



FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

retirement

We serve those who serve Florida



Florida Local Government Retirement Systems

2014 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, 2015

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

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

Dear President Gardiner and Speaker Crisafulli:

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 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, please feel free to contact Keith Brinkman, Bureau Chief, Bureau of Local Retirement Systems, at (850) 488-2784 or by e-mail at Keith.Brinkman@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 Division of Retirement's Bureau of Local Retirement Systems issues this annual report. This is the 34th annual report published since the local government retirement system review function was established in 1981, 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 2014.

The bureau currently monitors and oversees 491 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (78 of which are closed to new members or have frozen benefit accruals). These plans provide retirement, death, and/or disability benefits to 88,783 retirees, beneficiaries, DROP participants and vested terminated participants. Active plan membership for municipalities and special districts retirement plans is 97,677. School board early retirement program active plan membership is 4,506. Total plan assets were valued at approximately \$30.5 billion for the municipalities and special districts, and \$64.8 million for the school boards' early retirement programs, as of Sept. 30, 2014.

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

- 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 249 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, 2014

Number of Municipalities	202
Number of Special Districts	47
Number of Plans	485
Total Assets (Market Value)	\$30,489,451,642
Number of Active Employees	97,677
Number of Retirees, Beneficiaries, DROP and Vested Terminees ⁽¹⁾	87,097
Annual Retiree and Vested Terminee Payroll	\$2,199,373,787
Average Annual Pension	\$25,252
Sponsor Payroll	\$5,561,575,896
Annual Required Contribution ⁽²⁾	\$1,777,418,163
As percent of Payroll ⁽³⁾	31.96%

- (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 often 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.

**School Board Early Retirement Programs
as of Sept. 30, 2014**

Number of Reporting Programs ⁽⁵⁾	6
Total Assets (Market Value)	\$64,849,931
Number of Active Employees ⁽⁴⁾	4,506
Number of Retirees, Beneficiaries, and Vested Terminees ⁽¹⁾	1,686
Annual Retiree and Vested Terminnee Payroll	\$8,464,987
Average Annual Pension	\$5,021
Sponsor Payroll	\$167,496,619
Annual Required Contribution ⁽²⁾	\$5,624,916
As percent of Payroll ⁽³⁾	3.36%

(1)-(3) See prior page.

(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 experienced a mixed result in 2014. The number of active employees in municipal and special district defined benefit plans changed by -3.37 percent, but the number of retirees, beneficiaries, Deferred Retirement Option Program (DROP) participants and vested terminees changed by +6.27 percent. Covered employees' payroll changed by -4.53 percent and contributions made to those retirement plans changed by -1.64 percent. The average annual retiree pension for municipal and special district retirement plans is now \$25,252. Asset values for local government retirement plans changed by +13.39 percent to \$30.5 billion.

Florida's school board early retirement programs measurements also had mixed results in 2014. Active employee membership changed by -47.76 percent, while school board early retirement plans retirees and vested terminees changed by 3.12 percent. The average annual retiree supplemental pension is now \$5,021. Asset values for school board plans changed +1.42 percent.

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

Data Collection

The Data Collection section includes 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, 2014

	<u>2013</u>	<u>2014</u>	<u>Change</u>
Covered Employees			
Payroll	\$5,825,290,749	\$5,561,575,896	-4.53%
Number of Active			
Employees	101,081	97,677	-3.37%
Retirees, Beneficiaries, DROP participants & Vested Terminées	81,955	87,097	+6.27%
Assets (Market Value)	\$26,888,547,627	\$30,489,451,642	+13.39%
Annual Contributions	\$1,807,022,775	\$1,777,418,163	-1.64%

