ANNUITY	Cliff  6	YES	COLA = 3%/YR
BUSHNELL	P  Terminated	3.00	3% X AFC X SC	05	VR 55 W/6SC; 25SC, ANY AGE  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  6	YES	COLA = 3%/YR
CAPE CORAL	F  Active	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE OR AGE 50  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	YES	DROP
CAPE CORAL	G  Active	VR	2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC	05	VR AGE 60 OR 25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	YES	COLA = 3.00%/YR
CAPE CORAL	P  Active	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE OR AGE 50  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	YES	COLA = 3%/YR
CASSELBERRY	PF  Active	3.00	3.00% X AFC X SC	05	VR 55 W/6SC OR 25SC, ANY AGE  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  6	YES	COLA = 3%/YR; SUPP BEN = \$5 PER YR OF SC
CHATTAHOOCHEE	F  Active	2.50	2.50% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
CLEARWATER	F	VR	50%PAY + 2%/YR OVER 20, MAX 60%	03	VR	20SC	Cliff		YES	
	Closed					3 JOINT/SURVIVOR	12			
CLEARWATER	GPF	VR	G = 2% X AMC X SC; PF = 2.75% X AMC X SC	05	VR	G = 60 W/25SC, 65 W/10SC; PF = 20SC OR 55 W/10SC	Cliff		YES	G W/ HDT BEF 1/1/13: NR = 30SC, 55 W/20SC, 65 W/10SC; BEN RATE = 2.75%
	Active					5 OTHER	10			
CLERMONT	F	VR	VARIES W/ SC DATES	05	VR	55 W/10SC; 52 W/25SC	Graded		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
CLERMONT	P	3.00	3.00% X AFC X SC	05	VR	20SC, ANY AGE; 55 W/10SC	Graded		NO	DROP; 2.25% X AFC FOR SC BEF 10/1/02
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
CLERMONT (RETIRED)	G	2.00	2.00% X AFC X SC	05	65	65 W/10SC	Cliff		NO	
	Closed					1 LIFE ANNUITY	N/A			
CLEWISTON	G	1.80	1.80% X AFC X SC	05	VR	65 W/5SC; 62 W/10SC	Cliff		YES	
	Active					1 LIFE ANNUITY	5			
COCOA	F	3.00	3.00% X AME X SC	03	VR	25SC, ANY AGE; 52 W/10SC	Cliff		YES	NR = 25SC OR AGE 52 IF HDT BEF 1/1/99
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
COCOA	G	3.00	3.00% X AFC X SC	03	VR	50 W/25SC; 57 W/10SC (AGE 57 IF HDT BEF 4/1/94)	Cliff		YES	DROP
	Closed					1 LIFE ANNUITY	10			
COCOA	P	3.00	3.00% X AME X SC	05	VR	25SC, ANY AGE; 50 W/10SC	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
COCOA BEACH	F	VR	% AFC VR W/SC BEF OR AFT 11/19/98	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COCOA BEACH	G	VR	VR W/ HDT BEF OR AFT 11/18/99	05	62 62 W/5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
COCOA BEACH	P	VR	% AFC VR W/ BEF OR AFT 11/19/98	03	VR 55 W/10SC; 52 W/25SC; 30SC, ANY AGE	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY	F	3.00	3.00% X AME X SC (+ SUPP)	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff	NO	SUPP, 13TH CHK
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY	G	2.50	2.50% X FMC X SC	03	55 55 W/6SC	Cliff	NO	SUPP; BEN RATES FOR BSO TRANSFERS VR W/ SC DATES
	Closed				1 LIFE ANNUITY	6		
COOPER CITY	P	3.00	3.00% X AME X CSC	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff	NO	MBR CONTRIB OF 8.13% PD BY BSO; SUPP = \$9.44/MO X SC (MAX=\$236); 13TH CHK
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY - MANAGEMENT	GPF	2.25	2.25% X AFC X SC + SUPP	03	55 55 W/6SC	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	6		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description	Years to full vesting			
				Normal Form of Benefit N Description					
CORAL GABLES	GPF	VR	% VR W/ P/F, BARG, NON-BARG	VR	VR 65 W/6SC; 62 W/10SC; RULE OF 80	Cliff	YES	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
CORAL SPRINGS	F	VR	VR W/ SC DATES	03	VR 25CS, ANY AGE; 52 W/20CS; 55 W/10CS	Cliff	YES	DROP, COLA = 1%/YR	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
CORAL SPRINGS	G	VR	3.0% AME X SC AFT 1/1/91; 2.5% BEF	03	VR 62 W/5SC; 55 W/10SC	Graded	YES	COLA = 2%/YR (FOR SVC RET ONLY)	
	Closed				1 LIFE ANNUITY	15			
CORAL SPRINGS	P	3.00	3.00% X AME X SC	4	VR 25CS, ANY AGE OR 55 W/10CS	Graded	YES	DROP; COLA = 2.50%/YR; BEF 10/1/12 = 3.50% X AFC X SC; NORM RET = 20CS, 3-YR AFC	
	Active				1 LIFE ANNUITY	10			
CRESCENT CITY	F	2.00	2.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
CRESCENT CITY	P	2.00	2.00% X AFC X SC	05	VR 55W/10SC OR 52W/25SC	Cliff	NO		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
CRESTVIEW	G	2.64	2.64% X AFC X SC +SUPP	05	55 55 W/10SC	Cliff	NO	DROP; \$215/MO SUPP (NORMAL ONLY)	
	Active				1 LIFE ANNUITY	10			
CRESTVIEW	PF	3.2	3.2% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
DADE CITY	F Active	3.25	3.25% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	10	NO	DROP
DADE CITY	P Active	3.50	3.50% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	10	YES	DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET
DANIA BEACH	G Closed	3.00	3.00% X AME X SC	03	VR	50 W/25SC; 55 W/6SC	Cliff	6	YES	HEALTH SUBSIDY
DANIA BEACH [PF]	F Closed	VR	% AFC (MAX 85%) VR W/SC	02	VR	25SC, ANY AGE; 55 W/8SC	Cliff	8	YES	DROP; HEALTH INS SUBSIDY
DANIA BEACH [PF]	P Closed	3.00	3.00% X AME X SC, MAX 75% AME	02	VR	25SC, ANY AGE; 55 W/10SC	Cliff	8	YES	DROP; HEALTH INS SUBSIDY
DAVIE	F Active	VR	VR W/SC (MAX 95% FMC)	03	VR	20SC, ANY AGE; 55 W/10SC	Graded	10	YES	DROP
DAVIE	P Active	VR	3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%)	VR	VR	20SC, ANY AGE; AGE 55	Cliff	10	YES	DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11)
DAVIE - GENERAL & MGMT	G Active	VR	G = 2%; MGT = 3% X AFC X SC	VR	VR	G = 60 W/6SC, 56 W/30SC; MGT = 52 W/3SC, 48 W/20SC	Cliff	VR	YES	

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
DAYTONA BEACH	PF	3.00	3.00% X AFC X SC	03	VR	20SC, MAX AGE 60 (ORIG MBRS: MAX AGE 55)	Cliff		YES	DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
DEERFIELD BEACH	F		VR 3.00% X AFC X (0-10)SC + 3.25% X AFC X (10+)SC	03	VR	20SC, ANY AGE; 52 W/10SC	Cliff		YES	DROP; SHARE PLAN
	Closed				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
DEERFIELD BEACH	G	3.00	3.00% X FAE X SC (MAX 30SC)	03	65	65 W/10SC	Cliff		YES	VARIABLE COLA
	Closed				1	LIFE ANNUITY	10			
DEERFIELD BEACH	P	3.00	3.00% X AFC X SC, MAX 30SC	03	VR	20SC, ANY AGE; 47 W/10SC	Cliff		NO	SHARE ACCTS
	Closed				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
DELAND	F	3.00	3.00% X AMS X SC	05	VR	20SC, ANY AGE; 55 W/10SC	Cliff		YES	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
DELAND	G	2.40	2.40% X FMC X SC	05	VR	25SC, ANY AGE; 65 W/10SC; 60 W/20SC	Cliff		YES	DROP
	Closed				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
DELAND	P	3.00	3.00% X FMC X SC	05	VR	55 W/10SC; 20SC, ANY AGE	Cliff		YES	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
DELRAY BEACH	G	2.50	2.50% X FMC X SC	05	65	65 W/10SC	Graded		NO	FOR HDT BEF 10/6/10 = 3- YR FMC, NORM RET PROVISIONS VR
	Active				5	OTHER	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description				Years to full vesting
				Normal Form of Benefit				N Description	
DELRAY BEACH	PF	VR	2.5% X AFC (<20SC); 3.5% X AFC (>20SC, MAX 87.5%)	03	VR	20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; COLA = 1%/YR
	Active				5	OTHER	10		
DELTONA	F	VR	VR W/ SC OR PAST SC (MAX 100% AFC)	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; SUPP BEN = \$5/MO PER YR SC (MAX = \$125/MO)
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DESTIN FCD	F	2.50	2.50% X AFC X SC	05	VR	20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; 3.50% AFC & 7-YR VESTING IF HDT BEF 10/1/12
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DUNEDIN	F	VR	3% AFC X (0-25)SC + 2% AFC X (37.5+)SC	03	VR	20SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	NO	DROP; SHARE PLAN; SUPP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DUNNELLON	PF	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
EAST LAKE TARPON FCD	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	YES	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
EAST NAPLES FCD	F	3.00	3.00% X AFC X SC, MAX 100% AFC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES	SUPP; SHARE PLAN
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
EAST NICEVILLE FCD	F	3.00	3.00% x AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
EATONVILLE	P Active	2.00	2.00% X AFC X SC	05	VR 55W/10SC OR 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO
EDGEWATER	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/5SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5		NO DROP; SHARE PLAN
EDGEWATER	G Closed	2.00	2.00% X AFC X SC	03	VR 55 W/5SC OR 25SC, ANY AGE 1 LIFE ANNUITY	Cliff 5		NO
EDGEWATER	P Active	3.00	3.00% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5		NO DROP; 2% AFC FOR SC BEF 10/1/87
ENGLEWOOD AREA FCD	F Active	3.25	3.25% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		YES FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG
ENGLEWOOD WATER DISTRICT	G Closed	1.30	1.30% X AFC X SC	05	VR AGE 65 OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10		YES
ESTERO FCD	F Active	VR	VR W/ SC DATE	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO DROP
EUSTIS	F Active	4.00	4.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO DROP



**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL Comments	
		Pct	Description		YR Description			
					Normal Form of Benefit N Description	Years to full vesting		
EUSTIS	P	VR	2.5% AFC X CS BEF 1/89, 3% AFTER	05	VR AGE 55 & VESTED OR 52 W/25CS	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FERNANDINA BEACH	G	VR	PLN A 2.75%, PLN B 1.9%	05	VR 55 W/25SC; 65 W/6SC; 35SC, ANY AGE	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	6		
FERNANDINA BEACH	PF	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
FLAGLER BEACH	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FLAGLER BEACH	P	3.00	2.96% X AFC X SC	05	VR 55 W/10 SC OR 52 W/25 SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FLORIDA CITY	P	2.75	2.75% X AC X SC; MAX 30SC	ALL	VR 25SC, ANY AGE; 55 W/10SC	Graded	NO	
	Frozen				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FLORIDA CITY - ELECTED	G	4.00	4.00% X AFC X SC (MAX 80%)	03	VR 55 W/12SC (COMM) OR 10SC (MAYOR); 12 COMBINED SC	Cliff	YES	VESTING = 12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); COLA = 4%/YR; HEALTH SUPP = \$20/MO PER YR SC
	Active				1 LIFE ANNUITY	VR		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
FORT LAUDERDALE	G  Closed	VR VR W/GROUP 1 OR 2	VR	VR VR W/GROUP 1 OR 2  5 OTHER	Cliff  VR	YES	AD HOC COLA; AME, VESTING VR W/ GROUP 1 OR 2
FORT LAUDERDALE	PF  Active	VR VR W/SC, HIRE DTS, OR PLAN 1 OR 2	02	VR 20SC OR 55 W/10SC  3 JOINT/SURVIVOR	Cliff  10	YES	DROP
FORT MEADE [GPF]	F  Active	1.75 1.75% X AME X SC	05	VR VR W/AGE &/OR MBRSHP DT 1 LIFE ANNUITY	Cliff 10	NO	
FORT MEADE [GPF]	G  Active	1.50 1.50% X AME X SC	05	VR VR W/AGE &/OR MBRSHP DT 1 LIFE ANNUITY	Cliff 10	NO	
FORT MEADE [GPF]	P  Closed	1.75 1.75% X AFC X SC	05	VR VR W/AGE &/OR MBRSHP DT 1 LIFE ANNUITY	Cliff 10	NO	
FORT MYERS	F  Active	3.11 3.11% X AME X SC (OFFSET W/INS. CON)	05	VR 25SC, ANY AGE OR AGE 52  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	YES	DROP; SUPP; COLA = 3%/YR ON 10/1 AT LEAST 2 YRS AFT NRD
FORT MYERS	G  Active	VR %AFC VR W/SC DATES & RATE A OR B	05	VR 30SC, ANY AGE; AGE+SC=80; 62W/5SC  1 LIFE ANNUITY	Cliff  7	YES	DROP; SUPP BEN (TIER 2 & 4 MBRS) IF ADD'L CONTRIB FOR MIN 3 YRS
FORT MYERS	P  Active	3.24 3.24% X AFC X SC +\$290/MO SUPP	05	VR AGE 55 OR 25SC, ANY AGE  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  5	YES	DROP; SUPP

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
FORT PIERCE [G, P, UTIL]	G	3.00	3.00% X FAS X SC	05	VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	5		
FORT PIERCE [G, P, UTIL]	P	3.00	3.00% X FAS X SC	05	VR 20SC FOR ORIG MBRS; 55 W/5SC, OR 25SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	5		
FORT PIERCE SUPP	P	VR	> OF 2% FAS X SC (MAX \$1000) OR 1% FAS X (0- 30)SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT PIERCE UTILITIES [G, P, UTIL]	G	3.00	3.00% X FAS X SC	05	VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	5		
FORT WALTON BEACH	F	2.75	2.75% AFC X SC (MAX 100% AFC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP, COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT WALTON BEACH	G	VR	% FAE X SC VR W/RET DT	05	62 62 W/10SC	Cliff	NO	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS INCL POLICE CHIEF
	Closed				1 LIFE ANNUITY	10		
FORT WALTON BEACH	P	2.75	2.75% X AFC X SC (MAX 75% AFC)	05	VR 30SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = UP TO 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FROSTPROOF	G	1.50	1.50% X FMC X SC	05	65 65 W/10SC	Cliff	NO	
	Active				1 LIFE ANNUITY	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
FROSTPROOF	P  Closed	3.55 3.55% X AFC X SC	03	VR AGE 50 OR 20SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	YES	COLA = UP TO 3%/YR
FRUITLAND PARK	F Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
GAINESVILLE	G  Active	VR VR IF CITY OR GAS CO. EE	03	VR 65W/05SC OR 20SC ANY AGE  1 LIFE ANNUITY	Cliff  5	YES	DROP;COLA = 2.00% ANNUALLY
GAINESVILLE	PF Active	VR %AFC X SC VR W/BEF OR AFT 7/9/07	03	VR 55 W/10SC; 20SC, ANY AGE; OR AGE + SC = 70 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
GAINESVILLE - DISABILITY	G  Active	N/A DISB ONLY	03	  1 LIFE ANNUITY	Cliff  VR	NO	0 SC FOR ILOD, 5 SC FOR REG; OFFSET BY SS & OTHER BENEFITS
GOLDEN BEACH [GP]	G Active	VR VR W/CONTRIB & NON-CONTRIB MBRS	05	65 AGE 65  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
GOLDEN BEACH [GP]	P Active	VR VR W/SC DT, CONTR & NON-CONTR MBRS	05	VR 55 W/10SC; 52 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule	COL	Comments
		Pct	Description		YR	Description			
GREEN COVE SPRINGS	P	3.00	3.00% X AFC X SC	05	VR	55 W/6SC OR 25SC, ANY AGE	Cliff	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN			
GREENACRES	PF	3.00	3.00% X AME X SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 3%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN			
GULF BREEZE	P	3.50	3.50% X AFC X SC	05	VR	55 W/6SC; 52 W/25SC	Cliff	YES	DROP; SUPP; COLA = 3%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN			
GULFPORT	F		VR > OF \$30 OR 3.13% AFC PER YR SC	05	VR	55 W/10SC; 52 W/25SC; 30SC, ANY AGE	Cliff	YES	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN			
GULFPORT	G	2.00	2.00% X AC X SC	05	62	62 W/5SC	Cliff	NO	
	Active				1	LIFE ANNUITY			
GULFPORT	P	2.87	2.87% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN			
HAINES CITY	F		VR 3.2% BEF & 3.11% AFT 10/1/10	05	VR	AGE 60; 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN			
HAINES CITY	G	3.00	3.00% X AFC X SC	05	60	60 W/7SC	Cliff	NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)
	Active				1	LIFE ANNUITY			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description	Years to full vesting		
					Normal Form of Benefit N Description			
HAINES CITY	P	3.30	3.3% X AFC X SC (3.35% BEF 10/1/11)	05	VR 55 W/10SC; 52 W/25SC; AGE 60	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALIFAX HOSPITAL	G	1.60	1.60% X AFC X SC LESS ANY FRS BEN	03	VR EARLIER: AGE 62 OR 30 SC	Cliff	YES	COLA = 3.0%
	Active				1 LIFE ANNUITY	5		
HALLANDALE BEACH	G	VR	%AC X SHT SC VR W/BARG OR N-BARG EE	03	60 ATTAINED AGE 60	Graded	NO	DROP
	Active				1 LIFE ANNUITY	7		
HALLANDALE BEACH	PF	3.20	3.20% X FAC X SC, MAX 80% FAC	02	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	HEALTH SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALLANDALE BEACH PM	G	3.20	3.20% X AC X SC; MAX 80% AC	02	VR 25PMSC, ANY AGE; 52 W/10PMSC; 60 W/4PMSC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	4		
HALLANDALE BEACH PM (EXCESS)	G	3.20	3.20% X AFC X SC; MAX 80% AFC	02	VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
HAVANA	F	3.50	3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HIALEAH	GPF	VR	VR W/ SC; EECON; AGE	03	VR VARIES W/HIRE DATE	VR	YES	DROP; VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
	Active				5 OTHER	VR		

**APPENDIX B - Benefit Data**

City or District	TYP	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
	SYS	Pct	Description		YR	Description		
	Plan Status				Normal Form of Benefit			
					N Description			
HIALEAH - ELECTED	G	3.00	3% X FAMC X SC, MAX 25SC	01	VR 55 W/8SC OR 20SC, ANY AGE	Cliff		NO
	Active				5 OTHER	8		
HIALEAH GARDENS	P	2.75	2.75% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		DROP; BEN RATE = 3.00% BEF 10/1/11
HILLSBOROUGH COUNTY	ERP	1.60	1.60% X FAC X SC	05	VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC	N		YES
	Closed				1 LIFE ANNUITY	N/A		FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F	2.00	2.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOLLY HILL	F	3.00	3.00% X AME X SC (+SUPP)	05	VR 25SC, ANY AGE; 50 W/6SC	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		DROP
HOLLY HILL	P	3.00	3.0% AFC X SC + SUPP	05	VR 20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11)	Cliff		YES
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		DROP; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11
HOLLYWOOD	F	VR	VR W/ SC DATES & HIRE DATE	03	VR VR W/ RET ELIG @ 9/30/11 & HDT BEF/AFT 7/16/09	Cliff		YES
	Active				5 OTHER	10		DROP
HOLLYWOOD	G	VR	VR W/ HDT	03	VR 55 W/5SC OR 25SC, ANY AGE	Cliff		YES
	Active				1 LIFE ANNUITY	7		DROP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
HOLLYWOOD	P	3.00	3.00% X AME X SC (MAX 80%)	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	SUPP; DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NORM RET, COLA, DROP, REG DISB, ETC)
	Active				5 OTHER	10		
HOLMES BEACH	P	3.25	3.25% X AFC X SC, MAX 30SC	03	VR 25SC, ANY AGE OR 55 W/10SC	Graded	YES	SUPP = \$5 X SC PER MO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	F	3.00	3.00% X AFC X SC; MAX 80% AFC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP; SUPP BEN
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	P	3.50	3.50% X AFC X SC (MAX 80% AFC)	05	VR 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64	Cliff	YES	DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD - General & Hospital	G	3.00	3.00% X FAE X SC; PROVISIONS	05	VR W/5SC = AGE 65 OR AGE+SC=68	Cliff	NO	DROP
	Closed				1 LIFE ANNUITY	5		
HOMESTEAD - New Elected & Sr. Mgmt	G	4.00	4.00% X FAE X SC (MAX 80% FAE)	03	55 55 W/5SC	Cliff	YES	COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09
	Active				1 LIFE ANNUITY	5		



**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
HOMESTEAD - Old Elected	G	5.00	5.00% X AFC X SC, MAX = 100%	03	55 55 W/4SC	Cliff		YES
	Closed				4 SINGLE SUM	4		
HOWEY-IN-THE-HILLS	P	3.00	3.00% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIALANTIC	G	2.00	2.00% X AFC X SC	05	VR LATER OF AGE 65 AND 5SC	Cliff		NO
	Active				1 LIFE ANNUITY	5		
INDIALANTIC	PF	3.00	3.00% X AME X SC	05	VR AGE 55 OR 52 W/25SC	Cliff		NO DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIAN HARBOUR BEACH	P	3.00	3.00% X AFC X SC	05	52 52 W/10SC	Cliff		YES DROP; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIAN RIVER SHORES	G	2.75	2.75% X AFC X SC -IRSPP	05	62 AGE 62	Graded		NO
	Active				1 LIFE ANNUITY	7		
INDIAN RIVER SHORES	PF	2.75	2.75% X AFC X SC-IRSPP	05	VR AGE 55 OR 52 W/25SC	Graded		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
INDIAN SHORES	P	2.50	2.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
JACKSON MEMORIAL HOSPITAL	G	VR	VR W/ AGE, CLASS, SC DT	VR	VR VR W/ DATE OF ENRL	Cliff		YES HIS
	Active				1 LIFE ANNUITY	6		
JACKSONVILLE	CO	VR	VR W/ SC, MAX 80% FMC	03	VR 65 W/5SC OR 20SC, ANY AGE	Cliff		YES HIS; DROP
	Active				5 OTHER	5		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description				Years to full vesting
				Normal Form of Benefit				N Description	
JACKSONVILLE	G	2.50	2.50% X FMC X SC (MAX 80% FMC)	03	VR 55 W/20SC, 65 W/5SC OR 30SC, ANY AGE	Cliff	YES	HIS	
	Active				3 JOINT/SURVIVOR	5			
JACKSONVILLE	PF	VR	VR W/ SC	02	VR 20SC	Cliff	YES	DROP; COLA = 3%/YR	
	Active				3 JOINT/SURVIVOR	5			
JACKSONVILLE - DISABILITY	G	VR	SUPPLEMENTAL DIS BENEFIT	N/A		Cliff	YES	0 SC FOR ILOD; 5 SC FOR REG	
	Active					VR			
JACKSONVILLE BEACH	F	VR	3% FAC X (0-30)SC + 2% FAC X (30+)SC	05	VR 52 W/25SC; 55 W/5SC	Cliff	YES	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
JACKSONVILLE BEACH	G	2.50	2.50% X FAC X SC, MAX 75% FAC	05	VR 30SC, ANY AGE; 60 W/5SC	Cliff	NO	DROP	
	Active				1 LIFE ANNUITY	5			
JACKSONVILLE BEACH	P	VR	3% FAC X (0-30)SC + 2% FAC X (30+)SC (MAX 100%)	05	VR 52 W/25SC; 55 W/5SC	Cliff	YES	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
JUPITER	P	2.75	2.75% X AS X SC (MAX 25SC)	05	VR RULE OF 70 (MIN 25SC); 55 W/10SC	Cliff	NO	DROP; SUPP; SHARE PLAN; TIER 1 (HDT BEF 3/6/12)= 3.00% X AS X SC, 3-YR AFC, RULE OF 65 OR 55 W/10SC	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age YR Description		Vesting Schedule		COL	Comments
		Pct	Description		Normal Form of Benefit N Description	Years to full vesting				
JUPITER ISLAND	GPF	3.00	3.00% X FAC X SC	03	VR	65 W/5SC; 55 W/25SC	Cliff		NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
	Frozen					0 LIFE ANNUITY W/ 5 YEAR CERTAIN	5			
KEY BISCAYNE	PF	VR	% AFC X SC VR W/ P OR F	05	VR	55 W/5SC; 52 W/25SC; AGE+SC = 75 (F ONLY)	Cliff		NO	SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
KEY WEST	G	VR	% AFC VR W/HIRED DT & SC	03	VR	AGE&SC VR W/PLAN PARTICIPATION DT	Graded		YES	DROP
	Active					1 LIFE ANNUITY	10			
KEY WEST	PF	3.00	3.00% X FMC X SC	03	VR	20SC, ANY AGE; 55 W/10SC	Graded		NO	SHARE PLAN; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
KEY WEST HOUSING	G	1.85	1.85% X AFS X SC	05	VR	30SC, ANY AGE; 60 W/5SC	Graded		NO	
	Active					1 LIFE ANNUITY	15			
KEY WEST UTILITY	G	2.00	2.00% X CAC X SC	ALL	VR	30SC, ANY AGE; 60 W/10SC	Graded		YES	COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5-YR AFC, NR = 30SC OR AGE 60
	Active					1 LIFE ANNUITY	10			
KISSIMMEE	F	VR	3.23% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%)	03	VR	25SC, ANY AGE; 50 W/10SC	Graded		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
KISSIMMEE	G	VR	VR W/TIER 1 OR 2; MAX 30CS + SUPP	05	60	60 W/10CS	Graded		NO	DROP
	Active					1 LIFE ANNUITY	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
KISSIMMEE	P	3.50	3.50% X AFC X SC (MAX 100% AFC)	03	50	50 W/10SC	Graded		YES	COLA = 1%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
KISSIMMEE UTILITY AUTHORITY	G	VR	2.6% TIER 1&2, 3% TIER 3 X AFC X SC	05	VR	TIERS 1&3: 62 W/10SC; TIER 2: AGE+SC = 80	Graded		NO	DROP; SUPP
	Active					1 LIFE ANNUITY	10			
LABELLE	F	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
LADY LAKE	P	3.30	3.30% X AFC X SC, +SUPP	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
LAKE ALFRED	G	2.72	2.72% X AFC X SC (MAX 40 YR)	05	57	57 W/10SC	Cliff		NO	VESTING = 5 YRS IF HDT BEF 10/1/99
	Active					5 OTHER	10			
LAKE ALFRED	PF	2.75	2.75% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
LAKE CITY	F	2.75	2.75% X AFC X SC + SUPP	05	VR	55 W/10SC OR 52 W/25SC	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
LAKE CITY	G	VR	%AFC&SC VR W/EL & NON-EL	03	VR	VR W/ELEC OR NON-ELEC, AGE & SC DT	Cliff		YES	DROP; HIS; VESTING = GEN: 10 YRS, ELEC: 8 YRS
	Closed					1 LIFE ANNUITY	VR			
LAKE CITY	P	3.00	3.00% X FMC X SC + SUPP	03	VR	55 W/10SC; 52 W/25SC	Cliff		YES	DROP; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
LAKE HELEN	P Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6		NO
LAKE MARY	F Active	3.20	3.20% X AFC X SC	05	VR 20 SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5		NO DROP
LAKE MARY	P Active	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE OR 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5		NO DROP
LAKE PARK (RETIRED)	P Closed	2.50	2.50% X AFC X SC	05	VR 20SC, 60 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A		NO
LAKE WALES	F Active	3.00	3% X AFC X SC	03	VR 50 W/25SC OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO DROP
LAKE WALES	G Active	2.50	2.50% X AMC X SC	05	60 60 W/10SC 1 LIFE ANNUITY	Cliff 10		NO DROP
LAKE WALES	P Active	3.00	3.00% X SC X AFC	03	VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO DROP
LAKE WORTH	F Closed	VR	VR W/ EMP DT, RET DT	02	VR 20SC; 55 W/10SC; AGE+SC=75 (MIN 10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO DROP; 13TH CHECK
LAKE WORTH	G Active	2.00	2.00% X AFC X SC	VR	VR 55W/30SC; 65W/10SC; (BEF 10/1/15) 20SC, RULE OF 75 1 LIFE ANNUITY	Cliff 20		YES DROP; 3.00% X AFC X SC BEF 10/1/10

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL Comments	
		Pct	Description		YR Description			
LAKE WORTH	P	3.00	3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC)	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKELAND	F	VR	1/12 X \$565 X SC (MIN \$670)	N/A	55 55 W/15SC	Graded	NO	
	Active				1 LIFE ANNUITY	15		
LAKELAND	G	VR	VR W/ HIRE DT, YRS SC	VR	VR VR W/ HIRE DT	Cliff	NO	COLA UP TO 4% IF GAINS SUFFICIENT TO COVER
	Active				1 LIFE ANNUITY	5		
LAKELAND	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LANTANA	F	3.00	3.00% X AFS X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LANTANA	P	3.00	3.00% X AFC X SC + SUPP	05	50 50 W/10SC	Cliff	NO	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LARGO	PF	3.25	3.25% X AFC X SC; PMAX 95%, FMAX 85	03	VR 55 W/10SC; 23SC, ANY AGE; AGE 62	Cliff	NO	DROP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERDALE-BY-THE- SEA (VOL)	F	VR	> OF \$10/MO X SC OR 2% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
LAUDERHILL	F	VR	VR W/ SC DATES	03	VR	20SC, ANY AGE OR 55 W/10SC	Cliff		YES	COLA = 1.5%/YR AFTER 3 YRS RET
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
LAUDERHILL	G	VR	% AME VR W/SC DTS & AMT; MIN	05	VR	62 W/7SC OR 20SC, ANY AGE	Cliff		NO	DROP
	Active					1 LIFE ANNUITY		7		
LAUDERHILL	P	3.00	3.00% X FMC X SC (MAX 75% FMC)	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff		NO	HDT BEF 3/23/09 = 3% FMC BEF 9/30/01 (3.5% FMC AFT), 20SC OR 55 W/5SC, 5-YR VEST; SUPP, 13TH CHK
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		7		
LAUDERHILL (C&M)	G	VR	VR W/HDT BEF OR AFT 3/1/09	05	VR	20SC, ANY AGE; 55 W/10SC (HDT AFT 3/1/09) OR 7SC	Cliff		YES	DROP; VESTING = 7 YRS IF HDT BEF 3/1/09
	Active					1 LIFE ANNUITY		10		
LEESBURG	F	3.00	3.00% X AFC X SC + SUPP	03	VR	52 W/25SC; 55 W/10SC	Cliff		NO	SUPP BEN
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		9		
LEESBURG	G	2.00	2% X AFC X SC BEF 10/1/08; MAX 45SC	03	65	65 W/5SC	Cliff		YES	DROP
	Closed					1 LIFE ANNUITY		5		
LEESBURG	P	VR	3% X AFC X SC BEF 5/27/03, 2% AFT	04	VR	50 W/25SC OR 55 W/10SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
LIGHTHOUSE POINT	PF	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 50 W/25SC; 60 W/8SC	Cliff	YES	HIS = \$3/MO PER YR SC (MAX \$90); COLA = 3%/YR AFTER 5 YRS RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
LIVE OAK	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	SUBSTITUTE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LONGBOAT KEY	F	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Graded	YES	DROP; SUPP = \$10/MO PER YR OF SC PAYABLE TO AGE 65
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LONGBOAT KEY	G	2.75	2.75% X AFC X SC	05	VR 55 W/30SC; AGE 62	Graded	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LONGBOAT KEY	P	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Graded	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LONGWOOD	PF	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 50 W/5SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
LYNN HAVEN	F	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LYNN HAVEN	G	3.00	3.00% X AFC X SC	05	55 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR	Description		
LYNN HAVEN	P	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MACCLENNY	F	2.00	2.00% X AFC X SC	VR	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MADISON	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MADISON	P	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 25SC, ANY AGE	Cliff	YES	COLA = 1.35%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MAITLAND	PF	3.00	3.00% X AFC X SC	03	VR 55 W/10SC; 45 W/20SC; 20SC IF ADD'L CONTRIB MADE	Graded	NO	DROP; SUPP BEN PD TO RETIREES FROM THE SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MARATHON	F	3.50	3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP; COLA = 1.5%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MARCO ISLAND	F	3.00	3.00% X AFC X SC + MO SUPP	05	VR 25SC, ANY AGE OR 55 W/6SC	Cliff	YES	COLA = 3%/YR; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
MARCO ISLAND	P	3.00	3.00% X AFC X SC	05	VR 25 SC, ANY AGE; 55 W/6SC	Cliff	YES	SUPP = \$3/MO X SC (\$30 TO \$90/MO); COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MARIANNA	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MARIANNA	P	3.50	3.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MARTIN COUNTY	ERP	VR	AMT OF FRS REDUCTION FOR EARLY RET	05	VR VARIES	N/A	YES	FRS SUPPLEMENT
	Closed				1 LIFE ANNUITY	N/A		
MEDLEY	P	3.00	3.00% AFC X SC (HDT >10/08: MAX 75%)	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MEDLEY - GENERAL + ELECTED	G	VR	BASED ON JOB CLASSIF	05	VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC	Cliff	YES	ELECTED = AUTOMATIC 100% VESTING
	Active				0 LIFE ANNUITY W/ 20 YEAR CERTAIN	5		
MELBOURNE	F	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE	G	VR	%AFC X SC VR W/AGE OR SC	05	VR 62 W/6SC OR 30SC, ANY AGE	Cliff	YES	DROP; COLA = 3%/YR
	Closed				1 LIFE ANNUITY	6		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
MELBOURNE	P	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE OR 55 W/10SC	Cliff	10	YES	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN				
MELBOURNE - SPECIAL RISK	G	3.00	3.00% X AFC X SC	05	VR	55 W/6SC OR 25SC, ANY AGE	Cliff	6	YES	DROP
	Closed				2	LIFE ANNUITY W/ 10 YEAR CERTAIN				
MELBOURNE BEACH	P	3.00	3% X AME X SC (+SUPP IF NORM RET)	05	VR	55 W/10SC OR 52 W/20SC	Cliff	10	YES	COLA = 3%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN				
MIAMI	GS	3.00	3.00% X AFC X SC	02	55	55 W/10CSC	Cliff	10	YES	COLA = 4%/YR
	Active				5	OTHER				
MIAMI	PF		VR VR W/ SC	VR	50	50	Cliff	10	YES	DROP
	Active				3	JOINT/SURVIVOR				
MIAMI - COLA (RETIRED)	PF	N/A		N/A	N/	N/A		N/A	N/A	
	Closed									
MIAMI - ELECTED	G		VR 50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%)	03	VR	LATER OF AGE 55 OR TERMINATION	Cliff	7	NO	
	Frozen				1	LIFE ANNUITY				
MIAMI - EXCESS	GS	3.00		05			N/A	N/A	NO	SUPPLEMENTAL BENEFITS ONLY
	Active									
MIAMI - OFF-STREET PARKING	G		VR VR W/SC	02	VR	HDT BEF 11/07: 25SC, 55 W/5SC; AFT 10/07: 60 W/5SC	Cliff	5	NO	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN				

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
MIAMI - STAFF	GS	3.00	3%AFC X SC; INCR@RET BY5%	02	55	55 W/10CSC	Cliff		NO	
	Active				5	OTHER		10		
MIAMI BEACH	G	2.50	2.50% X FAME X SC	05	VR	55 W/30SC, 62 W/5SC (HDT AFT 9/30/10)	Cliff		YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
	Active				1	LIFE ANNUITY		5		
MIAMI BEACH	PF	VR	VR W/EMPLOYMENT DT & SC	02	VR	AGE 50 OR, IF EARLIER, DATE WHEN AGE + SC = 70	Cliff		YES	DROP
	Active				3	JOINT/SURVIVOR		10		
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	Cliff		NO	DROP
	Active				1	LIFE ANNUITY		10		
MIAMI SHORES VILLAGE	P	2.91	2.91% X AFC X SC	03	VR	25SC, ANY AGE	Cliff		YES	COLA = 1.5%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
MIAMI SPRINGS	G	2.50	2.50% X FAS X SC	05	VR	62 W/5SC OR AGE+SC=75	Cliff		NO	DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89
	Active				1	LIFE ANNUITY		5		
MIAMI SPRINGS	PF	3.50	3.50% X AME X SC	03	VR	20SC, ANY AGE; 55 W/10SC	Cliff		NO	DROP
	Active				1	LIFE ANNUITY		5		
MIAMI-DADE COUNTY	ERP	VR	AMT OF FRS E.R. REDUCT.	N/A	VR	54-55W/25 UP TO 28SC	N/A		YES	FRS SUPPLEMENT
	Closed				1	LIFE ANNUITY		N/A		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
MIDWAY FCD	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO
MILTON	F Active	3.85	3.85% X AFC X SC (+SUPP)	05	VR 54 W/10SC; 25SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO SUPP
MILTON	G Active	2.50	2.50% X AFC X SC, MAX 100%	05	VR 25SC, ANY AGE; 65 W/10SC 1 LIFE ANNUITY	Cliff 10		NO DROP
MILTON	P Active	3.10	3.10% X AFC X SC + SUPP	03	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 1%/YR; SUPP TO AGE 65
MIRAMAR	F Active	3.00	3% X AFC X SC (MAX 80% AFC)	03	VR 25SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP; SHARE PLAN
MIRAMAR	G Active	VR	% AFC VR W/SC @ RET DATE	03	VR 20SC, ANY AGE; 65 W/7SC 1 LIFE ANNUITY	Cliff 7		NO DROP FOR CITY MGR ONLY
MIRAMAR	P Active	3.00	3.00% X AME X SC (MAX 75% UNTIL 37.5SC)	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	TIER 1 = HDT BEF 6/10/08 (3.25% BEN RATE, 3-YR AFC, 20SC OR 55 W/10SC); COLA = 2%/YR; AD HOC VR BEN
MIRAMAR - MANAGEMENT	G Active	VR	FMC% VR W/SC (-OFFSET); MAX 80% FMC	03	VR 20SC, ANY AGE; 62 W/5SC; 55 W/10SC 3 JOINT/SURVIVOR	Cliff 5		NO

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
MONROE COUNTY	ERP	N/A	SUPP FRS OR TRS RED BEN	N/A	VR	AGE55 TO 61 W/25 TO 29SC	N/A		YES	FRS SUPPLEMENT
	Closed					1 LIFE ANNUITY	N/A			
MONROE COUNTY VOL F.F. & EMS	F	VR	\$15/MO X SC (MIN 10SC, MAX 25SC)	VR	VR	10SC	Cliff		NO	
	Active					5 OTHER	10			
MONTICELLO	F	VR	> 2.5% X AFC X SC OR \$21/MO/YR SC	05	VR	EARLIER OF 55W/10SC OR 52W/25SC	Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MONTICELLO	P	2.75	2.75% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MOUNT DORA	F	3.25	3.25% X AFC X SC	05	VR	HDT ON/BEF 5/20/97=AGE 50; AFT=50 W/10SC,47 W/25SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MOUNT DORA	G	VR	VR W/CONT PD,SC DTS & CONTRACT	05	60	60 W/7SC	Cliff		NO	DROP; NR = AGE 60 ONLY IF HDT BEF 5/20/97
	Closed					1 LIFE ANNUITY	7			
MOUNT DORA	P	3.25	3.25% X AFC X SC	05	55	SC VR W/ HDT BEF OR AFT 5/20/97	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6			
NAPLES	F	4.00	4.00% X FAC X SC	03	VR	25SC, ANY AGE; 50 W/20SC; AGE 55	Cliff		YES	COLA = 3%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
NAPLES	G	1.60	1.60% X FAC X SC	8	VR 33SC, ANY AGE; 65 W/8SC	Cliff	NO	HDT BEF 10/1/11: RULE OF 85 OR 60 W/5SC, 5-YR VESTING; SC BEF 10/1/11: 3-YR FAC, 2.50% FAC
	Active				1 LIFE ANNUITY	8		
NAPLES	P	3.00	3.00% X FAC X SC	VR	VR 30SC, ANY AGE; 60 W/8SC	Cliff	NO	HDT BEF 4/1/12: 25SC OR AGE 50, 5-YR VESTING, 3% COLA; SVC BEF 4/1/12: 3.63% FAC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
NEPTUNE BEACH	P	2.75	2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	F	3.50	3.50% X AFC X SC (MAX 75% AFC)	01	VR 50 W/10SC; 40 W/20SC	Cliff	NO	DROP; SUPP = \$200/MO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	P	3.50	3.5% X AFC X SC (MAX 75%, MIN 2% X SC)	VR	50 50 W/10SC	Cliff	NO	DROP; VR SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW SMYRNA BEACH	F	VR	3% AFC X SC (2% IF HDT AFT 6/30/12)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW SMYRNA BEACH	P	3.00	3.00% X AFC X SC + SUPP	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
NORTH BAY FCD	F Active	3.50	3.50% X AFC X SC	03	VR	55 W/10SC; 52 W/25SC	Cliff	10		NO
NORTH BREVARD HOSPITAL (Parrish)	G Active	VR	1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR	30SC, ANY AGE; 60 W/25SC; AGE 65	Graded	10		NO HIS
NORTH BROWARD HOSPITAL (aka Broward Health)	G Active	VR	VARIES W/SERV & EMP DATE	VR	65	65	Cliff	5		NO
NORTH MIAMI 691 [GPF]	F Closed	VR	VR W/SC DTS & CONT RATE	02	50	50 W/20SC	Graded	10		YES
NORTH MIAMI 691 [GPF]	G Active	VR	VR W/SC DTS & CONT RATE	02	VR	55 W/20SC OR 62 W/10SC	Graded	10		YES
NORTH MIAMI 691 [GPF]	P Closed	VR	VR W/SC DTS & CONT RATE	02	50	50 W/20SC	Graded	10		YES VESTING SCHEDULE VR W/MEMBERSHIP IN OR NOT IN POLICE BARGAINING UNIT
NORTH MIAMI 748	P Active	3.50	3.50% X AFC X SC	VR	VR	55 W/10SC OR 50 W/20SC	Graded	10		YES BEN RATE = 1% AFC PRIOR TO 7/1/79, 3% AFC 7/1/79 THRU 12/31/97
NORTH MIAMI BEACH	G Active	3.00	3.00% X FMC X SC	05	VR	AGE 62 OR 55 W/20SC	Cliff	6		YES DROP



**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
NORTH MIAMI BEACH	PF	VR	3.00% (P) 3.30% (F) X FMC X SC	VR	VR	AGE 52; 20SC (F) OR 22SC (P)	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
NORTH MIAMI BEACH - MANAGEMENT	G	3.00	3.00% X AME X SC	05	VR	RULE OF 75 (MIN AGE 55); 62 W/6SC	Cliff		YES	DROP; COLA = 2.25%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6			
NORTH NAPLES FCD	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff		YES	SUPP; BEN RATE = 3.53% FOR SC BEF 10/1/10
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6			
NORTH PORT	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff		YES	DROP; BEN RATE = 3.50% IF HDT BEF 10/12/12
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
NORTH PORT	P	3.50	3.50% X AFC X SC + SUPP	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff		NO	DROP; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
NORTH RIVER FCD	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/5SC	Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
OAKLAND PARK	G	VR	3.5% X FAFC X (0-20)SC + 0.5%X FAFC X (20-30)SC	03	62	AGE 62	Graded		NO	
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	20			

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description  Normal Form of Benefit N Description	Vesting Schedule  Years to full vesting	COL	Comments
OAKLAND PARK	PF  Active	VR P=3% X AME X SC (MAX 75%); F=VR W/SC	03	VR 58, 55 W/10SC, 42 W/20SC; F HIRED AFT 3/1/13 = VR  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	YES	DROP; COLA; F SHARE; P SHARE; VESTING = CLIFF (10 YRS) FOR F HIRED AFT 3/1/13
OCALA	G  Active	2.55 2.55% X AFC X SC (+\$100)	03	65 30SC, ANY AGE; 65 W/5SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  5	YES	DROP; SUPP = \$100/MO; COLA = 3%/YR
OCALA SUPP	F  Active	3.00 3.00% X AFC X SC, MAX 93% AFC	03	VR 55 W/10SC; RULE OF 70; 25SC  5 OTHER	Cliff  10	YES	DROP
OCALA SUPP	P  Active	3.33 3.33% X AFC X SC + SUPP	05	VR 25SC, ANY AGE; 52 W/10SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	DROP; SUPP
OCEAN CITY-WRIGHT FCD	F  Active	3.00 3.00% X AFC X SC + SUPP	03	VR 52 W/25SC; 55 W/10SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  7	NO	DROP; SUPP TO AGE 65
OCOEE	G  Active	3.00 3.00% X AFC X SC; MAX 81% AFC	05	VR VR W/ HDT BEF OR AFT 9/17/12  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  VR	NO	DROP
OCOEE	PF  Active	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  5	NO	DROP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description				Years to full vesting
				Normal Form of Benefit				N Description	
OKALOOSA ISLAND FCD	F	3.50	3.50% X AFC X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
OKEECHOBEE	F	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 0.5% IN ODD-NUMBERED YEARS	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
OKEECHOBEE	G	2.10	2.10% X AFC X CSC	05	VR 30SC, ANY AGE; 65 W/5SC	Cliff	NO		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
OKEECHOBEE	P	3.00	3.00% X AFC X CONTIN. SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
OLDSMAR	F	3.125	3.125% X AME X SC (+ SUPP)	05	55 25SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE BEF 6/2012 = 3.25%	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
ORANGE COUNTY LIBRARY	G	2.00	2.00% X AMC X SC, MAX 30SC	05	VR LATER OF AGE 65 OR 4 VESTED SC	Cliff	YES	COLA = 2%/YR	
	Closed				1 LIFE ANNUITY	4			
ORANGE PARK	F	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
ORANGE PARK	G	2.50	2.50% X AME X SC	03	VR 65 W/10SC; 62 W/20SC	Cliff	NO	HIS = \$5/YR SC	
	Active				1 LIFE ANNUITY	5			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
ORANGE PARK	P	3.75	3.75% X AFC X SC + \$200 MO SUPP	03	VR EARLIER OF 55W/10SC OR 52W/25SC	Cliff		YES
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
ORLANDO	F	VR	% X AMS VR W/SC	VR	VR 20SC, ANY AGE; 47 W/10SC	Cliff		YES
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		DROP; COLA = 3% TRIENNIALLY IF RET W/ (20+)SC
ORLANDO	G	2.50	2.50% X FAE X SC, MAX 75% AFC	03	VR 25SC, ANY AGE; 65 W/5SC	Cliff		YES
	Closed				1 LIFE ANNUITY	5		COLA = 2%/YR
ORLANDO	P	VR	VR W/SC	03	VR 20SC, ANY AGE	Cliff		YES
	Active				3 JOINT/SURVIVOR	10		BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55
ORLANDO AVIATION	G	3.00	3.00% X FAC X SC W/MAX SC	03	VR 65 W/7SC (3SC IF HDT BEF 9/1/96); 25SC, ANY AGE	Graded		NO
	Closed				1 LIFE ANNUITY	5		
ORLANDO UTILITY	G	VR	2.5% X AFC (MAX 30SC); ST.CLOUD =VR	03	VR 62 W/5SC; ST.CLOUD EE'S WHO TERM BEF 5/1/07= AGE65	Cliff		NO
	Closed				3 JOINT/SURVIVOR	5		ADD'L CASH BALANCE PLAN
ORMOND BEACH	F	VR	VR W/ SC BEF OR AFT 12/31/09	05	VR AGE 60; 55 W/10SC; 20SC, ANY AGE	Cliff		NO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		DROP & BAC- DROP
ORMOND BEACH	G	2.50	2.50% X AMC X SC	05	VR 62 W/5SC; AGE (MIN 55)+SC = 85	Cliff		NO
	Active				1 LIFE ANNUITY	5		DROP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
ORMOND BEACH	P  Active	VR VR W/ HDT BEF OR AFT 8/21/12	05	VR 20SC, ANY AGE; 55 W/10SC; AGE 60  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	YES	DROP; COLA = 1%/YR
OVIEDO	F  Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	
OVIEDO	P  Active	3.00 3.00% X AFC X SC	05	VR 55 W/10SC; 25SC, ANY AGE  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	
PALATKA	F  Active	3.29 3.29% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC  3 JOINT/SURVIVOR	Cliff  7	NO	DROP
PALATKA	G  Active	2.50 2.50% X FAC X SC	03	VR 30SC, ANY AGE; 50 W/7SC  3 JOINT/SURVIVOR	Cliff  7	NO	DROP
PALATKA	P  Active	3.11 3.11% X FAC X SC	03	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC  3 JOINT/SURVIVOR	Cliff  7	NO	DROP
PALM BAY	G  Closed	N/A	N/A		N/A	N/A	CONVERTED TO DC PLAN
PALM BAY [PF]	F  Active	VR VR W/SC & DATES	05	VR 25SC, ANY AGE; AGE 55  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	YES	DROP; SUPP
PALM BAY [PF]	P  Active	VR VR W/SC AND DATES (MAX 100% AFC)	05	VR 25SC, ANY AGE; AGE 55  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	YES	DROP; SUPP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description	Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
PALM BEACH [G,P,F,LG]	F	1.25 1.25% X AFC X SC	05	65 65 W/10SC		Cliff	NO	DROP; DIFF BEN RATE, NORM RET, COLA, DEATH BEN FOR ACCR BEF 5/1/12
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PALM BEACH [G,P,F,LG]	G	1.25 1.25% X AFC X SC	05	65 65 W/10SC		Cliff	NO	ACCR BEF 4/30/12 = BEN RATE VR W/ SC & DATES, 2-YR AFC, 30SC OR 55 W/10SC, COLA
	Active			1 LIFE ANNUITY	10			
PALM BEACH [G,P,F,LG]	LG	1.25 1.25% X AFC X SC	05	65 65 W/10SC		Cliff	NO	ACCR BEF 4/30/12 = BEN RATE VR W/ </> 25SC, 2-YR AFC, 50 W/10SC OR AGE+SC=65 (W/10SC), COLA
	Active			1 LIFE ANNUITY	10			
PALM BEACH [G,P,F,LG]	P	1.25 1.25% X AFC X SC	05	65 65 W/10SC		Cliff	NO	DROP; DIFF BEN RATE, NORM RET, COLA DEATH BEN FOR ACCR BEF 5/1/12
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description	Years to full vesting			
				Normal Form of Benefit N Description					
PALM BEACH GARDENS	F	3.00	3.00% X AFC X SC (MAX 75% AFC)	05	VR 25SC, ANY AGE; 52 W/10SC	Graded	YES	DROP; SHARE; COLA = 1% @ AGE 53, 2% @ AGE 54; 1.5% @ AGE 55+	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
PALM BEACH GARDENS	G	2.50	2.50% X AME X SC	03	62 AGE 62	Graded	NO		
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
PALM BEACH GARDENS	P	3.50	3.5% X AME X SC (MAX 100%AME) +SUPP	05	VR 52 W/10SC OR 20SC,ANY AGE	Graded	NO	DROP; SUPP = \$12.50/MO PER YR SC	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
PALM COAST (VOL)	F	ASED	\$65.00 X SC	05	VR 62 W/5SC; 55 W/10SC; 52 W/25SC	Cliff	NO		
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5			
PALM HARBOR FCD	F	VR	VR W/ CONT & SC DATE	03	VR 55 W/6SC OR 25SC, ANY AGE	Cliff	YES	DROP; COLA = 3%/YR	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		6			
PALM TRAN, INC. (ATU-1577)	G	2.50	2.5% X FAS X SC (MAX 25SC)	03	VR 65 W/5SC; 62 W/10SC; OR AGE+SC = 85	Cliff	NO	SUPP @ AGE 60	
	Active			1 LIFE ANNUITY		5			
PALMETTO	G	2.50	2.50% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR HDT BEF 1/1/95 = 30SC OR 60 W/5SC, VESTING: 5SC	
	Active			1 LIFE ANNUITY		10			
PALMETTO	P	3.00	3.00% X AFC X SC (MAX 75%)	05	VR 23SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
PANAMA CITY	F	2.90	2.90% AFC X SC (MAX 30SC) + SUPP	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; SUPP BEN = \$575/MO TO SS RET AGE
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY	P	VR	VR W/SC	03	VR AGE & SC VR/W HDT	Cliff	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY (SUPP)	G	1.00	1.00% X AME X SC (W/MIN)	05	59 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3)	VR	YES	COLA= 2%/YR; VESTING = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC
	Active				1 LIFE ANNUITY	VR		
PANAMA CITY BEACH	F	\	3.35% X AFC X SC, MAX 100% AFC	VR	VR 50 W/20SC; 55 W/10SC; 25&OUT TIER = 25SC, ANY AGE	Cliff	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY BEACH	G	VR	VR W/ BEF/AFT 10/1/05; MAX 100% AFC	VR	VR 50 W/20SC OR 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY BEACH	P	3.50	3.50% X AFC X SC, MAX 100% AFC	VR	VR 50 W/20SC; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PARKLAND	P	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
PASCO COUNTY	ERP	VR	VR W/ RET AGE	05	VR 50<AGE<62 & 25<SC<30	N	N/A	FRS SUPPLEMENT
	Active				1 LIFE ANNUITY	N/A		



**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
PEMBROKE PARK COMM SUPP	G	5.0%	5% X AMC X SC (MAX 20SC)	01	VR LATER OF 62 OR: 4SC(HDT<10/08) OR 13SC(HDT>10/08)	Cliff	YES	COLA = 3.5%/YR
	Active				1 LIFE ANNUITY	VR		
PEMBROKE PINES	G	2.85	2.85% X AC X SC (MAX = 80%)	02	VR LATER OF AGE 55 OR 10SC	Graded	YES	DROP
	Closed				1 LIFE ANNUITY	10		
PEMBROKE PINES	PF	VR	VR W/ P OR F	02	VR 20CSC, ANY AGE; 50 W/10CSC	Cliff	YES	DROP; COLA = MIN 2%/YR; 13TH CHK (P ONLY)
	Active				5 OTHER	10		
PENSACOLA	F	VR	VR %'S PER AFC AMTS & SC	02	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	DROP
	Active				5 OTHER	10		
PENSACOLA	G	VR	VR W/ SC DATES, AFC, OR \$300 PER YR SC (MAX \$6000)	05	55 55 W/20SC	Cliff	YES	DROP; HEALTH INS PREM ASST
	Closed				5 OTHER	6		
PENSACOLA	P	3.00	3.00% X AFC X SC	02	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; BEN RATE = 2.00% IF HDT BEF 10/1/79 OR NON-ELECTING HIRED BETW 10/1/79 & 10/1/02
	Active				5 OTHER	10		
PERRY	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PERRY	P	3.25	3.25% X AFC X SC	05	VR 55 W/10SC; 25SC, ANY AGE	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
PINELLAS PARK	F	3.00	3.00% X AFC X SC	VR	VR	25SC, ANY AGE; 55 W/10SC	Cliff		YES	SH PLAN; COLA VR; BEN RATES VR W/ DATES (CURRENT = 3%)
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PINELLAS PARK	G	VR	VR W/ BEN LEVEL & DT (MAX 100% AMC)	VR	VR	30SC, ANY AGE; 62 W/10SC	Cliff		YES	DROP; COLA
	Active					1 LIFE ANNUITY	10			
PINELLAS PARK	P	VR	VR W/ SC DATES	03	VR	25SC OR 55 W/10SC	Cliff		YES	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PLANT CITY	PF	3.75	3.75% X AFC X SC	05	VR	AGE 60; 20SC, ANY AGE; OR 55 W/10SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PLANTATION	G	VR	VR W/ TIER 1 OR 2	VR	VR	VR W/ TIER 1 OR 2	Cliff		NO	DROP; HIRED AFTER 10/1/2010 = TIER 2
	Active					1 LIFE ANNUITY	10			
PLANTATION	P	3.00	3.00% X AFC X BSC	05	VR	20VSC, ANY AGE; 55 W/10VSC	Cliff		NO	SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PLANTATION (VOL)	F	N/A	\$50/MO PER YR SC	N/A	VR	20SC, ANY AGE; 55 W/7SC	Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
POMPANO BEACH	G Active	VR	VR W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR	55 W/20CSC OR 62 W/3SC	Cliff		YES	DROP
						1 LIFE ANNUITY	VR			
POMPANO BEACH [PF]	F Active	VR	3% (0-10)SC, 4% (10-20)SC, 2% (20-25)SC (MAX 80%)	03	VR	47 W/20SC; 55 W/10SC	Cliff		YES	COLA = 2%/YR
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
POMPANO BEACH [PF]	P Closed	VR	3% (0-25)SC, 0% (25-37.5)SC, 2% (37.5+)SC	03	VR	47 W/20SC; 55 W/10SC	Cliff		YES	COLA = 2%/YR
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PORT ORANGE	F Active	3.00	3.00% X AFC X SC (MAX 80% AFC)	VR	VR	VR W/ SC BEF OR AFT 9/25/12	Cliff		YES	DROP; SUPP
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PORT ORANGE	G Active	VR	2.12%/YR SC BEF 9/30/09 + 2%/YR AFT	05	VR	LATER OF AGE 65 OR 10SC	Graded		NO	SUPP
						1 LIFE ANNUITY	10			
PORT ORANGE	P Active	3.00	3.00% X AFC X SC +SUPP	05	48	48 W/10SC	Cliff		NO	FOR MBRS HIRED BEF 2/1/11: 3-YR AFC, 48 W/10SC OR 45 W/25SC, COLA
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
PORT ST. LUCIE	P Active	3.09	3.09% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff		NO	DROP
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
PUNTA GORDA	F Active	3.50	3.50% X AFC X SC	03	VR	55 OR 25SC	Cliff		NO	DROP
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
PUNTA GORDA	G Closed	3.00	3.00% X AFC X SC	05	60 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
PUNTA GORDA	P Active	3.50	3.50% X AFC X SC	03	VR 45 W/20SC OR AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
QUINCY	PF  Active	2.50	2.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded  10	NO	BEN RATE FOR SC BEF 4/10/07 = 1.70%; DIFF DEATH BENEFITS IF HDT BEF 12/31/99
RIVIERA BEACH	F Active	3.00	3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
RIVIERA BEACH	G Active	3.00	3% X AME X SC; MAX 70% AME	02	VR 65; 55 W/10SC; 52.5 W/15SC; 50 W/20SC; AGE+SC=75 1 LIFE ANNUITY	Graded  10	NO	DROP
RIVIERA BEACH	P Active	3.00	3% X AFC X SC; MAX 70% AFC	02	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	DROP
ROCKLEDGE	F Active	VR	3% X AMC X (0-25)SC + 1.5% X AMC X (25-30)SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	DROP
ROCKLEDGE	G Active	2.75	2.75% X AMC X SC (MAX 30SC)	05	65 65 W/10SC 1 LIFE ANNUITY	Cliff  10	NO	

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
ROCKLEDGE	P	VR	3% X AMC X (0-25)SC + 1.5% X AFC X (25+)SC	05	52	52 W/10SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
ROYAL PALM BEACH	P	2.00	2.00% X AFC X SC	05	VR	55 W/10SC; 52 W/10SC; 25SC	Cliff		NO	
	Terminated					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SAFETY HARBOR	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 25SC, ANY AGE	Cliff		YES	COLA = 2%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SAINT AUGUSTINE	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SAINT AUGUSTINE	G	2.50	2.50% X AFC X SC, MAX 35SC	05	VR	65 W/5SC; 60 W/10SC; 55 W/25SC	Cliff		NO	BAC DROP
	Active					5 OTHER	10			
SAINT AUGUSTINE	P	VR	VR W/ BEF/AFT 10/1/2005	05	VR	55 W/10SC; 25SC, ANY AGE	Cliff		YES	COLA = MAX 3%
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SAINT CLOUD	G	3.00	3.00% X AFC X SC	05	VR	30SC, ANY AGE; 60 W/5SC	Cliff		NO	DROP
	Active					1 LIFE ANNUITY	5			
SAINT CLOUD	PF	3.75	3.75% x AFC X SC +ADD'L FRACTION	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff		NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
SAINT JOHNS RIVER PW PK	G	VR	VR W/SC, SS, AFC & HDT	03	VR 30SC, ANY AGE; 55 W/20SC; 65 W/5SC	Cliff	YES	BACKDROP; PLOP; TIER 1 = HDT BEF 2/25/13; TIER 2 = CASH BAL ACCT
	Active				3 JOINT/SURVIVOR	5		
SAINT LUCIE COUNTY FCD	F	3.00	3.00% X FAS X SC +SUPP	04	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SAINT LUCIE COUNTY FCD	G	3.00	3.00% X FAS X SC (MAX 100% FAS)	05	VR 25SC, ANY AGE; 60 W/5SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	5		
SAINT PETE BEACH	F	3.40	3.40% X AFC X SC	05	VR AGE 55 OR 25SC	Graded	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	G	VR	VR W/ BEF OR AFT 10/1/12	05	VR VR W/ > OR <10SC BY 9/30/12	Cliff	NO	10/1/12 - VESTING & NORMAL RET AMENDED. COLA, DROP & EARLY RET ELIMINATED.
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	P	VR	VR W/SC & HDT (MAX 90% AFC)	05	VR AGE 55 OR 25SC	Graded	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETERSBURG	F	3.00	3.00% X AMS X SC	03	VR 30SC, 50 W/10SC, AGE 53, 20SC < AGE 50 (DEF TO 50)	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active				3 JOINT/SURVIVOR	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS  Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description  Normal Form of Benefit N Description	Vesting Schedule  Years to full vesting	COL	Comments
SAINTE PETERSBURG	G	2.00 2.00% X AMS X SC	05	VR 60 W/10SC, 55 W/25SC, 51 W/30SC	Graded	YES	DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	17		
SAINTE PETERSBURG	P	3.00 3.00% X EARN BASE X SC	03	VR AGE 55 OR 25SC	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active			1 LIFE ANNUITY	17		
SAN CARLOS PARK FCD	F	3.00 3.00% X AFC X SC	05	VR 55 W/6SC; 25SC, ANY AGE	Cliff	YES	DROP; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
SANFORD	F	3.08 3.08% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SANFORD	P	3.50 3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SANIBEL	G	VR 3% BEF 5/1/11, 1.68% AFT 4/30/11	ALL	65 65 W/6SC	Cliff	YES	DROP; COLA = 2% FOR 25 YRS AFTER 5 YRS RET
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
SANIBEL	P	3.00 3% X AFC X SC, MAX 90% AFC	05	VR 60 W/5SC; 55 W/10SC; 25SC, ANY AGE	Cliff	YES	DROP; SUPP; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
SARASOTA	F	3.00	3.0% X AC X SC, MAX 100% AC	03	VR	25SC, ANY AGE; 50 W/10SC	Cliff		YES	CLOSED PLAN EFFECTIVE 1/1/96
	Closed					3 JOINT/SURVIVOR		10		
SARASOTA	G		VR VR W/ SC DATE		VR	30SC, ANY AGE OR 65 W/10SC	Cliff		YES	DROP
	Closed					1 LIFE ANNUITY		10		
SARASOTA	P	3.00	3.00% X AFC X SC		VR	25SC, ANY AGE; 50 W/10SC	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
SARASOTA MEMORIAL HEALTH CARE	G		VR ELECT: TRAD'L OR PENS. EQUITY	05	62	62 W/5SC	Cliff		YES	
	Closed					1 LIFE ANNUITY		5		
SARASOTA-MANATEE A	G		VR % VR W/SC, DTS, BARG OR NON-BARG	05	62	62 W/2 CALENDAR YRS SC	Cliff		NO	
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5		
SATELLITE BEACH	G		VR VR W/ SC DATES	03	62	62 W/5SC	Cliff		YES	DROP; COLA PD IF IN RETD PAY STATUS ON 10/1/1997
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5		
SATELLITE BEACH	PF	3.00	3.00% X AME X SC	03	52	52 W/5SC	Cliff		YES	DROP; COLA FOR RETIREES IN PAY STATUS ON 10/1/97
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5		
SEBASTIAN	P	2.00	2.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff		NO	3.00% X AFC IF HDT BEF 4/11/12
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
				Normal Form of Benefit N Description				
SEBRING	F	3.00	3.00% X AFC X SC (MAX 90%)	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
SEBRING	P	3.00	3% X AFC X SC (MAX 90% AFC)	03	VR 20SC, ANY AGE; 52 W/10SC (5SC IF HDT BEF 10/1/98)	Cliff	YES	DROP; SUPP; 13TH CHK; VESTING = 5-YR CLIFF IF HDT BEF 10/1/98)
	Closed			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
SEMINOLE	F	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 62	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
SHALIMAR	P	3.00	3.00% X AFC X SC	05	VR 50 W/6SC; 48 W/20SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		6		
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	VR	VR W/AC AMT, NEW/OLD PLAN	05	VR 65 W/5SC; 62 W/20SC; 55 W/30SC	Cliff	NO	NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11
	Closed			1 LIFE ANNUITY		5		
SOUTH MIAMI [GP]	G	2.25	2.25% X FMC X SC	05	60 60 W/10SC	Cliff	NO	AFC = 3 YRS, NR = 55 W/10SC FOR SC BEF 10/1/11; BEN RATE = 2.5% BEF 10/1/99, 2.75% TO 10/1/11
	Closed			1 LIFE ANNUITY		10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR	Description		
SOUTH MIAMI [GP]	P	3.00	3.00% X FMC X SC	05	VR 25SC, ANY AGE; 60 W/10SC	Cliff	YES	COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03
	Active				1 LIFE ANNUITY	10		
SOUTH PASADENA	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTH WALTON FCD	F	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	4.00% AFC, SUPP IF HDT BEF 10/1/11
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTHERN MANATEE FCD	F	3.50	3.50% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; HIS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTHERN MANATEE FCD	G	2.50	2.50% X AFC X SC	03	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	DROP; HIS; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	F	3.50	3.50% X FAS X SC (MAX 100% FAS)	03	VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	G	VR	% VR W/ ELECTED OR NOT	03	VR 30SC OR 60 W/10SC (ELECTED = 8SC), MAX AGE 65	Cliff	YES	ELEC = 3% BEN RATE, NON-ELEC = 2.5% BEN RATE; MANDATORY RET @ AGE 65
	Active				1 LIFE ANNUITY	VR		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
STARKE	P	3.75	3.75% X FAS X SC; MAX 100% AFC	03	VR	25SC, ANY AGE; 55 W/10SC (MAX AGE 60)	Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SUNRISE	F	VR	% AFC & SC VR W/BEF OR AFT 10/01	VR	VR	45 W/25SC, 47 W/20SC, 50 W/10SC	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SUNRISE	G	VR	VR W/ EMPLOYEE GROUP	VR	VR	AGE & SC - VR W/ NON- MGR & MGR	Cliff		NO	HDT ON/AFT 10/1/09 = 62 W/6SC, 2.5% BEN RATE; 6- YR VESTING
	Active					1 LIFE ANNUITY	6			
SUNRISE	P	VR	VR W/SC, DT, RET DT	03	VR	53 W/10SC OR 20SC, ANY AGE	Cliff		YES	DROP; SUPP; 13TH & 14TH CHECK
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SURFSIDE [GP]	G	VR	VR W/SC DT & EE CONTRIB RATE	05	VR	62 W/15SC; 65 W/10SC	Graded		YES	COLA = 1.50%/YR; TOWN MGR = 64 W/7SC
	Active					1 LIFE ANNUITY	10			
SURFSIDE [GP]	P	VR	VR W/SC DT & EE CONTRIB RATE	03	VR	25SC, ANY AGE; 52 W/20SC, 62 W/5SC	Cliff		YES	DROP; COLA= 1.5%/YR
	Active					1 LIFE ANNUITY	5			
SWEETWATER	P	2.00	2.00% X AC X SC	05	50	50 W/10SC	Graded		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
TALLAHASSEE [GPF]	F  Active	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  5	YES	COLA = 3%/YR STARTING AT AGE 52; HEALTH SUPP
TALLAHASSEE [GPF]	G  Active	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	Cliff  VR	YES	HIS; DROP; VESTING = 5 YRS (SHORT SVC ELIG) OR 10 YRS (LONG SVC ELIG)
TALLAHASSEE [GPF]	P  Active	VR 3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  5	YES	COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP
TAMARAC	F  Active	VR VR W/TOTAL YRS CSC	05	VR AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  8	YES	DROP; SUPP
TAMARAC	G Active	2.60 2.60% X AFC X SC	05	VR 55 W/30SC; AGE 62  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
TAMARAC	P  Closed	3.00 3.00% X AME X CSC	05	VR 57 W/5SC; 55 W/10SC; 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  5	NO	SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN; 13TH CHK

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR	Description		
					Normal Form of Benefit			
					N Description			
TAMARAC - EXECUTIVE	G	VR	VR W/ EMPLOYEE GROUP	05	VR 60 W/5SC; 57 W/20SC; 55 W/25SC	Graded	YES	COLA = 2%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMPA	G	VR	VR W/DIV A OR B	03	VR DIV A= 55 W/6SC; DIV B= 62 W/6SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	6		
TAMPA	PF	3.15	3.15% X AME X SC, MAX 100% AFC	03	VR 20SC, ANY AGE; 46 W/10SC	Cliff	YES	DROP; 13TH CHK
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TARPON SPRINGS	F	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	3.00% X AFC X SC BEF 10/1/99
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TARPON SPRINGS	P	3.00	3.00% X AME X SC (MIN \$450/MO)	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TAVARES	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 2.00% FOR SC BEF 10/1/96
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TAVARES	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEMPLE TERRACE	F	VR	3% X SC BEF 6/1/01, 3.5% ON & AFT	04	VR 20SC, ANY AGE OR 54 W/10SC	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
TEMPLE TERRACE	P  Active	VR 3.25% X AFC X SC (MAX 90%)	03	VR 55 W/10SC OR 20SC, ANY AGE  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	YES	BEN RATE = 3.50% FOR HIRES BEF 10/1/11
TEQUESTA	G  Active	2.00 2.00% X AFC X SC, MAX 100% AFC	05	VR 30SC, ANY AGE; AGE 62  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  6	NO	
TEQUESTA [PF]	F  Active	VR %AFC VR W/SC	05	VR 55 W/6SC; 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  6	NO	SUPP
TEQUESTA [PF]	P  Active	VR %AFC VR W/SC	05	VR 55 W/6SC; 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  6	NO	SUPP
TITUSVILLE	G  Active	2.482 2.482% X AFC X SC	05	VR 28SC, ANY AGE; 58 W/7.5SC  1 LIFE ANNUITY	Cliff  7.5	NO	DROP
TITUSVILLE	PF  Active	3.00 3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/8SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  8	YES	COLA = 1.277%/YR; DROP
TRI-COUNTY TRANSIT (ATU-1596)	G  Active	VR 2.13/2.38/2.63% X AME X UBC	05	62 AGE 62  1 LIFE ANNUITY	Graded  10	NO	DROP, SHARE PLAN
UMATILLA	P  Active	2.50 2.50% X AFC X SC	05	VR 55 W/10SC, 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  10	NO	
VALPARAISO	PF  Active	3.00 3.00% X AFC X SC	05	VR 55 W/6SC; 52 W/25SC  2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff  6	YES	DROP; COLA = 2%/YR

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description				Years to full vesting
				Normal Form of Benefit				N Description	
VENICE	F	3.50	3.50% X AFC X SC +\$175/MO	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
VENICE	P	3.50	3.50% X AFC X SC +\$175/MO SUPP	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	NO	DROP; SUPP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
VERO BEACH	F	3.00	3.00% X FAC X SC + \$25 X SC	03	VR 55 W/10SC OR 52 W/25SC	Cliff	YES	A/D 13TH CK	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
VERO BEACH	G	1.60	1.60% X ABMC X SC	05	65 65 W/5SC	Cliff	YES	BEN RATE FOR ACCR BEF 10/1/10 = 2.25%	
	Active				1 LIFE ANNUITY	5			
VERO BEACH	P	3.00	3.00% X AMS X SC (+\$5 X SC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
VILLAGE OF NORTH PALM BEACH	G	VR	% VR W/ CONT & SC	05	VR 60 OR 65 W/9SC (AGE VR W/HDT, CONT)	Graded	YES	COLA = VR W/HDT & CONTRIB PD	
	Active				1 LIFE ANNUITY	9			
VILLAGE OF NORTH PALM BEACH	PF	VR	2.5% AFC X 0-24SC, 0% 24- 30SC, 2% 30+SC	05	VR 52 W/25SC; AGE 55	Cliff	YES		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
VILLAGE OF PALM SPRINGS	G	2.50	2.50% X FAE X SC, MAX 25SC	05	62 62 W/5SC	Graded	NO	COLA BASED ON CPI (0% TO 3%/YR)	
	Closed				1 LIFE ANNUITY	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR	Description		
VILLAGE OF PALM SPRINGS	PF	3.00	3.00% X AC X SC	05	VR 50 W/15SC; 55 W/10SC; 20SC, ANY AGE	Graded		NO
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VOLUSIA COUNTY (VOL)	F		VR \$20/MO X SC, MAX 35SC	N/A	VR 30SC, ANY AGE; 55 W/10SC	Cliff		YES
	Active				1 LIFE ANNUITY	10		
WAUCHULA	GP	2.50	2.50% X AFC X SC (MAX 40SC)	03	VR 30SC, ANY AGE; 60 W/6SC	Cliff		YES SUPP
	Active				1 LIFE ANNUITY	6		
WEST MANATEE FCD	F	3.50	3.50% X AFC X SC	05	VR 55 W/6SC; 25SC, ANY AGE	Cliff		YES DROP; SUPP = \$5 X SC PER MO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
WEST MELBOURNE	P	3.00	3% X AFC X SC, + SUPP IF HDT <1/11	05	VR 25SC, ANY AGE; 55 W/10SC	Graded		YES DROP, SUPP & COLA (2%/YR) FOR HDT BEF 1/1/11
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WEST PALM BEACH	F	3.00	3.00% X FAS X SC	03	VR 26SC, ANY AGE; 55 W/10SC; 50 W/15SC	Cliff		YES DROP; SUPP; BENEFIT RATE = 4% & FAS = 2-YR AVG FOR SC BEF 5/13/12
	Active				5 OTHER	10		
WEST PALM BEACH	G		VR VR W/ CONTRIB OR NON-CONTRIB	03	VR AGE 60; 55 W/25SC; 30SC, ANY AGE	Cliff		YES ALL MEMBERS VESTED AS OF PLAN CLOSING (9/10/97)
	Closed				1 LIFE ANNUITY	ALL 100% VESTED		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
WEST PALM BEACH	P	2.68	2.68% X FAS X SC	03	VR 25CSC; 55 W/10SC; 50 W/20SC	Cliff	YES	DROP; SHARE PLAN; BEN RATE = 2.5% FAS BEF 4/1/87, 3% FAS 4/1/87 TO 9/30/11
	Active				3 JOINT/SURVIVOR	10		
WILLISTON	G	2.25	2.25% X AME X SC	05	62 62 W/5SC	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	5		
WILLISTON	P	3.00	3.00% X AME X SC	05	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WILTON MANORS (VOL)	F		VR \$56/MO X SC (\$50 BEF 11/06)	VR	VR 50 W/20SC; AGE 55	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WILTON MANORS [GP]	G	3.00	3.00% X AMC X SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC	Graded	YES	DROP; SUPP
	Closed				1 LIFE ANNUITY	15		
WILTON MANORS [GP]	P	3.00	3.00% X AMC X SC + SUPP	03	VR 20SC, ANY AGE; 60 W/5SC	Graded	YES	DROP; SUPP
	Closed				1 LIFE ANNUITY	15		
WINTER GARDEN	G	2.50	2.50% X AFC X SC	03	VR 30SC, ANY AGE; 65 W/5SC; AGE 70	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
WINTER GARDEN	PF		VR 3% AFC X (0-25)SC + 2% AFC X (25+)SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
WINTER HAVEN	F	3.80	3.80% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; COLA = 0.5% EACH YR FOR 10 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER HAVEN	G	3.00	3.00% X AFC X SC	05	55 55 W/10SC	Cliff	YES	DROP; GRADED VESTING IF EMP'D BEF 1/1/99
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER HAVEN	P	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	COLA = 0.5%/YR FOR 10 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER PARK	F	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER PARK	P	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER SPRINGS	GPF	3.00	3.00% X AFC X SC, MAX 30 YRS	03	VR AGE65; 30SC	Graded	NO	
	Active				1 LIFE ANNUITY	7		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
<i>Gen. Plans (G,GS,LG):</i>	160	<b>1.00 - 1.99%</b>	19	<b>1-Yr. AFC</b>	3	<i>Offer COL</i>	243
<i>Police Plans:</i>	140	<b>2.00%</b>	24	<b>2-Yr. AFC</b>	25	<i>No COL</i>	248
<i>Fire Plans:</i>	136	<b>2.01 - 2.99%</b>	59	<b>3-Yr. AFC</b>	126		<hr/> 491
<i>GPF Plans:</i>	6	<b>3.00%</b>	148	<b>4-Yr. AFC</b>	4		
<i>GP Plans:</i>	1	<b>3.01 - 3.99%</b>	78	<b>5-Yr. AFC</b>	287		
<i>PF Plans:</i>	41	<b>4.00 - 5.00%</b>	7	<b>8-Yr. AFC</b>	1		
<i>ERP Plans:</i>	6	<b>Variable and other</b>	150	<b>All Yrs. AFC</b>	3		
<i>HIS Plans:</i>	0	<b>N/A</b>	6	<b>Variable and other</b>	32		
<i>CO Plans:</i>	1		<hr/> 491	<b>N/A</b>	10		
	<hr/> 491				<hr/> 491		