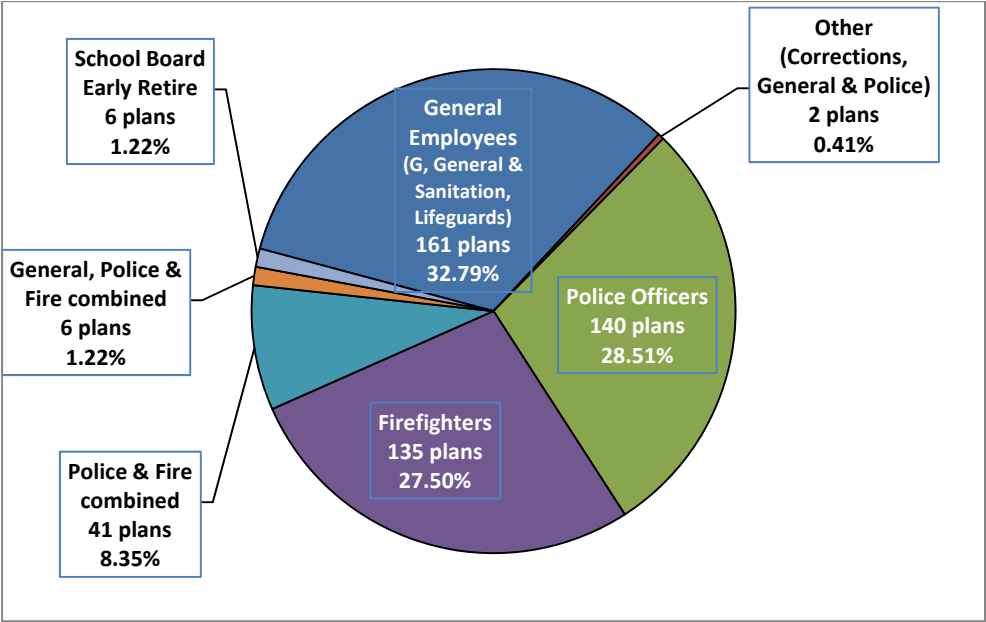
2. School Board Early Retirement Programs
as of Sept. 30, 2014

	<u>2013</u>	<u>2014</u>	<u>Change</u>
Covered Employees			
Payroll	\$304,190,430	\$167,496,619	-44.94%
Number of Active			
Employees	8,625	4,506	-47.76%
Retirees, Beneficiaries & Vested Terminées	1,635	1,686	+3.12%
Assets (Market Value)	\$63,944,894	\$64,849,931	+1.42%
Annual Contributions	\$5,693,457	\$5,624,916	-1.20%

B. LOCAL GOVERNMENT RETIREMENT SYSTEMS FACTS & TRENDS

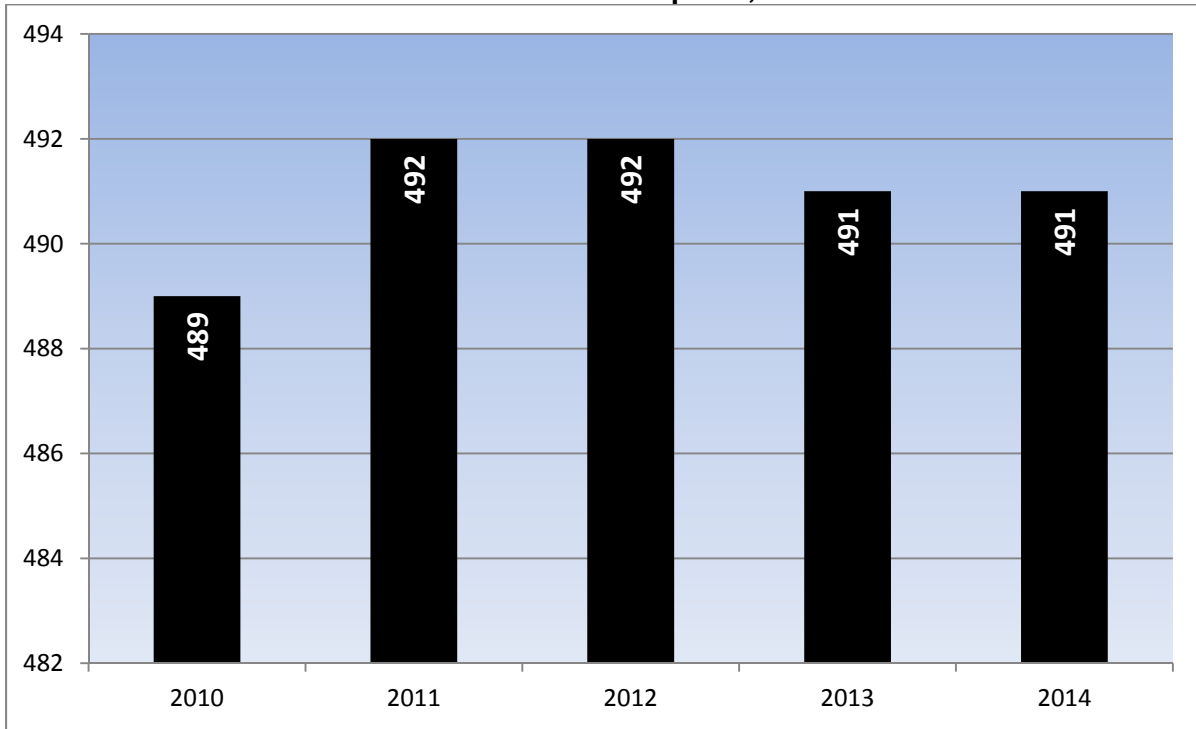
The bureau collects and retains information on the benefits Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the average 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, 2014), the following information identifies benefits and other statistical information:

1. Local Government Retirement Systems by Employee Group as of Sept. 30, 2014*

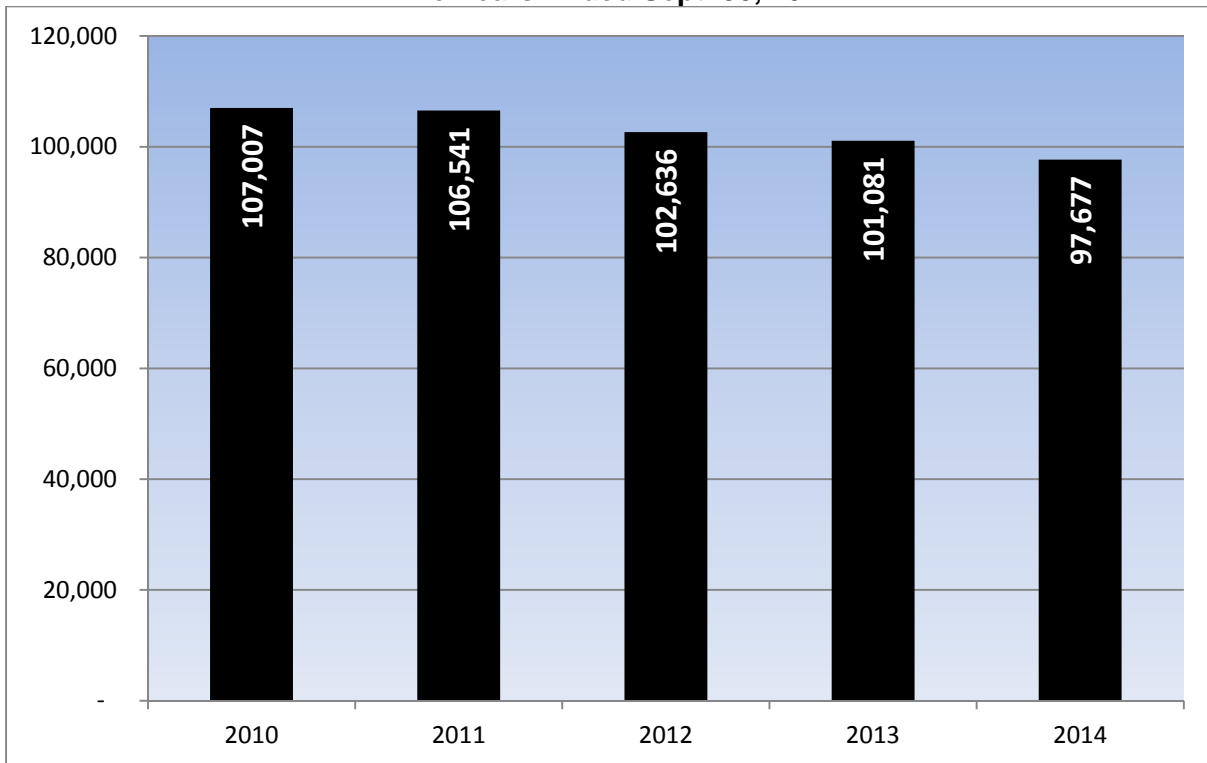


* A city may operate several plans for general employees, police officers, firefighters, elected officials, and utility employees; or there may be various combinations of these plans. There are 410 incorporated cities in Florida, with 338 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of Sept. 30, 2014, the bureau's count of municipal-defined benefit retirement systems (including special district, county, and school board early retirement plans) is 491.