**APPENDIX B**  
**(Continued)**



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"> <li>• G = General Employees <i>only</i></li> <li>• P = Police Officers <i>only</i></li> <li>• F = Firefighters <i>only</i></li> <li>• PF = Police Officers and Firefighters <i>only</i></li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers <i>only</i></li> <li>• GF = General Employees and Firefighters <i>only</i></li> <li>• GS = General and Sanitation Employees <i>only</i></li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers <i>only</i></li> <li>• ERP = Early Retirement Program</li> </ul>
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 <i>not</i> ILOD  The class of disability (ILOD or REG) is followed by a formula (e.g., 2 percent 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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
ALACHUA COUNTY LIBRARY	G	N NONE SPECIFIED	Y RET ELIG = ACCR BEN; VESTED & NOT ELIG = LUMP SUM; NON-VESTED = REF W/O INT	Y 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65	No
ALACHUA COUNTY SCHOOL BOARD	ERP	N NONE SPECIFIED	N NONE SPECIFIED	Y AGE 55 W/25SC; RETIRED UNDER FRS	No
ALTAMONTE SPRINGS	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% MONTHLY PAY OR, IF VESTED, ACCR BEN; REG = W/6SC, ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
ALTAMONTE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VR W/ VESTING & ACT OR INAC	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
APOPKA	F	Y ILOD = ACCR BEN @ 2.5% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 2.5%	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
APOPKA	G	N NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 47 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS & (1/30)/YR FOR NEXT 5 YRS PRIOR TO NR	Yes
APOPKA	P	Y ILOD = ACCR BEN (MIN 42% FAE); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 40 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
ARCADIA	G	N NONE AVAILABLE	Y 50 W/15SC; R.E.A. QUALIFIED PRE-RET SPOUSE BEN	Y AGE 55; ACCR BEN REDUCED ACTUARIALLY	No
ARCADIA	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y NON-VESTED = CONTRIB REF; VESTED = 10-YR ACCR BEN	Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO 55	Yes
ATLANTIC BEACH	G	Y W/10SC (W/5SC IF HDT BEF 9/1/08); ACCR BEN	Y W/5SC, ACCR BEN REDUCED AS 100% SURV PENSION	Y 55 W/10SC (W/5SC IF HDT BEF 9/1/08); ACCR BEN ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 60	Yes
ATLANTIC BEACH	P	Y ILOD = ACCR BEN (MIN 42% FAC); REG = W/5SC, ACCR BEN (MIN 25% FAC W/ 8 1/3 SC)	Y W/5SC; ACTUARIALLY REDUCED 10-YR CERTAIN & LIFE BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
ATLANTIS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VR W/ ILOD, ELIG FOR NR, REG VESTED, REG NON-VESTED	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
AUBURNDALE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
AUBURNDALE	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC; REG = VEST: ACCR BEN, NON-VEST = REF W/ 5% INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
AUBURNDALE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
AVENTURA	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 30% AME)	Y ILOD = ACCR BEN (MIN 30% AME); REG = VEST: ACCR BEN, NON-VEST: REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 W/10SC	No
AVON PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
AVON PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = VR W/ MARITAL STATUS, DEPENDENTS; REG = W/5SC, VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
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	Yes
BAL HARBOUR VILLAGE	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = ACCR BEN (MIN 25% AMC)	Y ILOD = 50% BASE PAY FOR 10 YRS; REG = 10-YR ACCR BEN (REDUCED IF EARLY); MIN = > OF PVAB OR REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
BARTOW	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	No
BARTOW	G	Y W/10SC = ACCR BEN	Y W/6SC = 10-YR ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
BARTOW	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	Yes
BAY HARBOR ISLANDS [GP]	G	Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC)	Y 10-YEAR CERTAIN ACCR BEN	N NONE PROVIDED	No
BAY HARBOR ISLANDS [GP]	P	Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC)	Y 10-YEAR CERTAIN ACCR BEN	N NONE PROVIDED	No
BAY MEDICAL CENTER	G	N W/10SC, CONVERSION OR CASH BALANCE BEN; NO DISB RET AFTER 3/31/12 PLAN FREEZE	Y W/5SC; RET ELIG = 50% OF BEN PAYABLE TO SP, NOT ELIG = 50% OF BEN PAYABLE IN 50% JT & SURV FORM	Y 50 W/5SC, ACCR BEN REDUCED	No
BELLE GLADE	G	Y ILOD = W/5SC, ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC, ETC	Y RET ELIG = 50% JT & SURV ACCR BEN; NOT ELIG = REF W/ INT	Y 20SC, ANY AGE, 52 W/10SC, AGE 55; ACCR BEN ACTUARIALLY REDUCED	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
BELLE GLADE (RETIRED) PF	N	NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	No
BELLE GLADE HOUSING G	N	NONE SPECIFIED	N NONE SPECIFIED	Y 55 W/15SC, ACCR BEN REDUCED ACTUARIALLY	No
BELLEAIR	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR ILOD = MO BEN PROVIDED BY > OF PVAB OR EECON; NON-VESTED OR REG = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
BELLEVIEW	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S RET DATE; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
BERT FISH MEDICAL CENTER	G	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/5SC, ACCR BEN (MIN 25% AC)	Y SURV PORTION OF ACTUARIALLY REDUCED 100% JT & SURV BEN	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	No
BOCA GRANDE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
BOCA RATON	G	Y ILOD = 60% EARN (OFFSET BY SS, ETC); REG = 50% EARN; RECALC'D AT 65 W/ ADD'L SC	Y LUMP SUM (3.5 X EARN) OR 50% ACCR BEN (SPOUSE)	Y 50 W/20SC; REDUCED 5%/YR PRIOR TO 55; RULE OF 68 (MIN 50 & MIN 15SC); 55 W/15SC (IF EMP'D 10/1/01)	Yes
BOCA RATON	PF	Y ILOD = ACCR BEN (MIN 75% AME) W/ OFFSETS; REG = W/10CSC, 3.25% X AME X CSC OR ACCR BEN (MIN 25% AME)	Y ILOD = VR W/ SP AND/OR CH; REG = W/5CSC: VR; <5CSC: \$5000; <1CSC: \$2500	Y 50 W/10CSC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
BOCA RATON EXECUTIVE	G	Y AFC INCREASED 2%/YR FROM DISB TO AGE 65, 60% AFC @ AGE 65	Y VR W/ AGE & DIVISION	Y 53 (50 IF MBR BEF 10/1/10) W/10SC; ACCR BEN REDUCED (REDUCTION VR BTW DIVS 1-3 & DIV 4)	Yes
BOCA RATON HOUSING	G	Y ILOD = ACCR BEN; REG = NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
BONITA SPRINGS FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
BONITA SPRINGS FCD	G	Y ILOD & REG W/7SC = BEN ACCR TO DT OF DISB	Y VESTED = 10-YR ACCR BEN @ NRD OR RED IF EARLY; NON-VESTED=REF W/O INT	Y EARLIER OF 50W/7SC OR 20SC, ANY AGE; ACCR BEN, REDUCED 7%/YR	Yes
BOYNTON BEACH	F	Y ILOD = 66.67% PAY - SS (MIN 42% FAC); REG = W/10SC, ACCR BEN @ 2.5% FAC (MIN 25% FAC)	Y VESTED = ACCR BEN @ 2.5% FAC; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD	Yes
BOYNTON BEACH	G	Y ACCR BEN PAYABLE @ NRD	Y ILOD & REG (BOTH W/5SC); ACCR BEN OR > OF PVAB & REF W/ INT	Y 55 W/10SC OR 52 W/25SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
BOYNTON BEACH	P	Y ILOD = 66.67% PAY - WC&SS (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC, MAX 60% AFC)	Y ILOD = ACCR BEN (MIN 30% AFC); REG = >10SC: ACCR BEN; <10SC: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1.5%/YR PRIOR TO NRD	Yes
BRADENTON	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO MBR'S NRD	Yes
BRADENTON	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN + \$20/MO/CHILD SUPP	Y ILOD = ACCR BEN (MIN 60% AFC) + CHILD SUPP; REG = >10SC: ACCR BEN (RED IF EARLY), <10SC: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
BROOKSVILLE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
BROOKSVILLE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 75% PAY); REG = VESTED: 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
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	Yes
BUSHNELL	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN TO QUAL JT. ANNUIT (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
BUSHNELL	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = QUALIFIED J.A. GETS 100% JT & SURV BEN (OR CONTRIB REF); NON-VESTED = CONTRIB REF	Y W/6SC, ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS, 5%/YR EACH ADD'L YR	No
CAPE CORAL	F	Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC (5, 5 TO 10, 10+)	Y ACTUARIAL EQUIV OF ACCR BEN	Y 40 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	G	N NONE SPECIFIED	Y ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
CAPE CORAL	P	Y ILOD = 2/3 AFC; REG = % AFC VR W/ SC	Y ACTUARIAL EQUIV OF ACCR BEN	Y 40 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
CASSELBERRY	PF	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/6SC, ACCR BEN	Y VESTED = REF OR 100% JT&SURV BEN; NON-VESTED = REF; ILOD MIN = 50% SAL TO SP FOR LIFE	Y W/6SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & 5%/YR FOR EACH ADD'L YR PRIOR TO NR	No
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	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
CLEARWATER	F	Y ILOD=60% PAY (50% TO SP); REG=2.5% X SC (25% PAY TO SP); BOTH PAY 7.5% TO SURV CH<18 (MAX TOTAL 50%)	Y ILOD=50%PAY + 7.5% TO CH<18 (MAX 60%); REG=VR W/SC	N NONE SPECIFIED	No
CLEARWATER	GPF	Y ILOD = G: ACCR BEN (MIN 42% AMC), PF: ACCR BEN (MIN 2/3 AMC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 2/3 AMC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/INT	Y G = NONE; PF = 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
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	Yes
CLERMONT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC.	Y FULLY OR PART VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
CLERMONT (RETIRED)	G	Y VESTED = ACCR BEN; NON-VESTED = REF	Y VESTED = REDUCED ACCR BEN; NONVESTED = REF	Y 60 W/10SC; REDUCED ACCR BEN	No
CLEWISTON	G	Y 55 W/10SC; ACCR BEN	Y 50% ACCR BEN, REDUCED FOR SPOUSE FACTORS AND EARLY	Y 55 W/10SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	No
COCOA	F	Y ILOD = ACCR BEN @ 2% AME (MIN = 42% AME); REG = 25% PAY	Y ELIG = ACCR BEN @ 2% AME; VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COCOA	G	Y ILOD = 50% AVG PAY FOR PREV 12 MONTHS; REG = 25% AVG PAY FOR PREV 12 MONTHS; OFFSET W/ SS, WC	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NOT VESTED OR RET ELIG = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH PER YR (1ST 5 YRS) & 1/30TH PER YR (NEXT 5 YRS) PRIOR TO NR	Yes
COCOA	P	Y ILOD = > OF ACCR BEN, 42% AME OR 50% BASE PAY; REG = W/10SC, ACCR BEN; OFFSET W/ SS, WC, ETC	Y VESTED OR RET ELIG = 10-YR ACCR BEN; NOT VESTED OR RET ELIG = REF W/ 4.5% INT	N NONE PROVIDED	Yes
COCOA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COCOA BEACH	G	Y W/10SC; ACCR BEN REDUCED FROM NRD	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 52 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NR	No
COCOA BEACH	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COOPER CITY	F	Y ILOD = ACCR BEN (MIN 60% AME), REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = REF W/6%	N NONE PROVIDED	Yes
COOPER CITY	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 53 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	Yes
COOPER CITY	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/INT	N NONE PROVIDED	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>YS Y</b>		<b>Y</b>		
COOPER CITY - MANAGEMENT	GPF	Y W/6 MO TOTAL & PERM DISB = ACCR BEN	Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 6%/YR	Yes
CORAL GABLES	GPF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y G = VR, MO BEN 5 YRS CERTAIN & LIFE; P&F ILOD = ACCR BEN (MIN 75% AFC); P&F REG = VR	Y G = 47 W/25SC, ACCR BEN RED 6%/YR PRIOR TO NRD; P&F = 50 W/10SC, ACCR BEN RED 3%/YR PRIOR TO NRD	Yes
CORAL SPRINGS	F	Y ILOD = ACCR BEN (MIN 52.5% AME); REG = W/10SC, ACCR BEN (MIN 30% AME)	Y VESTED = VR W/ SP, CH, OR UNMARRIED; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 55	Yes
CORAL SPRINGS	G	Y ILOD = ACCR BEN (MIN 70% SAL -SS, WC, ETC); REG = W/10SC, ACCR BEN	Y RET ELIG = 10-YR CERTAIN ACCR BEN (CONTRIBS GUARANTEED)	N ONLY IF RETIRING BEF 1/1/97	No
CORAL SPRINGS	P	Y ILOD = > OF ACCR BEN, 70% BASE SAL OR 42% AME; REG = W/10CS, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y VESTED = 10-YR CERT ANNUITY; NON-VESTED = REF W/ INT	Y 50 W/10CS; ACCR BEN REDUCED 5/9 OF 1%/MO PRIOR TO AGE 55	Yes
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	No
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	No
CRESTVIEW	G	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
CRESTVIEW	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND ACTUARIALLY FROM 50 TO 45	Yes
DADE CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
DADE CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
DANIA BEACH	G	Y ILOD = 66.67% PAY OFFSET W/ SS & WC; REG = ACCR BEN	Y RET ELIG = JT & SURV BEN	Y 50 W/10SC (8SC FOR ELECTED); BEN REDUCED BY 6%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	F	Y ILOD = ACCR BEN (MIN 68% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE	F	Y ILOD = 2/3 SAL (MIN 42% FMC OR ACCR BEN); REG = W/10SC, ACCR BEN @ 2% (MAX 50% FMC, MIN 25% FMC)	Y ILOD = VR W/ SP AND/OR CH (MAX TOTAL 60% FMC); REG = VR W/ > OR <5SC; MIN W/10SC = ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>City or District</b>	<b>SYS Y</b>	<b>Description</b>	<b>Description</b>	<b>Description</b>	<b>DROP</b>
DAVIE	P	Y ILOD = ACCR BEN (MIN 42% FAE); REG = ACCR BEN (MIN 25% FAE); W/ OFFSETS	Y ILOD & REG = VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE - GENERAL & MGMT	G	Y VESTED = NORM RET BEN	Y VESTED = ACCR BEN @ NRA	N NONE SPECIFIED	Yes
DAYTONA BEACH	PF	Y ILOD = VR W/ SC (MIN 50% AFC), OFFSET W/WC TO NO < 42% AFC; REG = W/5SC, VR W/SC (MIN 37.5% AFC)	Y ILOD = VR W/ SP, CH, PARENTS; REG = W/5SC, 50% REG DISB BEN TO SP	N NONE PROVIDED	Yes
DEERFIELD BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 47 OR 10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD	Yes
DEERFIELD BEACH	G	Y W/10SC; SAME BEN AS EARLY RET	Y RET ELIG = ACCR BEN (REDUCED IF EARLY); RET INELIG = 10-YR CERT NRB; NON-VESTED = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD (W/25SC = NO REDUCTION)	No
DEERFIELD BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 47 W/10SC; ACCR BEN REDUCED ACTUARIALLY	No
DELAND	F	Y ILOD = ACCR BEN (MIN 50% AMS); REG = ACCR BEN (MIN 25% AMS)	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X AMS OR 100X ANTICIPATED NRB	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED (MAX 3%/YR)	Yes
DELAND	G	Y ILOD & REG = BEN FROM > OF A) PVAB OR B) 24X FMC (MAX 60% PROJ NRB, B = 12X FMC IF REG DISB & <5SC)	Y BEN PROVIDED BY > OF A) PVAB OR B) < OF 24X FMC OR 100X PROJ NRB @ NRD	Y 55 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS & (1/30)/YR THEREAFTER PRIOR TO NRD	Yes
DELAND	P	Y ILOD = ACCR BEN (MIN 60% FMC); REG = 50% FMC; SPEC PROV FOR DEATH OF DISB BEFORE NRD	Y BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 24X FMC & 100X ANTICIPATED MONTHLY NRB	Y 50 W/10SC, ACCR BEN ACTUARIALLY REDUCED (MAX REDUCTION = 3%/YR PRIOR TO NRD)	Yes
DELRAY BEACH	G	Y ILOD = 60% FMC - SS, ETC; REG = W/10SC, ACCR BEN @ 2% RATE - SS, ETC (MAX 50%)	Y ILOD=\$10K + 60% FMC + 7.5%/CH (MAX 90%); REG= 1-5SC: \$5K, 5+SC: \$10K + 65% AB (MIN 20% FMC)+ 7.5%/CH	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
DELRAY BEACH	PF	Y ILOD = ACCR BEN (P MIN = 60% AFC, F MIN = 61%); REG = W/10SC, ACCR BEN @ 2% (MIN 25% AFC)	Y ILOD = 50% AFC TO SP + 5% TO MINOR CH (MAX TOTAL 60%); REG = LUMP SUM VR W/SC (+MO BEN IF >5SC)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DELTONA	F	Y ILOD = ACCR BEN (MIN 60% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 10-YR ACCR BEN, REDUCED IF EARLY (MAY BEGIN IMMEDIATELY IF ACTUARIALLY REDUCED)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DESTIN FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
DUNEDIN	F	Y ILOD = ACCR BEN (MIN 60% AVG SAL OF BEST 5SC); REG=W/10SC, ACCR BEN (MIN 30% AVG SAL OF BEST 5SC)	Y ILOD & REG = %PAY VR W/SP &/OR UNMARRIED CHILD	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND 3.33%/YR FROM 50 TO 45	Yes
DUNNELLON	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
EAST LAKE TARPON FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
EAST NAPLES FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN ACTUARIALLY REDUCED IF PRIOR TO AGE 50; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
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	No
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	No
EDGEWATER	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
EDGEWATER	G	Y W/5SC; ACCR BEN (MIN 25% AFC)	Y VESTED = 50% QUALIFIED JT & SURV BEN; NOT VESTED = REF W/O INT	Y 50 W/5SC OR 20SC, ANY AGE; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
EDGEWATER	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ANNUITY; NON-VESTED = REF W/O INT	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
ENGLEWOOD AREA FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ENGLEWOOD WATER DISTRICT	G	N NONE SPECIFIED	Y VESTED = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR	No
ESTERO FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET BY SS, WC, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
EUSTIS	F	Y ACCR BEN; ILOD MIN = 65% AFC, REG MIN = 25% AFC	Y VESTED = ACCR BEN (EARLY IF REDUCED); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
EUSTIS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10CS, ACCR BEN (MIN 25% AFC)	Y 10+ CS = ACCR BEN (REDUCED IF EARLY); <10CS = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
FERNANDINA BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 25SC, ANY AGE OR 55 W/6SC; ACCR BEN REDUCED 2%/YR	Yes
FERNANDINA BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
FLAGLER BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
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	No
FLORIDA CITY	P	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 25% AC)	Y W/10SC = 10-YR ACCR BEN; <10SC = BEF NRA: REF W/INT, ALL OTHERS: BEN W/ELECTED OPTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
FLORIDA CITY - ELECTED	G	Y W/10SC; ACCR BEN (MIN 35% AVG OF LAST 5 YRS)	Y W/12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); 100% JT & SURV ACCR BEN	N NONE AVAILABLE	No
FORT LAUDERDALE	G	Y ILOD = 65% MO EARN -WC; REG = GROUP 1: 50% MO EARN, GROUP 2: 5% MO EARN X (UP TO 13SC), OFFSET W/ SS	Y ILOD = VR W/ SP AND/OR CH; REG = VR W/ GRP (GRP 2 MUST BE 55 W/15SC)	Y GRP 1 = 50 W/15SC, GRP 2 = 55 W/15SC; ACCR BEN REDUCTION VR W/ GRP	Yes
FORT LAUDERDALE	PF	Y ILOD = 65% AFC -SS&WC (MIN 42% AFC); REG = 50% AFC -SS&WC (MIN 25% AFC)	Y ILOD = VR W/ SP&CH; REG = VR	Y (FIRE ONLY) 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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 & SURV OPT	Y 50W/10SC; 5% REDUCTION/YR RET DT PRECEDES AGE 60	No
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 & SURV OPT	Y 60W/20SC; 5% REDUCTION/YR RET DT PRECEDES AGE 65	No
FORT MEADE [GPF]	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	No
FORT MYERS	F	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN	Y EARLY RET BEN (MIN 50% PROJ NRB) TO SP + 5% PROJ NRB TO EACH CH <21	Y 45 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
FORT MYERS	G	Y W/5SC; ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/7SC OR 60 W/5SC; ACCR BEN REDUCED BY 4%/YR PRIOR TO NR	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
FORT MYERS	P	Y ILOD & REG W/5SC = 3.24% AFC X SC (MIN 42% AME) + \$290/MO SUPP, OFFSET BY WC	Y VR W/ SP, CH OR NEITHER	Y 15SC, ANY AGE OR 45 W/10SC; ACCR BEN REDUCED 3%/YR (+\$290/MO SUPP)	Yes
FORT PIERCE [G, P, UTIL]	G	Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = BEN EQ TO WC BEN, PD AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
FORT PIERCE [G, P, UTIL]	P	Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = BEN EQ TO WC BEN, AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
FORT PIERCE SUPP	P	Y W/10SC; PVAB	Y W/10SC; PVAB	Y 45 W/10SC; 2% FAS X SC (\$1000 MAX @NRD), REDUCED 3%/YR PRIOR TO 55	Yes
FORT PIERCE UTILITIES [G, P, UTIL]	G	Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = BEN EQ TO WC BEN, PD AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
FORT WALTON BEACH	F	Y ILOD = ACCR BEN @ 2.5% (MIN 50% AFC); REG = W/10SC, ACCR BEN @ 2.5% (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% AFC); REG = VR W/ < OR >5SC	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
FORT WALTON BEACH	G	Y ILOD = ACCR BEN (MIN 50% CURRENT COMP); REG= W/10SC, ACCR BEN (MIN 40% CURRENT COMP); NO COLA	Y >2SC = 50% ACCR BEN PROJ TO NRD; <2SC = REF W/INT	Y 52 W/10SC, ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No
FORT WALTON BEACH	P	Y ILOD OR REG (ACCIDENT) = ACCR BEN (MIN 50% PAY); REG (SICKNESS) = W/2SC, ACCR BEN (MIN 40% PAY)	Y W/2SC = 50% ACCR BEN; <2SC = CONTRIB REF	Y 25SC OR 50 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO NR	No
FROSTPROOF	G	Y ACTUARIAL EQUIV OF ACCR BEN	Y ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACTUARIAL EQUIV OF ACCR BEN	No
FROSTPROOF	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN @ 2% RATE (MIN 25% AFC)	Y ILOD = 50% AFC (ALL TO SP OR 15% AFC TO EACH CH); REG = 25% AFC (ALL TO SP OR 15% AFC TO EACH CH)	Y 45 W/10SC; ACCR BEN REDUCED 1/15TH FOR EACH OF 1ST 5 YRS EARLY & 1/30TH FOR EACH OF NEXT 5 YRS EARLY	No
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	No
GAINESVILLE	G	N NONE PROVIDED	Y SPEC.PROV.BEF.& AFTER RETIRE.	Y 55 W/15 SC, REDUCED ACCR BEN	Yes
GAINESVILLE	PF	Y ILOD = ACCR BEN (MIN 42% FAE); REG = W/5SC, ACCR BEN (MIN 25% FAE)	Y W/10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED MAX OF 3%/YR PRIOR TO AGE 55	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
GAINESVILLE - DISABILITY	G	Y ILOD & REG (W/ 5SC); ILOD MIN 42%, REG MIN 25%	N NO PROVISIONS	N NO PROVISIONS	No
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	No
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	No
GREEN COVE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ SS, WC, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
GREENACRES	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC; ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
GULF BREEZE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
GULFPORT	F	Y ILOD = ACCR BEN (MIN \$250/MO OR 50% AFC); REG = W/10SC, ACCR BEN	Y < OF 1) \$25,000 OR 2) > OF 2X SAL, 100X PROJ BEN OR PVAB	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
GULFPORT	G	N NONE PROVIDED	Y W/5SC; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED	No
GULFPORT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
HAINES CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
HAINES CITY	G	Y W/10SC; ACCR BEN	Y > OF REF W/ INT OR (55 W/10SC) JT & 50% SURV TO SP	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR TO 5 YRS, 4%/YR FROM 5 TO 10 YRS BEF NR; 55 W/25SC = NO REDUCTION	No
HAINES CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
HALIFAX HOSPITAL	G	Y W/ 10SC; ACCR BENEFIT OFFSET W/ FRS BENEFIT	Y ACCR BENEFIT REDUCED IF EARLY	Y W/ 10 SC; ACCR BENEFIT REDUCED	No
HALLANDALE BEACH	G	N NONE SPECIFIED	Y > OF ACCUM CONT OR MONTHLY BEN TO SPOUSE (JT & 50% SURV; 55W/20SC REQ'D)	Y 55 W/20SC, ACCR BEN REDUCED 6 2/3%/YR PRIOR TO NRD (MAX 5 YRS EARLY)	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>City or District</b>	<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Description</b>	<b>DROP</b>
HALLANDALE BEACH	PF	Y ILOD=75% PAY - 64%SS, 33%WC, ETC (MIN 42% COMP); REG=W/10SC, ACCR BEN - 64%SS (MIN 25%, MAX 50%FAC)	Y ILOD = ACCR BEN (MIN 30% BASIC COMP); REG = W/10SC, ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 52	Yes
HALLANDALE BEACH PM	G	Y W/10PMSC; ACCR BEN OFFSET BY SS DISB	Y > OF SINGLE SUM OR (FOR 45 W/10SC & MARR >1 YR) SURV ANNUITY	Y 45 W/10PMSC; ACCR BEN REDUCED 6%/YR (MAX 5 YRS) PRIOR TO NRD	Yes
HALLANDALE BEACH PM (EXCESS)	G	Y W/10PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS	Yes
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	No
HIALEAH	GPF	Y G=ACCRBEN; PF=REG-25%;ILOD-42% AFC MIN	Y 5-YR LIMITED PERIOD PD;ACCR BEN MIN FOR G OR PF	Y G= 55W/10SC; PF=50W/10SC (REDUCED)	Yes
HIALEAH - ELECTED	G	N NONE PROVIDED	Y COMPUTED AS NORM RET W/LIMITED PERIOD	N NONE SPECIFIED	No
HIALEAH GARDENS	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR CERT ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HILLSBOROUGH COUNTY	ERP	N NONE AVAILABLE	N NONE AVAILABLE	Y REPLACEMENT OF EARLY RET REDUCTION FROM FRS ; FRS RED=5%/YR ERD PRECEDES AGE 62	No
HOLLEY-NAVARRE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED 3%/YR PRIOR TO NRA	No
HOLLY HILL	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED	Yes
HOLLY HILL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC (6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP -WC, ETC; REG = W/5SC, 25% EARNINGS -WC, ETC	Y ILOD = 50% COMP TO SP UNTIL DEATH OR REMARR; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes
HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/5SC (7SC IF HDT AFT 7/15/09), ACCR BEN (MIN 20% AFC)	Y <5SC = CONTRIB REF; >5SC = 100% JT & SURV ACCR BEN	N NOT APPLICABLE	Yes
HOLLYWOOD	P	Y ILOD = ACCR BEN (MIN 50% EARN); REG = W/5SC, 3% AME X SC (MIN 25% EARN); OFFSET W/ SS, WC, ETC	Y ILOD = 50% EARN TO SP OR CH; REG = 25% EARN TO SP OR CH	N NONE SPECIFIED	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>		<b>Y</b>		
HOLMES BEACH	P	Y ILOD = % AFC VR W/SC; REG = W/10SC, ACCR BEN (MAX 60% AFC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 24X MO SAL ON PREV MARCH 1 OR 100X PROJ MO BEN	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC); BOTH REDUCED FOR EARLY RET	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC	Y W/10SC OR RET ELIG = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2.333%/YR PRIOR TO NRD	Yes
HOMESTEAD - General & Hospital	G	Y W/10SC, ACCR BEN (MIN 35% FAE); MAX SUM W/ SS, WC, ETC IS 100% FAE	Y >AGE 55 = 100% JT & SURV BEN; <AGE 55 = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
HOMESTEAD - New Elected & Sr. Mgmt	G	Y W/10SC; ACCR BEN (MIN 35% AVG COMP FOR LAST 48 MONTHS SVC)	Y W/5SC; 100% JT & SURV BEN	N NONE SPECIFIED	No
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	No
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	No
INDIALANTIC	G	N NONE PROVIDED	Y ACTUARIAL EQUIV OF ACCR BEN OR CONTRIB REF	Y LATER OF AGE 60 & 5SC; REDUCED 1/15TH PER YR PRIOR TO NRD	No
INDIALANTIC	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
INDIAN HARBOUR BEACH	P	Y ILOD = ACCR BEN (MIN 50% BASE PAY); REG = REF	Y ILOD = 50% BASE PAY (DURATION VR W/ SP OR CH); REG = 50% PAY FOR 1 YR (OPT = 10-YR ACCR BEN)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
INDIAN RIVER SHORES	G	Y ILOD = ACCR BEN (MIN 42% AME -WC,ETC); REG = W/10SC, ACCR BEN (MIN 25% AME-WC,ETC)	Y VR W/ VESTED, MARRIED & NON-VESTED; MINIMUM = ACCUM CONTRIBS	Y 55 W/7SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	No
INDIAN RIVER SHORES	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ OTHER BENS	Y BEN VR W/ VESTED, MARRIED OR NON-VESTED; ACCUM CONTRIBS GUARANTEED	Y 50 W/7SC, ACCR BEN REDUCED 2%/YR PRIOR TO MBR'S NRA	No
INDIAN SHORES	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
JACKSON MEMORIAL HOSPITAL	G	Y ACTUARIALLY REDUCED ACCR BEN; ILOD = MIN 42% AMC, REG = W/8SC, MIN 25% AMC	Y ILOD = VESTED ACCR BEN (MIN 50% PAY); REG = VESTED ACCR BEN	Y W/6SC, ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>City or District</b>	<b>SYS Y</b>	<b>Description</b>	<b>Description</b>	<b>Description</b>	<b>Drop</b>
JACKSONVILLE	CO	Y ILOD=50% AVG SAL FOR LAST 3 YRS; REG=W/5SC, 25% AVG SAL FOR LAST 3 YRS + 2.5%/YR OVER 5SC (MAX 50%)	Y VR W/ RET ELIG OR INELIG	N NONE PROVIDED	Yes
JACKSONVILLE	G	Y DISB THRU DIFFERENT PLAN/FUND	Y VR W/ RET ELIG OR INELIG	Y 50 W/20SC, ACCR BEN REDUCED 0.5%/MO PRIOR TO 55; ALSO 25SC (2% FMC X SC)	No
JACKSONVILLE	PF	Y ACCR BEN (MIN 60% EARNINGS BASE), MIN \$400/MO	Y W/20SC: 75% PROJ BEN TO SP +\$200/MO TO CH; MAX PROJ NRB	N NONE SPECIFIED	Yes
JACKSONVILLE - DISABILITY	G	Y REG = W/5SC, 25% PAY + 2.5%/YR SC OVER 5 (MAX 50%); ILOD = 50% PAY	Y SURVING SPOUSE BEN = 75% ACCR DISB BEN	N NONE PROVIDED	No
JACKSONVILLE BEACH	F	Y ILOD = ACCR BEN (MIN 50% FAC, + SPECIAL PROV); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% NRB TO SP (MIN 35% FAC); REG = W/10SC, 100% NRB TO SP	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JACKSONVILLE BEACH	G	Y ILOD= ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, 100% ACCR BEN TO SP	Y W/20SC; ACCR BEN REDUCED 7.5%/YR FOR 1ST 5 YRS PRIOR TO NRD, 5.5%/YR IN EXCESS OF 5 YRS PRIOR	Yes
JACKSONVILLE BEACH	P	Y ILOD = ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, ACCR BEN TO SP	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JUPITER	P	Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), +SUPP; REG REQUIRES 10SC EFF. 3/6/12	Y ILOD = ACCR BEN (MIN 60% AS); REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2	Yes
JUPITER ISLAND	GPF	Y ILOD & REG = W/5SC, 2/3 ACCR BEN	Y VESTED & MARRIED = JT & 50% SURVY	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS	No
KEY BISCAYNE	PF	Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC)	Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
KEY WEST	G	Y ILOD & REG W/10SC=SPECIAL PROVISIONS	Y SPECIAL PROVISIONS	Y 55W/10SC, ACCR BEN, REDUCED BY 1/15TH PER YR PRIOR TO NORM RET	Yes
KEY WEST	PF	Y ILOD = > OF 42% AMC, MO BEN FROM PVAB, OR MO BEN FROM 18X AMC; REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 18X FMC OR 100X NRB	Y 50 W/10SC; ACCR BEN REDUCED IN AN ACTUARIAL EQUIV MANNER (MAX 3%/YR)	Yes
KEY WEST HOUSING	G	Y W/5SC; ACCR BEN (MIN 20% AVG BASIC COMP FOR FINAL 3 YRS); OFFSET W/ WC, ETC	Y ILOD=75% PROJ NRB TO SP (100% IF SP HAS CH<19); REG=60% VESTED PROJ NRB TO SP (75% IF SP HAS CH<19)	Y 20SC OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
KEY WEST UTILITY	G	Y W/10SC = ACCR BEN (MIN 20% CAC (20% FINAL 3-YR AVG BASIC COMP IF HDT BEF 6/1/10)); OFFSET W/WC, ETC	Y OPT 1 (75% PROJ NR BEN TO SP) OR OPT 2 (100% PROJ NR BEN WHILE CH < 21, THEN 60% PROJ NR BEN TO SP)	Y 20SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
KISSIMMEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC; MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN	Y 40 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS PRIOR TO AGE 50, 2%/YR FOR NEXT 5 YRS	Yes
KISSIMMEE	G	Y W/2CS, ACCR BEN; ILOD = MIN 42% FAC, REG = MIN 25% FAC; OFFSET W/ SS, WC, ETC	Y W/5CS, MO ANNUITY BASED ON > OF (1) PV OF ACCR BEN OR (2) < OF 24X AVG COMP & 100X NRB	Y 55 W/10CS, ACCR BEN REDUCED 2%/YR PRIOR TO AGE 60, + \$100/MO TO AGE 65 (\$25/MO AFTER)	Yes
KISSIMMEE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC = MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NRB	Y 40 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS AND 2%/YR FOR NEXT 5 YRS	Yes
KISSIMMEE UTILITY AUTHORITY	G	Y W/2SC; ACCR BEN (MIN 25% AFC)	Y W/5SC; LIFE W/10 YRS CERT BEN; FUNDED BY > OF (1) ACCR BEN OR (2) < OF 24X AFC OR 100X PROJ NRB	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR; + VR SUPP	Yes
LABELLE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, OTHER DISB, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LADY LAKE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE ALFRED	G	Y ACCR BEN, ACTUARIALLY REDUCED	Y VESTED = 5-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 55 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE ALFRED	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE CITY	F	Y ILOD = 42% FMC; REG = VESTED: 27.5% FMC, NON-VESTED: CONTRIB REF	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE CITY	G	Y ILOD, REG. BASED ON SC & HIRE DT=VARIES	Y <10SC=REF W/INT, >10SC=BEN	Y 52 W/10SC (NON-ELEC) OR 8SC (ELEC); ACCR BEN REDUCED FROM AGE 62	Yes
LAKE CITY	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET BY WC IF NECESSARY	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR (SUPP NOT REDUCED)	Yes
LAKE HELEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>City or District</b>	<b>SYS Y</b>	<b>Description</b>	<b>Description</b>	<b>Description</b>	<b>Description</b>
LAKE MARY	F	Y ILOD = ACCR BEN (MIN 50% CURRENT SALARY); REG = W/5SC, ACCR BEN (MIN 25% CURRENT SALARY)	Y ILOD = MO BEN FROM > OF ACTUARIAL EQUIV OF PVAB OR 10% SAL; REG = W/5SC, 50% OF ILOD BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE MARY	P	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VESTED: ACCR BEN; NON-VESTED: CONTRIB REF	Y VESTED = ACTUARIAL EQUIV OF ACCR BEN (ILOD MIN = 10% COMP); NON-VESTED = CONTRIB REF	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE PARK (RETIRED)	P	Y ILOD = 2/3 ME; REG = W/10SC, ACCR BEN; OFFSET W/ SS & WC	Y ACCR BEN OR REF W/ INT	N NONE SPECIFIED	No
LAKE WALES	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = SPECIAL PROVISIONS FOR SP & CH; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WALES	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (REDUCED IF EARLY) OR REF W/INT	Y REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR THE 1ST 2.5 YRS & 1/30TH FOR THE NEXT 2.5 YRS EARLY	Yes
LAKE WALES	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 10-YR ACCR BEN OR OPT VR W/ SP OR CH; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE WORTH	F	Y ILOD = ACCR BEN (MIN 50% AFC) -WC, ETC; REG = W/10SC, ACCR BEN -WC, ETC	Y ILOD = SPEC PROV; REG = W/10SC: ACCR BEN (100% JT & SURV); <10SC: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKE WORTH	G	Y ILOD = ACCR BEN (MIN 20SC) W/ OFFSETS; REG = W/10SC, ACCR BEN	Y ILOD = CONTRIB REF + VR % AMONG SP AND/OR CH OR PARENT; REG = W/10SC, ACTUARIAL EQUIV OF ACCR BEN	N NONE PROVIDED	Yes
LAKE WORTH	P	Y ILOD = ACCR BEN (MIN 20SC); REG = VESTED: ACCR BEN; W/ OFFSETS	Y ILOD = CONTRIB REF + MO PENS (VR W/ SP OR CH); REG = VESTED: ACTUARIAL EQUIV OF NRB, NON-VESTED: REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKELAND	F	Y ILOD = 1/12 X \$535 X SC; REG = W/10SC, 1/12 X \$267.50 X SC	Y VESTED W/SP = 50% ACCR BEN TO SP FOR LIFE; NON-VESTED OR NO SP = REF W/O INT	Y 50 W/10SC; BEN VR W/ > OR < 15SC	No
LAKELAND	G	N NOT APPLICABLE	Y >10SC = MO BEN, VR W/ MBR < OR > AGE 50; <10SC = CONTRIB REF	Y VR W/ HIRE DT	Yes
LAKELAND	P	Y ILOD = ACCR BEN (MIN 65% FINAL PAY), REG = W/10SC, ACCR BEN (MIN 40% FINAL PAY)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
LANTANA	F	Y ILOD = ACCR BEN (MIN 75% AFS); REG = W/5SC, ACCR BEN (MIN 25% AFS)	Y NORM RET ELIG = 10-YR ACCR BEN; W/10SC = 10-YR REDUCED ACCR BEN; <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	P	Y ILOD & REG = W/10SC, 2% X AFC X SC (MIN 25% AFC)	Y ILOD & REG = W/10SC, ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	N NONE PROVIDED	Yes
LARGO	PF	Y ILOD = 60% AFC, OFFSET W/ WC; REG = W/10SC, 50% AFC, OFFSET W/ WC	Y > OF (1) PVAB OR (2) < OF 24X AFC OR 100X ANTICIPATED MO PENS @ NRD	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERDALE-BY-THE-SEA (VOL)	F	Y ILOD & REG = W/10SC, ACCR BEN; <10SC = CONTRIB REF	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LAUDERHILL	F	Y ILOD & REG (W/2SC) = ACCR BEN (MIN 50% RATE OF EARN); OFFSET W/ WC	Y ILOD = 20% RATE OF EARN TO SP OR CH (OR ACCR BEN IF >10SC); REG = ACCR BEN (PMT VR W/ SP AND/OR CH)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERHILL	G	Y ILOD & REG (W/2SC = ACCR BEN (MIN 20% MO EARN) @ DISB; OFFSET W/ DISB, SS, ETC TO MAX OF 100% EARN)	Y ILOD = 20% MO EARN; REG = 50% JT & SURV BEN TO SP OR 10-YR CERT BEN TO CH	Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED BY (1/15)-(1/30) METHOD FOR EACH MO PRIOR TO NRD	Yes
LAUDERHILL	P	Y ILOD = ACCR BEN (MIN 42% FMC); REG = W/10SC, ACCR BEN (MIN 25% FMC OR 2% FMC PER YR)	Y W/5SC = ACCR BEN (REDUCED IF EARLY); <5SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERHILL (C&M)	G	Y ILOD = ACCR BEN (MIN 20% EARN); REG = W/7SC, ACCR BEN (MIN 20% EARN); OFFSET W/ WC, SS	Y ILOD = 20% SAL; REG = RET ELIG: BEN VR W/ MARR OR UNMARR	Y 55 W/15SC; ACCR BEN REDUCED (1/15) FOR 1ST 5 YRS & (1/30) EACH ADD'L YR PRIOR TO AGE 62	Yes
LEESBURG	F	Y ILOD = 50% BASIC COMP IN YR PRIOR TO DISB (MAX = APV OF ACCR NRB); REG = VR W/ < OR > 10 YRS	Y 10-YR CERT & LIFE TO BENEF; > OF 1) PVAB OR 2) 2X BASIC COMP IN PREV YR (MAX = APV OF NRB)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LEESBURG	G	Y W/10SC; BEN VR W/ ELIG OR INELIG FOR NR	Y MO BEN PROV BY > OF 1) PVAB OR 2) < OF 18X AFC AND 100X ANTICIPATED MO NRB	Y 50 W/15SC, ACCR BEN REDUCED 3.33%/YR PRIOR TO AGE 65	Yes
LEESBURG	P	Y ILOD = ACCR BEN (MIN 50% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD & VESTED REG = MO BEN PROVIDED BY > OF 1) PVAB OR 2) < OF 24X AFC OR 100X ANTICIPATED NRB	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
LIGHTHOUSE POINT	PF	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>		<b>Y</b>		
LIVE OAK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 50% PAY; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No
LONGBOAT KEY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR RET ELIG = ACCR BEN; NON-VESTED = CONTRIB REF	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LONGBOAT KEY	G	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LONGBOAT KEY	P	Y ILOD = ACCR BEN @ 3% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3%	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS PRIOR TO AGE 50, 3%/YR AFTER AGE 50	Yes
LONGWOOD	PF	Y ACCR BEN @ 2% (ILOD = MIN 50% AFC; REG = W/10SC, MIN 25% AFC); OFFSET W/ WC, ETC.	Y VESTED = \$50K LUMP SUM + ACCR BEN @ NR; NON-VESTED = REF W/O INT + \$50K LUMP SUM	N NOT APPLICABLE	No
LYNN HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LYNN HAVEN	G	Y ILOD & REG W/10SC = ACTUARIALLY REDUCED ACCR BEN	Y VESTED = ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1/15TH EACH OF 1ST 5 YRS & 1/30TH NEXT 5 YRS PRIOR TO NRD	Yes
LYNN HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
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	Yes
MADISON	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MADISON	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MAITLAND	PF	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VR W/SC	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO AGE 55	Yes
MARATHON	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC); OFFSET W/ SS, WC, ETC	Y ILOD = 50% COMPENSATION TO BENEF; REG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
MARCO ISLAND	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>		<b>Y</b>		
MARCO ISLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MARIANNA	F	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10SC, ACCR BEN REDUCED	No
MARIANNA	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
MARTIN COUNTY	ERP N	NONE SPECIFIED	N NONE SPECIFIED	Y BENEFIT=FRS EARLY RET REDUCT	No
MEDLEY	P	Y ILOD = ACCR BEN @ 2.5% (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 2.5% (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MEDLEY - GENERAL + ELECTED	G	Y ACCRUED YR VESTING SC FOR EACH YR DISB	Y VESTED = 20-YR ACCR BEN STARTING NO LATER THAN MBR'S AGE 70.5	Y ELECTED = ELIG UPON TERMINATION (UNREDUCED = 50 W/8SC); REG = AGE 50	No
MELBOURNE	F	Y ILOD = > OF 42% AFC, 40% SAL, 2% AFC X SC; REG = W/10SC, > OF 25% AFC, EARLY RET BEN, 2% AFC X SC	Y ILOD = 40% SAL TO SP OR 15% PER MINOR CH (MAX TOTAL 40%); REG = REF W/INT OR ACTUARIALLY REDUCED BEN	Y AGE 50 OR 20SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD, +SUPP	Yes
MELBOURNE	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	Yes
MELBOURNE	P	Y ILOD = ACCR BEN (MIN 50% AFC), REG = W/366 CONSEC DAYS SC, ACCR BEN (MIN 25% AFC)	Y VESTED = \$50,000 OR 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR (1ST 5 YRS), ACTUARIAL RED FURTHER	Yes
MELBOURNE - SPECIAL RISK	G	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 100% JT & SURV ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y W/6SC, ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS PRIOR TO NR AND 5%/YR FOR ADD'L YRS	Yes
MELBOURNE BEACH	P	Y ILOD = 50% BASE PAY; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
MIAMI	GS	Y ILOD=VARIES; REG=W/10SC, VARIES	Y ILOD & REG W/3SC=VARIES	Y 20SC,ANY AGE; REDUCED ACCR BEN	No
MIAMI	PF	Y ILOD ("ACCIDENTAL") = > OF 2/3 AFC OR 2/3 FC; REG ("ORDINARY") = W/10SC, ACCR BEN @ 90% OF BEN RATE	Y VR W/ ILOD ("ACCIDENTAL") OR REG ("ORDINARY")	Y W/20SC, ACTUARIAL EQUIV OF ACCR BEN	Yes
MIAMI - COLA (RETIRED)	PF	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	No
MIAMI - ELECTED	G	N NONE PROVIDED	Y PVAB	N NONE PROVIDED	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>	<b>Y</b>	<b>Y</b>	<b>Description</b>	
MIAMI - EXCESS	GS	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	No
MIAMI - OFF-STREET PARKING	G	N NOT APPLICABLE	Y VESTED = LUMP SUM APV OF ACCR BEN (MIN = REF W/ INT)	N NOT APPLICABLE	No
MIAMI - STAFF	GS	N NONE SPECIFIED/PROVIDED	N NONE SPECIFIED/PROVIDED	Y 10SC, ANY AGE; SAME AS NORM RET	No
MIAMI BEACH	G	Y ILOD = ACCR BEN (MIN 65% F.A.M.E. (TIER A = MIN 75%)); REG = W/5SC, ACCR BEN (MIN 35% F.A.M.E.)	Y W/3SC; 50% ACCR BEN (MIN 30%, MAX 40% F.A.M.E.)	Y RULE OF 75; TIER B MIN AGE = 50; HDT AFT 9/30/10 MIN AGE = 55; ACCR BEN ACTUARIALLY REDUCED	Yes
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	Yes
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	Yes
MIAMI SHORES VILLAGE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y RET ELIG = ACCR BEN (REDUCED IF EARLY); NOT ELIG = REF W/ INT	Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED FROM 62	Yes
MIAMI SPRINGS	G	Y ILOD & REG = W/10SC (UNLESS MBR GETS WC), ACCR BEN (MIN 25% SAL IF GETTING WC),	Y W/10SC = 100% JT & SURV ACCR BEN; <10SC = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI SPRINGS	PF	Y ILOD = 2/3 EARN; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD = 25% EARN TO SP + 7.5% EARN TO ELIG CH (MAX TOTAL 40%); REG & NR ELIG = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI-DADE COUNTY	ERP	N NONE SPECIFIED	N NONE PROVIDED	Y SPEC PROV BY BARGAINING UNIT	No
MIDWAY FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT;	Y 50 W/10SC; REDUCED ACCR BEN	No
MILTON	F	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
MILTON	G	Y W/10SC, ACCR BEN	Y CONTRIB REF	Y 55 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
MILTON	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MIRAMAR	F	Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR BEN, NON-VESTED: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR	G	N NOT APPLICABLE	Y VESTED = RET ELIG: ACCR BEN (10-YR CERT & LIFE), INELIG = EARLY RET BEN; NON-VESTED = REF W/ INT	Y 55 W/7SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
MIRAMAR	P	Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR - MANAGEMENT	G	N NONE PROVIDED	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	Yes
MONROE COUNTY	ERP	N NONE	N NONE	Y BEN = FRS OR TRS RED BENEFIT	No
MONROE COUNTY VOL F.F. & EMS	F	N NONE SPECIFIED	Y VESTED = PVVB	N NONE SPECIFIED	No
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	No
MONTICELLO	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = ACCR BEN; <10SC = REF W/O INT	Y 50 W/10SC, REDUCED ACCR BEN	No
MOUNT DORA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = ACCR BEN; <10SC = REF W/INT; IF HIRED ON/BEF 5/20/97: AGE 50, REGARDLESS OF SC	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MOUNT DORA	G	Y ACCR BEN, REDUCED SAME AS EARLY RET	Y 50 W/7SC; ACCR BEN TO SP (50% JT & SURV) OR BENEF (10-YR CERT)	Y 50 W/7SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MOUNT DORA	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
NAPLES	F	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = ACCR BEN (100% JT & SURV), ACTUARIALLY REDUCED PRIOR TO AGE 55; NON-VESTED = REF W/ INT	Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO THE EARLIER OF 55 OR DATE MBR WOULD HAVE HAD 20SC	No
NAPLES	G	N NONE PROVIDED	Y <5.5SC = REF W/INT; >5.5SC = REF W/ INT + AMT EQUAL TO ACCUM CONT @ CITY RATE	Y 55 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65 (HDT BEF 10/1/11 = 3%/YR PRIOR TO 60)	Yes
NAPLES	P	Y ILOD = ACCR BEN (MIN 42% FAC); REG = ACCR BEN (MIN 25% FAC)	Y VESTED = 10-YR CERT ACCR BEN (ACTUARIALLY REDUCED); NON-VESTED = REF W/5.5% INT	Y 45 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR (45 OR 20SC, 3%/YR IF HDT BEF 4/1/12)	Yes
NEPTUNE BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
NEW PORT RICHEY	F	Y ILOD = > OF ACCR BEN/60% SAL/42% AFC; REG = W/1SC, > OF ACCR BEN/30% SAL/25% AFC; +\$100/MO TO AGE 65	Y VESTED OR ELIG FOR NORM RET = 100% JT & SURV ACCR BEN OR 10-YR ACCR BEN; OTHERWISE = REF W/O INT	N NONE SPECIFIED	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
NEW PORT RICHEY	P	Y SPEC. PROV. FOR ILOD, REG (W/1SC)	Y SPEC. PROV. FOR ILOD, REG (W/5SC)	Y W/20SC; UNREDUCED ACCR BEN	Yes
NEW SMYRNA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AFC FOR LIFE OF SP; REG = VESTED: 50% JT & SURV TO SP; NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
NEW SMYRNA BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 50% AFC TO SP FOR LIFE; NON-VESTED = REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
NORTH BAY FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
NORTH BREVARD HOSPITAL (Parrish)	G	Y W/10SC = ACCR BEN W/ NO REDUCTION	Y W/5SC = ACTUARIAL EQUIV OF ACCR BEN	Y 55 W/20SC; ACCR BEN REDUCED (1/15TH - 1/30TH METHOD) FOR EACH YR PRIOR TO AGE 65	No
NORTH BROWARD HOSPITAL (aka Broward Health)	G	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y PROVIDED BY MBR'S ACCT - 100% AUTO VESTING	Y 55 W/5SC; VESTED ACCOUNT VALUE	No
NORTH MIAMI 691 [GPF]	F	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	G	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y 14SC OR 55 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	P	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 748	P	Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC)	Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED	Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER)	No
NORTH MIAMI BEACH	G	Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB	Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED	Yes
NORTH MIAMI BEACH	PF	Y ILOD = ACCR BEN (MIN 60% FMC)	Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description SYS Y</b>	<b>Death Benefits Description Y</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
NORTH MIAMI BEACH - MANAGEMENT	G	Y ACCR BEN (MIN 25% AME) OFFSET BY WC, DISB, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRA	Yes
NORTH NAPLES FCD	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = MARRIED: 10-YR CERT ACCR BEN, SINGLE: 10-YR ACCR BEN (BOTH REDUCED IF EARLY)	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
NORTH PORT	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
NORTH PORT	P	Y ILOD = ACCR BEN @ 2% RATE (MIN 60% PAY); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% PAY); + SUPP	Y ILOD = 60% PAY; REG = W/5SC, 50% PAY; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR IF <15SC, 2%/YR IF 15<SC<20, OR 1%/YR IF SC>20	Yes
NORTH RIVER FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = A. LUMP SUM (> OF PVAB OR 5X ANNUAL ACCR BEN) OR B. MO BEN FROM A; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
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	No
OAKLAND PARK	PF	Y ILOD = VR; REG = W/10SC, VR; DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y ILOD = VR W/SP OR CH; REG = 1/2 ILOD (MIN W/10SC = ACCR BEN); DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y W/20CSC OR 50 W/10CSC; ACCR BEN REDUCED 3%/YR	Yes
OCALA	G	Y ILOD = \$50 + 1% X AFC X SC (MIN \$100); REG = W/5SC, SAME BEN AS ILOD	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 25SC, ANY AGE OR 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCALA SUPP	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 30% AME)	Y VESTED = 10-YR ACCR BEN OR 50% AME TO SP UNTIL DEATH; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OCALA SUPP	P	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCEAN CITY-WRIGHT FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OCOEE	G	N NONE SPECIFIED	Y VESTED =10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/5SC (7SC IF HDT AFT 9/17/12; 9SC IF MAYOR/COMMISSIONER); ACCR BEN ACTUARIALLY REDUCED	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
OCOEE	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY RED FROM AGE 50 TO 45	Yes
OKALOOSA ISLAND FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
OKEECHOBEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC/YR OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OKEECHOBEE	G	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER, + ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OKEECHOBEE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, > OF REDUCED ACCR BEN, ACCR BEN @ 2% AFC, OR 25% AFC	Y VESTED = > OF 50% PVVB OR REF W/ INT; RET ELIG = > OF ACCR BEN OR 50% PVVB; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
OLDSMAR	F	Y ILOD = ACCR BEN (MIN 66% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, DISB, ETC	Y ILOD = ACCR BEN (MIN 50% PLAN COMP); REG = VESTED: 50% ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
ORANGE COUNTY LIBRARY	G	N NONE PROVIDED	Y REF W/ INT	Y 55 W/9SC; ACCR BEN REDUCED BY 5%/YR PRIOR TO NR	No
ORANGE PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN REDUCED ACTUARIALLY; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORANGE PARK	G	N NONE SPECIFIED	Y MARRIED = 50% JT & SURV ANNUITY; UNMARRIED = 10-YR CERTAIN ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY (1/15)/YR FOR 1ST 5 YRS AND (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	No
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	No
ORLANDO	F	Y ILOD = 80% AMS + 2%/YR FOR 40 TO 50SC; REG = AB @ VR MULT, <10SC: 3%, 10-20SC: 4% (MAX 60%)	Y ILOD= VR W/ SC & SP/CH/BENEF; REG = W/10SC: 10-YR ACCR BEN, THEN VR% OF ACCR BEN FOR LIFE	Y 20SC, ANY AGE OR 47 W/10SC; SAME AS NORM RET BUT MULTIPLIER MAY CHANGE	Yes



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description SYS Y</b>	<b>Death Benefits Description Y</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
ORLANDO	G	Y PAID THROUGH INSURANCE CONTRACT	Y 1) 40 W/10SC: 50% OF ACTUARIALLY RED ACCR BEN TO SP; 2) 25SC: 100% OF ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY 1/6 OF 1% PER MONTH PRIOR TO AGE 65	No
ORLANDO	P	Y ILOD=80%AMS; REG=AB W/ VR MULT: <10SC=3%, 10-15SC=4%, 16-20SC=60%AMS, (20+)SC=60%AMS+4%/YR OVER 20	Y ILOD = 60% AMS; REG = W/10SC; 65% OF REG DISB BEN	Y 47 W/10SC; 2% X AMS X SC	Yes
ORLANDO AVIATION	G	N NONE PROVIDED	Y W/3SC; VESTED ACCR BEN (MARR: 50% CONTINGENT; UN-MARR: 5-YR BEN, ACTUARIALLY EQUIV)	Y 55 W/7SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
ORLANDO UTILITY	G	N NONE PROVIDED	Y W/10SC; VR W/ MARRIED OR NOT; BEF/AFT EARLIEST RET AGE	Y 25SC OR 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD; ST.CLOUD EE's TERM BEF 5/1/07=ACTUARIAL RED	No
ORMOND BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORMOND BEACH	G	Y HDT BEF 9/1/93 = ACCR BEN; HIRED 9/1/93 & AFT = W/10SC, ACCR BEN	Y VESTED = SURV ANNUITY; NON-VESTED = REF W/ INT	Y 60 W/5SC OR AGE+SC = 80; ACCR BEN REDUCED 5%/YR PRIOR TO NR	Yes
ORMOND BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OVIEDO	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
OVIEDO	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
PALATKA	F	Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD & REG W/7SC = TO SP: 75% ACCR BEN (ILOD MIN = 35% FAC)	N NONE SPECIFIED	Yes
PALATKA	G	Y ILOD = ACCR BEN (MIN 45% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 75% ACCR BEN TO SP (MIN 35% FAC); REG = W/7SC, 75% ACCR BEN PD TO SP @ MBR'S NRD	N NONE SPECIFIED	Yes
PALATKA	P	Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD & REG W/7SC = 75% ACCR BEN TO SP (ILOD MIN = 35% FAC); NO SP = 10-YR ACCR BEN	N NONE SPECIFIED	Yes
PALM BAY	G	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
PALM BAY [PF]	F	Y ILOD = ACCR BEN (MIN 66% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM BAY [PF]	P	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = >10SC: ACCR BEN @ RET ELIG; <10SC: REF W/O INT	Y 45 W/20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM BEACH [G,P,F,LG]	F	Y ILOD = ACCR BEN W/ ADD'L SC TO EARLIEST NR ELIG (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD OR REG W/10SC = VR W/ SP OR N CH	Y NONE SPECIFIED	Yes
PALM BEACH [G,P,F,LG]	G	Y ILOD = ACCR BEN W/ SC PROJ TO NR (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = VR W/ SP OR CH; REG = W/10SC, 75% NRB TO SP OR IN SHARES TO MINOR CH	Y 60 W/10SC; NORM RET BEN REDUCED 0.6% (0.3% IF SC>20) EACH MO PRIOR TO NRD	Yes
PALM BEACH [G,P,F,LG]	LG	Y ILOD = ACCR BEN W/ SC PROJ TO NR (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = VR W/ SP OR CH; REG = W/10SC, 75% NRB TO SP OR IN SHARES TO MINOR CH	N NONE PROVIDED	Yes
PALM BEACH [G,P,F,LG]	P	Y ILOD = ACCR BEN W/ ADD'L SC TO EARLIEST NR ELIG (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD OR REG W/10SC = VR W/ SP OR N CH	Y NONE SPECIFIED	Yes
PALM BEACH GARDENS	F	Y ILOD = 60% AFC (MIN 2% AFC X SC), REG = W/10SC, 2.5% AFC X SC	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 52	Yes
PALM BEACH GARDENS	G	Y ACCR BEN - WC, 50%SS, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 1/15 PER YR FOR 1ST 5 YRS AND 1/30 PER YR FOR NEXT 2 YRS PRIOR TO NRA	No
PALM BEACH GARDENS	P	Y ILOD = ACCR BEN (MIN 60% PAY); REG = W/10SC, ACCR BEN (MIN 2.5% X SC OR 25% SAL)	Y ILOD = ACCR BEN W/O REDUCTION (MIN 50% AME); REG = W/5SC, ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM COAST (VOL)	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 OR 62	No
PALM HARBOR FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC, 65% IF UNABLE TO PERFORM ANOTHER TYPE OF WORK); REG = W/8SC, ACCR BEN	Y VR W/ VESTED OR NOT, REG OR ILOD	Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
PALM TRAN, INC. (ATU-1577)	G	Y W/10SC = ACCR BEN (+ SUPP PENSION TO AGE 65); ALSO REF W/O INT	Y NON-VESTED OR SINGLE = REF W/INT; VESTED & MARRIED = JT & SURV BEN + CONTRIB REF. ALSO LUMP SUM (VR)	Y 55 W/10SC; REG & UNRED EARLY BEN VR W/HDT, TERM DT, AGE & SC	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
PALMETTO	G	Y VESTED = ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 55 W/10SC (5SC IF HDT BEF 1/1/95); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALMETTO	P	Y ILOD = ACCR BEN ACTUARIALLY REDUCED (MIN 62% AFC); REG = ACCR BEN ACTUARIALLY REDUCED (MIN VR W/ SC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/1SC, ACCR BEN (MIN 25% AFC)	Y 3X ANNUAL SAL OR (IF VESTED) PVAB, IF GREATER	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50	Yes
PANAMA CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SAL	Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY (SUPP)	G	N NONE PROVIDED	Y REF W/O INT	N NONE PROVIDED	No
PANAMA CITY BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN (OR EQUIV ANNUITY); + 10 YR-CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERTAIN PORTION OF NORM FORM OR CONTRIB REF	Y 48 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 2 YRS PRIOR TO NRD	Yes
PANAMA CITY BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PARKLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No
PASCO COUNTY	ERP	N NONE PROVIDED	N NONE PROVIDED	Y 50<AGE<62 & 25<SC<30; PAYS AMT OF REDUCTION IN FRS BEN (UP TO 35%)	No
PEMBROKE PARK COMM SUPP	G	N NONE SPECIFIED	Y 10-YR ACCR BEN, REDUCED BY LIFE INSUR PROVIDED BY TOWN	Y LATER OF AGE 55 OR: 4SC (HDT<10/1/08) OR 13SC (HDT>10/1/08)	No
PEMBROKE PINES	G	Y ILOD = ACCR BEN (MIN 40% COMP); REG = W/10SC, ACCR BEN	Y GREATER OF SINGLE SUM OR (50 W/5SC) JT & 50% SURV ANNUITY	Y 50 W/5SC; ACCR BEN REDUCED 6 2/3% PER YR PRIOR TO NRD	Yes
PEMBROKE PINES	PF	Y ILOD = ACCR BEN (MIN 2/3 OF MO EARNINGS); REG = W/10CSC, ACCR BEN (MIN 35% AME)	Y ILOD = % AME VR TO SP & CH; REG = VR W/ <5CSC, 5-10CSC, 10+CSC	N NONE PROVIDED	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
PENSACOLA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VESTED = 75% ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PENSACOLA	G	Y ILOD & REG W/6SC = ACCR BEN (VR REDUCTION, MIN \$300 PER YR SC (MAX 20SC))	Y ILOD = 80% DISB BEN; REG = W/6SC, SAME AS ILOD DEATH (IF SP, REG DISB BEN)	Y 30SC, ANY AGE; UNREDUCED ACCR BEN	Yes
PENSACOLA	P	Y ILOD = ACCR BEN (MIN 42% AMS); REG = W/10SC, ACCR BEN (MIN 25% AMS)	Y SAME AS DISABILITY BENEFITS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PERRY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED	Yes
PERRY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PINELLAS PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% PAY TO SP (REG BEN IF NO SP); REG = VESTED: ACT. EQUIV OF ACCR BEN, NON-VESTED: REF	Y W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PINELLAS PARK	G	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/5SC, ACCR BEN (MIN 25% AMC)	Y ILOD = 50% OF COMP @ DEATH; REG = W/10SC, JT&SURV ACCR BEN	Y W/10SC; NORM RET REDUCED 0.25%/MO PRIOR TO NRD	Yes
PINELLAS PARK	P	Y ILOD = ACCR BEN (MIN 42% FAMC); REG = W/5SC, ACCR BEN (MIN 25% FAMC)	Y ILOD=MO BEN, > OF (50% SAL + 50% OF 1/12 OTH EARNINGS FOR PRIOR YR) OR (50% FAMC); REG=VR W/ VESTING	Y W/10SC, ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	Yes
PLANT CITY	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PLANTATION	G	Y ILOD = 70% COMP - SS&OTHER EARN; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN	Y ILOD = 55W/10SC, ACCR BEN OR 1.5-2.0 X ACCUM CONT NOW; REG = ACCR BEN @ DT OF DEATH	Y 25SC, ANY AGE OR 50W/15SC, ACCR BEN REDUCED 2%/YR EARLY (TIER 2 = 3%/YR EARLY)	Yes
PLANTATION	P	Y ILOD = 70% PAY - SS, WC, ETC; REG = W/5VSC, SAME BEN AS ILOD	Y VR W/ REG OR ILOD, RET ELIG, VESTING	Y 50 W/10VSC OR 45 W/15VSC; ACCR BEN REDUCED 3%/YR EARLY	Yes
PLANTATION (VOL)	F	Y ILOD & REG W/10SC = ACCR BEN (MIN \$100/MO)	Y W/7SC, ILOD & REG = LUMP SUM (> OF PVAB OR \$300/YR SC) OR 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 TO 50	No
POMPANO BEACH	G	Y ILOD = 60% EARNINGS; REG = W/10SC, ACCR BEN (MIN 25% EARNINGS)	Y RET ELIG = 10-YR ACCR BEN; OTHERWISE 1X ANNUAL EARNINGS (OVER 4 YRS) + REF W/INT	Y W/20SC; ACCR BEN REDUCED WITH SOME EXCEPTIONS	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
POMPANO BEACH [PF]	F	Y ILOD = ACCR BEN (MIN 75% EARN); REG = W/10SC; VR W/SC (MAX 60% EARN, MIN 25% AME)	Y ILOD = \$5000 LUMP + % EARNINGS TO SP AND/OR CH; REG = VR W/SC	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY BEF 50	Yes
POMPANO BEACH [PF]	P	Y ILOD = ACCR BEN (MIN 75% EARN); REG = W/10SC, VR W/SC (MAX 60% EARN, MIN 25% AME)	Y ILOD = \$5000 LUMP + % EARNINGS TO SP AND/OR CH; REG = VR W/SC	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY BEF 50	Yes
PORT ORANGE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
PORT ORANGE	G	Y VR BASED ON SC, AND ILOD OR REG	Y 10-YR CERT MONTHLY ANNUITY BASED ON APV OF ACCR BEN (MIN APV = 2 X SAL, MAX APV = 100 X NRB)	Y 55 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
PORT ORANGE	P	Y ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PORT ST. LUCIE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	F	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 60% AFC (SPOUSE), OR 15% AFC TO EACH CHILD (MAX 60% AFC); REG = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	G	Y W/10SC; ACCR BEN (ILOD MIN = 60% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG	Y 55 W/5SC; ACCR BEN REDUCED (1/15TH)/YR PRIOR TO AGE 60	Yes
PUNTA GORDA	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 60% AFC TO SP OR (IF NO SP) 15% AFC TO EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
QUINCY	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN @ NRD; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
RIVIERA BEACH	F	Y ILOD = ACCR BEN (MIN 60% AMS IN LAST YR); REG = W/10SC, ACCR BEN (MIN 48% AMS IN LAST YR)	Y ILOD & REG = VR W/ > OR < 10SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
RIVIERA BEACH	G	Y ILOD = 66.67% EARN - SS, WC, ETC; REG = 45% EARN - SS, ETC.	Y ILOD = VR W/ SP AND/OR CH; REG = RET ELIG: 10-YR EARLY BEN, NOT ELIG: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>		<b>Y</b>		
RIVIERA BEACH	P	Y ILOD = ACCR BEN (MIN 50% AVG COMP IN PAST YR); REG = W/10SC, ACCR BEN (MIN 40% AVG COMP IN PAST YR)	Y VESTED = ACTUARIALLY EQUIV. 10-YR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY (MAX 3%/YR)	Yes
ROCKLEDGE	F	Y ILOD = 50% BASIC COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 45 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
ROCKLEDGE	G	Y ILOD = 50% BASIC COMP (MAX PVAB = 100X ANTICIPATED NRB); REG = VR W/ VESTING STATUS	Y VR W/ VESTING STATUS, ACT OR INAC, BEF OR AFT NRD	Y 55 W/10SC; ACCR BEN REDUCED 6.66%/YR FOR 1ST 5 YRS & 3.33%/YR THEREAFTER	Yes
ROCKLEDGE	P	Y ILOD = 50% COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 44 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
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	No
SAFETY HARBOR	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC	Y ILOD VESTED = 50% SAL FOR LIFE; REG VESTED = VR W/ MARRIED OR NOT; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
SAINT AUGUSTINE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACTUARIAL EQUIV OF ACCR BEN (SC PROJ TO AGE 60); REG = W/5SC: SAME AS ILOD, <5SC: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT AUGUSTINE	G	Y ILOD = W/5SC, REG RETIRE W/ ADDED SC GRANTED	Y W/5SC; % OF ACCR BEN VR W/ SP & # OF CH	Y 50 W/10SC; ACCR BEN REDUCED BY 0.25%/MO PRIOR TO NRD	No
SAINT AUGUSTINE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = ACCR BEN (MIN 25% FAS)	Y 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN @ 2% FAS REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT CLOUD	G	Y ACCR BEN ACTUARIALLY REDUCED AS EARLY RET	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED FROM AGE 60	Yes
SAINT CLOUD	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SAINT JOHNS RIVER PW PK	G	Y EARLY RET ELIG = ACCR BEN (TIER 1 BEN REDUCED FOR EARLY RET)	Y VESTED & MARRIED = TIER 1: 75% OF ACCR BEN, TIER 2: CASH DIST; NON-VESTED = CONTRIB REF	Y 55 W/10-20SC; ACCR BEN REDUCED BY (1/12)/YR FOR 1ST 3 YRS & (1/24)/YR FOR NEXT 7 YRS PRIOR TO AGE 65	No
SAINT LUCIE COUNTY FCD	F	Y ILOD = ACCR BEN (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/5SC, ACCR BEN	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

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

City or District	TYP	Disability Benefits Description SYS Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
SAINT LUCIE COUNTY FCD	G	Y ILOD = ACCR BEN (MIN 75% FAS), RECALC'D @ NRD W/ ADD'L SC; REG = W/5SC, ACCR	Y ILOD = ACCR BEN (MIN 75% SAL); REG = W/5SC, ACCR BEN	N NONE SPECIFIED	Yes
SAINT PETE BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT PETE BEACH	G	Y TOTAL & PERM; W/10SC, ACCR BEN	Y 10-YR ACCR BEN	N SPECIAL PROVISIONS FOR ACCRUALS PRIOR TO 10/1/12	Yes
SAINT PETE BEACH	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SAINT PETERSBURG	F	Y ILOD = ACCR BEN (MIN 60% AMS), -WC; REG = ACCR BEN (MIN 25% AMS) + 7.5% AMS PER TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% AMS); REG = ACCR BEN	Y 25SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (OR DATE MBR WOULD HAVE 30SC, IF EARLIER)	Yes
SAINT PETERSBURG	G	Y ILOD = ACCR BEN W/ SC PROJ TO AGE 65 (MIN 65% AMS), -WC, SS; REG = W/7SC, ACCR BEN (MIN 30% AMS)	Y ILOD = 40% SAL TO SP FOR 10 YRS, THEN 30% SAL; REG = VR W/SC, RET ELIG	N NONE SPECIFIED	Yes
SAINT PETERSBURG	P	Y ILOD = ACCR BEN (MIN 60% EARN BASE), -WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SAN CARLOS PARK FCD	F	Y ILOD = ACCR BEN (MIN 65% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); W/OFFSETS	Y VR W/ ILOD & REG	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
SANFORD	F	Y ILOD = ACCR BEN (MIN 60% BASE PAY); REG = W/5SC, ACCR BEN	Y ILOD = UNREDUCED ACCR BEN (MIN 40% AFC); REG = VESTED: 10-YR ACCR BEN; NON-VESTED: CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SANFORD	P	Y ILOD = ACCR BEN (REG = 50% PAY, MALICIOUS ACT = 80% AFC); REG = W/5SC, ACCR BEN	Y VEST= ILOD: 10-YR AB (MIN 40% AFC), REG: 10-YR AB (RED IF EARLY); NON-VEST= REF (EE + 5% FROM CITY)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SANIBEL	G	N NONE PROVIDED	Y W/5SC; 50% OF ACTUARIALLY REDUCED ACCR BEN	Y 60 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
SANIBEL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
SARASOTA	F	Y ILOD = ACCR BEN (MIN 75% AC); REG = 2.5% AC X SC	Y ILOD & REG = ACCR BEN (ILOD = MIN 25SC)	Y 50 W/10SC; 2.5% X SC	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Description</b>	
SARASOTA	G	Y VESTED = ACCR BEN OFFSET W/ WC, SS, ETC; NON-VESTED = REF W/INT	Y VESTED = PVAB (LIFE ANNUITY OR LUMP SUM); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCTION VR W/ SC & AGE	Yes
SARASOTA	P	Y ILOD = ACCR BEN (MIN 25SC); REG = ACCR BEN @ 2.5% FAC (MAX 40SC) + CHILD BEN	Y ILOD = 2/3 ACCR BEN TO SP (MIN 25SC) + CHILD BEN; REG = VR W/ ELIG FOR NORMAL	N NONE PROVIDED	Yes
SARASOTA MEMORIAL HEALTH CARE	G	Y ACCR BEN @ DT OF DISB	Y W/5SC; VR W/ TRAD'L OR PENSION EQUITY BEN	Y 42 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
SARASOTA-MANATEE A	G	Y ACCR BEN (REDUCED IF EARLY)	Y VR W/ AGE & SC	Y 55 W/2 CALENDAR YRS SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 2 YRS PRIOR TO NR	No
SATELLITE BEACH	G	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); BEN OFFSET BY WC, ETC	Y VESTED = 10-YR CERTAIN ANNUITY (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 35SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	Yes
SATELLITE BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET BY WC, ETC	Y VESTED = 10-YR CERTAIN ANNUITY (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR AGE	Yes
SEBASTIAN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
SEBRING	F	Y ILOD = 60% AFC; REG = ACCR BEN (MIN 25%, MAX 50% AFC) + 7.5% AFC TO EACH CH (MAX BEN 50% AFC)	Y ILOD = 50% AFC TO SP + 7.5% TO EACH CH (MAX 60%); REG = 25% AFC TO SP + 7.5% TO EACH CH (MAX 50%)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SEBRING	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN (MIN 25%,MAX 50% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC (5SC IF HDT BEF 10/1/98); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SEMINOLE	F	Y ILOD = MIN 42% FINAL 2-YR AVG + 3%/YR OF SC (MAX 75%); REG = ACCR % OF FINAL 2-YR AVG (MIN VR)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
SHALIMAR	P	Y ILOD = ACCR BEN (MIN 42% AFC) W/ OFFSETS; REG = W/10SC, MIN 25% AFC W/ OFFSETS	Y ILOD = 50% SALARY FOR LIFE; REG = VEST: 10-YR ACCR BEN, NON-VEST: REF	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	Y 100% VESTING; ACCR BEN ACTUARIALLY REDUCED	Y 20CS, ANY AGE OR 55 W/10CS; JT & 50% CONT BEN	Y 55 W/10CS OR (IF HDT BEF 5/1/10) 52 W/20CS; ACCR BEN REDUCED	No
SOUTH MIAMI [GP]	G	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	N NONE SPECIFIED FOR GENERAL EMPLOYEES	No



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
SOUTH MIAMI [GP]	P	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
SOUTH PASADENA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SOUTH WALTON FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, ETC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 10SC, ANY AGE; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	G	Y W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, SS, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
STARKE	F	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN REDUCED AS 100% JT & SURV ELECTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
STARKE	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y W/15S; 100% JT&SURV ACCR BEN	Y W/25SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
STARKE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN (100% JT & SURV)	N NONE PROVIDED	No
SUNRISE	F	Y ILOD = 75% SAL -WC (MIN= > OF ACCR BEN OR 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 47 W/10SC, ACCR BEN REDUCED ACTUARIALLY FROM NRA (MAX 3%/YR)	Yes
SUNRISE	G	Y ILOD = 75% SAL, -SS, WC, ETC; REG = W/5SC, ACCR BEN (BETWEEN 25 & 50% AFC)	Y VESTED = OPTIONAL ALLOWANCE; NON-VESTED = REF W/O INT	Y AGE & SC VR W/ HDT & MGR OR NON-MGR; REDUCTION VR W/ MGR OR NON-MGR	Yes
SUNRISE	P	Y ILOD = 75% SAL - OFFSETS (MIN ACCR BEN OR 42% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN (MIN 75% FAC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/O INT	Y 47 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SURFSIDE [GP]	G	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE), -SS&WC; REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	No
SURFSIDE [GP]	P	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
SWEETWATER	P	Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL)	Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT	Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	No
TALLAHASSEE [GPF]	F	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
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	No
TALLAHASSEE [GPF]	P	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD & NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TAMARAC	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TAMARAC	G	Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA	Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62	No
TAMARAC	P	Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC	Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
TAMARAC - EXECUTIVE	G	Y ACCR BEN	Y VESTED = 50% JT & CONT ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
TAMPA	G	Y W/6SC, ACCR BEN PAID IMMEDIATELY	Y VR W/ > OR < 6SC & DIV A OR B	Y DIV A= NONE PROVIDED; DIV B= 55 W/6SC, ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
TAMPA	PF	Y ILOD = 65% SAL + 1/12 OTH EARN IN PRIOR YR; REG = W/10SC, VR PROVISIONS	Y ILOD = 50% FINAL EARN TO SP + 15% TO CH (MAX 95%); REG = W/10SC, 65% ACCR BEN TO SP, 7.5% F.E. TO CH	N NONE PROVIDED	Yes
TARPON SPRINGS	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 10-YR ACCR BEN (MIN 42% AFC); REG = VESTED: 10-YR ACCR BEN (MIN 25% AFC); NON-VESTED: REF	N NONE SPECIFIED	Yes
TARPON SPRINGS	P	Y ILOD = 50% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD = 50% AME TO SP; REG = VESTED: 25% AME TO SP, NON-VESTED: CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
TAVARES	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
TAVARES	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
TEMPLE TERRACE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + VR BEN; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEMPLE TERRACE	P	Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + BENS TO SP&CH; REG = VESTED: ACCR BEN (REDUCED IF EARLY), NON-VESTED: REF W/O	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEQUESTA	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = W/6SC, ACCR BEN PAYABLE @ NRD; NON-VESTED = REF W/ INT	Y 50 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
TEQUESTA [PF]	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TEQUESTA [PF]	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TITUSVILLE	G	Y W/10SC; ACCR BEN OFFSET W/ WC & SS TO MAX OF 100% AFC	Y VESTED = ACTUARIAL EQUIV OF 50% ACCR BEN	Y 48 W/7.5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TITUSVILLE	PF	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% AFC, MAX 25 YRS FOR NON-SP BENEF); REG = W/8SC, SAME BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TRI-COUNTY TRANSIT (ATU-1596)	G	Y W/10UBC = ACCR BEN	Y VESTED = 100% SURV BEN; NON-VESTED = REF W/5% INT	Y 55 W/10SC&10UBC = ACCR BEN REDUCED 5/9 OF 1% FOR 1ST 60 MONTHS & 5/18 OF 1% FOR ADD'L MONTHS BEF 62	Yes
UMATILLA	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10SC; REDUCED ACCR BEN	No
VALPARAISO	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
VENICE	F	Y ILOD & REG W/5SC = ACCR BEN @ 2% RATE (MIN 50% AFC)	Y ILOD = 50% AFC TO SP; REG = W/5SC, 50% AFC TO SP; VESTED MIN = ACCR BEN LESS SURV BEN PAYABLE	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 2%/YR	No
VENICE	P	Y ILOD = 62.5% SAL; REG = W/5SC, 50% SAL; +\$175/MO SUPP	Y ILOD = 62.5% EARNINGS; REG = W/5SC, 50% EARNINGS	Y 20SC, ANY AGE; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
VERO BEACH	F	Y ILOD & REG W/10SC = ACCR BEN (MIN 50% FAC)	Y ILOD & REG W/1SC = SPOUSE: 50% ACCR BEN (MIN 25% FAC), NO SPOUSE: REF TO ESTATE	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
VERO BEACH	G	Y W/5SC; ACCR BEN (MIN 25% BMC); OFFSET W/ SS, WC, ETC	Y VESTED = @ MBR'S AGE 55, 66.67% JT & SURV ACCR BEN; NON-VESTED = REF W/O INT	Y 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR (1.5%/YR FOR ACCR BEF 10/1/10)	No
VERO BEACH	P	Y ILOD = ACCR BEN (MIN 50% AMS); REG = W/10SC, SAME BEN AS ILOD	Y ILOD = ACCR BEN (MIN 25% AMS); REG = W/1SC, SAME BEN AS ILOD	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes
VILLAGE OF NORTH PALM BEACH	G	N NONE PROVIDED	Y ACTIVE = W/5SC, ACCR BEN; INACTIVE = 55 W/5SC, 50% JT & SURV BEN	Y AGE 55; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
VILLAGE OF NORTH PALM BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y EMPL'D = VEST: 10-YR ACCR BEN, NON: CONTRIB REF; NOT EMP'D = VEST: 50% JT & SURV	Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
VILLAGE OF PALM SPRINGS	G	N NONE SPECIFIED	Y ACTIVE W/10SC = ACCR BEN ADJUSTED FOR 100% JT & SURV	Y 52 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
VILLAGE OF PALM SPRINGS	PF	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 30% AC)	Y W/10SC; 100% ACCR BEN REDUCED FOR 100% JT & SURV, REDUCED IF EARLY (MAX 15%)	Y 50 W/10SC OR 45 W/15SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD; MAX REDUCTION OF 15%	Yes
VOLUSIA COUNTY (VOL)	F	Y ACCR BEN PAYABLE IMMEDIATELY	Y ACTUARIAL EQUIVALENT OF ACCR BEN	Y ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	No
WAUCHULA	GP	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VR W/ MARR, UNMARR OR POLICE	Y 50 W/6SC; ACCR BEN REDUCED 1%/YR FOR 1ST 5 YRS PRIOR TO 60, 2%/YR FOR NEXT 5 YRS PRIOR TO 60	No
WEST MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	Y W/6SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WEST MELBOURNE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = 50% JT & SURV ANNUITY; <10SC = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WEST PALM BEACH	F	Y ILOD = ACCR BEN (MIN 65% FAS); REG = W/5SC, ACCR BEN (MIN 25% FAS IF 10+ SC)	Y ILOD = 2/3 OF > OF HIGHEST 12-MO SAL OR TOP STEP FF PAY; REG = W/5SC, 2/3 ACCR BEN	N NONE SPECIFIED	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
WEST PALM BEACH	G	Y ILOD = VR W/ DURING OR AFTER DISB PERIOD; REG = EARLY RET BEN	Y ILOD = CONTRIB REF + MO BEN; REG = 100% JT & SURV ACCR BEN	Y AGE 55 (50 IF HIRED PRIOR TO 10/1/70); ACCR BEN REDUCED 0.5%/MO PRIOR TO AGE 60 (MAX 30% REDUCED)	No
WEST PALM BEACH	P	Y ILOD = 2/3 FAS TO LATER OF 55 OR 5 YRS DISB, THEN GIVE ADD'L SC; REG = W/5SC, ACCR BEN (MIN 20% FAS)	Y ILOD = 2/3 > OF HIGH CONSEC 12 MONTHS SAL OR TOP STEP PAY; REG = W/5SC, 2/3 ACCR BEN (MIN 1/7 FAS)	Y 50 W/10SC; ACCR BEN 3%/YR PRIOR TO NRA	Yes
WILLISTON	G	Y ACCR BEN REDUCED ACTUARIALLY	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN REDUCED ACTUARIALLY	Yes
WILLISTON	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, SS, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
WILTON MANORS (VOL)	F	Y ILOD ONLY = ACCR BEN	Y ACCR BEN	N NONE PROVIDED	No
WILTON MANORS [GP]	G	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%); EFF 5/27/03, NO REDUCTION FOR SR MGMT	Yes
WILTON MANORS [GP]	P	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%)	Yes
WINTER GARDEN	G	Y W/10SC; 2% AFC X (0-20)SC + 1% AFC X (20+)SC; MIN 40% AFC OR \$100/MO	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 60 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	No
WINTER GARDEN	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
WINTER HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% FINAL MO SAL), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY REDUCED FROM 50 TO 45	Yes
WINTER HAVEN	G	Y ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ 5% INT	Y 50 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	Yes
WINTER HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% AVG SAL FROM LAST YR), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WINTER PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP Disability Benefits Description SYS Y</b>	<b>Death Benefits Description Y</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
WINTER PARK	P Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER SPRINGS	GPF Y W/30SC & DETERMINED DISABLED UNDER DISB 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 25SC OR 55W/10SC; ACCR BEN, ACTUARIALLY RED FOR EACH YR EARLY RET BEN COMMENCEMENT PRECEDES AGE 55	No

<b>Offer Disability</b>	449	<b>Offer Early Ret.</b>	438	<b>Offer DROP</b>	317
<b>No Disability</b>	42	<b>No Early Ret.</b>	53	<b>No DROP</b>	174
	<u>491</u>		<u>491</u>		<u>491</u>

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**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equip</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
ALACHUA COUNTY LIBRARY	G	10/01/2012	12,346,782	529,914	0	5,815,831	0	18,692,527
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	1,352,934	944,380	0	1,055,513	0	3,352,827
ALTAMONTE SPRINGS	G	10/01/2012	8,514,600	114,275	0	3,559,320	0	12,188,195
ALTAMONTE SPRINGS	P	10/01/2012	6,642,806	-992,206	0	2,837,420	0	8,488,020
APOPKA	F	10/01/2011	11,410,291	1,200,157	0	7,164,894	606,680	20,382,022
APOPKA	G	10/01/2011	14,925,665	1,613,792	0	9,369,301	456,683	26,365,441
APOPKA	P	10/01/2011	13,883,596	2,015,465	0	8,708,103	0	24,607,164
ARCADIA	G	01/01/2013	454,065	16,205	887,828	781,836	0	2,139,934
ARCADIA	PF	10/01/2012	4,495,473	20,799	0	2,877,069	264,738	7,658,079
ATLANTIC BEACH	G	09/30/2012	7,632,876	838,326	0	4,222,625	129,591	12,823,418
ATLANTIC BEACH	P	09/30/2012	3,507,733	73,851	0	3,353,109	68,961	7,003,654
ATLANTIS	P	10/01/2011	1,090,880	49,407	0	0	0	1,140,287
AUBURNDALE	F	10/01/2012	3,428,106	-133,604	0	1,716,039	526,661	5,537,202
AUBURNDALE	G	10/01/2012	7,760,640	721,066	0	4,763,798	0	13,245,504
AUBURNDALE	P	10/01/2012	4,646,481	569,229	0	2,405,131	174,054	7,794,895
AVENTURA	P	10/01/2012	12,656,232	1,290,866	0	6,169,735	0	20,116,833
AVON PARK	F	10/01/2012	2,115,721	227,459	0	1,309,890	0	3,653,070
AVON PARK	P	10/01/2011	2,368,814	315,683	0	2,014,169	0	4,698,666
BAL HARBOUR VILLAGE	G	10/01/2010	4,386,711	306,970	0	2,733,763	484,837	7,912,281
BAL HARBOUR VILLAGE	P	10/01/2012	9,080,340	-516,681	0	4,799,813	1,014,124	14,377,596
BARTOW	F	10/01/2012	3,666,938	184,543	0	2,636,368	0	6,487,849
BARTOW	G	10/01/2012	9,254,047	350,512	0	5,331,715	746,930	15,683,204
BARTOW	P	10/01/2012	7,561,164	-382,277	0	5,250,286	733,751	13,162,924
BAY HARBOR ISLANDS [GP]	G	10/01/2011	2,150,113	289,829	0	2,889,322	0	5,329,264
BAY HARBOR ISLANDS [GP]	P	10/01/2011	2,501,762	202,901	0	3,361,868	0	6,066,531
BAY MEDICAL CENTER	G	01/01/2013	46,153,120	7,624,511	0	34,030,287	0	87,807,918
BELLE GLADE	G	10/01/2012	8,774,983	329,351	0	4,190,862	0	13,295,196
BELLE GLADE (RETIRED)	PF	10/01/2012	2,400,832	248,269	0	2,611,610	0	5,260,711
BELLE GLADE HOUSING	G	10/01/2012	0	0	1,588,375	0	0	1,588,375
BELLEAIR	P	10/01/2012	1,318,964	87,007	0	804,185	0	2,210,156

**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
BELLEVIEW	P	10/01/2012	1,375,097	-281,718	0	1,110,611	393,619	2,597,609
BERT FISH MEDICAL CENTER	G	01/01/2012	16,293,804	847,600	0	0	0	17,141,404
BOCA GRANDE FCD	F	10/01/2012	2,115,231	38,132	0	880,940	0	3,034,303
BOCA RATON	G	10/01/2012	117,157,396	4,754,540	0	52,522,496	5,582,016	180,016,448
BOCA RATON	PF	10/01/2012	194,873,868	-7,945,485	0	43,361,499	14,313,959	244,603,841
BOCA RATON EXECUTIVE	G	10/01/2012	15,581,253	1,167,079	0	6,863,171	142,581	23,754,084
BOCA RATON HOUSING	G	10/01/2011	832,766	44,474	0	651,402	0	1,528,642
BONITA SPRINGS FCD	F	10/01/2012	20,402,757	1,072,604	0	13,173,036	334,698	34,983,095
BONITA SPRINGS FCD	G	10/01/2011	1,067,514	72,625	0	774,721	7,984	1,922,844
BOYNTON BEACH	F	10/01/2012	41,871,095	-7,647,255	0	16,130,906	7,086,706	57,441,452
BOYNTON BEACH	G	10/01/2012	73,703,031	-2,961,715	0	27,567,322	5,360,303	103,668,941
BOYNTON BEACH	P	10/01/2012	42,727,574	-8,096,419	0	18,375,166	6,611,126	59,617,447
BRADENTON	F	10/01/2012	22,723,468	-286,439	0	8,686,112	1,281,291	32,404,432
BRADENTON	P	10/01/2012	30,061,575	-739,891	0	22,285,034	1,193,145	52,799,863
BROOKSVILLE	F	10/01/2012	2,866,579	57,130	0	1,872,747	140,732	4,937,188
BROOKSVILLE	P	10/01/2012	2,449,758	22,348	0	1,227,743	0	3,699,849
BUNNELL	F	10/01/2012	262,462	13,744	0	172,375	0	448,581
BUSHNELL	G	10/01/2012	810,772	151,303	0	477,289	0	1,439,364
BUSHNELL	P	10/01/2011	508,561	73,436	0	357,221	0	939,218
CAPE CORAL	F	10/01/2012	70,050,452	416,516	0	21,760,144	6,274,980	98,502,092
CAPE CORAL	G	10/01/2012	101,347,258	-1,895,056	0	39,890,065	4,514,005	143,856,272
CAPE CORAL	P	10/01/2012	57,993,866	2,963,409	0	28,383,716	3,429,706	92,770,697
CASSELBERRY	PF	10/01/2012	6,606,523	791,052	0	3,899,377	0	11,296,952
CHATTAHOOCHEE	F	10/01/2010	0	379,802	0	0	0	379,802
CLEARWATER	F	01/01/2012	0	2,145,812	0	4,195,656	0	6,341,468
CLEARWATER	GPF	01/01/2013	504,197,080	46,950,469	0	184,631,350	0	735,778,899
CLERMONT	F	10/01/2011	2,817,945	-738,102	0	2,204,236	0	4,284,079
CLERMONT	P	10/01/2012	5,983,261	-623,213	0	3,931,276	45,168	9,336,492
CLERMONT (RETIRED)	G	10/01/2011	267,331	11,784	0	209,110	0	488,225
CLEWISTON	G	10/01/2010	4,915,699	0	0	2,146,141	0	7,061,840

**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
COCOA	F	10/01/2012	7,603,484	1,060,438	0	2,338,210	191,608	11,193,740
COCOA	G	10/01/2012	8,616,708	345,630	0	2,361,259	0	11,323,597
COCOA	P	10/01/2012	11,816,828	233,502	0	8,704,734	328,579	21,083,643
COCOA BEACH	F	10/01/2012	5,744,684	-115,817	0	2,570,579	210,259	8,409,705
COCOA BEACH	G	10/01/2011	9,332,668	384,705	0	5,012,777	0	14,730,150
COCOA BEACH	P	10/01/2012	5,641,777	203,334	0	2,501,458	0	8,346,569
COOPER CITY	F	10/01/2012	12,082,276	-1,691,682	0	6,173,113	2,488,280	19,051,987
COOPER CITY	G	10/01/2012	14,172,257	216,665	0	7,399,950	650,248	22,439,120
COOPER CITY	P	10/01/2012	13,875,188	-737,803	0	7,124,375	1,473,072	21,734,832
COOPER CITY - MANAGEMENT	GPF	10/01/2011	1,153,547	37,684	0	902,321	0	2,093,552
CORAL GABLES	GPF	10/01/2012	201,880,875	-18,091,987	0	70,264,496	25,317,518	279,370,902
CORAL SPRINGS	F	10/01/2012	21,196,464	1,687,350	0	21,442,723	0	44,326,537
CORAL SPRINGS	G	10/01/2012	3,012,889	367,072	0	3,355,050	0	6,735,011
CORAL SPRINGS	P	10/01/2012	78,359,060	5,271,044	0	43,093,110	0	126,723,214
CRESCENT CITY	F	10/01/2010	250,330	27,840	0	131,184	0	409,354
CRESCENT CITY	P	10/01/2010	399,960	0	0	242,507	0	642,467
CRESTVIEW	G	10/01/2012	7,314,136	1,288,241	0	3,717,079	10,711	12,330,167
CRESTVIEW	PF	10/01/2012	7,464,574	320,074	0	4,721,927	274,439	12,781,014
DADE CITY	F	10/01/2012	3,223,862	287,609	0	1,193,402	0	4,704,873
DADE CITY	P	10/01/2012	4,519,940	386,042	0	1,751,309	0	6,657,291
DANIA BEACH	G	10/01/2012	10,306,344	328,651	0	5,988,032	988,474	17,611,501
DANIA BEACH [PF]	F	10/01/2012	14,523,205	5,430,552	0	4,815,221	646,843	25,415,821
DANIA BEACH [PF]	P	10/01/2012	2,592,035	282,518	0	859,399	166,925	3,900,877
DAVIE	F	10/01/2012	36,628,784	-4,976,983	0	18,635,363	1,294,011	51,581,175
DAVIE	P	10/01/2012	58,970,633	-1,754,300	0	31,002,809	4,663,060	92,882,202
DAVIE - GENERAL & MGMT	G	10/01/2012	20,089,298	922,291	0	13,199,589	111,121	34,322,299
DAYTONA BEACH	PF	10/01/2012	94,336,414	1,005,652	0	46,851,166	1,965,999	144,159,231
DEERFIELD BEACH	F	10/01/2011	49,080,896	-2,282,580	0	18,443,851	9,867,099	75,109,266
DEERFIELD BEACH	G	10/01/2011	24,309,254	1,534,112	0	25,339,933	0	51,183,299
DEERFIELD BEACH	P	10/01/2011	22,833,564	1,351,278	0	8,826,886	0	33,011,728

**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
DELAND	F	10/01/2012	5,686,309	1,873,564	0	2,159,507	0	9,719,380
DELAND	G	10/01/2012	17,374,980	800,601	0	6,038,815	925,905	25,140,301
DELAND	P	10/01/2012	10,128,614	-460,310	0	6,307,229	514,323	16,489,856
DELRAY BEACH	G	10/01/2012	59,848,634	4,522,890	0	28,304,325	3,136,162	95,812,011
DELRAY BEACH	PF	10/01/2012	81,583,157	3,091,489	0	42,320,825	14,528,080	141,523,551
DELTONA	F	10/01/2012	7,831,798	2,311,686	0	5,034,465	0	15,177,949
DESTIN FCD	F	10/01/2012	7,352,870	162,319	0	2,610,016	94,542	10,219,747
DUNEDIN	F	10/01/2012	12,417,473	836,456	0	6,570,067	25,752	19,849,748
DUNNELLON	PF	10/01/2011	739,891	-516,431	0	578,754	0	802,214
EAST LAKE TARPON FCD	F	10/01/2012	6,162,504	2,516	0	2,661,028	175,334	9,001,382
EAST NAPLES FCD	F	10/01/2012	8,864,682	-105,105	0	4,245,901	1,181,176	14,186,654
EAST NICEVILLE FCD	F	10/01/2010	0	261,539	0	0	0	261,539
EATONVILLE	P	10/01/2010	349,811	75,462	0	336,584	0	761,857
EDGEWATER	F	10/01/2012	5,205,292	-143,291	0	1,729,349	482,779	7,274,129
EDGEWATER	G	10/01/2012	7,732,142	-1,335,379	0	4,918,796	0	11,315,559
EDGEWATER	P	10/01/2012	5,011,042	-1,876,350	0	3,205,612	105,264	6,445,568
ENGLEWOOD AREA FCD	F	10/01/2012	8,929,970	640,288	0	5,447,512	120,744	15,138,514
ENGLEWOOD WATER DISTRICT	G	10/01/2011	252,748	9,393	0	203,212	0	465,353
ESTERO FCD	F	10/01/2012	5,886,387	301,558	0	3,867,626	0	10,055,571
EUSTIS	F	10/01/2011	2,880,171	178,873	0	1,758,768	196,261	5,014,073
EUSTIS	P	10/01/2010	6,006,560	616,467	0	3,029,180	0	9,652,207
FERNANDINA BEACH	G	10/01/2012	8,428,672	331,706	0	3,890,344	722,336	13,373,058
FERNANDINA BEACH	PF	10/01/2012	9,418,630	190,268	0	4,700,650	851,546	15,161,094
FLAGLER BEACH	F	10/01/2012	657,959	149,362	0	218,876	0	1,026,197
FLAGLER BEACH	P	10/01/2010	972,738	148,461	0	319,120	0	1,440,319
FLORIDA CITY	P	10/01/2012	2,822,576	7,453	0	0	0	2,830,029
FLORIDA CITY - ELECTED	G	10/01/2012	0	1,446,799	0	0	0	1,446,799
FORT LAUDERDALE	G	09/30/2012	277,607,263	5,391,187	0	213,555,844	2,377,861	498,932,155
FORT LAUDERDALE	PF	01/01/2012	304,616,652	-11,440,212	0	143,909,895	15,700,664	452,786,999
FORT MEADE [GPF]	F	10/01/2010	171,106	15,860	0	120,602	0	307,568

**APPENDIX C - Market Value of Assets**

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FORT MEADE [GPF]	G	10/01/2010	1,765,917	163,683	0	1,244,682	0	3,174,282
FORT MEADE [GPF]	P	10/01/2010	669,017	62,011	0	471,547	0	1,202,575
FORT MYERS	F	10/01/2012	35,473,010	3,208,465	0	12,106,821	3,036,780	53,825,076
FORT MYERS	G	10/01/2012	44,230,259	5,364,466	0	23,992,770	1,399,778	74,987,273
FORT MYERS	P	10/01/2012	36,918,502	10,844,666	0	23,762,882	364,853	71,890,903
FORT PIERCE [G, P, UTIL]	G	09/30/2012	31,257,875	1,290,862	0	14,544,384	0	47,093,121
FORT PIERCE [G, P, UTIL]	P	09/30/2012	26,623,588	1,099,479	0	12,388,036	0	40,111,103
FORT PIERCE SUPP	P	09/30/2012	6,207,579	672,019	0	3,368,329	74,412	10,322,339
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2012	44,467,784	1,836,394	0	20,690,995	0	66,995,173
FORT WALTON BEACH	F	10/01/2012	7,582,030	548,742	0	3,306,155	0	11,436,927
FORT WALTON BEACH	G	10/01/2011	17,348,035	926,977	0	10,608,568	0	28,883,580
FORT WALTON BEACH	P	10/01/2012	10,486,800	1,464,119	0	6,186,512	0	18,137,431
FROSTPROOF	G	10/01/2012	729,875	-102,601	0	479,561	0	1,106,835
FROSTPROOF	P	10/01/2012	1,383,069	664,483	0	797,328	0	2,844,880
FRUITLAND PARK	F	10/01/2010	0	345,394	0	21,150	0	366,544
GAINESVILLE	G	10/01/2010	208,343,484	22,737,092	0	8,831,330	4,157,395	244,069,301
GAINESVILLE	PF	10/01/2010	117,923,125	26,968,320	0	11,111,552	2,247,411	158,250,408
GAINESVILLE - DISABILITY	G	10/01/2010	5,460,554	-785	0	0	0	5,459,769
GOLDEN BEACH [GP]	G	10/01/2010	1,051,692	76,921	0	636,566	0	1,765,179
GOLDEN BEACH [GP]	P	10/01/2010	1,513,469	110,695	0	916,068	0	2,540,232
GREEN COVE SPRINGS	P	10/01/2011	1,036,890	15,321	0	811,069	0	1,863,280
GREENACRES	PF	10/01/2012	8,283,790	348,018	0	5,442,829	0	14,074,637
GULF BREEZE	P	10/01/2012	1,563,398	189,250	0	1,027,225	0	2,779,873
GULFPORT	F	10/01/2012	1,422,718	169,037	0	856,864	0	2,448,619
GULFPORT	G	10/01/2012	6,483,998	143,568	0	4,498,568	0	11,126,134
GULFPORT	P	10/01/2012	3,932,117	283,676	0	2,586,270	0	6,802,063
HAINES CITY	F	10/01/2012	2,069,701	278,348	0	1,708,498	0	4,056,547
HAINES CITY	G	10/01/2012	8,124,121	314,767	0	4,548,648	0	12,987,536
HAINES CITY	P	10/01/2012	3,014,227	357,064	0	2,507,160	0	5,878,451
HALIFAX HOSPITAL	G	10/01/2010	87,548,655	16,384,437	0	65,149,774	0	169,082,866

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HALLANDALE BEACH	G	10/01/2011	16,428,774	-436,454	0	14,597,864	436,454	31,026,638
HALLANDALE BEACH	PF	10/01/2012	79,202,523	-13,244,603	0	15,378,507	19,894,328	101,230,755
HALLANDALE BEACH PM	G	10/01/2011	6,460,233	-732,504	0	3,642,424	732,504	10,102,657
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	0	0	0	0	0	0
HAVANA	F	10/01/2010	283,429	47,399	0	301,769	0	632,597
HIALEAH	GPF	10/01/2010	294,551,413	-12,444,236	0	192,478,837	4,248,471	478,834,485
HIALEAH - ELECTED	G	10/01/2011	6,813,996	-54,761	0	0	0	6,759,235
HIALEAH GARDENS	P	10/01/2012	7,607,708	472,531	0	2,981,343	453,096	11,514,678
HILLSBOROUGH COUNTY	ERP	07/01/2011	0	146,357	0	15,324,496	0	15,470,853
HOLLEY-NAVARRE FCD	F	10/01/2011	292,200	118,247	0	204,095	0	614,542
HOLLY HILL	F	10/01/2012	1,776,348	-98,222	0	1,425,536	235,951	3,339,613
HOLLY HILL	P	10/01/2012	4,637,653	19,000	0	2,391,653	467,597	7,515,903
HOLLYWOOD	F	10/01/2010	101,614,450	-59,025,877	0	44,261,210	62,635,062	149,484,845
HOLLYWOOD	G	10/01/2010	132,307,958	-4,683,621	0	63,443,916	9,972,937	201,041,190
HOLLYWOOD	P	10/01/2012	119,210,393	-53,185,697	0	103,495,992	53,765,888	223,286,576
HOLMES BEACH	P	10/01/2012	3,763,323	6,360	0	2,504,916	185,728	6,460,327
HOMESTEAD	F	01/01/2013	4,263,280	332,658	0	2,481,240	0	7,077,178
HOMESTEAD	P	10/01/2012	28,242,795	170,924	0	22,616,196	6,111,543	57,141,458
HOMESTEAD - General & Hospital	G	10/01/2011	28,182,553	1,715,704	0	17,205,217	619,937	47,723,411
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2012	2,100,956	33,721	0	1,179,340	0	3,314,017
HOMESTEAD - Old Elected	G	01/01/2010	930,489	112,308	0	422,106	0	1,464,903
HOWEY-IN-THE-HILLS	P	10/01/2010	479,994	14,417	0	293,588	0	787,999
INDIALANTIC	G	10/01/2012	606,104	35,122	0	327,382	0	968,608
INDIALANTIC	PF	10/01/2012	3,044,122	276,659	0	1,985,500	0	5,306,281
INDIAN HARBOUR BEACH	P	10/01/2012	4,922,304	43,006	0	1,282,337	142,131	6,389,778
INDIAN RIVER SHORES	G	10/01/2011	157,364	5,745	0	123,092	0	286,201
INDIAN RIVER SHORES	PF	10/01/2011	3,376,766	110,312	0	2,641,354	0	6,128,432
INDIAN SHORES	P	10/01/2011	883,368	48,483	0	684,895	0	1,616,746

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JACKSON MEMORIAL HOSPITAL	G	01/01/2012	214,709,111	15,603,744	0	166,934,696	0	397,247,551
JACKSONVILLE	CO	10/01/2011	86,370,000	7,039,000	0	0	15,448,000	108,857,000
JACKSONVILLE	G	10/01/2011	1,049,041,000	-73,438,000	0	408,624,000	0	1,384,227,000
JACKSONVILLE	PF	10/01/2012	825,112,037	-220,926,997	0	281,052,968	225,499,200	1,110,737,208
JACKSONVILLE - DISABILITY	G	10/01/2012	4,998,000	51,000	0	0	0	5,049,000
JACKSONVILLE BEACH	F	10/01/2012	5,246,604	452,919	0	3,279,675	0	8,979,198
JACKSONVILLE BEACH	G	10/01/2012	25,190,061	1,117,705	0	15,992,596	459,309	42,759,671
JACKSONVILLE BEACH	P	10/01/2012	9,701,426	646,915	0	6,059,643	121,809	16,529,793
JUPITER	P	10/01/2012	23,751,291	2,399,852	0	17,809,483	930,523	44,891,149
JUPITER ISLAND	GPF	10/01/2012	5,896,604	81,955	0	3,589,323	0	9,567,882
KEY BISCAYNE	PF	10/01/2012	15,334,514	39,776	0	3,781,014	139,548	19,294,852
KEY WEST	G	10/01/2010	20,438,029	2,306,046	0	13,842,130	240,970	36,827,175
KEY WEST	PF	10/01/2012	45,119,435	-3,415,176	0	13,534,957	7,065,415	62,304,631
KEY WEST HOUSING	G	01/01/2013	2,558,351	285,926	0	2,639,920	314,952	5,799,149
KEY WEST UTILITY	G	01/01/2013	47,828,544	2,043,459	0	14,796,826	0	64,668,829
KISSIMMEE	F	10/01/2012	17,036,052	-174,274	0	10,828,734	2,541,344	30,231,856
KISSIMMEE	G	10/01/2011	40,826,138	6,537,761	0	14,287,918	734,061	62,385,878
KISSIMMEE	P	10/01/2012	27,987,940	2,930,548	0	10,097,521	993,989	42,009,998
KISSIMMEE UTILITY AUTHORITY	G	10/01/2012	37,350,701	71,388	0	15,184,747	1,661,164	54,268,000
LABELLE	F	10/01/2011	398,764	-370,489	0	311,919	0	340,194
LADY LAKE	P	10/01/2012	3,054,177	467,533	0	1,333,757	0	4,855,467
LAKE ALFRED	G	10/01/2012	1,933,895	10,134	0	1,289,263	0	3,233,292
LAKE ALFRED	PF	10/01/2012	1,409,901	59,468	0	853,083	0	2,322,452
LAKE CITY	F	10/01/2010	3,406,003	143,152	0	1,959,663	115,178	5,623,996
LAKE CITY	G	10/01/2010	8,863,604	1,289,049	0	882,449	287,893	11,322,995
LAKE CITY	P	10/01/2012	6,096,931	527,717	0	3,292,164	0	9,916,812
LAKE HELEN	P	10/01/2012	505,520	23,428	0	332,149	0	861,097
LAKE MARY	F	10/01/2012	6,337,446	63,361	0	3,015,062	219,938	9,635,807
LAKE MARY	P	10/01/2012	7,014,192	1,114,463	0	3,799,472	0	11,928,127

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LAKE PARK (RETIRED)	P	10/01/2012	946,039	65,579	0	363,077	0	1,374,695
LAKE WALES	F	10/01/2012	3,962,169	-94,059	0	2,155,932	455,162	6,479,204
LAKE WALES	G	10/01/2012	4,656,084	24,907	0	2,772,867	344,910	7,798,768
LAKE WALES	P	10/01/2012	6,609,143	398,782	0	3,853,951	30,982	10,892,858
LAKE WORTH	F	10/01/2011	16,405,038	-6,828,119	0	8,658,346	8,320,348	26,555,613
LAKE WORTH	G	10/01/2012	39,843,945	3,598,901	0	12,091,518	4,139,126	59,673,490
LAKE WORTH	P	10/01/2012	14,774,740	2,621,996	0	4,668,862	1,042,144	23,107,742
LAKELAND	F	10/01/2011	9,176,368	61,378	0	7,881,368	0	17,119,114
LAKELAND	G	10/01/2011	269,576,726	476,686	0	137,993,354	9,561,981	417,608,747
LAKELAND	P	10/01/2012	60,928,822	1,495,664	0	27,127,524	1,342,235	90,894,245
LANTANA	F	09/30/2011	15,941,231	263,519	0	3,062,151	596,077	19,862,978
LANTANA	P	10/01/2011	4,098,922	704,111	0	2,537,995	0	7,341,028
LARGO	PF	10/01/2012	62,926,773	3,206,128	0	23,999,857	6,974,422	97,107,180
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2011	352,407	-221,587	0	514,986	0	645,806
LAUDERHILL	F	10/01/2011	27,321,807	-714,009	0	9,959,259	1,729,817	38,296,874
LAUDERHILL	G	10/01/2011	6,858,112	347,565	0	6,404,758	849,636	14,460,071
LAUDERHILL	P	10/01/2012	22,760,195	1,975,942	0	9,533,701	493,505	34,763,343
LAUDERHILL (C&M)	G	10/01/2011	6,210,395	1,543,633	0	4,437,884	99,651	12,291,563
LEESBURG	F	10/01/2012	7,120,090	1,146,290	0	4,914,325	0	13,180,705
LEESBURG	G	10/01/2012	22,247,324	970,610	0	7,894,633	0	31,112,567
LEESBURG	P	10/01/2012	9,527,142	578,098	0	4,155,008	0	14,260,248
LIGHTHOUSE POINT	PF	10/01/2012	6,780,260	-111,913	0	4,454,942	0	11,123,289
LIVE OAK	F	10/01/2010	1,032,408	59,122	0	610,452	0	1,701,982
LONGBOAT KEY	F	10/01/2012	7,787,709	982,216	0	3,901,060	0	12,670,985
LONGBOAT KEY	G	10/01/2012	4,716,026	425,363	0	2,899,221	42,748	8,083,358
LONGBOAT KEY	P	10/01/2012	3,629,593	257,044	0	1,723,730	207,060	5,817,427
LONGWOOD	PF	10/01/2012	5,108,449	-2,127,480	0	3,356,485	0	6,337,454
LYNN HAVEN	F	10/01/2012	2,279,564	77,450	0	1,560,540	0	3,917,554
LYNN HAVEN	G	10/01/2012	5,936,687	-307,338	0	5,085,062	402,248	11,116,659
LYNN HAVEN	P	10/01/2012	3,036,646	45,601	0	2,489,515	6,244	5,578,006



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MACCLENNY	F	10/01/2010	316,808	-121,315	0	193,775	0	389,268
MADISON	F	10/01/2012	576,371	274,098	0	716,938	0	1,567,407
MADISON	P	10/01/2012	1,172,641	338,679	0	1,425,585	0	2,936,905
MAITLAND	PF	10/01/2012	12,098,508	73,302	0	7,102,679	1,261,324	20,535,813
MARATHON	F	10/01/2011	1,582,349	226,334	0	1,237,736	0	3,046,419
MARCO ISLAND	F	10/01/2012	4,187,784	-2,801,962	0	2,736,812	0	4,122,634
MARCO ISLAND	P	10/01/2012	2,568,027	557,454	0	1,692,295	0	4,817,776
MARIANNA	F	10/01/2011	1,486,911	440,985	0	130,847	0	2,058,743
MARIANNA	P	10/01/2011	1,867,702	544,874	0	163,559	0	2,576,135
MARTIN COUNTY	ERP	07/01/2011	4,486,161	-47,406	0	1,754,469	0	6,193,224
MEDLEY	P	10/01/2012	9,825,242	-638,892	0	4,036,558	0	13,222,908
MEDLEY - GENERAL + ELECTED	G	10/01/2012	8,278,655	0	0	3,547,995	0	11,826,650
MELBOURNE	F	10/01/2012	34,885,445	-2,997,844	0	11,592,100	4,452,655	47,932,356
MELBOURNE	G	10/01/2012	4,170,745	-624,723	0	2,408,917	71,416	6,026,355
MELBOURNE	P	10/01/2012	35,163,508	-1,235,716	0	19,204,617	2,530,567	55,662,976
MELBOURNE - SPECIAL RISK	G	10/01/2012	425,967	-16,577	0	246,028	0	655,418
MELBOURNE BEACH	P	10/01/2012	1,294,426	81,536	0	737,246	0	2,113,208
MIAMI	GS	10/01/2010	366,467,805	27,227,440	0	144,316,956	0	538,012,201
MIAMI	PF	10/01/2010	628,750,377	45,514,660	0	353,483,448	0	1,027,748,485
MIAMI - COLA (RETIRED)	PF	10/01/2010	190,734,839	13,805,025	0	107,231,122	0	311,770,986
MIAMI - ELECTED	G	01/01/2012	0	3,188,113	0	2,734,006	0	5,922,119
MIAMI - EXCESS	GS	10/01/2010	0	0	0	0	0	0
MIAMI - OFF-STREET PARKING	G	10/01/2012	13,014,081	301,566	0	267,563	0	13,583,210
MIAMI - STAFF	GS	10/01/2010	1,021,652	56,700	0	738,964	0	1,817,316
MIAMI BEACH	G	10/01/2012	293,088,642	9,818,123	0	120,540,877	6,215,544	429,663,186
MIAMI BEACH	PF	10/01/2012	374,016,475	22,802,134	0	225,589,620	0	622,408,229
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	10/01/2011	6,545,369	598,665	0	4,546,380	116,105	11,806,519
MIAMI SPRINGS	G	10/01/2012	9,252,096	319,308	0	4,674,950	448,428	14,694,782

**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
MIAMI SPRINGS	PF	10/01/2012	14,247,566	264,726	0	7,155,573	472,815	22,140,680
MIAMI-DADE COUNTY	ERP	07/01/2011	12,738,996	6,131,533	0	6,262,450	0	25,132,979
MIDWAY FCD	F	10/01/2011	881,551	180,892	0	689,562	0	1,752,005
MILTON	F	10/01/2012	1,939,404	60,614	0	1,259,958	94,862	3,354,838
MILTON	G	10/01/2012	6,048,442	77,950	0	3,719,705	355,945	10,202,042
MILTON	P	10/01/2012	3,221,375	291,183	0	1,989,604	4,104	5,506,266
MIRAMAR	F	10/01/2011	46,626,465	-9,124,572	0	5,739,157	6,304,288	49,545,338
MIRAMAR	G	10/01/2011	25,656,875	2,484,839	0	17,732,847	2,081,159	47,955,720
MIRAMAR	P	10/01/2012	56,211,195	-7,567,106	0	22,457,769	13,177,769	84,279,627
MIRAMAR - MANAGEMENT	G	10/01/2011	7,619,289	2,034,087	0	4,959,263	212,485	14,825,124
MONROE COUNTY	ERP	07/01/2011	0	182,324	0	0	0	182,324
MONROE COUNTY VOL F.F. & EMS	F	01/01/2012	0	849,903	0	0	0	849,903
MONTICELLO	F	10/01/2010	296,353	801	0	185,715	0	482,869
MONTICELLO	P	10/01/2011	694,537	14,838	0	584,090	0	1,293,465
MOUNT DORA	F	10/01/2012	3,133,140	-12,098	0	1,942,717	0	5,063,759
MOUNT DORA	G	10/01/2012	8,008,866	489	0	5,186,140	74,524	13,270,019
MOUNT DORA	P	10/01/2012	3,645,648	276,820	0	2,159,955	0	6,082,423
NAPLES	F	10/01/2012	22,114,854	1,210,230	0	9,674,629	747,394	33,747,107
NAPLES	G	10/01/2012	28,209,501	1,598,429	0	12,333,265	0	42,141,195
NAPLES	P	10/01/2012	22,114,973	1,835,166	0	9,681,542	121,437	33,753,118
NEPTUNE BEACH	P	10/01/2012	3,787,768	-137,836	0	2,597,665	270,989	6,518,586
NEW PORT RICHEY	F	10/01/2012	6,006,368	-221,944	0	3,757,719	586,450	10,128,593
NEW PORT RICHEY	P	10/01/2012	10,223,489	79,286	0	6,835,896	0	17,138,671
NEW SMYRNA BEACH	F	10/01/2012	10,695,921	-628,471	0	4,658,674	1,769,404	16,495,528
NEW SMYRNA BEACH	P	10/01/2012	8,851,943	195,235	0	5,315,713	154,095	14,516,986
NORTH BAY FCD	F	10/01/2012	927,361	185,269	0	1,067,584	0	2,180,214
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2012	28,769,062	1,972,949	0	17,992,844	0	48,734,855
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2011	196,556,959	11,885,733	0	44,624,873	0	253,067,565

**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
NORTH MIAMI 691 [GPF]	F	10/01/2012	1,712,297	96,099	0	1,120,705	0	2,929,101
NORTH MIAMI 691 [GPF]	G	10/01/2012	43,459,510	2,439,068	0	28,444,415	0	74,342,993
NORTH MIAMI 691 [GPF]	P	10/01/2012	3,409,616	191,357	0	2,231,606	0	5,832,579
NORTH MIAMI 748	P	10/01/2012	28,085,514	1,012,000	0	11,514,555	0	40,612,069
NORTH MIAMI BEACH	G	10/01/2012	42,520,710	-986,607	0	21,175,177	2,481,051	65,190,331
NORTH MIAMI BEACH	PF	10/01/2012	48,804,232	2,467,429	0	26,246,899	6,951,913	84,470,473
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2011	6,516,109	662,126	0	5,096,993	0	12,275,228
NORTH NAPLES FCD	F	10/01/2012	22,035,860	1,665,280	0	10,282,351	0	33,983,491
NORTH PORT	F	10/01/2012	17,931,920	2,281,052	0	7,943,224	0	28,156,196
NORTH PORT	P	10/01/2012	13,805,231	871,795	0	6,783,748	0	21,460,774
NORTH RIVER FCD	F	10/01/2012	7,408,200	213,731	0	4,600,519	0	12,222,450
OAKLAND PARK	G	10/01/2010	15,803,858	192,989	0	6,428,688	0	22,425,535
OAKLAND PARK	PF	10/01/2012	33,624,175	-2,990,653	0	17,207,946	938,080	48,779,548
OCALA	G	10/01/2012	76,363,210	-2,278,975	0	13,385,209	5,114,869	92,584,313
OCALA SUPP	F	10/01/2010	19,274,207	-1,936,988	0	8,265,320	825,806	26,428,345
OCALA SUPP	P	10/01/2012	30,640,692	-1,514,946	0	14,992,487	2,575,880	46,694,113
OCEAN CITY-WRIGHT FCD	F	10/01/2012	4,113,344	313,300	0	1,298,468	0	5,725,112
OCOEE	G	10/01/2012	13,860,399	1,667,042	0	6,920,033	381,408	22,828,882
OCOEE	PF	10/01/2012	18,788,401	1,832,651	0	8,570,673	1,026,312	30,218,037
OKALOOSA ISLAND FCD	F	10/01/2012	2,909,257	198,564	0	1,805,872	0	4,913,693
OKEECHOBEE	F	10/01/2012	1,762,370	138,055	0	743,996	127,856	2,772,277
OKEECHOBEE	G	10/01/2012	5,130,398	922,973	0	2,128,264	7,288	8,188,923
OKEECHOBEE	P	10/01/2012	4,096,780	381,448	0	1,726,074	48,803	6,253,105
OLDSMAR	F	10/01/2012	1,997,999	-596,385	0	1,312,777	0	2,714,391
ORANGE COUNTY LIBRARY	G	01/01/2013	23,049,222	1,194,350	0	11,656,376	0	35,899,948
ORANGE PARK	F	10/01/2012	2,600,678	204,892	0	1,720,243	0	4,525,813
ORANGE PARK	G	10/01/2011	0	0	4,050,451	0	0	4,050,451
ORANGE PARK	P	10/01/2011	4,771,552	533,575	0	4,023,689	0	9,328,816
ORLANDO	F	10/01/2012	165,349,525	2,149,064	0	101,180,784	1,991,620	270,670,993
ORLANDO	G	09/30/2012	114,989,428	721,732	0	64,379,287	0	180,090,447

**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
ORLANDO	P	10/01/2012	252,642,184	5,107,086	0	149,160,852	0	406,910,122
ORLANDO AVIATION	G	10/01/2012	57,584,971	4,075,041	0	28,483,495	0	90,143,507
ORLANDO UTILITY	G	10/01/2011	153,344,995	14,292,129	0	61,658,011	0	229,295,135
ORMOND BEACH	F	10/01/2012	11,663,930	1,093,244	0	5,840,977	134,665	18,732,816
ORMOND BEACH	G	10/01/2012	20,932,126	1,153,580	0	9,979,154	173,857	32,238,717
ORMOND BEACH	P	10/01/2012	14,475,343	184,616	0	7,242,414	995,953	22,898,326
OVIEDO	F	10/01/2012	4,527,166	94,621	0	2,232,658	0	6,854,445
OVIEDO	P	10/01/2012	9,181,458	464,351	0	3,606,834	0	13,252,643
PALATKA	F	10/01/2012	3,726,256	217,911	0	1,922,590	240,646	6,107,403
PALATKA	G	10/01/2012	7,375,744	-527,392	0	8,700,496	901,192	16,450,040
PALATKA	P	10/01/2012	5,053,179	692,869	0	2,741,712	0	8,487,760
PALM BAY	G	10/01/2012	103,685	-3,440	0	59,927	0	160,172
PALM BAY [PF]	F	10/01/2012	39,388,580	-2,488,985	0	19,845,063	4,486,660	61,231,318
PALM BAY [PF]	P	10/01/2012	50,027,453	272,629	0	25,347,929	2,320,819	77,968,830
PALM BEACH [G,P,F,LG]	F	09/30/2012	45,495,732	-2,805,521	0	11,244,909	274,326	54,209,446
PALM BEACH [G,P,F,LG]	G	09/30/2012	48,505,407	593,463	0	20,472,027	0	69,570,897
PALM BEACH [G,P,F,LG]	LG	09/30/2012	2,236,411	27,362	0	943,892	0	3,207,665
PALM BEACH [G,P,F,LG]	P	09/30/2012	43,577,707	307,607	0	14,229,077	0	58,114,391
PALM BEACH GARDENS	F	10/01/2012	33,598,288	-4,891,627	0	13,892,547	8,121,101	50,720,309
PALM BEACH GARDENS	G	10/01/2012	1,235,441	55,878	0	811,742	0	2,103,061
PALM BEACH GARDENS	P	10/01/2011	24,301,710	-838,192	0	16,915,968	3,394,236	43,773,722
PALM COAST (VOL)	F	10/01/2012	1,625,631	76,111	0	1,068,114	0	2,769,856
PALM HARBOR FCD	F	10/01/2011	5,299,566	-215,211	0	1,699,689	0	6,784,044
PALM TRAN, INC. (ATU-1577)	G	01/01/2012	30,653,989	4,346,217	0	19,214,847	0	54,215,053
PALMETTO	G	10/01/2012	7,254,582	95,404	0	1,635,020	365,016	9,350,022
PALMETTO	P	10/01/2012	5,132,767	281,054	0	3,267,910	54,474	8,736,205
PANAMA CITY	F	10/01/2012	14,879,918	-448,621	0	13,512,859	1,309,864	29,254,020
PANAMA CITY	P	10/01/2012	14,037,311	-14,009	0	11,263,577	422,083	25,708,962
PANAMA CITY (SUPP)	G	10/01/2012	1,254,950	51,135	0	824,560	0	2,130,645
PANAMA CITY BEACH	F	10/01/2012	6,516,572	169,967	0	2,988,996	247,062	9,922,597

**APPENDIX C - Market Value of Assets**

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PANAMA CITY BEACH	G	10/01/2012	14,784,482	897,422	0	6,781,267	0	22,463,171
PANAMA CITY BEACH	P	10/01/2012	8,585,503	368,628	0	3,937,962	56,886	12,948,979
PARKLAND	P	10/01/2012	764,721	256,287	0	735,189	0	1,756,197
PASCO COUNTY	ERP	07/01/2011	0	728,806	0	12,883,881	0	13,612,687
PEMBROKE PARK COMM SUPP	G	10/01/2012	0	0	1,079,901	0	0	1,079,901
PEMBROKE PINES	G	10/01/2012	79,961,636	0	0	48,112,400	0	128,074,036
PEMBROKE PINES	PF	10/01/2012	251,576,417	-64,507,396	0	105,654,443	83,957,384	376,680,848
PENSACOLA	F	10/01/2010	56,626,883	-907,518	0	30,873,666	2,390,483	88,983,514
PENSACOLA	G	09/30/2012	104,657,726	2,316,181	0	13,798,781	5,264,000	126,036,688
PENSACOLA	P	10/01/2012	47,289,370	-2,499,333	0	22,671,763	3,273,297	70,735,097
PERRY	F	10/01/2012	1,548,891	144,062	0	735,341	0	2,428,294
PERRY	P	10/01/2012	3,679,375	-116,095	0	1,853,279	294,363	5,710,922
PINELLAS PARK	F	10/01/2012	25,971,752	-1,552,631	0	14,266,824	4,271,654	42,957,599
PINELLAS PARK	G	10/01/2011	42,401,984	758,297	0	4,716,335	0	47,876,616
PINELLAS PARK	P	10/01/2011	29,857,770	-772,850	0	4,640,940	853,115	34,578,975
PLANT CITY	PF	10/01/2012	15,051,326	-739,937	0	9,710,153	2,083,773	26,105,315
PLANTATION	G	10/01/2012	70,654,759	274,690	0	38,021,320	3,604,184	112,554,953
PLANTATION	P	10/01/2012	59,598,470	-6,779,073	0	34,177,264	11,422,103	98,418,764
PLANTATION (VOL)	F	10/01/2012	6,629,462	127,521	0	7,329,646	0	14,086,629
POMPANO BEACH	G	10/01/2012	97,068,150	3,483,473	0	22,571,302	0	123,122,925
POMPANO BEACH [PF]	F	10/01/2012	67,656,001	-11,126,225	0	31,759,402	12,273,151	100,562,329
POMPANO BEACH [PF]	P	10/01/2012	66,602,590	-3,958,611	0	31,264,906	4,872,516	98,781,401
PORT ORANGE	F	10/01/2012	9,768,468	-547,311	0	7,687,593	1,830,950	18,739,700
PORT ORANGE	G	10/01/2011	10,971,182	186,981	0	7,287,881	0	18,446,044
PORT ORANGE	P	10/01/2012	13,812,719	1,485,168	0	6,080,622	0	21,378,509
PORT ST. LUCIE	P	10/01/2012	29,181,308	3,291,888	0	12,388,546	990,592	45,852,334
PUNTA GORDA	F	10/01/2012	5,191,193	545,743	0	2,055,074	0	7,792,010
PUNTA GORDA	G	10/01/2012	16,984,378	1,853,823	0	8,679,600	520,732	28,038,533
PUNTA GORDA	P	10/01/2012	6,495,191	582,666	0	3,996,482	282,385	11,356,724
QUINCY	PF	10/01/2012	3,470,020	351,727	0	2,375,646	0	6,197,393

### 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
RIVIERA BEACH	F	10/01/2012	30,757,243	-1,078,826	0	17,358,646	1,982,342	49,019,405
RIVIERA BEACH	G	10/01/2012	38,917,770	-1,050,272	0	16,099,008	2,997,367	56,963,873
RIVIERA BEACH	P	09/30/2011	27,336,232	-174,521	0	17,087,751	0	44,249,462
ROCKLEDGE	F	10/01/2012	5,150,767	193,269	0	2,563,226	661,373	8,568,635
ROCKLEDGE	G	10/01/2012	5,847,219	605,009	0	4,082,599	119,798	10,654,625
ROCKLEDGE	P	10/01/2012	4,976,710	715,120	0	3,070,230	0	8,762,060
ROYAL PALM BEACH	P	10/01/2010	0	0	0	0	0	0
SAFETY HARBOR	F	10/01/2012	2,566,754	-690,114	0	1,686,475	0	3,563,115
SAINT AUGUSTINE	F	10/01/2012	5,319,625	371,823	0	3,466,520	58,199	9,216,167
SAINT AUGUSTINE	G	10/01/2011	14,994,888	85,165	0	7,097,342	0	22,177,395
SAINT AUGUSTINE	P	10/01/2011	5,753,823	530,430	0	5,584,651	122,347	11,991,251
SAINT CLOUD	G	10/01/2012	23,307,396	-145,093	0	10,210,670	436,112	33,809,085
SAINT CLOUD	PF	10/01/2012	19,806,398	-1,005,099	0	8,489,434	1,314,728	28,605,461
SAINT JOHNS RIVER PW PK	G	10/01/2012	76,836,100	3,416,850	0	35,561,861	0	115,814,811
SAINT LUCIE COUNTY FCD	F	10/01/2012	91,731,745	-4,563,476	0	58,160,693	11,353,975	156,682,937
SAINT LUCIE COUNTY FCD	G	10/01/2012	5,708,920	-352,657	0	3,757,487	490,381	9,604,131
SAINT PETE BEACH	F	10/01/2012	5,250,059	470,752	0	3,359,982	171,998	9,252,791
SAINT PETE BEACH	G	10/01/2012	6,503,613	66,552	0	3,818,804	595,377	10,984,346
SAINT PETE BEACH	P	10/01/2012	6,180,039	65,810	0	3,741,054	447,425	10,434,328
SAINT PETERSBURG	F	10/01/2012	122,240,755	5,651,239	0	66,644,761	0	194,536,755
SAINT PETERSBURG	G	10/01/2012	208,317,022	21,350,853	0	70,137,047	0	299,804,922
SAINT PETERSBURG	P	10/01/2012	224,517,334	7,857,668	0	80,998,452	0	313,373,454
SAN CARLOS PARK FCD	F	10/01/2011	2,897,437	-247,083	0	2,266,416	0	4,916,770
SANFORD	F	10/01/2012	12,926,046	619,192	0	6,495,887	422,050	20,463,175
SANFORD	P	10/01/2012	17,707,348	1,052,604	0	9,896,616	525,219	29,181,787
SANIBEL	G	10/01/2012	12,319,057	342,207	0	5,667,453	360,532	18,689,249
SANIBEL	P	10/01/2012	7,367,819	-241,890	0	3,712,817	558,644	11,397,390
SARASOTA	F	09/30/2012	79,138,511	-697,784	0	25,366,977	0	103,807,704
SARASOTA	G	09/30/2012	80,114,530	4,717,360	0	32,306,465	1,048,812	118,187,167
SARASOTA	P	09/30/2012	111,494,134	-5,069,571	0	49,177,964	6,044,364	161,646,891

**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2012	116,044,145	19,213,646	0	52,394,301	0	187,652,092
SARASOTA-MANATEE A	G	10/01/2012	6,331,269	0	0	8,673,852	0	15,005,121
SATELLITE BEACH	G	10/01/2012	3,161,993	152,966	0	2,077,574	40,546	5,433,079
SATELLITE BEACH	PF	10/01/2012	6,476,188	423,431	0	4,255,152	319,279	11,474,050
SEBASTIAN	P	10/01/2012	4,377,464	724,029	0	3,741,602	0	8,843,095
SEBRING	F	10/01/2012	6,504,804	-467,063	0	4,212,719	810,327	11,060,787
SEBRING	P	10/01/2012	6,642,624	-89,059	0	4,692,544	519,719	11,765,828
SEMINOLE	F	10/01/2012	24,859,378	1,572,404	0	7,964,208	0	34,395,990
SHALIMAR	P	10/01/2011	236,603	-143,290	0	185,074	0	278,387
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2012	162,677,368	37,372,785	0	120,533,979	0	320,584,132
SOUTH MIAMI [GP]	G	10/01/2012	7,746,459	305,954	0	3,161,153	0	11,213,566
SOUTH MIAMI [GP]	P	10/01/2012	9,525,029	487,619	0	3,886,946	0	13,899,594
SOUTH PASADENA	F	10/01/2012	3,195,749	-62,602	0	2,111,346	312,705	5,557,198
SOUTH WALTON FCD	F	10/01/2012	14,682,050	362,305	0	5,505,993	19,232	20,569,580
SOUTHERN MANATEE FCD	F	10/01/2012	11,429,064	-512,877	0	7,509,419	822,237	19,247,843
SOUTHERN MANATEE FCD	G	10/01/2012	840,842	42,771	0	552,472	0	1,436,085
STARKE	F	10/01/2012	1,503,023	199,221	0	408,733	59,016	2,169,993
STARKE	G	10/01/2011	4,657,885	348,889	0	1,508,063	97,620	6,612,457
STARKE	P	10/01/2012	900,739	720,071	0	1,253,601	0	2,874,411
SUNRISE	F	10/01/2011	43,900,161	-2,068,101	0	22,653,026	8,197,508	72,682,594
SUNRISE	G	10/01/2011	66,910,182	-6,397,052	0	42,935,610	10,571,087	114,019,827
SUNRISE	P	10/01/2012	49,800,125	-4,826,474	0	31,314,558	7,239,636	83,527,845
SURFSIDE [GP]	G	10/01/2012	3,107,168	251,152	0	1,813,661	0	5,171,981
SURFSIDE [GP]	P	10/01/2012	4,436,168	358,575	0	2,589,401	0	7,384,144
SWEETWATER	P	10/01/2011	3,045,506	275,894	0	958,130	0	4,279,530
TALLAHASSEE [GPF]	F	10/01/2012	111,140,917	0	0	41,106,915	0	152,247,832
TALLAHASSEE [GPF]	G	10/01/2012	579,062,505	0	0	214,173,803	0	793,236,308
TALLAHASSEE [GPF]	P	10/01/2012	155,987,491	0	0	57,694,003	0	213,681,494
TAMARAC	F	10/01/2012	39,934,795	-1,124,281	0	17,443,804	2,294,442	58,548,760

**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
TAMARAC	G	10/01/2012	22,186,701	750,392	0	10,714,238	0	33,651,331
TAMARAC	P	10/01/2012	2,989,456	633,498	0	1,854,980	0	5,477,934
TAMARAC - EXECUTIVE	G	10/01/2011	17,339,121	-981,350	0	0	0	16,357,771
TAMPA	G	01/01/2011	403,682,000	-13,933,000	0	154,711,000	13,323,000	557,783,000
TAMPA	PF	10/01/2012	716,533,014	22,921,484	0	147,187,809	53,534,848	940,177,155
TARPON SPRINGS	F	10/01/2012	9,929,707	1,055,907	0	5,487,303	589,247	17,062,164
TARPON SPRINGS	P	10/01/2012	11,190,362	188,109	0	7,507,427	422,034	19,307,932
TAVARES	F	10/01/2012	2,126,373	82,260	0	1,735,217	0	3,943,850
TAVARES	P	10/01/2012	4,393,857	-188,166	0	3,458,057	289,389	7,953,137
TEMPLE TERRACE	F	10/01/2012	10,261,657	-318,844	0	4,727,463	1,033,308	15,703,584
TEMPLE TERRACE	P	10/01/2012	11,658,385	307,570	0	4,472,399	609,217	17,047,571
TEQUESTA	G	10/01/2012	1,363,651	50,715	0	902,227	0	2,316,593
TEQUESTA [PF]	F	10/01/2012	3,118,901	-44,157	0	2,198,535	115,630	5,388,909
TEQUESTA [PF]	P	10/01/2012	1,266,801	-119,532	0	892,977	0	2,040,246
TITUSVILLE	G	10/01/2012	30,427,169	-374,232	0	9,568,995	1,896,073	41,518,005
TITUSVILLE	PF	10/01/2012	28,703,786	-254,749	0	10,747,034	1,741,450	40,937,521
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2012	56,286,354	-321,618	0	40,116,921	189,116	96,270,773
UMATILLA	P	10/01/2011	538,014	45,482	0	421,576	0	1,005,072
VALPARAISO	PF	10/01/2012	751,332	-120,503	0	493,660	0	1,124,489
VENICE	F	10/01/2012	9,173,949	833,509	0	4,890,419	0	14,897,877
VENICE	P	10/01/2012	18,600,392	926,709	0	6,300,264	542,881	26,370,246
VERO BEACH	F	10/01/2012	4,056,078	713,087	0	2,016,453	0	6,785,618
VERO BEACH	G	10/01/2012	37,745,835	0	0	20,805,818	0	58,551,653
VERO BEACH	P	10/01/2012	20,268,488	1,058,215	0	7,921,382	318,553	29,566,638
VILLAGE OF NORTH PALM BEACH	G	10/01/2012	5,560,676	22,456	0	3,214,473	0	8,797,605
VILLAGE OF NORTH PALM BEACH	PF	10/01/2012	6,528,077	1,618,546	0	4,148,322	0	12,294,945
VILLAGE OF PALM SPRINGS	G	10/01/2011	7,213,531	1,183,072	0	3,800,115	0	12,196,718
VILLAGE OF PALM SPRINGS	PF	10/01/2011	8,188,396	723,093	0	3,329,115	368,561	12,609,165
VOLUSIA COUNTY (VOL)	F	10/01/2012	1,147,427	3,176,009	0	0	0	4,323,436



**APPENDIX C - Market Value of Assets**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Assets Equities</b>	<b>Assets Cash&amp;Equiv</b>	<b>Assets Insurance</b>	<b>Assets Fixed Inc</b>	<b>DROP Amount</b>	<b>Total Assets</b>
WAUCHULA	GP	10/01/2012	8,271,642	88,423	0	5,434,848	0	13,794,913
WEST MANATEE FCD	F	10/01/2012	4,175,978	340,316	0	2,672,411	0	7,188,705
WEST MELBOURNE	P	10/01/2012	4,796,987	59,197	0	2,538,134	401,566	7,795,884
WEST PALM BEACH	F	09/30/2012	92,512,946	-59,856,620	0	48,982,931	63,746,556	145,385,813
WEST PALM BEACH	G	09/30/2012	19,349,249	132,244	0	11,060,291	0	30,541,784
WEST PALM BEACH	P	09/30/2012	136,746,808	-62,084,714	0	63,712,933	72,501,758	210,876,785
WILLISTON	G	10/01/2012	2,233,318	-75,644	0	1,467,392	0	3,625,066
WILLISTON	P	10/01/2012	751,677	-14,410	0	493,886	0	1,231,153
WILTON MANORS (VOL)	F	10/01/2012	614,423	-194,722	0	357,799	0	777,500
WILTON MANORS [GP]	G	10/01/2012	7,966,227	-1,700,877	0	4,638,997	1,587,219	12,491,566
WILTON MANORS [GP]	P	10/01/2012	7,789,207	-1,403,870	0	4,535,914	1,271,536	12,192,787
WINTER GARDEN	G	10/01/2012	13,489,045	1,179,754	0	4,245,104	0	18,913,903
WINTER GARDEN	PF	10/01/2012	14,916,628	2,798,060	0	6,158,223	0	23,872,911
WINTER HAVEN	F	10/01/2012	10,008,978	2,202,184	0	3,888,923	39,729	16,139,814
WINTER HAVEN	G	10/01/2012	26,761,172	2,849,259	1,707,580	8,501,341	915,556	40,734,908
WINTER HAVEN	P	10/01/2012	15,304,596	1,012,343	0	6,201,470	104,392	22,622,801
WINTER PARK	F	10/01/2012	34,265,733	-1,505,418	0	1,842,716	2,500,691	37,103,722
WINTER PARK	P	10/01/2012	33,312,737	-216,686	0	1,643,157	1,275,879	36,015,087
WINTER SPRINGS	GPF	10/01/2010	13,363,209	2,700,802	0	4,953,986	0	21,017,997
<b>Grand Totals:</b>	491		17,929,752,505	-160,445,868	9,314,135	8,049,463,051	1,124,408,698	26,952,492,521



APPENDIX D  
FUNDING PROGRESS (FASB-35 BASIS)

**HEADINGS**

**INFORMATION PROVIDED**

City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees <i>only</i></li> <li>• P = Police Officers <i>only</i></li> <li>• F = Firefighters <i>only</i></li> <li>• PF = Police Officers and Firefighters <i>only</i></li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers <i>only</i></li> <li>• GF = General Employees and Firefighters <i>only</i></li> <li>• GS = General and Sanitation Employees <i>only</i></li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers <i>only</i></li> <li>• ERP = Early Retirement Program</li> </ul>
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 percent” (funded) is shown under heading INACT.
Contr	Total assets <u>less</u> the liability for the inactives <i>divided</i> by the amount of employee contributions. If assets less “inact” liability are equal to or greater than the liability for employee contributions, “100 percent” (funded) is shown under “Contr” heading.
The	formula for determining the percent is:  $\frac{\text{Market Value of Assets - Inact}}{\text{Contr}}$
Actvs	The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:  $\frac{\text{Market Value of Assets - Inact - Contr}}{\text{Actvs}}$
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	10/01/2012	N	After	18,692,527	13,089,023	1,656,958	9,199,703	23,945,684	78.1%	100.0%	100.0%	42.9%	
ALACHUA COUNTY LIBRARY	G	10/01/2011	N	None	15,376,653	9,123,651	1,865,897	9,715,473	20,705,021	74.3%	100.0%	100.0%	45.2%	
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 SCHOOL BOARD	ERP	07/01/2011	N	After	3,352,827	5,902,766	0	401,261	6,304,027	53.2%	56.8%	0.0%	0.0%	
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%	
ALTAMONTE SPRINGS	G	10/01/2012	N	None	12,188,195	2,073,221	0	6,878,021	8,951,242	136.2%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	G	10/01/2011	N	None	9,523,673	1,809,949	0	6,072,075	7,882,024	120.8%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	G	10/01/2010	N	After	8,837,719	1,307,727	0	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	P	10/01/2012	N	None	8,488,020	706,199	0	5,744,943	6,451,142	131.6%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	P	10/01/2011	N	None	6,135,753	687,628	0	4,724,660	5,412,288	113.4%	100.0%	100.0%	100.0%	
ALTAMONTE SPRINGS	P	10/01/2010	N	After	5,474,818	750,451	0	3,851,800	4,602,251	119.0%	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%	
APOPKA	F	10/01/2011	N	None	19,775,342	12,466,601	2,563,418	6,488,639	20,911,978	94.6%	100.0%	100.0%	73.1%	
APOPKA	F	10/01/2010	Y	None	19,802,260	11,980,961	2,401,335	5,724,870	19,664,613	100.7%	100.0%	100.0%	94.7%	
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	G	10/01/2011	N	None	25,908,758	14,540,019	3,091,702	12,542,868	29,717,906	87.2%	100.0%	100.0%	66.0%	

**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	G	10/01/2010	N	None	25,808,838	12,699,315	2,825,041	11,073,718	26,297,252	98.1%	100.0%	100.0%	92.9%	
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	P	10/01/2011	N	None	24,607,164	14,627,247	2,109,837	10,217,523	26,954,607	91.3%	100.0%	100.0%	77.0%	
APOPKA	P	10/01/2010	N	None	24,460,371	12,793,841	1,961,512	9,508,443	24,263,796	100.8%	100.0%	100.0%	100.0%	
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%	
ARCADIA	G	01/01/2013	N	None	2,139,934	1,257,945	506,517	519,718	2,284,180	93.7%	100.0%	100.0%	72.2%	
ARCADIA	G	01/01/2012	N	After	1,998,633	1,305,674	455,759	421,436	2,182,869	91.6%	100.0%	100.0%	56.3%	
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	PF	10/01/2012	N	None	7,393,341	8,493,559	348,124	757,110	9,334,055	79.2%	87.0%	0.0%	0.0%	
ARCADIA	PF	10/01/2011	N	None	6,793,295	6,955,427	506,189	1,914,730	9,118,759	74.5%	97.7%	0.0%	0.0%	
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%	
ATLANTIC BEACH	G	09/30/2012	N	None	12,693,827	7,400,898	1,296,875	5,713,769	14,281,951	88.9%	100.0%	100.0%	69.9%	
ATLANTIC BEACH	G	09/30/2011	N	None	10,448,504	6,836,513	1,211,505	5,513,056	13,348,960	78.3%	100.0%	100.0%	43.5%	
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	P	09/30/2012	N	None	6,934,693	6,821,275	381,408	1,934,476	9,068,198	76.5%	100.0%	29.7%	0.0%	
ATLANTIC BEACH	P	09/30/2011	N	None	6,056,405	6,016,226	333,818	2,074,844	8,408,268	72.0%	100.0%	12.0%	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
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%	
ATLANTIS	P	10/01/2011	N	After	1,140,287	1,529,662	0	0	1,529,662	74.5%	74.5%	0.0%	0.0%	
ATLANTIS	P	10/01/2011	Y	After	1,140,287	1,569,732	0	0	1,569,732	72.6%	72.6%	0.0%	0.0%	
ATLANTIS	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%	
AUBURNDALE	F	10/01/2012	N	None	5,010,541	4,725,294	337,689	1,553,385	6,089,707	82.3%	100.0%	84.5%	0.0%	
AUBURNDALE	F	10/01/2011	N	None	4,369,977	4,525,300	289,457	1,344,997	5,835,768	74.9%	96.6%	0.0%	0.0%	
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	G	10/01/2012	N	After	13,245,504	9,979,742	606,214	5,249,681	15,835,637	83.6%	100.0%	100.0%	50.7%	
AUBURNDALE	G	10/01/2012	Y	After	13,245,504	9,979,742	606,214	5,310,830	15,896,786	83.3%	100.0%	100.0%	50.1%	
AUBURNDALE	G	10/01/2011	Y	None	11,357,849	10,034,993	549,020	4,750,986	15,334,999	74.1%	100.0%	100.0%	16.3%	
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	10/01/2010	Y	After	11,278,446	8,789,202	504,755	4,639,200	13,933,157	80.9%	100.0%	100.0%	42.8%	
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	10/01/2009	N	None	10,648,052	7,435,580	468,364	4,309,533	12,213,477	87.2%	100.0%	100.0%	63.7%	
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	P	10/01/2012	N	None	7,620,841	4,396,947	256,722	3,302,913	7,782,528	97.9%	100.0%	100.0%	89.8%	
AUBURNDALE	P	10/01/2011	N	None	6,513,370	3,565,187	263,282	3,230,383	7,019,190	92.8%	100.0%	100.0%	83.1%	
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%	
AVENTURA	P	10/01/2012	N	None	20,116,833	3,240,345	4,505,208	10,052,292	17,797,845	113.0%	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
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%	
AVON PARK	F	10/01/2012	N	None	3,653,070	2,195,094	294,355	2,006,145	4,495,594	81.3%	100.0%	100.0%	58.0%	
AVON PARK	F	10/01/2011	N	None	3,046,877	2,186,633	257,712	1,675,980	4,120,325	73.9%	100.0%	100.0%	36.0%	
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	10/01/2010	Y	After	3,035,523	2,189,176	222,529	1,442,056	3,853,761	78.8%	100.0%	100.0%	43.3%	
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	P	10/01/2011	N	None	4,698,666	3,553,429	235,062	1,301,100	5,089,591	92.3%	100.0%	100.0%	70.0%	
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%	
BAL HARBOUR VILLAGE	G	10/01/2010	N	None	7,427,444	5,855,701	557,911	2,493,048	8,421,823	88.2%	100.0%	100.0%	40.7%	
BAL HARBOUR VILLAGE	G	10/01/2009	N	None	6,703,763	5,312,835	520,656	3,019,727	8,546,217	78.4%	100.0%	100.0%	28.8%	
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	P	10/01/2012	N	None	13,363,472	15,152,260	976,443	4,682,894	19,797,473	67.5%	88.2%	0.0%	0.0%	
BAL HARBOUR VILLAGE	P	10/01/2011	N	None	10,803,381	12,743,856	1,059,858	5,522,548	18,317,445	59.0%	84.8%	0.0%	0.0%	
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%	
BARTOW	F	10/01/2012	N	None	6,487,849	4,773,935	174,167	1,925,106	6,873,208	94.4%	100.0%	100.0%	80.0%	
BARTOW	F	10/01/2011	N	None	5,505,924	4,783,550	159,068	1,734,398	6,677,016	82.5%	100.0%	100.0%	32.5%	
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%	
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	G	10/01/2012	N	After	14,936,274	9,089,228	2,559,525	6,610,932	17,512,755	85.3%	100.0%	100.0%	49.7%	



**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
BARTOW	G	10/01/2011	Y	After	12,017,259	8,516,376	2,353,552	5,728,947	16,112,597	74.6%	100.0%	100.0%	20.0%	
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	P	10/01/2012	N	None	12,429,173	9,779,060	510,224	5,500,966	15,056,499	82.6%	100.0%	100.0%	38.9%	
BARTOW	P	10/01/2011	N	None	10,614,135	8,838,983	529,858	5,116,963	13,906,787	76.3%	100.0%	100.0%	24.3%	
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%	
BAY HARBOR ISLANDS [GP]	G	10/01/2011	N	None	5,329,264	1,572,890	1,329,755	3,374,221	6,276,866	84.9%	100.0%	100.0%	71.9%	
BAY HARBOR ISLANDS [GP]	G	10/01/2010	N	After	5,454,127	1,609,864	1,429,163	3,543,995	6,583,022	82.9%	100.0%	100.0%	68.1%	
BAY HARBOR ISLANDS [GP]	G	10/01/2009	N	After	4,587,228	1,521,321	0	4,751,328	6,272,649	73.1%	100.0%	100.0%	64.5%	
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]	P	10/01/2011	N	None	6,066,531	1,277,357	1,048,370	5,482,216	7,807,943	77.7%	100.0%	100.0%	68.2%	
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	After	5,609,179	784,696	939,298	5,260,173	6,984,167	80.3%	100.0%	100.0%	73.9%	
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	After	4,554,602	848,393	0	4,841,973	5,690,366	80.0%	100.0%	100.0%	76.5%	
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 MEDICAL CENTER	G	01/01/2013	N	After	87,807,918	101,865,597	0	236,633	102,102,230	86.0%	86.2%	0.0%	0.0%	
BAY MEDICAL CENTER	G	01/01/2012	N	After	79,101,850	69,400,972	0	30,850,028	100,251,000	78.9%	100.0%	100.0%	31.4%	
BAY MEDICAL CENTER	G	01/01/2011	N	After	83,063,046	60,430,333	0	30,760,957	91,191,290	91.1%	100.0%	100.0%	73.6%	
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	01/01/2010	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	01/01/2009	N	After	65,703,187	41,968,570	0	42,825,449	84,794,019	77.5%	100.0%	100.0%	55.4%	
BELLE GLADE	G	10/01/2012	N	After	13,295,196	6,323,426	992,440	3,067,896	10,383,762	128.0%	100.0%	100.0%	100.0%	
BELLE GLADE	G	10/01/2011	N	After	11,361,709	6,194,537	955,208	2,619,084	9,768,829	116.3%	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%	

**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	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 (RETIRED)	PF	10/01/2012	N	None	5,260,711	3,255,232	0	0	3,255,232	161.6%	100.0%	100.0%	100.0%	
BELLE GLADE (RETIRED)	PF	10/01/2011	N	After	4,655,665	3,279,249	0	0	3,279,249	142.0%	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%	
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	10/01/2012	N	None	1,588,375	278,728	0	1,312,524	1,591,252	99.8%	100.0%	100.0%	99.8%	
BELLE GLADE HOUSING	G	10/01/2011	N	None	1,427,204	302,783	0	1,024,609	1,327,392	107.5%	100.0%	100.0%	100.0%	
BELLE GLADE HOUSING	G	10/01/2010	N	None	1,233,941	320,611	0	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%	
BELLEAIR	P	10/01/2012	N	None	2,210,156	1,475,082	254,759	877,639	2,607,480	84.8%	100.0%	100.0%	54.7%	
BELLEAIR	P	10/01/2011	N	None	1,855,983	644,704	313,187	1,153,147	2,111,038	87.9%	100.0%	100.0%	77.9%	
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%	
BELLEVUE	P	10/01/2012	N	None	2,203,990	1,877,917	112,127	632,636	2,229,061	98.9%	100.0%	100.0%	33.8%	
BELLEVUE	P	10/01/2011	N	After	1,863,988	1,018,895	115,607	923,915	1,995,928	93.4%	100.0%	100.0%	79.0%	
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%	
BERT FISH MEDICAL CENTER	G	01/01/2012	N	None	17,141,404	25,097,957	0	3,725,544	28,823,501	59.5%	68.3%	0.0%	0.0%	
BOCA GRANDE FCD	F	10/01/2012	N	None	3,034,303	584,153	33,080	1,262,619	1,879,852	161.4%	100.0%	100.0%	100.0%	
BOCA GRANDE FCD	F	10/01/2011	Y	After	2,199,148	286,611	28,711	998,858	1,314,180	167.3%	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 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 RATON	G	10/01/2012	N	After	174,434,432	94,280,454	21,990,135	51,150,012	161,838,585	107.8%	100.0%	100.0%	100.0%	
BOCA RATON	G	10/01/2011	N	None	147,102,722	93,177,415	20,503,927	50,921,408	159,226,055	92.4%	100.0%	100.0%	65.6%	
BOCA RATON	G	10/01/2010	N	None	154,861,377	77,479,919	19,896,805	52,239,740	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	PF	10/01/2012	N	None	230,289,882	220,491,688	24,523,257	67,801,000	298,501,986	77.1%	100.0%	40.0%	0.0%	
BOCA RATON	PF	10/01/2011	N	None	194,132,277	217,082,894	23,543,725	67,818,791	295,395,149	65.7%	89.4%	0.0%	0.0%	
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 EXECUTIVE	G	10/01/2012	N	After	23,611,503	17,520,026	6,470,264	8,852,300	32,700,009	72.2%	100.0%	94.1%	0.0%	
BOCA RATON EXECUTIVE	G	10/01/2011	N	After	18,200,395	13,964,838	6,690,053	8,791,994	29,188,878	62.4%	100.0%	63.3%	0.0%	
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	10/01/2010	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	10/01/2009	N	After	14,597,675	8,329,653	0	14,225,920	22,273,109	65.5%	100.0%	100.0%	44.1%	
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 HOUSING	G	10/01/2011	Y	After	1,528,642	128,733	245,852	666,552	1,041,137	146.8%	100.0%	100.0%	100.0%	
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%	
BONITA SPRINGS FCD	F	10/01/2012	N	None	34,648,397	34,032,368	2,834,587	14,604,681	51,136,938	67.8%	100.0%	21.7%	0.0%	
BONITA SPRINGS FCD	F	10/01/2011	N	None	29,813,221	32,500,132	2,661,882	15,965,536	50,995,557	58.5%	91.7%	0.0%	0.0%	
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%	

**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
BONITA SPRINGS FCD	F	10/01/2008	N	After	19,755,079	12,386,975	2,669,321	14,948,594	30,004,890	65.8%	100.0%	100.0%	31.4%	
BONITA SPRINGS FCD	G	10/01/2011	N	None	1,914,860	1,188,092	501,168	306,147	1,987,423	96.3%	100.0%	100.0%	73.7%	
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%	
BOYNTON BEACH	F	10/01/2012	N	After	50,354,746	62,795,059	7,395,233	18,739,335	81,842,921	61.5%	80.2%	0.0%	0.0%	
BOYNTON BEACH	F	10/01/2011	N	After	41,836,608	59,699,960	6,533,704	16,891,639	76,939,785	54.4%	70.1%	0.0%	0.0%	
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	G	10/01/2012	N	None	98,308,638	80,207,110	12,450,870	33,902,177	121,199,854	81.1%	100.0%	100.0%	16.7%	
BOYNTON BEACH	G	10/01/2011	N	After	84,478,635	71,732,946	12,524,528	34,312,004	114,654,060	73.7%	100.0%	100.0%	0.6%	
BOYNTON BEACH	G	10/01/2010	N	None	85,659,035	58,548,952	13,781,502	37,012,549	106,514,955	80.4%	100.0%	100.0%	36.0%	
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	P	10/01/2012	N	After	53,006,321	60,733,629	5,924,573	19,406,907	79,453,983	66.7%	87.3%	0.0%	0.0%	
BOYNTON BEACH	P	10/01/2011	N	After	44,131,282	56,066,321	5,609,965	18,504,985	74,497,057	59.2%	78.7%	0.0%	0.0%	
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%	
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%	
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%	
BRADENTON	F	10/01/2012	N	None	31,123,141	27,033,836	2,190,069	8,966,128	36,908,742	84.3%	100.0%	100.0%	21.2%	
BRADENTON	F	10/01/2011	N	None	26,267,308	25,709,020	2,111,830	8,641,087	35,028,876	75.0%	100.0%	26.4%	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
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	P	10/01/2012	N	None	51,606,718	37,415,388	2,811,198	13,793,377	52,826,818	97.7%	100.0%	100.0%	82.5%	
BRADENTON	P	10/01/2011	N	None	43,839,850	37,236,850	2,491,370	11,676,723	50,053,798	87.6%	100.0%	100.0%	35.2%	
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%	
BROOKSVILLE	F	10/01/2012	N	None	4,796,456	4,937,476	122,573	1,040,141	5,959,458	80.5%	97.1%	0.0%	0.0%	
BROOKSVILLE	F	10/01/2011	Y	After	4,191,982	4,540,533	112,021	1,190,361	5,812,071	72.1%	92.3%	0.0%	0.0%	
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	P	10/01/2012	N	None	3,699,849	3,700	54,782	1,794,594	1,853,076	199.7%	100.0%	100.0%	100.0%	
BROOKSVILLE	P	10/01/2011	N	None	3,059,472	3,700	48,264	1,513,407	1,565,371	195.4%	100.0%	100.0%	100.0%	
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%	
BUNNELL	F	10/01/2012	N	After	448,581	149,820	5,085	205,109	360,014	124.6%	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	10/01/2012	N	After	1,439,364	159,257	0	703,586	862,843	166.8%	100.0%	100.0%	100.0%	
BUSHNELL	G	10/01/2011	N	None	1,094,729	139,329	0	575,209	714,538	153.2%	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%	

**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
BUSHNELL	P	10/01/2011	N	None	939,218	52,140	22,838	853,183	928,161	101.2%	100.0%	100.0%	100.0%	
BUSHNELL	P	10/01/2010	Y	After	838,600	0	24,377	735,654	760,031	110.3%	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%	
CAPE CORAL	F	10/01/2012	N	After	92,227,112	95,434,102	7,310,134	35,130,893	131,600,149	70.1%	96.6%	0.0%	0.0%	
CAPE CORAL	F	10/01/2011	N	None	75,366,502	87,679,372	6,982,295	31,456,506	121,140,632	62.2%	86.0%	0.0%	0.0%	
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	G	10/01/2012	N	After	139,342,267	132,898,132	23,010,913	33,620,892	185,015,932	75.3%	100.0%	28.0%	0.0%	
CAPE CORAL	G	10/01/2011	N	None	114,767,989	118,902,635	22,076,356	39,397,886	177,396,321	64.7%	96.5%	0.0%	0.0%	
CAPE CORAL	G	10/01/2010	N	None	110,755,138	105,592,048	22,681,265	30,155,712	156,460,430	70.8%	100.0%	22.8%	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	P	10/01/2012	N	After	89,340,991	80,229,127	8,109,560	28,180,579	113,089,560	79.0%	100.0%	100.0%	3.6%	
CAPE CORAL	P	10/01/2011	N	None	73,866,204	77,305,136	7,060,362	20,896,613	102,124,113	72.3%	95.6%	0.0%	0.0%	
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%	
CASSELBERRY	PF	10/01/2012	N	None	11,296,952	980,399	295,233	4,062,364	5,337,996	211.6%	100.0%	100.0%	100.0%	
CASSELBERRY	PF	10/01/2011	N	None	8,642,985	567,515	285,413	3,611,701	4,464,629	193.6%	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%	

**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
CHATTAHOOCHEE	F	10/01/2010	N	After	379,802	187,587	26,803	159,896	374,286	101.5%	100.0%	100.0%	100.0%	
CLEARWATER	F	01/01/2012	N	After	6,341,468	5,659,565	0	0	5,659,565	112.0%	100.0%	100.0%	100.0%	
CLEARWATER	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	GPF	01/01/2013	N	After	735,778,899	487,227,837	54,638,467	188,057,527	729,923,831	100.8%	100.0%	100.0%	100.0%	
CLEARWATER	GPF	01/01/2012	N	None	656,705,582	411,791,797	54,042,120	171,720,651	637,554,568	103.0%	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%	
CLERMONT	F	10/01/2011	N	None	4,284,079	45,754	0	2,307,330	2,353,084	182.1%	100.0%	100.0%	100.0%	
CLERMONT	F	10/01/2009	N	After	2,609,047	17,877	0	1,459,868	1,477,745	176.6%	100.0%	100.0%	100.0%	
CLERMONT	P	10/01/2012	Y	After	9,291,324	3,756,005	0	3,230,457	6,941,294	133.9%	100.0%	100.0%	100.0%	
CLERMONT	P	10/01/2012	N	After	9,336,492	3,698,298	0	3,230,457	6,928,755	134.7%	100.0%	100.0%	100.0%	
CLERMONT	P	10/01/2011	N	None	7,341,114	3,467,007	0	2,835,985	6,302,992	116.5%	100.0%	100.0%	100.0%	
CLERMONT	P	10/01/2009	N	After	5,288,822	1,594,772	0	3,085,351	4,680,123	113.0%	100.0%	100.0%	100.0%	
CLERMONT (RETIRED)	G	10/01/2011	N	None	488,225	412,730	0	0	412,730	118.3%	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%	
CLEWISTON	G	10/01/2010	N	None	7,061,840	4,594,132	0	2,885,943	7,480,075	94.4%	100.0%	100.0%	85.5%	
CLEWISTON	G	10/01/2009	N	None	7,378,850	3,806,918	0	3,199,388	7,006,306	105.3%	100.0%	100.0%	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%	
COCOA	F	10/01/2012	N	None	11,002,132	14,922,749	1,258,906	3,516,968	19,507,015	56.4%	73.7%	0.0%	0.0%	
COCOA	F	10/01/2011	N	After	9,300,585	14,767,206	1,182,573	3,413,908	19,025,348	48.9%	63.0%	0.0%	0.0%	
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	G	10/01/2012	N	After	11,323,597	13,575,131	237,959	2,010,995	15,824,085	71.6%	83.4%	0.0%	0.0%	
COCOA	G	10/01/2011	N	None	10,286,780	12,918,079	266,289	2,118,177	15,188,889	67.7%	79.6%	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	P	10/01/2012	N	None	20,755,064	15,783,949	1,581,322	4,329,738	21,366,430	97.1%	100.0%	100.0%	78.3%	
COCOA	P	10/01/2011	N	None	17,835,270	13,648,574	1,618,696	4,818,881	19,972,152	89.3%	100.0%	100.0%	53.3%	
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 BEACH	F	10/01/2012	N	None	8,199,446	7,892,071	543,678	2,451,086	10,676,576	76.8%	100.0%	56.5%	0.0%	
COCOA BEACH	F	10/01/2011	N	None	6,477,726	7,620,034	501,456	2,038,295	10,042,666	64.5%	85.0%	0.0%	0.0%	
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	G	10/01/2011	N	None	14,730,150	6,399,727	2,034,063	6,673,403	15,107,193	97.5%	100.0%	100.0%	94.4%	
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	P	10/01/2012	N	None	8,346,569	8,202,488	697,669	3,248,643	12,148,800	68.7%	100.0%	20.7%	0.0%	
COCOA BEACH	P	10/01/2011	N	None	6,530,225	7,509,246	707,773	3,391,690	11,608,709	56.3%	87.0%	0.0%	0.0%	
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%	



**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
COOPER CITY	F	10/01/2012	N	After	16,563,707	22,922,761	445,294	2,213,974	23,093,749	71.7%	72.3%	0.0%	0.0%	
COOPER CITY	F	10/01/2011	N	After	13,828,756	21,275,419	313,734	1,910,433	22,301,381	62.0%	65.0%	0.0%	0.0%	
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%	
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	G	10/01/2012	N	After	21,788,872	14,893,184	4,835,500	7,369,988	26,448,424	82.4%	100.0%	100.0%	28.0%	
COOPER CITY	G	10/01/2011	N	None	18,193,185	13,369,169	4,080,919	7,637,693	24,807,416	73.3%	100.0%	100.0%	9.7%	
COOPER CITY	G	10/01/2010	N	None	17,277,469	11,286,522	3,849,961	8,244,469	23,260,306	74.3%	100.0%	100.0%	26.0%	
COOPER CITY	G	10/01/2009	N	After	15,207,473	10,326,261	3,343,456	7,798,869	21,383,235	71.1%	100.0%	100.0%	19.7%	
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	10/01/2012	N	None	20,261,760	26,344,109	781,084	1,611,102	27,263,223	74.3%	76.9%	0.0%	0.0%	
COOPER CITY	P	10/01/2011	N	None	17,512,941	23,070,283	1,290,393	3,335,572	26,988,276	64.9%	75.9%	0.0%	0.0%	
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%	
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 - MANAGEMENT	GPF	10/01/2011	N	After	2,093,552	3,258,064	323,061	823,892	4,405,017	47.5%	64.3%	0.0%	0.0%	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	After	2,093,552	3,396,156	323,061	894,267	4,613,484	45.4%	61.6%	0.0%	0.0%	
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%	
CORAL GABLES	GPF	10/01/2012	N	After	254,053,384	396,749,657	13,234,301	93,124,794	477,791,234	53.2%	64.0%	0.0%	0.0%	
CORAL GABLES	GPF	10/01/2011	N	After	219,870,251	368,283,497	9,442,224	103,215,602	460,536,303	47.7%	59.7%	0.0%	0.0%	
CORAL GABLES	GPF	10/01/2010	N	None	221,440,771	317,868,052	8,143,746	96,910,686	408,147,644	54.3%	69.7%	0.0%	0.0%	
CORAL GABLES	GPF	10/01/2009	N	None	205,022,761	286,169,146	7,228,497	125,045,805	404,770,920	50.7%	71.6%	0.0%	0.0%	
CORAL GABLES	GPF	10/01/2008	N	None	212,435,009	262,473,852	5,840,669	124,757,053	381,330,061	55.7%	80.9%	0.0%	0.0%	
CORAL SPRINGS	F	10/01/2012	N	None	44,326,537	5,656,316	8,496,523	17,029,665	31,182,504	142.2%	100.0%	100.0%	100.0%	
CORAL SPRINGS	F	10/01/2011	N	After	32,982,760	5,842,994	7,338,667	14,486,996	27,668,657	119.2%	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
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	G	10/01/2012	N	None	6,735,011	7,347,912	652,437	1,166,295	9,166,644	73.5%	91.7%	0.0%	0.0%	
CORAL SPRINGS	G	10/01/2011	N	None	6,081,361	6,602,760	861,513	1,637,690	9,101,963	66.8%	92.1%	0.0%	0.0%	
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%	
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	P	10/01/2012	N	After	126,723,214	117,296,350	13,822,671	36,113,200	167,232,221	75.8%	100.0%	68.2%	0.0%	
CORAL SPRINGS	P	10/01/2011	N	None	102,878,798	107,880,019	13,218,957	35,651,289	156,750,265	65.6%	95.4%	0.0%	0.0%	
CORAL SPRINGS	P	10/01/2011	Y	After	102,807,238	108,128,130	13,218,957	37,247,831	158,594,918	64.8%	95.1%	0.0%	0.0%	
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%	
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	P	10/01/2010	N	After	642,467	423,674	52,022	113,847	589,543	109.0%	100.0%	100.0%	100.0%	
CRESTVIEW	G	10/01/2012	N	After	12,319,456	5,201,648	1,541,791	4,454,880	11,187,608	110.1%	100.0%	100.0%	100.0%	
CRESTVIEW	G	10/01/2011	N	None	10,167,032	4,583,457	1,481,651	4,089,044	10,017,365	101.5%	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	PF	10/01/2012	N	None	12,506,575	3,928,332	1,574,581	4,264,777	9,493,251	131.7%	100.0%	100.0%	100.0%	
CRESTVIEW	PF	10/01/2011	N	None	9,877,262	3,649,792	1,423,441	3,809,840	8,705,117	113.5%	100.0%	100.0%	100.0%	
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%	

**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
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%	
DADE CITY	F	10/01/2012	N	After	4,704,873	3,094,880	45,125	1,547,245	4,687,250	100.4%	100.0%	100.0%	100.0%	
DADE CITY	F	10/01/2011	N	None	4,105,027	2,995,066	41,478	1,346,441	4,382,985	93.7%	100.0%	100.0%	79.4%	
DADE CITY	F	10/01/2010	Y	After	4,112,894	2,928,680	37,853	1,169,774	4,136,307	99.4%	100.0%	100.0%	98.0%	
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	P	10/01/2012	N	After	6,657,291	2,766,948	85,526	2,254,773	5,107,247	130.3%	100.0%	100.0%	100.0%	
DADE CITY	P	10/01/2011	Y	After	5,752,920	2,845,977	77,727	1,928,925	4,852,629	118.6%	100.0%	100.0%	100.0%	
DADE CITY	P	10/01/2010	Y	After	5,717,843	3,153,290	69,847	1,662,132	4,584,713	124.7%	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%	
DANIA BEACH	G	10/01/2012	N	None	16,623,027	18,025,783	3,172,462	2,471,723	22,681,494	73.3%	92.2%	0.0%	0.0%	
DANIA BEACH	G	10/01/2011	N	None	14,905,838	18,141,398	3,686,654	2,826,042	22,066,633	67.5%	82.2%	0.0%	0.0%	
DANIA BEACH	G	10/01/2010	N	After	15,336,912	14,591,082	3,825,833	3,158,814	21,575,729	71.1%	100.0%	19.5%	0.0%	
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%	
DANIA BEACH [PF]	F	10/01/2012	N	After	24,768,978	26,489,628	6,745,629	7,399,055	39,987,469	61.9%	93.5%	0.0%	0.0%	
DANIA BEACH [PF]	F	10/01/2011	N	After	21,082,097	24,977,162	6,353,951	6,042,185	36,500,959	57.8%	84.4%	0.0%	0.0%	
DANIA BEACH [PF]	F	10/01/2010	N	After	18,578,138	23,013,620	6,318,249	6,224,419	34,339,053	54.1%	80.7%	0.0%	0.0%	
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]	P	10/01/2012	N	After	3,733,952	7,382,256	0	0	7,215,331	51.8%	50.6%	0.0%	0.0%	
DANIA BEACH [PF]	P	10/01/2011	N	After	3,530,652	7,302,989	0	0	7,164,669	49.3%	48.3%	0.0%	0.0%	
DANIA BEACH [PF]	P	10/01/2010	N	After	3,960,281	7,856,447	0	0	7,297,208	54.3%	50.4%	0.0%	0.0%	
DANIA BEACH [PF]	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%	

**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 [PF]	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%	
DAVIE	F	10/01/2012	N	None	50,287,164	36,133,267	5,924,139	17,278,204	58,041,599	86.6%	100.0%	100.0%	47.6%	
DAVIE	F	10/01/2011	N	After	40,032,439	35,870,624	5,115,134	14,688,724	53,945,843	74.2%	100.0%	81.4%	0.0%	
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	P	10/01/2012	N	None	88,219,142	64,389,881	7,547,022	30,410,458	97,684,301	90.3%	100.0%	100.0%	53.5%	
DAVIE	P	10/01/2011	N	None	72,353,153	62,553,988	6,925,651	25,217,977	90,461,852	80.0%	100.0%	100.0%	11.4%	
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	60,485,082	53,866,929	5,341,315	21,593,356	78,031,418	77.5%	100.0%	100.0%	5.9%	
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 - GENERAL & MGMT	G	10/01/2012	N	After	34,211,178	16,432,825	0	14,779,781	31,101,485	110.0%	100.0%	100.0%	100.0%	
DAVIE - GENERAL & MGMT	G	10/01/2012	Y	After	34,211,178	16,432,825	0	14,779,781	31,101,485	110.0%	100.0%	100.0%	100.0%	
DAVIE - GENERAL & MGMT	G	10/01/2011	N	After	26,793,440	12,902,065	0	14,669,839	27,513,730	97.4%	100.0%	100.0%	94.7%	
DAVIE - GENERAL & MGMT	G	10/01/2010	N	After	23,908,450	9,495,622	0	14,056,453	23,552,075	101.5%	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%	
DAYTONA BEACH	PF	10/01/2012	N	None	142,193,232	140,975,642	0	46,196,367	185,206,010	76.8%	100.0%	100.0%	2.6%	
DAYTONA BEACH	PF	10/01/2011	N	After	122,120,174	133,004,460	0	48,481,831	179,818,703	67.9%	91.8%	0.0%	0.0%	
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%	
DEERFIELD BEACH	F	10/01/2011	N	After	65,242,167	67,715,884	7,760,432	27,405,254	93,014,471	70.1%	96.3%	0.0%	0.0%	
DEERFIELD BEACH	F	10/01/2010	N	None	67,073,622	64,973,121	7,123,355	18,645,574	81,400,581	82.4%	100.0%	29.5%	0.0%	
DEERFIELD BEACH	F	10/01/2009	N	None	63,216,687	57,522,101	7,181,630	20,633,697	76,128,764	83.0%	100.0%	79.3%	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
DEERFIELD BEACH	F	10/01/2008	N	None	64,512,858	50,627,268	6,862,727	22,010,348	71,360,682	90.4%	100.0%	100.0%	31.9%	
DEERFIELD BEACH	G	10/01/2011	N	None	51,183,299	59,587,124	0	2,456,476	62,043,600	82.5%	85.9%	0.0%	0.0%	
DEERFIELD BEACH	G	10/01/2010	N	None	52,211,864	42,908,693	0	14,072,362	56,981,055	91.6%	100.0%	100.0%	66.1%	
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	P	10/01/2011	N	None	33,011,728	49,287,507	0	0	49,287,507	67.0%	67.0%	0.0%	0.0%	
DEERFIELD BEACH	P	10/01/2010	N	After	35,899,879	50,068,994	0	0	50,068,994	71.7%	71.7%	0.0%	0.0%	
DEERFIELD BEACH	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	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%	
DELAND	F	10/01/2012	N	None	9,719,380	5,417,381	712,403	3,035,993	9,165,777	106.0%	100.0%	100.0%	100.0%	
DELAND	F	10/01/2011	N	None	7,956,617	5,540,342	618,378	2,135,969	8,294,689	95.9%	100.0%	100.0%	84.2%	
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	G	10/01/2012	N	None	24,214,396	19,550,645	3,100,829	5,375,506	27,101,075	89.3%	100.0%	100.0%	29.1%	
DELAND	G	10/01/2011	N	After	21,518,397	18,299,765	3,188,616	5,535,008	26,384,736	81.6%	100.0%	100.0%	0.5%	
DELAND	G	10/01/2010	N	None	21,705,995	16,012,032	3,550,946	6,714,119	25,800,217	84.1%	100.0%	100.0%	31.9%	
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	P	10/01/2012	N	After	15,975,533	15,611,568	1,598,572	6,900,133	23,595,950	67.7%	100.0%	22.8%	0.0%	
DELAND	P	10/01/2011	N	None	14,390,988	13,649,950	1,671,262	7,252,310	22,206,268	64.8%	100.0%	44.3%	0.0%	
DELAND	P	10/01/2010	N	None	15,536,581	11,569,557	1,656,506	6,592,905	19,634,238	79.1%	100.0%	100.0%	35.0%	
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%	
DELRAY BEACH	G	10/01/2012	N	None	92,675,849	54,892,689	5,220,902	31,086,407	88,063,836	105.2%	100.0%	100.0%	100.0%	
DELRAY BEACH	G	10/01/2011	N	After	80,267,519	48,796,323	5,261,596	31,635,865	83,340,618	96.3%	100.0%	100.0%	82.8%	

**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
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	PF	10/01/2012	N	None	126,995,471	148,498,611	7,982,317	33,828,353	175,781,201	72.2%	85.5%	0.0%	0.0%	
DELRAY BEACH	PF	10/01/2011	N	After	109,604,357	134,615,240	8,018,528	36,976,896	167,691,922	65.4%	81.4%	0.0%	0.0%	
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%	
DELTONA	F	10/01/2012	N	None	15,177,949	6,492,988	2,678,802	7,464,027	16,635,817	91.2%	100.0%	100.0%	80.5%	
DELTONA	F	10/01/2011	N	None	12,463,341	4,790,936	2,600,381	7,825,668	15,176,416	82.1%	100.0%	100.0%	64.8%	
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%	
DESTIN FCD	F	10/01/2012	N	After	10,125,205	8,838,224	1,211,677	6,876,501	16,831,860	60.2%	100.0%	100.0%	1.1%	
DESTIN FCD	F	10/01/2011	N	None	7,831,935	8,601,564	1,065,287	3,056,844	12,679,901	61.8%	91.1%	0.0%	0.0%	
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%	
DUNEDIN	F	10/01/2012	N	After	19,823,996	10,274,389	1,652,682	6,542,368	18,443,687	107.5%	100.0%	100.0%	100.0%	
DUNEDIN	F	10/01/2011	N	None	16,943,916	10,544,864	1,517,142	5,701,552	17,763,558	95.4%	100.0%	100.0%	85.6%	
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	11,608,853	997,971	3,554,627	15,800,446	89.1%	100.0%	100.0%	41.5%	

**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
DUNNELLO	PF	10/01/2011	N	None	802,214	209,673	0	300,949	510,622	157.1%	100.0%	100.0%	100.0%	
DUNNELLO	PF	10/01/2009	N	After	547,459	210,743	0	268,746	479,489	114.2%	100.0%	100.0%	100.0%	
EAST LAKE TARPON FCD	F	10/01/2012	N	After	8,826,048	5,342,629	1,470,989	3,775,827	10,414,111	84.8%	100.0%	100.0%	53.3%	
EAST LAKE TARPON FCD	F	10/01/2011	N	None	7,010,342	5,074,513	1,369,962	3,294,237	9,688,320	72.4%	100.0%	100.0%	17.2%	
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 NAPLES FCD	F	10/01/2012	N	After	13,005,478	1,881,804	251,213	5,476,305	6,428,146	202.3%	100.0%	100.0%	100.0%	
EAST NAPLES FCD	F	10/01/2011	N	None	9,575,689	364,260	238,783	4,608,970	5,212,013	183.7%	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	10/01/2010	Y	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	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	10/01/2008	N	None	3,882,925	409,911	123,115	2,123,184	2,656,210	146.2%	100.0%	100.0%	100.0%	
EAST NICEVILLE FCD	F	10/01/2010	N	After	261,539	0	51,295	78,977	130,272	200.8%	100.0%	100.0%	100.0%	
EATONVILLE	P	10/01/2010	N	After	761,857	0	125,340	106,511	231,851	328.6%	100.0%	100.0%	100.0%	
EDGEWATER	F	10/01/2012	N	After	6,791,350	2,746,265	937,859	2,671,479	5,872,824	115.6%	100.0%	100.0%	100.0%	
EDGEWATER	F	10/01/2011	N	None	5,254,136	2,259,447	826,360	2,441,662	5,527,469	95.1%	100.0%	100.0%	88.8%	
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	G	10/01/2012	N	After	11,315,559	14,723,208	134,018	2,048,730	16,905,956	66.9%	76.9%	0.0%	0.0%	
EDGEWATER	G	10/01/2011	N	None	11,351,366	13,081,359	193,814	2,196,336	15,471,509	73.4%	86.8%	0.0%	0.0%	
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%	

**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	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	P	10/01/2012	N	None	6,340,304	8,543,662	318,812	1,335,833	10,093,043	62.8%	74.2%	0.0%	0.0%	
EDGEWATER	P	10/01/2011	N	None	7,066,472	9,654,776	308,631	1,314,751	11,036,929	64.0%	73.2%	0.0%	0.0%	
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%	
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%	
ENGLEWOOD AREA FCD	F	10/01/2012	N	None	15,017,770	10,823,398	1,935,593	8,910,722	21,548,969	69.7%	100.0%	100.0%	25.3%	
ENGLEWOOD AREA FCD	F	10/01/2011	N	None	11,712,336	6,996,439	2,064,949	10,240,776	19,302,164	60.7%	100.0%	100.0%	25.9%	
ENGLEWOOD AREA FCD	F	10/01/2010	Y	After	10,339,033	6,970,496	1,799,939	9,337,835	18,108,270	57.1%	100.0%	100.0%	16.8%	
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 WATER DISTRICT	G	10/01/2011	N	None	465,353	639,159	0	0	639,159	72.8%	72.8%	0.0%	0.0%	
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	10/01/2012	N	None	10,055,571	1,302,892	774,861	4,962,900	7,040,653	142.8%	100.0%	100.0%	100.0%	
ESTERO FCD	F	10/01/2011	N	After	7,180,311	1,014,871	674,808	4,047,131	5,736,810	125.2%	100.0%	100.0%	100.0%	
ESTERO FCD	F	10/01/2010	N	None	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	152,024	376,844	1,809,381	2,338,249	121.0%	100.0%	100.0%	100.0%	
EUSTIS	F	10/01/2011	N	None	4,817,812	4,879,022	182,480	1,549,255	6,414,496	75.1%	98.7%	0.0%	0.0%	
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%	



**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
EUSTIS	P	10/01/2010	N	None	9,652,207	5,608,851	427,989	5,022,382	11,059,222	87.3%	100.0%	100.0%	72.0%	
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%	
FERNANDINA BEACH	G	10/01/2012	N	After	12,650,722	15,258,521	1,978,293	2,082,199	18,596,677	68.0%	82.9%	0.0%	0.0%	
FERNANDINA BEACH	G	10/01/2011	N	None	11,200,754	13,148,522	2,014,844	2,720,226	17,326,793	64.6%	85.2%	0.0%	0.0%	
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	PF	10/01/2012	N	None	14,309,548	16,132,328	1,489,274	4,729,540	21,499,596	66.6%	88.7%	0.0%	0.0%	
FERNANDINA BEACH	PF	10/01/2011	N	None	12,268,416	16,593,833	1,252,976	3,950,344	20,692,553	59.3%	73.9%	0.0%	0.0%	
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%	
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	10/01/2009	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	10/01/2008	N	After	12,661,034	11,182,062	999,880	5,536,305	17,692,345	71.6%	100.0%	100.0%	8.7%	
FLAGLER BEACH	F	10/01/2012	N	None	1,026,197	283,750	67,136	417,723	768,609	133.5%	100.0%	100.0%	100.0%	
FLAGLER BEACH	F	10/01/2011	N	None	826,353	288,358	54,736	361,537	704,631	117.3%	100.0%	100.0%	100.0%	
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	P	10/01/2010	N	After	1,440,319	373,564	199,541	725,599	1,298,704	110.9%	100.0%	100.0%	100.0%	
FLORIDA CITY	P	10/01/2012	N	None	2,830,029	2,479,441	0	0	2,479,441	114.1%	100.0%	100.0%	100.0%	
FLORIDA CITY	P	10/01/2010	N	None	2,519,253	2,369,541	0	0	2,369,541	106.3%	100.0%	100.0%	100.0%	
FLORIDA CITY	P	10/01/2009	N	After	2,365,827	2,314,592	0	0	2,314,592	102.2%	100.0%	100.0%	100.0%	
FLORIDA CITY	P	10/01/2008	N	None	2,271,928	2,853,332	28,675	239,866	3,121,873	72.8%	79.6%	0.0%	0.0%	
FLORIDA CITY - ELECTED	G	10/01/2012	N	None	1,446,799	116,921	0	2,915,343	3,032,264	47.7%	100.0%	100.0%	45.6%	

**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
FORT LAUDERDALE	G	09/30/2012	N	After	496,554,294	363,193,293	32,830,933	114,440,054	508,086,419	97.7%	100.0%	100.0%	87.8%	
FORT LAUDERDALE	G	09/30/2011	N	After	305,318,905	357,825,917	31,115,791	101,929,687	488,745,034	62.5%	85.3%	0.0%	0.0%	
FORT LAUDERDALE	G	09/30/2010	N	None	312,018,770	281,449,618	36,704,548	128,555,921	444,207,372	70.2%	100.0%	83.3%	0.0%	
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	PF	01/01/2012	N	After	437,086,335	465,337,441	35,937,000	167,898,585	653,472,362	66.9%	93.9%	0.0%	0.0%	
FORT LAUDERDALE	PF	01/01/2011	N	None	442,366,427	442,389,564	32,399,000	147,876,831	609,653,095	72.6%	100.0%	0.0%	0.0%	
FORT LAUDERDALE	PF	01/01/2010	N	None	396,749,156	427,040,348	29,304,000	143,235,942	591,075,069	67.1%	92.9%	0.0%	0.0%	
FORT LAUDERDALE	PF	01/01/2009	N	None	356,689,018	425,592,486	0	144,074,766	555,983,331	64.2%	83.8%	0.0%	0.0%	
FORT MEADE [GPF]	F	10/01/2010	N	None	307,568	283,064	0	73,977	357,041	86.1%	100.0%	100.0%	33.1%	
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]	G	10/01/2010	N	None	3,174,282	1,917,195	0	1,704,561	3,621,756	87.6%	100.0%	100.0%	73.7%	
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]	P	10/01/2010	N	None	1,202,575	1,513,126	0	0	1,513,126	79.5%	79.5%	0.0%	0.0%	
FORT MEADE [GPF]	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 MYERS	F	10/01/2012	N	None	50,788,296	60,378,034	4,955,982	16,271,668	78,568,904	64.6%	84.1%	0.0%	0.0%	
FORT MYERS	F	10/01/2011	N	None	43,857,527	52,710,772	4,251,581	15,268,055	71,954,526	61.0%	83.2%	0.0%	0.0%	
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%	
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	G	10/01/2012	N	After	73,587,495	80,286,775	6,429,972	30,663,942	115,980,911	63.4%	91.7%	0.0%	0.0%	
FORT MYERS	G	10/01/2011	N	None	62,963,153	74,090,753	6,203,611	28,152,647	107,662,048	58.5%	85.0%	0.0%	0.0%	
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%	

**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	10/01/2008	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	P	10/01/2012	N	None	71,526,050	104,442,581	6,948,028	15,776,803	126,802,559	56.4%	68.5%	0.0%	0.0%	
FORT MYERS	P	10/01/2011	N	After	58,048,975	96,251,438	6,724,657	17,311,858	119,842,198	48.4%	60.3%	0.0%	0.0%	
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 PIERCE [G, P, UTIL]	G	09/30/2012	N	None	47,093,121	34,183,000	4,412,000	9,317,000	47,912,000	98.3%	100.0%	100.0%	91.2%	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	N	After	41,317,100	34,331,552	4,087,000	8,646,000	47,064,552	87.8%	100.0%	100.0%	33.5%	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	Y	After	41,317,100	34,332,000	4,087,000	8,646,000	47,065,000	87.8%	100.0%	100.0%	33.5%	
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]	P	09/30/2012	N	None	40,111,103	25,434,000	3,399,000	10,157,000	38,990,000	102.9%	100.0%	100.0%	100.0%	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	N	After	34,846,485	24,350,769	3,293,000	9,296,000	36,939,769	94.3%	100.0%	100.0%	77.5%	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	Y	After	34,846,485	24,350,769	3,293,000	9,296,000	36,939,769	94.3%	100.0%	100.0%	77.5%	
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 SUPP	P	09/30/2012	N	None	10,247,927	3,275,259	1,989,674	4,209,111	9,399,632	109.0%	100.0%	100.0%	100.0%	
FORT PIERCE SUPP	P	09/30/2011	N	After	8,786,669	2,943,852	1,804,243	4,290,669	9,032,267	97.3%	100.0%	100.0%	94.1%	
FORT PIERCE SUPP	P	09/30/2010	N	None	8,678,406	1,941,871	1,784,617	4,280,126	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	0	8,304,943	10,060,601	84.2%	100.0%	100.0%	80.9%	
FORT PIERCE SUPP	P	09/30/2008	N	None	8,138,620	0	0	0	0	N/A	100.0%	100.0%	100.0%	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2012	N	None	66,995,173	47,205,000	7,996,000	15,360,000	70,561,000	94.9%	100.0%	100.0%	76.8%	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	Y	After	58,364,000	45,445,000	7,800,000	15,654,000	68,899,000	84.7%	100.0%	100.0%	32.7%	

**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
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	N	After	58,363,519	45,444,649	7,800,000	15,654,000	68,898,649	84.7%	100.0%	100.0%	32.7%	
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 WALTON BEACH	F	10/01/2012	N	None	11,436,927	11,743,564	890,901	2,827,978	15,462,443	74.0%	97.4%	0.0%	0.0%	
FORT WALTON BEACH	F	10/01/2011	N	None	9,577,812	11,991,231	788,344	2,384,216	15,163,791	63.2%	79.9%	0.0%	0.0%	
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%	
FORT WALTON BEACH	G	10/01/2011	N	None	28,883,580	27,815,233	2,445,827	7,286,536	37,547,596	76.9%	100.0%	43.7%	0.0%	
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	P	10/01/2012	N	None	18,137,431	16,830,297	937,937	4,932,137	22,700,371	79.9%	100.0%	100.0%	7.5%	
FORT WALTON BEACH	P	10/01/2011	N	None	16,278,144	16,998,058	869,607	4,527,760	22,395,425	72.7%	95.8%	0.0%	0.0%	
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%	
FROSTPROOF	G	10/01/2012	N	None	1,106,835	386,509	0	313,769	700,278	158.1%	100.0%	100.0%	100.0%	
FROSTPROOF	G	10/01/2010	N	After	1,178,546	517,457	0	279,797	797,254	147.8%	100.0%	100.0%	100.0%	
FROSTPROOF	G	10/01/2008	N	After	1,111,310	599,917	23,797	208,736	832,450	133.5%	100.0%	100.0%	100.0%	
FROSTPROOF	P	10/01/2012	N	None	2,844,880	2,057,195	20,320	1,178,361	3,255,876	87.4%	100.0%	100.0%	65.1%	
FROSTPROOF	P	10/01/2011	N	None	2,445,284	1,982,852	21,603	1,121,697	3,126,152	78.2%	100.0%	100.0%	39.3%	
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%	

**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
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%	
FRUITLAND PARK	F	10/01/2010	N	After	366,544	497	8,413	58,587	67,497	543.1%	100.0%	100.0%	100.0%	
GAINESVILLE	G	10/01/2010	N	After	239,911,906	240,122,003	28,449,707	69,637,540	334,051,855	71.8%	99.9%	0.0%	0.0%	
GAINESVILLE	G	10/01/2009	N	After	228,505,410	213,299,530	27,763,935	79,875,201	316,878,267	72.1%	100.0%	54.8%	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	PF	10/01/2010	N	After	156,002,997	126,587,088	13,553,518	42,993,461	180,886,656	86.2%	100.0%	100.0%	36.9%	
GAINESVILLE	PF	10/01/2010	Y	After	156,002,997	126,587,088	13,553,518	42,993,461	180,886,656	86.2%	100.0%	100.0%	36.9%	
GAINESVILLE	PF	10/01/2009	N	After	146,510,907	109,775,517	13,762,911	51,360,980	172,687,912	84.8%	100.0%	100.0%	44.7%	
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 - DISABILITY	G	10/01/2010	N	After	5,459,769	2,079,420	0	2,172,394	4,251,814	128.4%	100.0%	100.0%	100.0%	
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%	
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]	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%	
GREEN COVE SPRINGS	P	10/01/2011	N	None	1,863,280	127,019	0	961,716	1,088,735	171.1%	100.0%	100.0%	100.0%	
GREEN COVE SPRINGS	P	10/01/2010	N	None	1,648,285	67,170	0	861,941	929,111	177.4%	100.0%	100.0%	100.0%	
GREEN COVE SPRINGS	P	10/01/2009	N	After	1,287,400	58,737	0	726,070	784,807	164.0%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2012	N	After	14,074,637	1,569,043	0	6,892,460	8,461,503	166.3%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2011	N	None	10,447,459	946,402	0	5,818,633	6,765,035	154.4%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2011	Y	None	10,564,789	946,402	0	5,818,633	6,765,035	156.2%	100.0%	100.0%	100.0%	
GREENACRES	PF	10/01/2010	N	After	9,367,420	930,946	0	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%	

**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
GULF BREEZE	P	10/01/2012	N	None	2,779,873	892,096	0	1,237,301	2,129,397	130.5%	100.0%	100.0%	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%	
GULFPORT	F	10/01/2012	N	None	2,448,619	1,296,330	274,738	473,265	2,044,333	119.8%	100.0%	100.0%	100.0%	
GULFPORT	F	10/01/2011	N	None	2,016,613	1,280,814	231,611	368,675	1,881,100	107.2%	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	G	10/01/2012	N	After	11,126,134	5,433,956	214,147	3,622,776	9,270,879	120.0%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2011	N	None	9,687,468	4,922,882	176,276	3,522,474	8,621,632	112.4%	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	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	10/01/2009	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	10/01/2008	N	After	8,479,039	4,062,658	0	2,665,345	6,728,003	126.0%	100.0%	100.0%	100.0%	
GULFPORT	P	10/01/2012	N	None	6,802,063	4,858,996	936,903	658,966	6,454,865	105.4%	100.0%	100.0%	100.0%	
GULFPORT	P	10/01/2011	N	None	5,764,084	4,410,311	895,618	940,661	6,246,590	92.3%	100.0%	100.0%	48.7%	
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%	
HAINES CITY	F	10/01/2012	N	None	4,056,547	5,370,241	360,059	527,209	6,257,509	64.8%	75.5%	0.0%	0.0%	
HAINES CITY	F	10/01/2011	N	None	3,654,907	5,415,943	352,711	418,374	6,187,028	59.1%	67.5%	0.0%	0.0%	
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	G	10/01/2012	N	After	12,987,536	8,871,779	1,371,283	4,576,153	14,819,215	87.6%	100.0%	100.0%	60.0%	
HAINES CITY	G	10/01/2011	N	None	10,210,713	4,459,253	1,509,245	6,508,070	12,476,568	81.8%	100.0%	100.0%	65.2%	

**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
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	P	10/01/2012	N	None	5,878,451	4,700,000	1,039,176	1,260,588	6,999,764	84.0%	100.0%	100.0%	11.0%	
HAINES CITY	P	10/01/2011	N	None	4,931,628	4,744,275	856,805	999,246	6,600,326	74.7%	100.0%	21.9%	0.0%	
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%	
HALIFAX HOSPITAL	G	10/01/2010	N	After	169,082,866	185,567,026	0	98,963,017	284,530,043	59.4%	91.1%	0.0%	0.0%	
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%	
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%	
HALLANDALE BEACH	G	10/01/2011	N	None	30,590,184	22,981,199	3,090,632	15,913,483	41,548,860	73.6%	100.0%	100.0%	28.4%	
HALLANDALE BEACH	G	10/01/2010	N	None	28,956,537	21,741,934	2,846,428	15,991,131	39,943,354	72.5%	100.0%	100.0%	27.3%	
HALLANDALE BEACH	G	10/01/2009	N	None	25,537,551	20,595,038	2,199,288	14,297,852	37,092,178	68.8%	100.0%	100.0%	19.2%	
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	PF	10/01/2012	N	None	81,336,427	119,490,122	10,130,704	21,445,279	131,171,777	62.0%	68.1%	0.0%	0.0%	
HALLANDALE BEACH	PF	10/01/2011	N	After	63,951,078	118,309,956	8,978,018	17,939,385	126,607,888	50.5%	54.1%	0.0%	0.0%	
HALLANDALE BEACH	PF	10/01/2010	N	After	64,197,638	114,487,365	8,055,242	16,042,638	121,359,019	52.9%	56.1%	0.0%	0.0%	
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 PM	G	10/01/2011	Y	None	9,370,153	8,226,448	795,419	4,154,148	12,443,511	75.3%	100.0%	100.0%	8.4%	
HALLANDALE BEACH PM	G	10/01/2011	N	None	9,370,153	8,226,448	795,419	4,154,148	12,443,511	75.3%	100.0%	100.0%	8.4%	
HALLANDALE BEACH PM	G	10/01/2010	N	None	8,215,384	6,916,210	849,272	4,708,736	11,519,812	71.3%	100.0%	100.0%	9.6%	
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%	
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%	

**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 (EXCESS)	G	10/01/2011	N	None	0	8,377,327	0	0	8,377,327	.0%	0.0%	0.0%	0.0%	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2010	N	None	0	7,640,811	0	0	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%	
HIALEAH	GPF	10/01/2010	N	None	474,586,014	436,146,273	64,419,145	136,193,252	632,510,199	75.0%	100.0%	59.7%	0.0%	
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	356,796,486	73,241,859	141,660,478	571,698,823	80.1%	100.0%	100.0%	19.5%	
HIALEAH - ELECTED	G	10/01/2011	N	None	6,759,235	3,231,435	0	2,992,046	6,223,481	108.6%	100.0%	100.0%	100.0%	
HIALEAH - ELECTED	G	10/01/2010	N	None	6,596,296	2,348,950	0	3,398,914	5,747,864	114.8%	100.0%	100.0%	100.0%	
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 GARDENS	P	10/01/2012	N	After	11,061,582	8,301,468	686,334	3,568,708	12,103,414	91.4%	100.0%	100.0%	58.1%	
HIALEAH GARDENS	P	10/01/2011	N	None	9,790,489	8,082,659	598,513	2,967,200	11,569,094	84.6%	100.0%	100.0%	37.4%	
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%	
HILLSBOROUGH COUNTY	ERP	07/01/2011	N	None	15,470,853	28,536,584	0	0	28,536,584	54.2%	54.2%	0.0%	0.0%	
HILLSBOROUGH COUNTY	ERP	07/01/2010	N	None	15,735,803	29,577,005	0	0	29,577,005	53.2%	53.2%	0.0%	0.0%	
HILLSBOROUGH COUNTY	ERP	07/01/2009	Y	None	15,024,428	29,027,261	0	9,819,925	38,847,186	38.7%	51.8%	0.0%	0.0%	
HOLLEY-NAVARRE FCD	F	10/01/2011	N	After	614,542	0	69,600	77,811	147,411	416.9%	100.0%	100.0%	100.0%	
HOLLEY-NAVARRE FCD	F	10/01/2008	N	None	96,472	0	20,573	31,408	51,981	185.6%	100.0%	100.0%	100.0%	
HOLLY HILL	F	10/01/2012	N	None	3,103,662	3,001,388	281,433	818,443	3,865,313	80.3%	100.0%	36.3%	0.0%	
HOLLY HILL	F	10/01/2011	N	None	2,769,185	2,911,027	242,848	662,323	3,704,972	74.7%	95.1%	0.0%	0.0%	
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%	



**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	10/01/2012	N	None	7,048,306	8,019,566	422,876	1,335,050	9,309,895	75.7%	87.9%	0.0%	0.0%	
HOLLY HILL	P	10/01/2011	N	None	5,958,679	8,046,229	406,926	953,120	8,878,461	67.1%	74.1%	0.0%	0.0%	
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%	
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%	
HOLLYWOOD	F	10/01/2010	Y	After	86,849,783	227,009,448	8,052,611	29,265,448	201,692,445	43.1%	38.3%	0.0%	0.0%	
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	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	P	10/01/2012	N	None	169,520,688	311,994,890	13,229,284	22,095,539	293,553,825	57.7%	54.3%	0.0%	0.0%	
HOLLYWOOD	P	10/01/2012	Y	After	169,520,688	311,950,639	12,950,457	19,775,471	290,910,679	58.3%	54.3%	0.0%	0.0%	
HOLLYWOOD	P	10/01/2011	N	None	148,523,932	298,762,374	12,569,564	22,834,872	286,288,994	51.9%	49.7%	0.0%	0.0%	
HOLLYWOOD	P	10/01/2010	Y	After	156,601,556	282,219,555	11,932,090	25,184,017	278,315,298	56.3%	55.5%	0.0%	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%	
HOLMES BEACH	P	10/01/2012	N	None	6,274,599	4,938,452	227,409	992,464	5,972,597	105.1%	100.0%	100.0%	100.0%	
HOLMES BEACH	P	10/01/2011	N	None	5,406,118	3,983,552	249,257	1,354,552	5,565,058	97.1%	100.0%	100.0%	86.6%	
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%	
HOMESTEAD	F	01/01/2013	N	None	7,077,178	8,278,294	0	0	8,278,294	85.5%	85.5%	0.0%	0.0%	
HOMESTEAD	F	01/01/2012	N	None	6,873,262	9,556,752	0	0	8,551,288	80.4%	71.9%	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
HOMESTEAD	F	01/01/2011	N	None	7,613,148	9,935,670	0	0	8,733,659	87.2%	76.6%	0.0%	0.0%	
HOMESTEAD	F	01/01/2010	N	None	7,466,206	9,710,064	0	0	8,908,272	83.8%	76.9%	0.0%	0.0%	
HOMESTEAD	F	01/01/2009	N	After	6,543,979	9,454,578	0	0	9,075,477	72.1%	69.2%	0.0%	0.0%	
HOMESTEAD	P	10/01/2012	N	After	51,029,915	58,748,905	2,983,240	14,269,465	69,890,067	73.0%	86.9%	0.0%	0.0%	
HOMESTEAD	P	10/01/2011	N	None	42,824,469	49,267,169	3,072,919	17,628,578	66,291,256	64.6%	86.9%	0.0%	0.0%	
HOMESTEAD	P	10/01/2010	N	None	40,449,299	41,372,211	3,100,128	21,271,151	62,020,352	65.2%	97.8%	0.0%	0.0%	
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 - General & Hospital	G	10/01/2011	N	None	47,103,474	31,733,183	4,273,583	21,867,394	57,254,223	82.3%	100.0%	100.0%	50.7%	
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%	
HOMESTEAD - General & Hospital	G	10/01/2009	N	None	39,475,259	27,711,097	3,746,188	18,898,703	49,601,270	79.6%	100.0%	100.0%	42.4%	
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 - New Elected & Sr. Mgmt	G	01/01/2012	N	None	3,314,017	3,857,284	0	75,236	3,932,520	84.3%	85.9%	0.0%	0.0%	
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2010	N	None	2,604,072	2,131,709	0	1,457,103	3,588,812	72.6%	100.0%	100.0%	32.4%	
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 - Old Elected	G	01/01/2010	N	After	1,464,903	1,712,359	0	394,889	2,107,248	69.5%	85.5%	0.0%	0.0%	
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%	
INDIALANTIC	G	10/01/2012	N	After	968,608	603,983	163,219	455,934	1,223,136	79.2%	100.0%	100.0%	44.2%	
INDIALANTIC	G	10/01/2011	N	None	801,732	500,460	171,975	427,185	1,099,620	72.9%	100.0%	100.0%	30.3%	
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	PF	10/01/2012	N	None	5,306,281	2,628,663	415,397	2,176,732	5,220,792	101.6%	100.0%	100.0%	100.0%	
INDIALANTIC	PF	10/01/2011	N	None	4,468,845	2,012,140	418,915	2,320,206	4,751,261	94.1%	100.0%	100.0%	87.8%	
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%	

**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
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%	
INDIAN HARBOUR BEACH	P	10/01/2012	N	None	6,247,647	4,624,606	354,613	1,921,212	6,758,300	92.4%	100.0%	100.0%	66.0%	
INDIAN HARBOUR BEACH	P	10/01/2011	N	None	5,240,836	1,876,567	529,349	3,414,530	5,820,446	90.0%	100.0%	100.0%	83.0%	
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 RIVER SHORES	G	10/01/2011	N	After	286,201	466,806	0	41,645	508,451	56.3%	61.3%	0.0%	0.0%	
INDIAN RIVER SHORES	G	10/01/2009	N	None	265,658	459,075	0	23,105	482,180	55.1%	57.9%	0.0%	0.0%	
INDIAN RIVER SHORES	G	10/01/2009	Y	After	265,658	459,075	0	15,384	474,459	56.0%	57.9%	0.0%	0.0%	
INDIAN RIVER SHORES	G	10/01/2008	Y	After	286,072	473,381	0	12,981	486,362	58.8%	60.4%	0.0%	0.0%	EE Contrib not available
INDIAN RIVER SHORES	PF	10/01/2011	N	After	6,128,432	1,699,239	0	6,336,513	8,035,752	76.3%	100.0%	100.0%	69.9%	
INDIAN RIVER SHORES	PF	10/01/2009	N	None	4,555,912	1,277,457	0	121,806	1,399,263	325.6%	100.0%	100.0%	100.0%	
INDIAN RIVER SHORES	PF	10/01/2009	Y	After	4,555,912	1,277,457	0	4,399,626	5,677,083	80.3%	100.0%	100.0%	74.5%	
INDIAN RIVER SHORES	PF	10/01/2008	Y	After	3,912,239	1,160,934	5,002,675	87,965	6,251,574	62.6%	100.0%	55.0%	0.0%	
INDIAN SHORES	P	10/01/2011	N	After	1,616,746	284,482	190,228	1,071,192	1,545,902	104.6%	100.0%	100.0%	100.0%	
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%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2012	N	None	397,247,551	75,209,022	0	218,784,454	293,993,476	135.1%	100.0%	100.0%	100.0%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	N	None	369,739,399	49,993,043	0	198,421,197	248,414,240	148.8%	100.0%	100.0%	100.0%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2010	N	None	289,458,850	32,650,131	0	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%	
JACKSONVILLE	CO	10/01/2011	N	None	93,409,000	137,094,535	16,927,534	62,595,585	201,169,654	46.4%	68.1%	0.0%	0.0%	
JACKSONVILLE	CO	10/01/2010	N	After	89,622,000	108,023,123	16,979,981	66,992,311	181,927,415	49.3%	83.0%	0.0%	0.0%	
JACKSONVILLE	CO	10/01/2008	Y	After	71,452,205	47,609,605	0	88,717,937	133,830,301	53.4%	100.0%	100.0%	26.9%	

**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
JACKSONVILLE	G	10/01/2011	N	None	1,384,227,000	1,408,801,894	188,273,197	439,175,897	2,036,250,988	68.0%	98.3%	0.0%	0.0%	
JACKSONVILLE	G	10/01/2010	N	After	1,456,079,000	1,349,949,442	180,295,958	454,112,027	1,984,357,427	73.4%	100.0%	58.9%	0.0%	
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	PF	10/01/2012	N	After	885,238,008	2,031,708,963	87,316,500	468,922,033	2,362,448,296	37.5%	43.6%	0.0%	0.0%	
JACKSONVILLE	PF	10/01/2011	N	After	724,730,337	1,710,150,885	91,552,794	439,197,040	2,038,313,008	35.6%	42.4%	0.0%	0.0%	
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 - DISABILITY	G	10/01/2012	N	None	5,049,000	4,070,022	0	9,941,352	14,011,374	36.0%	100.0%	100.0%	9.8%	
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	10/01/2012	N	None	8,979,198	6,394,697	1,445,000	2,882,000	10,721,697	83.7%	100.0%	100.0%	39.5%	
JACKSONVILLE BEACH	F	10/01/2011	N	None	7,758,867	6,486,971	1,098,000	2,803,000	10,387,971	74.7%	100.0%	100.0%	6.2%	
JACKSONVILLE BEACH	F	10/01/2010	N	None	7,875,016	6,647,316	974,000	2,871,000	10,492,316	75.1%	100.0%	100.0%	8.8%	
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	G	10/01/2012	N	None	42,300,362	31,193,222	8,712,000	11,028,000	50,473,913	83.8%	100.0%	100.0%	21.7%	
JACKSONVILLE BEACH	G	10/01/2011	N	None	37,189,171	26,907,539	7,431,000	13,906,000	47,599,349	78.1%	100.0%	100.0%	20.5%	
JACKSONVILLE BEACH	G	10/01/2010	N	None	38,248,162	24,491,525	7,560,000	15,161,000	46,445,730	82.4%	100.0%	100.0%	40.9%	
JACKSONVILLE BEACH	G	10/01/2009	N	None	37,248,503	23,425,000	7,365,000	13,555,000	44,345,000	84.0%	100.0%	100.0%	47.6%	
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	P	10/01/2012	N	None	16,407,984	11,275,344	2,594,000	4,551,000	18,298,535	89.7%	100.0%	100.0%	55.8%	
JACKSONVILLE BEACH	P	10/01/2011	N	None	14,335,554	11,339,517	1,984,000	4,386,000	17,709,517	80.9%	100.0%	100.0%	23.1%	
JACKSONVILLE BEACH	P	10/01/2010	N	None	14,616,340	10,175,258	2,083,000	5,221,000	17,479,258	83.6%	100.0%	100.0%	45.2%	
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%	
JUPITER	P	10/01/2012	N	After	43,960,626	31,932,415	4,980,584	15,400,166	51,382,642	85.6%	100.0%	100.0%	45.8%	
JUPITER	P	10/01/2011	N	None	36,038,163	28,729,059	4,599,343	14,357,686	47,366,257	76.1%	100.0%	100.0%	18.9%	

**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
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 ISLAND	GPF	10/01/2012	N	After	9,567,882	8,140,454	0	4,812,365	12,952,819	73.9%	100.0%	100.0%	29.7%	
JUPITER ISLAND	GPF	10/01/2011	N	None	8,338,190	7,342,267	0	4,007,852	11,350,119	73.5%	100.0%	100.0%	24.8%	
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	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	10/01/2009	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	10/01/2008	N	After	7,939,043	6,032,450	0	4,355,922	10,388,372	76.4%	100.0%	100.0%	43.8%	
KEY BISCAYNE	PF	10/01/2012	N	After	19,155,304	3,824,519	5,874,519	11,818,489	21,377,979	89.6%	100.0%	100.0%	80.0%	
KEY BISCAYNE	PF	10/01/2011	N	After	14,913,954	2,759,382	5,472,588	10,682,079	18,831,832	79.2%	100.0%	100.0%	62.6%	
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%	
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 WEST	G	10/01/2010	N	None	36,586,205	20,577,449	3,416,488	7,254,623	31,007,590	118.0%	100.0%	100.0%	100.0%	
KEY WEST	G	10/01/2009	N	None	33,939,905	16,710,522	3,462,905	8,909,750	29,012,615	117.0%	100.0%	100.0%	100.0%	
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	PF	10/01/2012	Y	None	55,239,216	50,050,292	5,363,431	21,429,248	69,777,556	79.2%	100.0%	96.7%	0.0%	
KEY WEST	PF	10/01/2012	N	None	55,239,216	50,050,292	5,363,431	21,429,248	69,777,556	79.2%	100.0%	96.7%	0.0%	
KEY WEST	PF	10/01/2011	N	None	46,425,175	45,539,255	5,260,034	21,428,950	66,866,257	69.4%	100.0%	16.8%	0.0%	
KEY WEST	PF	10/01/2010	N	After	48,552,786	42,605,502	5,128,424	20,207,462	63,355,418	76.6%	100.0%	100.0%	4.1%	
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%	
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 HOUSING	G	01/01/2013	N	None	5,484,197	3,075,304	0	3,571,966	6,332,318	86.6%	100.0%	100.0%	67.4%	
KEY WEST HOUSING	G	01/01/2012	N	None	4,799,151	2,746,959	0	3,369,366	5,850,122	82.0%	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
KEY WEST HOUSING	G	01/01/2011	N	None	4,658,537	2,373,693	0	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 UTILITY	G	01/01/2013	N	None	64,668,829	51,331,625	20,402	29,149,758	80,501,785	80.3%	100.0%	100.0%	45.7%	
KEY WEST UTILITY	G	01/01/2012	N	None	58,164,551	48,859,664	21,301	26,704,917	75,585,882	77.0%	100.0%	100.0%	34.8%	
KEY WEST UTILITY	G	01/01/2011	N	None	58,610,097	45,831,100	26,315	25,420,270	71,277,685	82.2%	100.0%	100.0%	50.2%	
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%	
KISSIMMEE	F	10/01/2012	N	None	27,690,512	25,422,648	428,543	13,350,988	36,660,835	75.5%	100.0%	100.0%	13.8%	
KISSIMMEE	F	10/01/2011	N	None	23,006,877	24,020,647	390,605	12,452,288	34,705,604	66.3%	95.8%	0.0%	0.0%	
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	G	10/01/2011	N	After	61,651,817	33,085,750	5,676,747	33,093,942	71,122,378	86.7%	100.0%	100.0%	69.2%	
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	P	10/01/2012	N	None	41,016,009	29,504,830	2,398,536	15,484,609	46,393,986	88.4%	100.0%	100.0%	58.8%	
KISSIMMEE	P	10/01/2011	N	None	34,942,331	27,385,853	2,351,336	13,873,250	42,886,549	81.5%	100.0%	100.0%	37.5%	
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%	
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 UTILITY AUTHORITY	G	10/01/2012	N	After	52,606,836	38,059,385	1,633,228	24,119,248	62,150,697	84.6%	100.0%	100.0%	53.5%	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	N	None	42,235,913	35,373,585	1,513,292	21,632,708	57,131,964	73.9%	100.0%	100.0%	24.7%	
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%	