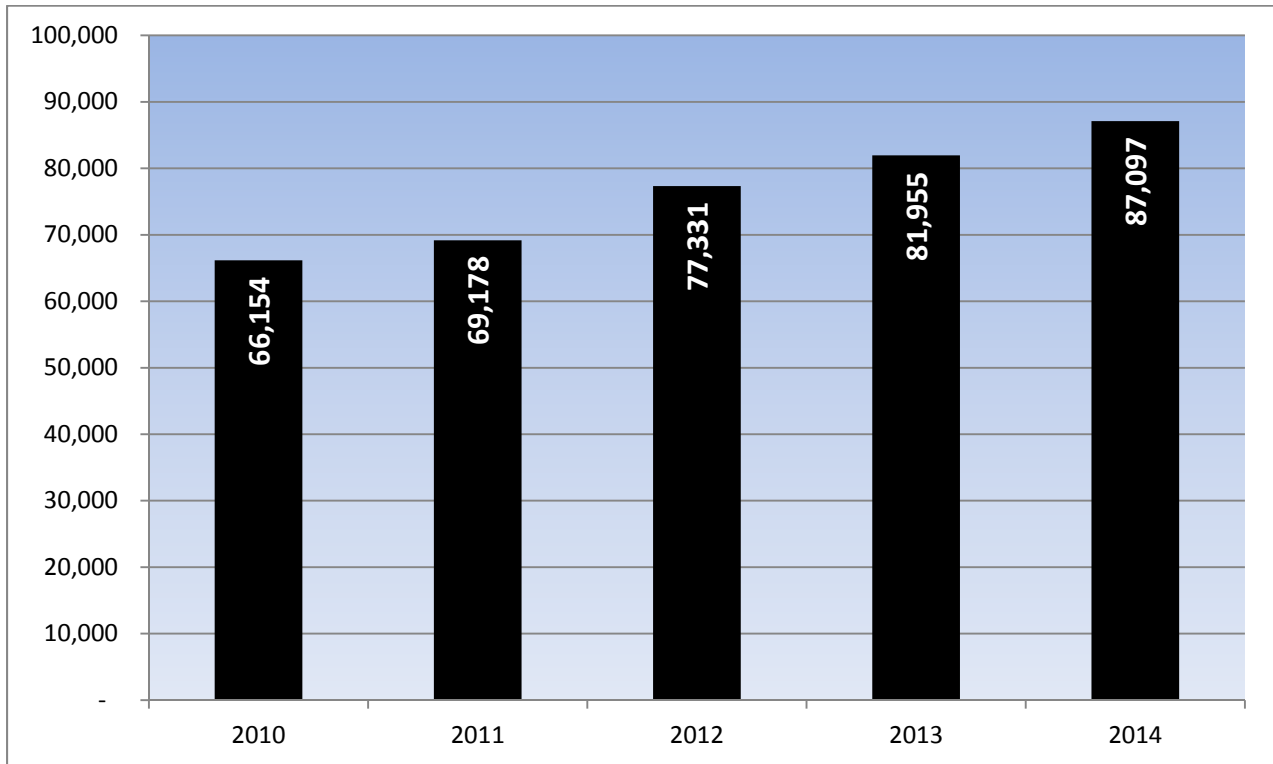
**2. Number of Defined Benefit Pension Plans
Five Years Ended Sept. 30, 2014**



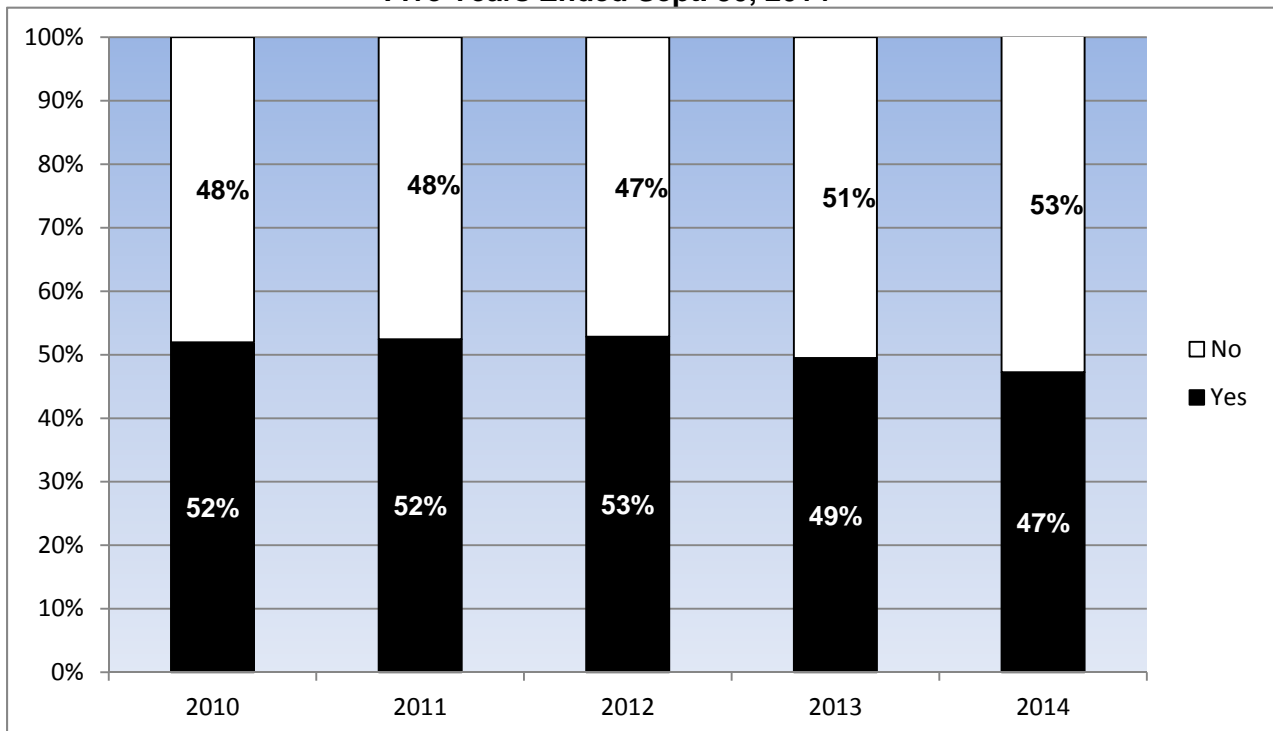
**3. Municipal & Special District Retirement Systems' Active Employees
Five Years Ended Sept. 30, 2014**