**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 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%	
LABELLE	F	10/01/2011	N	None	340,194	4,237	0	154,899	159,136	213.8%	100.0%	100.0%	100.0%	
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%	
LADY LAKE	P	10/01/2012	N	None	4,855,467	2,040,839	378,478	1,290,287	3,709,604	130.9%	100.0%	100.0%	100.0%	
LADY LAKE	P	10/01/2011	N	None	3,827,070	695,153	377,618	1,527,097	2,599,868	147.2%	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%	
LAKE ALFRED	G	10/01/2012	N	After	3,233,292	2,324,915	225,231	646,857	3,197,003	101.1%	100.0%	100.0%	100.0%	
LAKE ALFRED	G	10/01/2011	N	None	2,901,934	2,042,896	204,240	804,018	3,051,154	95.1%	100.0%	100.0%	81.4%	
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	PF	10/01/2012	N	None	2,322,452	610,989	229,467	905,368	1,745,824	133.0%	100.0%	100.0%	100.0%	
LAKE ALFRED	PF	10/01/2011	N	None	1,984,287	615,940	199,282	755,703	1,570,925	126.3%	100.0%	100.0%	100.0%	
LAKE ALFRED	PF	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	PF	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	PF	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 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	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%	
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%	

**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	P	10/01/2012	N	None	9,916,812	6,444,168	504,079	2,236,005	9,184,252	108.0%	100.0%	100.0%	100.0%	
LAKE CITY	P	10/01/2011	N	After	8,339,684	6,061,021	487,339	1,990,526	8,538,886	97.7%	100.0%	100.0%	90.0%	
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 HELEN	P	10/01/2012	N	None	861,097	116,780	13,842	255,216	385,838	223.2%	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 MARY	F	10/01/2012	N	After	9,415,869	4,175,830	1,344,835	4,213,425	9,514,152	99.0%	100.0%	100.0%	92.4%	
LAKE MARY	F	10/01/2011	N	After	7,690,429	3,315,303	1,269,045	4,260,941	8,659,368	88.8%	100.0%	100.0%	72.9%	
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	P	10/01/2012	N	None	11,928,127	6,432,636	801,580	3,522,453	10,756,669	110.9%	100.0%	100.0%	100.0%	
LAKE MARY	P	10/01/2011	N	None	9,799,564	5,938,037	750,294	3,185,941	9,874,272	99.2%	100.0%	100.0%	97.7%	
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 PARK (RETIRED)	P	10/01/2012	N	None	1,374,695	1,598,561	0	0	1,598,561	86.0%	86.0%	0.0%	0.0%	
LAKE PARK (RETIRED)	P	10/01/2011	N	None	1,266,384	1,628,136	0	0	1,628,136	77.8%	77.8%	0.0%	0.0%	
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 WALES	F	10/01/2012	N	None	6,024,042	6,951,398	511,661	1,633,587	8,641,484	69.7%	86.7%	0.0%	0.0%	
LAKE WALES	F	10/01/2011	N	After	5,300,075	6,481,746	514,019	1,896,710	8,620,542	61.5%	81.8%	0.0%	0.0%	
LAKE WALES	F	10/01/2011	Y	After	5,300,075	6,481,746	514,019	1,896,710	8,620,542	61.5%	81.8%	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
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	5,270,899	4,897,107	97,366	2,409,524	7,149,519	73.7%	100.0%	100.0%	11.5%	
LAKE WALES	G	10/01/2012	N	After	7,453,858	4,869,433	851,413	1,531,174	6,907,110	107.9%	100.0%	100.0%	100.0%	
LAKE WALES	G	10/01/2011	N	None	6,522,732	5,018,733	742,825	1,300,746	6,534,639	99.8%	100.0%	100.0%	58.5%	
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	P	10/01/2012	N	None	10,861,876	7,820,552	789,547	2,856,536	11,435,653	95.0%	100.0%	100.0%	78.8%	
LAKE WALES	P	10/01/2011	Y	After	9,386,803	6,459,651	795,675	3,541,209	10,796,535	86.9%	100.0%	100.0%	60.2%	
LAKE WALES	P	10/01/2011	N	After	9,386,803	6,459,651	795,675	3,518,948	10,774,274	87.1%	100.0%	100.0%	60.6%	
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 WORTH	F	10/01/2011	N	After	18,235,265	46,451,016	776,415	2,615,554	41,522,637	43.9%	39.3%	0.0%	0.0%	
LAKE WORTH	F	10/01/2010	N	After	20,347,126	40,677,385	1,007,146	5,045,946	39,644,353	51.3%	50.0%	0.0%	0.0%	
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	G	10/01/2012	N	After	55,534,364	90,266,904	5,091,565	8,144,430	99,363,773	55.9%	61.5%	0.0%	0.0%	
LAKE WORTH	G	10/01/2011	N	After	50,697,203	89,162,737	4,650,182	10,059,777	100,155,143	50.6%	56.9%	0.0%	0.0%	
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	P	10/01/2012	N	After	22,065,598	39,335,732	827,645	3,241,960	42,363,193	52.1%	56.1%	0.0%	0.0%	
LAKE WORTH	P	10/01/2011	N	After	20,113,719	37,896,951	879,928	2,983,660	41,059,793	49.0%	53.1%	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
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%	
LAKELAND	F	10/01/2011	N	None	17,119,114	8,698,093	2,736,484	5,200,036	16,634,613	102.9%	100.0%	100.0%	100.0%	
LAKELAND	F	10/01/2010	N	After	17,996,459	8,568,037	2,579,259	4,991,935	16,139,231	111.5%	100.0%	100.0%	100.0%	
LAKELAND	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	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	G	10/01/2011	N	After	408,046,766	326,137,151	61,724,036	191,899,441	570,198,647	71.6%	100.0%	100.0%	10.5%	
LAKELAND	G	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	G	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	G	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	P	10/01/2012	N	None	89,552,010	68,108,859	12,812,062	29,866,494	109,445,180	81.8%	100.0%	100.0%	28.9%	
LAKELAND	P	10/01/2011	N	None	77,328,317	65,201,802	11,620,484	28,347,392	103,579,514	74.7%	100.0%	100.0%	1.8%	
LAKELAND	P	10/01/2010	Y	After	76,842,020	64,066,700	10,153,057	26,125,659	97,579,822	78.7%	100.0%	100.0%	10.0%	
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	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	10/01/2008	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%	
LANTANA	F	09/30/2011	N	After	19,266,901	9,974,789	463,000	12,302,416	22,144,128	87.0%	100.0%	100.0%	71.8%	
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	P	10/01/2011	N	After	7,341,028	3,156,493	787,441	3,257,151	7,201,085	101.9%	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%	

**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
LARGO	PF	10/01/2012	N	None	90,132,758	88,324,820	6,415,795	32,190,874	119,957,067	75.1%	100.0%	28.2%	0.0%	
LARGO	PF	10/01/2011	N	None	77,099,070	83,089,329	6,283,639	31,544,231	115,588,856	66.7%	92.8%	0.0%	0.0%	
LARGO	PF	10/01/2010	N	After	77,602,424	74,839,104	6,575,275	33,066,571	110,740,261	70.1%	100.0%	42.0%	0.0%	
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%	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2011	N	None	645,806	132,178	49,883	216,167	398,228	162.2%	100.0%	100.0%	100.0%	
LAUDERDALE-BY-THE-SEA (VOL)	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 (VOL)	F	10/01/2008	N	None	412,514	142,347	19,411	91,216	252,974	163.1%	100.0%	100.0%	100.0%	
LAUDERHILL	F	10/01/2011	N	After	36,567,057	41,185,630	0	15,590,242	55,046,055	66.4%	88.8%	0.0%	0.0%	
LAUDERHILL	F	10/01/2010	N	After	36,162,373	37,810,819	0	15,989,354	52,500,184	68.9%	95.6%	0.0%	0.0%	
LAUDERHILL	F	10/01/2009	N	After	33,196,711	31,831,590	0	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	0	18,643,745	47,026,355	67.4%	100.0%	100.0%	6.8%	
LAUDERHILL	G	10/01/2011	N	None	13,610,435	15,220,961	0	6,036,249	20,407,574	66.7%	89.4%	0.0%	0.0%	
LAUDERHILL	G	10/01/2010	N	None	14,352,140	15,472,357	2,142,177	3,442,372	20,155,776	71.2%	92.8%	0.0%	0.0%	
LAUDERHILL	G	10/01/2009	N	None	13,476,408	14,182,198	1,938,231	3,773,690	19,315,078	69.8%	95.0%	0.0%	0.0%	
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	P	10/01/2012	N	None	34,269,838	10,608,436	6,878,545	24,891,481	41,884,957	81.8%	100.0%	100.0%	67.4%	
LAUDERHILL	P	10/01/2011	N	After	26,880,688	8,796,322	5,608,268	21,190,913	35,449,802	75.8%	100.0%	100.0%	58.9%	
LAUDERHILL	P	10/01/2011	Y	After	26,880,688	8,796,322	5,608,268	21,190,913	35,449,802	75.8%	100.0%	100.0%	58.9%	
LAUDERHILL	P	10/01/2010	N	None	25,395,398	4,370,622	5,408,700	17,260,401	27,039,723	93.9%	100.0%	100.0%	90.5%	
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 (C&M)	G	10/01/2011	N	After	12,191,912	14,612,413	2,057,512	3,718,816	20,289,090	60.1%	83.4%	0.0%	0.0%	
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%	

**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 (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%	
LEESBURG	F	10/01/2012	N	None	13,180,705	6,543,992	1,772,699	5,518,103	13,834,794	95.3%	100.0%	100.0%	88.1%	
LEESBURG	F	10/01/2011	N	None	10,739,624	6,672,011	1,617,881	4,848,767	13,138,659	81.7%	100.0%	100.0%	50.5%	
LEESBURG	F	10/01/2010	Y	After	10,692,388	6,265,712	1,495,351	3,846,167	11,607,230	92.1%	100.0%	100.0%	76.2%	
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	G	10/01/2012	N	After	31,112,567	26,610,262	20,102	12,810,658	39,441,022	78.9%	100.0%	100.0%	35.0%	
LEESBURG	G	10/01/2011	N	None	28,828,625	25,497,242	20,102	12,827,096	38,344,440	75.2%	100.0%	100.0%	25.8%	
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	12,825,369	37,170,493	78.6%	100.0%	100.0%	38.1%	
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	P	10/01/2012	N	None	14,260,248	6,957,150	2,321,982	3,512,417	12,791,549	111.5%	100.0%	100.0%	100.0%	
LEESBURG	P	10/01/2011	N	None	12,285,713	6,974,296	2,180,231	3,278,046	12,432,573	98.8%	100.0%	100.0%	95.5%	
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%	
LIGHTHOUSE POINT	PF	10/01/2012	N	None	11,123,289	2,653,759	5,061,586	2,881,087	10,596,432	105.0%	100.0%	100.0%	100.0%	
LIGHTHOUSE POINT	PF	10/01/2010	N	None	7,741,279	1,992,422	3,828,551	1,916,231	7,737,204	100.1%	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%	
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%	
LONGBOAT KEY	F	10/01/2012	N	None	12,670,985	17,278,324	1,847,717	6,094,512	25,220,553	50.2%	73.3%	0.0%	0.0%	
LONGBOAT KEY	F	10/01/2011	N	None	11,014,911	17,329,945	1,705,749	4,748,180	23,745,530	46.4%	63.6%	0.0%	0.0%	
LONGBOAT KEY	F	10/01/2010	N	None	10,843,487	16,177,655	1,594,965	4,470,668	22,243,288	48.7%	67.0%	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
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	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	10/01/2008	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	G	10/01/2012	N	After	8,040,610	6,245,744	1,239,459	4,383,289	11,825,744	68.0%	100.0%	100.0%	12.7%	
LONGBOAT KEY	G	10/01/2011	N	None	6,603,428	5,399,249	1,216,721	3,079,534	9,680,069	68.2%	100.0%	99.0%	0.0%	
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	P	10/01/2012	N	After	5,610,367	9,125,889	558,183	1,685,476	11,162,488	50.3%	61.5%	0.0%	0.0%	
LONGBOAT KEY	P	10/01/2011	N	None	4,611,904	8,556,676	462,772	1,095,764	9,987,626	46.2%	53.9%	0.0%	0.0%	
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%	
LONGWOOD	PF	10/01/2012	N	None	6,337,454	736,100	0	3,318,459	4,054,559	156.3%	100.0%	100.0%	100.0%	
LONGWOOD	PF	10/01/2011	N	None	4,551,114	684,487	0	2,860,721	3,545,208	128.4%	100.0%	100.0%	100.0%	
LONGWOOD	PF	10/01/2010	N	None	6,500,141	541,174	0	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%	
LYNN HAVEN	F	10/01/2012	N	None	3,917,554	1,435,226	261,953	1,135,400	2,832,579	138.3%	100.0%	100.0%	100.0%	
LYNN HAVEN	F	10/01/2011	N	None	3,142,650	920,922	278,135	1,316,767	2,450,834	128.2%	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%	
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	G	10/01/2012	N	After	10,714,411	3,359,458	1,292,206	7,104,205	11,353,621	94.4%	100.0%	100.0%	85.3%	
LYNN HAVEN	G	10/01/2011	N	None	8,949,316	3,005,976	1,187,138	5,994,713	9,975,631	89.7%	100.0%	100.0%	79.3%	

**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
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	P	10/01/2012	N	None	5,571,762	2,671,714	321,613	1,534,993	4,522,076	123.2%	100.0%	100.0%	100.0%	
LYNN HAVEN	P	10/01/2011	N	None	4,594,139	2,421,207	303,315	1,446,879	4,146,956	110.8%	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%	
MACCLENNY	F	10/01/2010	N	After	389,268	13,655	0	574,553	588,208	66.2%	100.0%	100.0%	65.4%	
MADISON	F	10/01/2012	N	None	1,567,407	1,856,572	83,741	438,344	2,378,657	65.9%	84.4%	0.0%	0.0%	
MADISON	F	10/01/2011	N	None	1,389,703	1,283,824	112,400	811,514	2,207,738	62.9%	100.0%	94.2%	0.0%	
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	1,338,696	70,244	427,167	1,829,308	70.3%	96.1%	0.0%	0.0%	
MADISON	P	10/01/2012	N	None	2,936,905	1,476,823	184,475	834,296	2,495,594	117.7%	100.0%	100.0%	100.0%	
MADISON	P	10/01/2011	N	None	2,609,016	1,471,103	157,746	802,464	2,431,313	107.3%	100.0%	100.0%	100.0%	
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%	
MAITLAND	PF	10/01/2012	N	After	19,274,489	20,161,718	1,297,538	4,612,019	24,809,951	77.7%	95.6%	0.0%	0.0%	
MAITLAND	PF	10/01/2011	N	None	16,175,553	18,635,352	1,290,458	5,447,879	24,053,051	67.2%	86.8%	0.0%	0.0%	
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%	
MARATHON	F	10/01/2011	N	After	3,046,419	0	0	1,127,149	1,127,149	270.3%	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
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	N	After	1,130,532	6,713	90,207	443,590	540,510	209.2%	100.0%	100.0%	100.0%	
MARATHON	F	10/01/2008	Y	After	1,130,532	6,713	90,207	378,750	475,670	237.7%	100.0%	100.0%	100.0%	
MARCO ISLAND	F	10/01/2012	N	After	4,122,634	514,385	81,094	2,321,683	2,917,162	141.3%	100.0%	100.0%	100.0%	
MARCO ISLAND	F	10/01/2011	N	After	3,071,853	459,014	67,654	1,582,788	2,109,456	145.6%	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	P	10/01/2012	N	None	4,817,776	2,663,592	466,567	3,107,649	6,237,808	77.2%	100.0%	100.0%	54.3%	
MARCO ISLAND	P	10/01/2011	N	None	3,596,721	1,420,268	478,770	2,940,395	4,839,433	74.3%	100.0%	100.0%	57.7%	
MARCO ISLAND	P	10/01/2011	Y	After	3,596,721	1,522,393	478,770	3,216,517	5,217,680	68.9%	100.0%	100.0%	49.6%	
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	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	10/01/2009	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	10/01/2008	N	After	1,194,196	124,422	237,539	1,804,535	2,166,496	55.1%	100.0%	100.0%	46.1%	
MARIANNA	F	10/01/2011	N	After	2,058,743	651,904	205,229	607,707	1,464,840	140.5%	100.0%	100.0%	100.0%	
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	P	10/01/2011	N	After	2,576,135	738,601	137,838	557,989	1,434,428	179.6%	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%	
MARTIN COUNTY	ERP	07/01/2011	N	None	6,193,224	6,938,673	0	0	6,938,673	89.3%	89.3%	0.0%	0.0%	
MARTIN COUNTY	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%	
MEDLEY	P	10/01/2012	N	None	13,222,908	7,310,443	641,693	9,043,419	16,995,555	77.8%	100.0%	100.0%	58.3%	
MEDLEY	P	10/01/2011	N	None	10,309,212	5,443,200	592,772	9,500,168	15,536,140	66.4%	100.0%	100.0%	45.0%	
MEDLEY	P	10/01/2010	Y	After	8,898,313	4,023,307	483,425	8,906,572	13,413,304	66.3%	100.0%	100.0%	49.3%	
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 - GENERAL + ELECTED	G	10/01/2012	N	None	11,826,650	9,685,463	0	5,890,481	15,575,944	75.9%	100.0%	100.0%	36.3%	

**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
MEDLEY - GENERAL + ELECTED	G	10/01/2011	N	After	9,281,214	7,046,245	0	6,826,798	13,873,043	66.9%	100.0%	100.0%	32.7%	
MEDLEY - GENERAL + ELECTED	G	10/01/2010	N	None	8,491,233	4,819,883	0	8,899,487	13,719,370	61.9%	100.0%	100.0%	41.3%	
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%	
MELBOURNE	F	10/01/2012	N	After	43,479,701	48,689,941	2,528,325	11,962,826	58,728,437	74.0%	89.3%	0.0%	0.0%	
MELBOURNE	F	10/01/2011	Y	None	37,428,379	38,309,865	2,782,400	16,008,475	53,648,577	69.8%	97.7%	0.0%	0.0%	
MELBOURNE	F	10/01/2010	N	None	39,192,951	30,970,670	0	22,424,112	50,784,069	77.2%	100.0%	100.0%	36.7%	
MELBOURNE	F	10/01/2009	N	After	37,116,486	25,727,506	0	25,194,879	48,210,238	77.0%	100.0%	100.0%	45.2%	
MELBOURNE	F	10/01/2008	N	None	39,644,731	22,894,663	0	27,198,466	46,725,221	84.8%	100.0%	100.0%	61.6%	
MELBOURNE	G	10/01/2012	N	After	5,954,939	3,629,970	25,447	755,974	4,339,975	137.2%	100.0%	100.0%	100.0%	
MELBOURNE	G	10/01/2011	N	None	4,884,643	2,412,598	122,382	1,324,110	3,806,808	128.3%	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%	
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	P	10/01/2012	N	None	53,132,409	56,386,307	3,293,431	13,586,772	70,735,943	75.1%	94.2%	0.0%	0.0%	
MELBOURNE	P	10/01/2011	Y	After	43,869,058	50,537,798	3,244,600	15,648,336	66,884,478	65.6%	86.8%	0.0%	0.0%	
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 - SPECIAL RISK	G	10/01/2012	N	After	655,418	171,890	0	414,412	586,302	111.8%	100.0%	100.0%	100.0%	
MELBOURNE - SPECIAL RISK	G	10/01/2011	N	None	486,925	68,272	0	423,746	492,018	99.0%	100.0%	100.0%	98.8%	
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 BEACH	P	10/01/2012	N	None	2,113,208	2,454,379	109,795	255,436	2,819,610	74.9%	86.1%	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
MELBOURNE BEACH	P	10/01/2011	N	None	1,808,009	2,493,380	88,425	193,909	2,775,714	65.1%	72.5%	0.0%	0.0%	
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%	
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	PF	10/01/2010	N	After	1,027,748,485	1,360,342,406	0	184,203,740	1,544,546,146	66.5%	75.6%	0.0%	0.0%	
MIAMI	PF	10/01/2009	N	None	970,811,437	945,370,374	117,247,000	328,569,497	1,391,186,871	69.8%	100.0%	21.7%	0.0%	
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 - COLA (RETIRED)	PF	10/01/2010	N	After	311,770,986	281,197,797	0	0	281,197,797	110.9%	100.0%	100.0%	100.0%	
MIAMI - COLA (RETIRED)	PF	10/01/2009	N	None	296,317,281	238,761,931	0	0	238,761,931	124.1%	100.0%	100.0%	100.0%	
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 - ELECTED	G	01/01/2012	N	After	5,922,119	5,828,647	0	1,651,832	7,480,479	79.2%	100.0%	100.0%	5.7%	
MIAMI - ELECTED	G	12/31/2010	N	None	5,498,053	5,667,070	0	835,666	6,502,736	84.5%	97.0%	0.0%	0.0%	
MIAMI - ELECTED	G	12/31/2009	N	After	5,307,121	5,575,881	0	620,246	6,196,127	85.7%	95.2%	0.0%	0.0%	
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 - EXCESS	GS	10/01/2010	N	None	0	5,704,602	0	0	5,704,602	.0%	0.0%	0.0%	0.0%	
MIAMI - EXCESS	GS	10/01/2009	N	None	0	4,321,427	0	77,645	4,399,072	.0%	0.0%	0.0%	0.0%	
MIAMI - EXCESS	GS	10/01/2008	N	None	0	3,056,818	0	0	3,056,818	.0%	0.0%	0.0%	0.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2012	N	After	13,583,210	3,191,716	2,228,827	6,885,446	12,305,989	110.4%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2011	N	None	11,399,849	2,121,285	2,687,977	5,605,718	10,414,980	109.5%	100.0%	100.0%	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	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%	

**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 - 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	10/01/2008	N	None	9,766,827	3,706,371	4,473,574	0	8,179,945	119.4%	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 - 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 BEACH	G	10/01/2012	N	After	423,447,642	439,420,178	61,073,761	101,914,264	596,192,659	71.0%	96.4%	0.0%	0.0%	
MIAMI BEACH	G	10/01/2011	N	After	361,987,491	401,731,190	60,662,311	106,765,952	563,637,296	64.2%	90.1%	0.0%	0.0%	
MIAMI BEACH	G	10/01/2010	N	After	379,911,671	377,406,163	57,037,036	102,153,167	534,033,829	71.1%	100.0%	4.4%	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	10/01/2009	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	10/01/2008	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	PF	10/01/2012	N	After	622,408,229	715,972,396	46,162,066	101,912,736	864,047,198	72.0%	86.9%	0.0%	0.0%	
MIAMI BEACH	PF	10/01/2011	N	After	523,126,011	625,920,189	46,162,066	139,891,542	811,973,797	64.4%	83.6%	0.0%	0.0%	
MIAMI BEACH	PF	10/01/2010	N	After	533,495,516	579,966,347	41,768,661	140,955,416	762,690,424	69.9%	92.0%	0.0%	0.0%	
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%	
MIAMI SHORES VILLAGE	G	10/01/2011	N	After	7,848,143	5,992,487	1,561,848	1,818,538	9,049,306	86.7%	100.0%	100.0%	16.2%	
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	P	10/01/2011	N	After	11,690,414	11,313,139	1,932,607	4,644,881	17,774,522	65.8%	100.0%	19.5%	0.0%	
MIAMI SHORES VILLAGE	P	10/01/2010	N	None	11,467,805	10,767,785	1,673,320	3,418,838	15,645,152	73.3%	100.0%	41.8%	0.0%	
MIAMI SHORES VILLAGE	P	10/01/2009	N	None	10,649,534	10,609,319	1,448,411	2,693,514	14,649,136	72.7%	100.0%	2.8%	0.0%	
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 SPRINGS	G	10/01/2012	N	After	14,246,354	9,786,853	1,420,423	3,853,454	14,612,302	97.5%	100.0%	100.0%	78.9%	

**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
MIAMI SPRINGS	G	10/01/2011	N	After	12,348,302	8,584,060	1,526,478	3,762,408	13,743,110	89.9%	100.0%	100.0%	59.5%	
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	PF	10/01/2012	N	After	21,667,865	15,817,090	2,754,609	8,091,259	26,190,143	82.7%	100.0%	100.0%	38.3%	
MIAMI SPRINGS	PF	10/01/2011	N	After	18,572,636	14,464,338	2,440,578	8,297,802	25,069,735	74.1%	100.0%	100.0%	20.1%	
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%	
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-DADE COUNTY	ERP	07/01/2011	N	None	25,132,979	42,586,249	0	0	42,586,249	59.0%	59.0%	0.0%	0.0%	
MIAMI-DADE COUNTY	ERP	07/01/2009	N	None	23,989,786	45,820,261	0	0	45,820,261	52.4%	52.4%	0.0%	0.0%	
MIDWAY FCD	F	10/01/2011	N	After	1,752,005	14,450	279,506	341,414	635,370	275.7%	100.0%	100.0%	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%	
MILTON	F	10/01/2012	N	None	3,259,976	4,647,979	313,754	977,622	5,844,493	55.8%	70.1%	0.0%	0.0%	
MILTON	F	10/01/2011	N	None	2,929,688	3,926,537	324,418	1,173,652	5,402,801	54.2%	74.6%	0.0%	0.0%	
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	10/01/2010	Y	After	3,068,665	3,196,828	305,502	1,560,036	5,062,366	60.6%	96.0%	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	G	10/01/2012	N	After	9,846,097	7,940,419	1,808,231	1,968,904	11,361,609	86.7%	100.0%	100.0%	4.9%	
MILTON	G	10/01/2011	N	None	8,610,967	6,987,303	1,785,877	2,161,627	10,771,868	79.9%	100.0%	90.9%	0.0%	
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%	
MILTON	P	10/01/2012	N	None	5,502,162	2,227,192	363,812	2,084,751	4,671,651	117.8%	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
MILTON	P	10/01/2011	N	None	4,729,037	2,064,394	363,846	1,778,926	4,207,166	112.4%	100.0%	100.0%	100.0%	
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%	
MIRAMAR	F	10/01/2011	N	After	43,241,050	44,115,520	10,409,114	25,560,688	73,781,034	58.6%	98.0%	0.0%	0.0%	
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	10/01/2010	Y	None	42,649,474	41,287,950	9,267,212	22,789,940	68,057,272	62.7%	100.0%	14.7%	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	G	10/01/2011	N	None	45,874,561	33,716,929	7,751,026	17,562,348	56,949,144	80.6%	100.0%	100.0%	25.1%	
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%	
MIRAMAR	G	10/01/2009	N	None	36,989,456	24,518,366	6,719,039	19,217,489	49,306,784	75.0%	100.0%	100.0%	29.9%	
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	P	10/01/2012	N	None	71,101,858	81,279,542	12,510,038	25,636,335	106,248,146	66.9%	87.5%	0.0%	0.0%	
MIRAMAR	P	10/01/2011	N	After	56,396,136	71,229,834	11,595,078	24,715,360	97,228,698	58.0%	79.2%	0.0%	0.0%	
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 - MANAGEMENT	G	10/01/2011	N	After	14,612,639	13,506,573	5,825,703	5,936,029	25,055,820	58.3%	100.0%	19.0%	0.0%	
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%	
MONROE COUNTY	ERP	07/01/2011	N	None	182,324	627,470	0	0	627,470	29.1%	29.1%	0.0%	0.0%	
MONROE COUNTY	ERP	10/01/2009	N	After	181,849	659,800	0	0	659,800	27.6%	27.6%	0.0%	0.0%	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2012	N	After	849,903	383,817	0	367,887	751,704	113.1%	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
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	N	After	841,980	353,035	0	328,315	681,350	123.6%	100.0%	100.0%	100.0%	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	After	831,083	370,065	0	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%	
MONTICELLO	F	10/01/2010	N	After	482,869	214,060	0	122,616	336,676	143.4%	100.0%	100.0%	100.0%	
MONTICELLO	F	10/01/2009	N	None	413,441	201,141	0	94,956	296,097	139.6%	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	P	10/01/2011	N	After	1,293,465	730,729	152,856	421,442	1,305,027	99.1%	100.0%	100.0%	97.3%	
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%	
MOUNT DORA	F	10/01/2012	N	After	5,063,759	2,198,552	471,119	2,244,762	4,914,433	103.0%	100.0%	100.0%	100.0%	
MOUNT DORA	F	10/01/2011	N	None	4,185,997	2,236,916	414,417	1,771,324	4,422,657	94.6%	100.0%	100.0%	86.6%	
MOUNT DORA	F	10/01/2010	Y	After	4,071,126	1,527,068	424,084	2,045,825	3,996,977	101.9%	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	G	10/01/2012	N	After	13,195,495	9,402,546	1,836,600	5,114,780	16,279,402	81.1%	100.0%	100.0%	38.2%	
MOUNT DORA	G	10/01/2011	N	After	11,525,703	9,474,387	1,778,453	4,586,749	15,782,462	73.0%	100.0%	100.0%	5.9%	
MOUNT DORA	G	10/01/2010	N	After	12,091,526	8,331,426	570,424	6,563,912	15,465,762	78.2%	100.0%	100.0%	48.6%	
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	P	10/01/2012	N	After	6,082,423	3,556,133	619,811	1,978,306	6,154,250	98.8%	100.0%	100.0%	96.4%	
MOUNT DORA	P	10/01/2011	N	None	4,984,218	2,743,083	620,260	2,046,605	5,409,948	92.1%	100.0%	100.0%	79.2%	
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%	
NAPLES	F	10/01/2012	N	None	32,999,713	26,969,744	2,001,635	19,113,774	47,337,759	69.7%	100.0%	100.0%	21.1%	
NAPLES	F	10/01/2011	N	None	26,426,883	21,569,903	1,997,007	20,526,147	43,430,299	60.8%	100.0%	100.0%	13.9%	

**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
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	10/01/2010	Y	None	26,007,939	18,502,686	1,909,819	19,629,129	40,041,634	65.0%	100.0%	100.0%	28.5%	
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	G	10/01/2012	N	None	42,141,195	31,241,636	6,473,722	17,958,562	55,673,920	75.7%	100.0%	100.0%	24.6%	
NAPLES	G	10/01/2011	N	None	35,552,799	30,145,077	6,033,660	18,666,817	54,507,632	65.2%	100.0%	89.6%	0.0%	
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	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	10/01/2009	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	10/01/2008	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%	
NAPLES	P	10/01/2012	N	None	33,631,681	35,769,596	2,229,851	17,432,577	55,310,587	60.8%	94.0%	0.0%	0.0%	
NAPLES	P	10/01/2011	N	None	28,037,423	30,241,947	2,289,765	18,390,475	50,922,187	55.1%	92.7%	0.0%	0.0%	
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%	
NEPTUNE BEACH	P	10/01/2012	N	None	6,247,597	3,024,413	1,043,158	2,679,946	6,476,528	96.5%	100.0%	100.0%	81.3%	
NEPTUNE BEACH	P	10/01/2011	N	None	5,060,359	2,961,655	822,013	2,229,194	5,870,087	86.2%	100.0%	100.0%	57.3%	
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%	
NEW PORT RICHEY	F	10/01/2012	N	None	9,542,143	9,492,508	302,073	1,843,788	11,051,919	86.3%	100.0%	16.4%	0.0%	
NEW PORT RICHEY	F	10/01/2011	N	None	8,348,518	9,993,615	259,111	1,317,444	10,547,658	79.2%	83.5%	0.0%	0.0%	
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%	

**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 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	P	10/01/2012	N	After	17,138,671	13,563,900	736,426	5,949,701	20,250,027	84.6%	100.0%	100.0%	47.7%	
NEW PORT RICHEY	P	10/01/2011	N	None	14,268,174	12,807,495	716,641	5,721,314	19,245,450	74.1%	100.0%	100.0%	13.0%	
NEW PORT RICHEY	P	10/01/2010	N	None	14,303,251	13,016,632	652,391	5,007,384	18,468,904	77.4%	100.0%	100.0%	12.7%	
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 SMYRNA BEACH	F	10/01/2012	N	None	14,726,124	18,231,821	202,962	3,593,575	20,258,954	72.7%	80.8%	0.0%	0.0%	
NEW SMYRNA BEACH	F	10/01/2011	N	None	12,568,489	16,310,611	208,037	4,484,711	19,678,724	63.9%	77.1%	0.0%	0.0%	
NEW SMYRNA BEACH	F	10/01/2011	Y	After	12,568,489	16,310,611	208,037	4,484,711	19,678,724	63.9%	77.1%	0.0%	0.0%	
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	P	10/01/2012	N	None	14,362,891	14,571,431	1,118,481	2,045,696	17,581,513	81.7%	98.6%	0.0%	0.0%	
NEW SMYRNA BEACH	P	10/01/2011	N	None	12,435,010	9,941,230	1,510,251	4,595,830	15,976,545	77.8%	100.0%	100.0%	21.4%	
NEW SMYRNA BEACH	P	10/01/2010	N	None	12,250,218	9,823,975	1,463,589	4,693,381	15,678,202	78.1%	100.0%	100.0%	20.5%	
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%	
NORTH BAY FCD	F	10/01/2012	N	None	2,180,214	255,527	298,006	1,155,565	1,709,098	127.6%	100.0%	100.0%	100.0%	
NORTH BAY FCD	F	10/01/2011	N	None	1,658,332	248,541	260,498	916,155	1,425,194	116.4%	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%	
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 BREVARD HOSPITAL (Parrish)	G	10/01/2012	N	None	48,734,855	7,918,744	0	33,117,745	41,036,489	118.8%	100.0%	100.0%	100.0%	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2011	N	None	41,879,122	6,267,494	0	31,626,033	37,893,527	110.5%	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
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 BROWARD HOSPITAL (aka Broward Health)	G	07/01/2011	N	None	253,067,565	136,688,934	0	157,018,128	293,707,062	86.2%	100.0%	100.0%	74.1%	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2010	N	None	205,310,150	139,758,197	0	147,699,390	287,457,587	71.4%	100.0%	100.0%	44.4%	
NORTH BROWARD HOSPITAL (aka Broward Health)	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%	
NORTH MIAMI 691 [GPF]	F	10/01/2012	N	None	2,929,101	3,413,559	0	0	3,413,559	85.8%	85.8%	0.0%	0.0%	
NORTH MIAMI 691 [GPF]	F	10/01/2011	N	None	2,605,742	3,520,535	0	0	3,520,535	74.0%	74.0%	0.0%	0.0%	
NORTH MIAMI 691 [GPF]	F	10/01/2010	N	None	2,904,605	4,185,205	0	0	4,185,205	69.4%	69.4%	0.0%	0.0%	
NORTH MIAMI 691 [GPF]	F	10/01/2009	N	None	3,153,084	4,308,110	0	0	4,308,110	73.2%	73.2%	0.0%	0.0%	
NORTH MIAMI 691 [GPF]	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]	G	10/01/2012	N	None	74,342,993	40,960,854	8,884,293	30,474,916	80,320,063	92.6%	100.0%	100.0%	80.4%	
NORTH MIAMI 691 [GPF]	G	10/01/2011	N	None	65,515,680	34,366,203	10,100,830	36,778,008	81,245,041	80.6%	100.0%	100.0%	57.2%	
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]	P	10/01/2012	N	None	5,832,579	4,391,021	206,387	1,275,616	5,873,024	99.3%	100.0%	100.0%	96.8%	
NORTH MIAMI 691 [GPF]	P	10/01/2011	N	None	5,394,363	4,643,153	206,387	1,305,561	6,155,101	87.6%	100.0%	100.0%	41.7%	
NORTH MIAMI 691 [GPF]	P	10/01/2010	N	After	5,016,011	4,824,935	1,538,738	0	6,363,673	78.8%	100.0%	12.4%	0.0%	
NORTH MIAMI 691 [GPF]	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]	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 748	P	10/01/2012	N	After	40,612,069	27,631,436	5,568,117	25,315,056	58,514,609	69.4%	100.0%	100.0%	29.3%	
NORTH MIAMI 748	P	10/01/2011	N	None	35,380,647	24,338,237	5,320,741	26,249,059	55,908,037	63.3%	100.0%	100.0%	21.8%	
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%	



**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 748	P	10/01/2009	N	None	30,480,792	6,374,221	5,646,339	34,202,555	46,223,115	65.9%	100.0%	100.0%	54.0%	
NORTH MIAMI 748	P	10/01/2008	N	None	29,795,866	2,776,277	5,218,643	34,114,806	42,109,726	70.8%	100.0%	100.0%	63.9%	
NORTH MIAMI BEACH	G	10/01/2012	N	None	62,709,280	61,058,749	7,590,756	20,747,344	86,915,798	72.1%	100.0%	21.7%	0.0%	
NORTH MIAMI BEACH	G	10/01/2011	N	After	54,048,907	56,120,802	7,524,103	21,736,728	83,637,588	64.6%	96.3%	0.0%	0.0%	
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	PF	10/01/2012	N	After	77,518,560	102,496,171	6,237,216	11,975,460	113,756,934	68.1%	75.6%	0.0%	0.0%	
NORTH MIAMI BEACH	PF	10/01/2011	N	None	58,747,167	88,568,337	8,393,808	14,014,873	105,731,843	55.6%	66.3%	0.0%	0.0%	
NORTH MIAMI BEACH	PF	10/01/2010	N	After	62,884,072	84,012,533	8,007,504	11,859,701	103,879,738	60.5%	74.9%	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	0	24,022,105	92,698,526	56.1%	75.7%	0.0%	0.0%	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2011	N	None	12,275,228	13,551,245	1,498,765	2,120,023	17,170,033	71.5%	90.6%	0.0%	0.0%	
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	11,998,176	1,990,912	1,923,599	15,912,687	62.2%	82.5%	0.0%	0.0%	
NORTH NAPLES FCD	F	10/01/2012	N	None	33,983,491	1,132,922	921,993	21,673,629	23,728,544	143.2%	100.0%	100.0%	100.0%	
NORTH NAPLES FCD	F	10/01/2011	N	None	26,196,164	134,912	631,161	18,935,983	19,702,056	133.0%	100.0%	100.0%	100.0%	
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 PORT	F	10/01/2012	N	None	28,156,196	9,070,648	4,318,091	9,968,680	23,357,419	120.5%	100.0%	100.0%	100.0%	
NORTH PORT	F	10/01/2011	N	None	22,603,662	9,010,819	3,823,234	7,583,631	20,417,684	110.7%	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%	

**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	10/01/2008	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%	
NORTH PORT	P	10/01/2012	N	None	21,460,774	11,244,731	3,233,462	6,632,089	21,110,282	101.7%	100.0%	100.0%	100.0%	
NORTH PORT	P	10/01/2011	N	None	17,266,450	8,088,203	3,279,778	7,649,103	18,895,556	91.4%	100.0%	100.0%	77.1%	
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 RIVER FCD	F	10/01/2012	N	After	12,222,450	7,353,068	755,792	7,426,361	15,535,221	78.7%	100.0%	100.0%	55.4%	
NORTH RIVER FCD	F	10/01/2011	Y	After	9,910,965	5,632,260	706,783	7,984,467	14,323,510	69.2%	100.0%	100.0%	44.7%	
NORTH RIVER FCD	F	10/01/2011	N	None	9,910,965	5,508,672	706,783	7,715,888	13,931,343	71.1%	100.0%	100.0%	47.9%	
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%	
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	10/01/2010	Y	After	22,425,535	24,673,743	261,502	17,565,010	42,500,255	52.8%	90.9%	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	PF	10/01/2012	N	After	47,841,468	51,281,168	4,648,580	8,869,670	63,861,338	74.9%	93.3%	0.0%	0.0%	
OAKLAND PARK	PF	10/01/2011	N	None	42,100,137	46,532,183	4,921,044	11,087,272	62,540,499	67.3%	90.5%	0.0%	0.0%	
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%	
OCALA	G	10/01/2012	N	After	87,469,444	115,066,114	8,768,452	41,886,161	160,605,858	54.5%	76.0%	0.0%	0.0%	
OCALA	G	10/01/2011	N	After	71,756,569	98,487,495	7,878,491	44,182,113	144,364,371	49.7%	72.9%	0.0%	0.0%	
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%	

**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
OCALE	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%	
OCALE 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%	
OCALE 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%	
OCALE 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%	
OCALE SUPP	P	10/01/2012	N	None	44,118,233	38,475,462	5,033,885	18,828,882	59,762,349	73.8%	100.0%	100.0%	3.2%	
OCALE SUPP	P	10/01/2011	N	After	37,338,950	34,829,466	4,822,780	17,453,768	55,286,190	67.5%	100.0%	52.0%	0.0%	
OCALE 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%	
OCALE 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%	
OCALE 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%	
OCALE 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%	
OCEAN CITY-WRIGHT FCD	F	10/01/2012	N	None	5,725,112	5,528,408	1,461,476	4,005,082	10,994,966	52.1%	100.0%	13.5%	0.0%	
OCEAN CITY-WRIGHT FCD	F	10/01/2011	N	None	4,454,655	5,429,474	1,365,908	3,300,385	10,095,767	44.1%	82.0%	0.0%	0.0%	
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	10/01/2010	Y	After	4,216,531	5,612,542	1,266,112	2,474,593	9,353,247	45.1%	75.1%	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%	
OCOEE	G	10/01/2012	N	After	22,447,474	11,586,274	4,059,600	7,580,132	22,844,598	98.3%	100.0%	100.0%	89.7%	
OCOEE	G	10/01/2011	N	None	18,919,351	11,357,410	3,717,316	5,928,980	20,591,535	91.9%	100.0%	100.0%	64.8%	
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	PF	10/01/2012	N	None	29,191,725	17,687,931	3,927,660	12,486,600	33,075,879	88.3%	100.0%	100.0%	60.7%	
OCOEE	PF	10/01/2011	N	None	24,403,545	15,883,758	3,557,726	12,084,305	31,045,672	78.6%	100.0%	100.0%	41.1%	
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%	

**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
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%	
OKALOOSA ISLAND FCD	F	10/01/2012	N	None	4,913,693	8,092,499	526,302	2,354,082	10,972,883	44.8%	60.7%	0.0%	0.0%	
OKALOOSA ISLAND FCD	F	10/01/2011	N	None	4,032,958	7,746,417	440,264	1,838,255	10,024,936	40.2%	52.1%	0.0%	0.0%	
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%	
OKALOOSA ISLAND FCD	F	10/01/2010	Y	After	3,543,478	6,107,089	433,594	2,629,580	9,170,263	38.6%	58.0%	0.0%	0.0%	
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%	
OKEECHOBEE	F	10/01/2012	N	After	2,644,421	1,360,729	193,492	622,746	2,049,111	129.1%	100.0%	100.0%	100.0%	
OKEECHOBEE	F	10/01/2011	N	None	2,226,001	943,380	221,116	828,170	1,910,395	116.5%	100.0%	100.0%	100.0%	
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	G	10/01/2012	N	After	8,181,635	3,194,673	1,716,271	1,517,814	6,421,470	127.4%	100.0%	100.0%	100.0%	
OKEECHOBEE	G	10/01/2011	N	None	6,712,136	2,205,924	1,827,134	2,253,909	6,286,967	106.8%	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	10/01/2012	N	After	6,204,302	3,093,679	463,205	1,844,217	5,352,298	115.9%	100.0%	100.0%	100.0%	
OKEECHOBEE	P	10/01/2011	N	None	5,277,364	2,861,811	443,542	1,864,120	5,167,072	102.1%	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%	
OLDSMAR	F	10/01/2012	N	After	2,714,391	719,036	81,999	981,227	1,782,262	152.3%	100.0%	100.0%	100.0%	
OLDSMAR	F	10/01/2011	N	After	1,987,344	2,903	67,264	888,723	958,890	207.3%	100.0%	100.0%	100.0%	
OLDSMAR	F	10/01/2010	N	None	2,231,621	2,903	0	739,876	742,779	300.4%	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
OLDSMAR	F	10/01/2009	N	None	1,692,152	2,903	0	556,516	559,419	302.5%	100.0%	100.0%	100.0%	
ORANGE COUNTY LIBRARY	G	01/01/2013	N	None	35,899,948	19,426,200	503,653	10,272,410	30,202,263	118.9%	100.0%	100.0%	100.0%	
ORANGE COUNTY LIBRARY	G	01/01/2012	N	None	32,747,770	19,250,751	172,834	9,619,473	29,043,058	112.8%	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 PARK	F	10/01/2012	N	None	4,525,813	2,744,838	215,265	1,293,122	4,253,225	106.4%	100.0%	100.0%	100.0%	
ORANGE PARK	F	10/01/2011	N	None	3,880,360	2,703,313	199,863	1,129,543	4,032,719	96.2%	100.0%	100.0%	86.5%	
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%	
ORANGE PARK	G	10/01/2011	Y	None	4,050,451	1,177,986	0	4,372,257	5,550,243	73.0%	100.0%	100.0%	65.7%	
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	P	10/01/2011	N	None	9,328,816	7,344,143	233,265	4,319,014	11,896,422	78.4%	100.0%	100.0%	40.6%	
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%	
ORLANDO	F	10/01/2012	N	None	268,679,373	197,644,370	0	117,311,156	312,963,906	85.8%	100.0%	100.0%	60.6%	
ORLANDO	F	10/01/2011	N	None	232,736,249	183,030,531	22,599,127	93,592,452	297,958,520	78.1%	100.0%	100.0%	29.0%	
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%	

**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	G	09/30/2012	N	None	180,090,447	157,077,190	0	51,734,477	208,811,667	86.2%	100.0%	100.0%	44.5%	
ORLANDO	G	09/30/2011	N	None	159,751,648	153,084,036	7,774,127	46,339,396	207,197,559	77.1%	100.0%	85.8%	0.0%	
ORLANDO	G	09/30/2010	N	None	161,310,955	150,592,091	0	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	49,935,095	188,739,605	79.4%	100.0%	100.0%	22.2%	
ORLANDO	G	09/30/2008	N	None	153,357,664	116,620,669	9,529,624	51,585,204	177,735,497	86.3%	100.0%	100.0%	52.7%	
ORLANDO	P	10/01/2012	N	None	406,910,122	288,054,817	33,271,306	94,983,683	416,309,806	97.7%	100.0%	100.0%	90.1%	
ORLANDO	P	10/01/2011	N	None	356,615,717	264,422,507	32,017,181	96,518,238	392,957,926	90.8%	100.0%	100.0%	62.3%	
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 AVIATION	G	10/01/2012	N	None	90,143,507	56,923,964	0	48,995,978	105,919,942	85.1%	100.0%	100.0%	67.8%	
ORLANDO AVIATION	G	10/01/2011	Y	After	75,090,673	50,566,828	0	49,300,329	99,867,157	75.2%	100.0%	100.0%	49.7%	
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 UTILITY	G	10/01/2011	N	None	229,295,135	202,535,571	28,305,775	90,106,823	320,948,169	71.4%	100.0%	94.5%	0.0%	
ORLANDO UTILITY	G	10/01/2010	N	After	235,592,606	189,022,712	28,670,091	87,601,095	305,293,898	77.2%	100.0%	100.0%	20.4%	
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	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	10/01/2008	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%	
ORMOND BEACH	F	10/01/2012	N	None	18,598,151	17,614,488	2,266,700	6,164,522	25,911,045	71.8%	100.0%	43.4%	0.0%	
ORMOND BEACH	F	10/01/2011	Y	None	15,542,091	17,633,665	2,017,259	5,378,430	25,029,354	62.1%	88.1%	0.0%	0.0%	
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%	

**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
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	G	10/01/2012	N	After	32,064,860	25,808,266	2,599,375	11,727,419	39,961,203	80.2%	100.0%	100.0%	31.2%	
ORMOND BEACH	G	10/01/2011	N	None	26,858,789	26,167,510	2,384,031	10,933,321	39,028,807	68.8%	100.0%	29.0%	0.0%	
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	P	10/01/2012	N	None	21,902,373	25,028,130	1,816,753	4,067,411	29,916,341	73.2%	87.5%	0.0%	0.0%	
ORMOND BEACH	P	10/01/2011	Y	None	18,590,911	24,908,970	1,754,311	3,691,580	29,392,696	63.3%	74.6%	0.0%	0.0%	
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%	
OVIEDO	F	10/01/2012	N	None	6,854,445	307,229	1,470,293	5,022,271	6,799,793	100.8%	100.0%	100.0%	100.0%	
OVIEDO	F	10/01/2011	N	None	4,864,367	310,340	1,267,646	4,501,247	6,079,233	80.0%	100.0%	100.0%	73.0%	
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	P	10/01/2012	N	None	13,252,643	6,185,818	1,660,218	3,927,698	11,773,734	112.6%	100.0%	100.0%	100.0%	
OVIEDO	P	10/01/2011	N	None	10,699,407	5,584,466	1,553,164	3,691,645	10,829,275	98.8%	100.0%	100.0%	96.5%	
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%	
PALATKA	F	10/01/2012	N	After	5,866,757	7,284,832	225,104	209,406	7,478,696	78.4%	80.5%	0.0%	0.0%	
PALATKA	F	10/01/2011	Y	After	5,265,299	7,076,014	179,683	132,242	7,319,015	71.9%	74.4%	0.0%	0.0%	
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%	

**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
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	G	10/01/2012	N	After	15,548,848	15,015,044	1,301,712	3,842,713	19,258,277	80.7%	100.0%	41.0%	0.0%	
PALATKA	G	10/01/2011	Y	After	13,627,097	14,704,695	1,241,602	3,922,616	18,803,375	72.5%	92.7%	0.0%	0.0%	
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	P	10/01/2012	N	After	8,487,760	4,867,467	737,629	2,309,182	7,914,278	107.2%	100.0%	100.0%	100.0%	
PALATKA	P	10/01/2011	Y	After	7,289,826	5,133,824	672,626	1,995,857	7,802,307	93.4%	100.0%	100.0%	74.3%	
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%	
PALM BAY	G	10/01/2012	N	None	160,172	46,575	0	0	46,575	343.9%	100.0%	100.0%	100.0%	
PALM BAY	G	10/01/2011	N	After	144,663	48,676	0	0	48,676	297.2%	100.0%	100.0%	100.0%	
PALM BAY	G	10/01/2010	N	After	155,095	49,834	0	0	49,834	311.2%	100.0%	100.0%	100.0%	
PALM BAY	G	10/01/2009	N	None	152,065	69,626	0	0	69,626	218.4%	100.0%	100.0%	100.0%	
PALM BAY	G	10/01/2008	N	None	171,940	82,656	0	0	82,656	208.0%	100.0%	100.0%	100.0%	
PALM BAY [PF]	F	10/01/2012	N	None	56,744,658	46,440,225	3,475,461	17,773,892	63,202,918	89.8%	100.0%	100.0%	38.4%	
PALM BAY [PF]	F	10/01/2011	N	After	50,042,081	39,157,965	3,514,958	20,525,708	60,685,094	82.5%	100.0%	100.0%	35.9%	
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]	P	10/01/2012	N	None	75,648,011	55,034,976	4,869,176	17,208,655	74,791,988	101.1%	100.0%	100.0%	91.5%	
PALM BAY [PF]	P	10/01/2011	N	After	65,514,336	45,961,693	5,171,316	19,993,019	69,640,139	94.1%	100.0%	100.0%	71.9%	
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%	



**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	10/01/2008	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%	
PALM BEACH [G,P,F,LG]	F	09/30/2012	N	After	53,935,120	66,219,210	2,820,000	11,750,000	80,514,884	67.0%	81.4%	0.0%	0.0%	
PALM BEACH [G,P,F,LG]	F	09/30/2011	N	After	50,211,355	59,046,324	3,104,000	8,505,000	70,570,000	71.2%	85.0%	0.0%	0.0%	
PALM BEACH [G,P,F,LG]	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 [G,P,F,LG]	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 [G,P,F,LG]	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 [G,P,F,LG]	G	09/30/2012	N	After	69,570,897	61,060,858	6,814,000	22,106,000	89,980,858	77.3%	100.0%	100.0%	7.7%	
PALM BEACH [G,P,F,LG]	G	09/30/2011	N	After	64,715,832	53,537,000	7,513,000	14,017,000	75,067,000	86.2%	100.0%	100.0%	26.2%	
PALM BEACH [G,P,F,LG]	G	09/30/2010	N	None	62,181,081	48,801,329	7,301,000	17,964,000	74,066,329	84.0%	100.0%	100.0%	33.8%	
PALM BEACH [G,P,F,LG]	G	09/30/2009	N	None	57,407,768	41,613,850	7,650,000	20,127,000	69,390,850	82.7%	100.0%	100.0%	40.5%	
PALM BEACH [G,P,F,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,P,F,LG]	LG	09/30/2012	N	After	3,207,665	3,815,401	218,000	864,000	4,897,401	65.5%	84.1%	0.0%	0.0%	
PALM BEACH [G,P,F,LG]	LG	09/30/2011	N	After	2,934,916	3,715,000	211,000	424,000	4,350,000	67.5%	79.0%	0.0%	0.0%	
PALM BEACH [G,P,F,LG]	LG	09/30/2010	N	None	3,061,267	3,216,176	260,000	817,000	4,293,176	71.3%	95.2%	0.0%	0.0%	
PALM BEACH [G,P,F,LG]	LG	09/30/2009	N	None	2,900,845	2,781,294	329,000	984,000	4,094,294	70.9%	100.0%	36.3%	0.0%	
PALM BEACH [G,P,F,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,P,F,LG]	P	09/30/2012	N	After	58,114,391	63,041,823	2,890,000	14,913,000	80,844,823	71.9%	92.2%	0.0%	0.0%	
PALM BEACH [G,P,F,LG]	P	09/30/2011	N	After	54,154,099	55,941,000	3,226,000	10,710,000	69,877,000	77.5%	96.8%	0.0%	0.0%	
PALM BEACH [G,P,F,LG]	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 [G,P,F,LG]	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 [G,P,F,LG]	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 GARDENS	F	10/01/2012	N	None	42,599,208	23,547,613	5,844,494	25,943,065	47,214,071	90.2%	100.0%	100.0%	50.9%	
PALM BEACH GARDENS	F	09/30/2011	N	None	37,906,384	11,379,257	0	38,406,000	49,785,257	76.1%	100.0%	100.0%	69.1%	
PALM BEACH GARDENS	F	09/30/2010	N	None	34,346,668	8,147,974	0	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	0	30,518,000	36,857,000	75.5%	100.0%	100.0%	70.5%	

**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
PALM BEACH GARDENS	F	09/30/2008	N	None	19,367,547	7,415,245	0	28,442,000	31,621,000	61.2%	100.0%	100.0%	42.0%	
PALM BEACH GARDENS	G	10/01/2012	N	None	2,103,061	2,574,999	0	437,479	3,012,478	69.8%	81.7%	0.0%	0.0%	
PALM BEACH GARDENS	G	10/01/2011	N	None	1,914,292	2,626,005	0	377,918	3,003,923	63.7%	72.9%	0.0%	0.0%	
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	P	10/01/2011	N	After	40,379,486	48,108,301	4,622,917	17,433,082	66,770,064	60.5%	83.9%	0.0%	0.0%	
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 COAST (VOL)	F	10/01/2012	N	After	2,769,856	748,836	0	419,791	1,168,627	237.0%	100.0%	100.0%	100.0%	
PALM COAST (VOL)	F	10/01/2011	N	None	2,125,985	530,732	0	468,228	998,960	212.8%	100.0%	100.0%	100.0%	
PALM COAST (VOL)	F	10/01/2010	N	After	1,819,246	521,039	0	299,013	820,052	221.8%	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%	
PALM HARBOR FCD	F	10/01/2011	N	After	6,784,044	1,093,243	879,509	4,314,801	6,287,553	107.9%	100.0%	100.0%	100.0%	
PALM HARBOR FCD	F	10/01/2010	N	After	5,956,440	1,028,973	726,533	3,128,522	4,884,028	122.0%	100.0%	100.0%	100.0%	
PALM HARBOR FCD	F	10/01/2010	Y	After	5,956,441	1,088,305	726,533	3,524,973	5,339,811	111.5%	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 TRAN, INC. (ATU-1577)	G	01/01/2012	N	After	54,215,053	34,844,875	5,477,272	33,587,166	73,909,313	73.4%	100.0%	100.0%	41.4%	
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	N	None	53,700,203	29,557,831	5,420,033	32,850,218	67,828,082	79.2%	100.0%	100.0%	57.0%	
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%	
PALMETTO	G	10/01/2012	N	After	8,985,006	9,087,310	893,731	2,549,763	12,165,788	73.9%	98.9%	0.0%	0.0%	
PALMETTO	G	10/01/2011	N	None	7,748,335	8,028,533	904,262	2,873,621	11,566,524	67.0%	96.5%	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
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	P	10/01/2012	N	After	8,681,731	7,250,318	568,072	2,378,254	10,142,170	85.6%	100.0%	100.0%	36.3%	
PALMETTO	P	10/01/2011	Y	After	7,532,771	6,158,726	621,184	2,864,010	9,643,920	78.1%	100.0%	100.0%	26.3%	
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%	
PANAMA CITY	F	10/01/2012	N	None	27,944,156	33,518,450	1,555,357	5,510,365	39,274,308	71.2%	83.4%	0.0%	0.0%	
PANAMA CITY	F	10/01/2011	N	None	24,330,986	30,056,695	1,672,467	5,761,749	36,779,210	66.2%	81.0%	0.0%	0.0%	
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	P	10/01/2012	N	None	25,286,879	22,555,941	1,249,190	5,386,178	28,769,226	87.9%	100.0%	100.0%	27.5%	
PANAMA CITY	P	10/01/2011	N	None	21,983,534	21,931,663	1,153,133	3,680,720	26,391,797	83.3%	100.0%	4.5%	0.0%	
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%	
PANAMA CITY (SUPP)	G	10/01/2012	N	None	2,130,645	1,079,674	296,435	737,485	2,113,594	100.8%	100.0%	100.0%	100.0%	
PANAMA CITY (SUPP)	G	10/01/2011	N	After	1,701,792	974,988	295,930	847,765	2,118,683	80.3%	100.0%	100.0%	50.8%	
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 BEACH	F	10/01/2012	N	None	9,675,535	4,212,781	1,046,345	5,641,064	10,653,128	90.8%	100.0%	100.0%	78.3%	
PANAMA CITY BEACH	F	10/01/2011	N	None	7,786,479	3,507,536	972,282	5,572,296	9,755,867	79.8%	100.0%	100.0%	59.3%	

**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
PANAMA CITY BEACH	F	10/01/2010	N	None	7,322,546	2,069,946	974,460	5,609,302	8,480,231	86.3%	100.0%	100.0%	76.3%	
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	G	10/01/2012	N	None	22,463,171	8,063,135	3,383,415	9,879,498	21,326,048	105.3%	100.0%	100.0%	100.0%	
PANAMA CITY BEACH	G	10/01/2011	N	None	18,199,089	6,927,070	3,106,458	9,279,782	19,313,310	94.2%	100.0%	100.0%	88.0%	
PANAMA CITY BEACH	G	10/01/2010	N	None	17,454,543	7,199,593	2,693,654	7,740,025	17,339,496	100.7%	100.0%	100.0%	97.7%	
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	P	10/01/2012	N	None	12,892,093	8,785,866	1,618,849	2,717,877	13,065,706	98.7%	100.0%	100.0%	91.5%	
PANAMA CITY BEACH	P	10/01/2011	N	None	10,845,417	6,954,834	1,543,872	3,149,872	11,597,789	93.5%	100.0%	100.0%	74.5%	
PANAMA CITY BEACH	P	10/01/2010	N	None	10,591,050	5,503,527	1,659,519	3,857,098	11,020,144	96.1%	100.0%	100.0%	88.9%	
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%	
PARKLAND	P	10/01/2012	N	None	1,756,197	2,155,927	0	0	2,155,927	81.5%	81.5%	0.0%	0.0%	
PARKLAND	P	10/01/2011	Y	None	1,416,391	2,159,194	0	0	2,159,194	65.6%	65.6%	0.0%	0.0%	
PARKLAND	P	10/01/2011	N	None	1,416,391	2,159,194	0	0	2,159,194	65.6%	65.6%	0.0%	0.0%	
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%	
PASCO COUNTY	ERP	07/01/2011	N	After	13,612,687	9,507,715	0	8,454,625	17,962,340	75.8%	100.0%	100.0%	48.6%	
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%	
PEMBROKE PARK COMM SUPP	G	10/01/2012	N	None	1,079,901	114,075	0	1,521,893	1,635,968	66.0%	100.0%	100.0%	63.5%	
PEMBROKE PARK COMM SUPP	G	10/01/2011	N	None	808,880	122,632	0	1,498,307	1,620,939	49.9%	100.0%	100.0%	45.8%	
PEMBROKE PARK COMM SUPP	G	10/01/2010	N	None	873,807	144,277	0	1,464,994	1,609,271	54.3%	100.0%	100.0%	49.8%	
PEMBROKE PARK COMM SUPP	G	10/01/2009	N	None	726,421	115,684	0	1,020,387	1,136,071	63.9%	100.0%	100.0%	59.9%	



**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
PERRY	P	10/01/2012	N	None	5,416,559	3,918,729	98,912	1,417,137	5,140,415	105.4%	100.0%	100.0%	98.7%	
PERRY	P	10/01/2011	N	None	4,568,558	3,768,474	89,281	1,246,327	4,979,027	91.8%	100.0%	100.0%	57.0%	
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%	
PINELLAS PARK	F	10/01/2012	N	After	38,685,945	42,427,518	2,280,198	8,585,631	49,021,693	78.9%	91.2%	0.0%	0.0%	
PINELLAS PARK	F	10/01/2011	N	None	32,120,665	39,301,429	2,155,972	8,769,823	47,147,151	68.1%	81.7%	0.0%	0.0%	
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	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	10/01/2009	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	10/01/2008	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	10/01/2008	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%	
PINELLAS PARK	G	10/01/2011	N	After	47,876,616	31,125,359	1,321,997	18,440,551	50,887,907	94.1%	100.0%	100.0%	83.7%	
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	P	10/01/2011	N	None	33,725,860	22,734,293	2,537,835	12,349,901	36,768,914	91.7%	100.0%	100.0%	68.5%	
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%	
PLANT CITY	PF	10/01/2012	N	None	24,021,542	25,953,852	3,951,262	6,953,477	34,774,818	69.1%	92.6%	0.0%	0.0%	
PLANT CITY	PF	10/01/2011	N	After	19,458,658	24,238,575	3,729,106	6,488,276	32,640,499	59.6%	80.3%	0.0%	0.0%	
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%	

**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
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%	
PLANTATION	G	10/01/2012	N	After	108,950,769	84,803,893	14,956,680	39,197,283	135,353,672	80.5%	100.0%	100.0%	23.4%	
PLANTATION	G	10/01/2011	N	After	94,498,839	71,051,257	15,189,226	41,016,616	124,859,112	75.7%	100.0%	100.0%	20.1%	
PLANTATION	G	10/01/2010	N	After	94,428,882	61,511,170	15,054,374	40,114,803	115,041,501	82.1%	100.0%	100.0%	44.5%	
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	P	10/01/2012	N	After	86,996,661	104,071,677	6,815,137	30,611,895	130,076,606	66.9%	83.6%	0.0%	0.0%	
PLANTATION	P	10/01/2011	N	After	73,541,514	81,107,121	7,724,197	39,812,883	120,351,038	61.1%	90.7%	0.0%	0.0%	
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 (VOL)	F	10/01/2012	N	After	14,086,629	6,209,757	0	3,572,418	9,782,175	144.0%	100.0%	100.0%	100.0%	
PLANTATION (VOL)	F	10/01/2011	N	After	12,169,328	5,569,791	0	3,118,670	8,688,461	140.1%	100.0%	100.0%	100.0%	
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%	
POMPANO BEACH	G	10/01/2012	N	None	123,122,925	106,179,943	24,250,890	33,468,412	163,899,245	75.1%	100.0%	69.9%	0.0%	
POMPANO BEACH	G	10/01/2011	N	None	106,693,934	99,610,571	23,431,152	35,098,733	158,140,456	67.5%	100.0%	30.2%	0.0%	
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 [PF]	F	10/01/2012	Y	After	88,289,178	104,438,646	0	0	92,165,495	95.8%	84.5%	0.0%	0.0%	
POMPANO BEACH [PF]	F	10/01/2011	Y	After	73,351,196	88,230,993	0	31,124,706	119,355,699	61.5%	83.1%	0.0%	0.0%	
POMPANO BEACH [PF]	F	10/01/2011	N	After	76,001,495	98,018,389	0	31,124,706	119,355,699	63.7%	77.5%	0.0%	0.0%	
POMPANO BEACH [PF]	F	10/01/2010	N	After	78,218,299	85,761,363	0	32,019,182	109,738,487	71.3%	91.2%	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
POMPANO BEACH [PF]	F	10/01/2009	N	After	71,605,670	76,160,787	0	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]	P	10/01/2012	Y	After	93,908,885	125,901,893	0	0	121,029,377	77.6%	74.6%	0.0%	0.0%	
POMPANO BEACH [PF]	P	10/01/2011	N	After	87,537,470	110,034,268	0	28,517,071	134,204,237	65.2%	79.6%	0.0%	0.0%	
POMPANO BEACH [PF]	P	10/01/2011	Y	After	86,688,716	110,034,268	0	28,517,071	134,204,237	64.6%	78.8%	0.0%	0.0%	
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	0	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%	
PORT ORANGE	F	10/01/2012	N	None	16,908,750	33,073,548	288,588	3,757,829	35,289,015	47.9%	51.1%	0.0%	0.0%	
PORT ORANGE	F	10/01/2011	N	None	14,291,137	32,696,589	341,402	3,260,231	34,976,843	40.9%	43.7%	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	10/01/2010	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	10/01/2009	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	G	10/01/2011	N	None	18,446,044	10,098,613	2,983,363	6,862,767	19,944,743	92.5%	100.0%	100.0%	78.2%	
PORT ORANGE	G	10/01/2010	N	None	18,666,356	8,283,174	2,566,140	7,587,678	18,436,992	101.2%	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	P	10/01/2012	N	After	21,378,509	28,210,002	679,209	5,364,086	34,253,297	62.4%	75.8%	0.0%	0.0%	
PORT ORANGE	P	10/01/2011	N	After	17,733,946	27,673,010	448,530	3,903,394	30,787,716	57.6%	64.1%	0.0%	0.0%	
PORT ORANGE	P	10/01/2010	N	After	15,672,895	25,969,755	326,541	3,321,265	29,038,170	54.0%	60.4%	0.0%	0.0%	
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 ST. LUCIE	P	10/01/2012	N	None	44,861,742	23,914,929	9,434,920	15,825,738	48,184,995	93.1%	100.0%	100.0%	72.7%	



**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
PORT ST. LUCIE	P	10/01/2011	Y	After	36,339,546	20,794,636	9,157,094	14,999,024	43,067,227	84.4%	100.0%	100.0%	42.6%	
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%	
PUNTA GORDA	F	10/01/2012	N	None	7,792,010	4,217,956	889,994	3,297,724	8,405,674	92.7%	100.0%	100.0%	81.4%	
PUNTA GORDA	F	10/01/2011	N	None	6,339,710	3,990,999	804,869	2,899,079	7,694,947	82.4%	100.0%	100.0%	53.3%	
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%	
PUNTA GORDA	G	10/01/2012	N	After	27,517,801	15,629,237	3,736,011	12,181,156	31,025,672	88.7%	100.0%	100.0%	66.9%	
PUNTA GORDA	G	10/01/2011	N	None	22,476,313	13,964,547	3,381,299	10,880,878	28,027,054	80.2%	100.0%	100.0%	47.2%	
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%	
PUNTA GORDA	P	10/01/2012	N	None	11,074,339	8,358,567	838,867	2,369,284	11,284,333	98.1%	100.0%	100.0%	79.2%	
PUNTA GORDA	P	10/01/2011	N	None	9,583,837	6,110,531	965,986	3,306,882	10,318,970	92.9%	100.0%	100.0%	75.8%	
PUNTA GORDA	P	10/01/2010	N	None	9,608,860	4,696,092	921,713	3,910,226	9,528,031	100.8%	100.0%	100.0%	100.0%	
PUNTA GORDA	P	10/01/2009	Y	After	8,659,185	4,733,455	790,520	3,608,420	9,132,395	94.8%	100.0%	100.0%	86.9%	
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%	
QUINCY	PF	10/01/2012	N	None	6,197,393	5,530,461	371,965	2,230,908	8,133,334	76.2%	100.0%	100.0%	13.2%	
QUINCY	PF	10/01/2010	N	After	5,682,953	4,928,146	0	2,450,565	7,378,711	77.0%	100.0%	100.0%	30.8%	
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%	
RIVIERA BEACH	F	10/01/2012	N	After	47,037,063	41,894,011	3,360,528	10,006,170	53,278,367	88.3%	100.0%	100.0%	17.8%	
RIVIERA BEACH	F	10/01/2011	N	After	41,540,062	40,159,436	3,156,662	8,566,362	50,635,895	82.0%	100.0%	43.7%	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
RIVIERA BEACH	F	10/01/2010	N	None	42,526,316	30,922,911	3,902,819	12,942,250	47,364,063	89.8%	100.0%	100.0%	59.5%	
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	G	10/01/2012	N	After	53,966,506	61,926,517	5,040,327	15,899,849	79,869,326	67.6%	87.1%	0.0%	0.0%	
RIVIERA BEACH	G	10/01/2011	N	After	46,981,426	60,055,279	4,593,495	14,750,887	77,793,020	60.4%	78.2%	0.0%	0.0%	
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%	
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	P	09/30/2011	N	After	44,249,462	45,591,824	2,919,175	9,520,825	58,031,824	76.3%	97.1%	0.0%	0.0%	
RIVIERA BEACH	P	09/30/2010	N	None	45,340,869	36,424,922	3,701,472	12,065,346	52,191,740	86.9%	100.0%	100.0%	43.2%	
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	30,060,000	0	18,520,000	48,580,000	83.5%	100.0%	100.0%	56.8%	
ROCKLEDGE	F	10/01/2012	N	After	7,907,262	5,854,887	1,502,851	3,599,863	10,296,228	76.8%	100.0%	100.0%	15.3%	
ROCKLEDGE	F	10/01/2011	N	After	7,000,601	5,596,533	1,375,332	2,589,067	9,152,716	76.5%	100.0%	100.0%	1.1%	
ROCKLEDGE	F	10/01/2010	N	None	7,354,559	3,910,833	0	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	0	309,034	6,126,584	99.9%	100.0%	100.0%	97.2%	
ROCKLEDGE	G	10/01/2012	N	After	10,534,827	5,350,960	2,607,068	3,361,039	11,199,269	94.1%	100.0%	100.0%	76.7%	
ROCKLEDGE	G	10/01/2011	N	None	9,211,284	2,855,444	3,049,116	3,819,032	9,723,592	94.7%	100.0%	100.0%	86.6%	
ROCKLEDGE	G	10/01/2010	N	None	9,255,489	2,076,637	0	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	0	4,459,002	6,149,459	126.8%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2012	N	After	8,762,060	2,828,054	1,994,617	3,346,138	8,168,809	107.3%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2011	N	None	7,566,604	2,766,723	1,738,135	2,440,496	6,945,354	108.9%	100.0%	100.0%	100.0%	
ROCKLEDGE	P	10/01/2010	N	None	7,614,445	2,796,374	0	3,618,278	6,414,652	118.7%	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
ROCKLEDGE	P	10/01/2009	N	After	6,963,511	2,824,447	0	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	0	3,181,344	5,474,604	121.9%	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
SAFETY HARBOR	F	10/01/2012	N	None	3,563,115	123,162	0	1,299,896	1,423,058	250.4%	100.0%	100.0%	100.0%	
SAFETY HARBOR	F	10/01/2011	N	None	2,663,464	114,569	0	1,022,651	1,137,220	234.2%	100.0%	100.0%	100.0%	
SAFETY HARBOR	F	10/01/2010	N	None	2,946,774	0	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%	
SAINT AUGUSTINE	F	10/01/2012	N	None	9,157,968	6,135,755	471,626	1,804,665	8,353,847	109.6%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	F	10/01/2011	N	None	7,837,799	5,479,298	452,501	2,106,320	8,035,982	97.5%	100.0%	100.0%	90.5%	
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	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	10/01/2009	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	10/01/2008	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	G	10/01/2011	N	None	22,177,395	18,439,367	0	10,279,529	28,718,896	77.2%	100.0%	100.0%	36.4%	
SAINT AUGUSTINE	G	10/01/2010	N	After	22,062,308	17,346,105	0	9,715,815	27,061,920	81.5%	100.0%	100.0%	48.5%	
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	P	10/01/2011	N	None	11,868,904	7,300,936	0	5,006,322	12,184,911	97.4%	100.0%	100.0%	91.2%	
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 CLOUD	G	10/01/2012	N	After	33,372,973	13,817,636	810,711	14,947,691	29,139,926	114.5%	100.0%	100.0%	100.0%	
SAINT CLOUD	G	10/01/2011	N	None	27,791,145	11,036,280	793,202	17,022,774	28,575,674	97.3%	100.0%	100.0%	93.8%	

**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
SAINT CLOUD	G	10/01/2010	N	After	26,672,467	10,381,638	737,406	16,332,132	26,906,463	99.1%	100.0%	100.0%	95.2%	
SAINT CLOUD	G	10/01/2009	N	None	23,528,656	9,847,774	655,241	14,757,060	24,895,108	94.5%	100.0%	100.0%	88.3%	
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	PF	10/01/2012	N	None	27,290,733	19,227,223	2,104,676	10,183,423	30,200,594	90.4%	100.0%	100.0%	58.5%	
SAINT CLOUD	PF	10/01/2011	N	None	22,712,967	17,318,859	1,997,889	9,153,267	27,160,201	83.6%	100.0%	100.0%	37.1%	
SAINT CLOUD	PF	10/01/2011	Y	After	22,712,967	17,666,850	1,997,889	9,652,562	28,007,487	81.1%	100.0%	100.0%	31.6%	
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 JOHNS RIVER PW PK	G	10/01/2012	N	After	115,814,811	70,427,842	5,957,077	55,676,963	132,061,882	87.7%	100.0%	100.0%	70.8%	
SAINT JOHNS RIVER PW PK	G	10/01/2011	N	After	96,511,158	62,044,722	5,818,760	60,195,570	128,059,052	75.4%	100.0%	100.0%	47.6%	
SAINT JOHNS RIVER PW PK	G	10/01/2010	N	None	91,974,662	49,465,044	5,703,507	53,104,835	108,273,386	84.9%	100.0%	100.0%	69.3%	
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%	
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 LUCIE COUNTY FCD	F	10/01/2012	N	None	145,328,962	125,235,183	3,153,565	54,284,623	171,319,396	84.8%	100.0%	100.0%	31.2%	
SAINT LUCIE COUNTY FCD	F	10/01/2012	Y	After	145,328,962	125,235,183	3,153,565	54,284,623	171,319,396	84.8%	100.0%	100.0%	31.2%	
SAINT LUCIE COUNTY FCD	F	10/01/2011	Y	After	125,212,809	111,551,888	3,747,215	64,306,213	172,533,445	72.6%	100.0%	100.0%	15.4%	
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	72,857,215	135,984,636	81.3%	100.0%	100.0%	63.1%	
SAINT LUCIE COUNTY FCD	F	09/30/2008	N	None	103,806,577	121,702,940	0	0	121,257,030	85.6%	85.3%	0.0%	0.0%	
SAINT LUCIE COUNTY FCD	G	10/01/2012	N	After	9,113,750	8,962,884	51,576	2,784,280	11,308,359	80.6%	100.0%	100.0%	3.6%	
SAINT LUCIE COUNTY FCD	G	10/01/2012	Y	After	9,113,750	8,962,884	51,576	2,784,280	11,308,359	80.6%	100.0%	100.0%	3.6%	
SAINT LUCIE COUNTY FCD	G	10/01/2011	Y	After	8,070,551	8,003,523	111,187	2,675,198	10,560,517	76.4%	100.0%	60.3%	0.0%	
SAINT LUCIE COUNTY FCD	G	09/30/2010	N	None	8,291,283	5,605,167	229,224	3,754,971	9,550,248	86.8%	100.0%	100.0%	65.4%	
SAINT LUCIE COUNTY FCD	G	09/30/2009	N	None	7,047,451	2,667,637	517,767	4,280,446	7,465,850	94.4%	100.0%	100.0%	90.2%	

**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
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 PETE BEACH	F	10/01/2012	N	None	9,080,793	12,573,274	1,224,272	1,879,302	15,504,850	58.6%	72.2%	0.0%	0.0%	
SAINT PETE BEACH	F	10/01/2011	Y	After	7,790,362	12,802,529	1,045,116	1,109,109	14,687,156	53.0%	60.9%	0.0%	0.0%	
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	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	10/01/2008	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	G	10/01/2012	N	After	10,388,969	14,634,037	546,563	1,272,881	15,858,104	65.5%	71.0%	0.0%	0.0%	
SAINT PETE BEACH	G	10/01/2011	Y	After	9,220,268	14,013,475	533,414	1,436,554	15,404,143	59.9%	65.8%	0.0%	0.0%	
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	P	10/01/2012	N	None	9,986,903	13,501,318	633,091	1,683,801	15,370,785	65.0%	74.0%	0.0%	0.0%	
SAINT PETE BEACH	P	10/01/2011	Y	After	8,614,943	13,984,729	604,359	1,262,805	14,885,634	57.9%	61.6%	0.0%	0.0%	
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 PETERSBURG	F	10/01/2012	N	After	194,536,755	162,336,078	8,492,882	30,828,277	201,657,237	96.5%	100.0%	100.0%	76.9%	
SAINT PETERSBURG	F	10/01/2011	N	After	169,937,426	158,665,503	8,897,539	36,009,380	203,572,422	83.5%	100.0%	100.0%	6.6%	
SAINT PETERSBURG	F	10/01/2010	N	None	172,370,122	148,779,637	0	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	0	54,841,384	193,740,765	80.0%	100.0%	100.0%	29.4%	
SAINT PETERSBURG	G	10/01/2012	N	After	299,804,922	184,471,284	13,410,861	113,017,650	310,899,795	96.4%	100.0%	100.0%	90.2%	
SAINT PETERSBURG	G	10/01/2011	N	None	256,890,325	175,719,448	12,562,121	110,709,858	293,765,656	87.4%	100.0%	100.0%	62.0%	
SAINT PETERSBURG	G	10/01/2010	N	None	260,385,187	158,616,268	0	118,747,886	277,364,154	93.9%	100.0%	100.0%	85.7%	

**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
SAINT PETERSBURG	G	10/01/2009	N	None	242,414,583	152,707,608	0	114,493,445	262,759,413	92.3%	100.0%	100.0%	78.4%	
SAINT PETERSBURG	G	10/01/2008	N	None	234,419,136	138,021,950	0	105,780,873	239,580,150	97.8%	100.0%	100.0%	91.1%	
SAINT PETERSBURG	P	10/01/2012	N	After	313,373,454	258,634,336	16,910,256	60,464,867	336,009,459	93.3%	100.0%	100.0%	62.6%	
SAINT PETERSBURG	P	10/01/2011	N	After	273,724,542	245,762,782	17,258,050	67,003,649	330,024,481	82.9%	100.0%	100.0%	16.0%	
SAINT PETERSBURG	P	10/01/2010	N	None	283,168,413	229,128,377	0	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	0	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%	
SAN CARLOS PARK FCD	F	10/01/2011	N	None	4,916,770	168,303	80,065	4,137,040	4,385,408	112.1%	100.0%	100.0%	100.0%	
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%	
SANFORD	F	10/01/2012	N	None	20,041,125	12,891,849	2,488,627	6,807,324	21,765,750	92.1%	100.0%	100.0%	68.5%	
SANFORD	F	10/01/2011	N	None	16,754,963	12,035,555	2,359,984	6,479,939	20,665,229	81.1%	100.0%	100.0%	36.4%	
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%	
SANFORD	P	10/01/2012	Y	After	28,656,568	20,627,214	3,340,114	8,483,669	31,925,778	89.8%	100.0%	100.0%	55.3%	
SANFORD	P	10/01/2011	N	None	24,373,095	17,491,143	3,529,545	9,155,430	30,003,492	81.2%	100.0%	100.0%	36.6%	
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%	
SANIBEL	G	10/01/2012	N	After	18,328,717	25,047,575	391,766	2,063,676	27,142,485	67.5%	73.2%	0.0%	0.0%	
SANIBEL	G	10/01/2011	N	None	11,535,557	20,780,770	341,443	1,962,194	22,811,408	50.6%	55.5%	0.0%	0.0%	
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%	

**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	10/01/2009	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%	
SANIBEL	P	10/01/2012	N	None	10,838,746	11,705,752	868,963	2,879,341	14,895,412	72.8%	92.6%	0.0%	0.0%	
SANIBEL	P	10/01/2011	N	None	8,312,930	7,365,923	1,107,664	4,250,882	12,398,430	67.0%	100.0%	85.5%	0.0%	
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%	
SARASOTA	F	09/30/2012	N	After	103,911,749	129,790,000	3,602,000	18,649,000	152,041,000	68.3%	80.1%	0.0%	0.0%	
SARASOTA	F	09/30/2012	Y	After	103,807,704	129,789,839	3,602,000	18,500,000	151,891,839	68.3%	80.0%	0.0%	0.0%	
SARASOTA	F	09/30/2011	N	After	89,655,808	122,303,670	3,870,000	19,758,000	145,931,670	61.4%	73.3%	0.0%	0.0%	
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	G	09/30/2012	N	After	117,138,355	116,699,812	11,680,000	34,570,000	161,901,000	72.4%	100.0%	3.8%	0.0%	
SARASOTA	G	09/30/2011	N	After	105,025,416	104,286,257	10,050,000	36,771,000	150,201,996	69.9%	100.0%	7.4%	0.0%	
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	P	09/30/2012	N	After	155,602,527	175,861,685	9,274,000	34,513,000	213,604,321	72.8%	88.5%	0.0%	0.0%	
SARASOTA	P	09/30/2011	N	After	133,398,468	147,742,994	10,127,000	36,905,000	189,581,636	70.4%	90.3%	0.0%	0.0%	
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 MEMORIAL HEALTH CARE	G	10/01/2012	N	After	187,652,092	116,338,804	0	138,178,868	254,517,672	73.7%	100.0%	100.0%	51.6%	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	N	After	155,417,362	98,190,181	0	133,477,960	231,668,141	67.1%	100.0%	100.0%	42.9%	

**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
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2010	N	After	149,952,161	86,589,549	0	123,378,293	209,967,842	71.4%	100.0%	100.0%	51.4%	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2009	N	None	131,779,582	80,154,712	0	113,477,957	193,632,669	68.1%	100.0%	100.0%	45.5%	
SARASOTA MEMORIAL HEALTH CARE	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-MANATEE A	G	10/01/2012	N	None	15,005,121	5,725,726	0	11,813,301	17,539,027	85.6%	100.0%	100.0%	78.6%	
SARASOTA-MANATEE A	G	10/01/2011	N	After	12,294,221	5,043,486	0	11,146,948	16,190,434	75.9%	100.0%	100.0%	65.0%	
SARASOTA-MANATEE A	G	10/01/2010	N	After	11,600,293	4,256,216	0	9,253,038	13,509,254	85.9%	100.0%	100.0%	79.4%	
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%	
SATELLITE BEACH	G	10/01/2012	N	After	5,392,533	4,467,037	902,786	1,285,502	6,614,779	81.5%	100.0%	100.0%	1.8%	
SATELLITE BEACH	G	10/01/2012	Y	After	5,392,533	4,467,037	902,786	1,285,502	6,614,779	81.5%	100.0%	100.0%	1.8%	
SATELLITE BEACH	G	10/01/2011	N	None	4,401,778	2,899,942	973,858	2,249,510	5,991,594	73.5%	100.0%	100.0%	23.5%	
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%	
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	PF	10/01/2012	Y	None	11,154,771	7,422,408	2,041,875	3,772,820	12,917,824	86.4%	100.0%	100.0%	44.8%	
SATELLITE BEACH	PF	10/01/2012	N	None	11,154,771	7,422,408	2,041,875	3,772,820	12,917,824	86.4%	100.0%	100.0%	44.8%	
SATELLITE BEACH	PF	10/01/2011	N	After	8,743,701	7,281,736	1,811,233	3,361,238	12,262,059	71.3%	100.0%	80.7%	0.0%	
SATELLITE BEACH	PF	10/01/2010	N	None	8,928,751	7,414,990	1,531,245	2,668,535	11,614,770	76.9%	100.0%	98.9%	0.0%	
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%	
SEBASTIAN	P	10/01/2012	N	None	8,843,095	5,006,582	767,266	2,421,497	8,195,345	107.9%	100.0%	100.0%	100.0%	
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%	
SEBRING	F	10/01/2012	N	None	10,250,460	10,608,557	397,692	2,279,939	12,475,861	82.2%	96.6%	0.0%	0.0%	
SEBRING	F	10/01/2011	N	None	8,851,566	9,853,084	343,234	1,835,261	11,742,886	75.4%	89.8%	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
SEBRING	F	10/01/2010	N	After	8,981,492	9,033,529	359,220	2,097,014	11,328,240	79.3%	99.4%	0.0%	0.0%	
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	P	10/01/2012	N	After	11,246,109	7,428,350	485,815	3,337,040	10,731,486	104.8%	100.0%	100.0%	99.8%	
SEBRING	P	10/01/2011	N	None	8,899,316	6,408,818	424,050	2,446,499	9,010,909	98.8%	100.0%	100.0%	84.5%	
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%	
SEMINOLE	F	10/01/2012	N	After	34,395,990	24,443,635	2,468,078	7,722,909	34,634,622	99.3%	100.0%	100.0%	96.9%	
SEMINOLE	F	10/01/2011	N	After	29,914,447	22,280,582	2,483,024	7,744,655	32,508,261	92.0%	100.0%	100.0%	66.5%	
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%	
SHALIMAR	P	10/01/2011	N	None	278,387	0	6,602	170,899	177,501	156.8%	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%	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2012	N	None	320,584,132	118,385,783	0	212,771,173	331,156,956	96.8%	100.0%	100.0%	95.0%	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	N	After	298,024,672	104,098,415	0	189,929,621	294,028,036	101.4%	100.0%	100.0%	100.0%	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2010	N	After	248,766,404	91,726,899	0	187,144,766	278,871,665	89.2%	100.0%	100.0%	83.9%	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	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 MIAMI [GP]	G	10/01/2012	Y	After	11,213,566	7,164,371	1,694,895	2,655,556	11,514,822	97.4%	100.0%	100.0%	88.7%	
SOUTH MIAMI [GP]	G	10/01/2012	N	None	11,213,566	7,420,140	1,694,895	2,873,667	11,988,702	93.5%	100.0%	100.0%	73.0%	
SOUTH MIAMI [GP]	G	10/01/2011	N	After	9,930,842	6,739,706	1,746,639	3,478,973	11,965,318	83.0%	100.0%	100.0%	41.5%	

**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
SOUTH MIAMI [GP]	G	10/01/2010	N	After	10,157,886	5,359,076	1,991,157	4,076,873	11,427,106	88.9%	100.0%	100.0%	68.9%	
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]	P	10/01/2012	Y	After	13,899,594	8,384,797	2,742,715	3,537,572	14,665,084	94.8%	100.0%	100.0%	78.4%	
SOUTH MIAMI [GP]	P	10/01/2012	N	None	13,899,594	8,727,851	2,742,715	4,152,564	15,623,130	89.0%	100.0%	100.0%	58.5%	
SOUTH MIAMI [GP]	P	10/01/2011	N	After	11,476,667	7,591,872	2,550,961	4,582,091	14,724,924	77.9%	100.0%	100.0%	29.1%	
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	6,233,977	1,752,717	3,054,828	11,041,522	85.9%	100.0%	100.0%	49.2%	
SOUTH PASADENA	F	10/01/2012	N	None	5,244,493	4,122,160	515,766	2,043,174	6,368,395	82.4%	100.0%	100.0%	29.7%	
SOUTH PASADENA	F	10/01/2011	N	None	4,479,419	3,387,930	538,756	2,411,838	6,099,316	73.4%	100.0%	100.0%	22.9%	
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 WALTON FCD	F	10/01/2012	Y	None	20,550,348	2,982,248	2,554,487	10,119,387	15,636,890	131.4%	100.0%	100.0%	100.0%	
SOUTH WALTON FCD	F	10/01/2011	Y	None	15,506,281	1,356,015	2,254,058	8,396,158	12,006,231	129.2%	100.0%	100.0%	100.0%	
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	10/01/2010	Y	After	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%	
SOUTHERN MANATEE FCD	F	10/01/2012	N	None	18,587,137	9,696,164	1,201,699	8,228,838	18,304,464	101.5%	100.0%	100.0%	93.4%	
SOUTHERN MANATEE FCD	F	10/01/2012	Y	None	18,425,606	9,696,164	1,201,699	8,228,838	18,304,464	100.7%	100.0%	100.0%	91.5%	
SOUTHERN MANATEE FCD	F	10/01/2011	N	None	14,407,208	8,209,849	1,122,440	7,770,277	16,622,265	86.7%	100.0%	100.0%	65.3%	
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%	

**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	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	G	10/01/2012	N	None	1,436,085	476,539	99,433	699,516	1,275,488	112.6%	100.0%	100.0%	100.0%	
SOUTHERN MANATEE FCD	G	10/01/2011	N	None	1,120,735	528,385	86,339	568,563	1,183,287	94.7%	100.0%	100.0%	89.0%	
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%	
STARKE	F	10/01/2012	N	After	2,110,977	1,509,325	360,096	843,607	2,654,012	79.5%	100.0%	100.0%	28.6%	
STARKE	F	10/01/2011	N	None	1,789,090	1,446,956	315,385	750,406	2,508,283	71.3%	100.0%	100.0%	3.6%	
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	G	10/01/2011	N	After	6,514,837	8,265,781	702,133	1,660,763	10,531,057	61.9%	78.8%	0.0%	0.0%	
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	P	10/01/2012	N	None	2,874,411	1,300,177	274,329	878,691	2,453,197	117.2%	100.0%	100.0%	100.0%	
STARKE	P	10/01/2011	N	None	2,436,925	1,305,165	235,965	789,005	2,330,135	104.6%	100.0%	100.0%	100.0%	
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%	
SUNRISE	F	10/01/2011	N	None	64,485,086	86,697,224	7,758,866	27,509,072	113,767,654	56.7%	74.4%	0.0%	0.0%	
SUNRISE	F	10/01/2010	N	After	63,908,824	74,000,471	0	37,011,814	104,984,800	60.9%	86.4%	0.0%	0.0%	
SUNRISE	F	10/01/2009	N	None	64,716,039	67,336,726	0	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	0	1,943,677	51,257,775	120.6%	100.0%	100.0%	100.0%	
SUNRISE	G	10/01/2011	N	After	103,448,740	117,912,807	0	63,420,798	170,762,518	60.6%	87.7%	0.0%	0.0%	
SUNRISE	G	10/01/2010	N	After	105,699,185	110,596,661	0	56,442,730	158,333,713	66.8%	95.6%	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
SUNRISE	G	10/01/2009	N	None	94,782,707	103,498,114	0	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	0	89,153,882	131,171,476	71.7%	100.0%	100.0%	51.2%	
SUNRISE	P	10/01/2012	N	After	76,288,209	88,254,387	8,904,752	25,785,834	115,705,337	65.9%	86.4%	0.0%	0.0%	
SUNRISE	P	10/01/2011	N	After	60,377,326	74,005,595	8,844,401	28,955,329	106,016,377	57.0%	81.6%	0.0%	0.0%	
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%	
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%	
SURFSIDE [GP]	G	10/01/2012	N	After	5,171,981	2,678,864	1,015,838	1,625,683	5,320,385	97.2%	100.0%	100.0%	90.9%	
SURFSIDE [GP]	G	10/01/2011	N	None	4,384,931	2,719,390	966,346	1,321,356	5,007,092	87.6%	100.0%	100.0%	52.9%	
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%	
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]	P	10/01/2012	N	After	7,384,144	3,564,884	1,111,257	2,227,001	6,903,142	107.0%	100.0%	100.0%	100.0%	
SURFSIDE [GP]	P	10/01/2011	N	None	6,070,730	3,527,024	951,679	1,892,677	6,371,380	95.3%	100.0%	100.0%	84.1%	
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%	
SWEETWATER	P	10/01/2011	N	None	4,279,530	122,610	1,242,910	3,040,148	4,405,668	97.1%	100.0%	100.0%	95.9%	
SWEETWATER	P	10/01/2010	N	None	4,258,794	275,863	1,079,802	2,598,950	3,954,615	107.7%	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%	
TALLAHASSEE [GPF]	F	10/01/2012	N	After	152,247,832	134,538,000	0	45,370,000	179,908,000	84.6%	100.0%	100.0%	39.0%	
TALLAHASSEE [GPF]	F	10/01/2010	Y	After	132,523,611	99,470,000	0	51,223,000	150,693,000	87.9%	100.0%	100.0%	64.5%	
TALLAHASSEE [GPF]	F	10/01/2010	N	After	132,523,611	99,470,000	0	51,223,000	150,693,000	87.9%	100.0%	100.0%	64.5%	
TALLAHASSEE [GPF]	F	10/01/2009	N	None	124,592,000	84,208,000	0	53,066,000	137,274,000	90.8%	100.0%	100.0%	76.1%	

**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
TALLAHASSEE [GPF]	F	10/01/2009	Y	After	124,592,000	84,208,000	0	53,066,000	137,274,000	90.8%	100.0%	100.0%	76.1%	
TALLAHASSEE [GPF]	G	10/01/2012	N	After	793,236,308	546,886,000	0	242,272,000	789,158,000	100.5%	100.0%	100.0%	100.0%	
TALLAHASSEE [GPF]	G	10/01/2010	N	After	692,416,000	462,754,000	0	220,358,000	683,112,000	101.4%	100.0%	100.0%	100.0%	
TALLAHASSEE [GPF]	G	10/01/2010	Y	After	692,416,000	462,754,000	0	220,358,000	683,112,000	101.4%	100.0%	100.0%	100.0%	
TALLAHASSEE [GPF]	G	10/01/2009	N	None	651,054,000	410,080,000	0	220,734,000	630,814,000	103.2%	100.0%	100.0%	100.0%	
TALLAHASSEE [GPF]	G	10/01/2009	Y	After	651,054,000	410,080,000	0	220,734,000	630,814,000	103.2%	100.0%	100.0%	100.0%	
TALLAHASSEE [GPF]	P	10/01/2012	N	After	213,681,494	150,617,000	0	77,895,000	228,512,000	93.5%	100.0%	100.0%	81.0%	
TALLAHASSEE [GPF]	P	10/01/2010	Y	None	178,798,742	120,154,000	0	64,596,000	184,750,000	96.8%	100.0%	100.0%	90.8%	
TALLAHASSEE [GPF]	P	10/01/2010	N	None	178,798,742	120,154,000	0	64,596,000	184,750,000	96.8%	100.0%	100.0%	90.8%	
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	10/01/2009	Y	After	166,274,000	109,378,000	0	63,183,000	172,561,000	96.4%	100.0%	100.0%	90.0%	
TAMARAC	F	10/01/2012	N	After	56,254,318	48,555,794	6,581,813	15,441,910	68,285,075	82.4%	100.0%	100.0%	7.2%	
TAMARAC	F	10/01/2011	N	None	46,613,240	42,612,747	6,253,602	14,972,526	62,133,726	75.0%	100.0%	64.0%	0.0%	
TAMARAC	F	10/01/2010	N	None	47,892,191	38,044,747	5,685,100	13,177,301	56,907,148	84.2%	100.0%	100.0%	31.6%	
TAMARAC	F	10/01/2009	N	After	41,804,534	34,081,725	5,297,840	13,463,287	52,842,852	79.1%	100.0%	100.0%	18.0%	
TAMARAC	F	10/01/2008	N	After	34,791,690	28,142,283	4,864,550	13,369,332	46,376,165	75.0%	100.0%	100.0%	13.4%	
TAMARAC	G	10/01/2012	N	After	33,651,331	15,903,558	4,888,894	11,415,706	32,208,158	104.5%	100.0%	100.0%	100.0%	
TAMARAC	G	10/01/2011	N	None	28,128,074	15,291,855	4,479,850	10,024,713	29,796,418	94.4%	100.0%	100.0%	83.4%	
TAMARAC	G	10/01/2010	N	None	28,297,671	15,459,927	3,451,367	9,233,327	28,144,621	100.5%	100.0%	100.0%	100.0%	
TAMARAC	G	10/01/2009	N	After	24,782,531	13,203,033	3,867,807	9,222,095	26,292,935	94.3%	100.0%	100.0%	83.6%	
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	P	10/01/2012	N	None	5,477,934	10,527,937	0	0	10,527,937	52.0%	52.0%	0.0%	0.0%	
TAMARAC	P	10/01/2011	Y	After	5,358,328	10,774,685	0	0	10,774,685	49.7%	49.7%	0.0%	0.0%	
TAMARAC	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	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%	

**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	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 - EXECUTIVE	G	10/01/2011	Y	After	16,357,771	11,057,558	4,886,662	8,995,923	24,940,143	65.6%	100.0%	100.0%	4.6%	
TAMARAC - EXECUTIVE	G	10/01/2010	Y	None	14,302,715	8,607,984	4,889,328	8,773,198	22,270,510	64.2%	100.0%	100.0%	9.2%	
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%	
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%	
TAMPA	G	01/01/2011	N	None	544,460,000	471,361,467	4,931,454	116,738,943	579,708,864	93.9%	100.0%	100.0%	58.4%	
TAMPA	G	01/01/2010	N	None	496,247,000	419,243,844	7,818,314	126,802,014	540,553,172	91.8%	100.0%	100.0%	54.6%	
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	PF	10/01/2012	N	After	886,642,307	739,583,762	54,228,707	188,999,300	929,276,921	95.4%	100.0%	100.0%	49.1%	
TAMPA	PF	10/01/2011	Y	After	637,880,076	633,585,052	43,234,624	140,818,699	769,428,996	82.9%	100.0%	9.9%	0.0%	
TAMPA	PF	10/01/2010	Y	None	636,967,389	599,735,638	33,304,810	142,414,214	733,089,347	86.9%	100.0%	100.0%	2.8%	
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%	
TARPON SPRINGS	F	10/01/2012	N	None	16,472,917	16,641,259	1,157,749	3,189,431	20,399,192	80.8%	99.0%	0.0%	0.0%	
TARPON SPRINGS	F	10/01/2011	N	None	14,287,480	15,694,746	1,134,970	3,125,652	19,303,117	74.0%	91.0%	0.0%	0.0%	
TARPON SPRINGS	F	10/01/2011	Y	After	14,287,480	15,850,324	1,134,970	3,227,990	19,561,033	73.0%	90.1%	0.0%	0.0%	
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	P	10/01/2012	N	None	18,885,898	10,070,643	1,901,316	7,190,514	18,740,439	100.8%	100.0%	100.0%	96.2%	
TARPON SPRINGS	P	10/01/2011	N	None	16,033,796	10,136,229	1,710,479	6,096,394	17,586,188	91.2%	100.0%	100.0%	68.7%	
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%	

**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	F	10/01/2012	N	None	3,943,850	1,563,482	246,078	1,855,645	3,665,205	107.6%	100.0%	100.0%	100.0%	
TAVARES	F	10/01/2011	N	None	3,190,652	1,194,886	218,802	1,758,253	3,171,941	100.6%	100.0%	100.0%	100.0%	
TAVARES	F	10/01/2010	N	None	2,870,355	1,206,091	182,101	1,560,650	2,948,842	97.3%	100.0%	100.0%	95.0%	
TAVARES	F	10/01/2009	N	None	2,386,391	1,227,698	139,826	1,282,066	2,649,590	90.1%	100.0%	100.0%	79.5%	
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	P	10/01/2012	N	None	7,663,748	3,750,808	1,067,701	3,554,737	8,083,857	94.8%	100.0%	100.0%	80.0%	
TAVARES	P	10/01/2011	N	None	6,366,577	2,897,504	971,085	3,495,186	7,145,046	89.1%	100.0%	100.0%	71.5%	
TAVARES	P	10/01/2010	N	None	6,079,860	2,803,208	807,112	3,388,171	6,845,358	88.8%	100.0%	100.0%	72.9%	
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%	
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%	
TEMPLE TERRACE	F	10/01/2012	N	After	14,670,276	15,838,913	1,626,518	5,052,517	21,484,640	68.3%	92.6%	0.0%	0.0%	
TEMPLE TERRACE	F	10/01/2011	N	None	12,237,610	13,089,833	1,539,958	5,767,469	19,400,275	63.1%	93.5%	0.0%	0.0%	
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	P	10/01/2012	N	After	16,438,354	25,279,311	1,857,335	5,504,957	32,032,386	51.3%	65.0%	0.0%	0.0%	
TEMPLE TERRACE	P	10/01/2011	N	None	14,088,878	23,381,973	1,710,249	5,631,588	30,299,933	46.5%	60.3%	0.0%	0.0%	
TEMPLE TERRACE	P	10/01/2011	Y	After	14,088,878	23,624,510	1,710,249	5,787,859	30,698,741	45.9%	59.6%	0.0%	0.0%	
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%	
TEQUESTA	G	10/01/2012	N	None	2,316,593	138,307	569,082	1,159,471	1,866,860	124.1%	100.0%	100.0%	100.0%	
TEQUESTA	G	10/01/2011	N	None	1,768,399	135,586	507,317	953,944	1,596,847	110.7%	100.0%	100.0%	100.0%	
TEQUESTA	G	10/01/2010	N	None	1,574,631	165,553	386,081	848,119	1,399,753	112.5%	100.0%	100.0%	100.0%	
TEQUESTA	G	10/01/2009	N	None	1,270,107	79,931	343,663	791,211	1,214,805	104.6%	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
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 [PF]	F	10/01/2012	N	None	5,273,279	1,516,527	627,760	3,048,131	5,076,788	103.9%	100.0%	100.0%	100.0%	
TEQUESTA [PF]	F	10/01/2011	N	After	4,226,710	1,453,832	563,027	2,564,358	4,526,363	93.4%	100.0%	100.0%	86.2%	
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]	P	10/01/2012	N	None	2,040,246	389,009	208,143	714,159	1,311,311	155.6%	100.0%	100.0%	100.0%	
TEQUESTA [PF]	P	10/01/2011	N	After	1,550,035	35,001	227,157	913,086	1,175,244	131.9%	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%	
TITUSVILLE	G	10/01/2012	N	After	39,621,932	41,928,729	583,513	12,536,433	53,152,602	74.5%	94.5%	0.0%	0.0%	
TITUSVILLE	G	10/01/2011	N	None	33,587,440	39,260,568	363,277	12,653,353	50,904,393	66.0%	85.6%	0.0%	0.0%	
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	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	10/01/2009	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	10/01/2008	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	PF	10/01/2012	N	None	39,196,071	43,147,473	3,118,578	9,929,027	54,453,628	72.0%	90.8%	0.0%	0.0%	
TITUSVILLE	PF	10/01/2011	N	None	32,074,673	41,064,461	3,137,113	9,635,794	51,722,372	62.0%	78.1%	0.0%	0.0%	
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%	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2012	N	None	96,081,657	35,838,948	0	49,266,930	84,916,762	113.1%	100.0%	100.0%	100.0%	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2011	N	None	79,800,342	30,642,084	0	48,121,289	78,494,482	101.7%	100.0%	100.0%	100.0%	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2010	N	After	76,956,985	25,220,416	0	45,994,340	71,033,134	108.3%	100.0%	100.0%	100.0%	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2009	N	None	66,816,679	22,195,768	0	43,096,151	65,155,603	102.5%	100.0%	100.0%	100.0%	
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2008	N	None	61,933,605	54,400	0	61,013,803	61,013,803	101.5%	100.0%	100.0%	100.0%	
UMATILLA	P	10/01/2011	N	After	1,005,072	39,867	33,620	368,081	441,568	227.6%	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%	



**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
VALPARAISO	PF	10/01/2012	N	After	1,124,489	119,131	0	906,591	1,025,722	109.6%	100.0%	100.0%	100.0%	
VALPARAISO	PF	10/01/2011	N	None	850,835	95,763	0	529,535	625,298	136.1%	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	0	179,203	268,616	256.9%	100.0%	100.0%	100.0%	
VENICE	F	10/01/2012	N	None	14,897,877	22,501,440	2,219,639	5,305,226	30,026,305	49.6%	66.2%	0.0%	0.0%	
VENICE	F	10/01/2011	N	None	13,573,304	18,530,970	2,391,031	6,488,955	27,410,956	49.5%	73.2%	0.0%	0.0%	
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	P	10/01/2012	N	None	25,827,365	23,786,205	1,862,578	8,133,631	33,239,533	77.7%	100.0%	100.0%	2.2%	
VENICE	P	10/01/2011	N	After	21,945,402	24,669,809	1,645,351	6,270,353	31,346,509	70.0%	89.0%	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%	
VERO BEACH	F	10/01/2012	N	After	6,785,618	8,427,439	0	0	8,427,439	80.5%	80.5%	0.0%	0.0%	
VERO BEACH	F	10/01/2011	N	None	6,269,595	8,311,501	0	0	8,311,501	75.4%	75.4%	0.0%	0.0%	
VERO BEACH	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	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	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	G	10/01/2012	N	None	58,551,653	54,977,693	4,243,057	25,983,936	85,204,686	68.7%	100.0%	84.2%	0.0%	
VERO BEACH	G	10/01/2011	N	None	49,715,336	45,724,492	0	31,525,724	77,250,216	64.4%	100.0%	100.0%	12.7%	
VERO BEACH	G	10/01/2010	N	After	48,902,478	45,769,387	0	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	P	10/01/2012	N	After	29,248,085	21,427,805	1,123,517	11,098,310	33,331,079	87.8%	100.0%	100.0%	60.3%	

**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
VERO BEACH	P	10/01/2011	N	None	24,998,010	20,269,434	1,093,556	9,338,532	30,369,340	82.3%	100.0%	100.0%	38.9%	
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%	
VILLAGE OF NORTH PALM BEACH	G	10/01/2012	N	None	8,797,605	2,408,144	1,191,631	6,148,315	9,748,090	90.2%	100.0%	100.0%	84.5%	
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	N	None	6,891,782	1,710,650	1,087,437	5,762,677	8,560,764	80.5%	100.0%	100.0%	71.0%	
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	PF	10/01/2012	N	None	12,294,945	6,478,998	539,806	6,193,690	13,212,494	93.1%	100.0%	100.0%	85.2%	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	N	None	10,372,780	5,191,200	489,994	6,469,694	12,150,888	85.4%	100.0%	100.0%	72.5%	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2010	N	After	10,651,237	5,743,046	395,049	5,578,767	11,716,862	90.9%	100.0%	100.0%	80.9%	
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	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	10/01/2008	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 PALM SPRINGS	G	10/01/2011	N	None	12,196,718	8,240,022	475,104	5,803,041	14,518,167	84.0%	100.0%	100.0%	60.0%	
VILLAGE OF PALM SPRINGS	G	10/01/2010	N	None	12,001,482	7,802,672	0	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	PF	10/01/2011	N	None	12,240,604	11,703,715	733,068	5,498,265	17,566,487	69.7%	100.0%	73.2%	0.0%	
VILLAGE OF PALM SPRINGS	PF	10/01/2010	N	None	12,309,538	11,368,784	610,947	4,653,944	16,360,636	75.2%	100.0%	100.0%	7.1%	
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	5,672,543	13,833,402	64.6%	100.0%	100.0%	11.0%	
VOLUSIA COUNTY (VOL)	F	10/01/2012	N	None	4,323,436	1,232,348	0	245,000	1,477,348	292.6%	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
VOLUSIA COUNTY (VOL)	F	10/01/2010	N	None	4,185,859	1,153,000	0	257,000	1,410,000	296.9%	100.0%	100.0%	100.0%	
VOLUSIA COUNTY (VOL)	F	10/01/2009	N	None	4,038,251	901,890	0	226,000	1,127,890	358.0%	100.0%	100.0%	100.0%	
WAUCHULA	GP	10/01/2012	N	None	13,794,913	5,882,978	2,013,676	2,837,130	10,733,784	128.5%	100.0%	100.0%	100.0%	
WAUCHULA	GP	10/01/2011	N	None	11,767,746	5,535,725	2,086,289	2,765,138	10,387,152	113.3%	100.0%	100.0%	100.0%	
WAUCHULA	GP	10/01/2010	N	After	11,602,139	5,512,046	1,732,530	2,534,106	9,778,682	118.6%	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%	
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%	
WEST MANATEE FCD	F	10/01/2012	N	None	7,188,705	809,206	288,069	3,062,299	4,159,574	172.8%	100.0%	100.0%	100.0%	
WEST MANATEE FCD	F	10/01/2011	N	None	5,513,145	633,830	246,556	2,261,923	3,142,309	175.4%	100.0%	100.0%	100.0%	
WEST MANATEE FCD	F	10/01/2010	Y	After	4,842,114	531,858	210,437	1,790,024	2,532,319	191.2%	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 MELBOURNE	P	10/01/2012	Y	After	7,394,318	6,139,749	700,916	2,017,139	8,456,238	87.4%	100.0%	100.0%	27.4%	
WEST MELBOURNE	P	10/01/2011	N	After	5,737,612	4,996,750	874,915	2,353,347	7,969,707	72.0%	100.0%	84.7%	0.0%	
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	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	10/01/2008	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 PALM BEACH	F	09/30/2012	N	After	81,639,257	145,200,754	18,714,000	46,229,000	146,397,198	55.8%	56.2%	0.0%	0.0%	
WEST PALM BEACH	F	09/30/2011	N	After	121,462,009	105,100,000	29,827,000	82,804,000	217,731,000	55.8%	100.0%	54.9%	0.0%	
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	G	09/30/2012	N	None	30,541,784	24,650,277	2,301,000	6,276,000	33,227,277	91.9%	100.0%	100.0%	57.2%	
WEST PALM BEACH	G	09/30/2011	N	After	24,861,112	23,562,206	2,402,000	6,219,000	32,183,206	77.2%	100.0%	54.1%	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
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	P	09/30/2012	N	After	138,375,027	213,553,113	13,663,000	27,140,000	181,854,355	76.1%	64.8%	0.0%	0.0%	
WEST PALM BEACH	P	09/30/2011	N	After	113,135,328	179,262,715	15,625,000	42,261,000	169,624,784	66.7%	63.1%	0.0%	0.0%	
WEST PALM BEACH	P	09/30/2010	N	None	118,744,803	166,251,224	14,508,000	39,014,000	155,321,021	76.5%	71.4%	0.0%	0.0%	
WEST PALM BEACH	P	09/30/2009	N	None	107,722,788	150,962,661	14,270,000	44,106,000	151,441,000	71.1%	71.4%	0.0%	0.0%	
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%	
WILLISTON	G	10/01/2012	N	None	3,625,066	2,232,195	0	910,694	3,142,889	115.3%	100.0%	100.0%	100.0%	
WILLISTON	G	10/01/2011	N	None	3,205,991	1,806,480	0	1,370,457	3,176,937	100.9%	100.0%	100.0%	100.0%	
WILLISTON	G	10/01/2010	N	None	3,676,791	1,781,846	0	1,489,895	3,271,741	112.4%	100.0%	100.0%	100.0%	
WILLISTON	G	10/01/2009	N	After	3,456,528	1,475,634	0	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	P	10/01/2012	N	None	1,231,153	263,889	0	947,441	1,211,330	101.6%	100.0%	100.0%	100.0%	
WILLISTON	P	10/01/2011	N	After	939,672	262,409	0	869,367	1,131,776	83.0%	100.0%	100.0%	77.9%	
WILLISTON	P	10/01/2010	N	None	901,803	267,504	0	749,381	1,016,885	88.7%	100.0%	100.0%	84.6%	
WILLISTON	P	10/01/2009	N	After	738,602	285,313	0	623,734	909,047	81.3%	100.0%	100.0%	72.7%	
WILLISTON	P	10/01/2008	N	None	520,896	277,411	0	508,748	786,159	66.3%	100.0%	100.0%	47.9%	
WILTON MANORS (VOL)	F	10/01/2012	N	None	777,500	850,726	0	334,323	1,185,049	65.6%	91.4%	0.0%	0.0%	
WILTON MANORS (VOL)	F	10/01/2011	N	None	597,867	831,960	0	297,687	1,129,647	52.9%	71.9%	0.0%	0.0%	
WILTON MANORS (VOL)	F	10/01/2010	N	None	598,119	813,715	0	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	0	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 [GP]	G	10/01/2012	N	None	10,904,347	15,459,340	504,256	1,301,696	15,678,073	69.6%	70.5%	0.0%	0.0%	
WILTON MANORS [GP]	G	10/01/2011	N	None	9,719,151	13,754,598	723,243	2,046,294	15,441,865	62.9%	70.7%	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
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	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	10/01/2009	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	10/01/2008	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]	P	10/01/2012	N	None	10,921,251	18,004,427	250,718	542,057	17,525,666	62.3%	60.7%	0.0%	0.0%	
WILTON MANORS [GP]	P	10/01/2011	N	None	9,581,104	17,174,648	327,501	918,024	17,444,142	54.9%	55.8%	0.0%	0.0%	
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	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	10/01/2009	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	10/01/2008	N	None	9,707,450	14,376,137	510,543	1,349,701	15,776,935	61.5%	67.5%	0.0%	0.0%	
WINTER GARDEN	G	10/01/2012	N	After	18,913,903	11,005,051	125,738	5,978,133	17,108,922	110.5%	100.0%	100.0%	100.0%	
WINTER GARDEN	G	10/01/2011	N	None	15,912,465	9,665,517	0	6,005,534	15,671,051	101.5%	100.0%	100.0%	100.0%	
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	PF	10/01/2012	N	None	23,872,911	13,393,639	527,368	7,225,515	21,146,522	112.9%	100.0%	100.0%	100.0%	
WINTER GARDEN	PF	10/01/2011	N	None	20,400,282	12,926,081	349,158	6,550,191	19,825,430	102.9%	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	17,465,106	9,817,507	297,681	7,267,109	17,382,297	100.5%	100.0%	100.0%	100.0%	
WINTER GARDEN	PF	10/01/2008	N	After	16,848,543	9,767,789	253,900	6,177,626	16,199,315	104.0%	100.0%	100.0%	100.0%	
WINTER HAVEN	F	10/01/2012	N	None	16,100,085	10,762,133	2,365,273	7,515,474	20,603,151	78.1%	100.0%	100.0%	39.6%	
WINTER HAVEN	F	10/01/2011	N	None	12,961,398	9,872,676	2,141,322	7,083,493	19,002,228	68.2%	100.0%	100.0%	13.4%	
WINTER HAVEN	F	10/01/2010	N	None	12,710,105	9,686,998	1,860,949	5,886,237	16,942,253	75.0%	100.0%	100.0%	19.7%	
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%	
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%	

**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	G	10/01/2012	N	After	39,819,352	36,649,041	6,502,935	16,989,419	59,225,839	67.2%	100.0%	48.8%	0.0%	
WINTER HAVEN	G	10/01/2011	N	None	32,944,598	32,881,173	6,197,015	16,977,888	55,571,499	59.3%	100.0%	1.0%	0.0%	
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	P	10/01/2012	N	None	22,518,409	16,005,024	2,091,694	6,959,446	24,951,772	90.2%	100.0%	100.0%	63.5%	
WINTER HAVEN	P	10/01/2011	N	None	18,579,754	14,412,345	2,072,609	7,353,207	23,790,628	78.1%	100.0%	100.0%	28.5%	
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 PARK	F	10/01/2012	N	None	34,603,031	27,139,212	3,370,943	10,265,995	38,275,459	90.4%	100.0%	100.0%	39.9%	
WINTER PARK	F	10/01/2011	N	None	29,482,896	26,163,064	3,064,054	10,392,342	37,308,683	79.0%	100.0%	100.0%	2.5%	
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%	
WINTER PARK	P	10/01/2012	N	None	34,739,208	32,925,375	3,038,341	7,809,896	42,497,733	81.7%	100.0%	59.7%	0.0%	
WINTER PARK	P	10/01/2011	N	None	29,995,238	29,867,362	3,038,148	8,690,211	40,982,153	73.2%	100.0%	4.2%	0.0%	
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%	
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%	

**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.

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees <i>only</i></li> <li>• P = Police Officers <i>only</i></li> <li>• F = Firefighters <i>only</i></li> <li>• PF = Police Officers and Firefighters <i>only</i></li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers <i>only</i></li> <li>• GF = General Employees and Firefighters <i>only</i></li> <li>• GS = General and Sanitation Employees <i>only</i></li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers <i>only</i></li> <li>• ERP = Early Retirement Program</li> </ul>
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: <ul style="list-style-type: none"> <li>• EAN = Entry Age Normal</li> <li>• FIL = Frozen Initial Liability</li> <li>• AGG = Aggregate</li> <li>• UC = Unit Credit</li> <li>• PUC = Projected Unit Credit</li> <li>• AAN = Attained Age Normal</li> <li>• ILP = Individual Level Premium</li> </ul>
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 <i>plan year ended</i> of the valuation date shown.
Salary Assmp	Annual salary increase assumption percent.
Salary Actual	Actual salary increase percent.
Int Assump	Annual interest assumption percent.
AV Actual	Actual interest return percent on the basis of actuarial value of assets.
MV Actual	Actual interest return percent on the basis of market value of assets.
Pr Gr Assump	Annual payroll growth assumption percent for the purpose of financing any Unfunded Actuarial Accrued Liability (UAAL).
Retirement Age Assumption	
YR	Assumed retirement age
Description	Full description of the retirement age and/or service assumption.
Comments	





**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
ALACHUA COUNTY LIBRARY	G	10/01/2012	UC	09/30/2012	2.80	0.40	7.00	6.45	17.38	0.00	VR NORM RET AGE OR VARIABLE RATES
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2011	AGG	06/30/2011	4.50	1.10	7.50	12.40	12.40	0.00	62 62
ALTAMONTE SPRINGS	G	10/01/2012	EAN	09/30/2012	4.28	2.75	7.50	16.60	16.60	0.00	VR 62 W/6SC; 30SC, ANY AGE
ALTAMONTE SPRINGS	P	10/01/2012	EAN	09/30/2012	4.32	3.83	7.50	18.98	18.98	0.00	VR VR W/ AGE & SC
APOPKA	F	10/01/2011	EAN	09/30/2011	7.00	1.17	8.00	-0.39	-0.90	5.00	VR 55 W/10SC OR 22SC, ANY AGE
APOPKA	G	10/01/2011	EAN	09/30/2011	7.00	-1.00	8.00	-0.36	-0.93	5.00	57 AGE 57
APOPKA	P	10/01/2011	EAN	09/30/2011	7.00	-6.21	8.00	-0.37	-0.86	5.00	VR 45 W/10SC OR 20SC, ANY AGE
ARCADIA	G	01/01/2013	FIL	12/31/2012	4.50	1.27	6.50	4.76	6.35	0.00	65 AGE 65
ARCADIA	PF	10/01/2012	EAN	09/30/2012	6.30	2.20	8.00	5.64	15.54	0.00	VR VARIABLE RATES
ATLANTIC BEACH	G	09/30/2012	EAN	09/30/2012	5.90	1.20	8.00	8.00	16.40	2.98	VR VARIABLE RATES
ATLANTIC BEACH	P	09/30/2012	EAN	09/30/2012	7.60	-0.80	8.00	7.90	13.90	2.62	VR VARIABLE RATES
ATLANTIS	P	10/01/2011	EAN	09/30/2011	0.00	0.00	7.69	0.07	-0.11	0.00	
AUBURNDALE	F	10/01/2012	EAN	09/30/2012	6.00	1.70	7.75	5.51	16.15	2.20	VR 25SC, ANY AGE; 55 W/10SC
AUBURNDALE	G	10/01/2012	EAN	09/30/2012	5.56	-1.40	7.50	1.51	16.68	0.00	VR LATER OF AGE 59 AND CURRENT AGE
AUBURNDALE	P	10/01/2012	FIL	09/30/2012	5.75	5.50	7.75	4.96	15.71	3.00	VR 20SC, ANY AGE; 55 W/10SC
AVENTURA	P	10/01/2012	EAN	09/30/2012	5.00	3.30	7.50	6.50	15.70	0.00	VR 25SC, ANY AGE; 57 W/10SC
AVON PARK	F	10/01/2012	EAN	09/30/2012	6.00	4.10	7.75	4.63	16.06	4.20	VR 55 W/10SC OR 52 W/25SC
AVON PARK	P	10/01/2011	EAN	09/30/2011	6.00	7.10	8.00	-1.57	-3.02	0.00	VR 55 W/10SC; 20SC, ANY AGE; OR AGE 60
BAL HARBOUR VILLAGE	G	10/01/2010	EAN	09/30/2010	5.00	3.10	7.50	2.10	10.20	1.65	VR VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2012	EAN	09/30/2012	7.00	7.10	8.00	4.33	18.70	2.68	VR 55 W/10SC; AGE 57, ANY SC; 20SC, ANY AGE
BARTOW	F	10/01/2012	FIL	09/30/2012	6.00	-6.20	8.00	7.10	17.10	1.00	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC
BARTOW	G	10/01/2012	EAN	09/30/2012	4.75	0.00	7.75	7.80	17.60	0.51	VR VR W/ SC & AGE
BARTOW	P	10/01/2012	EAN	09/30/2012	6.00	2.20	8.00	6.67	16.79	0.00	VR 20SC, ANY AGE; 55 W/10SC
BAY HARBOR ISLANDS [GP]	G	10/01/2011	EAN	09/30/2011	4.00	6.69	6.00	0.72	0.72	0.00	VR 52 W/20SC; 55 W/10SC OR AGE 65

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
BAY HARBOR ISLANDS [GP]	P	10/01/2011	EAN	09/30/2011	4.00	6.08	6.00	0.74	0.72	0.00	VR 50 W/20SC; 55 W/10SC OR AGE 65
BAY MEDICAL CENTER	G	01/01/2013	PUC	12/31/2012	0.00	0.00	7.50	2.50	13.50	0.00	VR VARIABLE RATES
BELLE GLADE	G	10/01/2012	AGG	09/30/2012	6.00	3.90	7.75	6.52	18.93	0.00	VR AGE 65; 62 W/10SC; OR 30SC, ANY AGE
BELLE GLADE (RETIRED)	PF	10/01/2012	AGG	09/30/2012	0.00	0.00	6.50	18.10	18.10	0.00	
BELLE GLADE HOUSING	G	10/01/2012	AGG	09/30/2012	3.50	0.43	5.50	3.49	3.49	0.00	VR LATER OF 65 OR 10SC
BELLEAIR	P	10/01/2012	FIL	09/30/2012	6.50	2.20	7.75	3.58	16.53	3.00	VR 55 W/5SC OR 25SC, ANY AGE
BELLEVIEW	P	10/01/2012	EAN	09/30/2012	6.00	3.90	7.75	6.52	15.37	0.00	VR 52 W/25SC; 55 W/10SC; AGE 60
BERT FISH MEDICAL CENTER	G	01/01/2012	UC	12/31/2011	0.00	0.00	7.50	-1.51	-4.78	0.00	VR LATER OF 62 OR ATTAINED AGE
BOCA GRANDE FCD	F	10/01/2012	FIL	09/30/2012	7.00	3.20	7.75	20.80	20.80	3.00	VR 52 W/25SC; 55 W/10SC
BOCA RATON	G	10/01/2012	EAN	09/30/2012	4.90	0.60	8.00	6.90	17.90	3.00	VR VARIABLE
BOCA RATON	PF	10/01/2012	EAN	09/30/2012	5.50	3.80	8.00	5.80	17.90	4.50	VR VARIABLE
BOCA RATON EXECUTIVE	G	10/01/2012	EAN	09/30/2012	1.00	0.74	7.75	3.03	20.02	3.50	VR VARIABLE
BOCA RATON HOUSING	G	10/01/2011	AGG	09/30/2011	5.50	7.68	7.50	0.74	0.74	0.00	67 AGE 67
BONITA SPRINGS FCD	F	10/01/2012	EAN	09/30/2012	6.00	1.70	8.00	7.84	18.71	3.00	VR 55 W/10SC OR 50 W/25SC
BONITA SPRINGS FCD	G	10/01/2011	FIL	09/30/2011	6.00	1.10	8.00	-1.00	-1.97	2.10	VR EARLIER: 55 W/ 7SC;25 SC-ANY AGE
BOYNTON BEACH	F	10/01/2012	EAN	09/30/2012	7.10	-2.80	7.80	2.72	17.12	4.00	VR VARIABLE RATES
BOYNTON BEACH	G	10/01/2012	EAN	09/30/2012	5.30	-2.00	8.00	4.46	17.80	0.01	VR VARIABLE RATES
BOYNTON BEACH	P	10/01/2012	EAN	09/30/2012	5.90	-3.10	7.75	6.88	17.96	4.00	VR VARIABLE RATES
BRADENTON	F	10/01/2012	EAN	09/30/2012	7.50	2.50	8.00	6.45	20.43	3.00	VR 25SC, ANY AGE; 55 W/10SC
BRADENTON	P	10/01/2012	EAN	09/30/2012	7.60	6.10	8.00	3.60	17.60	4.00	VR VARIABLE RATES
BROOKSVILLE	F	10/01/2012	EAN	09/30/2012	6.50	0.40	7.75	6.48	16.86	2.87	VR 55 W/10SC; 20SC; AGE 60
BROOKSVILLE	P	10/01/2012	AGG	09/30/2012	5.90	-1.40	7.50	7.72	18.57	0.00	VR VR W/ AGE @ HIRE DT
BUNNELL	F	10/01/2012	AGG	09/30/2012	0.00	0.00	8.00	8.10	15.50	0.00	52 Age 52 and 10 years of service
BUSHNELL	G	10/01/2012	EAN	09/30/2012	6.00	0.90	8.00	5.42	16.49	0.00	VR 62 OR 30SC
BUSHNELL	P	10/01/2011	FIL	09/30/2011	6.00	5.20	8.00	-3.03	-2.20	0.00	VR 55 W/6SC; 25SC, ANY AGE

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
CAPE CORAL	F	10/01/2012	EAN	09/30/2012	7.50	3.50	7.90	5.43	17.52	5.00	VR 25SC, ANY AGE OR AGE 50
CAPE CORAL	G	10/01/2012	EAN	09/30/2012	6.90	2.90	7.75	5.38	17.48	5.00	VR VARIABLE RATES
CAPE CORAL	P	10/01/2012	EAN	09/30/2012	VR	0.60	7.75	5.64	16.02	5.00	VR VARIABLE RATES
CASSELBERRY	PF	10/01/2012	AGG	09/30/2012	6.00	-0.60	8.00	6.70	16.18	0.00	VR 55 W/6SC OR 25SC, ANY AGE
CHATTAHOOCHEE	F	10/01/2010	AGG	09/30/2010	5.00	24.30	6.00	3.60	3.60	0.00	VR Earlier of 1) Age 52 w/25SC, 2) Age 55 w/10SC
CLEARWATER	F	01/01/2012	AGG	12/31/2011	0.00	0.00	3.50	6.29	6.29	0.00	
CLEARWATER	GPF	01/01/2013	FIL	12/31/2012	VR	4.48	7.00	5.50	13.92	0.00	VR VARIABLE RATES
CLERMONT	F	10/01/2011	AGG	09/30/2011	5.50	2.29	7.50	-0.28	-0.23	0.00	VR At NRA but 20%/yr if eligible for early
CLERMONT	P	10/01/2012	AGG	09/30/2012	5.50	0.49	7.50	17.12	17.12	0.00	VR VARIABLE RATES
CLERMONT (RETIRED)	G	10/01/2011	AGG	09/30/2011	0.00	0.00	7.50	2.08	2.08	0.00	VR N/A
CLEWISTON	G	10/01/2010	AGG	09/30/2010	5.60	-7.09	8.00	2.62	10.67	0.00	VR 62 W/10SC; 65 W/5SC
COCOA	F	10/01/2012	EAN	09/30/2012	5.00	0.30	8.00	5.89	19.19	0.00	VR 25SC, ANY AGE; 52 W/10SC
COCOA	G	10/01/2012	EAN	09/30/2012	6.50	1.50	8.00	7.33	18.05	0.00	VR AGE 57 OR 50 W/25SC
COCOA	P	10/01/2012	EAN	09/30/2012	6.50	1.60	8.00	6.11	15.96	0.00	VR 25SC, ANY AGE; 50 W/10SC
COCOA BEACH	F	10/01/2012	EAN	09/30/2012	6.50	1.80	8.00	8.82	25.17	2.90	VR 55 W/10SC; 25SC, ANY AGE
COCOA BEACH	G	10/01/2011	FIL	09/30/2011	6.00	3.40	8.00	-1.95	-2.81	0.00	VR LATER: AGE 62 OR 5 SC
COCOA BEACH	P	10/01/2012	EAN	09/30/2012	6.00	1.20	8.00	9.14	25.83	3.00	VR 55 W/10SC; 52 W/25SC
COOPER CITY	F	10/01/2012	AGG	09/30/2012	7.25	-6.80	7.25	5.99	16.60	0.00	VR VARIABLE RATES
COOPER CITY	G	10/01/2012	FIL	09/30/2012	6.00	0.40	7.50	6.03	16.43	0.00	VR VARIABLE RATES
COOPER CITY	P	10/01/2012	AGG	09/30/2012	5.00	0.90	7.50	6.10	16.10	0.00	VR WHEN 1ST ELIG FOR NORM RET OR DROP
COOPER CITY - MANAGEMENT	GPF	10/01/2011	EAN	09/30/2011	4.00	0.90	7.50	-0.86	0.18	0.00	VR VARIABLE RATES
CORAL GABLES	GPF	10/01/2012	EAN	09/30/2012	5.33	2.40	7.75	1.90	18.20	0.00	VR VARIABLE RATES
CORAL SPRINGS	F	10/01/2012	EAN	09/30/2012	6.00	-3.26	8.00	4.59	19.12	0.00	VR VARIES
CORAL SPRINGS	G	10/01/2012	EAN	09/30/2012	5.00	-3.90	7.50	6.40	13.90	0.00	VR 55 W/10SC; 62 W/ANY SC
CORAL SPRINGS	P	10/01/2012	EAN	09/30/2012	5.75	3.98	8.00	3.81	17.88	0.00	VR NORM RET AGE

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
CRESCENT CITY	F	10/01/2010	AGG	09/30/2010	5.00	15.60	6.50	7.20	7.20	0.00	VR EARLIER OF 52W/25SC OR 55W/10SC
CRESCENT CITY	P	10/01/2010	AGG	09/30/2010	7.50	-6.00	8.00	8.00	8.00	0.00	VR EARLIER OF 52W/25SC OR 55W/10SC
CRESTVIEW	G	10/01/2012	FIL	09/30/2012	6.00	3.90	8.00	5.58	16.83	3.00	55 55 W/10SC
CRESTVIEW	PF	10/01/2012	FIL	09/30/2012	6.50	3.20	8.00	6.48	16.60	3.00	VR 55 W/10SC; 52 W/25SC
DADE CITY	F	10/01/2012	EAN	09/30/2012	5.75	0.60	7.70	6.49	14.38	0.00	VR 55 W/10SC; 52 W/25SC
DADE CITY	P	10/01/2012	AGG	09/30/2012	5.50	4.30	7.70	7.09	15.32	0.00	VR 55 W/10SC OR 52 W/25SC
DANIA BEACH	G	10/01/2012	AGG	09/30/2012	4.00	3.90	7.50	2.52	14.19	0.00	VR VARIABLE
DANIA BEACH [PF]	F	10/01/2012	AGG	09/30/2012	6.00	-1.00	7.00	1.30	16.13	0.00	VR VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2012	AGG	09/30/2012	6.00	0.00	7.00	1.30	16.13	0.00	VR VARIABLE RATES
DAVIE	F	10/01/2012	EAN	09/30/2012	6.00	0.40	7.90	8.50	17.00	0.00	VR VARIABLE RATES
DAVIE	P	10/01/2012	EAN	09/30/2012	6.25	1.40	7.90	13.90	17.80	0.00	VR VARIABLE RATES
DAVIE - GENERAL & MGMT	G	10/01/2012	AGG	09/30/2012	4.00	4.08	7.50	3.80	16.98	0.00	VR VARIES
DAYTONA BEACH	PF	10/01/2012	EAN	09/30/2012	6.20	3.40	7.50	7.40	20.30	0.00	VR VARIABLE
DEERFIELD BEACH	F	10/01/2011	EAN	09/30/2011	9.00	6.00	7.63	0.10	-1.10	0.00	VR VARIABLE RATES
DEERFIELD BEACH	G	10/01/2011	EAN	09/30/2011	6.00	0.40	7.50	-0.50	2.70	0.00	VR 64 W/10SC OR 55 W/25SC
DEERFIELD BEACH	P	10/01/2011	EAN	09/30/2011	6.50	0.00	6.75	3.30	-0.30	0.00	N/A
DELAND	F	10/01/2012	EAN	09/30/2012	8.50	0.00	8.00	7.96	17.01	6.10	VR 23SC, ANY AGE; 58 W/10SC
DELAND	G	10/01/2012	EAN	09/30/2012	5.10	-0.20	7.50	5.30	16.00	0.00	VR VARIABLE RATES
DELAND	P	10/01/2012	EAN	09/30/2012	8.10	2.70	7.50	1.60	15.90	0.00	VR 5% FOR 1ST YR ELIG FOR EARLY RET, 2% THEREAFTER UNTIL 100% @ NRD
DELRAY BEACH	G	10/01/2012	EAN	09/30/2012	2.00	0.50	7.25	6.70	18.10	0.00	VR VARIABLE RATES
DELRAY BEACH	PF	10/01/2012	EAN	09/30/2012	6.25	-2.70	8.00	5.71	15.95	2.50	VR VARIES
DELTONA	F	10/01/2012	EAN	09/30/2012	5.70	1.00	8.00	1.80	13.90	3.00	VR VARIABLE RATES
DESTIN FCD	F	10/01/2012	EAN	09/30/2012	7.50	0.20	8.00	7.55	18.83	5.00	VR 55 W/10SC; 52 W/25SC
DUNEDIN	F	10/01/2012	EAN	09/30/2012	7.00	0.60	7.75	4.02	17.00	3.50	VR VARIABLE RATES

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
DUNNELLON	PF	10/01/2011	AGG	09/30/2011	6.06	-1.15	7.50	1.84	1.06	0.00	VR 55 W/10SC; 52 W/25SC
EAST LAKE TARPON FCD	F	10/01/2012	FIL	09/30/2012	5.50	1.00	7.75	6.58	17.80	2.65	VR 52 W/25SC; 55 W/10SC
EAST NAPLES FCD	F	10/01/2012	EAN	09/30/2012	9.00	-16.70	7.75	17.70	17.70	0.00	VR 25SC, ANY AGE; 55 W/6SC
EAST NICEVILLE FCD	F	10/01/2010	EAN	09/30/2010	6.00	0.10	8.00	1.00	1.00	0.00	VR Earlier of 1) Age 52 w/25SC or 2) Age 55 w/10SC
EATONVILLE	P	10/01/2010	AGG	09/30/2010	7.50	2.60	8.00	7.90	7.90	0.00	VR Earlier of 1) Age 52 w/25SC and 2) Age 55 w/10SC
EDGEWATER	F	10/01/2012	EAN	09/30/2012	VR	2.70	7.50	6.90	20.10	5.00	VR 55 W/5SC; 20SC, ANY AGE
EDGEWATER	G	10/01/2012	EAN	09/30/2012	4.00	1.20	7.50	5.30	18.30	0.00	VR ACTIVES = 60; INAC = NRA
EDGEWATER	P	10/01/2012	FIL	09/30/2012	5.90	9.10	7.50	6.10	17.80	0.00	VR 20SC, ANY AGE; 55 W/5SC (MIN AGE = 47)
ENGLEWOOD AREA FCD	F	10/01/2012	EAN	09/30/2012	6.00	3.00	7.50	6.26	17.90	5.00	VR 23SC, ANY AGE; 55 W/10SC
ENGLEWOOD WATER DISTRICT	G	10/01/2011	FIL	09/30/2011	0.00	0.00	8.00	-1.40	-1.40	0.00	
ESTERO FCD	F	10/01/2012	AGG	09/30/2012	5.14	2.47	7.50	4.51	18.97	0.00	VR VARIABLE RATES
EUSTIS	F	10/01/2011	EAN	09/30/2011	6.50	6.10	8.00	-3.14	-3.33	3.00	VR 55 W/10SC; 52 W/25SC
EUSTIS	P	10/01/2010	EAN	09/30/2010	7.00	1.10	8.00	1.90	6.40	0.00	VR VARIABLE RATES
FERNANDINA BEACH	G	10/01/2012	EAN	09/30/2012	5.00	4.20	8.00	5.13	14.63	2.90	VR 35SC, ANY AGE; 55 W/25SC; 65 W/6SC
FERNANDINA BEACH	PF	10/01/2012	EAN	09/30/2012	5.00	7.50	8.00	4.38	15.05	2.30	VR 55 W/6SC; 25SC, ANY AGE
FLAGLER BEACH	F	10/01/2012	AGG	09/30/2012	7.50	-1.90	8.00	16.60	16.60	0.00	VR 55 W/10SC; 52 W/25SC
FLAGLER BEACH	P	10/01/2010	AGG	09/30/2010	7.50	-0.30	8.00	9.50	9.50	0.00	VR Earlier of 1) Age 52 w/25SC or 2) Age 55 w/10SC
FLORIDA CITY	P	10/01/2012	AGG	09/30/2012	0.00	0.00	7.00	17.04	17.04	0.00	N/A
FLORIDA CITY - ELECTED	G	10/01/2012	EAN	09/30/2012	5.00	3.30	5.00	0.40	0.40	0.00	VR 100% WHEN 1ST ELIG FOR NR
FORT LAUDERDALE	G	09/30/2012	EAN	09/30/2012	5.00	2.20	7.75	1.40	17.10	0.00	VR VARIABLE RATES
FORT LAUDERDALE	PF	01/01/2012	EAN	12/31/2011	VR	6.58	7.50	5.00	-0.30	2.00	VR W/20SC; VARIABLE RATES
FORT MEADE [GPF]	F	10/01/2010	FIL	09/30/2010	7.00	0.00	7.50	7.30	6.20	0.00	VR 55 W/ 30SC, 40SC ANY AGE, ETC

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FORT MEADE [GPF]	G	10/01/2010	FIL	09/30/2010	7.00	0.00	7.50	7.30	6.20	0.00	VR 62 W/ 30SC, 60 W/ 35SC, 40SC REGARDLESS OF AGE, ETC
FORT MEADE [GPF]	P	10/01/2010	FIL	09/30/2010	0.00	0.00	7.50	7.30	6.20	0.00	VR
FORT MYERS	F	10/01/2012	EAN	09/30/2012	7.00	2.40	8.50	6.26	17.70	5.00	VR AGE 53 OR 26SC
FORT MYERS	G	10/01/2012	EAN	09/30/2012	6.00	0.80	8.00	5.76	16.23	2.10	VR 30SC, ANY AGE; AGE+SC= 82; 63 W/6SC
FORT MYERS	P	10/01/2012	EAN	09/30/2012	6.00	5.50	8.00	5.64	16.70	4.78	VR AGE 55 OR 25SC, ANY AGE
FORT PIERCE [G, P, UTIL]	G	09/30/2012	EAN	09/30/2012	5.60	3.90	8.00	8.03	19.54	0.00	VR VARIABLE RATES
FORT PIERCE [G, P, UTIL]	P	09/30/2012	EAN	09/30/2012	6.80	5.40	8.00	8.03	19.54	1.72	VR VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2012	EAN	09/30/2012	6.90	5.30	7.50	5.40	14.80	1.72	VR VARIABLE RATES
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2012	EAN	09/30/2012	5.70	1.60	8.00	8.03	19.54	2.07	VR VARIABLE RATES
FORT WALTON BEACH	F	10/01/2012	EAN	09/30/2012	6.50	2.50	8.00	7.24	20.81	3.00	VR 25SC, ANY AGE; 55 W/10SC
FORT WALTON BEACH	G	10/01/2011	EAN	09/30/2011	0.00	1.45	7.90	0.55	-0.80	0.00	62 62 W/10SC
FORT WALTON BEACH	P	10/01/2012	EAN	09/30/2012	7.50	1.60	8.00	5.16	14.32	0.50	VR 30SC, ANY AGE; AGE 55
FROSTPROOF	G	10/01/2012	AGG	09/30/2012	5.50	4.67	7.25	20.30	17.81	0.00	VR 20% @ 62; 10% @ 63, 64; 100% @ 65
FROSTPROOF	P	10/01/2012	EAN	09/30/2012	6.50	1.10	8.00	4.34	17.20	0.00	VR AGE 50 OR 20SC
FRUITLAND PARK	F	10/01/2010	AGG	09/30/2010	4.50	-1.30	4.00	3.20	3.20	0.00	VR 52 W/25SC; 55 W/10SC
GAINESVILLE	G	10/01/2010	EAN	09/30/2010	5.77	3.00	8.50	9.47	10.27	4.50	VR VARIABLE
GAINESVILLE	PF	10/01/2010	EAN	09/30/2010	4.91	8.40	8.50	5.17	10.69	4.00	VR VARIABLE RATES
GAINESVILLE - DISABILITY	G	10/01/2010	EAN	09/30/2010	5.77	3.00	8.50	10.63	10.63	4.50	VR
GOLDEN BEACH [GP]	G	10/01/2010	FIL	09/30/2010	5.00	3.60	7.50	2.30	6.00	4.00	VR VARIABLE RATES
GOLDEN BEACH [GP]	P	10/01/2010	FIL	09/30/2010	5.00	9.10	7.50	2.30	6.00	4.00	VR VARIABLE RATES
GREEN COVE SPRINGS	P	10/01/2011	AGG	09/30/2011	5.84	0.09	7.50	0.10	0.10	0.00	VR MOST VALUABLE RET AGE
GREENACRES	PF	10/01/2012	AGG	09/30/2012	5.16	4.89	7.25	12.06	11.81	0.00	VR VARIES
GULF BREEZE	P	10/01/2012	AGG		5.23	-2.47	7.50	16.69	16.59	0.00	VR NRA

**APPENDIX E - Actuarial Data**

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
GULFPORT	F	10/01/2012	FIL	09/30/2012	5.50	-1.40	8.00	6.10	17.22	3.00	VR 55 W/10SC, 52 W/25SC OR 30SC, ANY AGE
GULFPORT	G	10/01/2012	EAN	09/30/2012	6.00	0.90	7.50	7.78	18.30	0.60	62 62 W/5SC
GULFPORT	P	10/01/2012	FIL	09/30/2012	7.00	1.30	8.00	6.99	17.22	3.00	VR 55 W/10SC OR 52 W/25SC
HAINES CITY	F	10/01/2012	EAN	09/30/2012	6.50	5.80	7.50	1.66	15.09	3.00	VR 55 W/10SC; 52 W/25SC; AGE 60
HAINES CITY	G	10/01/2012	EAN	09/30/2012	6.00	4.70	8.00	7.60	17.80	3.00	VR 60 W/7SC; 55 W/25SC
HAINES CITY	P	10/01/2012	EAN	09/30/2012	7.00	4.80	7.50	1.51	15.98	3.00	VR 55 W/10SC; 52 W/25SC; AGE 60
HALIFAX HOSPITAL	G	10/01/2010	PUC	09/30/2010	3.00	-1.30	7.25	1.98	9.47	0.00	63 AGE 63
HALLANDALE BEACH	G	10/01/2011	AGG	09/30/2011	5.59	3.14	7.50	0.53	0.70	0.00	60 AGE 60
HALLANDALE BEACH	PF	10/01/2012	EAN	09/30/2012	6.60	2.80	7.75	2.60	20.10	0.00	VR VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2011	FIL	09/30/2011	7.43	3.19	7.75	-1.65	-0.44	0.00	VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	UC	09/30/2011	7.52	0.00	7.75	0.00	0.00	0.00	VR 52 W/10SC; 60 W/4SC; 25SC, ANY AGE
HAVANA	F	10/01/2010	AGG	09/30/2010	7.50	0.00	8.00	8.40	8.40	0.00	VR 52W/25SC; 55W/ 10 SC
HIALEAH	GPF	10/01/2010	EAN	09/30/2010	7.02	4.41	8.00	4.14	10.55	3.48	VR VARIES W/ EMPLOYEE GROUP
HIALEAH - ELECTED	G	10/01/2011	EAN	09/30/2011	8.00	29.10	6.00	6.60	0.60	4.00	VR 20SC OR 55 W/8SC
HIALEAH GARDENS	P	10/01/2012	AGG	09/30/2012	VR	7.00	7.64	2.46	14.78	0.00	VR VARIABLE RATES
HILLSBOROUGH COUNTY	ERP	07/01/2011	EAN	06/30/2011	0.00	0.00	3.50	1.30	1.30	0.00	VR VR W/AGE BETWEEN 55 AND 59
HOLLEY-NAVARRE FCD	F	10/01/2011	AGG	09/30/2011	5.50	-13.20	7.50	1.80	1.80	0.00	VR 52 W/25SC, 55 W/10SC
HOLLY HILL	F	10/01/2012	EAN	09/30/2012	6.00	4.60	7.50	5.10	14.90	0.39	VR 50 W/6SC OR 25SC, ANY AGE
HOLLY HILL	P	10/01/2012	EAN	09/30/2012	6.00	3.10	7.50	8.57	16.87	1.27	VR 55 W/6SC; 20SC, ANY AGE
HOLLYWOOD	F	10/01/2010	EAN	09/30/2010	VR	7.18	7.90	3.72	6.30	3.00	VR VARIABLE RATES
HOLLYWOOD	G	10/01/2010	EAN	09/30/2010	6.20	1.90	8.00	5.40	8.50	3.50	VR VARIABLE
HOLLYWOOD	P	10/01/2012	EAN	09/30/2012	5.54	-5.88	8.00	7.51	21.04	3.50	VR VARIABLE RATES
HOLMES BEACH	P	10/01/2012	FIL	09/30/2012	6.00	3.10	7.50	7.25	17.32	1.20	VR 25SC, ANY AGE OR 55 W/10SC
HOMESTEAD	F	01/01/2013	EAN	12/31/2012	0.00	0.00	6.50	1.96	11.46	0.00	VR VARIABLE OR NRD + 1

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HOMESTEAD		P 10/01/2012	EAN	09/30/2012	6.75	0.70	7.90	10.70	17.20	0.00	VR 55 W/10SC; 20SC, ANY AGE; OR RULE OF 64
HOMESTEAD - General & Hospital		G 10/01/2011	EAN	09/30/2011	6.20	5.30	7.00	1.90	3.50	0.00	
HOMESTEAD - New Elected & Sr. Mgmt		G 01/01/2012	AGG	12/31/2011	1.00	0.00	7.00	0.00	0.00	0.00	55 55 W/4SC
HOMESTEAD - Old Elected		G 01/01/2010	EAN	12/31/2009	7.00	0.00	7.00	37.20	37.20	0.00	55 Age 55 with 4 years of service
HOWEY-IN-THE-HILLS		P 10/01/2010	AGG	09/30/2010	7.50	-0.90	8.00	8.80	8.80	0.00	VR EARLIER: 52 W/25SC; 55 W/10SC
INDIALANTIC		G 10/01/2012	FIL	09/30/2012	6.00	1.60	7.00	5.85	13.94	2.50	VR LATER OF AGE 65 OR 5SC
INDIALANTIC		PF 10/01/2012	EAN	09/30/2012	7.00	2.10	8.00	8.88	16.95	3.00	VR AGE 55, OR 52 W/25SC
INDIAN HARBOUR BEACH		P 10/01/2012	EAN	09/30/2012	7.00	2.80	8.00	6.98	17.34	3.00	VR LATER OF 52 OR 10SC
INDIAN RIVER SHORES		G 10/01/2011	EAN	09/30/2011	5.00	2.99	6.90	-0.63	1.29	0.00	VR LATER OF AGE 62 OR 1 YR AFTER VAL DATE
INDIAN RIVER SHORES		PF 10/01/2011	EAN	09/30/2011	5.00	4.90	6.50	0.35	0.61	0.00	VR LATER OF AGE 55OR 1 YEAR AFTER VAL DATE
INDIAN SHORES		P 10/01/2011	FIL	09/30/2011	7.00	5.50	7.50	-0.20	-0.20	0.00	VR 52 W/25SC OR 55 W/10SC
JACKSON MEMORIAL HOSPITAL		G 01/01/2012	AGG	12/31/2011	2.00	-1.77	7.50	3.25	-2.60	0.00	VR VR W/ AGE
JACKSONVILLE		CO 10/01/2011	EAN	09/30/2011	5.80	3.09	8.25	2.65	0.79	3.50	VR 65 W/5SC OR ANY AGE W/ 20SC
JACKSONVILLE		G 10/01/2011	EAN	09/30/2011	5.62	0.94	8.25	1.39	0.66	3.50	VR 65 W/5SC, 55 W/20SC, OR ANY AGE W/30SC
JACKSONVILLE		PF 10/01/2012	EAN	09/30/2012	4.00	0.40	7.00	4.34	22.33	2.77	VR VR W/ SC
JACKSONVILLE - DISABILITY		G 10/01/2012	EAN	09/30/2012	VR	0.00	7.75	4.50	4.50	3.00	VR VARIABLE RATES
JACKSONVILLE BEACH		F 10/01/2012	EAN	09/30/2012	6.40	-1.40	8.00	6.80	16.30	4.50	VR VARIES
JACKSONVILLE BEACH		G 10/01/2012	EAN	09/30/2012	5.50	2.50	8.00	6.10	16.60	3.09	VR 60 W/5SC OR 30 YRS
JACKSONVILLE BEACH		P 10/01/2012	EAN	09/30/2012	6.20	0.20	8.00	6.80	16.30	3.70	VR VARIABLE RATES
JUPITER		P 10/01/2012	EAN	09/30/2012	8.20	-2.80	7.50	4.10	17.10	4.00	VR VARIABLE
JUPITER ISLAND		GPF 10/01/2012	FIL	09/30/2012	0.00	0.00	6.00	6.20	18.60	0.00	VR VARIABLE
KEY BISCAIYNE		PF 10/01/2012	EAN	09/30/2012	7.70	4.60	7.95	4.70	17.30	4.00	VR VARIABLE RATES



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KEY WEST	G	10/01/2010	EAN	09/30/2010	7.90	0.90	8.00	5.40	9.20	0.00	VR VARIABLE RATES
KEY WEST	PF	10/01/2012	EAN	09/30/2012	5.00	4.00	7.90	0.20	20.20	0.00	VR VARIABLE
KEY WEST HOUSING	G	01/01/2013	EAN	12/31/2012	4.50	3.30	8.00	3.50	10.10	0.00	VR VARIABLE
KEY WEST UTILITY	G	01/01/2013	EAN	12/31/2012	7.20	3.80	8.00	3.60	13.50	3.00	VR VARIABLE
KISSIMMEE	F	10/01/2012	EAN	09/30/2012	6.60	-2.70	8.00	9.70	18.80	2.60	VR 25SC, ANY AGE; 50 W/10SC
KISSIMMEE	G	10/01/2011	EAN	09/30/2011	6.50	1.20	8.00	3.80	-1.30	4.00	VR VARIABLE RATES
KISSIMMEE	P	10/01/2012	EAN	09/30/2012	7.00	1.70	8.00	5.86	15.66	2.70	50 50 W/10SC
KISSIMMEE UTILITY AUTHORITY	G	10/01/2012	EAN	09/30/2012	6.00	6.70	8.00	7.05	22.73	3.40	VR 62 W/10SC; AGE + SC=80 FOR TIER 2 MBRS
LABELLE	F	10/01/2011	AGG	09/30/2011	6.04	0.50	6.75	1.87	0.84	0.00	VR MOST VALUABLE RET AGE
LADY LAKE	P	10/01/2012	EAN	09/30/2012	6.25	3.90	7.75	6.55	17.16	5.00	VR 25SC, ANY AGE OR 55 W/10SC
LAKE ALFRED	G	10/01/2012	EAN	09/30/2012	6.25	1.63	7.75	6.77	15.19	2.50	57 57 W/10SC
LAKE ALFRED	PF	10/01/2012	EAN	09/30/2012	5.75	2.03	7.75	5.24	13.74	3.00	VR 55 W/10SC; 52 W/25SC
LAKE CITY	F	10/01/2010	EAN	09/30/2010	5.71	0.32	7.75	8.46	11.15	3.50	VR 55W/10SC OR 52W/25SC
LAKE CITY	G	10/01/2010	EAN	09/30/2010	5.28	4.09	7.75	1.86	-9.30	0.00	VR ELEC = 62 W/10SC;NON-ELEC=55 W/ 30 SC OR 62 W/ 10 SC
LAKE CITY	P	10/01/2012	EAN	09/30/2012	6.00	5.90	7.75	6.14	16.85	0.69	VR 55 W/10SC OR 52 W/25SC
LAKE HELEN	P	10/01/2012	AGG	09/30/2012	5.12	2.73	7.50	19.41	16.70	0.00	VR 25SC, ANY AGE; 55 W/6SC
LAKE MARY	F	10/01/2012	EAN	09/30/2012	7.50	2.30	7.80	6.20	15.90	5.00	VR VARIABLE RATES
LAKE MARY	P	10/01/2012	EAN	09/30/2012	7.00	3.10	7.50	5.40	17.19	4.50	VR 55 W/5SC; 20SC, ANY AGE
LAKE PARK (RETIRED)	P	10/01/2012	EAN	09/30/2012	0.00	0.00	8.00	18.50	18.50	0.00	
LAKE WALES	F	10/01/2012	EAN	09/30/2012	5.75	4.70	7.75	4.86	14.40	3.00	VR 55 W/10SC; 50 W/25SC; NRD +1
LAKE WALES	G	10/01/2012	FIL	09/30/2012	6.50	2.80	7.75	4.57	16.43	3.66	60 60 W/10SC
LAKE WALES	P	10/01/2012	EAN	09/30/2012	5.75	0.60	7.75	4.91	14.24	2.30	VR 55 W/10SC; 50 W/25SC
LAKE WORTH	F	10/01/2011	EAN	09/30/2011	6.50	21.00	8.20	1.50	0.20	0.00	VR VARIABLE RATES
LAKE WORTH	G	10/01/2012	EAN	09/30/2012	6.80	4.50	7.90	1.33	18.28	0.00	VR 55 W/30SC; 65 W/10SC
LAKE WORTH	P	10/01/2012	EAN	09/30/2012	6.50	4.40	7.90	2.55	18.59	0.00	VR VARIABLE

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LAKELAND	F	10/01/2011	AGG	09/30/2011	6.00	6.10	7.50	0.76	0.41	6.00	VR VARIABLE RATES
LAKELAND	G	10/01/2011	EAN	09/30/2011	6.30	2.10	7.25	0.50	-0.50	2.43	VR VARIES
LAKELAND	P	10/01/2012	EAN	09/30/2012	5.80	4.30	7.75	7.80	16.80	4.00	VR VARIABLE RATES
LANTANA	F	09/30/2011	EAN	09/30/2011	7.00	8.10	8.00	4.30	-0.50	0.00	VR VARIABLE RATES
LANTANA	P	10/01/2011	EAN	09/30/2011	6.00	1.60	7.75	7.60	-0.93	0.00	VR VARIABLE
LARGO	PF	10/01/2012	EAN	09/30/2012	5.00	1.10	7.50	17.00	17.00	2.26	VR 55 W/10SC, 23SC OR 62
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2011	AGG	09/30/2011	5.50	18.10	7.00	-0.30	-0.30	0.00	VR LATER OF NORM RET OR 1 YR AFTER VAL
LAUDERHILL	F	10/01/2011	EAN	09/30/2011	7.00	4.00	8.00	-1.70	-1.00	0.00	VR VARIES
LAUDERHILL	G	10/01/2011	EAN	09/30/2011	7.00	1.90	8.00	-0.90	-4.40	0.00	VR 62 W/7SC OR 20SC, ANY AGE
LAUDERHILL	P	10/01/2012	EAN	09/30/2012	6.00	26.60	7.75	6.10	17.40	0.00	VR VR W/ TIER 1 OR 2
LAUDERHILL (C&M)	G	10/01/2011	EAN	09/30/2011	6.00	1.90	7.75	2.00	-3.60	0.00	VR 20SC, ANY AGE; 55 W/7SC (HDT BEF 3/1/09) OR 10SC (HDT AFT 3/1/09)
LEESBURG	F	10/01/2012	FIL	09/30/2012	5.00	1.00	7.75	4.11	15.26	3.00	VR 55 W/10SC; 52 W/25SC
LEESBURG	G	10/01/2012	EAN	09/30/2012	0.00	0.00	7.50	6.88	13.94	0.00	VR VARIABLE RATES
LEESBURG	P	10/01/2012	FIL	09/30/2012	6.20	0.70	7.90	6.54	17.07	3.00	VR 50 W/25SC OR 55 W/10SC
LIGHTHOUSE POINT	PF	10/01/2012	FIL	09/30/2012	5.60	4.85	7.75	3.99	16.85	0.00	VR VARIABLE RATES
LIVE OAK	F	10/01/2010	EAN	09/30/2010	6.00	-1.20	7.50	10.50	10.50	0.00	VR EARLIER: 55 W/ 10SC; 52 W/ 25 SC
LONGBOAT KEY	F	10/01/2012	EAN	09/30/2012	6.00	-4.40	8.00	4.76	12.28	3.10	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGBOAT KEY	G	10/01/2012	EAN	09/30/2012	VR	-3.50	7.75	4.28	13.98	0.00	VR 55 W/30SC; AGE 62
LONGBOAT KEY	P	10/01/2012	EAN	09/30/2012	6.00	-2.00	7.50	6.26	15.41	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGWOOD	PF	10/01/2012	AGG	09/30/2012	5.47	-2.80	7.50	25.41	16.98	0.00	VR 50 W/5SC OR 25SC, ANY AGE
LYNN HAVEN	F	10/01/2012	FIL	09/30/2012	6.50	5.90	8.00	6.70	18.27	3.00	VR 55 W/10SC OR 25SC, ANY AGE
LYNN HAVEN	G	10/01/2012	EAN	09/30/2012	6.00	5.70	8.00	6.69	12.92	5.00	55 55 W/10SC
LYNN HAVEN	P	10/01/2012	FIL	09/30/2012	6.50	5.40	8.00	6.87	14.86	3.00	VR 55 W/10SC; 25SC, ANY AGE OR AGE 60

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MACCLENNY	F	10/01/2010	FIL	09/30/2010	6.42	6.56	7.50	12.80	8.74	0.00	VR VARIABLE RATES
MADISON	F	10/01/2012	EAN	09/30/2012	6.00	7.40	8.00	6.60	11.57	3.82	VR 55 W/10SC; 52 W/25SC; NRA +1
MADISON	P	10/01/2012	AGG	09/30/2012	6.00	-2.40	8.00	6.70	13.05	0.00	VR 55 W/10SC; 25SC, ANY AGE
MAITLAND	PF	10/01/2012	EAN	09/30/2012	6.50	-1.30	7.90	5.80	18.80	0.00	VR VARIABLE RATES
MARATHON	F	10/01/2011	AGG	09/30/2011	4.00	10.29	7.50	0.64	-0.30	0.00	VR 20SC, ANY AGE; 55 W/6SC
MARCO ISLAND	F	10/01/2012	EAN	09/30/2012	8.80	2.10	7.50	16.00	16.00	0.00	VR 100% WHEN FIRST ELIG FOR NR
MARCO ISLAND	P	10/01/2012	EAN	09/30/2012	6.00	2.60	7.50	5.58	12.78	3.00	VR 25SC, ANY AGE; 55 W/6SC
MARIANNA	F	10/01/2011	AGG	09/30/2011	7.00	5.60	7.50	0.80	0.80	0.00	VR VARIABLE RATES
MARIANNA	P	10/01/2011	AGG	09/30/2011	7.00	3.30	7.50	1.50	1.50	0.00	VR 52 W/25SC OR 55 W/10SC
MARTIN COUNTY	ERP	07/01/2011	EAN	06/30/2011	0.00	0.00	8.00	-0.10	20.72	0.00	
MEDLEY	P	10/01/2012	FIL	09/30/2012	5.20	0.20	7.50	8.29	18.05	0.00	VR 55 W/10SC OR 52 W/25SC
MEDLEY - GENERAL + ELECTED	G	10/01/2012	AGG	09/30/2012	VR	-7.80	7.00	19.29	19.29	0.00	VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC
MELBOURNE	F	10/01/2012	EAN	09/30/2012	6.00	3.30	8.00	-2.50	19.30	2.89	VR VARIABLE RATES
MELBOURNE	G	10/01/2012	EAN	09/30/2012	6.00	2.20	8.00	4.41	19.48	0.00	VR 62 W/6SC OR 30SC, ANY AGE
MELBOURNE	P	10/01/2012	EAN	09/30/2012	6.00	2.80	7.50	5.59	19.10	0.80	VR AGE & SC VR W/ HDT BEF OR AFT 1/1/80
MELBOURNE - SPECIAL RISK	G	10/01/2012	EAN	09/30/2012	6.00	-0.10	8.00	4.41	19.48	0.00	VR 55 W/6SC; 25SC, ANY AGE
MELBOURNE BEACH	P	10/01/2012	EAN	09/30/2012	6.00	-1.70	8.00	5.71	18.31	2.00	VR 55 W/10SC OR 52 W/20SC
MIAMI	GS	10/01/2010	EAN	09/30/2010	5.25	0.00	8.10	5.48	8.20	3.00	VR variable
MIAMI	PF	10/01/2010	AGG	09/30/2010	7.51	-9.33	7.50	4.48	9.80	0.00	VR RULE OF 64, RULE OF 68, OR SC- BASED
MIAMI - COLA (RETIRED)	PF	10/01/2010	AB	09/30/2010	0.00	0.00	7.50	4.48	9.80	0.00	VR RULE OF 64 OR SC BASED
MIAMI - ELECTED	G	01/01/2012	PUC	12/31/2011	0.00	60.54	3.75	2.22	2.22	0.00	VR END OF CURRENT TERM
MIAMI - EXCESS	GS	10/01/2010	EAN	09/30/2010	5.25	0.00	8.10	0.00	0.00	0.00	VR VARIABLE
MIAMI - OFF-STREET PARKING	G	10/01/2012	AGG	09/30/2012	5.50	1.00	6.25	3.40	17.10	0.00	VR VR W/ HDT
MIAMI - STAFF	GS	10/01/2010	EAN	09/30/2010	6.00	17.95	8.10	1.37	9.67	0.00	VR VARIABLE

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MIAMI BEACH	G	10/01/2012	EAN	09/30/2012	5.70	1.70	8.00	2.10	20.50	0.00	VR VARIABLE RATES
MIAMI BEACH	PF	10/01/2012	EAN	09/30/2012	3.92	5.63	8.00	3.60	20.20	3.50	VR 50W/26.25SC, NO LATER THAN AGE 65; VARIABLE RATES
MIAMI SHORES VILLAGE	G	10/01/2009	AGG	09/30/2009	5.50	3.40	8.00	2.20	0.70	0.00	VR VARIABLE
MIAMI SHORES VILLAGE	P	10/01/2011	AGG	09/30/2011	6.50	1.60	7.90	2.00	-1.00	0.00	VR WHEN 1ST ELIG FOR NORMAL RET
MIAMI SPRINGS	G	10/01/2012	EAN	09/30/2012	6.90	-1.20	7.60	5.07	19.42	0.00	VR VR
MIAMI SPRINGS	PF	10/01/2012	EAN	09/30/2012	6.90	2.40	7.60	2.06	19.02	0.00	VR VARIES
MIAMI-DADE COUNTY	ERP	07/01/2011	EAN	06/30/2011	0.00	0.00	6.75	14.37	14.37	0.00	VR VR
MIDWAY FCD	F	10/01/2011	AGG	09/30/2011	7.00	0.40	7.50	0.50	0.50	0.00	VR 52 W/25SC, 55 W/10SC
MILTON	F	10/01/2012	EAN	09/30/2012	6.00	5.60	7.75	6.39	17.93	3.14	VR 25SC, ANY AGE; 54 W/10SC
MILTON	G	10/01/2012	EAN	09/30/2012	5.50	1.70	8.00	7.30	15.82	0.59	VR 65 W/10SC; 25SC, ANY AGE
MILTON	P	10/01/2012	EAN	09/30/2012	7.50	1.80	8.00	7.02	14.81	3.00	VR 55 W/10SC; 20SC, ANY AGE
MIRAMAR	F	10/01/2011	EAN	09/30/2011	6.75	3.30	8.50	0.00	-1.79	3.50	VR VARIABLE RATES
MIRAMAR	G	10/01/2011	EAN	09/30/2011	7.20	1.00	7.50	5.20	1.60	4.73	VR VARIABLE
MIRAMAR	P	10/01/2012	EAN	09/30/2012	6.25	3.10	7.75	1.70	19.16	0.00	VR VR W/ TIER 1 OR 2
MIRAMAR - MANAGEMENT	G	10/01/2011	EAN	09/30/2011	4.50	2.70	7.50	4.30	4.30	4.00	VR VARIABLE RATES
MONROE COUNTY	ERP	07/01/2011	AGG	06/30/2011	0.00	0.00	4.00	0.01	0.01	0.00	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2012	AGG	12/31/2011	0.00	0.00	2.00	0.79	0.79	0.00	VR VARIES
MONTICELLO	F	10/01/2010	AGG	09/30/2010	0.00	0.00	8.00	13.00	13.00	0.00	VR EARLIER OF 55W/10SC OR 52W/25SC
MONTICELLO	P	10/01/2011	AGG	09/30/2011	7.00	3.50	7.50	0.10	0.10	0.00	VR 52 W/25SC OR 55 W/10SC
MOUNT DORA	F	10/01/2012	AGG	09/30/2012	5.50	3.90	8.00	6.60	16.93	0.00	VR VARIABLE RATES
MOUNT DORA	G	10/01/2012	FIL	09/30/2012	6.00	4.30	7.50	18.30	18.30	0.00	VR VARIABLE RATES
MOUNT DORA	P	10/01/2012	AGG	09/30/2012	8.70	4.10	7.50	3.70	17.09	0.00	VR VARIABLE
NAPLES	F	10/01/2012	EAN	09/30/2012	6.10	-2.90	7.50	4.00	20.10	4.10	VR 25SC, ANY AGE; 50 W/20SC; AGE 55
NAPLES	G	10/01/2012	EAN	09/30/2012	6.80	-0.30	7.50	1.60	21.10	4.20	VR VARIABLE RATES

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
NAPLES	P	10/01/2012	EAN	09/30/2012	6.50	-1.00	7.50	3.30	20.50	4.70	VR VARIABLE RATES
NEPTUNE BEACH	P	10/01/2012	EAN	09/30/2012	6.50	2.40	8.00	6.70	18.03	3.30	VR 25SC, ANY AGE; 55 W/10SC
NEW PORT RICHEY	F	10/01/2012	AGG	09/30/2012	6.00	3.80	8.00	6.28	17.29	0.00	VR 41 W/21SC; 51 W/11SC
NEW PORT RICHEY	P	10/01/2012	EAN	09/30/2012	6.50	4.40	8.00	3.30	19.70	0.00	VR @EARLY RET AGE; NO LATER THAN NRA OR 1 YR AFT VAL DT
NEW SMYRNA BEACH	F	10/01/2012	EAN	09/30/2012	5.75	3.80	7.90	8.45	16.18	0.52	VR 56 W/10SC; 26SC, ANY AGE
NEW SMYRNA BEACH	P	10/01/2012	FIL	09/30/2012	5.50	-2.50	8.00	5.89	14.99	0.00	VR ACT: LATER OF AGE 50 OR (EARLIER OF 55 W/10SC OR 20SC); INACT: NRA
NORTH BAY FCD	F	10/01/2012	AGG	09/30/2012	6.00	7.90	8.00	5.94	16.44	0.00	VR 55 W/10SC; 52 W/25SC
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2012	AGG	09/30/2012	5.20	1.50	8.00	5.40	16.40	0.00	VR VARIABLE RATES
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2011	FIL	06/30/2011	4.50	3.00	8.50	3.39	25.26	0.00	VR VARIABLE
NORTH MIAMI 691 [GPF]	F	10/01/2012	EAN	09/30/2012	0.00	0.00	7.50	6.00	16.70	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2012	EAN	09/30/2012	6.00	5.50	7.50	6.00	16.70	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2012	EAN	09/30/2012	5.40	10.80	7.50	6.00	16.70	0.00	VR VARIABLE RATES
NORTH MIAMI 748	P	10/01/2012	EAN	09/30/2012	7.10	-0.20	8.40	8.20	18.80	3.28	VR VARIABLE RATES
NORTH MIAMI BEACH	G	10/01/2012	EAN	09/30/2012	3.75	0.24	7.75	3.28	18.59	0.00	VR VR W/AGE
NORTH MIAMI BEACH	PF	10/01/2012	EAN	09/30/2012	6.60	-4.65	8.00	3.13	19.18	3.00	VR VARIABLE RATES
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2011	FIL	09/30/2011	5.75	1.69	7.75	0.75	0.78	0.00	VR VARIABLE RATES
NORTH NAPLES FCD	F	10/01/2012	FIL	09/30/2012	6.00	1.60	8.00	15.00	15.00	0.00	VR 25SC, ANY AGE; 55 W/6SC
NORTH PORT	F	10/01/2012	EAN	09/30/2012	7.50	4.60	8.00	5.58	17.46	5.00	VR 55 W/10SC; 52 W/25SC
NORTH PORT	P	10/01/2012	EAN	09/30/2012	7.50	7.40	8.00	5.22	17.26	5.00	VR 25SC, ANY AGE; 55 W/10SC
NORTH RIVER FCD	F	10/01/2012	EAN	09/30/2012	6.50	2.70	8.00	6.42	17.14	4.60	VR 55 W/5SC; 25SC, ANY AGE
OAKLAND PARK	G	10/01/2010	EAN	09/30/2010	5.00	3.96	7.50	-2.78	10.25	0.00	VR EARLIER OF THE ATTAINMENT OF AGE 62 OR 30SC
OAKLAND PARK	PF	10/01/2012	EAN	09/30/2012	5.75	1.80	7.75	9.00	18.30	0.00	VR VR W/ P OR F

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OCALA	G	10/01/2012	EAN	09/30/2012	5.50	1.80	8.00	1.40	17.87	0.60	VR VARIABLE RATES
OCALA SUPP	F	10/01/2010	EAN	09/30/2010	5.80	1.50	8.00	4.60	9.10	3.50	VR 75%@RULE 80; REMAINDER:60W/10SC OR 30SC; @NRA=ON VAL DT
OCALA SUPP	P	10/01/2012	EAN	09/30/2012	5.40	3.60	8.00	1.41	18.35	2.00	VR 25SC, ANY AGE; 52 W/10SC
OCEAN CITY-WRIGHT FCD	F	10/01/2012	EAN	09/30/2012	6.25	-2.70	7.75	4.44	17.45	4.69	VR 52 W/25SC OR 55 W/10SC
OCOEE	G	10/01/2012	EAN	09/30/2012	6.00	0.00	8.00	7.40	14.06	3.30	60 AGE 60
OCOEE	PF	10/01/2012	EAN	09/30/2012	6.00	1.10	8.00	6.98	15.77	3.00	VR 25SC, ANY AGE; 55 W/10SC
OKALOOSA ISLAND FCD	F	10/01/2012	EAN	09/30/2012	7.00	8.10	7.75	7.35	16.71	3.50	VR 55 W/10SC; 52 W/25SC
OKEECHOBEE	F	10/01/2012	AGG	09/30/2012	7.00	2.40	7.00	5.60	16.70	0.00	VR 55 W/10SC OR 25SC, ANY AGE
OKEECHOBEE	G	10/01/2012	AGG	09/30/2012	6.00	0.90	7.00	6.10	17.20	0.00	VR 30SC, ANY AGE; 65 W/5SC
OKEECHOBEE	P	10/01/2012	AGG	09/30/2012	6.00	-0.30	7.00	5.90	17.40	0.00	VR 25SC, ANY AGE; 55 W/10SC
OLDSMAR	F	10/01/2012	AGG	09/30/2012	5.13	1.63	7.50	22.09	16.88	0.00	VR AT MOST VALUABLE RET AGE
ORANGE COUNTY LIBRARY	G	01/01/2013	FIL	12/31/2012	5.00	0.77	7.00	12.01	12.01	0.00	VR AGE 65 OR 4SC (IF LATER)
ORANGE PARK	F	10/01/2012	EAN	09/30/2012	7.50	1.90	8.00	6.48	18.01	4.50	VR 25SC, ANY AGE; 55 W/10SC
ORANGE PARK	G	10/01/2011	EAN	09/30/2011	6.50	1.70	8.00	4.70	4.70	0.00	VR 65 W/10SC; 62 W/20SC
ORANGE PARK	P	10/01/2011	EAN	09/30/2011	6.00	10.60	8.00	-2.10	-2.67	1.20	VR earlier: 55 w/ 10sc;52w/25sc
ORLANDO	F	10/01/2012	EAN	09/30/2012	6.20	3.00	8.00	6.49	16.00	5.00	VR W/20SC; VARIABLE RATES
ORLANDO	G	09/30/2012	AGG	09/30/2012	4.30	0.29	8.00	7.30	16.40	0.00	VR variable
ORLANDO	P	10/01/2012	EAN	09/30/2012	4.87	2.37	8.00	1.81	15.74	3.75	VR VARIABLE
ORLANDO AVIATION	G	10/01/2012	AGG	09/30/2012	5.00	2.70	7.25	4.50	18.30	0.00	VR VARIABLE RATES
ORLANDO UTILITY	G	10/01/2011	AGG	09/30/2011	5.00	4.00	8.00	2.10	-0.80	0.00	VR VARIABLE RATES
ORMOND BEACH	F	10/01/2012	EAN	09/30/2012	5.50	-1.00	7.50	7.08	19.34	0.00	VR AGE 60; 55 W/10SC; 20SC, ANY AGE
ORMOND BEACH	G	10/01/2012	EAN	09/30/2012	4.00	-0.20	7.50	7.23	20.07	0.10	VR 62 W/5SC; AGE+SC= 85 (MIN AGE: 55)
ORMOND BEACH	P	10/01/2012	EAN	09/30/2012	5.50	3.70	7.50	7.04	20.10	0.00	VR 55 W/10SC; 20SC; AGE 60
OVIEDO	F	10/01/2012	FIL	09/30/2012	6.00	0.60	8.00	20.50	20.50	3.00	VR 55 W/10SC; 52 W/25SC

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OVIEDO	P	10/01/2012	EAN	09/30/2012	6.00	2.00	8.00	7.73	19.48	3.70	VR 25SC, ANY AGE OR 55 W/10SC;
PALATKA	F	10/01/2012	EAN	09/30/2012	5.00	2.70	8.00	6.09	17.77	1.10	VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC
PALATKA	G	10/01/2012	EAN	09/30/2012	5.50	1.60	8.00	7.36	18.67	0.00	VR VARIABLE
PALATKA	P	10/01/2012	EAN	09/30/2012	5.50	1.10	8.00	5.23	17.16	3.00	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC; 50 W/7SC
PALM BAY	G	10/01/2012	AGG	09/30/2012	0.00	0.00	8.00	8.15	20.21	0.00	
PALM BAY [PF]	F	10/01/2012	EAN	09/30/2012	6.50	-2.80	8.00	7.64	17.70	1.77	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC
PALM BAY [PF]	P	10/01/2012	EAN	09/30/2012	6.50	0.10	8.00	7.74	17.99	4.00	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; 50% RET @ 25SC; 100% @ 55, 28SC OR 52 W/25SC
PALM BEACH [G,P,F,LG]	F	09/30/2012	EAN	09/30/2012	6.70	-5.70	7.50	0.89	14.04	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	G	09/30/2012	EAN	09/30/2012	4.90	0.60	7.50	1.92	19.52	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	LG	09/30/2012	EAN	09/30/2012	7.50	0.00	7.50	1.92	19.52	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	P	09/30/2012	EAN	09/30/2012	6.70	1.90	7.50	0.90	13.39	3.50	VR VARIABLE RATES
PALM BEACH GARDENS	F	10/01/2012	PUC	09/30/2012	5.10	2.70	8.25	7.20	19.40	4.50	VR VARIABLE
PALM BEACH GARDENS	G	10/01/2012	AGG	09/30/2012	5.00	-5.54	7.25	5.49	17.37	0.00	VR MOST VALUABLE RET AGE
PALM BEACH GARDENS	P	10/01/2011	EAN	09/30/2011	7.50	-1.90	7.40	4.60	-0.40	3.57	VR VARIABLE
PALM COAST (VOL)	F	10/01/2012	EAN	09/30/2012	0.00	0.00	7.65	5.96	15.71	0.00	VR 55 W/10SC; 52 W/25SC OR 62 W/5SC
PALM HARBOR FCD	F	10/01/2011	EAN	09/30/2011	VR	3.50	7.50	-1.65	-3.15	6.00	VR 55 W/6SC; 25SC, ANY AGE
PALM TRAN, INC. (ATU-1577)	G	01/01/2012	EAN	12/31/2011	8.20	2.60	8.00	3.70	0.00	4.00	65 65 W/5SC; 62 W/10SC; AGE+SC = 85
PALMETTO	G	10/01/2012	EAN	09/30/2012	7.40	0.60	7.50	2.30	16.30	0.00	VR VARIABLE RATES
PALMETTO	P	10/01/2012	EAN	09/30/2012	8.00	1.20	7.80	3.53	16.45	0.00	VR VARIABLE RATES
PANAMA CITY	F	10/01/2012	EAN	09/30/2012	6.00	3.40	8.00	4.03	16.67	2.30	VR 55 W/10SC OR 25SC, ANY AGE
PANAMA CITY	P	10/01/2012	EAN	09/30/2012	6.00	4.60	8.00	5.63	16.32	2.30	VR 50 W/15SC; 23SC, ANY AGE; 55 W/10SC; 15SC IF HDT BEF 1/1/82
PANAMA CITY (SUPP)	G	10/01/2012	AGG	09/30/2012	5.00	2.18	7.50	16.97	16.93	0.00	VR NORM RET AGE

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PANAMA CITY BEACH	F	10/01/2012	FIL	09/30/2012	6.00	4.10	8.00	5.13	18.12	0.00	VR LATER OF ACTUARIAL VALUATION DT OR NORM RET DT
PANAMA CITY BEACH	G	10/01/2012	FIL	09/30/2012	6.00	2.00	8.00	4.49	18.37	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PANAMA CITY BEACH	P	10/01/2012	FIL	09/30/2012	6.00	4.40	8.00	4.27	18.29	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PARKLAND	P	10/01/2012	EAN	09/30/2012	0.00	0.00	7.00	14.54	14.54	0.00	VR UPON ATTAINMENT OF NRA
PASCO COUNTY	ERP	07/01/2011	EAN	06/30/2011	4.00	-3.93	5.50	5.66	5.66	0.00	VR VARIABLE RATES
PEMBROKE PARK COMM SUPP	G	10/01/2012	AGG	09/30/2012	3.00	0.00	5.00	17.34	17.34	0.00	VR EARLY RET AGE (VR W/ BEF OR AFT 10/1/08)
PEMBROKE PINES	G	10/01/2012	EAN	09/30/2012	4.68	0.91	7.75	6.40	19.31	0.00	VR LATER OF 55 OR 10SC
PEMBROKE PINES	PF	10/01/2012	EAN	09/30/2012	4.60	3.80	8.00	6.40	19.00	1.20	VR VARIABLE RATES
PENSACOLA	F	10/01/2010	EAN	09/30/2010	7.50	0.90	8.00	5.10	10.20	1.70	VR VARIABLE RATES
PENSACOLA	G	09/30/2012	EAN	09/30/2012	6.40	-3.70	8.00	2.10	19.33	0.00	VR VARIABLE RATES
PENSACOLA	P	10/01/2012	EAN	09/30/2012	5.00	-4.00	7.75	7.36	19.47	0.00	VR VARIABLE RATES
PERRY	F	10/01/2012	EAN	09/30/2012	6.00	-0.70	8.00	6.10	18.82	0.00	VR 55W/10SC; 52 W/ 25 SC
PERRY	P	10/01/2012	EAN	09/30/2012	6.00	2.20	8.00	6.60	18.93	2.91	VR 55 W/10SC; 25SC, ANY AGE
PINELLAS PARK	F	10/01/2012	EAN	09/30/2012	6.00	-1.00	7.75	0.99	19.99	0.00	VR 1 YR AFT 55 W/10SC OR 25SC, ANY AGE
PINELLAS PARK	G	10/01/2011	EAN	09/30/2011	7.00	3.70	7.50	1.73	-1.00	2.70	VR VARIABLE RATES
PINELLAS PARK	P	10/01/2011	EAN	09/30/2011	5.50	3.50	7.50	0.80	-2.30	3.00	VR VARIABLE
PLANT CITY	PF	10/01/2012	EAN	09/30/2012	6.00	5.50	7.75	6.42	15.79	3.00	VR AGE 60; 55 W/10SC; 23SC
PLANTATION	G	10/01/2012	EAN	09/30/2012	4.50	0.60	7.70	3.80	16.90	1.47	VR VARIABLE RATES
PLANTATION	P	10/01/2012	EAN	09/30/2012	6.30	6.60	7.10	2.96	16.36	0.98	VR VARIABLE RATES
PLANTATION (VOL)	F	10/01/2012	AGG	09/30/2012	0.00	0.00	7.08	6.70	17.58	0.00	VR NORM RET DT OR 1YR AFTER VAL DT IF BEYOND SUCH DT
POMPANO BEACH	G	10/01/2012	EAN	09/30/2012	5.70	1.59	8.00	-0.24	16.87	2.40	VR VARIABLE RATES
POMPANO BEACH [PF]	F	10/01/2012	EAN	09/30/2012	6.90	1.90	7.70	2.80	16.60	3.35	VR VARIABLE
POMPANO BEACH [PF]	P	10/01/2012	EAN	09/30/2012	6.90	0.50	7.70	2.80	16.60	0.00	VR VR



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PORT ORANGE	F	10/01/2012	EAN	09/30/2012	5.70	-0.50	8.00	6.41	16.77	0.27	VR VARIABLE RATES
PORT ORANGE	G	10/01/2011	AGG	09/30/2011	4.00	0.00	7.50	0.50	-3.65	0.00	VR LATER OF 65 OR 10SC
PORT ORANGE	P	10/01/2012	EAN	09/30/2012	7.50	0.34	7.75	5.00	17.50	1.70	VR VARIABLE RATES
PORT ST. LUCIE	P	10/01/2012	EAN	09/30/2012	6.70	1.50	8.00	5.89	16.19	5.00	VR 52 W/25SC; 55 W/10SC
PUNTA GORDA	F	10/01/2012	EAN	09/30/2012	6.00	3.30	8.00	5.37	16.63	5.00	VR AGE 55 OR 25SC
PUNTA GORDA	G	10/01/2012	EAN	09/30/2012	5.00	1.50	8.00	6.14	19.33	0.00	60 60 W/5SC
PUNTA GORDA	P	10/01/2012	FIL	09/30/2012	7.00	3.00	8.00	5.02	15.65	3.00	VR 46 W/21SC OR AGE 56
QUINCY	PF	10/01/2012	FIL	09/30/2012	6.00	1.60	8.00	4.55	17.32	0.00	VR VARIABLE RATES
RIVIERA BEACH	F	10/01/2012	EAN	09/30/2012	7.50	1.40	7.45	6.37	17.10	1.61	VR VARIABLE
RIVIERA BEACH	G	10/01/2012	EAN	09/30/2012	3.00	-1.50	7.60	5.50	19.08	3.00	VR VARIABLE RATES
RIVIERA BEACH	P	09/30/2011	EAN	09/30/2011	6.40	6.20	7.50	2.20	0.65	4.50	VR VARIES
ROCKLEDGE	F	10/01/2012	EAN	09/30/2012	6.00	-3.00	8.00	1.26	11.41	0.80	VR 52 W/25SC; 55 W/10SC
ROCKLEDGE	G	10/01/2012	EAN	09/30/2012	6.00	-4.90	8.00	1.82	12.07	2.30	65 65 W/10SC
ROCKLEDGE	P	10/01/2012	EAN	09/30/2012	6.00	-6.70	8.00	0.96	12.43	3.50	VR VARIABLE RATES
ROYAL PALM BEACH	P	10/01/2010	FIL	09/30/2010	0.00	0.00		0.00	0.00	0.00	
SAFETY HARBOR	F	10/01/2012	AGG	09/30/2012	5.26	11.11	7.50	21.38	16.91	0.00	VR AT MOST VALUABLE RET AGE
SAINT AUGUSTINE	F	10/01/2012	FIL	09/30/2012	5.70	0.60	7.50	7.16	19.28	3.00	VR VARIABLE RATES
SAINT AUGUSTINE	G	10/01/2011	EAN	09/30/2011	0.00	5.86	7.75	1.36	1.43	3.25	VR VARIABLE RATES
SAINT AUGUSTINE	P	10/01/2011	EAN	09/30/2011	0.00	4.02	7.75	1.94	3.76	3.50	VR varies
SAINT CLOUD	G	10/01/2012	EAN	09/30/2012	6.00	0.70	8.00	7.40	16.71	0.00	VR 60 W/5SC OR 30SC, ANY AGE
SAINT CLOUD	PF	10/01/2012	EAN	09/30/2012	5.75	3.32	8.25	7.47	16.90	5.00	VR 25SC, ANY AGE; 55 W/10SC
SAINT JOHNS RIVER PW PK	G	10/01/2012	EAN	09/30/2012	3.76	2.20	7.00	17.17	17.17	0.00	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2012	EAN	09/30/2012	6.70	-0.10	8.00	-3.90	15.90	4.50	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	G	10/01/2012	EAN	09/30/2012	5.80	4.40	8.00	-2.20	15.80	3.20	VR VARIABLE RATES
SAINT PETE BEACH	F	10/01/2012	EAN	09/30/2012	4.50	7.10	7.75	7.18	17.08	2.22	VR AGE 56 OR 26SC
SAINT PETE BEACH	G	10/01/2012	EAN	09/30/2012	5.00	2.90	7.75	7.59	18.46	0.00	VR VR W/HDT BEF OR AFT 10/1/02

**APPENDIX E - Actuarial Data**

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
SAINT PETE BEACH	P	10/01/2012	EAN	09/30/2012	5.00	7.80	7.75	7.36	17.43	0.16	VR AGE 55 OR 25SC
SAINT PETERSBURG	F	10/01/2012	EAN	09/30/2012	2.40	2.50	8.00	6.40	16.70	0.00	VR VARIABLE RATES
SAINT PETERSBURG	G	10/01/2012	EAN	09/30/2012	0.00	0.60	7.75	6.70	17.90	1.30	VR VARIABLE
SAINT PETERSBURG	P	10/01/2012	EAN	09/30/2012	2.00	2.10	8.00	5.90	17.20	2.80	VR VARIABLE
SAN CARLOS PARK FCD	F	10/01/2011	AGG	09/30/2011	5.32	8.26	7.25	-0.19	-0.17	0.00	VR VARIABLE
SANFORD	F	10/01/2012	EAN	09/30/2012	6.00	0.90	8.00	7.85	17.50	4.25	VR 25SC, ANY AGE; 55 W/10SC
SANFORD	P	10/01/2012	EAN	09/30/2012	5.00	2.20	7.75	5.19	17.34	3.21	VR 26SC, ANY AGE; 56 W/11SC
SANIBEL	G	10/01/2012	EAN	09/30/2012	3.90	1.90	7.50	4.08	15.72	0.00	VR NR +1 YR
SANIBEL	P	10/01/2012	EAN	09/30/2012	7.00	-0.70	8.00	6.74	16.71	2.80	VR 2 YRS AFTER: 60 W/5SC; 55 W/10SC; 25SC, ANY AGE
SARASOTA	F	09/30/2012	EAN	09/30/2012	3.90	-6.20	7.50	9.67	20.35	0.00	50 AGE 50
SARASOTA	G	09/30/2012	EAN	09/30/2012	5.40	-1.30	7.00	1.40	18.80	0.00	VR VARIABLE RATES
SARASOTA	P	09/30/2012	EAN	09/30/2012	5.00	-0.50	7.00	2.50	20.20	0.00	VR VARIABLE RATES
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2012	PUC	09/30/2012	5.60	2.70	7.00	3.60	18.70	0.00	VR VARIABLE RATES
SARASOTA-MANATEE A	G	10/01/2012	AGG	09/30/2012	3.81	1.83	6.75	6.86	15.11	0.00	62 AGE 62W/2 CALENDAR YEARS SC
SATELLITE BEACH	G	10/01/2012	AGG	09/30/2012	4.75	-1.76	7.75	7.21	17.17	0.00	62 62 W/5SC
SATELLITE BEACH	PF	10/01/2012	EAN	09/30/2012	4.75	-1.15	7.75	7.08	16.89	0.00	52 52 W/5SC
SEBASTIAN	P	10/01/2012	FIL	09/30/2012	6.00	1.50	8.00	13.80	13.80	3.00	VR 55 W/10SC; 52 W/25SC
SEBRING	F	10/01/2012	FIL	09/30/2012	7.00	11.30	8.00	6.08	17.73	1.20	VR 55 W/10SC; 25SC, ANY AGE
SEBRING	P	10/01/2012	AGG	09/30/2012	5.00	-0.10	7.50	8.60	26.20	0.00	VR VARIABLE RATES
SEMINOLE	F	10/01/2012	EAN	09/30/2012	4.60	-0.10	7.75	10.00	18.50	0.00	VR VARIABLE RATES
SHALIMAR	P	10/01/2011	AGG	09/30/2011	5.83	2.00	7.50	1.98	1.23	0.00	VR 50 W/6SC; 48 W/20SC
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2012	PUC	04/30/2012	5.20	2.80	7.50	2.40	0.30	0.00	VR VARIABLE RATES
SOUTH MIAMI [GP]	G	10/01/2012	EAN	09/30/2012	VR	-0.20	7.38	2.10	17.60	0.00	VR VARIABLE RATES
SOUTH MIAMI [GP]	P	10/01/2012	EAN	09/30/2012	VR	-3.30	7.38	2.20	17.60	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
SOUTH PASADENA	F	10/01/2012	EAN	09/30/2012	6.00	2.80	8.00	6.72	17.24	1.91	VR 55 W/10SC; 52 W/25SC
SOUTH WALTON FCD	F	10/01/2012	EAN	09/30/2012	7.50	1.10	8.00	8.00	18.50	5.00	VR 25SC, ANY AGE; 55 W/10SC
SOUTHERN MANATEE FCD	F	10/01/2012	AGG	09/30/2012	5.27	3.14	7.50	18.41	18.41	0.00	VR VARIABLE RATES
SOUTHERN MANATEE FCD	G	10/01/2012	AGG	09/30/2012	5.64	2.81	7.50	16.98	16.93	0.00	VR VARIABLE RATES
STARKE	F	10/01/2012	EAN	09/30/2012	7.40	0.50	7.75	6.00	18.10	2.40	VR 25SC OR AGE 55W/10SC
STARKE	G	10/01/2011	EAN	09/30/2011	6.50	-2.70	7.75	-0.70	-1.10	0.00	VR 30SC OR AGE 60W/10SC
STARKE	P	10/01/2012	EAN	09/30/2012	6.90	0.60	8.00	6.30	16.20	0.80	VR VARIABLE RATES
SUNRISE	F	10/01/2011	EAN	09/30/2011	8.10	6.50	8.00	2.70	1.40	3.50	VR VARIABLE RATES
SUNRISE	G	10/01/2011	EAN	09/30/2011	5.87	3.83	8.00	1.70	-2.00	2.67	VR VARIABLE RATES
SUNRISE	P	10/01/2012	EAN	09/30/2012	6.40	3.20	8.10	9.30	21.60	3.60	VR VARIABLE RATES
SURFSIDE [GP]	G	10/01/2012	EAN	09/30/2012	4.90	4.60	7.50	0.90	18.40	0.00	VR VARIABLE RATES
SURFSIDE [GP]	P	10/01/2012	EAN	09/30/2012	5.30	4.20	7.50	0.90	18.40	0.00	VR VARIABLE RATES
SWEETWATER	P	10/01/2011	AGG	09/30/2011	7.00	-0.80	7.50	3.70	-2.50	0.00	VR LATER: 50 W/10SC; VAL DT + 1 YR
TALLAHASSEE [GPF]	F	10/01/2012	EAN	09/30/2012	5.00	0.30	7.75	6.60	21.10	3.50	VR 55 W/5SC OR 25 SC
TALLAHASSEE [GPF]	G	10/01/2012	EAN	09/30/2012	4.00	1.70	7.75	6.60	21.10	2.40	VR 30 SC; 62 W/5 SC; 55 + AGE=90
TALLAHASSEE [GPF]	P	10/01/2012	EAN	09/30/2012	6.00	2.60	7.75	6.60	21.10	4.20	VR VARIES
TAMARAC	F	10/01/2012	EAN	09/30/2012	5.00	-3.18	7.00	8.49	14.83	0.00	VR EARLIER: AGE 55 OR 25SC
TAMARAC	G	10/01/2012	EAN	09/30/2012	4.00	1.85	7.00	9.26	16.59	0.00	VR VARIABLE RATES
TAMARAC	P	10/01/2012	EAN	09/30/2012	7.00	0.00	7.00	1.60	13.90	0.00	N/A N/A
TAMARAC - EXECUTIVE	G	10/01/2011	EAN	09/30/2011	5.00	1.38	7.00	0.44	0.23	4.00	VR 100% AT NRA;5% AT EARLY RET DT
TAMPA	G	01/01/2011	FIL	12/31/2010	6.00	-1.00	8.00	3.90	13.70	4.00	VR VARIABLE RATES
TAMPA	PF	10/01/2012	EAN	09/30/2012	6.00	5.64	8.50	28.30	44.06	0.00	VR VARIABLE RATES
TARPON SPRINGS	F	10/01/2012	EAN	09/30/2012	6.30	0.60	7.90	6.93	17.29	1.10	VR 50 W/10SC; 25SC, ANY AGE; NRA + 1
TARPON SPRINGS	P	10/01/2012	EAN	09/30/2012	7.00	0.80	7.90	8.10	17.83	3.80	VR 25SC, ANY AGE; 50 W/10SC
TAVARES	F	10/01/2012	EAN	09/30/2012	7.50	1.30	8.00	4.90	16.00	3.00	VR EARLIEST ELIG RET DT

**APPENDIX E - Actuarial Data**

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
TAVARES	P	10/01/2012	EAN	09/30/2012	6.00	-1.80	8.00	7.07	14.91	3.00	VR EARLIEST AGE MBR IS ELIG FOR UNREDUCED BEN
TEMPLE TERRACE	F	10/01/2012	EAN	09/30/2012	6.50	5.20	7.80	6.32	17.18	3.50	VR 54 W/10SC OR 20SC, ANY AGE
TEMPLE TERRACE	P	10/01/2012	EAN	09/30/2012	6.50	6.20	7.80	6.27	18.64	2.43	VR 55 W/10SC; 20SC, ANY AGE
TEQUESTA	G	10/01/2012	AGG	09/30/2012	6.00	3.30	7.50	4.60	17.10	0.00	VR 30SC, ANY AGE; 62 W/6SC
TEQUESTA [PF]	F	10/01/2012	EAN	09/30/2012	6.00	4.50	7.50	3.80	14.80	0.00	VR NRD
TEQUESTA [PF]	P	10/01/2012	EAN	09/30/2012	6.00	10.40	7.50	3.70	13.50	0.00	VR NRD
TITUSVILLE	G	10/01/2012	EAN	09/30/2012	5.00	1.90	8.00	7.70	20.03	0.20	VR 28SC, ANY AGE; 58 W/7.5SC
TITUSVILLE	PF	10/01/2012	EAN	09/30/2012	6.00	4.30	8.00	6.16	19.93	1.70	VR 25SC, ANY AGE; 55 W/8SC
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2012	EAN	09/30/2012	5.50	-3.00	7.50	3.70	17.70	0.00	VR VARIABLE RATES
UMATILLA	P	10/01/2011	AGG	09/30/2011	7.00	-0.90	7.50	0.80	0.80	0.00	VR 52 W/25SC, 55 W/10SC
VALPARAISO	PF	10/01/2012	AGG	09/30/2012	3.00	1.41	5.00	19.44	16.71	0.00	VR MOST VALUABLE RET AGE
VENICE	F	10/01/2012	EAN	09/30/2012	7.90	-3.90	7.75	4.75	15.38	3.00	VR 25SC, ANY AGE OR 55 W/10SC
VENICE	P	10/01/2012	EAN	09/30/2012	7.80	1.00	7.90	6.22	18.24	0.00	VR 50 W/10SC; 25SC, ANY AGE
VERO BEACH	F	10/01/2012	EAN	09/30/2012	0.00	0.00	6.75	6.20	15.50	0.00	VR NOT APPLICABLE
VERO BEACH	G	10/01/2012	EAN	09/30/2012	5.05	-0.70	7.75	1.31	18.74	3.75	VR VARIABLE RATES
VERO BEACH	P	10/01/2012	EAN	09/30/2012	5.00	-1.20	7.75	1.90	19.30	0.00	VR VARIABLE RATES
VILLAGE OF NORTH PALM BEACH	G	10/01/2012	FIL	09/30/2012	5.50	2.80	7.50	3.75	16.91	0.40	VR VARIABLE
VILLAGE OF NORTH PALM BEACH	PF	10/01/2012	AGG	09/30/2012	6.00	4.20	8.00	4.90	14.70	0.00	VR VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2011	EAN	09/30/2011	6.00	5.80	8.00	2.61	-1.40	0.00	VR W/5SC; ASSUMED TO RET@RATE OF 10%/YR FROM AGE 52-61; @62, 100%
VILLAGE OF PALM SPRINGS	PF	10/01/2011	EAN	09/30/2011	5.50	6.70	8.00	3.00	-2.27	5.00	VR VARIABLE RATES
VOLUSIA COUNTY (VOL)	F	10/01/2012	FIL	09/30/2012	0.00	0.00	5.50	9.70	9.70	0.00	VR VARIABLE RATES
WAUCHULA	GP	10/01/2012	FIL	09/30/2012	5.83	-2.92	7.50	17.88	17.43	0.00	VR VARIES
WEST MANATEE FCD	F	10/01/2012	AGG	09/30/2011	6.00	6.80	8.00	7.32	15.03	5.00	VR 55 W/6SC OR 25SC, ANY AGE

**APPENDIX E - Actuarial Data**

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
WEST MELBOURNE	P	10/01/2012	FIL	09/30/2012	6.00	5.20	7.40	7.30	17.80	0.00	VR VARIABLE RATES
WEST PALM BEACH	F	09/30/2012	EAN	09/30/2012	6.40	2.30	8.25	4.87	26.10	5.50	VR variable
WEST PALM BEACH	G	09/30/2012	FIL	09/30/2012	5.90	1.10	8.00	23.50	23.50	0.00	VR VARIABLE RATES
WEST PALM BEACH	P	09/30/2012	EAN	09/30/2012	5.00	3.40	8.00	6.20	23.00	0.62	VR VARIABLE RATES
WILLISTON	G	10/01/2012	AGG	09/30/2012	5.50	4.06	7.50	18.92	18.92	0.00	62 62 W/5SC
WILLISTON	P	10/01/2012	AGG	09/30/2012	4.50	0.46	7.25	17.72	17.72	0.00	VR @ MOST VALUABLE RET AGE
WILTON MANORS (VOL)	F	10/01/2012	EAN	09/30/2012	0.00	0.00	8.00	3.70	20.50	0.00	VR 1/2 YR AFT VAL DT @ WHICH 1ST ELIG FOR NR
WILTON MANORS [GP]	G	10/01/2012	EAN	09/30/2012	5.50	3.80	7.50	1.30	20.70	0.00	VR VARIABLE RATES
WILTON MANORS [GP]	P	10/01/2012	EAN	09/30/2012	5.50	5.70	7.50	1.30	20.70	0.00	VR VARIABLE RATES
WINTER GARDEN	G	10/01/2012	EAN	09/30/2012	6.10	4.50	7.25	5.76	20.62	0.00	VR VARIABLE RATES
WINTER GARDEN	PF	10/01/2012	EAN	09/30/2012	6.80	3.40	7.50	5.23	15.89	0.00	VR VARIABLE RATES
WINTER HAVEN	F	10/01/2012	EAN	09/30/2012	6.00	2.00	8.00	4.91	16.85	5.00	VR 25SC, ANY AGE; 25SC, ANY AGE; 55 W/10SC
WINTER HAVEN	G	10/01/2012	EAN	09/30/2012	5.00	2.20	8.00	5.66	17.87	1.20	55 55 W/10SC
WINTER HAVEN	P	10/01/2012	EAN	09/30/2012	6.00	1.90	8.00	6.66	19.68	3.80	VR 25SC, ANY AGE; 55 W/10SC; AGE 60
WINTER PARK	F	10/01/2012	EAN	09/30/2012	7.80	4.30	7.75	5.78	16.06	2.00	VR VARIABLE
WINTER PARK	P	10/01/2012	EAN	09/30/2012	7.00	3.50	8.25	5.77	16.70	0.00	VR VR W/ AGE
WINTER SPRINGS	GPF	10/01/2010	EAN	09/30/2010	VR	0.90	8.00	12.00	12.00	0.00	VR VARIES W/ AGE AND SC

**Total Plans:** 491



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 in which the plan resides.