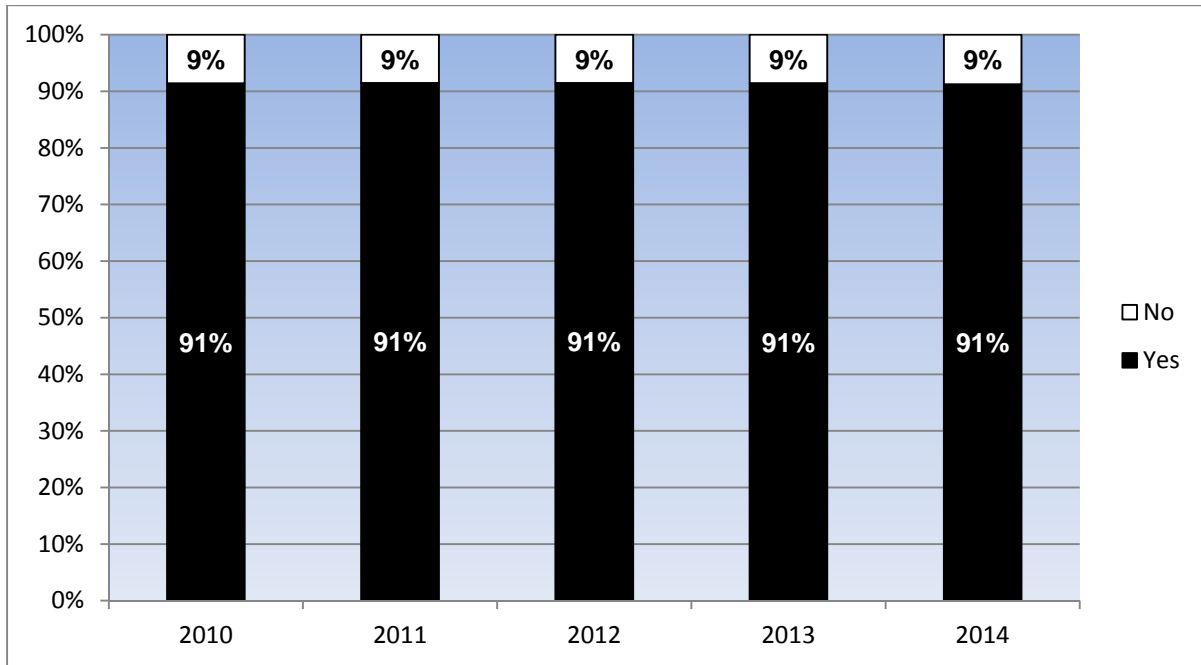
**4. Municipal & Special District Retirement Systems'
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees
Five Years Ended Sept. 30, 2014**