County Name

Name of county in which the plan resides.

County Population

Population of the county in which the plan resides.

Membr Activ

Number of active members in the plan.

Membr Retrd

Number of retirees, and/or beneficiaries.

Membr Termd

Number of vested-terminees.

COMMENTS





**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
ALACHUA COUNTY LIBRARY	G		Alachua	246,770	56	56	0	131	131 TERM'D INCLUDES 48 FRS TRANSFER MEMBERS
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	246,770	4,028	160	0	0	PLAN WILL CLOSE TO EMPLOYEES HIRED ON/AFT 7/1/13
ALTAMONTE SPRINGS	G	42,159	Seminole	428,104	215	18	0	53	11 LIMITED MBRS INCLUDED IN TERM'D
ALTAMONTE SPRINGS	P	42,159	Seminole	428,104	67	1	0	5	4 PENDING REFUNDS
APOPKA	F	42,805	Orange	1,175,941	73	25	4	6	7 PENDING REFUNDS
APOPKA	G	42,805	Orange	1,175,941	195	66	9	18	12 PENDING REFUNDS
APOPKA	P	42,805	Orange	1,175,941	86	38	0	0	1 PENDING REFUND
ARCADIA	G	7,585	De Soto	34,408	24	20	0	9	
ARCADIA	PF	7,585	De Soto	34,408	15	22	4	2	
ATLANTIC BEACH	G	12,718	Duval	869,729	84	50	1	12	
ATLANTIC BEACH	P	12,718	Duval	869,729	26	19	0	4	
ATLANTIS	P	2,017	Palm Beach	1,335,415	0	7	0	0	
AUBURNDALE	F	13,792	Polk	606,888	17	9	3	2	
AUBURNDALE	G	13,792	Polk	606,888	73	66	0	19	CLOSED AS OF 10/1/2006
AUBURNDALE	P	13,792	Polk	606,888	30	16	4	8	
AVENTURA	P	37,239	Miami-Dade	2,551,290	82	8	0	5	
AVON PARK	F	9,086	Highlands	98,955	15	8	0	2	
AVON PARK	P	9,086	Highlands	98,955	21	13	0	11	
BAL HARBOUR VILLAGE	G	2,976	Miami-Dade	2,551,290	31	16	0	7	
BAL HARBOUR VILLAGE	P	2,976	Miami-Dade	2,551,290	18	9	10	0	
BARTOW	F	17,316	Polk	606,888	19	11	0	4	
BARTOW	G	17,316	Polk	606,888	209	37	18	71	
BARTOW	P	17,316	Polk	606,888	35	21	4	19	
BAY HARBOR ISLANDS [GP]	G	5,755	Miami-Dade	2,551,290	59	18	0	1	
BAY HARBOR ISLANDS [GP]	P	5,755	Miami-Dade	2,551,290	18	7	0	0	
BAY MEDICAL CENTER	G		Bay	169,392	0	573	0	1,421	FROZEN AS OF 3/31/12
BELLE GLADE	G	17,722	Palm Beach	1,335,415	79	50	0	34	
BELLE GLADE (RETIRED)	PF	17,722	Palm Beach	1,335,415	0	12	0	0	4 PENDING REFUNDS
BELLE GLADE HOUSING	G	17,722	Palm Beach	1,335,415	28	6	0	5	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
BELLEAIR	P	3,897	Pinellas	920,381	12	4	0	6	
BELLEVIEW	P	4,551	Marion	332,989	9	4	2	1	
BERT FISH MEDICAL CENTER	G		Volusia		27	150	0	54	
BOCA GRANDE FCD	F		CHARLOTTE/LEE		19	2	0	0	6 PENDING REFUNDS
BOCA RATON	G	85,413	Palm Beach	1,335,415	581	397	54	34	
BOCA RATON	PF	85,413	Palm Beach	1,335,415	343	229	50	3	
BOCA RATON EXECUTIVE	G	85,413	Palm Beach	1,335,415	45	18	2	7	
BOCA RATON HOUSING	G	85,413	Palm Beach	1,335,415	23	1	0	1	6 PENDING REFUNDS
BONITA SPRINGS FCD	F	45,129	Lee	638,029	72	32	5	2	
BONITA SPRINGS FCD	G	45,129	Lee	638,029	13	5	1	1	
BOYNTON BEACH	F	68,741	Palm Beach	1,335,415	115	81	11	2	
BOYNTON BEACH	G	68,741	Palm Beach	1,335,415	387	293	36	42	
BOYNTON BEACH	P	68,741	Palm Beach	1,335,415	146	98	14	4	
BRADENTON	F	50,389	Manatee	330,302	56	56	6	0	
BRADENTON	P	50,389	Manatee	330,302	107	67	5	1	
BROOKSVILLE	F	7,702	Hernando	173,104	19	13	3	9	
BROOKSVILLE	P	7,702	Hernando	173,104	22	0	0	7	
BUNNELL	F	2,685	Flagler	97,160	20	2	0	0	
BUSHNELL	G	2,445	Sumter	100,198	22	0	0	7	CLOSED AS OF 10/1/12
BUSHNELL	P	2,445	Sumter	100,198	8	0	0	2	
CAPE CORAL	F	160,184	Lee	638,029	170	86	17	6	
CAPE CORAL	G	160,184	Lee	638,029	727	496	72	87	
CAPE CORAL	P	160,184	Lee	638,029	208	88	11	13	
CASSELBERRY	PF	26,361	Seminole	428,104	71	4	0	21	
CHATTAHOOCHEE	F	3,143	Gadsden	47,506	14	5	0	2	
CLEARWATER	F	107,906	Pinellas	920,381	0	32	0	0	
CLEARWATER	GPF	107,906	Pinellas	920,381	1,474	1,063	0	64	
CLERMONT	F	29,827	Lake	299,677	52	1	0	4	
CLERMONT	P	29,827	Lake	299,677	52	12	1	7	18 PENDING REFUNDS
CLERMONT (RETIRED)	G	29,827	Lake	299,677	0	9	0	0	
CLEWISTON	G	7,215	Hendry	38,132	83	31	0	59	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
COCOA	F	17,259	Brevard	545,625	34	36	2	0	1 PENDING REFUND
COCOA	G	17,259	Brevard	545,625	6	64	0	2	
COCOA	P	17,259	Brevard	545,625	57	36	7	7	
COCOA BEACH	F	11,240	Brevard	545,625	26	17	1	6	
COCOA BEACH	G	11,240	Brevard	545,625	125	51	0	15	
COCOA BEACH	P	11,240	Brevard	545,625	32	28	0	7	
COOPER CITY	F	30,450	Broward	1,771,099	6	11	10	1	
COOPER CITY	G	30,450	Broward	1,771,099	87	57	11	5	CLOSED EFFECTIVE 10/25/11
COOPER CITY	P	30,450	Broward	1,771,099	6	36	7	3	
COOPER CITY - MANAGEMENT	GPF	30,450	Broward	1,771,099	3	6	0	0	
CORAL GABLES	GPF	47,885	Miami-Dade	2,551,290	595	699	134	56	
CORAL SPRINGS	F	122,681	Broward	1,771,099	155	6	3	0	
CORAL SPRINGS	G	122,681	Broward	1,771,099	5	43	0	3	CLOSED AS OF 12/31/87
CORAL SPRINGS	P	122,681	Broward	1,771,099	182	126	12	9	1 PENDING REFUND
CRESCENT CITY	F	1,522	Putnam	73,158	8	1	0	7	
CRESCENT CITY	P	1,522	Putnam	73,158	6	4	0	1	
CRESTVIEW	G	22,742	Okaloosa	187,280	109	33	2	16	
CRESTVIEW	PF	22,742	Okaloosa	187,280	99	13	2	6	
DADE CITY	F	6,467	Pasco	468,562	6	8	0	11	
DADE CITY	P	6,467	Pasco	468,562	22	11	0	3	
DANIA BEACH	G	29,873	Broward	1,771,099	26	71	10	1	
DANIA BEACH [PF]	F	29,873	Broward	1,771,099	32	33	6	0	
DANIA BEACH [PF]	P	29,873	Broward	1,771,099	0	22	0	0	
DAVIE	F	92,848	Broward	1,771,099	136	60	9	0	
DAVIE	P	92,848	Broward	1,771,099	152	87	11	1	
DAVIE - GENERAL & MGMT	G	92,848	Broward	1,771,099	230	48	2	29	
DAYTONA BEACH	PF	61,859	Volusia	497,145	293	335	20	3	
DEERFIELD BEACH	F	75,506	Broward	1,771,099	124	62	22	1	CLOSED AS OF 10/1/11
DEERFIELD BEACH	G	75,506	Broward	1,771,099	4	149	0	10	
DEERFIELD BEACH	P	75,506	Broward	1,771,099	0	77	0	0	
DELAND	F	27,700	Volusia	497,145	44	20	0	0	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
DELAND	G	27,700	Volusia	497,145	62	109	0	5	CLOSED AS OF 8/5/06
DELAND	P	27,700	Volusia	497,145	54	33	8	0	
DELRAY BEACH	G	61,495	Palm Beach	1,335,415	372	216	48	47	
DELRAY BEACH	PF	61,495	Palm Beach	1,335,415	233	182	44	4	
DELTONA	F	85,281	Volusia	497,145	73	13	0	9	
DESTIN FCD	F		Okaloosa	187,280	35	8	1	0	
DUNEDIN	F	35,309	Pinellas	920,381	50	41	0	2	
DUNNELLON	PF	1,740	Marion	332,989	12	1	0	0	
EAST LAKE TARPON FCD	F		Pinellas	920,381	34	7	1	5	
EAST NAPLES FCD	F		Collier	329,849	50	1	0	6	1 PENDING REFUNDS
EAST NICEVILLE FCD	F		Okaloosa	187,280	8	0	0	0	
EATONVILLE	P	2,232	Orange	1,175,941	15	0	0	0	
EDGEWATER	F	20,776	Volusia	497,145	27	5	0	1	
EDGEWATER	G	20,776	Volusia	497,145	12	76	0	31	
EDGEWATER	P	20,776	Volusia	497,145	25	22	2	7	
ENGLEWOOD AREA FCD	F		Charlotte/Sarasota		51	13	4	0	
ENGLEWOOD WATER DISTRICT	G		Charlotte/Sarasota		0	3	0	2	
ESTERO FCD	F		Lee	638,029	50	4	0	1	3 PENDING REFUNDS
EUSTIS	F	18,571	Lake	299,677	29	16	1	6	
EUSTIS	P	18,571	Lake	299,677	43	16	0	11	
FERNANDINA BEACH	G	11,541	Nassau	73,745	89	62	12	32	
FERNANDINA BEACH	PF	11,541	Nassau	73,745	58	38	4	9	
FLAGLER BEACH	F	4,482	FLAGLER/VOLUS.	594,305	26	3	0	2	CITY IN 2 COUNTIES:FLAGLER=94091;VOLUSIA= 507105
FLAGLER BEACH	P	4,482	FLAGLER/VOLUS.	594,305	14	1	0	1	CITY IN 2 COUNTIES:FLAGLER=94901;VOLUSIA= 507105
FLORIDA CITY	P	11,850	Miami-Dade	2,551,290	0	4	0	29	FROZEN AS OF 5/1/2008
FLORIDA CITY - ELECTED	G	11,850	Miami-Dade	2,551,290	5	2	0	0	
FORT LAUDERDALE	G	168,615	Broward	1,771,099	985	1,322	22	117	
FORT LAUDERDALE	PF	168,615	Broward	1,771,099	798	869	83	18	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
FORT MEADE [GPF]	F	5,595	Polk	606,888	20	8	0	6	
FORT MEADE [GPF]	G	5,595	Polk	606,888	43	13	0	13	
FORT MEADE [GPF]	P	5,595	Polk	606,888	0	6	0	8	
FORT MYERS	F	66,835	Lee	638,029	126	81	5	12	
FORT MYERS	G	66,835	Lee	638,029	504	446	32	227	
FORT MYERS	P	66,835	Lee	638,029	168	136	4	9	
FORT PIERCE [G, P, UTIL]	G	41,646	Saint Lucie	280,355	216	187	0	16	
FORT PIERCE [G, P, UTIL]	P	41,646	Saint Lucie	280,355	99	73	0	3	
FORT PIERCE SUPP	P	41,646	Saint Lucie	280,355	103	20	4	1	
FORT PIERCE UTILITIES [G, P, UTIL]	G	41,646	Saint Lucie	280,355	237	192	0	10	
FORT WALTON BEACH	F	20,194	Okaloosa	187,280	35	24	0	0	1 PENDING REFUND
FORT WALTON BEACH	G	20,194	Okaloosa	187,280	138	136	0	12	
FORT WALTON BEACH	P	20,194	Okaloosa	187,280	44	43	0	9	
FROSTPROOF	G	2,966	Polk	606,888	19	5	0	2	5 PENDING REFUNDS
FROSTPROOF	P	2,966	Polk	606,888	3	4	0	6	
FRUITLAND PARK	F	4,148	Lake	299,677	25	0	0	3	
GAINESVILLE	G	123,903	Alachua	246,770	1,481	924	48	338	MBRS TERM'D INCLUDES 100 LIMITED MBRS
GAINESVILLE	PF	123,903	Alachua	246,770	398	329	32	20	
GAINESVILLE - DISABILITY	G	123,903	Alachua	246,770	1,481	35	0	0	
GOLDEN BEACH [GP]	G	924	Miami-Dade	2,551,290	20	6	0	1	
GOLDEN BEACH [GP]	P	924	Miami-Dade	2,551,290	17	10	0	1	
GREEN COVE SPRINGS	P	6,911	Clay	192,071	16	1	0	1	
GREENACRES	PF	38,079	Palm Beach	1,335,415	74	1	0	11	9 PENDING REFUNDS
GULF BREEZE	P	5,790	Santa Rosa	155,390	13	2	0	3	9 PENDING REFUNDS
GULFPORT	F	12,016	Pinellas	920,381	13	20	0	10	
GULFPORT	G	12,016	Pinellas	920,381	61	50	0	77	
GULFPORT	P	12,016	Pinellas	920,381	29	18	0	3	
HAINES CITY	F	20,837	Polk	606,888	28	14	0	2	
HAINES CITY	G	20,837	Polk	606,888	139	51	0	45	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
HAINES CITY	P	20,837	Polk	606,888	48	14	0	9	
HALIFAX HOSPITAL	G				889	947	0	1,346	
HALLANDALE BEACH	G	37,732	Broward	1,771,099	158	126	0	60	10 PENDING REFUNDS
HALLANDALE BEACH	PF	37,732	Broward	1,771,099	161	155	11	4	
HALLANDALE BEACH PM	G	37,732	Broward	1,771,099	18	12	3	8	2 PENDING REFUNDS
HALLANDALE BEACH PM (EXCESS)	G	37,732	Broward	1,771,099	0	0	0	0	
HAVANA	F	1,728	Gadsden	47,506	16	0	0	2	
HIALEAH	GPF	227,395	Miami-Dade	2,551,290	1,264	1,191	76	83	
HIALEAH - ELECTED	G	227,395	Miami-Dade	2,551,290	13	9	0	5	
HIALEAH GARDENS	P	21,957	Miami-Dade	2,551,290	32	9	6	1	
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,256,118	0	574	0	8	CLOSED AS OF 6/30/10
HOLLEY-NAVARRE FCD	F		Santa Rosa	155,390	14	0	0	0	
HOLLY HILL	F	11,665	Volusia	497,145	10	5	3	1	
HOLLY HILL	P	11,665	Volusia	497,145	24	16	2	3	
HOLLYWOOD	F	142,374	Broward	1,771,099	153	188	55	2	
HOLLYWOOD	G	142,374	Broward	1,771,099	668	752	106	111	Terminated members includes 22 active transfers
HOLLYWOOD	P	142,374	Broward	1,771,099	214	318	43	7	
HOLMES BEACH	P	3,858	Manatee	330,302	11	8	3	0	
HOMESTEAD	F	63,290	Miami-Dade	2,551,290	0	12	0	0	
HOMESTEAD	P	63,290	Miami-Dade	2,551,290	72	51	29	5	
HOMESTEAD - General & Hospital	G	63,290	Miami-Dade	2,551,290	210	167	11	42	
HOMESTEAD - New Elected & Sr. Mgmt	G	63,290	Miami-Dade	2,551,290	5	2	0	3	
HOMESTEAD - Old Elected	G	63,290	Miami-Dade	2,551,290	2	3	0	4	
HOWEY-IN-THE-HILLS	P	1,097	Lake	299,677	6	2	0	0	
INDIALANTIC	G	2,782	Brevard	545,625	14	5	0	7	
INDIALANTIC	PF	2,782	Brevard	545,625	18	12	0	1	
INDIAN HARBOUR BEACH	P	8,456	Brevard	545,625	15	7	4	2	
INDIAN RIVER SHORES	G	3,936	Indian River	139,446	2	3	0	0	
INDIAN RIVER SHORES	PF	3,936	Indian River	139,446	20	3	0	1	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
INDIAN SHORES	P	1,420	Pinellas	920,381	10	2	0	0	
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,551,290	6,720	306	0	1,159	
JACKSONVILLE	CO	826,865	Duval	869,729	675	76	123	1	
JACKSONVILLE	G	826,865	Duval	869,729	6,109	4,603	0	90	
JACKSONVILLE	PF	826,865	Duval	869,729	2,213	2,045	550	52	
JACKSONVILLE - DISABILITY	G	826,865	Duval	869,729	5,627	16	0	0	COVERS ALL MBRS OF DB PLAN & DC PLAN
JACKSONVILLE BEACH	F	21,615	Duval	869,729	30	21	0	2	
JACKSONVILLE BEACH	G	21,615	Duval	869,729	214	144	16	16	
JACKSONVILLE BEACH	P	21,615	Duval	869,729	57	38	2	2	
JUPITER	P	56,337	Palm Beach	1,335,415	98	43	9	3	
JUPITER ISLAND	GPF	817	Martin	147,203	30	24	0	21	FROZEN AS OF 10/1/09 W/ EXCEPTION OF 14 MBRS WITHIN 5.5 YRS OF NORM RET
KEY BISCAYNE	PF	12,402	Miami-Dade	2,551,290	63	12	3	4	
KEY WEST	G	24,607	Monroe	72,897	243	115	5	18	
KEY WEST	PF	24,607	Monroe	72,897	152	95	12	5	
KEY WEST HOUSING	G	24,607	Monroe	72,897	59	25	5	12	
KEY WEST UTILITY	G	24,607	Monroe	72,897	136	164	0	24	
KISSIMMEE	F	62,322	Osceola	280,866	80	41	15	10	
KISSIMMEE	G	62,322	Osceola	280,866	450	149	22	114	
KISSIMMEE	P	62,322	Osceola	280,866	119	86	4	10	
KISSIMMEE UTILITY AUTHORITY	G	62,322	Osceola	280,866	250	145	14	81	
LABELLE	F	4,629	Hendry	38,132	30	0	0	0	16 PENDING REFUNDS
LADY LAKE	P	13,909	Lake	299,677	26	3	0	5	
LAKE ALFRED	G	5,018	Polk	606,888	39	16	0	27	
LAKE ALFRED	PF	5,018	Polk	606,888	21	3	0	4	
LAKE CITY	F	12,057	Columbia	67,729	19	13	1	4	
LAKE CITY	G	12,057	Columbia	67,729	77	52	8	15	
LAKE CITY	P	12,057	Columbia	67,729	36	19	0	18	
LAKE HELEN	P	2,619	Volusia	497,145	4	0	0	1	1 PENDING REFUND
LAKE MARY	F	13,937	Seminole	428,104	36	5	2	0	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
LAKE MARY	P	13,937	Seminole	428,104	38	13	0	15	
LAKE PARK (RETIRED)	P	8,272	Palm Beach	1,335,415	0	7	0	0	
LAKE WALES	F	14,323	Polk	606,888	24	10	3	1	
LAKE WALES	G	14,323	Polk	606,888	91	28	7	9	
LAKE WALES	P	14,323	Polk	606,888	39	21	1	3	
LAKE WORTH	F	35,110	Palm Beach	1,335,415	13	44	20	3	
LAKE WORTH	G	35,110	Palm Beach	1,335,415	239	300	27	3	
LAKE WORTH	P	35,110	Palm Beach	1,335,415	18	91	8	0	
LAKELAND	F	98,200	Polk	606,888	143	78	0	3	
LAKELAND	G	98,200	Polk	606,888	1,585	921	131	43	14 ADD'L ACTIVE "CROSS-CREDIT" MBRS
LAKELAND	P	98,200	Polk	606,888	206	152	13	25	
LANTANA	F	10,536	Palm Beach	1,335,415	19	9	4	2	
LANTANA	P	10,536	Palm Beach	1,335,415	28	10	0	5	
LARGO	PF	77,836	Pinellas	920,381	225	158	42	10	
LAUDERDALE-BY-THE-SEA (VOL)	F	6,105	Broward	1,771,099	63	8	0	0	
LAUDERHILL	F	67,037	Broward	1,771,099	79	53	11	0	
LAUDERHILL	G	67,037	Broward	1,771,099	87	75	9	12	22 MGMT PLAN TRANSFERS
LAUDERHILL	P	67,037	Broward	1,771,099	109	16	3	8	
LAUDERHILL (C&M)	G	67,037	Broward	1,771,099	67	44	2	5	
LEESBURG	F	20,263	Lake	299,677	56	21	0	0	
LEESBURG	G	20,263	Lake	299,677	290	196	0	201	
LEESBURG	P	20,263	Lake	299,677	70	28	0	7	
LIGHTHOUSE POINT	PF	10,419	Broward	1,771,099	52	3	0	2	
LIVE OAK	F	6,826	Suwannee	43,796	1	8	0	0	FRS EFFECTIVE 1/1/04; CREATED SUBSTITUTE PLAN
LONGBOAT KEY	F	6,878	SARASOTA/MANAT	713,966	31	29	0	3	
LONGBOAT KEY	G	6,878	SARASOTA/MANAT	713,966	44	24	2	16	
LONGBOAT KEY	P	6,878	SARASOTA/MANAT	713,966	16	19	1	0	
LONGWOOD	PF	13,606	Seminole	428,104	58	0	0	10	16 PENDING REFUNDS
LYNN HAVEN	F	18,764	Bay	169,392	21	5	0	0	



**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
LYNN HAVEN	G	18,764	Bay	169,392	94	11	5	10	
LYNN HAVEN	P	18,764	Bay	169,392	27	8	1	10	
MACCLENNY	F	6,355	Baker	26,938	25	0	0	1	31 PENDING REFUNDS
MADISON	F	2,862	Madison	19,227	9	4	1	0	
MADISON	P	2,862	Madison	19,227	15	7	0	1	
MAITLAND	PF	15,911	Orange	1,175,941	83	60	4	13	
MARATHON	F	8,362	Monroe	72,897	23	0	0	0	
MARCO ISLAND	F	16,521	Collier	329,849	24	1	0	0	
MARCO ISLAND	P	16,521	Collier	329,849	32	5	0	11	
MARIANNA	F	7,604	Jackson	49,847	17	4	0	0	
MARIANNA	P	7,604	Jackson	49,847	18	6	0	0	
MARTIN COUNTY	ERP		Martin	147,203	0	80	0	0	
MEDLEY	P	858	Miami-Dade	2,551,290	34	8	0	4	
MEDLEY - GENERAL + ELECTED	G	858	Miami-Dade	2,551,290	53	21	0	12	
MELBOURNE	F	77,101	Brevard	545,625	106	80	24	2	
MELBOURNE	G	77,101	Brevard	545,625	13	22	3	32	
MELBOURNE	P	77,101	Brevard	545,625	142	108	19	31	
MELBOURNE - SPECIAL RISK	G	77,101	Brevard	545,625	3	1	0	1	
MELBOURNE BEACH	P	3,098	Brevard	545,625	9	7	0	1	
MIAMI	GS	414,751	Miami-Dade	2,551,290	1,294	2,200	0	152	
MIAMI	PF	414,751	Miami-Dade	2,551,290	1,227	2,248	549	16	INCLUDES COLA EMPLOYEES
MIAMI - COLA (RETIRED)	PF	414,751	Miami-Dade	2,551,290	0	0	0	0	
MIAMI - ELECTED	G	414,751	Miami-Dade	2,551,290	2	6	0	3	FROZEN TO VESTED MEMBERS EFFECTIVE 10/22/09
MIAMI - EXCESS	GS	414,751	Miami-Dade	2,551,290	0	34	0	0	
MIAMI - OFF-STREET PARKING	G	414,751	Miami-Dade	2,551,290	95	10	0	4	
MIAMI - STAFF	GS	414,751	Miami-Dade	2,551,290	11	0	0	1	
MIAMI BEACH	G	90,097	Miami-Dade	2,551,290	1,049	1,045	55	63	
MIAMI BEACH	PF	90,097	Miami-Dade	2,551,290	428	605	77	16	
MIAMI SHORES VILLAGE	G	10,659	Miami-Dade	2,551,290	71	35	1	5	7 TRANSFERS TO POLICE PLAN
MIAMI SHORES VILLAGE	P	10,659	Miami-Dade	2,551,290	32	19	1	2	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
MIAMI SPRINGS	G	14,037	Miami-Dade	2,551,290	62	62	11	5	
MIAMI SPRINGS	PF	14,037	Miami-Dade	2,551,290	36	32	7	3	
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,551,290	0	625	0	0	
MIDWAY FCD	F		Santa Rosa	155,390	21	0	0	0	
MILTON	F	9,139	Santa Rosa	155,390	14	12	2	0	
MILTON	G	9,139	Santa Rosa	155,390	64	31	7	5	
MILTON	P	9,139	Santa Rosa	155,390	16	8	1	2	
MIRAMAR	F	123,478	Broward	1,771,099	111	30	8	3	
MIRAMAR	G	123,478	Broward	1,771,099	342	114	15	14	
MIRAMAR	P	123,478	Broward	1,771,099	168	68	23	3	
MIRAMAR - MANAGEMENT	G	123,478	Broward	1,771,099	57	19	7	4	
MONROE COUNTY	ERP		Monroe	72,897	0	8	0	0	
MONROE COUNTY VOL F.F. & EMS	F		Monroe	72,897	31	8	0	20	
MONTICELLO	F	2,444	Jefferson	14,478	15	3	0	5	
MONTICELLO	P	2,444	Jefferson	14,478	8	5	0	0	
MOUNT DORA	F	12,693	Lake	299,677	24	10	0	1	
MOUNT DORA	G	12,693	Lake	299,677	95	68	3	8	
MOUNT DORA	P	12,693	Lake	299,677	31	14	0	6	
NAPLES	F	19,584	Collier	329,849	52	32	0	6	
NAPLES	G	19,584	Collier	329,849	302	227	0	22	
NAPLES	P	19,584	Collier	329,849	68	61	3	10	
NEPTUNE BEACH	P	7,112	Duval	869,729	16	7	2	3	
NEW PORT RICHEY	F	14,849	Pasco	468,562	16	19	4	4	
NEW PORT RICHEY	P	14,849	Pasco	468,562	36	36	0	4	
NEW SMYRNA BEACH	F	22,792	Volusia	497,145	30	31	10	7	
NEW SMYRNA BEACH	P	22,792	Volusia	497,145	34	43	6	12	
NORTH BAY FCD	F		Okaloosa	187,280	15	2	0	3	
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	545,625	870	49	0	104	AKA: PARRISH MEDICAL CENTER, INC.
NORTH BROWARD HOSPITAL (aka Broward Health)	G	123,478	Broward	1,771,099	6,598	1,485	0	1,476	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
NORTH MIAMI 691 [GPF]	F	60,313	Miami-Dade	2,551,290	0	14	0	0	
NORTH MIAMI 691 [GPF]	G	60,313	Miami-Dade	2,551,290	256	146	0	3	
NORTH MIAMI 691 [GPF]	P	60,313	Miami-Dade	2,551,290	1	24	0	0	
NORTH MIAMI 748	P	60,313	Miami-Dade	2,551,290	108	32	0	0	
NORTH MIAMI BEACH	G	42,113	Miami-Dade	2,551,290	248	202	41	29	
NORTH MIAMI BEACH	PF	42,113	Miami-Dade	2,551,290	63	112	33	2	
NORTH MIAMI BEACH - MANAGEMENT	G	42,113	Miami-Dade	2,551,290	28	18	0	5	7 PENDING REFUNDS
NORTH NAPLES FCD	F		Collier	329,849	99	2	0	6	
NORTH PORT	F	58,674	Sarasota	383,664	84	16	0	8	
NORTH PORT	P	58,674	Sarasota	383,664	90	23	0	10	
NORTH RIVER FCD	F		Manatee	330,302	46	20	0	5	
OAKLAND PARK	G	42,020	Broward	1,771,099	145	129	0	48	
OAKLAND PARK	PF	42,020	Broward	1,771,099	64	113	8	3	
OCALA	G	57,041	Marion	332,989	569	586	20	224	
OCALA SUPP	F	57,041	Marion	332,989	128	55	6	4	
OCALA SUPP	P	57,041	Marion	332,989	146	79	15	13	
OCEAN CITY-WRIGHT FCD	F		Okaloosa	187,280	36	9	0	4	
OCOEE	G	36,947	Orange	1,175,941	177	69	3	42	
OCOEE	PF	36,947	Orange	1,175,941	119	33	6	21	
OKALOOSA ISLAND FCD	F		Okaloosa	187,280	18	11	0	0	
OKEECHOBEE	F	5,578	Okeechobee	39,805	10	1	2	3	
OKEECHOBEE	G	5,578	Okeechobee	39,805	75	25	1	2	
OKEECHOBEE	P	5,578	Okeechobee	39,805	19	11	1	1	
OLDSMAR	F	13,583	Pinellas	920,381	14	1	0	0	3 PENDING REFUNDS
ORANGE COUNTY LIBRARY	G		Orange	1,175,941	109	116	0	79	CLOSED AS OF 1/1/08
ORANGE PARK	F	8,403	Clay	192,071	19	19	0	8	
ORANGE PARK	G	8,403	Clay	192,071	59	1	0	41	
ORANGE PARK	P	8,403	Clay	192,071	21	21	0	14	
ORLANDO	F	245,402	Orange	1,175,941	473	410	22	1	
ORLANDO	G	245,402	Orange	1,175,941	217	778	0	111	CLOSED AS OF 10/1/98

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
ORLANDO	P	245,402	Orange	1,175,941	721	599	0	9	Plan has BackDROP but not DROP
ORLANDO AVIATION	G	245,402	Orange	1,175,941	184	213	0	127	
ORLANDO UTILITY	G	245,402	Orange	1,175,941	1,144	800	0	66	
ORMOND BEACH	F	38,612	Volusia	497,145	44	32	2	1	
ORMOND BEACH	G	38,612	Volusia	497,145	191	147	5	45	
ORMOND BEACH	P	38,612	Volusia	497,145	58	41	9	2	
OVIEDO	F	34,573	Seminole	428,104	52	2	0	0	
OVIEDO	P	34,573	Seminole	428,104	60	18	0	3	
PALATKA	F	10,203	Putnam	73,158	20	10	2	2	
PALATKA	G	10,203	Putnam	73,158	91	80	10	10	
PALATKA	P	10,203	Putnam	73,158	35	19	0	5	
PALM BAY	G	103,681	Brevard	545,625	0	5	0	0	CONVERTED TO DC PLAN
PALM BAY [PF]	F	103,681	Brevard	545,625	96	37	26	3	
PALM BAY [PF]	P	103,681	Brevard	545,625	141	61	15	11	
PALM BEACH [G,P,F,LG]	F	8,358	Palm Beach	1,335,415	51	81	13	6	
PALM BEACH [G,P,F,LG]	G	8,358	Palm Beach	1,335,415	151	150	30	13	
PALM BEACH [G,P,F,LG]	LG	8,358	Palm Beach	1,335,415	4	7	2	0	
PALM BEACH [G,P,F,LG]	P	8,358	Palm Beach	1,335,415	47	80	14	8	
PALM BEACH GARDENS	F	49,108	Palm Beach	1,335,415	108	13	6	2	
PALM BEACH GARDENS	G	49,108	Palm Beach	1,335,415	2	13	0	2	
PALM BEACH GARDENS	P	49,108	Palm Beach	1,335,415	84	32	24	1	
PALM COAST (VOL)	F	76,450	Flagler	97,160	42	17	0	0	
PALM HARBOR FCD	F		Pinellas	920,381	29	4	0	0	
PALM TRAN, INC. (ATU-1577)	G				520	226	0	91	
PALMETTO	G	12,755	Manatee	330,302	66	52	9	2	
PALMETTO	P	12,755	Manatee	330,302	32	24	2	3	
PANAMA CITY	F	35,800	Bay	169,392	59	61	17	0	1 PENDING REFUND
PANAMA CITY	P	35,800	Bay	169,392	89	77	2	3	
PANAMA CITY (SUPP)	G	35,800	Bay	169,392	19	7	0	2	
PANAMA CITY BEACH	F	12,067	Bay	169,392	29	5	4	2	
PANAMA CITY BEACH	G	12,067	Bay	169,392	156	46	4	2	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
PANAMA CITY BEACH	P	12,067	Bay	169,392	50	17	2	5	
PARKLAND	P	24,872	Broward	1,771,099	0	4	0	0	
PASCO COUNTY	ERP		Pasco	468,562	4,597	180	0	0	
PEMBROKE PARK COMM SUPP	G	6,103	Broward	1,771,099	5	2	0	0	
PEMBROKE PINES	G	155,239	Broward	1,771,099	42	358	0	356	CLOSED AS OF 2/1/10
PEMBROKE PINES	PF	155,239	Broward	1,771,099	356	224	72	4	
PENSACOLA	F	52,022	Escambia	299,511	98	157	16	0	
PENSACOLA	G	52,022	Escambia	299,511	195	588	70	59	CLOSED AS OF 6/17/07
PENSACOLA	P	52,022	Escambia	299,511	122	122	36	6	
PERRY	F	7,037	Taylor	22,898	14	12	0	5	
PERRY	P	7,037	Taylor	22,898	20	7	3	8	
PINELLAS PARK	F	49,653	Pinellas	920,381	73	57	15	2	
PINELLAS PARK	G	49,653	Pinellas	920,381	254	201	18	13	
PINELLAS PARK	P	49,653	Pinellas	920,381	93	52	9	1	
PLANT CITY	PF	34,963	Hillsborough	1,256,118	97	50	9	14	
PLANTATION	G	85,049	Broward	1,771,099	494	276	59	55	45 TRANSFERS TO POLICE PLAN
PLANTATION	P	85,049	Broward	1,771,099	114	83	55	4	
PLANTATION (VOL)	F	85,049	Broward	1,771,099	189	49	0	25	
POMPANO BEACH	G	102,239	Broward	1,771,099	472	314	45	23	
POMPANO BEACH [PF]	F	102,239	Broward	1,771,099	151	119	40	0	
POMPANO BEACH [PF]	P	102,239	Broward	1,771,099	31	207	6	1	
PORT ORANGE	F	56,386	Volusia	497,145	37	41	10	4	
PORT ORANGE	G	56,386	Volusia	497,145	170	50	0	7	6 PENDING REFUNDS
PORT ORANGE	P	56,386	Volusia	497,145	69	37	9	3	
PORT ST. LUCIE	P	167,252	Saint Lucie	280,355	182	36	7	18	
PUNTA GORDA	F	16,984	Charlotte	163,357	25	16	0	2	
PUNTA GORDA	G	16,984	Charlotte	163,357	156	87	14	10	
PUNTA GORDA	P	16,984	Charlotte	163,357	29	23	4	3	
QUINCY	PF	7,859	Gadsden	47,506	20	31	0	26	
RIVIERA BEACH	F	32,723	Palm Beach	1,335,415	61	48	8	1	
RIVIERA BEACH	G	32,723	Palm Beach	1,335,415	198	71	23	2	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
RIVIERA BEACH	P	32,723	Palm Beach	1,335,415	93	72	9	2	
ROCKLEDGE	F	25,265	Brevard	545,625	33	7	5	1	
ROCKLEDGE	G	25,265	Brevard	545,625	136	28	7	2	
ROCKLEDGE	P	25,265	Brevard	545,625	50	8	0	1	
ROYAL PALM BEACH	P	34,421	Palm Beach	1,335,415	0	0	0	0	
SAFETY HARBOR	F	16,851	Pinellas	920,381	15	0	0	1	
SAINT AUGUSTINE	F	13,092	Saint Johns	196,071	31	23	1	0	
SAINT AUGUSTINE	G	13,092	Saint Johns	196,071	217	108	0	15	26 PENDING REFUNDS
SAINT AUGUSTINE	P	13,092	Saint Johns	196,071	49	24	1	6	
SAINT CLOUD	G	37,723	Osceola	280,866	256	81	8	77	
SAINT CLOUD	PF	37,723	Osceola	280,866	114	35	9	11	
SAINT JOHNS RIVER PW PK	G		Duval	869,729	288	211	0	55	
SAINT LUCIE COUNTY FCD	F		Saint Lucie	280,355	315	150	0	16	
SAINT LUCIE COUNTY FCD	G		Saint Lucie	280,355	41	19	9	7	
SAINT PETE BEACH	F	9,357	Pinellas	920,381	26	21	2	1	
SAINT PETE BEACH	G	9,357	Pinellas	920,381	24	70	6	46	
SAINT PETE BEACH	P	9,357	Pinellas	920,381	20	22	4	5	
SAINT PETERSBURG	F	247,673	Pinellas	920,381	234	390	66	9	
SAINT PETERSBURG	G	247,673	Pinellas	920,381	1,572	1,104	64	227	
SAINT PETERSBURG	P	247,673	Pinellas	920,381	448	509	77	60	
SAN CARLOS PARK FCD	F		Okaloosa	187,280	34	1	0	0	
SANFORD	F	54,064	Seminole	428,104	71	42	3	1	
SANFORD	P	54,064	Seminole	428,104	115	50	7	14	
SANIBEL	G	6,489	Lee	638,029	26	55	5	74	
SANIBEL	P	6,489	Lee	638,029	18	18	3	6	
SARASOTA	F	52,517	Sarasota	383,664	21	157	0	2	
SARASOTA	G	52,517	Sarasota	383,664	275	393	17	18	
SARASOTA	P	52,517	Sarasota	383,664	135	157	39	3	
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	383,664	2,109	731	0	628	
SARASOTA-MANATEE A	G		Sarasota	383,664	76	38	0	20	CLOSED AS OF 10/1/2007

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
SATELLITE BEACH	G	10,315	Brevard	545,625	8	19	1	4	
SATELLITE BEACH	PF	10,315	Brevard	545,625	36	19	2	3	
SEBASTIAN	P	22,188	Indian River	139,446	33	11	0	3	
SEBRING	F	10,560	Highlands	98,955	16	16	3	2	
SEBRING	P	10,560	Highlands	98,955	26	13	6	2	CLOSED AS OF 1/1/13
SEMINOLE	F	17,184	Pinellas	920,381	68	64	0	7	
SHALIMAR	P	731	Okaloosa	187,280	4	0	0	0	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,771,099	7,489	1,216	0	2,246	CLOSED AS OF 11/1/11
SOUTH MIAMI [GP]	G	13,576	Miami-Dade	2,551,290	44	23	0	3	CLOSED TO GENERAL MEMBERS AS OF 10/1/11
SOUTH MIAMI [GP]	P	13,576	Miami-Dade	2,551,290	45	19	0	5	
SOUTH PASADENA	F	5,046	Pinellas	920,381	15	8	3	3	
SOUTH WALTON FCD	F		Walton	56,965	90	3	1	8	
SOUTHERN MANATEE FCD	F		Manatee	330,302	77	11	4	0	24 PENDING REFUNDS
SOUTHERN MANATEE FCD	G		Manatee	330,302	7	3	0	0	
STARKE	F	5,437	Bradford	27,239	32	5	1	0	
STARKE	G	5,437	Bradford	27,239	35	44	6	3	
STARKE	P	5,437	Bradford	27,239	17	8	0	3	
SUNRISE	F	86,154	Broward	1,771,099	113	56	32	6	
SUNRISE	G	86,154	Broward	1,771,099	485	330	91	73	
SUNRISE	P	86,154	Broward	1,771,099	139	91	35	1	
SURFSIDE [GP]	G	5,776	Miami-Dade	2,551,290	52	19	0	4	
SURFSIDE [GP]	P	5,776	Miami-Dade	2,551,290	27	13	0	4	
SWEETWATER	P	19,963	Miami-Dade	2,551,290	35	1	0	1	
TALLAHASSEE [GPF]	F	183,643	Leon	277,670	227	193	0	6	
TALLAHASSEE [GPF]	G	183,643	Leon	277,670	2,019	1,284	0	204	
TALLAHASSEE [GPF]	P	183,643	Leon	277,670	330	195	0	37	
TAMARAC	F	61,102	Broward	1,771,099	91	28	7	4	
TAMARAC	G	61,102	Broward	1,771,099	170	134	0	39	
TAMARAC	P	61,102	Broward	1,771,099	0	37	0	0	

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
TAMARAC - EXECUTIVE	G	61,102	Broward	1,771,099	73	18	0	15	
TAMPA	G	341,771	Hillsborough	1,256,118	2,454	1,889	173	453	
TAMPA	PF	341,771	Hillsborough	1,256,118	1,349	1,727	239	11	
TARPON SPRINGS	F	23,767	Pinellas	920,381	30	24	5	4	
TARPON SPRINGS	P	23,767	Pinellas	920,381	44	24	2	6	
TAVARES	F	14,054	Lake	299,677	20	7	0	0	
TAVARES	P	14,054	Lake	299,677	25	8	0	2	
TEMPLE TERRACE	F	24,919	Hillsborough	1,256,118	44	17	5	3	
TEMPLE TERRACE	P	24,919	Hillsborough	1,256,118	47	42	2	5	
TEQUESTA	G	5,652	Palm Beach	1,335,415	36	1	0	2	
TEQUESTA [PF]	F	5,652	Palm Beach	1,335,415	17	1	1	1	
TEQUESTA [PF]	P	5,652	Palm Beach	1,335,415	10	0	0	3	
TITUSVILLE	G	43,529	Brevard	545,625	245	267	39	65	
TITUSVILLE	PF	43,529	Brevard	545,625	123	99	13	19	
TRI-COUNTY TRANSIT (ATU-1596)	G				763	250	5	54	
UMATILLA	P	3,481	Lake	299,677	8	1	0	0	
VALPARAISO	PF	5,226	Okaloosa	187,280	10	1	0	0	2 PENDING REFUNDS
VENICE	F	20,918	Sarasota	383,664	37	43	0	0	
VENICE	P	20,918	Sarasota	383,664	43	43	2	5	
VERO BEACH	F	15,326	Indian River	139,446	0	15	0	0	
VERO BEACH	G	15,326	Indian River	139,446	379	309	0	95	
VERO BEACH	P	15,326	Indian River	139,446	48	41	3	1	
VILLAGE OF NORTH PALM BEACH	G	12,177	Palm Beach	1,335,415	58	10	0	43	
VILLAGE OF NORTH PALM BEACH	PF	12,177	Palm Beach	1,335,415	52	15	0	8	
VILLAGE OF PALM SPRINGS	G	19,769	Palm Beach	1,335,415	65	39	0	44	CLOSED AS OF 6/30/10
VILLAGE OF PALM SPRINGS	PF	19,769	Palm Beach	1,335,415	24	19	2	17	
VOLUSIA COUNTY (VOL)	F		Volusia	497,145	36	29	0	12	
WAUCHULA	GP	5,072	Hardee	27,762	62	36	0	6	8 PENDING REFUNDS
WEST MANATEE FCD	F		Manatee	330,302	30	2	0	4	
WEST MELBOURNE	P	19,118	Brevard	545,625	30	9	3	1	
WEST PALM BEACH	F	101,668	Palm Beach	1,335,415	171	176	0	6	



**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
WEST PALM BEACH	G	101,668	Palm Beach	1,335,415	41	153	0	10	
WEST PALM BEACH	P	101,668	Palm Beach	1,335,415	214	188	53	11	
WILLISTON	G	2,768	Levy	40,339	29	20	0	8	1 PENDING REFUND
WILLISTON	P	2,768	Levy	40,339	10	1	0	0	3 PENDING REFUNDS
WILTON MANORS (VOL)	F	11,878	Broward	1,771,099	2	3	0	5	
WILTON MANORS [GP]	G	11,878	Broward	1,771,099	8	33	9	1	CLOSED EFFECTIVE 8/1/07
WILTON MANORS [GP]	P	11,878	Broward	1,771,099	3	26	6	0	CLOSED EFFECTIVE 8/1/07
WINTER GARDEN	G	36,063	Orange	1,175,941	131	49	0	52	
WINTER GARDEN	PF	36,063	Orange	1,175,941	113	34	0	36	
WINTER HAVEN	F	34,388	Polk	606,888	65	31	1	2	
WINTER HAVEN	G	34,388	Polk	606,888	258	169	19	89	
WINTER HAVEN	P	34,388	Polk	606,888	80	38	2	10	
WINTER PARK	F	27,728	Orange	1,175,941	61	32	13	2	
WINTER PARK	P	27,728	Orange	1,175,941	66	58	10	2	
WINTER SPRINGS	GPF	33,430	Seminole	428,104	210	51	0	98	
<b>Grand Totals:</b>		491			109,706	61,749	5,274	16,567	



**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	10/01/2012	N	After	UC	17,941,778	25,710,712	7,768,934	69.8%	3,337,959	232.7	
ALACHUA COUNTY LIBRARY	G	10/01/2011	N	None	UC	16,280,074	23,506,704	7,226,630	69.3%	4,074,755	177.4	
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 SCHOOL BOARD	ERP	07/01/2011	N	After	AGG	3,352,827	7,455,497	4,102,670	45.0%	130,414,767	3.1	
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	
ALTAMONTE SPRINGS	G	10/01/2012	N	None	EAN	12,188,195	12,429,282	241,087	98.1%	8,052,707	3.0	
ALTAMONTE SPRINGS	G	10/01/2011	N	None	EAN	9,523,673	11,176,673	1,653,000	85.2%	8,102,284	20.4	
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	10/01/2009	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	7,352,041	1,178,728	84.0%	0	0.0	
ALTAMONTE SPRINGS	P	10/01/2012	N	None	EAN	8,488,020	10,040,116	1,552,096	84.5%	3,991,368	38.9	
ALTAMONTE SPRINGS	P	10/01/2011	N	None	EAN	6,135,753	8,668,381	2,532,628	70.8%	3,633,136	69.7	
ALTAMONTE SPRINGS	P	10/01/2010	N	After	EAN	5,474,818	7,655,669	2,180,851	71.5%	3,526,818	61.8	
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	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	
APOPKA	F	10/01/2011	N	None	EAN	21,410,951	25,415,423	4,004,472	84.2%	4,164,301	96.2	
APOPKA	F	10/01/2010	Y	None	EAN	21,338,374	24,052,103	2,713,729	88.7%	4,115,944	65.9	
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	G	10/01/2011	N	None	EAN	28,297,728	37,692,945	9,395,217	75.1%	8,445,046	111.3	

### 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
APOPKA	G	10/01/2010	N	None	EAN	27,898,852	34,328,465	6,429,613	81.3%	8,530,307	75.4	
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	10/01/2008	N	None	EAN	24,939,067	29,619,921	4,680,854	84.2%	9,394,149	49.8	
APOPKA	P	10/01/2011	N	None	EAN	26,787,695	31,182,216	4,394,521	85.9%	4,332,162	101.4	
APOPKA	P	10/01/2010	N	None	EAN	26,525,820	28,860,892	2,335,072	91.9%	4,619,039	50.6	
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	
ARCADIA	G	01/01/2013	N	None	FIL	2,075,913	2,768,705	692,792	75.0%	838,596	82.6	
ARCADIA	G	01/01/2012	N	After	FIL	1,956,546	2,928,098	971,552	66.8%	686,316	141.6	
ARCADIA	G	01/01/2011	N	None	FIL	1,918,708	2,880,372	961,664	66.6%	821,992	117.0	
ARCADIA	G	01/01/2010	N	None	FIL	1,760,785	2,908,228	1,147,443	60.5%	0	0.0	
ARCADIA	G	01/01/2009	N	None	FIL	1,539,570	2,779,378	1,239,808	55.4%	0	0.0	
ARCADIA	PF	10/01/2012	N	None	EAN	7,342,375	9,726,266	2,383,891	75.5%	579,741	411.2	
ARCADIA	PF	10/01/2011	N	None	EAN	7,386,316	9,500,454	2,114,138	77.7%	633,064	334.0	
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	After	EAN	7,766,771	8,866,137	1,099,366	87.6%	932,285	117.9	
ARCADIA	PF	10/01/2008	N	After	EAN	7,924,519	8,846,352	921,833	89.6%	985,275	93.6	
ATLANTIC BEACH	G	09/30/2012	N	None	EAN	12,513,031	16,797,167	4,284,136	74.5%	3,713,609	115.4	
ATLANTIC BEACH	G	09/30/2011	N	None	EAN	11,119,463	16,053,066	4,933,603	69.3%	3,738,277	132.0	
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	09/30/2008	N	After	EAN	9,208,773	12,624,084	3,415,311	72.9%	3,726,713	91.6	
ATLANTIC BEACH	P	09/30/2012	N	None	EAN	6,880,124	10,600,187	3,720,063	64.9%	1,548,109	240.3	
ATLANTIC BEACH	P	09/30/2011	N	None	EAN	6,305,176	10,065,007	3,759,831	62.6%	1,605,814	234.1	

### 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
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	
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	
ATLANTIS	P	10/01/2011	N	After	EAN	1,206,498	1,529,662	323,164	78.9%	0	0.0	
ATLANTIS	P	10/01/2011	Y	After	EAN	1,206,498	1,569,732	363,234	76.9%	0	0.0	
ATLANTIS	P	10/01/2008	N	After	EAN	1,490,391	1,516,393	26,002	98.3%	0	0.0	
AUBURNDALE	F	10/01/2012	N	None	EAN	4,989,349	7,075,401	2,086,052	70.5%	738,736	282.4	
AUBURNDALE	F	10/01/2011	N	None	EAN	4,827,222	6,744,443	1,917,221	71.6%	691,020	277.4	
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	10/01/2009	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	G	10/01/2012	N	After	EAN	12,868,795	19,279,869	6,411,074	66.7%	2,716,654	236.0	
AUBURNDALE	G	10/01/2012	Y	After	EAN	12,868,795	19,273,002	6,404,207	66.8%	2,716,654	235.7	
AUBURNDALE	G	10/01/2011	Y	None	EAN	12,683,445	18,653,582	5,970,137	68.0%	2,809,911	212.5	
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	17,216,967	3,854,916	77.6%	2,897,533	133.0	
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	N	None	AGG	12,777,662	15,228,116	2,450,454	83.9%	3,124,545	78.4	
AUBURNDALE	G	10/01/2008	N	After	AGG	14,294,979	16,761,912	2,466,933	85.3%	3,264,011	75.6	AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
AUBURNDALE	P	10/01/2012	N	None	FIL	7,563,209	9,097,509	1,534,300	83.1%	1,494,246	102.7	
AUBURNDALE	P	10/01/2011	N	None	FIL	7,139,161	8,671,557	1,532,396	82.3%	1,535,612	99.8	
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	10/01/2009	N	None	FIL	6,717,038	7,499,859	782,821	89.6%	1,579,757	49.6	
AUBURNDALE	P	10/01/2008	N	After	FIL	6,481,484	7,241,445	759,961	89.5%	1,470,281	51.7	

### 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
AVENTURA	P	10/01/2012	N	None	EAN	19,610,921	25,129,927	5,519,006	78.0%	7,663,687	72.0	
AVENTURA	P	10/01/2009	Y	None	EAN	10,375,589	16,273,418	5,897,829	63.8%	6,418,797	91.9	
AVON PARK	F	10/01/2012	N	None	EAN	3,594,103	5,475,749	1,881,646	65.6%	732,830	256.8	
AVON PARK	F	10/01/2011	N	None	EAN	3,329,417	4,967,713	1,638,296	67.0%	703,667	232.8	
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	10/01/2010	Y	After	EAN	3,449,783	4,651,658	1,201,875	74.2%	680,087	176.7	
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	P	10/01/2011	N	None	EAN	5,173,266	5,689,461	516,195	90.9%	955,150	54.0	
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	10/01/2009	N	None	EAN	5,172,660	5,147,485	-25,175	100.5%	967,184	-2.6	
AVON PARK	P	10/01/2008	N	After	EAN	5,101,456	4,939,141	-162,315	103.3%	1,041,764	-15.6	
BAL HARBOUR VILLAGE	G	10/01/2010	N	None	EAN	8,199,480	10,022,134	1,822,654	81.8%	1,391,498	131.0	
BAL HARBOUR VILLAGE	G	10/01/2009	N	None	EAN	7,935,153	10,066,064	2,130,911	78.8%	1,267,020	168.2	
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	P	10/01/2012	N	None	EAN	12,220,206	21,883,525	9,663,319	55.8%	1,830,726	527.8	
BAL HARBOUR VILLAGE	P	10/01/2011	N	None	EAN	11,356,851	20,223,214	8,866,363	56.2%	1,995,357	444.3	
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	10/01/2009	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	
BARTOW	F	10/01/2012	N	None	FIL	6,262,478	7,257,446	994,968	86.3%	917,980	108.4	
BARTOW	F	10/01/2011	N	None	FIL	5,811,918	6,711,989	900,071	86.6%	1,016,923	88.5	
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	10/01/2009	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	



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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
BARTOW	G	10/01/2012	N	After	EAN	14,177,233	24,709,286	10,532,053	57.4%	7,865,605	133.9	
BARTOW	G	10/01/2011	Y	After	EAN	12,490,930	22,778,863	10,287,933	54.8%	7,906,990	130.1	
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	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	P	10/01/2012	N	None	EAN	12,054,173	16,484,217	4,430,044	73.1%	1,667,067	265.7	
BARTOW	P	10/01/2011	N	None	EAN	11,328,641	15,863,383	4,534,742	71.4%	1,729,395	262.2	
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	After	FIL	12,075,278	12,875,477	800,199	93.8%	1,783,136	44.9	
BAY HARBOR ISLANDS [GP]	G	10/01/2011	N	None	EAN	5,329,264	6,676,875	1,347,611	79.8%	2,620,105	51.4	
BAY HARBOR ISLANDS [GP]	G	10/01/2010	N	After	EAN	5,454,127	7,075,213	1,621,086	77.1%	2,788,721	58.1	
BAY HARBOR ISLANDS [GP]	G	10/01/2009	N	After	AGG	4,616,541	6,683,455	2,066,914	69.1%	1,953,049	105.8	
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]	P	10/01/2011	N	None	EAN	6,066,531	8,568,343	2,501,812	70.8%	1,548,611	161.6	
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	After	EAN	5,491,467	7,841,748	2,350,281	70.0%	1,549,004	151.7	
BAY HARBOR ISLANDS [GP]	P	10/01/2009	N	After	AGG	4,467,097	6,581,836	2,114,739	67.9%	1,066,431	198.3	
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 MEDICAL CENTER	G	01/01/2013	N	After	PUC	87,807,918	102,102,230	14,294,312	86.0%	0	0.0	
BAY MEDICAL CENTER	G	01/01/2012	N	After	PUC	84,852,382	100,251,000	15,398,618	84.6%	67,145,281	22.9	
BAY MEDICAL CENTER	G	01/01/2011	N	After	PUC	86,362,771	92,024,507	5,661,736	93.8%	69,397,780	8.2	
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	01/01/2010	Y	After	PUC	85,374,844	93,035,190	7,660,346	91.8%	62,904,109	12.2	
BAY MEDICAL CENTER	G	01/01/2009	N	After	PUC	78,843,824	88,011,493	9,167,669	89.6%	68,834,900	13.3	
BELLE GLADE	G	10/01/2012	N	After	AGG	12,880,520	12,524,347	-356,173	102.8%	2,769,571	-12.9	
BELLE GLADE	G	10/01/2011	N	After	AGG	12,287,207	11,859,393	-427,814	103.6%	2,755,045	-15.5	

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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
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	10/01/2008	N	After	EAN	12,384,925	10,757,632	-1,627,293	115.1%	3,373,646	-48.2	
BELLE GLADE (RETIRED)	PF	10/01/2012	N	None	AGG	5,260,710	4,002,874	-1,257,836	131.4%	0	0.0	
BELLE GLADE (RETIRED)	PF	10/01/2011	N	After	AGG	4,655,664	3,792,377	-863,287	122.8%	0	0.0	
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	10/01/2012	N	None	AGG	1,588,375	1,830,180	241,805	86.8%	903,579	26.8	
BELLE GLADE HOUSING	G	10/01/2011	N	None	AGG	1,427,204	1,701,650	274,446	83.9%	899,775	30.5	
BELLE GLADE HOUSING	G	10/01/2010	N	None	AGG	1,233,941	1,517,140	283,199	81.3%	842,420	33.6	
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	1,128,462	129,915	88.5%	772,670	16.8	
BELLEAIR	P	10/01/2012	N	None	FIL	2,130,695	2,641,751	511,056	80.7%	701,450	72.9	
BELLEAIR	P	10/01/2011	N	None	FIL	2,014,037	2,481,436	467,399	81.2%	738,041	63.3	
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	After	FIL	1,854,654	2,281,665	427,011	81.3%	604,845	70.6	
BELLEVIEW	P	10/01/2012	N	None	EAN	2,117,696	2,997,512	879,816	70.6%	393,392	223.6	
BELLEVIEW	P	10/01/2011	N	After	EAN	1,967,836	2,753,325	785,489	71.5%	437,910	179.4	
BELLEVIEW	P	10/01/2010	N	After	EAN	1,970,317	2,748,400	778,083	71.7%	506,862	153.5	
BELLEVIEW	P	10/01/2009	N	None	EAN	1,843,446	2,434,022	590,576	75.7%	624,954	94.5	
BELLEVIEW	P	10/01/2008	N	After	EAN	1,706,332	2,327,241	620,909	73.3%	635,217	97.7	
BERT FISH MEDICAL CENTER	G	01/01/2012	N	None	UC	19,492,323	28,823,501	9,331,178	67.6%	1,340,868	695.9	
BOCA GRANDE FCD	F	10/01/2012	N	None	FIL	3,034,303	3,510,493	476,190	86.4%	1,100,015	43.3	

**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
BOCA GRANDE FCD	F	10/01/2011	Y	After	FIL	2,199,148	2,667,195	468,047	82.5%	1,106,728	42.3	
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	After	FIL	1,449,871	1,242,916	-206,955	116.7%	1,049,538	-19.7	
BOCA RATON	G	10/01/2012	N	After	EAN	150,345,970	178,273,672	27,927,702	84.3%	28,583,981	97.7	
BOCA RATON	G	10/01/2011	N	None	EAN	150,588,964	177,690,848	27,101,884	84.7%	29,915,815	90.6	
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	PF	10/01/2012	N	None	EAN	203,322,898	332,333,062	129,010,164	61.2%	29,457,656	438.0	
BOCA RATON	PF	10/01/2011	N	None	EAN	205,429,026	327,580,198	122,151,172	62.7%	28,591,197	427.2	
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 EXECUTIVE	G	10/01/2012	N	After	EAN	22,789,967	34,630,704	11,840,737	65.8%	4,821,123	245.6	
BOCA RATON EXECUTIVE	G	10/01/2011	N	After	EAN	20,537,605	31,316,268	10,778,663	65.6%	5,090,292	211.7	
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	After	EAN	19,058,673	27,612,044	8,553,371	69.0%	4,896,787	174.7	
BOCA RATON EXECUTIVE	G	10/01/2009	N	After	EAN	17,480,309	24,713,430	7,233,121	70.7%	5,264,102	137.4	
BOCA RATON EXECUTIVE	G	10/01/2008	N	After	EAN	15,850,171	21,482,012	5,631,841	73.8%	5,139,000	109.6	
BOCA RATON HOUSING	G	10/01/2011	Y	After	AGG	1,528,642	1,350,273	-178,369	113.2%	862,168	-20.7	
BOCA RATON HOUSING	G	10/01/2009	N	After	AGG	1,201,094	1,014,602	-186,492	118.4%	681,228	-27.4	CALCULATED USING ENTRY AGE NORMAL COST METHOD
BONITA SPRINGS FCD	F	10/01/2012	N	None	EAN	32,713,974	62,102,318	29,388,344	52.7%	6,060,748	484.9	
BONITA SPRINGS FCD	F	10/01/2011	N	None	EAN	31,017,767	60,986,013	29,968,246	50.9%	6,482,298	462.3	
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	

**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
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	G	10/01/2011	N	None	FIL	1,955,409	1,907,343	-48,066	102.5%	540,894	-8.9	
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	After	FIL	1,531,755	1,475,497	-56,258	103.8%	889,966	-6.3	
BONITA SPRINGS FCD	G	10/01/2008	N	After	FIL	1,313,731	1,294,700	-19,031	101.5%	860,996	-2.2	
BOYNTON BEACH	F	10/01/2012	N	After	EAN	50,548,749	88,420,130	37,871,381	57.2%	9,375,520	403.9	
BOYNTON BEACH	F	10/01/2011	N	After	EAN	49,140,415	84,384,761	35,244,346	58.2%	9,781,772	360.3	
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	G	10/01/2012	N	None	EAN	100,907,564	135,449,481	34,541,917	74.5%	20,956,556	164.8	
BOYNTON BEACH	G	10/01/2011	N	After	EAN	98,246,139	132,394,009	34,147,870	74.2%	22,183,119	153.9	
BOYNTON BEACH	G	10/01/2010	N	None	EAN	96,128,081	125,794,845	29,666,764	76.4%	26,148,644	113.5	
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	
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	P	10/01/2012	N	After	EAN	52,594,653	92,351,033	39,756,380	57.0%	11,789,237	337.2	
BOYNTON BEACH	P	10/01/2011	N	After	EAN	49,115,728	89,656,412	40,540,684	54.8%	12,397,266	327.0	
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	10/01/2010	Y	None	EAN	48,129,593	81,957,204	33,827,611	58.7%	12,592,795	268.6	
BOYNTON BEACH	P	10/01/2009	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	
BRADENTON	F	10/01/2012	N	None	EAN	30,084,877	45,253,127	15,168,250	66.5%	3,861,209	392.8	

### 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
BRADENTON	F	10/01/2011	N	None	EAN	28,968,552	44,421,789	15,453,237	65.2%	3,801,293	406.5	
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	After	EAN	29,533,913	37,712,988	8,179,075	78.3%	4,065,747	201.2	
BRADENTON	P	10/01/2012	N	None	EAN	50,520,702	66,124,218	15,603,516	76.4%	6,776,210	230.3	
BRADENTON	P	10/01/2011	N	None	EAN	48,975,195	61,931,747	12,956,552	79.1%	6,490,692	199.6	
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	
BROOKSVILLE	F	10/01/2012	N	None	EAN	4,669,793	6,348,213	1,678,420	73.6%	651,086	257.8	
BROOKSVILLE	F	10/01/2011	Y	After	EAN	4,484,550	6,219,138	1,734,588	72.1%	687,564	252.3	
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	10/01/2009	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	P	10/01/2012	N	None	AGG	3,524,461	3,560,524	36,063	99.0%	1,155,943	3.1	
BROOKSVILLE	P	10/01/2011	N	None	AGG	3,208,199	3,477,532	269,333	92.3%	1,162,664	23.2	
BROOKSVILLE	P	10/01/2010	N	After	AGG	3,102,669	3,239,304	136,635	95.8%	959,684	14.2	
BROOKSVILLE	P	10/01/2009	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	
BUNNELL	F	10/01/2012	N	After	AGG	439,257	377,638	-61,619	116.3%	21,667	-284.4	
BUNNELL	F	10/01/2010	N	After	EAN	409,910	374,902	-35,008	109.3%	22,500	-155.6	
BUNNELL	F	10/01/2008	N	After	EAN	382,429	266,398	-116,031	143.6%	14,167	-819.0	
BUSHNELL	G	10/01/2012	N	After	EAN	1,355,293	1,639,409	284,116	82.7%	966,407	29.4	
BUSHNELL	G	10/01/2011	N	None	EAN	1,137,928	1,453,237	315,309	78.3%	983,148	32.1	
BUSHNELL	G	10/01/2009	N	None	EAN	885,785	1,141,386	255,601	77.6%	938,654	27.2	

**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
BUSHNELL	G	10/01/2008	N	After	EAN	765,268	966,020	200,752	79.2%	874,161	23.0	
BUSHNELL	P	10/01/2011	N	None	FIL	988,569	1,118,249	129,680	88.4%	360,436	36.0	
BUSHNELL	P	10/01/2010	Y	After	FIL	897,200	1,033,517	136,317	86.8%	407,716	33.4	
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	729,292	775,008	45,716	94.1%	344,182	13.3	
CAPE CORAL	F	10/01/2012	N	After	EAN	89,731,775	150,265,029	60,533,254	59.7%	13,453,644	449.9	
CAPE CORAL	F	10/01/2011	N	None	EAN	82,465,326	142,948,929	60,483,603	57.7%	12,767,637	473.7	
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	After	EAN	80,099,788	113,528,819	33,429,031	70.6%	13,789,968	242.4	
CAPE CORAL	G	10/01/2012	N	After	EAN	133,552,220	229,144,241	95,592,021	58.3%	35,151,182	271.9	
CAPE CORAL	G	10/01/2011	N	None	EAN	123,088,869	214,044,075	90,955,206	57.5%	35,472,029	256.4	
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	10/01/2008	N	After	EAN	115,373,850	168,271,094	52,897,244	68.6%	41,966,953	126.0	
CAPE CORAL	P	10/01/2012	N	After	EAN	87,092,695	130,313,119	43,220,424	66.8%	14,266,182	303.0	
CAPE CORAL	P	10/01/2011	N	None	EAN	79,498,223	126,182,236	46,684,013	63.0%	13,098,122	356.4	
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	10/01/2009	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	After	EAN	71,617,100	100,015,792	28,398,692	71.6%	15,569,343	182.4	
CASSELBERRY	PF	10/01/2012	N	None	AGG	10,917,597	12,511,094	1,593,497	87.3%	3,499,263	45.5	
CASSELBERRY	PF	10/01/2011	N	None	AGG	9,107,883	11,003,759	1,895,876	82.8%	3,621,240	52.4	
CASSELBERRY	PF	10/01/2010	N	After	AGG	8,058,785	9,468,325	1,409,540	85.1%	3,278,798	43.0	

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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
CASSELBERRY	PF	10/01/2009	N	None	AGG	6,854,844	7,945,740	1,090,896	86.3%	3,171,407	34.4	AAL CALCULATED USING THE 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	
CHATTAHOOCHEE	F	10/01/2010	N	After	AGG	379,802	428,989	49,187	88.5%	55,128	89.2	
CLEARWATER	F	01/01/2012	N	After	AGG	6,341,468	5,659,565	-681,903	112.0%	0	0.0	
CLEARWATER	F	01/01/2010	N	None	AGG	7,069,681	6,752,633	-317,048	104.7%	0	0.0	
CLEARWATER	GPF	01/01/2013	N	After	FIL	688,731,221	746,701,092	57,969,871	92.2%	74,422,344	77.9	
CLEARWATER	GPF	01/01/2012	N	None	FIL	664,087,199	681,871,531	17,784,332	97.4%	74,765,020	23.8	
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	
CLERMONT	F	10/01/2011	N	None	AGG	4,284,079	4,224,986	-59,093	101.4%	2,792,489	-2.1	
CLERMONT	F	10/01/2009	N	After	AGG	2,609,047	2,596,659	-12,388	100.5%	2,552,427	-0.5	
CLERMONT	P	10/01/2012	Y	After	AGG	9,291,324	8,632,023	-659,301	107.6%	2,424,191	-27.2	
CLERMONT	P	10/01/2012	N	After	AGG	9,336,492	8,619,484	-717,008	108.3%	2,424,191	-29.6	
CLERMONT	P	10/01/2011	N	None	AGG	7,341,114	7,908,270	567,156	92.8%	2,548,993	22.3	
CLERMONT	P	10/01/2009	N	After	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 (RETIRED)	G	10/01/2011	N	None	AGG	488,225	412,730	-75,495	118.3%	0	0.0	
CLERMONT (RETIRED)	G	10/01/2009	N	After	AGG	573,379	566,885	-6,494	101.1%	0	0.0	
CLEWISTON	G	10/01/2010	N	None	AGG	7,811,043	9,687,335	1,876,292	80.6%	2,718,763	69.0	
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	10/01/2008	N	None	AGG	7,512,877	8,670,382	1,157,505	86.6%	2,538,659	45.6	
COCOA	F	10/01/2012	N	None	EAN	11,059,507	22,171,157	11,111,650	49.9%	1,772,109	627.0	
COCOA	F	10/01/2011	N	After	EAN	10,548,709	21,774,376	11,225,667	48.4%	1,879,004	597.4	
COCOA	F	10/01/2010	Y	After	EAN	10,808,274	20,905,842	10,097,568	51.7%	2,071,147	487.5	

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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	10/01/2009	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	After	EAN	10,455,840	18,023,376	7,567,536	58.0%	1,543,116	490.4	
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	G	10/01/2012	N	After	EAN	11,254,112	16,435,966	5,181,854	68.5%	325,223	1,593.3	
COCOA	G	10/01/2011	N	None	EAN	11,217,328	15,912,331	4,695,003	70.5%	373,372	1,257.5	
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	After	EAN	13,192,455	16,382,910	3,190,455	80.5%	510,730	624.7	
COCOA	P	10/01/2012	N	None	EAN	20,380,819	25,407,829	5,027,010	80.2%	2,846,388	176.6	
COCOA	P	10/01/2011	N	None	EAN	19,161,508	24,002,698	4,841,190	79.8%	3,042,163	159.1	
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 BEACH	F	10/01/2012	N	None	EAN	7,606,723	12,791,832	5,185,109	59.5%	1,439,422	360.2	
COCOA BEACH	F	10/01/2011	N	None	EAN	6,963,778	12,180,852	5,217,074	57.2%	1,362,467	382.9	
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	G	10/01/2011	N	None	FIL	16,055,038	15,623,261	-431,777	102.8%	4,879,634	-8.8	
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	10/01/2008	N	After	FIL	14,594,805	13,834,187	-760,618	105.5%	4,952,206	-15.4	
COCOA BEACH	P	10/01/2012	N	None	EAN	7,820,220	14,499,039	6,678,819	53.9%	1,798,182	371.4	
COCOA BEACH	P	10/01/2011	N	None	EAN	7,066,831	14,287,613	7,220,782	49.5%	1,852,447	389.8	



**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
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	
COOPER CITY	F	10/01/2012	N	After	AGG	16,485,737	23,834,063	7,348,326	69.2%	621,690	1,182.0	
COOPER CITY	F	10/01/2011	N	After	AGG	15,330,822	23,349,584	8,018,762	65.7%	666,772	1,202.6	
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	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	G	10/01/2012	N	After	FIL	21,747,225	28,649,728	6,902,503	75.9%	4,625,087	149.2	
COOPER CITY	G	10/01/2011	N	None	FIL	20,008,995	27,092,841	7,083,846	73.9%	5,011,475	141.4	
COOPER CITY	G	10/01/2010	N	None	FIL	18,462,476	25,632,813	7,170,337	72.0%	5,360,118	133.8	
COOPER CITY	G	10/01/2009	N	After	FIL	16,661,598	23,789,482	7,127,884	70.0%	5,360,748	133.0	
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	10/01/2012	N	None	AGG	21,490,874	28,169,408	6,678,534	76.3%	592,661	1,126.9	
COOPER CITY	P	10/01/2011	N	None	AGG	20,422,091	27,958,843	7,536,752	73.0%	904,863	832.9	
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	10/01/2009	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 - MANAGEMENT	GPF	10/01/2011	N	After	EAN	2,177,592	4,678,527	2,500,935	46.5%	398,743	627.2	
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	After	EAN	2,177,592	4,876,002	2,698,410	44.7%	398,743	676.7	
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	
CORAL GABLES	GPF	10/01/2012	N	After	EAN	240,113,690	487,630,976	247,517,286	49.2%	39,651,521	624.2	
CORAL GABLES	GPF	10/01/2011	N	After	EAN	244,223,478	479,243,325	235,019,847	51.0%	40,863,780	575.1	
CORAL GABLES	GPF	10/01/2010	N	None	EAN	250,306,033	445,957,002	195,650,969	56.1%	46,949,522	416.7	

**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
CORAL GABLES	GPF	10/01/2009	N	None	EAN	248,761,819	446,736,537	197,974,718	55.7%	52,692,558	375.7	
CORAL GABLES	GPF	10/01/2008	N	None	EAN	253,639,777	422,162,717	168,522,940	60.1%	53,451,877	315.3	
CORAL SPRINGS	F	10/01/2012	N	None	EAN	38,888,640	47,859,558	8,970,918	81.3%	11,696,314	76.7	
CORAL SPRINGS	F	10/01/2011	N	After	EAN	33,308,516	43,871,717	10,563,201	75.9%	12,124,772	87.1	
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	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	After	Ean	19,610,037	27,401,337	7,791,300	71.6%	10,526,905	74.0	
CORAL SPRINGS	G	10/01/2012	N	None	EAN	6,649,343	9,660,844	3,011,501	68.8%	270,617	1,112.8	
CORAL SPRINGS	G	10/01/2011	N	None	EAN	6,420,643	9,740,964	3,320,321	65.9%	409,842	810.1	
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	10/01/2008	N	None	EAN	6,511,950	9,230,301	2,718,351	70.5%	420,204	646.9	
CORAL SPRINGS	P	10/01/2012	N	After	EAN	113,053,128	178,460,050	65,406,922	63.3%	13,474,217	485.4	
CORAL SPRINGS	P	10/01/2011	N	None	FIL	103,989,889	131,045,563	27,055,674	79.4%	15,342,616	176.3	
CORAL SPRINGS	P	10/01/2011	Y	After	EAN	103,989,889	179,274,309	75,284,420	58.0%	15,342,616	490.7	
CORAL SPRINGS	P	10/01/2010	N	After	FIL	96,830,032	124,510,025	27,679,993	77.8%	14,737,581	187.8	
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	10/01/2008	N	After	FIL	89,779,440	99,861,480	10,082,040	89.9%	11,345,669	88.9	
CRESCENT CITY	F	10/01/2010	N	After	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	P	10/01/2010	N	After	AGG	636,404	812,282	175,878	78.3%	253,435	69.4	
CRESTVIEW	G	10/01/2012	N	After	FIL	11,853,342	12,805,105	951,763	92.6%	3,762,590	25.3	
CRESTVIEW	G	10/01/2011	N	None	FIL	10,838,090	11,518,722	680,632	94.1%	3,749,083	18.2	
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	

**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
CRESTVIEW	PF	10/01/2012	N	None	FIL	11,977,512	12,854,415	876,903	93.2%	4,147,740	21.1	
CRESTVIEW	PF	10/01/2011	N	None	FIL	10,383,082	11,323,702	940,620	91.7%	4,226,006	22.3	
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	
DADE CITY	F	10/01/2012	N	After	EAN	4,671,904	5,771,911	1,100,007	80.9%	364,683	301.6	
DADE CITY	F	10/01/2011	N	None	EAN	4,378,636	5,513,305	1,134,669	79.4%	362,453	313.1	
DADE CITY	F	10/01/2010	Y	After	EAN	4,392,293	5,302,689	910,396	82.8%	360,165	252.8	
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	After	AGG	4,121,850	4,661,071	539,221	88.4%	351,675	153.3	
DADE CITY	P	10/01/2012	N	After	AGG	6,535,168	7,122,647	587,479	91.8%	1,011,015	58.1	
DADE CITY	P	10/01/2011	Y	After	AGG	6,082,334	6,712,489	630,155	90.6%	1,003,498	62.8	
DADE CITY	P	10/01/2010	Y	After	AGG	6,065,806	6,271,470	205,664	96.7%	982,162	20.9	
DADE CITY	P	10/01/2009	N	None	AGG	5,878,677	5,721,897	-156,780	102.7%	978,443	-16.0	AAL CALCULATED USING 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	
DANIA BEACH	G	10/01/2012	N	None	AGG	16,876,962	23,326,022	6,449,060	72.4%	1,319,723	488.7	
DANIA BEACH	G	10/01/2011	N	None	AGG	17,019,273	22,610,265	5,590,992	75.3%	1,683,322	332.1	
DANIA BEACH	G	10/01/2010	N	After	AGG	17,173,624	22,177,225	5,003,601	77.4%	2,041,766	245.1	
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 [PF]	F	10/01/2012	N	After	AGG	25,877,931	44,016,938	18,139,007	58.8%	2,890,789	627.5	
DANIA BEACH [PF]	F	10/01/2011	N	After	EAN	24,969,410	40,965,363	15,995,953	61.0%	3,019,514	529.8	
DANIA BEACH [PF]	F	10/01/2010	N	After	EAN	24,493,997	36,846,824	12,352,827	66.5%	2,777,071	444.8	
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	

**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
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]	P	10/01/2012	N	After	AGG	3,934,440	7,215,331	3,280,891	54.5%	0	0.0	
DANIA BEACH [PF]	P	10/01/2011	N	After	EAN	4,285,469	7,164,669	2,879,200	59.8%	0	0.0	
DANIA BEACH [PF]	P	10/01/2010	N	After	EAN	4,811,859	7,297,208	2,485,349	65.9%	0	0.0	
DANIA BEACH [PF]	P	10/01/2009	N	None	EAN	5,207,406	7,124,969	1,917,563	73.1%	0	0.0	
DANIA BEACH [PF]	P	10/01/2008	N	None	EAN	5,659,333	7,658,149	1,998,816	73.9%	0	0.0	
DAVIE	F	10/01/2012	N	None	EAN	47,266,964	71,939,337	24,672,373	65.7%	11,259,382	219.1	
DAVIE	F	10/01/2011	N	After	EAN	41,303,568	65,968,614	24,665,046	62.6%	10,708,836	230.3	
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	10/01/2009	N	After	EAN	34,572,122	53,206,902	18,634,780	65.0%	10,645,916	175.0	
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	P	10/01/2012	N	None	EAN	86,545,636	114,812,797	28,267,161	75.4%	13,014,220	217.2	
DAVIE	P	10/01/2011	N	None	EAN	74,252,259	109,037,113	34,784,854	68.1%	13,006,234	267.4	
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	10/01/2008	N	None	EAN	59,816,924	85,830,893	26,013,969	69.7%	11,177,496	232.7	
DAVIE - GENERAL & MGMT	G	10/01/2012	N	After	AGG	29,428,849	37,774,639	8,345,790	77.9%	13,169,485	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2012	Y	After	AGG	29,428,849	37,774,639	8,345,790	77.9%	13,169,485	63.4	
DAVIE - GENERAL & MGMT	G	10/01/2011	N	After	AGG	25,770,913	33,748,226	7,977,313	76.4%	13,684,829	58.3	
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	10/01/2008	N	None	agg/	16,022,363	21,961,732	5,939,369	73.0%	11,495,455	51.7	
DAYTONA BEACH	PF	10/01/2012	N	None	EAN	143,698,742	196,661,600	52,962,858	73.1%	15,425,013	343.4	
DAYTONA BEACH	PF	10/01/2011	N	After	EAN	136,429,306	192,514,482	56,085,176	70.9%	16,026,354	350.0	
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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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	
DEERFIELD BEACH	F	10/01/2011	N	After	EAN	76,738,882	102,220,130	25,481,248	75.1%	10,264,440	248.2	
DEERFIELD BEACH	F	10/01/2010	N	None	EAN	77,655,728	92,520,428	14,864,700	83.9%	11,313,910	131.4	
DEERFIELD BEACH	F	10/01/2009	N	None	EAN	77,471,347	86,597,594	9,126,247	89.5%	11,376,090	80.2	
DEERFIELD BEACH	F	10/01/2008	N	None	EAN	75,821,297	81,140,945	5,319,648	93.4%	10,950,967	48.6	
DEERFIELD BEACH	G	10/01/2011	N	None	EAN	53,689,465	62,618,207	8,928,742	85.7%	384,733	2,320.8	
DEERFIELD BEACH	G	10/01/2010	N	None	AGG	56,383,536	61,445,568	5,062,032	91.8%	2,382,749	212.4	
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	P	10/01/2011	N	None	EAN	34,540,758	49,287,507	14,746,749	70.1%	0	0.0	
DEERFIELD BEACH	P	10/01/2010	N	After	EAN	36,192,921	50,068,994	13,876,073	72.3%	0	0.0	
DEERFIELD BEACH	P	10/01/2009	N	After	EAN	39,457,881	49,724,746	10,266,865	79.4%	0	0.0	
DEERFIELD BEACH	P	10/01/2008	N	None	EAN	40,087,946	50,658,055	10,570,109	79.1%	493,035	2,143.9	
DELAND	F	10/01/2012	N	None	EAN	9,416,094	11,527,481	2,111,387	81.7%	2,043,800	103.3	
DELAND	F	10/01/2011	N	None	EAN	8,359,044	10,295,549	1,936,505	81.2%	1,853,588	104.5	
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	G	10/01/2012	N	None	EAN	23,018,522	28,494,118	5,475,596	80.8%	2,559,718	213.9	
DELAND	G	10/01/2011	N	After	EAN	22,615,969	28,059,974	5,444,005	80.6%	2,888,353	188.5	
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	P	10/01/2012	N	After	EAN	16,469,295	25,323,337	8,854,042	65.0%	2,527,223	350.3	

### 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
DELAND	P	10/01/2011	N	None	EAN	16,450,663	23,834,728	7,384,065	69.0%	2,536,454	291.1	
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	
DELRAY BEACH	G	10/01/2012	N	None	EAN	94,654,819	98,323,171	3,668,352	96.3%	16,937,526	21.7	
DELRAY BEACH	G	10/01/2011	N	After	EAN	90,513,860	93,546,778	3,032,918	96.8%	17,817,131	17.0	
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	PF	10/01/2012	N	None	EAN	123,483,089	216,294,781	92,811,692	57.1%	16,867,194	550.2	
DELRAY BEACH	PF	10/01/2011	N	After	EAN	118,807,990	210,308,202	91,500,212	56.5%	17,789,167	514.4	
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	10/01/2009	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	
DELTONA	F	10/01/2012	N	None	EAN	15,488,008	20,442,874	4,954,866	75.8%	4,127,685	120.0	
DELTONA	F	10/01/2011	N	None	EAN	14,310,538	18,998,282	4,687,744	75.3%	4,125,753	113.6	
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	After	EAN	10,328,173	13,385,926	3,057,753	77.2%	3,981,771	76.8	
DESTIN FCD	F	10/01/2012	N	After	EAN	9,869,168	19,936,505	10,067,337	49.5%	2,152,791	467.6	
DESTIN FCD	F	10/01/2011	N	None	EAN	8,564,683	17,966,741	9,402,058	47.7%	2,149,440	437.4	
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	10/01/2009	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	Y	None	EAN	5,111,329	14,221,336	9,110,007	35.9%	2,510,751	362.8	
DUNEDIN	F	10/01/2012	N	After	EAN	19,074,012	20,751,867	1,677,855	91.9%	3,110,720	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
DUNEDIN	F	10/01/2011	N	None	EAN	18,361,923	20,442,979	2,081,056	89.8%	3,287,502	63.3	
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	N	After	EAN	17,499,363	19,300,690	1,801,327	90.7%	3,043,312	59.2	
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	10/01/2008	N	None	EAN	16,640,718	17,558,541	917,823	94.8%	2,981,145	30.8	
DUNNELLO	PF	10/01/2011	N	None	AGG	802,214	758,063	-44,151	105.8%	565,373	-7.8	
DUNNELLO	PF	10/01/2009	N	After	AGG	547,459	716,547	169,088	76.4%	500,405	33.8	
EAST LAKE TARPON FCD	F	10/01/2012	N	After	FIL	8,306,469	12,151,096	3,844,627	68.4%	2,057,194	186.9	
EAST LAKE TARPON FCD	F	10/01/2011	N	None	FIL	7,317,202	10,895,484	3,578,282	67.2%	1,992,516	179.6	
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	After	FIL	5,970,634	7,616,711	1,646,077	78.4%	2,242,835	73.4	
EAST NAPLES FCD	F	10/01/2012	N	After	EAN	13,005,478	10,696,400	-2,309,078	121.6%	3,369,504	-68.5	
EAST NAPLES FCD	F	10/01/2011	N	None	EAN	9,575,689	11,342,735	1,767,046	84.4%	4,391,782	40.2	
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	10/01/2010	Y	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	N	None	EAN	5,546,976	7,975,928	2,428,952	69.5%	4,248,043	57.2	
EAST NAPLES FCD	F	10/01/2009	Y	None	EAN	5,546,976	7,970,793	2,423,817	69.6%	4,617,655	52.5	
EAST NAPLES FCD	F	10/01/2008	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 NICEVILLE FCD	F	10/01/2010	N	After	EAN	261,539	285,025	23,486	91.8%	292,199	8.0	
EATONVILLE	P	10/01/2010	N	After	AGG	761,858	688,645	-73,213	110.6%	670,970	-10.9	
EDGEWATER	F	10/01/2012	N	After	EAN	6,293,563	7,585,819	1,292,256	83.0%	1,528,795	84.5	
EDGEWATER	F	10/01/2011	N	None	EAN	5,513,147	7,319,117	1,805,970	75.3%	1,439,711	125.4	
EDGEWATER	F	10/01/2010	N	After	EAN	5,315,976	6,499,389	1,183,413	81.8%	1,475,291	80.2	

### 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
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	G	10/01/2012	N	After	EAN	10,795,757	17,138,842	6,343,085	63.0%	580,324	1,093.0	
EDGEWATER	G	10/01/2011	N	None	AGG	12,227,558	17,289,981	5,062,423	70.7%	1,017,953	497.3	
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	P	10/01/2012	N	None	FIL	6,027,461	7,628,278	1,600,817	79.0%	1,111,828	144.0	
EDGEWATER	P	10/01/2011	N	None	FIL	7,552,835	9,128,729	1,575,894	82.7%	968,913	162.6	
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	
ENGLEWOOD AREA FCD	F	10/01/2012	N	None	EAN	14,150,225	24,353,460	10,203,235	58.1%	3,676,240	277.5	
ENGLEWOOD AREA FCD	F	10/01/2011	N	None	EAN	12,245,723	22,734,334	10,488,611	53.9%	3,727,723	281.4	
ENGLEWOOD AREA FCD	F	10/01/2010	Y	After	EAN	11,078,445	23,946,682	12,868,237	46.3%	3,527,772	364.8	
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	
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 WATER DISTRICT	G	10/01/2011	N	None	FIL	465,353	639,159	173,806	72.8%	0	0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2008	N	After	FIL	455,140	739,127	283,987	61.6%	0	0.0	
ESTERO FCD	F	10/01/2012	N	None	AGG	8,155,956	10,591,334	2,435,378	77.0%	4,070,894	59.8	
ESTERO FCD	F	10/01/2011	N	After	AGG	6,873,907	9,049,483	2,175,576	76.0%	4,086,455	53.2	
ESTERO FCD	F	10/01/2010	N	None	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	