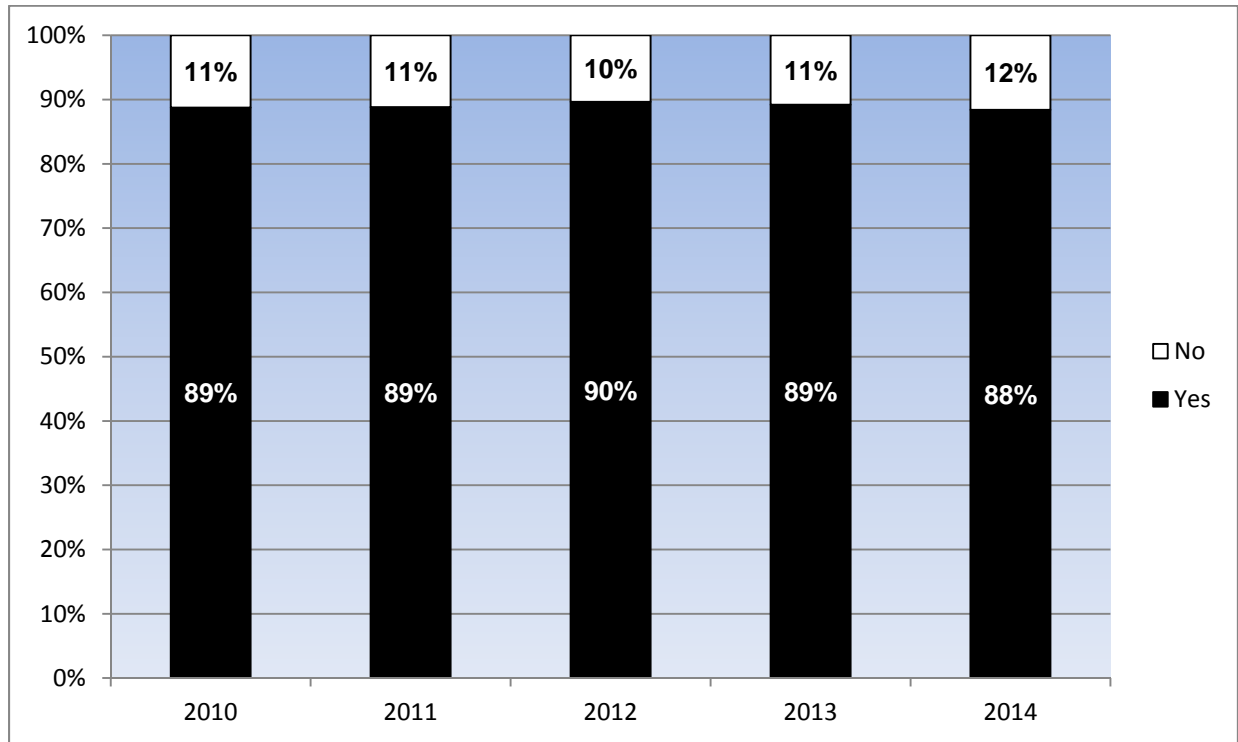
**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)
Five Years Ended Sept. 30, 2014**



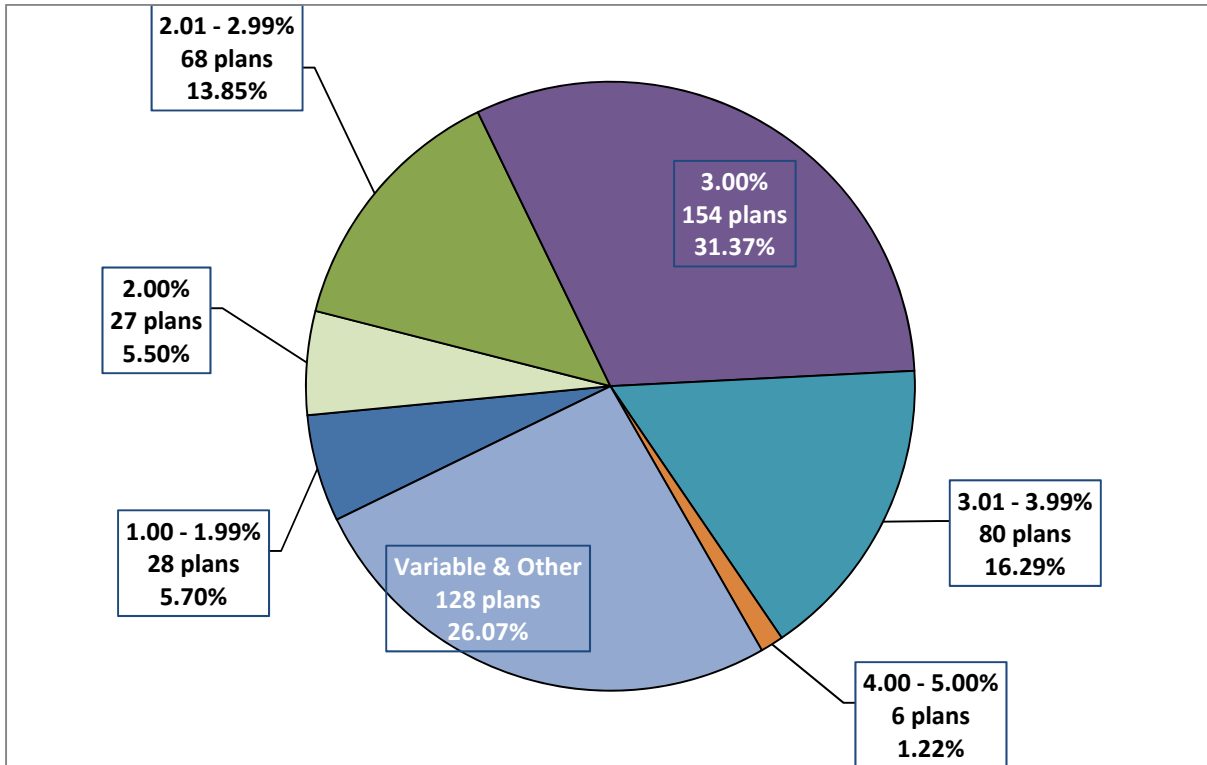
**6. Percentage of Plans Offering Disability Benefits
Five Years Ended Sept. 30, 2014**