### 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
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	10/01/2008	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
EUSTIS	F	10/01/2011	N	None	EAN	5,442,836	8,023,177	2,580,341	67.8%	961,007	268.5	
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	P	10/01/2010	N	None	EAN	10,628,484	14,659,344	4,030,860	72.5%	2,232,881	180.5	
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	
FERNANDINA BEACH	G	10/01/2012	N	After	EAN	12,754,269	22,385,703	9,631,434	57.0%	4,196,468	229.5	
FERNANDINA BEACH	G	10/01/2011	N	None	EAN	12,357,959	21,360,906	9,002,947	57.9%	4,710,043	191.1	
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	
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	10/01/2009	Y	None	EAN	12,387,977	20,405,796	8,017,819	60.7%	5,223,260	153.5	
FERNANDINA BEACH	G	10/01/2008	N	After	EAN	12,378,505	18,799,875	6,421,370	65.8%	5,223,260	122.9	
FERNANDINA BEACH	PF	10/01/2012	N	None	EAN	14,353,129	26,129,983	11,776,854	54.9%	3,390,911	347.3	
FERNANDINA BEACH	PF	10/01/2011	N	None	EAN	13,666,579	24,947,752	11,281,173	54.8%	3,047,462	370.2	
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	After	EAN	14,434,289	21,456,217	7,021,928	67.3%	3,106,891	226.0	
FLAGLER BEACH	F	10/01/2012	N	None	AGG	1,026,197	996,389	-29,808	103.0%	245,463	-12.1	
FLAGLER BEACH	F	10/01/2011	N	None	AGG	826,353	914,226	87,873	90.4%	250,266	35.1	
FLAGLER BEACH	F	10/01/2010	N	After	AGG	783,956	1,071,819	287,863	73.1%	249,053	115.6	

### 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
FLAGLER BEACH	F	10/01/2009	N	None	AGG	684,388	1,114,946	430,558	61.4%	252,684	170.4	
FLAGLER BEACH	P	10/01/2010	N	After	AGG	1,440,319	2,251,935	811,616	64.0%	637,661	127.3	
FLORIDA CITY	P	10/01/2012	N	None	AGG	2,830,029	2,479,441	-350,588	114.1%	0	0.0	
FLORIDA CITY	P	10/01/2010	N	None	AGG	2,519,253	2,369,541	-149,712	106.3%	0	0.0	
FLORIDA CITY	P	10/01/2009	N	After	AGG	2,365,827	2,314,592	-51,235	102.2%	0	0.0	
FLORIDA CITY	P	10/01/2008	N	None	AGG	2,566,108	3,121,873	555,765	82.2%	0	0.0	
FLORIDA CITY - ELECTED	G	10/01/2012	N	None	EAN	1,446,799	3,045,435	1,598,636	47.5%	206,790	773.1	
FORT LAUDERDALE	G	09/30/2012	N	After	EAN	500,032,464	551,357,605	51,325,141	90.7%	57,447,109	89.3	
FORT LAUDERDALE	G	09/30/2011	N	After	EAN	355,673,852	536,701,842	181,027,990	66.3%	60,621,037	298.6	
FORT LAUDERDALE	G	09/30/2010	N	None	EAN	353,481,376	499,854,210	146,372,834	70.7%	71,416,368	205.0	
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	PF	01/01/2012	N	After	EAN	489,618,089	708,412,149	218,794,060	69.1%	65,318,290	335.0	
FORT LAUDERDALE	PF	01/01/2011	N	None	EAN	469,168,930	661,217,602	192,048,672	71.0%	62,571,391	306.9	
FORT LAUDERDALE	PF	01/01/2010	N	None	EAN	443,105,258	640,468,202	197,362,944	69.2%	61,668,621	320.0	
FORT LAUDERDALE	PF	01/01/2009	N	None	EAN	430,763,606	600,354,037	169,590,431	71.8%	52,825,828	321.0	
FORT MEADE [GPF]	F	10/01/2010	N	None	FIL	363,377	375,940	12,563	96.7%	106,820	11.8	
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]	G	10/01/2010	N	None	FIL	3,653,061	3,922,456	269,395	93.1%	1,219,363	22.1	
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]	P	10/01/2010	N	None	FIL	1,423,146	1,513,126	89,980	94.1%	0	0.0	
FORT MEADE [GPF]	P	10/01/2008	N	None	AGG	1,627,455	1,368,954	-258,501	118.9%	0	0.0	
FORT MYERS	F	10/01/2012	N	None	EAN	46,305,667	87,617,594	41,311,927	52.8%	8,085,699	510.9	
FORT MYERS	F	10/01/2011	N	None	EAN	44,481,776	85,276,600	40,794,824	52.2%	8,096,721	503.8	
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	

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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 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	Y	After	EAN	44,758,888	80,669,693	35,910,805	55.5%	6,775,452	530.0	
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	G	10/01/2012	N	After	EAN	72,835,529	128,074,898	55,239,369	56.9%	20,847,217	265.0	
FORT MYERS	G	10/01/2011	N	None	EAN	68,620,695	123,124,219	54,503,524	55.7%	23,572,017	231.2	
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	10/01/2008	N	After	EAN	67,568,410	125,300,972	57,732,562	53.9%	27,702,349	208.4	
FORT MYERS	P	10/01/2012	N	None	EAN	70,742,267	145,871,729	75,129,462	48.5%	11,359,363	661.4	
FORT MYERS	P	10/01/2011	N	After	EAN	63,608,039	138,042,162	74,434,123	46.1%	11,090,359	671.2	
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	10/01/2009	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 PIERCE [G, P, UTIL]	G	09/30/2012	N	None	EAN	45,084,000	53,320,328	8,236,328	84.6%	8,625,945	95.5	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	N	After	EAN	43,752,000	51,699,000	7,947,000	84.6%	8,488,894	93.6	
FORT PIERCE [G, P, UTIL]	G	09/30/2011	Y	After	EAN	43,752,000	51,699,025	7,947,025	84.6%	8,488,894	93.6	
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	09/30/2009	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]	P	09/30/2012	N	None	EAN	38,399,000	42,983,904	4,584,904	89.3%	5,415,125	84.7	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	N	After	EAN	36,907,000	40,774,000	3,867,000	90.5%	5,361,391	72.1	
FORT PIERCE [G, P, UTIL]	P	09/30/2011	Y	After	EAN	36,907,000	40,773,445	3,866,445	90.5%	5,361,391	72.1	
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	

**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 PIERCE SUPP	P	09/30/2012	N	None	EAN	10,146,881	10,771,458	624,577	94.2%	5,422,508	11.5	
FORT PIERCE SUPP	P	09/30/2011	N	After	EAN	9,433,638	10,081,314	647,676	93.6%	5,711,777	11.3	
FORT PIERCE SUPP	P	09/30/2010	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 UTILITIES [G, P, UTIL]	G	09/30/2012	N	None	EAN	64,136,000	77,010,991	12,874,991	83.3%	11,801,344	109.1	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	Y	After	EAN	61,803,000	75,210,167	13,407,167	82.2%	11,893,916	112.7	
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	N	After	EAN	61,803,000	75,210,000	13,407,000	82.2%	11,893,916	112.7	
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 WALTON BEACH	F	10/01/2012	N	None	EAN	10,927,529	18,139,496	7,211,967	60.2%	1,946,811	370.5	
FORT WALTON BEACH	F	10/01/2011	N	None	EAN	10,314,290	17,609,820	7,295,530	58.6%	1,961,080	372.0	
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	10/01/2009	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	After	EAN	10,537,442	14,539,341	4,001,899	72.5%	1,632,275	245.2	
FORT WALTON BEACH	G	10/01/2011	N	None	EAN	33,678,210	40,196,872	6,518,662	83.8%	5,004,486	130.3	
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	10/01/2009	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	P	10/01/2012	N	None	EAN	18,379,668	25,755,221	7,375,553	71.4%	2,178,847	338.5	
FORT WALTON BEACH	P	10/01/2011	N	None	EAN	17,912,258	25,394,666	7,482,408	70.5%	2,239,545	334.1	
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	

**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	10/01/2009	N	None	EAN	18,858,173	23,738,682	4,880,509	79.4%	2,557,811	190.8	
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	
FROSTPROOF	G	10/01/2012	N	None	AGG	1,106,835	911,713	-195,122	121.4%	550,447	-35.4	
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	After	AGG	975,550	914,494	-61,056	106.7%	353,115	-17.3	AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
FROSTPROOF	P	10/01/2012	N	None	EAN	2,881,637	3,612,562	730,925	79.8%	158,329	461.6	
FROSTPROOF	P	10/01/2011	N	None	EAN	2,780,789	3,559,023	778,234	78.1%	197,870	393.3	
FROSTPROOF	P	10/01/2010	N	After	EAN	2,916,147	3,339,193	423,046	87.3%	183,755	230.2	
FROSTPROOF	P	10/01/2009	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	
FRUITLAND PARK	F	10/01/2010	N	After	AGG	366,544	139,529	-227,015	262.7%	35,926	-631.9	
GAINESVILLE	G	10/01/2010	N	After	EAN	287,894,287	375,355,106	87,460,819	76.7%	81,386,433	107.5	
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	PF	10/01/2010	N	After	EAN	177,250,288	199,836,557	22,586,269	88.7%	24,342,597	92.8	
GAINESVILLE	PF	10/01/2010	Y	After	EAN	176,925,241	199,836,557	22,911,316	88.5%	24,342,597	94.1	
GAINESVILLE	PF	10/01/2009	N	After	EAN	174,013,284	189,206,289	15,193,005	92.0%	26,219,962	57.9	
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 - DISABILITY	G	10/01/2010	N	After	EAN	5,459,769	2,549,573	-2,910,196	214.1%	81,446,055	-3.6	
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]	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	

**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]	P	10/01/2008	N	None	FIL	2,056,003	2,800,588	744,585	73.4%	930,469	80.0	
GREEN COVE SPRINGS	P	10/01/2011	N	None	AGG	1,863,280	1,963,799	100,519	94.9%	719,300	14.0	
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	
GREENACRES	PF	10/01/2012	N	After	AGG	14,074,637	14,905,359	830,722	94.4%	5,018,761	16.6	
GREENACRES	PF	10/01/2011	N	None	AGG	10,447,459	12,924,608	2,477,149	80.8%	4,865,229	50.9	
GREENACRES	PF	10/01/2011	Y	None	AGG	10,564,789	12,924,608	2,359,819	81.7%	5,108,490	46.2	
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	10/01/2008	Y	After	AGG	5,844,087	6,956,695	1,112,608	84.0%	4,304,995	25.8	
GULF BREEZE	P	10/01/2012	N	None	AGG	2,779,873	3,608,235	828,362	77.0%	563,728	146.9	
GULF BREEZE	P	10/01/2010	N	None	AGG	1,821,794	2,445,151	623,357	74.5%	514,615	121.1	
GULFPORT	F	10/01/2012	N	None	FIL	2,367,806	2,508,206	140,400	94.4%	846,940	16.6	
GULFPORT	F	10/01/2011	N	None	FIL	2,155,819	2,203,590	47,771	97.8%	840,413	5.7	
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	G	10/01/2012	N	After	EAN	10,875,712	11,789,309	913,597	92.3%	2,424,556	37.7	
GULFPORT	G	10/01/2011	N	None	EAN	10,385,632	11,721,667	1,336,035	88.6%	2,719,159	49.1	
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	10/01/2009	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	P	10/01/2012	N	None	FIL	6,540,927	7,560,528	1,019,601	86.5%	1,777,381	57.4	
GULFPORT	P	10/01/2011	N	None	FIL	6,086,228	6,948,828	862,600	87.6%	1,774,895	48.6	

**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
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	After	FIL	5,701,241	6,361,565	660,324	89.6%	1,730,088	38.2	
HAINES CITY	F	10/01/2012	N	None	EAN	4,080,275	7,165,347	3,085,072	56.9%	1,135,521	271.7	
HAINES CITY	F	10/01/2011	N	None	EAN	4,153,121	7,120,473	2,967,352	58.3%	1,164,891	254.7	
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	After	EAN	4,053,215	6,651,665	2,598,450	60.9%	1,225,191	212.1	
HAINES CITY	G	10/01/2012	N	After	EAN	12,573,291	17,949,163	5,375,872	70.0%	5,268,563	102.0	
HAINES CITY	G	10/01/2011	N	None	EAN	10,842,107	15,647,778	4,805,671	69.3%	5,676,298	84.7	
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	P	10/01/2012	N	None	EAN	5,927,924	9,356,856	3,428,932	63.4%	2,103,203	163.0	
HAINES CITY	P	10/01/2011	N	None	EAN	5,695,292	8,585,899	2,890,607	66.3%	1,886,237	153.2	
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	After	EAN	5,190,671	7,598,494	2,407,823	68.3%	1,819,756	132.3	
HALIFAX HOSPITAL	G	10/01/2010	N	After	PUC	186,084,414	302,870,273	116,785,859	61.4%	56,311,380	207.4	
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	0	0		60,590,000	0.0	
HALLANDALE BEACH	G	10/01/2011	N	None	AGG	32,330,524	47,877,030	15,546,506	67.5%	7,108,799	218.7	
HALLANDALE BEACH	G	10/01/2010	N	None	AGG	32,088,033	47,389,801	15,301,768	67.7%	7,129,958	214.6	
HALLANDALE BEACH	G	10/01/2009	N	None	AGG	30,645,061	44,950,637	14,305,576	68.2%	7,958,130	179.8	
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	

**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
HALLANDALE BEACH	PF	10/01/2012	N	None	EAN	77,899,561	154,386,258	76,486,697	50.5%	12,443,197	614.7	
HALLANDALE BEACH	PF	10/01/2011	N	After	FIL	74,817,891	115,958,179	41,140,288	64.5%	12,092,139	340.2	
HALLANDALE BEACH	PF	10/01/2010	N	After	FIL	73,356,988	112,129,949	38,772,961	65.4%	11,813,839	328.2	
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 PM	G	10/01/2011	Y	None	FIL	10,056,452	13,477,737	3,421,285	74.6%	1,324,574	258.3	
HALLANDALE BEACH PM	G	10/01/2011	N	None	FIL	10,788,956	14,300,116	3,511,160	75.4%	1,324,574	265.1	
HALLANDALE BEACH PM	G	10/01/2010	N	None	FIL	10,186,540	13,701,876	3,515,336	74.3%	1,592,899	220.7	
HALLANDALE BEACH PM	G	10/01/2009	N	After	FIL	9,600,210	13,108,284	3,508,074	73.2%	0	0.0	
HALLANDALE BEACH PM	G	10/01/2008	N	None	FIL	9,127,536	12,641,589	3,514,053	72.2%	1,913,383	183.7	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	N	None	UC	0	0	0	N/A	1,239,657	0.0	
HALLANDALE BEACH PM (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	
HIALEAH	GPF	10/01/2010	N	None	EAN	520,812,767	684,539,088	163,726,321	76.1%	72,614,908	225.5	
HIALEAH	GPF	10/01/2009	N	None	EAN	531,939,481	661,893,533	129,954,052	80.4%	79,860,936	162.7	
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 - ELECTED	G	10/01/2011	N	None	EAN	6,833,524	7,237,258	403,734	94.4%	1,048,795	38.5	
HIALEAH - ELECTED	G	10/01/2010	N	None	EAN	6,293,694	6,439,651	145,957	97.7%	1,113,794	13.1	
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	09/30/2008	N	None	EAN	4,839,784	5,589,488	749,704	86.6%	1,200,461	62.5	
HIALEAH GARDENS	P	10/01/2012	N	After	AGG	11,463,303	12,782,644	1,319,341	89.7%	2,112,481	62.5	
HIALEAH GARDENS	P	10/01/2011	N	None	AGG	11,379,563	12,026,339	646,776	94.6%	2,012,405	32.1	
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	



**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 GARDENS	P	10/01/2008	N	None	AGG	9,325,366	10,005,680	680,314	93.2%	2,385,136	28.5	
HILLSBOROUGH COUNTY	ERP	07/01/2011	N	None	EAN	15,470,853	28,536,584	13,065,731	54.2%	0	0.0	
HILLSBOROUGH COUNTY	ERP	07/01/2010	N	None	EAN	15,735,803	29,577,005	13,841,202	53.2%	0	0.0	
HILLSBOROUGH COUNTY	ERP	07/01/2009	Y	None	EAN	15,024,428	38,190,854	23,166,426	39.3%	22,676,884	102.2	
HOLLEY-NAVARRE FCD	F	10/01/2011	N	After	AGG	614,542	310,750	-303,792	197.8%	441,412	-68.8	
HOLLEY-NAVARRE FCD	F	10/01/2008	N	None	AGG	96,472	81,609	-14,863	118.2%	475,389	-3.1	
HOLLY HILL	F	10/01/2012	N	None	EAN	3,053,693	4,672,305	1,618,612	65.4%	486,099	333.0	
HOLLY HILL	F	10/01/2011	N	None	EAN	2,992,822	4,492,447	1,499,625	66.6%	429,175	349.4	
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	P	10/01/2012	N	None	EAN	6,772,900	10,892,829	4,119,929	62.2%	1,041,612	395.5	
HOLLY HILL	P	10/01/2011	N	None	EAN	6,198,433	10,602,319	4,403,886	58.5%	1,060,484	415.3	
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	After	EAN	6,275,725	10,041,424	3,765,699	62.5%	1,141,987	329.7	
HOLLYWOOD	F	10/01/2010	Y	After	EAN	92,610,068	204,190,848	111,580,780	45.4%	13,034,176	856.1	
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	10/01/2009	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	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	After	EAN	222,098,827	348,634,231	126,535,404	63.7%	45,848,717	276.0	
HOLLYWOOD	P	10/01/2012	N	None	EAN	166,024,436	296,378,271	130,353,835	56.0%	13,572,085	960.5	
HOLLYWOOD	P	10/01/2012	Y	After	EAN	166,024,436	303,650,726	137,626,290	54.7%	13,707,806	1,004.0	

**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
HOLLYWOOD	P	10/01/2011	N	None	EAN	163,376,325	289,627,228	126,250,903	56.4%	15,763,904	800.9	
HOLLYWOOD	P	10/01/2010	Y	After	EAN	172,261,712	283,729,153	111,467,441	60.7%	15,824,576	704.4	
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	
HOLMES BEACH	P	10/01/2012	N	None	FIL	5,952,088	6,765,498	813,410	88.0%	539,468	150.8	
HOLMES BEACH	P	10/01/2011	N	None	FIL	5,619,261	6,407,551	788,290	87.7%	546,761	144.2	
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	10/01/2009	Y	None	FIL	5,249,916	5,917,222	667,306	88.7%	731,663	91.2	
HOLMES BEACH	P	10/01/2008	N	After	FIL	5,086,797	5,714,502	627,705	89.0%	615,810	101.9	
HOMESTEAD	F	01/01/2013	N	None	EAN	6,891,222	8,278,294	1,387,072	83.2%	0	0.0	
HOMESTEAD	F	01/01/2012	N	None	EAN	7,371,046	8,551,288	1,180,242	86.2%	0	0.0	
HOMESTEAD	F	01/01/2011	N	None	EAN	7,039,009	8,733,659	1,694,650	80.6%	0	0.0	
HOMESTEAD	F	01/01/2010	N	None	EAN	7,450,581	8,908,272	1,457,691	83.6%	0	0.0	
HOMESTEAD	F	01/01/2009	N	After	EAN	7,997,640	9,075,477	1,077,837	88.1%	0	0.0	
HOMESTEAD	P	10/01/2012	N	After	EAN	48,804,755	75,468,812	26,664,057	64.7%	5,511,249	483.8	
HOMESTEAD	P	10/01/2011	N	None	EAN	43,445,413	71,903,611	28,458,198	60.4%	6,155,417	462.3	
HOMESTEAD	P	10/01/2010	N	None	EAN	41,655,498	67,529,562	25,874,064	61.7%	6,487,400	398.8	
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 - General & Hospital	G	10/01/2011	N	None	EAN	48,154,029	66,969,262	18,815,233	71.9%	11,519,402	163.3	
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	10/01/2009	N	None	EAN	44,271,413	58,947,871	14,676,458	75.1%	12,086,534	121.4	
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	

### 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
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2012	N	None	AGG	3,314,017	3,955,629	641,612	83.8%	151,500	423.5	
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2010	N	None	AGG	2,604,072	3,756,919	1,152,847	69.3%	345,396	333.8	
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 - Old Elected	G	01/01/2010	N	After	EAN	1,464,903	2,185,030	720,127	67.0%	94,267	763.9	
HOWEY-IN-THE-HILLS	P	10/01/2010	N	After	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	
INDIALANTIC	G	10/01/2012	N	After	FIL	942,301	1,476,737	534,436	63.8%	552,175	96.8	
INDIALANTIC	G	10/01/2011	N	None	FIL	840,134	1,353,748	513,614	62.1%	592,356	86.7	
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	After	FIL	671,047	1,178,646	507,599	56.9%	625,954	81.1	
INDIALANTIC	PF	10/01/2012	N	None	EAN	5,140,713	6,565,944	1,425,231	78.3%	1,026,314	138.9	
INDIALANTIC	PF	10/01/2011	N	None	EAN	4,650,538	6,288,135	1,637,597	74.0%	1,050,783	155.8	
INDIALANTIC	PF	10/01/2010	N	None	EAN	4,483,777	5,926,278	1,442,501	75.7%	1,008,973	143.0	
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	After	EAN	3,894,786	4,876,543	981,757	79.9%	988,583	99.3	
INDIAN HARBOUR BEACH	P	10/01/2012	N	None	EAN	6,038,168	7,887,112	1,848,944	76.6%	826,166	223.8	
INDIAN HARBOUR BEACH	P	10/01/2011	N	None	EAN	5,563,800	7,335,885	1,772,085	75.8%	1,124,857	157.5	
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 RIVER SHORES	G	10/01/2011	N	After	EAN	274,505	569,864	295,359	48.2%	87,214	338.7	
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	10/01/2009	Y	After	EAN	285,177	506,002	220,825	56.4%	81,471	271.0	
INDIAN RIVER SHORES	G	10/01/2008	Y	After	AGG	286,072	509,083	223,011	56.2%	57,547	387.5	

**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
INDIAN RIVER SHORES	PF	10/01/2011	N	After	EAN	5,879,338	9,610,570	3,731,232	61.2%	1,720,628	216.9	
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	10/01/2009	Y	After	EAN	4,757,086	7,325,908	2,568,822	64.9%	1,671,450	153.7	
INDIAN RIVER SHORES	PF	10/01/2008	Y	After	AGG	3,912,239	7,183,983	3,271,744	54.5%	1,058,282	309.2	AAL CALCULATED USING ENTRY AGE NORMAL COST METHOD
INDIAN SHORES	P	10/01/2011	N	After	FIL	1,616,746	1,881,026	264,280	86.0%	536,653	49.2	
INDIAN SHORES	P	10/01/2008	N	None	FIL	1,312,994	1,499,942	186,948	87.5%	515,233	36.3	
JACKSON MEMORIAL HOSPITAL	G	01/01/2012	N	None	AGG	426,182,418	411,464,238	-14,718,180	103.6%	439,993,058	-3.3	
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	N	None	AGG	375,610,012	434,325,695	58,715,683	86.5%	451,944,219	13.0	
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	
JACKSONVILLE	CO	10/01/2011	N	None	EAN	103,154,256	223,575,233	120,420,977	46.1%	31,832,037	378.3	
JACKSONVILLE	CO	10/01/2010	N	After	EAN	97,463,955	204,384,334	106,920,379	47.7%	32,329,400	330.7	
JACKSONVILLE	CO	10/01/2008	Y	After	EAN	83,056,043	137,830,000	54,773,957	60.3%	27,660,712	198.0	
JACKSONVILLE	G	10/01/2011	N	None	EAN	1,582,041,673	2,217,380,856	635,339,183	71.3%	314,054,361	202.3	
JACKSONVILLE	G	10/01/2010	N	After	EAN	1,640,892,767	2,163,079,984	522,187,217	75.9%	322,530,502	161.9	
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	PF	10/01/2012	N	After	EAN	853,407,387	2,537,477,306	1,684,069,919	33.6%	133,611,459	1,260.4	
JACKSONVILLE	PF	10/01/2011	N	After	EAN	837,306,531	2,224,609,915	1,387,303,384	37.6%	148,967,906	931.3	
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 - DISABILITY	G	10/01/2012	N	None	EAN	5,049,000	11,678,567	6,629,567	43.2%	289,579,494	2.3	
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	10/01/2012	N	None	EAN	8,887,626	12,779,076	3,891,450	69.5%	2,065,908	188.4	

**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
JACKSONVILLE BEACH	F	10/01/2011	N	None	EAN	8,362,564	12,511,582	4,149,018	66.8%	2,264,814	183.2	
JACKSONVILLE BEACH	F	10/01/2010	N	None	EAN	8,434,027	11,987,193	3,553,166	70.4%	2,078,655	170.9	
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	10/01/2008	N	None	EAN	8,366,000	10,726,000	2,360,000	78.0%	1,928,000	122.4	
JACKSONVILLE BEACH	G	10/01/2012	N	None	EAN	41,828,688	56,760,782	14,932,094	73.7%	10,884,445	137.2	
JACKSONVILLE BEACH	G	10/01/2011	N	None	EAN	40,808,666	54,975,021	14,166,355	74.2%	11,449,082	123.7	
JACKSONVILLE BEACH	G	10/01/2010	N	None	EAN	41,770,590	53,050,283	11,279,693	78.7%	11,484,650	98.2	
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	P	10/01/2012	N	None	EAN	16,242,797	22,049,077	5,806,280	73.7%	3,743,405	155.1	
JACKSONVILLE BEACH	P	10/01/2011	N	None	EAN	15,457,681	21,629,832	6,172,151	71.5%	3,785,736	163.0	
JACKSONVILLE BEACH	P	10/01/2010	N	None	EAN	15,645,784	20,687,810	5,042,026	75.6%	3,896,087	129.4	
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	
JUPITER	P	10/01/2012	N	After	EAN	42,031,105	55,429,250	13,398,145	75.8%	7,683,583	174.4	
JUPITER	P	10/01/2011	N	None	EAN	39,670,189	52,225,278	12,555,089	76.0%	8,074,317	155.5	
JUPITER	P	10/01/2010	N	After	EAN	34,393,316	49,246,372	14,853,056	69.8%	8,105,374	183.2	
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 ISLAND	GPF	10/01/2012	N	After	FIL	10,328,516	11,840,695	1,512,179	87.2%	2,054,448	73.6	
JUPITER ISLAND	GPF	10/01/2011	N	None	FIL	10,005,828	10,398,777	392,949	96.2%	2,132,391	18.4	
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	Y	After	FIL	9,736,106	9,831,686	95,580	99.0%	2,743,454	3.5	
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	10/01/2008	N	After	FIL	9,526,852	9,577,377	50,525	99.5%	2,736,327	1.8	

**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
KEY BISCAYNE	PF	10/01/2012	N	After	EAN	19,111,769	26,147,006	7,035,237	73.1%	6,782,023	103.7	
KEY BISCAYNE	PF	10/01/2011	N	After	EAN	16,807,725	23,544,436	6,736,711	71.4%	6,761,983	99.6	
KEY BISCAYNE	PF	10/01/2010	N	None	EAN	14,625,108	20,284,931	5,659,823	72.1%	7,062,807	80.1	
KEY BISCAYNE	PF	10/01/2009	N	None	EAN	12,548,462	18,495,824	5,947,362	67.8%	6,808,421	87.4	
KEY BISCAYNE	PF	10/01/2008	N	None	EAN	10,682,895	16,049,481	5,366,586	66.6%	6,365,246	84.3	
KEY WEST	G	10/01/2010	N	None	EAN	38,581,697	34,788,500	-3,793,197	110.9%	9,938,506	-38.2	
KEY WEST	G	10/01/2009	N	None	EAN	37,065,077	33,088,267	-3,976,810	112.0%	10,277,176	-38.7	
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	PF	10/01/2012	Y	None	EAN	55,193,145	76,527,787	21,334,642	72.1%	9,634,039	221.5	
KEY WEST	PF	10/01/2012	N	None	EAN	55,193,145	76,527,787	21,334,642	72.1%	9,634,039	221.5	
KEY WEST	PF	10/01/2011	N	None	EAN	55,593,758	74,580,840	18,987,082	74.5%	9,645,464	196.8	
KEY WEST	PF	10/01/2010	N	After	EAN	56,360,502	72,192,008	15,831,506	78.1%	9,681,323	163.5	
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	10/01/2008	N	None	EAN	56,358,023	65,189,218	8,831,195	86.5%	9,292,842	95.0	
KEY WEST HOUSING	G	01/01/2013	N	None	EAN	5,571,303	7,730,381	2,159,078	72.1%	2,783,925	77.6	
KEY WEST HOUSING	G	01/01/2012	N	None	EAN	5,211,082	7,190,944	1,979,862	72.5%	2,872,889	68.9	
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 UTILITY	G	01/01/2013	N	None	EAN	62,826,701	89,635,044	26,808,343	70.1%	9,558,105	280.5	
KEY WEST UTILITY	G	01/01/2012	N	None	EAN	61,863,804	85,044,033	23,180,229	72.7%	9,667,272	239.8	
KEY WEST UTILITY	G	01/01/2011	N	None	EAN	61,382,808	81,598,657	20,215,849	75.2%	10,005,398	202.0	
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	
KISSIMMEE	F	10/01/2012	N	None	EAN	27,223,889	39,738,017	12,514,128	68.5%	4,396,627	284.6	

**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
KISSIMMEE	F	10/01/2011	N	None	EAN	24,691,348	37,884,089	13,192,741	65.2%	4,175,435	316.0	
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	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	G	10/01/2011	N	After	EAN	73,099,341	87,362,511	14,263,170	83.7%	20,560,919	69.4	
KISSIMMEE	G	10/01/2010	N	None	EAN	69,343,964	82,850,364	13,506,400	83.7%	21,742,063	62.1	
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	P	10/01/2012	N	None	EAN	40,109,175	54,875,585	14,766,410	73.1%	6,685,798	220.9	
KISSIMMEE	P	10/01/2011	N	None	EAN	37,418,694	51,648,616	14,229,922	72.4%	6,863,694	207.3	
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	After	EAN	35,519,486	41,424,103	5,904,617	85.7%	6,703,526	88.1	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2012	N	After	EAN	49,704,034	78,944,091	29,240,057	63.0%	15,843,964	184.6	
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	N	None	EAN	45,961,854	71,643,723	25,681,869	64.2%	14,444,644	177.8	
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	10/01/2008	N	After	EAN	45,529,982	55,613,694	10,083,712	81.9%	13,481,409	74.8	
LABELLE	F	10/01/2011	N	None	AGG	340,194	276,982	-63,212	122.8%	231,678	-27.3	
LABELLE	F	10/01/2008	N	None	AGG	128,329	175,153	46,824	73.3%	202,716	23.1	
LADY LAKE	P	10/01/2012	N	None	EAN	4,615,904	4,677,794	61,890	98.7%	1,344,024	4.6	
LADY LAKE	P	10/01/2011	N	None	EAN	4,001,317	4,128,690	127,373	96.9%	1,324,208	9.6	
LADY LAKE	P	10/01/2010	N	None	EAN	3,810,890	4,310,907	500,017	88.4%	1,548,425	32.3	

### 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
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	
LAKE ALFRED	G	10/01/2012	N	After	EAN	3,221,178	3,799,701	578,523	84.8%	1,095,004	52.8	
LAKE ALFRED	G	10/01/2011	N	None	EAN	3,115,523	3,486,650	371,127	89.4%	1,202,118	30.9	
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	After	EAN	3,339,187	3,566,659	227,472	93.6%	1,424,547	16.0	
LAKE ALFRED	PF	10/01/2012	N	None	EAN	2,274,445	2,486,607	212,162	91.5%	750,077	28.3	
LAKE ALFRED	PF	10/01/2011	N	None	EAN	2,101,313	2,274,364	173,051	92.4%	625,360	27.7	
LAKE ALFRED	PF	10/01/2010	N	None	EAN	1,638,657	1,615,568	-23,089	101.4%	368,264	-6.3	
LAKE ALFRED	PF	10/01/2009	N	None	EAN	1,628,555	1,618,216	-10,339	100.6%	338,687	-3.1	
LAKE ALFRED	PF	10/01/2008	N	After	EAN	1,579,437	1,496,197	-83,240	105.6%	373,911	-22.3	
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	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	10/01/2008	N	None	EAN	12,457,060	16,180,762	3,723,702	77.0%	2,819,886	132.1	
LAKE CITY	P	10/01/2012	N	None	EAN	9,651,404	11,158,589	1,507,185	86.5%	1,613,998	93.4	
LAKE CITY	P	10/01/2011	N	After	EAN	8,939,113	10,545,723	1,606,610	84.8%	1,606,093	100.0	
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	After	EAN	8,994,192	9,310,635	316,443	96.6%	1,439,811	22.0	
LAKE HELEN	P	10/01/2012	N	None	AGG	710,588	456,299	-254,289	155.7%	160,017	-158.9	
LAKE HELEN	P	10/01/2010	N	None	AGG	515,198	468,313	-46,885	110.0%	150,291	-31.2	



**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
LAKE HELEN	P	10/01/2008	N	None	AGG	349,903	398,032	48,129	87.9%	193,463	24.9	
LAKE MARY	F	10/01/2012	N	After	EAN	9,785,560	11,833,392	2,047,832	82.7%	2,369,067	86.4	
LAKE MARY	F	10/01/2011	N	After	EAN	8,797,108	10,855,895	2,058,787	81.0%	2,418,945	85.1	
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	P	10/01/2012	N	None	EAN	11,581,715	13,403,692	1,821,977	86.4%	2,198,303	82.9	
LAKE MARY	P	10/01/2011	N	None	EAN	10,589,742	12,680,596	2,090,854	83.5%	2,187,492	95.6	
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	After	EAN	9,346,602	10,157,366	810,764	92.0%	2,384,276	34.0	
LAKE PARK (RETIRED)	P	10/01/2012	N	None	EAN	1,374,695	1,784,148	409,453	77.1%	0	0.0	
LAKE PARK (RETIRED)	P	10/01/2011	N	None	EAN	1,266,384	1,828,986	562,602	69.2%	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	0.0	
LAKE WALES	F	10/01/2012	N	None	EAN	6,103,251	10,476,799	4,373,548	58.3%	1,153,396	379.2	
LAKE WALES	F	10/01/2011	N	After	EAN	5,887,625	10,442,223	4,554,598	56.4%	1,160,475	392.5	
LAKE WALES	F	10/01/2011	Y	After	EAN	5,887,625	10,337,826	4,450,201	57.0%	1,160,475	383.5	
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	After	EAN	6,118,404	8,673,633	2,555,229	70.5%	1,111,770	229.8	
LAKE WALES	G	10/01/2012	N	After	FIL	7,482,802	8,658,589	1,175,787	86.4%	2,926,546	40.2	
LAKE WALES	G	10/01/2011	N	None	FIL	7,328,691	8,474,199	1,145,508	86.5%	2,704,493	42.4	
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	

### 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 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	P	10/01/2012	N	None	EAN	10,973,115	14,091,606	3,118,491	77.9%	1,940,719	160.7	
LAKE WALES	P	10/01/2011	Y	After	EAN	10,335,184	13,823,598	3,488,414	74.8%	2,119,040	164.6	
LAKE WALES	P	10/01/2011	N	After	EAN	10,335,184	14,011,542	3,676,358	73.8%	2,119,040	173.5	
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	After	EAN	10,125,825	12,308,290	2,182,465	82.3%	1,968,564	110.9	
LAKE WORTH	F	10/01/2011	N	After	EAN	22,463,958	43,451,205	20,987,247	51.7%	1,118,599	1,876.2	
LAKE WORTH	F	10/01/2010	N	After	EAN	24,165,929	40,888,512	16,722,583	59.1%	1,312,204	1,274.4	
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	G	10/01/2012	N	After	EAN	56,005,517	99,469,324	43,463,807	56.3%	11,916,382	364.7	
LAKE WORTH	G	10/01/2011	N	After	EAN	59,904,551	101,558,913	41,654,362	59.0%	10,951,357	380.4	
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	10/01/2009	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	P	10/01/2012	N	After	EAN	22,548,900	44,209,567	21,660,667	51.0%	1,460,425	1,483.2	
LAKE WORTH	P	10/01/2011	N	After	EAN	23,728,194	42,922,206	19,194,012	55.3%	1,553,664	1,235.4	
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	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	
LAKELAND	F	10/01/2011	N	None	AGG	17,433,793	19,317,690	1,883,897	90.2%	8,971,604	21.0	
LAKELAND	F	10/01/2010	N	After	AGG	18,898,808	17,999,932	-898,876	105.0%	8,614,639	-10.4	
LAKELAND	F	10/01/2009	N	None	AGG	17,832,755	16,986,853	-845,902	105.0%	9,190,689	-9.2	
LAKELAND	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

**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	G	10/01/2011	N	After	EAN	491,568,515	613,022,106	121,453,591	80.2%	90,161,635	134.7	
LAKELAND	G	10/01/2010	N	After	EAN	495,690,765	593,785,813	98,095,048	83.5%	93,636,946	104.8	
LAKELAND	G	10/01/2009	N	After	EAN	463,240,621	567,449,029	104,208,408	81.6%	93,375,914	111.6	
LAKELAND	G	10/01/2008	N	None	FIL	524,107,675	623,310,066	99,202,391	84.1%	105,043,078	94.4	
LAKELAND	P	10/01/2012	N	None	EAN	86,094,118	124,462,617	38,368,499	69.2%	13,305,212	288.4	
LAKELAND	P	10/01/2011	N	None	EAN	80,587,526	119,066,681	38,479,155	67.7%	12,242,185	314.3	
LAKELAND	P	10/01/2010	Y	After	EAN	78,357,438	113,502,819	35,145,381	69.0%	12,344,092	284.7	
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	Y	After	FIL	20,132,084	24,686,151	4,554,067	81.6%	13,948,927	32.6	
LAKELAND	P	10/01/2008	N	After	FIL	20,222,239	24,776,306	4,554,067	81.6%	13,948,927	32.6	
LANTANA	F	09/30/2011	N	After	EAN	20,943,102	27,289,591	6,346,489	76.7%	2,223,670	285.4	
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	P	10/01/2011	N	After	EAN	7,596,301	8,962,174	1,365,873	84.8%	1,690,206	80.8	
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	
LARGO	PF	10/01/2012	N	None	EAN	90,132,758	133,804,080	43,671,322	67.4%	13,224,720	330.2	
LARGO	PF	10/01/2011	N	None	EAN	77,099,070	129,791,442	52,692,372	59.4%	13,458,669	391.5	
LARGO	PF	10/01/2010	N	After	EAN	77,602,424	125,385,540	47,783,116	61.9%	14,215,052	336.1	
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	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2011	N	None	AGG	645,806	467,091	-178,715	138.3%	347,941	-51.4	

**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
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2009	N	None	AGG	515,934	325,837	-190,097	158.3%	286,224	-66.4	AAL CALCULATED USING THE ENTRY AGE NORMAL METHOD
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2008	N	None	FIL	412,514	273,795	-138,719	150.7%	111,182	-124.8	
LAUDERHILL	F	10/01/2011	N	After	EAN	39,620,622	62,438,797	22,818,175	63.5%	6,557,030	348.0	
LAUDERHILL	F	10/01/2010	N	After	EAN	39,963,208	59,032,701	19,069,493	67.7%	6,393,671	298.3	
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	G	10/01/2011	N	None	EAN	15,336,711	22,250,932	6,914,221	68.9%	3,616,860	191.2	
LAUDERHILL	G	10/01/2010	N	None	EAN	15,597,828	21,784,980	6,187,152	71.6%	3,756,141	164.7	
LAUDERHILL	G	10/01/2009	N	None	EAN	15,522,330	20,873,030	5,350,700	74.4%	4,357,098	122.8	
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	P	10/01/2012	N	None	EAN	34,645,341	48,669,944	14,024,603	71.2%	8,844,361	158.6	
LAUDERHILL	P	10/01/2011	N	After	EAN	30,071,122	42,472,739	12,401,617	70.8%	8,818,777	140.6	
LAUDERHILL	P	10/01/2011	Y	After	EAN	29,529,579	42,472,739	12,943,160	69.5%	8,818,777	146.8	
LAUDERHILL	P	10/01/2010	N	None	EAN	27,137,230	35,483,016	8,345,786	76.5%	9,149,345	91.2	
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	10/01/2008	N	None	EAN	19,775,168	25,153,000	5,377,832	78.6%	7,678,000	70.0	
LAUDERHILL (C&M)	G	10/01/2011	N	After	EAN	14,009,047	22,210,974	8,201,927	63.1%	3,995,271	205.3	
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	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	After	EAN	11,533,956	17,401,107	5,867,151	66.3%	3,492,838	168.0	
LEESBURG	F	10/01/2012	N	None	FIL	13,027,576	14,866,354	1,838,778	87.6%	3,004,257	61.2	
LEESBURG	F	10/01/2011	N	None	FIL	11,797,716	13,611,707	1,813,991	86.7%	3,073,457	59.0	
LEESBURG	F	10/01/2010	Y	After	FIL	11,574,175	13,580,057	2,005,882	85.2%	3,106,945	64.6	
LEESBURG	F	10/01/2009	N	None	FIL	11,011,597	13,231,246	2,219,649	83.2%	3,211,696	69.1	

**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
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	G	10/01/2012	N	After	EAN	31,172,936	38,821,147	7,648,211	80.3%	12,742,737	60.0	
LEESBURG	G	10/01/2011	N	None	EAN	30,735,796	38,184,861	7,449,065	80.5%	13,550,400	55.0	
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	37,138,622	3,999,662	89.2%	15,069,783	26.5	
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	Y	After	EAN	33,832,920	36,711,041	2,878,121	92.2%	16,547,145	17.4	
LEESBURG	P	10/01/2012	N	None	FIL	13,985,699	14,793,748	808,049	94.5%	3,621,679	22.3	
LEESBURG	P	10/01/2011	N	None	FIL	13,237,121	13,997,607	760,486	94.6%	3,687,749	20.6	
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	
LIGHTHOUSE POINT	PF	10/01/2012	N	None	FIL	9,555,049	9,687,897	132,848	98.6%	3,108,447	4.3	
LIGHTHOUSE POINT	PF	10/01/2010	N	None	FIL	7,008,924	7,146,306	137,382	98.1%	2,718,225	5.1	
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	10/01/2008	Y	None	FIL	5,578,515	5,719,803	141,288	97.5%	2,411,440	5.9	
LIVE OAK	F	10/01/2010	N	None	EAN	1,701,982	2,035,947	333,965	83.6%	57,868	577.1	
LONGBOAT KEY	F	10/01/2012	N	None	EAN	12,743,682	27,693,570	14,949,888	46.0%	2,354,945	634.8	
LONGBOAT KEY	F	10/01/2011	N	None	EAN	11,899,137	27,164,254	15,265,117	43.8%	2,476,609	616.4	
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	
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	Y	After	EAN	10,542,260	22,967,953	12,425,693	45.9%	2,521,157	492.9	
LONGBOAT KEY	G	10/01/2012	N	After	EAN	8,090,692	13,548,418	5,457,726	59.7%	2,402,728	227.1	
LONGBOAT KEY	G	10/01/2011	N	None	EAN	7,293,178	13,688,407	6,395,229	53.3%	2,413,590	265.0	

**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
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	P	10/01/2012	N	After	EAN	5,469,947	11,621,830	6,151,883	47.1%	1,001,603	614.2	
LONGBOAT KEY	P	10/01/2011	N	None	EAN	4,902,682	10,784,254	5,881,572	45.5%	967,293	608.0	
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	Y	After	EAN	4,835,067	10,171,054	5,335,987	47.5%	1,189,694	448.5	
LONGWOOD	PF	10/01/2012	N	None	AGG	6,337,454	6,244,335	-93,119	101.5%	2,765,734	-3.4	
LONGWOOD	PF	10/01/2011	N	None	AGG	4,551,114	5,527,620	976,506	82.3%	2,910,792	33.5	
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 CALCULATED USING 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
LYNN HAVEN	F	10/01/2012	N	None	FIL	3,728,472	3,797,323	68,851	98.2%	735,495	9.4	
LYNN HAVEN	F	10/01/2011	N	None	FIL	3,319,507	3,395,541	76,034	97.8%	709,837	10.7	
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	10/01/2009	N	None	FIL	2,915,936	2,939,176	23,240	99.2%	680,452	3.4	
LYNN HAVEN	F	10/01/2008	N	After	FIL	2,659,213	2,658,578	-635	100.0%	725,336	-0.1	
LYNN HAVEN	G	10/01/2012	N	After	EAN	10,433,426	13,709,199	3,275,773	76.1%	3,622,330	90.4	
LYNN HAVEN	G	10/01/2011	N	None	EAN	9,242,102	12,156,727	2,914,625	76.0%	3,406,364	85.6	
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	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	After	EAN	7,121,683	9,897,681	2,775,998	72.0%	3,096,226	89.7	
LYNN HAVEN	P	10/01/2012	N	None	FIL	5,407,510	5,401,885	-5,625	100.1%	1,210,208	-0.5	

**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
LYNN HAVEN	P	10/01/2011	N	None	FIL	4,795,369	5,130,241	334,872	93.5%	1,068,445	31.3	
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	10/01/2009	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	
MACCLENNY	F	10/01/2010	N	After	FIL	389,268	663,933	274,665	58.6%	252,054	109.0	
MADISON	F	10/01/2012	N	None	EAN	1,579,755	2,624,937	1,045,182	60.2%	304,418	343.3	
MADISON	F	10/01/2011	N	None	EAN	1,466,524	2,552,881	1,086,357	57.4%	365,058	297.6	
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	P	10/01/2012	N	None	AGG	2,932,786	3,193,723	260,937	91.8%	592,430	44.0	
MADISON	P	10/01/2011	N	None	AGG	2,760,978	3,052,339	291,361	90.5%	601,036	48.5	
MADISON	P	10/01/2010	N	After	AGG	2,815,100	2,899,679	84,579	97.1%	564,638	15.0	
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	After	AGG	2,844,176	2,789,255	-54,921	102.0%	502,049	-10.9	
MAITLAND	PF	10/01/2012	N	After	EAN	19,274,488	28,853,193	9,578,705	66.8%	4,622,742	207.2	
MAITLAND	PF	10/01/2011	N	None	EAN	19,811,681	27,547,237	7,735,556	71.9%	4,696,743	164.7	
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	
MARATHON	F	10/01/2011	N	After	AGG	2,859,424	2,351,247	-508,177	121.6%	1,368,971	-37.1	
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	N	After	AGG	1,130,532	1,130,532	0	100.0%	1,056,666	0.0	
MARATHON	F	10/01/2008	Y	After	AGG	1,249,350	1,084,546	-164,804	115.2%	1,056,666	-15.6	
MARCO ISLAND	F	10/01/2012	N	After	EAN	4,122,634	4,794,681	672,047	86.0%	1,526,426	44.0	

**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
MARCO ISLAND	F	10/01/2011	N	After	EAN	3,071,853	3,573,520	501,667	86.0%	1,404,142	35.7	
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	10/01/2009	N	None	EAN	1,914,130	2,335,981	421,851	81.9%	1,336,335	31.6	
MARCO ISLAND	P	10/01/2012	N	None	EAN	4,522,707	7,946,977	3,424,270	56.9%	2,030,227	168.7	
MARCO ISLAND	P	10/01/2011	N	None	EAN	3,591,071	6,895,623	3,304,552	52.1%	1,916,201	172.5	
MARCO ISLAND	P	10/01/2011	Y	After	EAN	3,591,071	7,423,811	3,832,740	48.4%	1,916,201	200.0	
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	
MARIANNA	F	10/01/2011	N	After	AGG	2,058,743	2,489,813	431,070	82.7%	580,333	74.3	
MARIANNA	F	10/01/2008	N	None	AGG	1,661,665	2,066,243	404,578	80.4%	524,276	77.2	
MARIANNA	P	10/01/2011	N	After	AGG	2,576,135	2,194,506	-381,629	117.4%	509,310	-74.9	
MARIANNA	P	10/01/2008	N	None	AGG	2,481,437	2,040,610	-440,827	121.6%	559,037	-78.9	
MARTIN COUNTY	ERP	07/01/2011	N	None	EAN	6,124,283	6,938,673	814,390	88.3%	0	0.0	
MARTIN COUNTY	ERP	07/01/2009	N	After	AGG	5,906,314	6,909,111	1,002,797	85.5%	314,007	319.4	
MEDLEY	P	10/01/2012	N	None	FIL	11,981,793	18,575,827	6,594,034	64.5%	2,668,574	247.1	
MEDLEY	P	10/01/2011	N	None	FIL	10,205,507	16,242,013	6,036,506	62.8%	2,508,804	240.6	
MEDLEY	P	10/01/2010	Y	After	FIL	8,690,799	15,864,972	7,174,173	54.8%	2,416,247	296.9	
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 - GENERAL + ELECTED	G	10/01/2012	N	None	AGG	11,826,650	17,012,666	5,186,016	69.5%	1,508,079	343.9	
MEDLEY - GENERAL + ELECTED	G	10/01/2011	N	After	AGG	9,281,214	15,513,448	6,232,234	59.8%	1,673,341	372.4	
MEDLEY - GENERAL + ELECTED	G	10/01/2010	N	None	AGG	8,491,233	15,863,345	7,372,112	53.5%	1,837,656	401.2	
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	



**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
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	
MELBOURNE	F	10/01/2012	N	After	EAN	43,223,693	64,144,221	20,920,528	67.4%	6,020,515	347.5	
MELBOURNE	F	10/01/2011	Y	None	EAN	44,629,663	58,686,538	14,056,875	76.0%	6,639,037	211.7	
MELBOURNE	F	10/01/2010	N	None	EAN	45,782,530	55,682,106	9,899,576	82.2%	7,230,774	136.9	
MELBOURNE	F	10/01/2009	N	After	EAN	44,966,740	53,127,376	8,160,636	84.6%	7,623,410	107.0	
MELBOURNE	F	10/01/2008	N	None	EAN	45,016,213	51,239,880	6,223,667	87.9%	7,604,495	81.8	
MELBOURNE	G	10/01/2012	N	After	EAN	5,960,314	4,629,592	-1,330,722	128.7%	510,644	-260.6	
MELBOURNE	G	10/01/2011	N	None	EAN	5,735,270	4,140,862	-1,594,408	138.5%	774,258	-205.9	
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	10/01/2008	N	After	EAN	6,536,826	3,097,139	-3,439,687	211.1%	1,272,823	-270.2	
MELBOURNE	P	10/01/2012	N	None	EAN	50,661,081	80,438,085	29,777,004	63.0%	7,915,204	376.2	
MELBOURNE	P	10/01/2011	Y	After	EAN	47,547,398	79,838,073	32,290,675	59.6%	7,835,807	412.1	
MELBOURNE	P	10/01/2010	N	After	EAN	48,772,228	80,852,087	32,079,859	60.3%	7,594,997	422.4	
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 - SPECIAL RISK	G	10/01/2012	N	After	EAN	600,846	823,100	222,254	73.0%	159,908	139.0	
MELBOURNE - SPECIAL RISK	G	10/01/2011	N	None	EAN	514,694	853,041	338,347	60.3%	212,067	159.5	
MELBOURNE - SPECIAL RISK	G	10/01/2010	N	None	EAN	450,802	743,815	293,013	60.6%	208,613	140.5	
MELBOURNE - SPECIAL RISK	G	10/01/2009	Y	After	EAN	351,441	619,358	267,917	56.7%	222,456	120.4	
MELBOURNE - SPECIAL RISK	G	10/01/2008	N	After	EAN	317,982	508,693	190,711	62.5%	230,815	82.6	
MELBOURNE BEACH	P	10/01/2012	N	None	EAN	2,079,266	3,176,905	1,097,639	65.4%	411,573	266.7	
MELBOURNE BEACH	P	10/01/2011	N	None	EAN	1,989,982	3,084,260	1,094,278	64.5%	418,522	261.5	
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	After	EAN	2,204,106	2,811,683	607,577	78.4%	357,837	169.8	

**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	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	N	None	EAN	660,200,796	817,860,394	157,659,598	80.7%	90,974,647	173.3	
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	PF	10/01/2010	N	After	AGG	1,180,649,632	1,568,300,000	387,650,368	75.3%	80,152,355	483.6	
MIAMI	PF	10/01/2009	N	None	AGG	1,164,973,724	1,539,338,500	374,364,776	75.7%	122,212,346	306.3	
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	
MIAMI - COLA (RETIRED)	PF	10/01/2010	N	After	AB	343,766,397	315,600,000	-28,166,397	108.9%	0	0.0	
MIAMI - COLA (RETIRED)	PF	10/01/2009	N	None	AGG	316,220,411	290,000,000	-26,220,411	109.0%	0	0.0	
MIAMI - COLA (RETIRED)	PF	10/01/2008	N	None	AGG	325,271,988	279,400,000	-45,871,988	116.4%	129,400,000	-35.4	
MIAMI - ELECTED	G	01/01/2012	N	After	PUC	5,922,119	7,480,479	1,558,360	79.2%	335,952	463.9	
MIAMI - ELECTED	G	12/31/2010	N	None	AGG	5,498,053	0	0		209,260	0.0	
MIAMI - ELECTED	G	12/31/2009	N	After	AGG	5,307,121	0	0		209,260	0.0	
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 - EXCESS	GS	10/01/2010	N	None	EAN	0	5,704,602	5,704,602	.0%	68,762,827	8.3	
MIAMI - EXCESS	GS	10/01/2009	N	None	EAN	0	5,833,742	5,833,742	.0%	90,045,202	6.5	
MIAMI - EXCESS	GS	10/01/2008	N	None	EAN	0	5,151,124	5,151,124	.0%	90,974,647	5.7	
MIAMI - OFF-STREET PARKING	G	10/01/2012	N	After	AGG	13,188,670	12,786,439	-402,231	103.1%	4,046,036	-9.9	
MIAMI - OFF-STREET PARKING	G	10/01/2011	N	None	AGG	12,538,308	12,111,392	-426,916	103.5%	4,434,556	-9.6	
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	10/01/2010	Y	None	FIL	11,902,697	11,914,196	11,499	99.9%	4,549,854	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	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	

**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 - 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 - 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	After	EAN	1,313,407	1,748,147	434,740	75.1%	632,259	68.8	
MIAMI BEACH	G	10/01/2012	N	After	EAN	421,376,041	637,363,774	215,987,733	66.1%	65,053,945	332.0	
MIAMI BEACH	G	10/01/2011	N	After	EAN	425,781,050	602,577,503	176,796,453	70.7%	66,346,904	266.5	
MIAMI BEACH	G	10/01/2010	N	After	EAN	431,479,305	580,246,165	148,766,860	74.4%	68,844,264	216.1	
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	10/01/2009	N	After	EAN	419,393,718	551,698,377	132,304,659	76.0%	70,097,549	188.7	
MIAMI BEACH	G	10/01/2008	N	After	EAN	425,714,565	526,481,586	100,767,021	80.9%	68,009,550	148.2	
MIAMI BEACH	PF	10/01/2012	N	After	EAN	545,067,653	922,739,521	377,671,868	59.1%	46,313,650	815.5	
MIAMI BEACH	PF	10/01/2011	N	After	EAN	531,821,181	871,118,628	339,297,447	61.1%	49,186,725	689.8	
MIAMI BEACH	PF	10/01/2010	N	After	EAN	525,709,407	817,640,912	291,931,505	64.3%	49,718,966	587.2	
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	After	EAN	517,602,834	784,395,822	266,792,988	66.0%	41,574,935	641.7	
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 SHORES VILLAGE	G	10/01/2011	N	After	EAN	9,427,893	10,739,131	1,311,238	87.8%	2,898,603	45.2	
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	P	10/01/2011	N	After	AGG	13,516,192	20,341,716	6,825,524	66.4%	2,484,518	274.7	
MIAMI SHORES VILLAGE	P	10/01/2010	N	None	AGG	12,907,994	18,239,319	5,331,325	70.8%	2,333,748	228.4	
MIAMI SHORES VILLAGE	P	10/01/2009	N	None	AGG	12,349,336	16,905,643	4,556,307	73.0%	1,989,749	229.0	
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 SPRINGS	G	10/01/2012	N	After	EAN	14,537,003	15,971,613	1,434,610	91.0%	2,821,874	50.8	

### 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	10/01/2011	N	After	EAN	14,316,041	15,232,512	916,471	94.0%	3,221,566	28.4	
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	10/01/2009	N	After	EAN	13,736,039	13,708,780	-27,259	100.2%	3,495,598	-0.8	
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	PF	10/01/2012	N	After	EAN	22,335,041	27,288,530	4,953,489	81.8%	2,622,925	188.9	
MIAMI SPRINGS	PF	10/01/2011	N	After	EAN	22,377,116	26,067,780	3,690,664	85.8%	2,700,275	136.7	
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	10/01/2008	N	None	AGG	22,226,151	21,056,209	-1,169,942	105.6%	2,603,398	-44.9	
MIAMI-DADE COUNTY	ERP	07/01/2011	N	None	EAN	25,132,979	42,586,249	17,453,270	59.0%	0	0.0	
MIAMI-DADE COUNTY	ERP	07/01/2009	N	None	EAN	23,989,786	45,820,261	21,830,475	52.4%	0	0.0	
MIDWAY FCD	F	10/01/2011	N	After	AGG	1,752,004	2,318,913	566,909	75.6%	923,852	61.4	
MIDWAY FCD	F	10/01/2008	N	After	AGG	938,056	1,621,083	683,027	57.9%	908,053	75.2	
MILTON	F	10/01/2012	N	None	EAN	3,225,702	7,038,559	3,812,857	45.8%	657,941	579.5	
MILTON	F	10/01/2011	N	None	EAN	3,211,819	6,453,503	3,241,684	49.8%	655,402	494.6	
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	Y	After	EAN	3,359,575	6,254,523	2,894,948	53.7%	739,015	391.7	
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	G	10/01/2012	N	After	EAN	9,690,251	12,898,393	3,208,142	75.1%	2,174,539	147.5	
MILTON	G	10/01/2011	N	None	EAN	9,165,287	12,223,126	3,057,839	75.0%	2,212,864	138.2	
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	After	EAN	8,953,753	10,721,884	1,768,131	83.5%	2,489,102	71.0	
MILTON	P	10/01/2012	N	None	EAN	5,459,730	5,591,490	131,760	97.6%	760,984	17.3	

**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	P	10/01/2011	N	None	EAN	5,036,276	5,352,791	316,515	94.1%	853,431	37.1	
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	
MIRAMAR	F	10/01/2011	N	After	EAN	52,354,286	92,348,669	39,994,383	56.7%	10,126,561	394.9	
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	10/01/2010	Y	None	EAN	47,812,503	85,689,622	37,877,119	55.8%	9,695,058	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	10/01/2008	N	None	EAN	43,450,514	75,586,555	32,136,041	57.5%	9,783,848	328.5	
MIRAMAR	G	10/01/2011	N	None	EAN	50,418,463	71,998,407	21,579,944	70.0%	14,859,096	145.2	
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	10/01/2009	N	None	EAN	40,321,175	64,891,443	24,570,268	62.1%	16,445,474	149.4	
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	P	10/01/2012	N	None	EAN	70,277,976	128,310,813	58,032,837	54.8%	12,877,037	450.7	
MIRAMAR	P	10/01/2011	N	After	EAN	65,585,064	120,581,197	54,996,133	54.4%	13,153,434	418.1	
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	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 - MANAGEMENT	G	10/01/2011	N	After	EAN	14,612,639	26,501,435	11,888,796	55.1%	5,446,548	218.3	
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	
MONROE COUNTY	ERP	07/01/2011	N	None	AGG	182,324	627,470	445,146	29.1%	0	0.0	
MONROE COUNTY	ERP	10/01/2009	N	After	AGG	181,849	659,800	477,951	27.6%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2012	N	After	AGG	849,903	781,709	-68,194	108.7%	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
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	N	After	AGG	841,980	870,648	28,668	96.7%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2010	N	After	AGG	831,083	884,715	53,632	93.9%	0	0.0	
MONROE COUNTY VOL F.F. & EMS	F	01/01/2009	N	After	AGG	817,512	841,547	24,035	97.1%	0	0.0	
MONTICELLO	F	10/01/2010	N	After	AGG	482,870	372,919	-109,951	129.5%	0	0.0	
MONTICELLO	F	10/01/2009	N	None	AGG	413,441	340,956	-72,485	121.3%	0	0.0	
MONTICELLO	F	10/01/2008	N	None	AGG	411,106	315,698	-95,408	130.2%	0	0.0	
MONTICELLO	P	10/01/2011	N	After	AGG	1,293,464	1,819,789	526,325	71.1%	304,013	173.1	
MONTICELLO	P	10/01/2010	N	After	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7	
MOUNT DORA	F	10/01/2012	N	After	AGG	5,044,876	5,771,294	726,418	87.4%	1,339,769	54.2	
MOUNT DORA	F	10/01/2011	N	None	AGG	4,595,919	5,200,074	604,155	88.4%	1,246,793	48.5	
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	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	G	10/01/2012	N	After	FIL	13,195,495	16,300,186	3,104,691	81.0%	4,387,563	70.8	
MOUNT DORA	G	10/01/2011	N	After	FIL	11,525,703	15,840,310	4,314,607	72.8%	4,181,877	103.2	
MOUNT DORA	G	10/01/2010	N	After	FIL	12,091,526	15,681,114	3,589,588	77.1%	5,256,191	68.3	
MOUNT DORA	G	10/01/2009	N	After	FIL	10,497,679	14,268,023	3,770,344	73.6%	5,692,617	66.2	
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	P	10/01/2012	N	After	AGG	6,024,335	7,744,606	1,720,271	77.8%	1,861,356	92.4	
MOUNT DORA	P	10/01/2011	N	None	AGG	5,606,689	6,763,841	1,157,152	82.9%	1,898,583	60.9	
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	
NAPLES	F	10/01/2012	N	None	EAN	31,640,822	53,033,148	21,392,326	59.7%	3,545,457	603.4	

### 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
NAPLES	F	10/01/2011	N	None	EAN	28,744,843	50,503,434	21,758,591	56.9%	3,640,486	597.7	
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	10/01/2010	Y	None	EAN	28,280,330	48,047,361	19,767,031	58.9%	3,890,399	508.1	
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	10/01/2008	N	None	EAN	23,542,873	41,532,653	17,989,780	56.7%	3,682,251	488.6	
NAPLES	G	10/01/2012	N	None	EAN	40,286,392	58,017,689	17,731,297	69.4%	15,661,751	113.2	
NAPLES	G	10/01/2011	N	None	EAN	40,503,723	56,408,265	15,904,542	71.8%	15,027,747	105.8	
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	Y	None	EAN	39,081,782	60,136,902	21,055,120	65.0%	16,206,593	129.9	
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	10/01/2008	N	None	EAN	37,870,724	51,628,959	13,758,235	73.4%	15,779,980	87.2	
NAPLES	P	10/01/2012	N	None	EAN	32,127,985	54,278,420	22,150,435	59.2%	5,035,014	439.9	
NAPLES	P	10/01/2011	N	None	EAN	31,259,901	57,751,158	26,491,257	54.1%	5,016,274	528.1	
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	N	After	EAN	29,815,747	46,628,196	16,812,449	63.9%	5,738,240	293.0	
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	10/01/2008	N	None	EAN	28,760,389	44,114,292	15,353,903	65.2%	5,434,133	282.5	
NEPTUNE BEACH	P	10/01/2012	N	None	EAN	5,978,713	7,948,144	1,969,431	75.2%	1,162,572	169.4	
NEPTUNE BEACH	P	10/01/2011	N	None	EAN	5,379,836	7,497,492	2,117,656	71.8%	1,135,648	186.5	
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	
NEW PORT RICHEY	F	10/01/2012	N	None	AGG	9,406,586	11,829,359	2,422,773	79.5%	896,277	270.3	
NEW PORT RICHEY	F	10/01/2011	N	None	AGG	9,153,267	11,485,552	2,332,285	79.7%	774,608	301.1	
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	

**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 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	P	10/01/2012	N	After	EAN	16,327,898	21,886,886	5,558,988	74.6%	2,144,794	259.2	
NEW PORT RICHEY	P	10/01/2011	N	None	EAN	15,800,456	20,848,141	5,047,685	75.8%	2,101,073	240.2	
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 SMYRNA BEACH	F	10/01/2012	N	None	EAN	14,265,355	22,909,250	8,643,895	62.3%	1,887,813	457.9	
NEW SMYRNA BEACH	F	10/01/2011	N	None	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092	536.8	
NEW SMYRNA BEACH	F	10/01/2011	Y	After	EAN	13,148,857	22,366,521	9,217,664	58.8%	1,717,092	536.8	
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	10/01/2009	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	P	10/01/2012	N	None	FIL	13,975,009	14,747,997	772,988	94.8%	1,635,285	47.3	
NEW SMYRNA BEACH	P	10/01/2011	N	None	FIL	13,155,223	13,942,013	786,790	94.4%	2,076,030	37.9	
NEW SMYRNA BEACH	P	10/01/2010	N	None	FIL	13,749,671	14,575,907	826,236	94.3%	2,157,250	38.3	
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	
NORTH BAY FCD	F	10/01/2012	N	None	AGG	2,092,050	3,014,325	922,275	69.4%	846,355	109.0	
NORTH BAY FCD	F	10/01/2011	N	None	AGG	1,750,903	2,552,038	801,135	68.6%	828,671	96.7	
NORTH BAY FCD	F	10/01/2010	N	After	AGG	1,440,918	2,311,515	870,597	62.3%	909,338	95.7	
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	
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2012	N	None	AGG	46,730,757	43,866,575	-2,864,182	106.5%	37,971,703	-7.5	



**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 BREVARD HOSPITAL (Parrish)	G	10/01/2011	N	None	AGG	44,347,219	43,935,305	-411,914	100.9%	39,001,675	-1.1	
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 BROWARD HOSPITAL (aka Broward Health)	G	07/01/2011	N	None	FIL	227,760,809	303,832,772	76,071,963	75.0%	343,603,851	22.1	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2010	N	None	FIL	223,868,733	251,708,764	27,840,031	88.9%	315,874,420	8.8	
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2009	N	None	FIL	199,756,948	283,668,256	83,911,308	70.4%	307,857,632	27.3	
NORTH MIAMI 691 [GPF]	F	10/01/2012	N	None	EAN	3,106,120	3,413,559	307,439	91.0%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2011	N	None	EAN	3,031,743	3,520,535	488,792	86.1%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2010	N	None	EAN	3,340,810	4,185,205	844,395	79.8%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2009	N	None	EAN	3,783,701	4,308,110	524,409	87.8%	0	0.0	
NORTH MIAMI 691 [GPF]	F	10/01/2008	Y	None	EAN	4,958,784	4,428,076	-530,708	112.0%	0	0.0	
NORTH MIAMI 691 [GPF]	G	10/01/2012	N	None	EAN	78,835,881	94,565,068	15,729,187	83.4%	12,375,315	127.1	
NORTH MIAMI 691 [GPF]	G	10/01/2011	N	None	EAN	76,226,540	93,199,459	16,972,919	81.8%	13,186,800	128.7	
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	10/01/2009	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]	P	10/01/2012	N	None	EAN	6,185,069	5,843,356	-341,713	105.8%	107,931	-316.6	
NORTH MIAMI 691 [GPF]	P	10/01/2011	N	None	EAN	6,276,263	6,125,462	-150,801	102.5%	97,375	-154.9	
NORTH MIAMI 691 [GPF]	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]	P	10/01/2009	N	After	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	

**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
NORTH MIAMI 691 [GPF]	P	10/01/2008	Y	None	EAN	5,125,103	6,120,489	995,386	83.7%	187,088	532.0	
NORTH MIAMI 748	P	10/01/2012	N	After	EAN	44,577,607	65,146,979	20,569,372	68.4%	8,174,358	251.6	
NORTH MIAMI 748	P	10/01/2011	N	None	EAN	42,456,776	63,662,556	21,205,780	66.7%	8,469,168	250.4	
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	10/01/2009	N	None	EAN	36,595,232	53,587,800	16,992,568	68.3%	8,931,391	190.3	
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 BEACH	G	10/01/2012	N	None	EAN	60,520,361	96,695,425	36,175,064	62.6%	10,612,185	340.9	
NORTH MIAMI BEACH	G	10/01/2011	N	After	EAN	60,135,822	93,882,411	33,746,589	64.1%	11,326,066	298.0	
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	10/01/2010	N	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	PF	10/01/2012	N	After	EAN	67,840,835	117,287,309	49,446,474	57.8%	5,855,524	844.4	
NORTH MIAMI BEACH	PF	10/01/2011	N	None	EAN	66,121,464	110,871,039	44,749,575	59.6%	8,329,848	537.2	
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 - MANAGEMENT	G	10/01/2011	N	None	FIL	12,275,228	17,540,132	5,264,904	70.0%	2,319,552	227.0	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2010	N	None	FIL	11,532,009	16,896,704	5,364,695	68.3%	2,526,499	212.3	
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 NAPLES FCD	F	10/01/2012	N	None	FIL	33,983,491	33,924,855	-58,636	100.2%	8,254,150	-0.7	
NORTH NAPLES FCD	F	10/01/2011	N	None	FIL	26,196,164	26,153,965	-42,199	100.2%	8,291,830	-0.5	
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	

**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 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 PORT	F	10/01/2012	N	None	EAN	27,237,526	31,447,123	4,209,597	86.6%	6,274,808	67.1	
NORTH PORT	F	10/01/2011	N	None	EAN	24,360,212	29,723,236	5,363,024	82.0%	5,663,409	94.7	
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	10/01/2009	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	After	EAN	19,258,324	24,075,558	4,817,234	80.0%	5,266,662	91.5	
NORTH PORT	P	10/01/2012	N	None	EAN	20,712,234	31,090,791	10,378,557	66.6%	6,053,388	171.5	
NORTH PORT	P	10/01/2011	N	None	EAN	18,630,319	28,517,286	9,886,967	65.3%	6,201,790	159.4	
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	After	EAN	14,362,581	20,570,262	6,207,681	69.8%	5,695,975	109.0	
NORTH RIVER FCD	F	10/01/2012	N	After	EAN	11,858,491	18,302,598	6,444,107	64.8%	2,732,537	235.8	
NORTH RIVER FCD	F	10/01/2011	Y	After	EAN	10,596,047	16,848,837	6,252,790	62.9%	2,789,592	224.1	
NORTH RIVER FCD	F	10/01/2011	N	None	EAN	10,596,047	16,506,195	5,910,148	64.2%	2,789,592	211.9	
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	After	EAN	9,041,970	13,287,403	4,245,433	68.0%	2,513,199	168.9	
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	10/01/2010	Y	After	EAN	20,985,897	47,067,031	26,081,134	44.6%	5,610,517	464.9	
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	10/01/2008	Y	None	EAN	21,539,166	38,580,627	17,041,461	55.8%	7,208,807	236.4	
OAKLAND PARK	PF	10/01/2012	N	After	EAN	45,944,957	68,061,558	22,116,601	67.5%	4,560,724	484.9	
OAKLAND PARK	PF	10/01/2011	N	None	EAN	43,878,192	68,556,980	24,678,788	64.0%	5,086,610	485.2	
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	10/01/2009	N	After	EAN	45,395,013	64,951,338	19,556,325	69.9%	5,826,502	335.6	

### 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
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	
OCALA	G	10/01/2012	N	After	EAN	84,303,480	188,670,649	104,367,169	44.7%	27,343,524	381.7	
OCALA	G	10/01/2011	N	After	EAN	81,479,454	174,172,015	92,692,561	46.8%	28,551,898	324.6	
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 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	P	10/01/2012	N	None	EAN	43,991,326	68,232,418	24,241,092	64.5%	8,558,207	283.2	
OCALA SUPP	P	10/01/2011	N	After	EAN	43,766,063	66,426,400	22,660,337	65.9%	8,489,320	266.9	
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	After	EAN	43,555,290	64,578,493	21,023,203	67.4%	8,191,982	256.6	
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	
OCEAN CITY-WRIGHT FCD	F	10/01/2012	N	None	EAN	5,397,916	15,786,825	10,388,909	34.2%	1,941,208	535.2	
OCEAN CITY-WRIGHT FCD	F	10/01/2011	N	None	EAN	4,750,992	14,764,216	10,013,224	32.2%	1,995,932	501.7	
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	Y	After	EAN	4,650,376	14,196,878	9,546,502	32.8%	1,795,693	531.6	
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	After	EAN	4,301,951	11,235,156	6,933,205	38.3%	1,476,770	469.5	
OCOEE	G	10/01/2012	N	After	EAN	22,033,394	29,000,447	6,967,053	76.0%	8,349,507	83.4	
OCOEE	G	10/01/2011	N	None	EAN	19,755,687	28,090,774	8,335,087	70.3%	8,018,775	103.9	
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	After	EAN	17,570,369	24,514,314	6,943,945	71.7%	8,506,240	81.6	

**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
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	PF	10/01/2012	N	None	EAN	28,469,247	42,256,331	13,787,084	67.4%	7,714,088	178.7	
OCOEE	PF	10/01/2011	N	None	EAN	25,829,391	40,695,572	14,866,181	63.5%	7,309,172	203.4	
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	After	EAN	22,278,541	29,872,480	7,593,939	74.6%	6,100,909	124.5	
OKALOOSA ISLAND FCD	F	10/01/2012	N	None	EAN	4,597,893	13,300,757	8,702,864	34.6%	1,094,407	795.2	
OKALOOSA ISLAND FCD	F	10/01/2011	N	None	EAN	4,108,396	11,985,697	7,877,301	34.3%	1,012,090	778.3	
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	Y	After	EAN	3,592,929	11,641,640	8,048,711	30.9%	1,072,093	750.7	
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	After	EAN	2,790,791	6,711,910	3,921,119	41.6%	871,576	449.9	
OKEECHOBEE	F	10/01/2012	N	After	AGG	2,595,508	2,556,559	-38,949	101.5%	429,008	-9.1	
OKEECHOBEE	F	10/01/2011	N	None	AGG	2,428,618	2,318,524	-110,094	104.7%	457,776	-24.0	
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	G	10/01/2012	N	After	AGG	7,944,172	9,058,179	1,114,007	87.7%	3,023,756	36.8	
OKEECHOBEE	G	10/01/2011	N	None	AGG	7,247,383	8,630,615	1,383,232	84.0%	3,098,116	44.6	
OKEECHOBEE	G	10/01/2010	N	None	AGG	6,964,794	8,229,125	1,264,331	84.6%	3,266,478	38.7	
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	10/01/2012	N	After	AGG	6,044,391	6,187,990	143,599	97.7%	928,285	15.5	
OKEECHOBEE	P	10/01/2011	N	None	AGG	5,712,560	5,886,480	173,920	97.0%	936,580	18.6	
OKEECHOBEE	P	10/01/2010	N	None	AGG	5,666,207	5,659,633	-6,574	100.1%	965,252	-0.7	

**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	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	
OLDSMAR	F	10/01/2012	N	After	AGG	2,714,391	3,039,133	324,742	89.3%	753,518	43.1	
OLDSMAR	F	10/01/2011	N	After	AGG	1,987,344	2,281,958	294,614	87.1%	807,256	36.5	
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	
ORANGE COUNTY LIBRARY	G	01/01/2013	N	None	FIL	35,899,948	39,504,854	3,604,906	90.9%	5,401,961	66.7	
ORANGE COUNTY LIBRARY	G	01/01/2012	N	None	FIL	32,747,770	36,196,518	3,448,748	90.5%	5,634,242	61.2	
ORANGE COUNTY LIBRARY	G	01/01/2011	N	None	FIL	33,695,627	34,284,782	589,155	98.3%	6,104,311	9.7	
ORANGE COUNTY LIBRARY	G	01/01/2010	N	None	FIL	29,887,954	33,275,233	3,387,279	89.8%	0	0.0	
ORANGE COUNTY LIBRARY	G	01/01/2009	N	None	FIL	23,147,672	31,872,193	8,724,521	72.6%	0	0.0	
ORANGE PARK	F	10/01/2012	N	None	EAN	4,384,898	5,679,680	1,294,782	77.2%	953,532	135.8	
ORANGE PARK	F	10/01/2011	N	None	EAN	4,167,688	5,444,303	1,276,615	76.6%	990,514	128.9	
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	After	EAN	4,075,860	4,731,682	655,822	86.1%	928,123	70.7	
ORANGE PARK	G	10/01/2011	Y	None	EAN	4,050,451	7,532,705	3,482,254	53.8%	2,482,532	140.3	
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	10/01/2008	N	None	EAN	4,675,206	7,353,000	2,677,794	63.6%	2,411,000	111.1	
ORANGE PARK	P	10/01/2011	N	None	EAN	10,360,083	14,220,681	3,860,598	72.9%	1,136,628	339.7	
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	10/01/2009	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	

**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
ORLANDO	F	10/01/2012	N	None	EAN	285,003,875	346,643,019	61,639,144	82.2%	38,093,974	161.8	
ORLANDO	F	10/01/2011	N	None	EAN	271,231,051	335,865,312	64,634,261	80.8%	39,952,911	161.8	
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	10/01/2009	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	G	09/30/2012	N	None	AGG	175,349,449	222,120,000	46,770,551	78.9%	11,833,293	395.2	
ORLANDO	G	09/30/2011	N	None	AGG	168,612,802	220,720,000	52,107,198	76.4%	12,723,853	409.5	
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	P	10/01/2012	N	None	EAN	390,885,388	490,507,471	99,622,083	79.7%	48,578,107	205.1	
ORLANDO	P	10/01/2011	N	None	EAN	389,390,402	467,003,754	77,613,352	83.4%	47,592,968	163.1	
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 AVIATION	G	10/01/2012	N	None	AGG	87,170,898	114,144,127	26,973,229	76.4%	11,443,116	235.7	
ORLANDO AVIATION	G	10/01/2011	Y	After	AGG	82,202,463	108,600,352	26,397,889	75.7%	11,912,824	221.6	
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	
ORLANDO UTILITY	G	10/01/2011	N	None	AGG	252,224,649	352,684,289	100,459,640	71.5%	73,230,186	137.2	
ORLANDO UTILITY	G	10/01/2010	N	After	AGG	251,496,569	339,186,958	87,690,389	74.1%	69,967,434	125.3	
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	10/01/2009	N	After	AGG	254,352,846	297,139,500	42,786,654	85.6%	30,479,169	140.4	
ORLANDO UTILITY	G	10/01/2008	N	None	AGG	254,352,846	297,139,500	42,786,654	85.6%	30,479,169	140.4	

**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
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	
ORMOND BEACH	F	10/01/2012	N	None	EAN	18,032,723	29,850,808	11,818,085	60.4%	2,568,321	460.1	
ORMOND BEACH	F	10/01/2011	Y	None	EAN	16,807,654	28,998,136	12,190,482	58.0%	2,589,753	470.7	
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	Y	After	EAN	17,237,944	27,985,959	10,748,015	61.6%	2,754,532	390.2	
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	G	10/01/2012	N	After	EAN	31,254,611	45,381,998	14,127,387	68.9%	7,781,341	181.6	
ORMOND BEACH	G	10/01/2011	N	None	EAN	29,342,626	44,475,025	15,132,399	66.0%	7,737,575	195.6	
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	10/01/2008	N	After	EAN	32,013,955	39,152,177	7,138,222	81.8%	7,956,778	89.7	
ORMOND BEACH	P	10/01/2012	N	None	EAN	21,143,280	32,902,736	11,759,456	64.3%	2,632,006	446.8	
ORMOND BEACH	P	10/01/2011	Y	None	EAN	20,236,070	32,575,551	12,339,481	62.1%	2,625,644	470.0	
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	
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	
OVIEDO	F	10/01/2012	N	None	FIL	6,854,446	10,596,199	3,741,753	64.7%	2,922,755	128.0	
OVIEDO	F	10/01/2011	N	None	FIL	4,864,367	8,615,413	3,751,046	56.5%	2,831,066	132.5	
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	P	10/01/2012	N	None	EAN	12,562,078	16,657,973	4,095,895	75.4%	3,286,796	124.6	
OVIEDO	P	10/01/2011	N	None	EAN	11,248,544	15,530,982	4,282,438	72.4%	3,199,428	133.9	
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	10/01/2009	N	None	EAN	10,482,431	13,135,587	2,653,156	79.8%	3,332,616	79.6	



**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
OVIEDO	P	10/01/2008	N	After	EAN	9,722,202	11,002,906	1,280,704	88.4%	2,918,455	43.9	
PALATKA	F	10/01/2012	N	After	EAN	5,754,188	8,119,342	2,365,154	70.9%	757,002	312.4	
PALATKA	F	10/01/2011	Y	After	EAN	5,739,298	7,819,572	2,080,274	73.4%	712,887	291.8	
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	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	G	10/01/2012	N	After	EAN	15,133,564	21,039,311	5,905,747	71.9%	2,822,571	209.2	
PALATKA	G	10/01/2011	Y	After	EAN	14,741,342	20,124,441	5,383,099	73.3%	2,851,169	188.8	
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	10/01/2008	N	After	FIL	16,023,927	16,623,843	599,916	96.4%	3,511,636	17.1	
PALATKA	P	10/01/2012	N	After	EAN	8,466,545	9,432,688	966,143	89.8%	1,504,792	64.2	
PALATKA	P	10/01/2011	Y	After	EAN	8,094,279	9,178,192	1,083,913	88.2%	1,451,154	74.7	
PALATKA	P	10/01/2010	N	After	EAN	8,369,727	9,401,439	1,031,712	89.0%	1,630,294	63.3	
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	10/01/2008	N	After	FIL	8,173,069	8,072,850	-100,219	101.2%	1,707,803	-5.9	
PALM BAY	G	10/01/2012	N	None	AGG	153,955	46,575	-107,380	330.6%	0	0.0	
PALM BAY	G	10/01/2011	N	After	AGG	154,346	48,676	-105,670	317.1%	0	0.0	
PALM BAY	G	10/01/2010	N	After	AGG	155,095	49,834	-105,261	311.2%	0	0.0	
PALM BAY	G	10/01/2009	N	None	AGG	154,117	69,626	-84,491	221.3%	0	0.0	
PALM BAY	G	10/01/2008	N	None	AGG	165,366	82,656	-82,710	200.1%	0	0.0	
PALM BAY [PF]	F	10/01/2012	N	None	EAN	55,259,857	71,503,983	16,244,126	77.3%	4,901,789	331.4	
PALM BAY [PF]	F	10/01/2011	N	After	EAN	53,586,464	70,238,356	16,651,892	76.3%	5,265,268	316.3	
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	10/01/2009	N	None	EAN	47,447,662	58,116,981	10,669,319	81.6%	6,115,468	174.5	

**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
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]	P	10/01/2012	N	None	EAN	73,622,794	88,071,278	14,448,484	83.6%	6,967,030	207.4	
PALM BAY [PF]	P	10/01/2011	N	After	EAN	69,976,807	84,235,201	14,258,394	83.1%	7,609,528	187.4	
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 BEACH [G,P,F,LG]	F	09/30/2012	N	After	EAN	56,303,556	79,887,186	23,583,630	70.5%	4,087,465	577.0	
PALM BEACH [G,P,F,LG]	F	09/30/2011	N	After	EAN	58,899,268	72,928,290	14,029,022	80.8%	5,142,125	272.8	
PALM BEACH [G,P,F,LG]	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 [G,P,F,LG]	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 [G,P,F,LG]	F	09/30/2008	N	None	EAN	57,652,278	71,812,815	14,160,537	80.3%	5,822,885	243.2	
PALM BEACH [G,P,F,LG]	G	09/30/2012	N	After	EAN	69,201,971	85,722,189	16,520,218	80.7%	9,683,803	170.6	
PALM BEACH [G,P,F,LG]	G	09/30/2011	N	After	EAN	70,879,426	78,444,299	7,564,873	90.4%	10,721,241	70.6	
PALM BEACH [G,P,F,LG]	G	09/30/2010	N	None	EAN	70,345,576	88,426,009	18,080,433	79.6%	11,256,751	160.6	
PALM BEACH [G,P,F,LG]	G	09/30/2009	N	None	EAN	68,889,663	85,047,395	16,157,732	81.0%	12,893,270	125.3	
PALM BEACH [G,P,F,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,P,F,LG]	LG	09/30/2012	N	After	EAN	3,190,656	4,959,062	1,768,406	64.3%	200,577	881.7	
PALM BEACH [G,P,F,LG]	LG	09/30/2011	N	After	EAN	3,367,143	4,530,066	1,162,923	74.3%	204,927	567.5	
PALM BEACH [G,P,F,LG]	LG	09/30/2010	N	None	EAN	3,463,217	4,720,968	1,257,751	73.4%	323,298	389.0	
PALM BEACH [G,P,F,LG]	LG	09/30/2009	N	None	EAN	3,480,673	4,611,036	1,130,363	75.5%	410,292	275.5	
PALM BEACH [G,P,F,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,P,F,LG]	P	09/30/2012	N	After	EAN	61,028,427	80,129,109	19,100,682	76.2%	4,241,336	450.3	
PALM BEACH [G,P,F,LG]	P	09/30/2011	N	After	EAN	63,554,283	72,420,773	8,866,490	87.8%	5,221,806	169.8	
PALM BEACH [G,P,F,LG]	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 [G,P,F,LG]	P	09/30/2009	N	None	EAN	63,000,012	74,256,940	11,256,928	84.8%	6,186,737	182.0	

**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
PALM BEACH [G,P,F,LG]	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 GARDENS	F	10/01/2012	N	None	PUC	40,848,695	59,997,956	19,149,261	68.1%	8,909,034	214.9	
PALM BEACH GARDENS	F	09/30/2011	N	None	PUC	35,151,897	57,097,669	21,945,772	61.6%	11,370,672	193.0	
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	G	10/01/2012	N	None	AGG	2,059,833	3,145,606	1,085,773	65.5%	101,085	1,074.1	
PALM BEACH GARDENS	G	10/01/2011	N	None	AGG	2,081,483	3,143,437	1,061,954	66.2%	122,051	870.1	
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	After	EAN	2,823,246	3,304,981	481,735	85.4%	149,940	321.3	
PALM BEACH GARDENS	P	10/01/2011	N	After	EAN	45,709,740	75,529,455	29,819,715	60.5%	6,971,212	427.8	
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 COAST (VOL)	F	10/01/2012	N	After	EAN	2,623,239	2,171,326	-451,913	120.8%	0	0.0	
PALM COAST (VOL)	F	10/01/2011	N	None	EAN	2,196,474	1,841,699	-354,775	119.3%	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	After	EAN	968,776	848,589	-120,187	114.2%	0	0.0	
PALM HARBOR FCD	F	10/01/2011	N	After	EAN	7,038,931	11,269,682	4,230,751	62.5%	2,088,100	202.6	
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	Y	After	EAN	6,070,536	12,150,409	6,079,873	50.0%	2,016,825	301.5	
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	After	EAN	4,340,454	7,479,830	3,139,376	58.0%	1,674,662	187.5	
PALM TRAN, INC. (ATU-1577)	G	01/01/2012	N	After	EAN	57,037,023	88,489,140	31,452,117	64.5%	24,999,674	125.8	

**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
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	N	None	EAN	54,522,208	83,602,521	29,080,313	65.2%	25,497,963	114.0	
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	
PALMETTO	G	10/01/2012	N	After	EAN	9,201,168	14,448,153	5,246,985	63.7%	2,672,643	196.3	
PALMETTO	G	10/01/2011	N	None	EAN	9,060,625	13,866,925	4,806,300	65.3%	2,629,733	182.8	
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	After	EAN	8,518,496	12,697,837	4,179,341	67.1%	3,857,700	108.3	
PALMETTO	P	10/01/2012	N	After	EAN	8,751,635	10,848,888	2,097,253	80.7%	1,425,061	147.2	
PALMETTO	P	10/01/2011	Y	After	EAN	8,541,139	10,377,764	1,836,625	82.3%	1,505,965	122.0	
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	10/01/2009	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	After	EAN	7,979,244	9,059,310	1,080,066	88.1%	1,880,450	57.4	
PANAMA CITY	F	10/01/2012	N	None	EAN	27,694,900	42,806,907	15,112,007	64.7%	2,485,149	608.1	
PANAMA CITY	F	10/01/2011	N	None	EAN	27,142,917	41,263,883	14,120,966	65.8%	2,570,589	549.3	
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	
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	P	10/01/2012	N	None	EAN	25,029,358	33,448,743	8,419,385	74.8%	3,669,078	229.5	
PANAMA CITY	P	10/01/2011	N	None	EAN	23,989,157	32,113,512	8,124,355	74.7%	3,624,265	224.2	
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	10/01/2009	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 (SUPP)	G	10/01/2012	N	None	AGG	2,130,645	2,258,782	128,137	94.3%	1,311,179	9.8	

### 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
PANAMA CITY (SUPP)	G	10/01/2011	N	After	AGG	1,701,792	2,199,155	497,363	77.4%	1,153,175	43.1	
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	10/01/2008	N	None	AGG	897,654	1,730,249	832,595	51.9%	805,425	103.4	
PANAMA CITY BEACH	F	10/01/2012	N	None	FIL	9,356,187	11,906,879	2,550,692	78.6%	1,351,699	188.7	
PANAMA CITY BEACH	F	10/01/2011	N	None	FIL	8,498,360	9,771,551	1,273,191	87.0%	1,281,165	99.4	
PANAMA CITY BEACH	F	10/01/2010	N	None	FIL	7,721,149	9,203,641	1,482,492	83.9%	1,240,477	119.5	
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	G	10/01/2012	N	None	FIL	21,624,549	25,178,072	3,553,523	85.9%	6,451,933	55.1	
PANAMA CITY BEACH	G	10/01/2011	N	None	FIL	19,984,610	20,405,275	420,665	97.9%	5,997,163	7.0	
PANAMA CITY BEACH	G	10/01/2010	N	None	FIL	18,563,337	19,291,854	728,517	96.2%	5,426,181	13.4	
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	P	10/01/2012	N	None	FIL	12,478,161	12,813,769	335,608	97.4%	2,607,407	12.9	
PANAMA CITY BEACH	P	10/01/2011	N	None	FIL	11,947,586	12,407,204	459,618	96.3%	2,359,251	19.5	
PANAMA CITY BEACH	P	10/01/2010	N	None	FIL	11,295,455	11,974,132	678,677	94.3%	2,265,566	30.0	
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	
PARKLAND	P	10/01/2012	N	None	EAN	1,756,197	2,155,927	399,730	81.5%	0	0.0	
PARKLAND	P	10/01/2011	Y	None	EAN	1,416,392	2,159,194	742,802	65.6%	0	0.0	
PARKLAND	P	10/01/2011	N	None	AGG	1,416,392	2,159,194	742,802	65.6%	0	0.0	
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	10/01/2008	N	None	EAN	896,556	2,150,299	1,253,743	41.7%	78,508	1,597.0	

**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
PASCO COUNTY	ERP	07/01/2011	N	After	EAN	13,612,687	23,520,520	9,907,833	57.9%	173,775,663	5.7	
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	
PEMBROKE PARK COMM SUPP	G	10/01/2012	N	None	AGG	1,079,901	1,635,968	556,067	66.0%	25,956	2,142.3	
PEMBROKE PARK COMM SUPP	G	10/01/2011	N	None	AGG	808,880	1,922,311	1,113,431	42.1%	25,956	4,289.7	
PEMBROKE PARK COMM SUPP	G	10/01/2010	N	None	AGG	873,807	0	0		51,912	0.0	
PEMBROKE PARK COMM SUPP	G	10/01/2009	N	None	AGG	726,421	0	0		51,912	0.0	
PEMBROKE PARK COMM SUPP	G	10/01/2008	N	None	AGG	700,000	0	0		51,912	0.0	
PEMBROKE PINES	G	10/01/2012	N	None	EAN	121,238,849	150,061,082	28,822,233	80.8%	2,845,067	1,013.1	
PEMBROKE PINES	G	10/01/2011	N	After	AGG	118,449,736	147,287,087	28,837,351	80.4%	2,734,327	1,054.6	
PEMBROKE PINES	G	10/01/2010	N	After	AGG	127,665,129	142,282,483	14,617,354	89.7%	3,537,545	413.2	
PEMBROKE PINES	G	10/01/2009	N	After	FIL	129,455,600	137,608,183	8,152,583	94.1%	4,088,776	199.4	
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	PF	10/01/2012	N	None	EAN	316,002,633	515,935,020	199,932,387	61.2%	27,011,016	740.2	
PEMBROKE PINES	PF	10/01/2011	N	After	EAN	294,227,027	490,104,162	195,877,135	60.0%	26,857,833	729.3	
PEMBROKE PINES	PF	10/01/2010	N	None	EAN	280,775,729	467,205,127	186,429,398	60.1%	36,040,491	517.3	
PEMBROKE PINES	PF	10/01/2009	N	After	EAN	261,948,320	434,353,251	172,404,931	60.3%	27,528,175	626.3	
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	
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	After	EAN	88,834,707	107,803,326	18,968,619	82.4%	5,512,891	344.1	
PENSACOLA	G	09/30/2012	N	After	EAN	115,254,582	172,304,867	57,050,285	66.9%	7,834,617	728.2	
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	09/30/2009	N	None	EAN	117,544,231	169,052,925	51,508,694	69.5%	12,090,613	426.0	

**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
PENSACOLA	G	09/30/2008	N	After	EAN	115,679,795	166,311,677	50,631,882	69.6%	13,546,116	373.8	
PENSACOLA	P	10/01/2012	N	After	EAN	63,919,434	103,056,198	39,136,764	62.0%	5,296,929	738.9	
PENSACOLA	P	10/01/2009	N	After	FIL	57,896,675	69,259,124	11,362,449	83.6%	7,093,224	160.2	
PERRY	F	10/01/2012	N	None	EAN	2,403,897	3,670,206	1,266,309	65.5%	381,516	331.9	
PERRY	F	10/01/2011	N	None	EAN	2,301,089	3,603,148	1,302,059	63.9%	388,415	335.2	
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	10/01/2009	N	None	EAN	2,451,488	3,385,358	933,870	72.4%	339,697	274.9	
PERRY	F	10/01/2008	N	After	AGG	2,577,010	3,340,105	763,095	77.2%	368,169	207.3	
PERRY	P	10/01/2012	N	None	EAN	5,250,072	6,244,997	994,925	84.1%	882,917	112.7	
PERRY	P	10/01/2011	N	None	EAN	4,964,369	5,993,922	1,029,553	82.8%	838,276	122.8	
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	After	EAN	4,896,139	4,819,308	-76,831	101.6%	871,589	-8.8	
PINELLAS PARK	F	10/01/2012	N	After	EAN	37,532,985	55,922,962	18,389,977	67.1%	4,190,929	438.8	
PINELLAS PARK	F	10/01/2011	N	None	EAN	37,790,537	53,596,153	15,805,616	70.5%	4,064,745	388.8	
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	10/01/2009	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	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	After	EAN	37,519,243	48,417,159	10,897,916	77.5%	5,096,050	213.9	
PINELLAS PARK	G	10/01/2011	N	After	EAN	53,635,931	66,499,101	12,863,170	80.7%	12,358,598	104.1	
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	

**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	P	10/01/2011	N	None	EAN	39,041,361	46,841,818	7,800,457	83.3%	5,452,115	143.1	
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	10/01/2009	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	
PLANT CITY	PF	10/01/2012	N	None	EAN	23,426,927	43,306,295	19,879,368	54.1%	5,555,685	357.8	
PLANT CITY	PF	10/01/2011	N	After	EAN	20,835,853	40,505,573	19,669,720	51.4%	5,450,247	360.9	
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	10/01/2009	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	
PLANTATION	G	10/01/2012	N	After	EAN	107,715,029	146,543,290	38,828,261	73.5%	22,518,645	172.4	
PLANTATION	G	10/01/2011	N	After	EAN	105,533,538	136,679,112	31,145,574	77.2%	23,999,990	129.8	
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	P	10/01/2012	N	After	EAN	87,750,325	142,588,533	54,838,208	61.5%	9,907,061	553.5	
PLANTATION	P	10/01/2011	N	After	EAN	85,114,083	132,352,517	47,238,434	64.3%	11,022,576	428.6	
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	
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 (VOL)	F	10/01/2012	N	After	AGG	14,526,608	10,660,063	-3,866,545	136.3%	0	0.0	
PLANTATION (VOL)	F	10/01/2011	N	After	AGG	13,888,870	9,516,127	-4,372,743	146.0%	0	0.0	
PLANTATION (VOL)	F	10/01/2010	N	None	AGG	13,114,255	9,685,354	-3,428,901	135.4%	0	0.0	
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	
POMPANO BEACH	G	10/01/2012	N	None	EAN	123,424,957	185,014,196	61,589,239	66.7%	25,833,472	238.4	