**7. Percentage of Plans Offering Early Retirement Benefits
Five Years Ended Sept. 30, 2014**

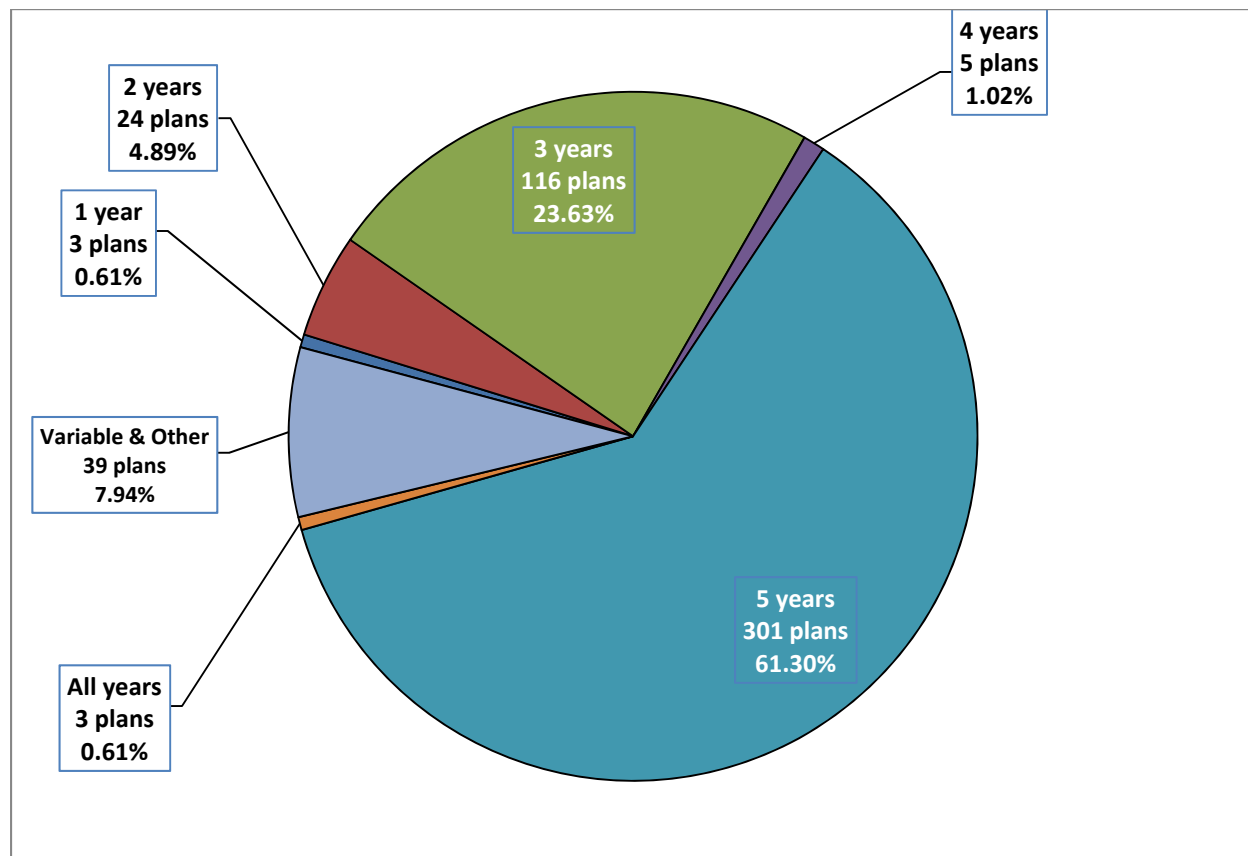


**8. Local Government Retirement Systems'
Benefit Accrual Rates *
as of Sept. 30, 2014**



*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).