**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
POMPANO BEACH	G	10/01/2011	N	None	EAN	125,170,479	179,688,052	54,517,573	69.7%	26,238,403	207.8	
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	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	After	EAN	124,869,067	152,425,115	27,556,048	81.9%	27,477,655	100.3	
POMPANO BEACH [PF]	F	10/01/2012	Y	After	EAN	90,459,204	130,642,659	40,183,455	69.2%	12,229,670	328.6	
POMPANO BEACH [PF]	F	10/01/2011	Y	After	EAN	88,511,939	127,113,373	38,601,434	69.6%	11,303,214	341.5	
POMPANO BEACH [PF]	F	10/01/2011	N	After	EAN	89,479,137	127,113,373	37,634,236	70.4%	11,303,214	333.0	
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	10/01/2009	N	After	EAN	77,413,839	111,981,145	34,567,306	69.1%	13,219,751	261.5	
POMPANO BEACH [PF]	F	10/01/2008	N	After	EAN	76,247,733	105,187,613	28,939,880	72.5%	12,103,531	239.1	
POMPANO BEACH [PF]	P	10/01/2012	Y	After	EAN	89,050,746	140,764,857	51,714,111	63.3%	2,492,528	2,074.8	
POMPANO BEACH [PF]	P	10/01/2011	N	After	EAN	93,720,820	135,824,216	42,103,396	69.0%	4,210,815	999.9	
POMPANO BEACH [PF]	P	10/01/2011	Y	After	EAN	92,828,275	135,824,216	42,995,941	68.3%	4,210,815	1,021.1	
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	10/01/2009	N	After	EAN	87,632,324	117,576,157	29,943,833	74.5%	5,414,449	553.0	
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	
PORT ORANGE	F	10/01/2012	N	None	EAN	16,534,587	35,888,034	19,353,447	46.1%	1,964,837	985.0	
PORT ORANGE	F	10/01/2011	N	None	EAN	14,985,042	36,517,993	21,532,951	41.0%	2,389,427	901.2	
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	After	EAN	15,335,636	36,424,516	21,088,880	42.1%	2,704,229	779.8	
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	G	10/01/2011	N	None	AGG	21,918,465	27,530,406	5,611,941	79.6%	6,768,699	82.9	
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	

**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 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	P	10/01/2012	N	After	EAN	20,855,034	38,472,849	17,617,815	54.2%	3,587,220	491.1	
PORT ORANGE	P	10/01/2011	N	After	EAN	19,360,785	34,970,088	15,609,303	55.4%	3,377,643	462.1	
PORT ORANGE	P	10/01/2010	N	After	EAN	17,153,390	33,208,647	16,055,257	51.7%	3,464,035	463.5	
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 ST. LUCIE	P	10/01/2012	N	None	EAN	44,222,619	63,838,491	19,615,872	69.3%	13,585,376	144.4	
PORT ST. LUCIE	P	10/01/2011	Y	After	EAN	39,521,170	62,430,871	22,909,701	63.3%	13,446,552	170.4	
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	10/01/2009	N	None	EAN	35,133,666	55,528,698	20,395,032	63.3%	16,030,476	127.2	
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	
PUNTA GORDA	F	10/01/2012	N	None	EAN	7,593,369	11,555,811	3,962,442	65.7%	1,619,708	244.6	
PUNTA GORDA	F	10/01/2011	N	None	EAN	6,848,365	10,670,728	3,822,363	64.2%	1,636,836	233.5	
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	10/01/2009	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	After	EAN	5,964,279	8,902,564	2,938,285	67.0%	1,543,063	190.4	
PUNTA GORDA	G	10/01/2012	N	After	EAN	26,345,034	36,581,850	10,236,816	72.0%	7,189,121	142.4	
PUNTA GORDA	G	10/01/2011	N	None	EAN	24,244,138	33,781,159	9,537,021	71.8%	7,761,379	122.9	
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	After	EAN	22,098,799	27,954,446	5,855,647	79.1%	8,851,764	66.2	
PUNTA GORDA	P	10/01/2012	N	None	FIL	10,983,051	12,229,180	1,246,129	89.8%	1,731,061	72.0	
PUNTA GORDA	P	10/01/2011	N	None	FIL	10,484,228	11,595,434	1,111,206	90.4%	1,935,114	57.4	
PUNTA GORDA	P	10/01/2010	N	None	FIL	10,443,953	11,481,860	1,037,907	91.0%	2,087,064	49.7	

**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
PUNTA GORDA	P	10/01/2009	Y	After	FIL	9,967,859	10,991,169	1,023,310	90.7%	2,098,774	48.8	
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	After	FIL	9,618,921	10,055,555	436,634	95.7%	1,972,600	22.1	
QUINCY	PF	10/01/2012	N	None	FIL	6,139,473	6,714,461	574,988	91.4%	811,740	70.8	
QUINCY	PF	10/01/2010	N	After	FIL	6,422,266	7,029,621	607,355	91.4%	887,501	68.4	
QUINCY	PF	10/01/2008	N	After	FIL	6,685,063	7,230,126	545,063	92.5%	935,314	58.3	
RIVIERA BEACH	F	10/01/2012	N	After	EAN	46,830,748	58,171,996	11,341,248	80.5%	4,217,167	268.9	
RIVIERA BEACH	F	10/01/2011	N	After	EAN	45,743,708	55,325,432	9,581,724	82.7%	4,235,888	226.2	
RIVIERA BEACH	F	10/01/2010	N	None	EAN	44,450,953	51,671,299	7,220,346	86.0%	4,882,701	147.9	
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	G	10/01/2012	N	After	EAN	51,659,997	85,053,079	33,393,082	60.7%	9,008,756	370.7	
RIVIERA BEACH	G	10/01/2011	N	After	EAN	50,998,087	83,391,087	32,393,000	61.2%	9,190,206	352.5	
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	10/01/2009	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	P	09/30/2011	N	After	EAN	49,852,945	62,898,957	13,046,012	79.3%	5,342,445	244.2	
RIVIERA BEACH	P	09/30/2010	N	None	EAN	50,155,610	62,133,759	11,978,149	80.7%	6,144,791	194.9	
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	
ROCKLEDGE	F	10/01/2012	N	After	EAN	7,805,518	11,514,333	3,708,815	67.8%	1,419,030	261.4	
ROCKLEDGE	F	10/01/2011	N	After	EAN	7,657,443	10,617,351	2,959,908	72.1%	1,457,242	203.1	
ROCKLEDGE	F	10/01/2010	N	None	EAN	7,819,188	9,674,440	1,855,252	80.8%	1,635,302	113.5	
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	10/01/2008	N	After	EAN	7,042,077	7,787,837	745,760	90.4%	1,853,451	40.2	

### 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
ROCKLEDGE	G	10/01/2012	N	After	EAN	10,772,667	12,758,132	1,985,465	84.4%	4,155,254	47.8	
ROCKLEDGE	G	10/01/2011	N	None	EAN	10,500,528	11,667,913	1,167,385	90.0%	4,203,617	27.8	
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	P	10/01/2012	N	After	EAN	8,736,203	9,435,411	699,208	92.6%	2,273,590	30.8	
ROCKLEDGE	P	10/01/2011	N	None	EAN	8,414,417	9,014,488	600,071	93.3%	2,410,948	24.9	
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	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	
ROYAL PALM BEACH	P	10/01/2010	N	None	FIL	0	0	0	N/A	0	0.0 FULLY ANNUITIZED, NO ACTUARIAL REVIEW	
SAFETY HARBOR	F	10/01/2012	N	None	AGG	3,563,115	2,908,691	-654,424	122.5%	996,003	-65.7	
SAFETY HARBOR	F	10/01/2011	N	None	AGG	2,663,464	2,399,722	-263,742	111.0%	907,930	-29.0	
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	
SAINT AUGUSTINE	F	10/01/2012	N	None	FIL	8,525,204	8,340,861	-184,343	102.2%	1,439,656	-12.8	
SAINT AUGUSTINE	F	10/01/2011	N	None	FIL	8,138,756	7,909,431	-229,325	102.9%	1,348,577	-17.0	
SAINT AUGUSTINE	F	10/01/2010	Y	None	FIL	8,390,249	8,207,122	-183,127	102.2%	1,381,622	-13.3	
SAINT AUGUSTINE	F	10/01/2009	Y	After	FIL	8,300,777	8,191,607	-109,170	101.3%	1,517,867	-7.2	
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	10/01/2008	N	After	FIL	8,221,969	8,030,947	-191,022	102.4%	1,412,872	-13.5	
SAINT AUGUSTINE	G	10/01/2011	N	None	EAN	25,071,951	33,935,218	8,863,267	73.9%	8,557,326	103.6	
SAINT AUGUSTINE	G	10/01/2010	N	After	EAN	24,932,354	31,906,387	6,974,033	78.1%	9,017,504	77.3	
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	

**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 AUGUSTINE	P	10/01/2011	N	None	EAN	13,299,300	13,980,085	680,785	95.1%	2,280,336	29.9	
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	10/01/2009	N	After	EAN	12,758,817	13,136,536	377,719	97.1%	2,780,000	13.6	
SAINT AUGUSTINE	P	10/01/2008	N	None	EAN	13,325,090	13,344,177	19,087	99.9%	2,495,079	0.8	
SAINT CLOUD	G	10/01/2012	N	After	EAN	32,206,391	36,174,322	3,967,931	89.0%	9,701,324	40.9	
SAINT CLOUD	G	10/01/2011	N	None	EAN	29,214,822	34,765,805	5,550,983	84.0%	9,495,340	58.5	
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	10/01/2009	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	After	EAN	25,774,205	26,866,448	1,092,243	95.9%	9,426,816	11.6	
SAINT CLOUD	PF	10/01/2012	N	None	EAN	26,364,066	37,971,334	11,607,268	69.4%	5,722,243	202.8	
SAINT CLOUD	PF	10/01/2011	N	None	EAN	24,016,549	34,811,028	10,794,479	69.0%	5,707,283	189.1	
SAINT CLOUD	PF	10/01/2011	Y	After	EAN	24,016,549	35,548,064	11,531,515	67.6%	5,707,283	202.0	
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 JOHNS RIVER PW PK	G	10/01/2012	N	After	EAN	115,814,811	140,280,666	24,465,855	82.6%	19,318,374	126.6	
SAINT JOHNS RIVER PW PK	G	10/01/2011	N	After	EAN	96,511,158	143,203,413	46,692,255	67.4%	19,895,174	234.7	
SAINT JOHNS RIVER PW PK	G	10/01/2010	N	None	EAN	91,974,661	120,940,197	28,965,536	76.0%	19,430,971	149.1	
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 LUCIE COUNTY FCD	F	10/01/2012	N	None	EAN	163,874,846	213,279,331	49,404,485	76.8%	24,763,675	199.5	
SAINT LUCIE COUNTY FCD	F	10/01/2012	Y	After	EAN	163,874,846	213,279,331	49,404,485	76.8%	24,763,675	199.5	
SAINT LUCIE COUNTY FCD	F	10/01/2011	Y	After	EAN	158,741,616	223,130,935	64,389,319	71.1%	26,291,209	244.9	
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	

**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 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	G	10/01/2012	N	After	EAN	9,992,539	13,450,988	3,458,449	74.3%	2,667,465	129.7	
SAINT LUCIE COUNTY FCD	G	10/01/2012	Y	After	EAN	9,992,539	13,450,988	3,458,449	74.3%	2,667,465	129.7	
SAINT LUCIE COUNTY FCD	G	10/01/2011	Y	After	EAN	9,959,930	13,088,499	3,128,569	76.1%	2,796,418	111.9	
SAINT LUCIE COUNTY FCD	G	09/30/2010	N	None	EAN	9,957,362	12,287,610	2,330,248	81.0%	3,168,439	73.5	
SAINT LUCIE COUNTY FCD	G	09/30/2009	N	None	EAN	8,456,941	10,506,811	2,049,870	80.5%	3,348,512	61.2	
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 PETE BEACH	F	10/01/2012	N	None	EAN	8,816,258	18,379,036	9,562,778	48.0%	1,565,984	610.7	
SAINT PETE BEACH	F	10/01/2011	Y	After	EAN	8,281,274	17,306,838	9,025,564	47.8%	1,413,601	638.5	
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	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	After	EAN	8,497,551	12,683,346	4,185,795	67.0%	1,408,594	297.2	
SAINT PETE BEACH	G	10/01/2012	N	After	EAN	10,085,672	16,320,434	6,234,762	61.8%	960,352	649.2	
SAINT PETE BEACH	G	10/01/2011	Y	After	EAN	9,899,600	16,008,271	6,108,671	61.8%	1,001,703	609.8	
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	
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	10/01/2008	N	After	EAN	10,797,663	14,221,579	3,423,916	75.9%	1,396,054	245.3	
SAINT PETE BEACH	P	10/01/2012	N	None	EAN	9,710,750	17,211,887	7,501,137	56.4%	1,252,844	598.7	
SAINT PETE BEACH	P	10/01/2011	Y	After	EAN	9,221,295	16,765,701	7,544,406	55.0%	1,120,784	673.1	
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	10/01/2009	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	After	EAN	9,721,667	13,868,917	4,147,250	70.1%	1,525,292	271.9	
SAINT PETERSBURG	F	10/01/2012	N	After	EAN	187,146,800	213,978,647	26,831,847	87.5%	14,055,486	190.9	
SAINT PETERSBURG	F	10/01/2011	N	After	EAN	179,722,186	215,577,762	35,855,576	83.4%	14,514,009	247.0	

### 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
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	G	10/01/2012	N	After	EAN	291,749,598	369,667,300	77,917,702	78.9%	71,322,942	109.2	
SAINT PETERSBURG	G	10/01/2011	N	None	EAN	276,011,117	355,368,876	79,357,759	77.7%	74,150,951	107.0	
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	None	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	P	10/01/2012	N	After	EAN	308,426,180	363,789,632	55,363,452	84.8%	29,687,273	186.5	
SAINT PETERSBURG	P	10/01/2011	N	After	EAN	297,779,277	355,895,625	58,116,348	83.7%	31,668,999	183.5	
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	
SAN CARLOS PARK FCD	F	10/01/2011	N	None	AGG	4,916,770	7,999,588	3,082,818	61.5%	2,521,943	122.2	
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	10/01/2010	Y	None	AGG	3,893,615	6,453,026	2,559,411	60.3%	2,273,189	112.6	
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	10/01/2008	Y	After	AGG	1,858,224	3,878,917	2,020,693	47.9%	2,056,284	98.3	
SANFORD	F	10/01/2012	N	None	EAN	19,278,111	27,860,118	8,582,007	69.2%	3,729,721	230.1	
SANFORD	F	10/01/2011	N	None	EAN	17,588,218	26,714,715	9,126,497	65.8%	3,936,215	231.9	
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	
SANFORD	P	10/01/2012	Y	After	EAN	27,572,312	39,862,736	12,290,424	69.2%	5,283,683	232.6	
SANFORD	P	10/01/2011	N	None	EAN	26,199,271	37,487,673	11,288,402	69.9%	5,348,870	211.0	

**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
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	10/01/2009	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	After	EAN	25,895,602	34,365,528	8,469,926	75.4%	6,164,376	137.4	
SANIBEL	G	10/01/2012	N	After	EAN	18,328,716	27,705,226	9,376,510	66.2%	1,325,935	707.2	
SANIBEL	G	10/01/2011	N	None	EAN	12,026,112	23,391,936	11,365,824	51.4%	1,306,071	870.2	
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	11,637,222	50.4%	4,927,259	236.2	
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	P	10/01/2012	N	None	EAN	10,511,296	16,941,510	6,430,214	62.0%	1,284,662	500.5	
SANIBEL	P	10/01/2011	N	None	EAN	8,870,573	15,524,832	6,654,259	57.1%	1,527,468	435.6	
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	10/01/2009	N	None	EAN	8,488,652	13,588,596	5,099,944	62.5%	1,727,615	295.2	
SANIBEL	P	10/01/2008	N	After	EAN	8,049,862	14,077,675	6,027,813	57.2%	2,089,004	288.5	
SARASOTA	F	09/30/2012	N	After	EAN	98,841,281	153,495,000	54,653,719	64.4%	1,791,863	3,050.1	
SARASOTA	F	09/30/2012	Y	After	EAN	98,739,147	152,546,864	53,807,717	64.7%	1,720,166	3,128.1	
SARASOTA	F	09/30/2011	N	After	EAN	93,588,920	148,762,516	55,173,596	62.9%	2,112,302	2,612.0	
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	102,823,256	140,337,000	37,513,744	73.3%	3,150,356	1,190.8	
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	G	09/30/2012	N	After	EAN	116,884,743	172,139,568	55,254,825	67.9%	15,323,219	360.6	
SARASOTA	G	09/30/2011	N	After	EAN	122,236,242	162,507,396	40,271,154	75.2%	21,234,520	189.6	
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	P	09/30/2012	N	After	EAN	154,433,315	218,378,348	63,945,033	70.7%	9,411,970	679.4	



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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
SARASOTA	P	09/30/2011	N	After	EAN	154,849,877	202,217,027	47,367,150	76.6%	10,375,692	456.5	
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 MEMORIAL HEALTH CARE	G	10/01/2012	N	After	PUC	181,828,196	293,666,035	111,837,839	61.9%	139,579,218	80.1	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	N	After	PUC	171,964,360	274,910,006	102,945,646	62.6%	153,291,551	67.2	
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2010	N	After	PUC	162,211,763	249,732,530	87,520,767	65.0%	161,452,376	54.2	
SARASOTA MEMORIAL HEALTH CARE	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 HEALTH CARE	G	10/01/2008	N	After	PUC	142,384,033	213,977,674	71,593,641	66.5%	150,848,731	47.5	
SARASOTA-MANATEE A	G	10/01/2012	N	None	AGG	14,468,946	20,324,686	5,855,740	71.2%	4,681,625	125.1	
SARASOTA-MANATEE A	G	10/01/2011	N	After	AGG	12,772,401	18,877,584	6,105,183	67.7%	4,976,793	122.7	
SARASOTA-MANATEE A	G	10/01/2010	N	After	AGG	12,201,240	16,210,578	4,009,338	75.3%	3,580,709	112.0	
SARASOTA-MANATEE A	G	10/01/2009	N	After	AGG	11,635,551	14,731,484	3,095,933	79.0%	3,463,441	89.4	
SARASOTA-MANATEE A	G	10/01/2008	N	None	AGG	11,021,681	13,177,382	2,155,701	83.6%	3,793,580	56.8	
SATELLITE BEACH	G	10/01/2012	N	After	EAN	5,384,278	7,239,284	1,855,006	74.4%	505,167	367.2	
SATELLITE BEACH	G	10/01/2012	Y	After	AGG	5,384,278	7,239,284	1,855,006	74.4%	505,167	367.2	
SATELLITE BEACH	G	10/01/2011	N	None	EAN	4,827,250	6,682,573	1,855,323	72.2%	723,291	256.5	
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	PF	10/01/2012	Y	None	EAN	10,993,450	15,391,050	4,397,600	71.4%	1,982,849	221.8	
SATELLITE BEACH	PF	10/01/2012	N	None	EAN	10,993,450	15,391,050	4,397,600	71.4%	1,982,849	221.8	
SATELLITE BEACH	PF	10/01/2011	N	After	EAN	10,103,821	14,591,273	4,487,452	69.2%	2,048,798	219.0	

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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
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	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	
SEBASTIAN	P	10/01/2012	N	None	FIL	8,843,096	9,793,255	950,159	90.3%	1,893,717	50.2	
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	
SEBRING	F	10/01/2012	N	None	FIL	9,964,800	10,985,336	1,020,536	90.7%	836,440	122.0	
SEBRING	F	10/01/2011	N	None	FIL	9,616,965	10,539,366	922,401	91.2%	751,724	122.7	
SEBRING	F	10/01/2010	N	After	FIL	9,871,749	10,878,192	1,006,443	90.7%	893,093	112.7	
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	After	FIL	10,220,587	11,189,711	969,124	91.3%	780,328	124.2	
SEBRING	P	10/01/2012	N	After	AGG	10,563,668	12,076,903	1,513,235	87.5%	1,228,100	123.2	
SEBRING	P	10/01/2011	N	None	FIL	9,773,800	10,374,313	600,513	94.2%	1,241,644	48.4	
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	
SEMINOLE	F	10/01/2012	N	After	EAN	32,971,497	38,418,957	5,447,460	85.8%	3,680,402	148.0	
SEMINOLE	F	10/01/2011	N	After	EAN	30,895,884	36,624,360	5,728,476	84.4%	3,878,588	147.7	
SEMINOLE	F	10/01/2010	N	After	FIL	31,132,698	33,364,297	2,231,599	93.3%	4,143,479	53.9	
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	After	FIL	30,322,596	31,757,123	1,434,527	95.5%	4,042,429	35.5	
SHALIMAR	P	10/01/2011	N	None	AGG	278,387	245,546	-32,841	113.4%	84,711	-38.8	
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	

### 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
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2012	N	None	PUC	335,263,885	414,253,501	78,989,616	80.9%	464,208,796	17.0	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	N	After	PUC	306,234,702	372,639,108	66,404,406	82.2%	440,348,815	15.1	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	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 (aka Memorial Healthcare)	G	05/01/2009	N	After	PUC	216,838,255	304,768,694	87,930,439	71.1%	399,399,590	22.0	
SOUTH MIAMI [GP]	G	10/01/2012	Y	After	EAN	11,132,152	12,534,298	1,402,146	88.8%	2,003,855	70.0	
SOUTH MIAMI [GP]	G	10/01/2012	N	None	EAN	11,132,152	13,238,398	2,106,246	84.1%	2,003,855	105.1	
SOUTH MIAMI [GP]	G	10/01/2011	N	After	EAN	11,330,151	13,477,722	2,147,571	84.1%	2,373,100	90.5	
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	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]	P	10/01/2012	Y	After	EAN	13,768,692	17,684,100	3,915,408	77.9%	2,857,846	137.0	
SOUTH MIAMI [GP]	P	10/01/2012	N	None	EAN	13,768,692	18,630,683	4,861,991	73.9%	2,857,846	170.1	
SOUTH MIAMI [GP]	P	10/01/2011	N	After	EAN	13,105,560	17,872,619	4,767,059	73.3%	3,050,052	156.3	
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	10/01/2009	N	After	EAN	11,648,372	16,050,973	4,402,601	72.6%	3,183,318	138.3	
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 PASADENA	F	10/01/2012	N	None	EAN	4,970,688	7,379,671	2,408,983	67.4%	861,066	279.8	
SOUTH PASADENA	F	10/01/2011	N	None	EAN	4,690,590	7,125,719	2,435,129	65.8%	882,684	275.9	
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	Y	After	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	
SOUTH PASADENA	F	10/01/2008	N	After	EAN	4,591,115	6,241,764	1,650,649	73.6%	988,853	166.9	

**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
SOUTH WALTON FCD	F	10/01/2012	Y	None	EAN	19,907,352	24,821,844	4,914,492	80.2%	5,626,217	87.3	
SOUTH WALTON FCD	F	10/01/2011	Y	None	EAN	16,535,122	24,292,373	7,757,251	68.1%	5,626,271	137.9	
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	10/01/2010	Y	After	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	
SOUTHERN MANATEE FCD	F	10/01/2012	N	None	AGG	18,425,606	24,417,932	5,992,326	75.5%	3,942,166	152.0	
SOUTHERN MANATEE FCD	F	10/01/2012	Y	None	AGG	18,425,606	24,417,932	5,992,326	75.5%	3,942,166	152.0	
SOUTHERN MANATEE FCD	F	10/01/2011	N	None	AGG	14,407,208	22,231,328	7,824,120	64.8%	3,954,450	197.9	
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	G	10/01/2012	N	None	AGG	1,436,085	1,706,809	270,724	84.1%	378,881	71.5	
SOUTHERN MANATEE FCD	G	10/01/2011	N	None	AGG	1,120,735	1,596,407	475,672	70.2%	363,761	130.8	
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	After	AGG	847,230	1,306,730	459,500	64.8%	300,430	152.9	
STARKE	F	10/01/2012	N	After	EAN	2,085,908	3,104,722	1,018,814	67.2%	375,673	271.2	
STARKE	F	10/01/2011	N	None	EAN	1,977,744	3,041,696	1,063,952	65.0%	375,911	283.0	
STARKE	F	10/01/2010	N	None	EAN	1,885,006	2,845,268	960,262	66.3%	445,263	215.7	
STARKE	F	10/01/2009	N	After	EAN	1,754,894	2,552,170	797,276	68.8%	368,919	216.1	
STARKE	F	09/30/2008	N	None	EAN	1,670,448	2,235,771	565,323	74.7%	373,979	151.2	
STARKE	G	10/01/2011	N	After	EAN	7,158,587	11,599,589	4,441,002	61.7%	1,015,328	437.4	
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	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	P	10/01/2012	N	None	EAN	2,863,552	3,027,134	163,582	94.6%	571,086	28.6	

**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
STARKE	P	10/01/2011	N	None	EAN	2,674,491	2,875,738	201,247	93.0%	548,492	36.7	
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	09/30/2008	N	None	EAN	2,740,047	2,875,440	135,393	95.3%	651,699	20.8	
SUNRISE	F	10/01/2011	N	None	EAN	80,234,911	124,003,148	43,768,237	64.7%	11,009,676	397.5	
SUNRISE	F	10/01/2010	N	After	EAN	76,423,148	115,402,809	38,979,661	66.2%	10,926,750	356.7	
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	G	10/01/2011	N	After	EAN	120,143,329	189,892,774	69,749,445	63.3%	27,618,109	252.5	
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	10/01/2009	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	P	10/01/2012	N	After	EAN	72,267,056	131,526,358	59,259,302	54.9%	13,359,510	443.6	
SUNRISE	P	10/01/2011	N	After	EAN	64,270,627	120,138,527	55,867,900	53.5%	13,521,139	413.2	
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	10/01/2009	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	After	FIL	54,724,468	87,215,935	32,491,467	62.7%	13,475,617	241.1	
SURFSIDE [GP]	G	10/01/2012	N	After	EAN	5,259,451	5,590,633	331,182	94.1%	2,290,751	14.5	
SURFSIDE [GP]	G	10/01/2011	N	None	EAN	5,237,010	5,400,898	163,888	97.0%	2,032,553	8.1	
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]	P	10/01/2012	N	After	EAN	7,509,026	8,696,823	1,187,797	86.3%	2,069,206	57.4	
SURFSIDE [GP]	P	10/01/2011	N	None	EAN	7,250,394	7,871,125	620,731	92.1%	2,020,655	30.7	
SURFSIDE [GP]	P	10/01/2010	N	After	EAN	7,039,622	7,006,259	-33,363	100.5%	2,010,109	-1.7	

**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
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	
SWEETWATER	P	10/01/2011	N	None	AGG	4,975,608	4,533,798	-441,810	109.7%	2,210,443	-20.0	
SWEETWATER	P	10/01/2010	N	None	AGG	4,668,767	4,280,680	-388,087	109.1%	2,127,691	-18.2	
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	
TALLAHASSEE [GPF]	F	10/01/2012	N	After	EAN	159,601,000	193,191,000	33,590,000	82.6%	12,188,000	275.6	
TALLAHASSEE [GPF]	F	10/01/2010	Y	After	EAN	151,814,000	165,623,000	13,809,000	91.7%	12,436,000	111.0	
TALLAHASSEE [GPF]	F	10/01/2010	N	After	EAN	151,814,000	165,623,000	13,809,000	91.7%	12,132,380	113.8	
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	10/01/2009	Y	After	EAN	148,359,000	154,303,000	5,944,000	96.1%	12,270,000	48.4	
TALLAHASSEE [GPF]	G	10/01/2012	N	After	EAN	831,528,000	874,076,000	42,548,000	95.1%	98,491,000	43.2	
TALLAHASSEE [GPF]	G	10/01/2010	N	After	EAN	794,685,000	768,705,000	-25,980,000	103.4%	94,107,000	-27.6	
TALLAHASSEE [GPF]	G	10/01/2010	Y	After	EAN	794,685,000	768,705,000	-25,980,000	103.4%	94,107,000	-27.6	
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	10/01/2009	Y	After	EAN	781,265,000	729,103,000	-52,162,000	107.2%	96,220,000	-54.2	
TALLAHASSEE [GPF]	P	10/01/2012	N	After	EAN	219,840,000	257,806,000	37,966,000	85.3%	22,224,000	170.8	
TALLAHASSEE [GPF]	P	10/01/2010	Y	None	EAN	203,836,000	215,882,000	12,046,000	94.4%	20,292,000	59.4	
TALLAHASSEE [GPF]	P	10/01/2010	N	None	EAN	203,836,000	215,882,000	12,046,000	94.4%	19,700,588	61.1	
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	10/01/2009	Y	After	EAN	198,204,000	204,687,000	6,483,000	96.8%	20,885,000	31.0	
TAMARAC	F	10/01/2012	N	After	EAN	51,957,118	77,521,376	25,564,258	67.0%	7,077,620	361.2	
TAMARAC	F	10/01/2011	N	None	EAN	45,934,902	72,534,525	26,599,623	63.3%	7,390,906	359.9	
TAMARAC	F	10/01/2010	N	None	EAN	41,934,384	66,529,729	24,595,345	63.0%	6,971,283	352.8	
TAMARAC	F	10/01/2009	N	After	EAN	39,571,421	61,732,083	22,160,662	64.1%	6,839,210	324.0	

**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
TAMARAC	F	10/01/2008	N	After	EAN	37,279,328	55,016,609	17,737,281	67.8%	6,721,811	263.9	
TAMARAC	G	10/01/2012	N	After	EAN	30,847,453	36,783,487	5,936,034	83.9%	6,591,390	90.1	
TAMARAC	G	10/01/2011	N	None	EAN	27,593,467	34,959,304	7,365,837	78.9%	6,411,284	114.9	
TAMARAC	G	10/01/2010	N	None	EAN	26,016,099	33,372,754	7,356,655	78.0%	6,275,679	117.2	
TAMARAC	G	10/01/2009	N	After	EAN	25,078,465	31,414,192	6,335,727	79.8%	6,544,201	96.8	
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	P	10/01/2012	N	None	EAN	5,422,607	10,527,937	5,105,330	51.5%	0	0.0	
TAMARAC	P	10/01/2011	Y	After	EAN	5,917,212	10,774,685	4,857,473	54.9%	0	0.0	
TAMARAC	P	10/01/2010	N	None	EAN	6,987,165	10,721,944	3,734,779	65.2%	0	0.0	
TAMARAC	P	10/01/2009	N	None	EAN	7,381,283	11,029,438	3,648,155	66.9%	0	0.0	
TAMARAC	P	10/01/2008	N	None	EAN	8,414,770	10,919,691	2,504,921	77.1%	0	0.0	
TAMARAC - EXECUTIVE	G	10/01/2011	Y	After	EAN	15,665,465	29,623,846	13,958,381	52.9%	4,992,711	279.6	
TAMARAC - EXECUTIVE	G	10/01/2010	Y	None	EAN	13,583,013	27,179,851	13,596,838	50.0%	5,261,520	258.4	
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	10/01/2008	N	None	EAN	9,628,373	19,348,956	9,720,583	49.8%	4,517,584	215.2	
TAMPA	G	01/01/2011	N	None	FIL	567,255,000	574,792,839	7,537,839	98.7%	136,289,128	5.5	
TAMPA	G	01/01/2010	N	None	FIL	564,143,000	574,103,405	9,960,405	98.3%	144,199,907	6.9	
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	PF	10/01/2012	N	After	EAN	919,393,763	993,831,566	74,437,803	92.5%	96,207,589	77.4	
TAMPA	PF	10/01/2011	Y	After	EAN	740,168,390	824,227,102	84,058,712	89.8%	90,739,005	92.6	
TAMPA	PF	10/01/2010	Y	None	EAN	719,908,405	786,527,647	66,619,242	91.5%	88,544,208	75.2	
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	622,644,671	751,786,633	129,141,962	82.8%	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	
TARPON SPRINGS	F	10/01/2012	N	None	EAN	16,328,630	22,007,732	5,679,102	74.2%	1,765,492	321.7	

**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
TARPON SPRINGS	F	10/01/2011	N	None	EAN	15,596,902	21,293,269	5,696,367	73.2%	1,865,109	305.4	
TARPON SPRINGS	F	10/01/2011	Y	After	EAN	15,596,902	21,270,033	5,673,131	73.3%	1,851,023	306.5	
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	
TARPON SPRINGS	P	10/01/2012	N	None	EAN	18,259,905	21,165,293	2,905,388	86.3%	3,011,319	96.5	
TARPON SPRINGS	P	10/01/2011	N	None	EAN	16,944,550	20,451,109	3,506,559	82.9%	2,978,435	117.7	
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	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	After	EAN	15,857,790	18,267,885	2,410,095	86.8%	2,949,048	81.7	
TAVARES	F	10/01/2012	N	None	EAN	3,894,725	5,150,831	1,256,106	75.6%	1,258,963	99.8	
TAVARES	F	10/01/2011	N	None	EAN	3,492,241	4,650,530	1,158,289	75.1%	1,319,959	87.8	
TAVARES	F	10/01/2010	N	None	EAN	3,017,656	4,115,767	1,098,111	73.3%	1,214,666	90.4	
TAVARES	F	10/01/2009	N	None	EAN	2,635,011	3,830,006	1,194,995	68.8%	1,234,854	96.8	
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	P	10/01/2012	N	None	EAN	7,282,426	9,377,312	2,094,886	77.7%	1,416,027	147.9	
TAVARES	P	10/01/2011	N	None	EAN	6,506,032	8,622,871	2,116,839	75.5%	1,453,783	145.6	
TAVARES	P	10/01/2010	N	None	EAN	6,102,083	7,878,461	1,776,378	77.5%	1,339,009	132.7	
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	After	EAN	5,064,108	6,640,033	1,575,925	76.3%	1,481,627	106.4	
TEMPLE TERRACE	F	10/01/2012	N	After	EAN	14,063,259	24,078,931	10,015,672	58.4%	2,717,595	368.5	
TEMPLE TERRACE	F	10/01/2011	N	None	EAN	13,051,627	21,715,488	8,663,861	60.1%	2,602,205	332.9	
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	10/01/2008	N	After	EAN	12,133,249	16,620,661	4,487,412	73.0%	2,143,140	209.4	



**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
TEMPLE TERRACE	P	10/01/2012	N	After	EAN	16,005,669	34,055,046	18,049,377	47.0%	2,961,583	609.5	
TEMPLE TERRACE	P	10/01/2011	N	None	EAN	15,369,035	32,498,925	17,129,890	47.3%	2,751,266	622.6	
TEMPLE TERRACE	P	10/01/2011	Y	After	EAN	15,369,035	32,413,117	17,044,082	47.4%	2,751,266	619.5	
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	
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	
TEQUESTA	G	10/01/2012	N	None	AGG	2,287,726	2,306,841	19,115	99.2%	1,994,337	1.0	
TEQUESTA	G	10/01/2011	N	None	AGG	1,965,445	1,921,731	-43,714	102.3%	1,902,093	-2.3	
TEQUESTA	G	10/01/2010	N	None	AGG	1,716,448	1,625,228	-91,220	105.6%	1,858,451	-4.9	
TEQUESTA	G	10/01/2009	N	None	AGG	1,465,279	1,341,518	-123,761	109.2%	1,890,529	-6.5	
TEQUESTA	G	10/01/2008	N	After	AGG	1,235,850	1,034,855	-200,995	119.4%	1,790,280	-11.2	
TEQUESTA [PF]	F	10/01/2012	N	None	EAN	5,291,259	6,708,023	1,416,764	78.9%	1,372,353	103.2	
TEQUESTA [PF]	F	10/01/2011	N	After	EAN	4,754,263	6,034,582	1,280,319	78.8%	1,313,021	97.5	
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]	P	10/01/2012	N	None	EAN	2,079,888	1,887,237	-192,651	110.2%	744,314	-25.9	
TEQUESTA [PF]	P	10/01/2011	N	After	EAN	1,772,107	1,685,977	-86,130	105.1%	858,342	-10.0	
TEQUESTA [PF]	P	10/01/2009	N	After	EAN	1,333,906	987,399	-346,507	135.1%	749,835	-46.2	
TITUSVILLE	G	10/01/2012	N	After	EAN	37,615,506	58,695,259	21,079,753	64.1%	9,635,133	218.8	
TITUSVILLE	G	10/01/2011	N	None	EAN	35,706,126	56,988,179	21,282,053	62.7%	9,795,424	217.3	
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	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	PF	10/01/2012	N	None	EAN	37,556,780	61,561,065	24,004,285	61.0%	6,746,511	355.8	
TITUSVILLE	PF	10/01/2011	N	None	EAN	34,977,642	60,248,515	25,270,873	58.1%	6,618,868	381.8	

**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
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	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	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2012	N	None	EAN	92,836,502	97,947,220	5,110,718	94.8%	32,821,564	15.6	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2011	N	None	EAN	87,639,137	93,786,097	6,146,960	93.4%	34,369,299	17.9	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2010	N	After	EAN	82,509,177	87,832,036	5,322,859	93.9%	35,059,922	15.2	
TRI-COUNTY TRANSIT (ATU- 1596)	G	10/01/2009	N	None	EAN	76,104,519	82,844,514	6,739,995	91.9%	35,815,773	18.8	
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	
UMATILLA	P	10/01/2011	N	After	AGG	1,005,072	860,090	-144,982	116.9%	346,477	-41.8	
UMATILLA	P	10/01/2008	N	None	AGG	832,941	704,722	-128,219	118.2%	363,992	-35.2	
VALPARAISO	PF	10/01/2012	N	After	AGG	1,124,489	1,281,863	157,374	87.7%	297,343	52.9	
VALPARAISO	PF	10/01/2011	N	None	AGG	850,835	822,988	-27,847	103.4%	337,623	-8.2	
VALPARAISO	PF	10/01/2009	Y	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	
VALPARAISO	PF	10/01/2009	N	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
VENICE	F	10/01/2012	N	None	EAN	14,604,878	34,115,851	19,510,973	42.8%	2,663,341	732.6	
VENICE	F	10/01/2011	N	None	EAN	14,653,366	32,532,658	17,879,292	45.0%	2,948,616	606.4	
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	10/01/2009	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	After	EAN	14,201,352	26,363,374	12,162,022	53.9%	2,848,256	427.0	
VENICE	P	10/01/2012	N	None	EAN	25,088,921	35,792,059	10,703,138	70.1%	3,148,604	339.9	
VENICE	P	10/01/2011	N	After	EAN	23,836,025	35,058,254	11,222,229	68.0%	3,128,754	358.7	
VENICE	P	10/01/2010	N	After	EAN	25,039,946	35,779,052	10,739,106	70.0%	3,125,995	343.5	

**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
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	
VERO BEACH	F	10/01/2012	N	After	EAN	7,015,782	8,427,439	1,411,657	83.2%	0	0.0	
VERO BEACH	F	10/01/2011	N	None	EAN	7,018,988	8,311,501	1,292,513	84.4%	0	0.0	
VERO BEACH	F	10/01/2010	N	None	EAN	7,150,942	8,372,361	1,221,419	85.4%	0	0.0	
VERO BEACH	F	10/01/2009	N	None	EAN	7,216,297	8,413,467	1,197,170	85.8%	0	0.0	
VERO BEACH	F	10/01/2008	N	None	EAN	7,237,912	8,718,721	1,480,809	83.0%	0	0.0	
VERO BEACH	G	10/01/2012	N	None	EAN	56,700,541	96,081,699	39,381,158	59.0%	17,094,905	230.4	
VERO BEACH	G	10/01/2011	N	None	EAN	56,403,049	90,069,213	33,666,164	62.6%	18,830,488	178.8	
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	10/01/2009	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	P	10/01/2012	N	After	EAN	28,622,785	36,315,246	7,692,461	78.8%	3,043,048	252.8	
VERO BEACH	P	10/01/2011	N	None	EAN	28,681,765	33,700,669	5,018,904	85.1%	3,186,869	157.5	
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	
VILLAGE OF NORTH PALM BEACH	G	10/01/2012	N	None	FIL	8,758,198	12,231,978	3,473,780	71.6%	3,203,302	108.4	
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	N	None	FIL	7,771,444	11,103,522	3,332,078	70.0%	3,251,285	102.5	
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	8,328,331	2,279,523	72.6%	2,969,626	76.8	
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	PF	10/01/2012	N	None	AGG	12,605,506	16,081,371	3,475,865	78.4%	3,757,821	92.5	

**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
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	N	None	AGG	11,656,106	14,634,876	2,978,770	79.6%	3,656,462	81.5	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2010	N	After	AGG	11,240,540	14,121,958	2,881,418	79.6%	3,690,332	78.1	
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	After	AGG	10,376,733	11,719,336	1,342,603	88.5%	3,253,109	41.3	
VILLAGE OF NORTH PALM BEACH	PF	10/01/2008	Y	After	AGG	10,045,838	11,604,432	1,558,594	86.6%	3,364,295	46.3	
VILLAGE OF PALM SPRINGS	G	10/01/2011	N	None	EAN	13,770,643	16,450,638	2,679,995	83.7%	2,809,429	95.4	
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	PF	10/01/2011	N	None	EAN	13,028,272	19,591,613	6,563,341	66.5%	1,850,308	354.7	
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	After	EAN	9,815,698	16,570,343	6,754,645	59.2%	3,113,818	216.9	
VOLUSIA COUNTY (VOL)	F	10/01/2012	N	None	FIL	4,323,436	4,043,946	-279,490	106.9%	0	0.0	
VOLUSIA COUNTY (VOL)	F	10/01/2010	N	None	FIL	4,185,859	3,866,291	-319,568	108.3%	0	0.0	
VOLUSIA COUNTY (VOL)	F	10/01/2009	N	None	FIL	4,038,251	3,700,197	-338,054	109.1%	0	0.0	
WAUCHULA	GP	10/01/2012	N	None	FIL	13,794,913	14,288,507	493,594	96.5%	2,232,223	22.1	
WAUCHULA	GP	10/01/2011	N	None	FIL	11,767,746	12,618,180	850,434	93.3%	2,654,735	32.0	
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	10,871,988	974,307	91.0%	2,785,962	35.0	
WAUCHULA	GP	10/01/2008	N	After	FIL	9,470,146	10,500,004	1,029,858	90.2%	2,728,782	37.7	
WEST MANATEE FCD	F	10/01/2012	N	None	AGG	6,887,608	8,354,169	1,466,561	82.4%	1,826,156	80.3	

**APPENDIX G - Funding Progress (GASB-25 BASIS)**

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WEST MANATEE FCD	F	10/01/2011	N	None	AGG	5,657,123	6,736,637	1,079,514	84.0%	1,664,114	64.9	
WEST MANATEE FCD	F	10/01/2010	Y	After	AGG	4,929,211	6,051,587	1,122,376	81.5%	1,584,245	70.8	
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	After	AGG	3,389,076	5,353,003	1,963,927	63.3%	1,486,527	132.1	
WEST MELBOURNE	P	10/01/2012	Y	After	FIL	7,180,002	10,225,430	3,045,428	70.2%	1,589,082	191.6	
WEST MELBOURNE	P	10/01/2011	N	After	FIL	6,114,560	9,381,346	3,266,786	65.2%	1,484,090	220.1	
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	After	FIL	4,607,586	8,590,227	3,982,641	53.6%	1,931,039	206.2	
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	10/01/2008	Y	None	FIL	3,986,425	6,835,300	2,848,875	58.3%	1,595,169	178.6	
WEST PALM BEACH	F	09/30/2012	N	After	EAN	78,234,548	152,747,307	74,512,759	51.2%	14,365,314	518.7	
WEST PALM BEACH	F	09/30/2011	N	After	EAN	75,318,811	147,772,000	72,453,189	51.0%	16,455,351	440.3	Total is net of DROP and Share Plans
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	131,397,575	183,917,000	52,519,425	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	G	09/30/2012	N	None	FIL	30,541,784	37,986,851	7,445,067	80.4%	2,573,346	289.3	
WEST PALM BEACH	G	09/30/2011	N	After	FIL	24,861,112	32,858,215	7,997,103	75.7%	2,789,945	286.6	
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	P	09/30/2012	N	After	EAN	133,503,840	200,221,819	66,717,979	66.7%	16,575,084	402.5	
WEST PALM BEACH	P	09/30/2011	N	After	EAN	126,355,226	187,093,072	60,737,846	67.5%	20,448,709	297.0	
WEST PALM BEACH	P	09/30/2010	N	None	EAN	132,726,320	170,695,692	37,969,372	77.8%	19,829,764	191.5	
WEST PALM BEACH	P	09/30/2009	N	None	EAN	135,716,122	166,573,726	30,857,604	81.5%	21,263,885	145.1	
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	

### 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
WILLISTON	G	10/01/2012	N	None	AGG	3,625,066	3,627,190	2,124	99.9%	762,313	0.3	
WILLISTON	G	10/01/2011	N	None	AGG	3,205,991	3,887,408	681,417	82.5%	845,435	80.6	
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	10/01/2008	N	After	EAN	2,793,092	3,714,678	921,586	75.2%	1,185,961	77.7	
WILLISTON	P	10/01/2012	N	None	AGG	1,231,153	1,438,964	207,811	85.6%	325,985	63.7	
WILLISTON	P	10/01/2011	N	After	AGG	939,672	1,361,736	422,064	69.0%	352,244	119.8	
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	10/01/2008	N	None	AGG	520,896	1,021,678	500,782	51.0%	355,170	141.0	
WILTON MANORS (VOL)	F	10/01/2012	N	None	EAN	744,775	1,202,603	457,828	61.9%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2011	N	None	EAN	699,202	1,154,457	455,255	60.6%	0	0.0	
WILTON MANORS (VOL)	F	10/01/2010	N	None	EAN	679,750	1,108,974	429,224	61.3%	0	0.0	
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 [GP]	G	10/01/2012	N	None	EAN	10,437,705	15,989,179	5,551,474	65.3%	392,600	1,414.0	
WILTON MANORS [GP]	G	10/01/2011	N	None	EAN	11,091,896	15,956,215	4,864,319	69.5%	561,168	866.8	
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	Y	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
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	10/01/2008	N	None	EAN	12,590,743	14,922,426	2,331,683	84.4%	1,053,750	221.3	
WILTON MANORS [GP]	P	10/01/2012	N	None	EAN	10,499,654	18,049,357	7,549,703	58.2%	229,590	3,288.3	
WILTON MANORS [GP]	P	10/01/2011	N	None	EAN	10,910,984	17,940,550	7,029,566	60.8%	287,858	2,442.0	
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	N	None	EAN	11,249,412	16,691,752	5,442,340	67.4%	385,878	1,410.4	

**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
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	10/01/2008	N	None	EAN	11,387,925	16,775,878	5,387,953	67.9%	516,923	1,042.3	
WINTER GARDEN	G	10/01/2012	N	After	EAN	18,177,671	20,608,909	2,431,238	88.2%	6,287,734	38.7	
WINTER GARDEN	G	10/01/2011	N	None	EAN	17,434,265	18,956,601	1,522,336	92.0%	6,300,803	24.2	
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	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	PF	10/01/2012	N	None	EAN	23,946,074	25,941,563	1,995,489	92.3%	6,806,435	29.3	
WINTER GARDEN	PF	10/01/2011	N	None	EAN	22,552,147	24,189,021	1,636,874	93.2%	6,571,625	24.9	
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	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	After	AGG	16,848,543	20,792,719	3,944,176	81.0%	6,059,891	65.1	
WINTER HAVEN	F	10/01/2012	N	None	EAN	15,885,627	25,863,492	9,977,865	61.4%	3,726,486	267.8	
WINTER HAVEN	F	10/01/2011	N	None	EAN	14,291,463	24,106,402	9,814,939	59.3%	3,696,957	265.5	
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	22,432,190	9,328,998	58.4%	3,449,245	270.5	
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	G	10/01/2012	N	After	EAN	39,415,446	67,593,282	28,177,836	58.3%	10,692,636	263.5	
WINTER HAVEN	G	10/01/2011	N	None	EAN	36,527,450	63,838,288	27,310,838	57.2%	11,131,737	245.3	
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	After	EAN	35,306,406	51,878,999	16,572,593	68.1%	10,987,229	150.8	
WINTER HAVEN	P	10/01/2012	N	None	EAN	21,724,606	28,914,134	7,189,528	75.1%	4,328,384	166.1	
WINTER HAVEN	P	10/01/2011	N	None	EAN	20,127,542	28,165,159	8,037,617	71.5%	4,216,404	190.6	
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	

**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 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	After	EAN	19,635,629	24,643,101	5,007,472	79.7%	3,851,439	130.0	
WINTER PARK	F	10/01/2012	N	None	EAN	33,953,123	43,064,013	9,110,890	78.8%	4,288,651	212.4	
WINTER PARK	F	10/01/2011	N	None	EAN	31,790,960	41,585,452	9,794,492	76.4%	4,148,374	236.1	
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	Y	None	EAN	30,139,278	37,171,970	7,032,692	81.1%	4,837,509	145.4	
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	10/01/2008	N	After	EAN	28,964,427	34,639,000	5,674,573	83.6%	5,085,000	111.6	
WINTER PARK	P	10/01/2012	N	None	EAN	34,143,720	48,024,323	13,880,603	71.1%	4,051,827	342.6	
WINTER PARK	P	10/01/2011	N	None	EAN	32,609,103	46,068,455	13,459,352	70.8%	4,260,756	315.9	
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	
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	10/01/2009	N	None	EAN	32,832,782	42,574,940	9,742,158	77.1%	5,253,658	185.4	
WINTER PARK	P	10/01/2008	N	After	EAN	32,985,083	40,390,000	7,404,917	81.7%	5,166,000	143.3	
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	After	EAN	18,746,975	32,414,255	13,667,280	57.8%	10,767,596	126.9	



**APPENDIX H**

**INVENTORY**

**of**

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



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

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

<b>School Board District</b>	<b>Effective Date</b>	<b>Plan Description</b>
Alachua County	01/01/84	Provides for benefits after participant is credited with at least 25 years of FRS service, and has attained age 55 to 61.
Hillsborough County (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 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>
E	Elected officials
F	Firefighters
G	General employees
P	Police officers
(cl)	Closed plan
(fr)	Frozen plan
(ter)	Terminated plan
(vol)	Covers volunteer employees
(sal)	Covers salaried employees
(sup)	Supplemental plan
DB	Defined Benefit
DC	Defined Contribution
FRS*	Florida Retirement System
SS	Social Security
cvg	Coverage

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 Jan. 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 the future for retirement plan findings.

\* All FRS members have Social Security Coverage.



INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Alachua								G	P			X	F = Alachua County	
Alford								G				X		
Altamonte Springs		G	P					G	P	4		X	FRS opt-out (1/96)	
Altha								G	P			X		
Anna Maria							E	F	G	P		X	F = W. Manatee FCD; P = Manatee County	
Apalachicola								G	P			X	F = vol, no SS cvg	
Apopka	F	G	P									X		
Arcadia	F	G	P											
Archer										3		X		
Astatula							E	F	G	P		X		
Atlantic Beach		G	P									X	SS cvg for E, G & P; F = City of Jacksonville	
Atlantis			P(cl)					G	P			X	F = Palm Beach County	
Auburndale	F	G(cl)	P									X		
Aventura			P									X	F = Miami-Dade County	
Avon Park	F		P		G			G		4		X	FRS opt-out (1/96)	
Bal Harbour Village		G	P										F = Miami-Dade County	
Baldwin												X	F = City of Jacksonville	
Bartow	F	G	P	F	G	P								
Bascom												X		
Bay Harbor Islands		G	P									X	F = Miami-Dade County	
Bay Lake												X	No paid employees	
Bell												X		
Belle Glade		G	P(cl)									X	SS cvg on G only; P&F = Palm Beach County	
Belle Isle										1				
Belleair			P		G					2				
Belleair Beach					G			G		4		X	F = Pinellas Suncoast Fire & Rescue; P = Pinellas County; FRS opt-out (1/96)	
Belleair Bluffs	F(cl)												F = City of Largo, P = Pinellas County	
Belleair Shore												X		
Bellevue			P		G							X	P Share Plan	
Beverly Beach												X		
Biscayne Park								G	P			X		

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Blountstown								F	G	P			X	
Boca Raton	F	G	P				E							Separate DB plan for G (Exec)
Bonifay												X	X	SS cvg on E, G, P; F = vol, no SS cvg
Bonita Springs							E	F	G	P			X	
Bowling Green				F	G	P							X	
Boynton Beach	F	G	P										X	
Bradenton	F		P				E		G				X	
Bradenton Beach					G	P					3			
Branford												X	X	F = vol
Briny Breezes												X		
Bristol							E		G				X	Only E w/ cvg is City Clerk
Bronson												X	X	SS cvg on E & G only
Brooker												X	X	
Brooksville	F		P				E		G				X	
Bunnell	F(vol)						E	F	G	P				
Bushnell		G	P						G	P	4		X	FRS opt-out (1/96)
Callahan							E		G				X	
Callaway							E	F	G				X	P = Bay County
Campbellton												X	X	SS cvg on G only; F = vol
Cape Canaveral					G								X	F = vol; P = Brevard County
Cape Coral	F	G	P		G								X	DC optional
Carrabelle							E		G	P			X	
Caryville												X		
Casselberry	F		P				E	F	G	P	4		X	FRS opt-out (1/96)
Cedar Key				F	G	P				P			X	
Center Hill									G	P	3		X	
Century												X	X	P&F = Escambia County
Chattahoochee	F						E		G	P			X	
Chiefland							E	F	G	P			X	
Chipley							E	F	G	P			X	
Cinco Bayou					G								X	P = Okaloosa County
Clearwater	F	G	P								1		X	SS cvg if hired prior to certain date; F have current & closed DB plans
Clermont	F	G(cl)	P		G						1		X	



INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Clewiston		G	P(cl)							P			X	F = vol
Cloud Lake												X	X	P&F = Palm Beach County
Cocoa	F	G(cl)	P						G				X	
Cocoa Beach	F	G	P										X	
Coconut Creek					G	P	E	F	G	P	2		X	F = City of Margate
Coleman							E		G	P			X	
Cooper City	F(cl)	G(cl)	P(cl)						G				X	P&F = Broward County; Separate closed DB plan for management
Coral Gables	F	G	P										X	No SS cvg on F; F Share Plan; P Share Plan
Coral Springs	F	G(cl)	P								2		X	Money Purchase Plan
Cottondale					G	P								
Crescent City	F		P		G								X	
Crestview	F	G	P											
Cross City							E	F	G	P			X	
Crystal River							E	F	G	P			X	P = Citrus County
Cutler Bay							E	F	G	P			X	P = Miami-Dade County
Dade City	F		P		G				G		4			FRS opt-out (1/96)
Dania Beach	F(cl)	G(cl)	P(cl)				E		G				X	P&F = Broward County
Davenport											2			F = vol
Davie	F	G	P		G						1			DC = Money Purchase Plan
Daytona Beach	F		P				E		G				X	
Daytona Beach Shores					G		E		G	P	4		X	FRS opt-out (1/96); P rejoined FRS
DeBary					G								X	F = City of Orange City; P = Volusia County
Deerfield Beach	F	G(cl)	P(cl)				E						X	P = Broward County
Defuniak Springs							E	F	G	P			X	
Deland	F	G(cl)	P										X	
Delray Beach	F	G	P										X	
Deltona	F								G				X	P = Volusia County
Destin					G						2			P = Okaloosa County
Doral										P			X	
Dundee												X	X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Dunedin	F				G				G		4		X	P = Pinellas County; FRS opt-out (1/96)
Dunnellon	F		P				E	F	G	P	4		X	FRS opt-out (1/96)
Eagle Lake												X	X	
Eatonville			P		G									F = City of Maitland
Ebro												X		
Edgewater	F	G(cl)	P		G									
Edgewood							E		G	P			X	
El Portal									G	P			X	
Esto												X	X	
Eustis	F		P		G				G		4		X	FRS opt-out (1/96)
Everglades City												X		
Fanning Springs							E	F	G	P			X	F = vol
Fellsmere												X	X	
Fernandina Beach	F	G	P				E						X	
Flagler Beach	F		P										X	
Florida City			P(fr)						G	P			X	Separate DB plan for E
Fort Lauderdale	F	G(cl)	P		G									F Share Plan
Fort Meade	F(vol)	G	P(cl)										X	P = Polk County
Fort Myers	F	G	P										X	
Fort Myers Beach												X	X	
Fort Pierce		G	P										X	Two G DB Plans (Reg, Utilities); Supp P DB Plan; F = Saint Lucie County; No SS cvg on City Attorney
Fort Walton Beach	F	G(cl)	P										X	
Fort White												X		
Freeport							E	F	G				X	P = Walton County
Frostproof	F	G	P(cl)										X	F = mostly vol, salaried employees covered in DB plan
Fruitland Park	F				G	P							X	
Gainesville	F	G	P		G		E				2			Two G DB Plans (Reg, Disability); DC plan for certain senior managers
Glen Ridge												X	X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Glen Saint Mary							E		G				X	
Golden Beach		G	P										X	F = Miami-Dade County; P Share Plan
Golf										3				
Graceville									G	P			X	
Grand Ridge									G				X	SS cvg on E & G
Grant-Valkaria											1		X	
Green Cove Springs			P				E		G	P	4		X	F = Clay County; FRS opt-out (1/96), E & G rejoined
Greenacres	F		P		G		E	F	G	P	4		X	FRS opt-out (1/96)
Greensboro									G	P			X	SS cvg on G & P only; F = vol
Greenville									G				X	P&F = Madison County
Greenwood												X	X	
Gretna							E	F	G	P			X	
Groveland					G	P							X	
Gulf Breeze			P						G	P	4		X	FRS opt-out (1/96); F = vol, no SS cvg
Gulf Stream					G	P					2			
Gulfport	F	G	P										X	
Haines City	F	G	P											
Hallandale Beach	F	G	P										X	2 closed DB plans for managers (Reg, Excess benefits)
Hampton												X		
Hastings									G				X	P = St. Johns County
Havana	F								G	P			X	F = vol
Haverhill									G		1		X	P&F = Palm Beach County
Hawthorne												X		
Hialeah	F	G	P								2		X	Separate DB Plan for E; PF Share Plan
Hialeah Gardens			P		G									
High Springs					G			F	G	P			X	
Highland Beach					G(cl)	P(cl)	E		G	P	2		X	F = Delray Beach
Highland Park									G				X	
Hillcrest Heights												X	X	SS cvg on G only
Hilliard							E		G				X	
Hillsboro Beach									G	P			X	
Holly Hill	F		P						G				X	
Hollywood	F	G	P				E						X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
<b>Holmes Beach</b>			P		G				G		4		X	FRS opt-out (1/96)
<b>Homestead</b>	F(cl)	G	P											G DB Plans: General & Hospital, E (cl), E & Sr. Managers; F = Miami-Dade County
<b>Horseshoe Beach</b>												X		
<b>Howey-In-The-Hills</b>			P										X	
<b>Hypoluxo</b>												X	X	F = City of Boynton Beach; P = Town of Lantana
<b>Indialantic</b>	F	G	P										X	
<b>Indian Creek</b>												X	X	SS cvg on G & P only
<b>Indian Harbour Beach</b>			P						G				X	F = vol, no SS cvg
<b>Indian River Shores</b>	F	G	P										X	
<b>Indian Rocks Beach</b>							E		G		4		X	F = Pinellas Suncoast Fire & Rescue; P = Pinellas County; FRS opt-out (1/96)
<b>Indian Shores</b>			P		G	P	E				1		X	
<b>Inglis</b>									G	P			X	F = vol, no SS cvg
<b>Interlachen</b>												X	X	
<b>Inverness</b>							E		G				X	P&F = Citrus County
<b>Islamorada</b>								F						P = Monroe County
<b>Jacksonville</b>	F	G	P											Two G DB Plans = Regular, Disability
<b>Jacksonville Beach</b>	F	G	P										X	
<b>Jacob City</b>												X		
<b>Jasper</b>							E	F	G	P			X	
<b>Jay</b>							E		G				X	P&F = Santa Rosa County
<b>Jennings</b>												X		
<b>Juno Beach</b>					G				G	P			X	DC plan for all G not covered by FRS
<b>Jupiter</b>			P				E		G				X	F = Palm Beach County
<b>Jupiter Inlet Colony</b>												X	X	
<b>Jupiter Island</b>	F(fr)	G(fr)	P(fr)		G									Separate DC plan for S. Martin Regional Utilities
<b>Kenneth City</b>					G					P	2		X	F = City of Pinellas Park
<b>Key Biscayne</b>	F		P										X	SS cvg on F, G & P only
<b>Key Colony Beach</b>												X	X	SS cvg on G & P only
<b>Key West</b>	F	G	P											PF Share Plan
<b>Keystone Heights</b>					G						2		X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Kissimmee	F	G	P										X	
Labelle	F						E		G				X	P = Hendry County
LaCrosse												X		
Lady Lake			P		G						3			
Lake Alfred	F	G	P											
Lake Buena Vista												X		No paid employees
Lake Butler							E		G				X	F = vol, no SS cvg
Lake City	F	G(cl)	P				E		G		1		X	
Lake Clarke Shores					G	P					2		X	
Lake Hamilton												X		
Lake Helen			P				E		G	P				F = Volusia County; P no longer FRS
Lake Mary	F		P		G								X	
Lake Park			P(cl)		G								X	P&F = Palm Beach County; P DB Plan is closed & all members are retired
Lake Placid							E		G	P			X	F = vol, no SS cvg
Lake Wales	F	G	P										X	
Lake Worth	F(cl)	G	P(cl)										X	P&F = Palm Beach County
Lakeland	F	G	P											Also F supplemental DB plan
Lantana	F		P		G						2		X	
Largo	F		P		G									
Lauderdale-By-The-Sea	F(vol)						E		G				X	P = Broward County
Lauderdale Lakes					G				G		4			P&F = Broward County; FRS opt-out (1/96)
Lauderhill	F	G	P	F	G						2			Separate DB plan for G (Confidential & Managerial)
Laurel Hill											2		X	SS cvg on G only
Lawtey												X		
Layton												X	X	SS cvg on G only
Lazy Lake												X		
Lee												X	X	F = vol
Leesburg	F	G(cl)	P		G									
Lighthouse Point	F		P	F(cl)	G	P(cl)					1		X	
Live Oak	F						E	F	G	P			X	F DB Plan is a substituted trust fund
Longboat Key	F(fr)	G	P					F					X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Longwood	F		P		G			F	G	P	4			FRS opt-out (1/96)
Loxahatchee Groves												X		All jobs contracted
Lynn Haven	F	G	P										X	SS cvg on F, G & P
MacClenny	F				G(cl)		E		G				X	
Madeira Beach					G			F	G		4			P = Pinellas County; FRS opt-out (1/96); F rejoined FRS
Madison	F		P		G						1		X	
Maitland	F		P		G				G		4		X	FRS opt-out (1/96)
Malabar							E	F	G	P			X	
Malone												X		
Manalapan					G	P					2		X	
Mangonia Park					G						2		X	F = City of West Palm Beach; P = Palm Beach County
Marathon	F						E						X	SS cvg on E, F & G only; P = Monroe County
Marco Island	F		P					F			4			Share Plans for F & P; FRS opt-out (1/96)
Margate							E	F	G	P			X	
Marianna	F		P		G(cl)				G				X	
Marineland												X		All jobs contracted
Mary Esther					G						2		X	
Mascotte												X		
Mayo							E		G				X	
McIntosh											3		X	SS cvg on G only
Medley		G	P		G	P								G DB Plan also covers E
Melbourne	F	G(cl)	P				E		G	P			X	FRS P = Airport police (formerly covered in closed G DB Plan)
Melbourne Beach			P						G				X	F = vol, no SS cvg
Melbourne Village					G	P							X	
Mexico Beach									G	P			X	
Miami	F	G	P											Separate DB plans for G & Sanitation (Reg, Administrative, Excess), E, Off-Street Parking; PF also has Share Plan and closed COLA fund
Miami Beach	F	G	P										X	SS cvg to probationary G only; G plan includes E; PF Share Plan

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
<b>Miami Gardens</b>							E		G	P			X	F = Miami-Dade County
<b>Miami Lakes</b>							E		G	P			X	F = Miami-Dade County
<b>Miami Shores Village</b>		G	P											
<b>Miami Springs</b>		G	P										X	F = Miami-Dade County
<b>Micanopy</b>												X		
<b>Midway</b>												X		
<b>Milton</b>	F	G	P										X	
<b>Minneola</b>								F	G				X	P = Lake County
<b>Miramar</b>	F	G	P				E						X	Two G DB Plans (Reg, Sr. Managers)
<b>Monticello</b>	F		P						G		2		X	
<b>Montverde</b>									G				X	F = vol; P = Lake County
<b>Moore Haven</b>									G					
<b>Mount Dora</b>	F	G(cl)	P		G								X	
<b>Mulberry</b>					G									P&F = Polk County
<b>Naples</b>	F	G	P		G									
<b>Neptune Beach</b>			P		G(sup)								X	
<b>New Port Richey</b>	F		P						G				X	
<b>New Smyrna Beach</b>	F		P		G		E						X	DC Plan for Utilities employees; P Share Plan
<b>Newberry</b>								F	G				X	P = Alachua County
<b>Niceville</b>								F	G	P			X	
<b>Noma</b>												X		
<b>North Bay Village</b>					G				G	P			X	F = Miami-Dade County
<b>North Lauderdale</b>				F	G			F					X	P = Broward County
<b>North Miami</b>	F(cl)	G	P & P(cl)				E						X	F = Miami-Dade County
<b>North Miami Beach</b>	F	G	P				E							Two G DB Plans (Reg, Managers); F = Miami-Dade County
<b>North Port</b>	F		P				E		G				X	
<b>North Redington Beach</b>									G				X	F = Cities of Seminole & Madeira Beach; P = Pinellas County
<b>Oak Hill</b>									G	P			X	P&F = Volusia County
<b>Oakland</b>												X		

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Oakland Park	F	G(cl)	P						G				X	F = Miami-Dade County; F Share Plan; P Share Plan
Ocala	F(sup)	G	P(sup)										X	
Ocean Breeze Park												X	X	
Ocean Ridge							E		G	P			X	
Ocoee	F	G	P								1,2			
Okeechobee	F	G	P										X	SS cvg only if full-time and permanent
Oldsmar	F							F	G		4		X	P = Pinellas County; FRS opt-out (1/96)
Opa-Locka									G	P			X	F = Miami-Dade County
Orange City							E	F	G	P	1		X	
Orange Park	F	G	P										X	
Orchid													X	
Orlando	F	G(cl)	P		G								X	
Ormond Beach	F	G	P											
Otter Creek													X	
Oviedo	F		P								2		X	
Pahokee					G				G	P	4			P&F = Palm Beach County; FRS opt-out (1/96)
Palatka	F	G	P										X	
Palm Bay	F	G(cl)	P		G		E				1		X	
Palm Beach	F	G	P										X	G DB Plan also covers Ocean Rescue
Palm Beach Gardens	F	G(cl)	P				E		G				X	F Share Plan
Palm Beach Shores								F	G	P			X	
Palm Coast	F(vol)			F(sal)	G								X	P = Flagler County; some employees allowed to continue FRS participation after transfer from Flagler County
Palm Shores													X	X
Palmetto		G	P											
Palmetto Bay											5			
Panama City	F	G(sup)	P								4			FRS opt-out (1/96)
Panama City Beach	F	G	P											
Parker							E	F	G	P			X	
Parkland			P(cl)								1		X	SS cvg on E & G
Paxton													X	



INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Pembroke Park									G				X	P&F = Broward County; DB (supp) for Town Commission
Pembroke Pines	F	G(cl)	P								1		X	
Penney Farms												X	X	
Pensacola	F	G(cl)	P(cl)		G	P	E		G	P			X	SS cvg only on employees participating in FRS
Perry	F		P				E		G				X	
Pierson									G				X	
Pinecrest										P			X	SS cvg on G & P; F = Miami-Dade County
Pinellas Park	F	G	P										X	
Plant City	F		P		G								X	
Plantation	F(vol)	G	P										X	G plan includes E
Polk City									G				X	SS cvg on E & G; P&F = Polk County
Pomona Park												X		
Pompano Beach	F	G	P(cl)				E						X	P = Broward County
Ponce de Leon												X	X	SS cvg on E & G
Ponce Inlet	F(vol)				G(cl)	P(cl)		F	G	P	2		X	
Port Orange	F	G	P								1			
Port Richey							E	F	G	P			X	
Port St. Joe							E	F	G	P			X	
Port St. Lucie			P		G	P	E				1			
Punta Gorda	F	G(cl)	P										X	
Quincy	F		P	F	G	P								
Raiford												X		
Reddick												X		Only employee is Clerk
Redington Beach									G		4			F = Cities of Seminole & Madeira Bch; P = Pinellas County; FRS opt-out (1/96)
Redington Shores							E		G				X	F = City of Seminole; P = Town of Indian Shores; FRS opt-out (1/96); E rejoined FRS
Riviera Beach	F	G	P										X	P Share Plan
Rockledge	F	G	P										X	
Royal Palm Beach			P(ter)		G(cl)		E		G		2		X	SS cvg on E & G; P&F = Palm Beach County; P plan is fully annuitized
Safety Harbor	F				G			F	G		4		X	P = Pinellas County; FRS opt-out (1/96)

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
St. Augustine	F	G	P											
St. Augustine Beach							E	F	G	P			X	
St. Cloud	F	G	P											
St. Leo					G								X	
St. Lucie Village												X	X	
St. Marks												X	X	
St. Pete Beach	F	G	P										X	
St. Petersburg	F	G	P										X	
San Antonio									G				X	
Sanford	F		P				E		G				X	
Sanibel		G	P										X	F = Sanibel FCD
Sarasota	F(cl)	G(cl)	P		G								X	SS cvg on E & G
Satellite Beach	F	G(cl)	P		G								X	
Sea Ranch Lakes												X		
Sebastian			P								1			
Sebring	F		P						G				X	
Seminole	F						E		G				X	P = Pinellas County
Sewall's Point												X		
Shalimar			P						G	P	4		X	FRS opt-out (1/96)
Sneads									G	P			X	
Sopchoppy									G				X	
South Bay					G		E				2		X	P&F = Palm Beach County
South Daytona								F	G	P			X	
South Miami		G(cl)	P		G								X	P Share Plan
South Palm Beach					G(cl)	P(cl)			G	P			X	F = Palm Beach County
South Pasadena	F				G				G		4		X	P = Pinellas County; FRS opt-out (1/96)
Southwest Ranches												X	X	
Springfield				F	G	P	E	F	G	P			X	
Starke	F	G	P										X	
Stuart							E	F	G	P			X	
Sunny Isles Beach							E	F	G	P			X	
Sunrise	F	G	P										X	
Surfside		G	P										X	F = Miami-Dade County; P Share Plan
Sweetwater			P										X	
Tallahassee	F	G	P											P Share Plan; F Share Plan

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Tamarac	F	G	P(cl)										X	Two G DB Plans (Reg & Executive); F Share Plan
Tampa	F	G	P										X	SS cvg on E & G only
Tarpon Springs	F		P		G									
Tavares	F		P						G				X	
Temple Terrace	F		P		G				G		4		X	FRS opt-out (1/96)
Tequesta	F	G	P(cl)			P			G		4		X	FRS opt-out (1/96)
Titusville	F	G	P										X	
Treasure Island				F	G	P		F		P			X	
Trenton								E		G	P		X	F = vol, no SS cvg
Umatilla			P							G			X	F = vol, no SS cvg
Valparaiso	F		P						F	G	P	4	X	FRS opt-out (1/96)
Venice	F		P					E		G			X	
Vernon								E		G			X	F = vol
Vero Beach	F(cl)	G	P										X	
Village of North Palm Beach	F	G	P										X	
Village of Palm Springs	F(cl)	G(cl)	P(cl)					E		G	P		X	F = Palm Beach County
Virginia Gardens													X	
Waldo											1			
Wauchula		G	P										X	SS cvg only on actively employed retirees not enrolled in plan
Wausau								E		G			X	
Webster								E		G	P		X	
Weeki Wachee													X	
Welaka													X	
Wellington								E		G			X	P&F = Palm Beach County
West Melbourne			P		G(cl)					G			X	
West Miami										G	P		X	F = Miami-Dade County
West Palm Beach	F	G(cl)	P		G								X	SS cvg on E & G; E DC Plan; F Share Plan; P Share Plan
West Park								E		G			X	P&F = Broward County
Weston					G			E					X	P&F = Broward County
Westville													X	
Wewahitchka					G								X	SS cvg on E & G; F = vol; P = Gulf County
White Springs													X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Wildwood							E	F	G	P			X	
Williston		G	P										X	
Wilton Manors	F(vol)	G(cl)	P(cl)				E		G	P			X	
Windermere												X		
Winter Garden	F	G	P										X	
Winter Haven	F	G	P										X	
Winter Park	F		P		G									
Winter Springs	F(cl)	G(cl)	P		G						2		X	F = Seminole County
Worthington Springs												X		
Yankeetown									G				X	F = vol
Zephyrhills								F	G	P			X	
Zolfo Springs												X		
<b>410</b>											<b>73</b>			
<b>Miscellaneous Municipality Related Entities:</b>														
Jackson Memorial Hospital		G												
Key West Utility District														
Kissimmee Utility Authority		G												
Monroe County Volunteer Firefighters & EMS	F(vol)													
Orlando Aviation Authority		G												
Orlando Utilities Commission		G			G									
Palm Tran, Inc. - ATU		G												
St. Johns River Power Park		G												
Sarasota Memorial HHC		G												
Tri-County Transit Authority/ Amalgamated Transit Union Local 1596														
Volusia County - Volunteer	F(vol)													

## 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 Dec. 31, 1995, for all new employees. Persons employed by this agency on or after Jan. 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 the future for retirement plan findings.

\* All FRS members have Social Security Coverage.



**INVENTORY OF SPECIAL DISTRICTS**

County	Special District	Status			Type System		No		Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan			
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							
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	Inactive (Bay County)			X				
BAY	Bay County Law Library		X	Bay County							
BAY	Bay Medical Center	X		Bay County	X				10		
BAY	Bay Soil and Water Conservation District	X		Bay County							
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							
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							
BAY	Millville Community Redevelopment Agency		X	City of Panama City							
BAY	Morningside Community Development District	X		Bay County				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	Towne 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								
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								
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 Community Redevelopment Agency		X	City of Cape Canaveral								
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	City of Palm Bay								
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	City of Cocoa Beach								
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	Joint West Melbourne-Brevard County Community Redevelopment Agency		X	City of West Melbourne								
BREVARD	Mayfair Community Development District (Brevard Co.)	X		City of Melbourne				X				
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					

**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	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			
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 Economic Development Zone Dependent Special District		X	Brevard County					11		
BREVARD	North Brevard Recreation Special District		X	Brevard County							
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-t
BREVARD	Satellite Beach Community Redevelopment Agency		X	City of Satellite Beach				X			
BREVARD	South Brevard Recreation Special District		X	Brevard County					X		
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 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				X			
BREVARD	Willow Creek Community Development District	X		City of Titusville							
BROWARD	Academical Village Community Development District	X		Town of Davie							
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 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				

**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 County Water Control District #3		X	Broward County			X	6			
BROWARD	Broward County Water Control District #4		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							
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 Cove Community Development District	X		City of Margate				X			
BROWARD	Dania Beach Community Redevelopment Agency		X	City of Dania Beach							
BROWARD	Dania Beach Housing Authority		X	City of Dania Beach							
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			
BROWARD	Golden Isles Safe Neighborhood District		X	City of Hallandale				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	Habitat Safe Neighborhood Improvement District		X	City of Lauderhill							
BROWARD	Hallandale Beach Community Redevelopment Agency		X	City of Hallandale Beach				X			
BROWARD	Hillsboro Inlet Improvement and Maintenance District	X		Broward County			X				
BROWARD	Hollywood Beach Community Development District I	X		City of Hollywood				X			
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	Indian Trace Development District		X	City of Weston		X				X	Elected
BROWARD	Isles of Inverrary Safe Neighborhood Improvement District		X	City of Lauderhill							
BROWARD	Lauderdale Isles Water Control District		X	Broward County				X			
BROWARD	Lauderdale Lakes Community Redevelopment District		X	City of Lauderdale Lakes							
BROWARD	Manors of Inverrary Safe Neighborhood Improvement District		X	City of Lauderhill							
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	Metropica Improvement District		X	City of Sunrise					11		
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							
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	Northwest Focal Point Senior Center District		X	City of Margate							
BROWARD	Oakridge Community Development District	X		City of Hollywood				X			
BROWARD	Old Plantation Water Control District	X		Broward County			X				
BROWARD	Orchid Grove Community Development District	X		City of Pompano 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	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	Sabal Palm Community Development District	X		City of Tamarac					11			
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	Town of Davie Neighborhood Improvement District		X	Town of Davie					11			
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	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	City of Tamarac								
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 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	Parkside Community Redevelopment Agency		X	Charlotte County								
CHARLOTTE	Punta Gorda Community Redevelopment Agency		X	City of Punta Gorda				X				
CHARLOTTE	Punta Gorda Housing Authority		X	City of Punta Gorda					3	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				
CHARLOTTE	Tern Bay 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	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 Port Authority		X	Citrus County					11		
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	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							
CLAY	Fleming Island Plantation Community Development District	X		Clay County							
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							
CLAY	Middle Village Community Development District	X		Clay County							
CLAY	Pine Ridge Plantation Community Development District	X		Clay County							
CLAY	Rolling Hills Community Development District	X		Clay County							
CLAY	South Village Community Development District	X		Clay 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.					
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				X			
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							
COLLIER	City of Naples Airport Authority		X	City of Naples		X				X	Part-time
COLLIER	Collier County Airport Authority		X	Collier County							
COLLIER	Collier County Community Redevelopment Agency		X	Collier County							
COLLIER	Collier County Educational Facilities Authority		X	Collier County							
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	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							
COLLIER	Golden Gate Fire Control & Rescue District	X		Collier County			X				
COLLIER	Hacienda Lakes 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	Heritage Bay Community Development District	X		Collier County								
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								
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								
COLLIER	Port of the Islands Community Improvement District	X		Collier County				X				
COLLIER	Quarry Community Development District	X		Collier County				X				
COLLIER	Talis Park Community Development District	X		Collier County								
COLLIER	Verona Walk Community Development District	X		Collier County				X				
COLLIER	Wentworth Estates Community Development District	X		Collier County				X				
COLUMBIA	Columbia County Housing Authority	X		Columbia County						X		Elected, Part time
COLUMBIA	Columbia County Industrial Development Authority District		X	Columbia County			X					
COLUMBIA	Columbia County Law Library	X		Columbia County				X				
COLUMBIA	Lake City Community Redevelopment Agency		X	City of Lake City				X				
COLUMBIA	Lake Shore Hospital Authority	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	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							
DUVAL	Bainebridge Community Development District	X		City of Jacksonville				X			
DUVAL	Bartram Park Community Development District	X		City of Jacksonville							
DUVAL	Bartram Springs Community Development District	X		City of Jacksonville							
DUVAL	Beach Community Development District	X		City of Jacksonville							
DUVAL	Cedar Pointe Community Development District	X		City of Jacksonville							
DUVAL	Downtown Investment Authority		X	City of Jacksonville							
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	City of Jacksonville							
DUVAL	Isle of Palms Special District		X	City of Jacksonville					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							
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				X			
DUVAL	Tison's Landing Community Development District	X		City of Jacksonville				X			
DUVAL	Trails Community Development District	X		City of Jacksonville				X			
DUVAL	Village of Westport Community Development District	X		City of Jacksonville				X			
DUVAL	Wynnfield Lakes Community Development District	X		City of Jacksonville							
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							
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							
ESCAMBIA	Escambia Soil & Water Conservation District	X		Escambia County				X			
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							
FLAGLER	Deer Run Community Development District	X		City of Bunnell				X			
FLAGLER	Dunes Community Development District	X		Flagler County		X				X	Elected
FLAGLER	East Flagler Mosquito Control District	X		Flagler County			X				
FLAGLER	Flagler Beach Community Redevelopment Authority		X	City of Flagler Beach					4		

**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	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								
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	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		
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								
GADSDEN	Quincy-Gadsden Airport Authority	X		Gadsden County/ City of Quincy					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.					
GADSDEN	Quincy Community Redevelopment Agency		X	City of Quincy		X					
GILCHRIST	Gilchrist County Development Authority		X	Inactive (Gilchrist County)							
GILCHRIST	Gilchrist County Housing Authority	X		Gilchrist County			X				
GILCHRIST	Gilchrist County Industrial Development Authority		X	Gilchrist County							
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		6		
GULF	Overstreet Fire Control District		X	Gulf County			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							
HAMILTON	Hamilton County Development Authority District	X		Hamilton County				X			
HAMILTON	Hamilton County Memorial Hospital	X		Hamilton County			X				
HAMILTON	Hamilton County Soil & Water Conservation District	X		Hamilton County				X			
HARDEE	Hardee County Indigent Health Care Special District	X		Hardee 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.					
HARDEE	Hardee County Industrial Development Authority		X	Hardee County							
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-t
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							
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 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							
HERNANDO	Hernando County Aviation Authority		X	Hernando County			X				
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	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.					
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 Ridge Community Development District	X		Hernando County				X			
HERNANDO	Sterling Hill Community Development District	X		Hernando County				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							
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	Northwest Highlands Park Estates Special Benefit District		X	Highlands County			X				
HIGHLANDS	Ridge Water Control District	X		Highlands County							
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	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			

**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	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							
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							
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			
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			



**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	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							
HILLSBOROUGH	Estuary Community Development District, The	X		Hillsborough County							
HILLSBOROUGH	Fishhawk Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development District II	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development District III	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development District IV	X		Hillsborough County							
HILLSBOROUGH	Forest Brooke Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Grand Hampton Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Hammock Woods Servisel 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							
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				
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 Housing Finance 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 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							
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				
HILLSBOROUGH	Lake Brant Special Dependent District		X	Hillsborough County			X		6		
HILLSBOROUGH	Lake Heather Service District		X	Hillsborough County			X				
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			
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				

**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	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							
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 Creek Community Development District	X		Hillsborough County							
HILLSBOROUGH	Park Place Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Parkway Center Community Development District	X		Hillsborough County							
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							
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			
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			

**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	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							
HILLSBOROUGH	Tampa Port Authority	X		Hillsborough County/Tampa			X				
HILLSBOROUGH	Tampa Shores Dependent Special District		X	Hillsborough County							
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				X			
HILLSBOROUGH	Westchase Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westchase East Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westchester Special Dependent District		X	Hillsborough County				X			
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				

**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.						
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					
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			

**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.						
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								
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 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								
LAKE	Estates at Cherry Lake Community Development District	X		City of Groveland								
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				
LAKE	Groveland Community Redevelopment Agency		X	City of Groveland				X				
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				

**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	Plaza Collina Community Development District	X		Lake County				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	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
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							
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	Colonial Country Club Community Development District	X		City of Fort Myers				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	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	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
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				



**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	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	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	Miramar Lakes South Community Development District	X		Lee County							
LEE	Moody River Estates Community Development District	X		Lee County				X			
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							
LEE	Parklands West Community Development District	X		City of Bonita Springs							
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			

**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	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			
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				X			
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				

**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.					
LEON	Leon County Energy Improvement District		X	Leon County					11		
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				
LEVY	Cedar Key Special Water & Sewer District	X		Levy County		X				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			
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

**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	Buckeye Park Community Development District	X		Manatee County								
MANATEE	Cedar Hammock Fire Control District	X		Manatee County	X-HIS		X					
MANATEE	Central Community Redevelopment Agency		X	City of Bradenton								
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						
MANATEE	Greyhawk Landing Community Development District	X		Manatee County				X				
MANATEE	Harbourage at Braden River Community Development District	X		Manatee County				X				
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 4	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	Lakewood Ranch Community Development District 5	X		Manatee County				X			
MANATEE	Lakewood Ranch Community Development District 6	X		Manatee County				X			
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				
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	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							
MANATEE	Southern Manatee Fire & Rescue District	X		Manatee County	X-G X-F						

**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	Summer Woods Community Development District	X		Manatee County					11			
MANATEE	Tara Community Development District	X		Manatee County				X				
MANATEE	Tidewater Preserve Community Development District	X		Manatee County								
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								
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				
MANATEE	West Manatee Fire & Rescue District	X		Manatee County	X-F		X					
MANATEE	Woodland Hammock Community Development District	X		Manatee County				X				
MARION	Bay Laurel Center Community Development District	X		Marion County								
MARION	Bayi Community Development District	X		City of Ocala				X				
MARION	Candler Hills East Community Develop 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				X				
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			

**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.					
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	Utopia of Marion Community Development District	X		Marion County					11		
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			
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	A.H. at Turnpike South Community Development District	X		Miami-Dade County					11		
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	Bellagio Community Development District	X		City of Hialeah							
MIAMI-DADE	Bluewaters Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Caribe Palm Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Gardens at Tamiami 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	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	City of Coral Gables Health Facilities Authority		X	City of Coral Gables					11		
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							
MIAMI-DADE	Coconut Grove Business Improvement District		X	City of Miami							
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			
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							



**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	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	Hemingway Point Community Development District	X		Miami-Dade County					11		
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	Interlaken Community Development District	X		Miami-Dade County					11		
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			
MIAMI-DADE	Kendall Breeze West Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Keys Cove Community Development District	X		Miami-Dade County				X			
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			

**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	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							
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				
MIAMI-DADE	Miami-Dade County Health Facilities Authority		X	Miami-Dade County			X				
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							
MIAMI-DADE	Miami-Dade County Library District		X	Miami-Dade County			X				
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
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							
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			

**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	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							
MIAMI-DADE	NW 79th Street 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		City of Coral Gables				X			
MIAMI-DADE	Park Square Community Development District	X		City of Doral				X			
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			
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				X			
MIAMI-DADE	Tree Island Estates 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	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			
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							
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
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							
NASSAU	Amelia Concourse Community Development District	X		Nassau County							
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							

**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.					
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 County)							
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
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				

**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	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-t
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
ORANGE	Apopka Community Redevelopment Agency		X	City of Apopka							
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	City of Orlando							
ORANGE	East Park Community Development District	X		City of Orlando							
ORANGE	Falcon Trace Community Development Dist	X		Orange County				X			
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			

**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	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							
ORANGE	Midtown Orlando Community Development District	X		Orange County				X			
ORANGE	Myrtle Creek Improvement District	X		City of Orlando				X			
ORANGE	Narcoossee Community Development District	X		City of Orlando				X			
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		
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	Pine Hills Local Government Neighborhood Improvement District		X	Orange County					11		
ORANGE	Randal Park Community Development District	X		City of Orlando				X			
ORANGE	Ranger Drainage District	X		Orange County					2		
ORANGE	Ravaudage Community Development District	X		City of Winter Park							

**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	Stoneybrook West Community Development District	X		City of Winter Garden				X			
ORANGE	Town of Eatonville Community Redevelopment Agency		X	Town of Eatonville							
ORANGE	Urban Orlando Community Development District	X		City of Orlando							
ORANGE	Valencia Water Control District	X		Orange County					8		
ORANGE	Vista Lakes Community Development District	X		City of Orlando				X			
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							
ORANGE	Winter Park Community Redevelopment Agency		X	City of Winter Park							
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			
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							
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				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	Enterprise Community Development District	X		Osceola County				X			
OSCEOLA	Flora Ridge Education Facilities Benefit District		X	City of Kissimmee							
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				X			
OSCEOLA	Indian Point Common Facilities District		X	Osceola County				X			
OSCEOLA	Indian Ridge Villas Common Facilities District		X	Osceola County				X			
OSCEOLA	Osceola County Community Redevelopment Agency - East U.S. 192		X	Osceola County					11		
OSCEOLA	Osceola County Expressway Authority	X		Osceola County				X			
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 Library District		X	Osceola County			X		9		
OSCEOLA	Osceola County School District						X				
OSCEOLA	Osceola Marketplace Community Development District	X		Osceola County							
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			

**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	Stevens Plantation Community Development District	X		City of St. Cloud							
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							
OSCEOLA	Villa Sol Community Development District	X		Osceola County				X			
OSCEOLA	Westside Community Development District	X		Osceola County				X			
OSCEOLA	W192 Development Authority		X	Osceola County							
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			
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				X			
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			

**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	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	Florida Green Finance Authority	X		Multiple Municipalities					11		
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							
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			
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		

**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	Northern Riverwalk Community Development District	X		Town of Jupiter							
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							
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	Palm Beach Workforce Development Consortium	X		Palm Beach County & Multiple Municipalities							
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		
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

**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	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				X			
PALM BEACH	Thousand Oaks Community Development District	X		City of Riviera Beach				X			
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							
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			
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			

**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	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	X		Inactive (Pasco County)							
PASCO	Hillcrest Preserve Community Development District	X		Inactive (Pasco County)							
PASCO	Groves Community Development District, The	X		Pasco County				X			
PASCO	J. Ben Harrill Villages of Pasadena Hills Stewardship District		X	Pasco County					11		
PASCO	Lake Bernadette Community Development District	X		Pasco County				X			
PASCO	Lake Padgett Estates Independent Special District	X		Pasco County							
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			
PASCO	Long Lake Ranch Community Development District	X		Pasco 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.					
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	Meadow Pointe V Community Development District	X		Pasco County							
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							
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		Inactive (Pasco County)				X			
PASCO	Pasco Soil & Water Conservation District	X		Inactive (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			

**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	Terra Bella Community Development (New) District	X		Pasco County							
PASCO	Union Park Community Development District	X		Pasco County							
PASCO	Valley Oaks Community Development District	X		Pasco County							
PASCO	Verandahs Community Development District, The	X		Pasco County				X			
PASCO	Watergrass Community Development District	X		Pasco County				X			
PASCO	Watergrass Community Development District II	X		Pasco County							
PASCO	Water's Edge Community Development District (Pasco County)	X		Pasco County				X			
PASCO	Wiregrass Community Development District	X		Pasco County							
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							
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		



**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	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							
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 Construction Licensing Board	X		Pinellas County					11		
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							
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		Inactive (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							
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		City of St. Petersburg							
PINELLAS	Tarpon Springs Housing Authority		X	City of Tarpon Springs					3	X	None
POLK	Alafia Preserve Community Development District	X		City of Mulberry				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	Auburndale Community Redevelopment Agency		X	City of Auburndale							
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							
POLK	City Center Community Development District	X		Polk County				X			
POLK	City of Eagle Lake Community Redevelopment Agency		X	City of Eagle Lake							
POLK	City of Fort Meade Community Redevelopment Agency		X	City of Fort Meade					11		
POLK	City of Winter Haven Downtown Community Redevelopment Agency		X	City of Winter Haven							
POLK	Donaldson Knoll Community Development District	X		City of Mulberry				X			
POLK	Eagle Ridge Community Development District	X		City of Mulberry				X			
POLK	Eloise Community Redevelopment Agency		X	Polk County				X			
POLK	Florence Villa Community Redevelopment Agency		X	City of Winter Haven							
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	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					Profit-sharing plan
POLK	Lake Wales Airport Authority		X	City of Lake Wales							

**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	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							
POLK	Lakeland Downtown Development Authority	X		City of Lakeland					2		
POLK	Lakeland Historic Preservation Board		X	City of Lakeland					7		
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							
POLK	Poinciana West Community Development District	X		Polk County				X			
POLK	Polk Commerce Centre Community Redevelopment Agency		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			

**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	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			
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							
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							
ST. JOHNS	Deerfield Preserve Community Development District	X		St. Johns County				X			
ST. JOHNS	Durbin Crossing Community Development District	X		St. Johns County				X			
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			

**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	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			
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							
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		

**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	Sweetwater Creek Community Development District	X		St. Johns County							
ST. JOHNS	Turnbull Creek Community Development District	X		St. Johns County				X			
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							
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							
ST. LUCIE	Copper Creek Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Creekside Community Development District	X		St. Lucie County							
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	Portofino Isles Community Development District	X		City of Port St. Lucie							
ST. LUCIE	Portofino Landings Community Development District	X		City of Fort Pierce				X			
ST. LUCIE	Reserve Community Development District	X		St. Lucie County				X			
ST. LUCIE	Reserve Community Development District #2	X		St. Lucie County				X			
ST. LUCIE	River Place on the St. Lucie Community Development District	X		City of Port St. Lucie							
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		

**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	St. Lucie County Fire District	X		St. Lucie County	X-F					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			
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				X			
ST. LUCIE	Falcon Trace	X		St. Lucie County				X			
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			

**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	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			
ST. LUCIE	Villa Vizcaya Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Waterstone Community Development District	X		St. Lucie County				X			
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							
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)				X			
SANTA ROSA	Santa Rosa Bay Bridge Authority	X		Santa Rosa County				X			
SANTA ROSA	Santa Rosa County Health Facilities Authority		X	Santa Rosa County							
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	Blackburn Creek Community Development District	X		Sarasota 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.					
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	Downtown Improvement District		X	City of Sarasota							
SARASOTA	Golden Gate Pointe Streetscape Special District		X	City of Sarasota							
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
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	River Road at Center Road Community Development District	X		Sarasota County					11		
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				X			
SARASOTA	Venice Housing Authority		X	City of Venice			X			X	None
SARASOTA	West Villages Improvement District	X		City of North Port							
SARASOTA	Woodlands Community Development District	X		City of North Port							
SEMINOLE	Altamonte Springs Community Redevelopment Agency		X	City of Altamonte Springs			X				
SEMINOLE	Altamonte Springs Health Facilities Authority		X	City of Altamonte Springs			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	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 Agency		X	City of Oviedo							
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				
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	Brownwood Community Development District	X		City of Wildwood					11		
SUMTER	Center Hill Community Redevelopment Agency		X	City of Center Hill					11		
SUMTER	Coleman Community Redevelopment Agency		X	City of Coleman							
SUMTER	North Sumter County Hospital District	X		Inactive (Sumter County)				X			
SUMTER	North Sumter County Utility Dependent District		X	Sumter County							
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					

**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.					
SUMTER	Village Community Development District #5	X		Sumter County							
SUMTER	Village Community Development District #6	X		Sumter County							
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				
SUMTER	Wildwood Springs Community Development District	X		City of Wildwood					11		
SUWANNEE	City of Live Oak Community Redevelopment Agency		X	City of Live Oak					11		
SUWANNEE	Live Oak Housing Authority District		X	City of Live Oak			X		5		
SUWANNEE	Suwannee County Conservation District	X		Suwannee County				X			
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	City of Perry Community Redevelopment Agency		X	City of Perry					11		
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							
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				

**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.						
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	X						
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				

**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	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	City of St. Marks Redevelopment Agency		X	City of St. Marks					11		
WAKULLA	Wakulla County Industrial Development Authority		X	Wakulla County							
WAKULLA	Wakulla Soil & Water Conservation District	X		Wakulla County							
WALTON	Argyle Fire Control District	X		Walton County				X			
WALTON	Choctawhatchee River Soil & Water Conservation 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						

**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.						
WASHINGTON	Chipley Housing Authority		X	City of Chipley		X	X					
WASHINGTON	Chipley Redevelopment Agency		X	City of Chipley			X					
WASHINGTON	Northwest Florida Community Hospital District		X	Inactive (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		Dixie County, Taylor County			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				
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	Flaghole Drainage District	X						X				
MULTI	Florida Atlantic Research & Development Board	X				X						
MULTI	Florida Crown Workforce Board, Inc.	X										
MULTI	Florida Inland Navigation District	X					X					
MULTI	Gasparilla Island Bridge Authority	X										
MULTI	Hastings Drainage District	X						X				
MULTI	Heartland Library Cooperative	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	Lake Apopka Natural Gas District	X					X					
MULTI	Lakewood Ranch Stewardship District	X										
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		Inactive				X				
MULTI	New River Public Library Cooperative	X						X				
MULTI	New River Solid Waste Association	X					X					
MULTI	Northeast Florida Regional Transportation Commission	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 Public Library Cooperative	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					
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					

**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	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 Reclamation and Water Control Board	X		Inactive							
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	Three Rivers Regional Library System	X					X				
MULTI	Tolomato Community Development District	X				X					
MULTI	Tri-County Airport Authority	X						X			
MULTI	Tri-County Hospital Authority	X		Inactive							
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	Water Cooperative of Central Florida	X							11		
MULTI	West Coast Inland Navigation District	X					X				
MULTI	Wilderness Coast Public Libraries	X					X				
MULTI	Withlacoochee Regional Water Supply	X									