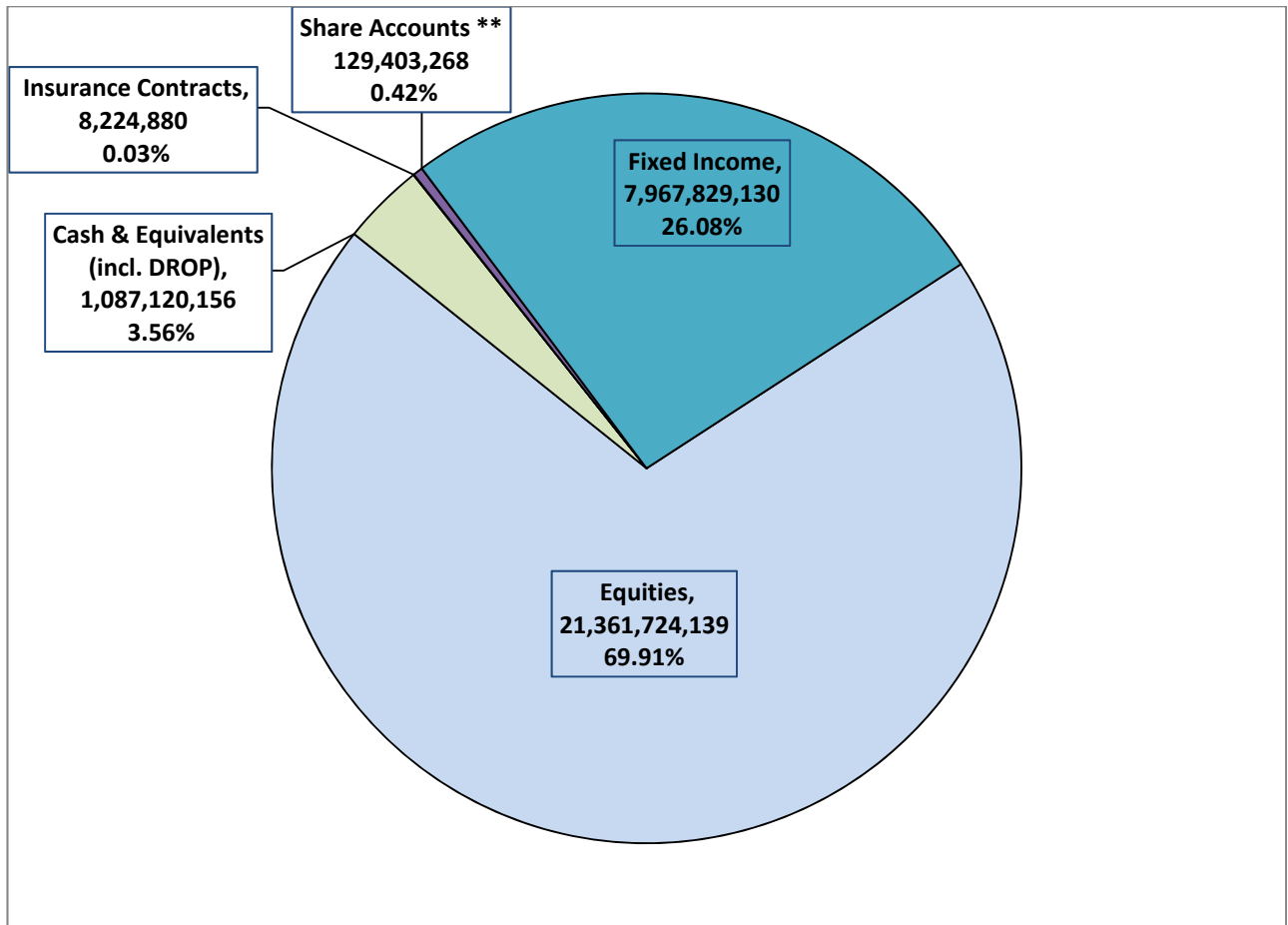
**9. Frequency of Average Final Compensation (AFC) Periods
as of Sept. 30, 2014**



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, 2014.

1. Florida Local Government Retirement Systems Allocation of Investments* as of Sept. 30, 2014



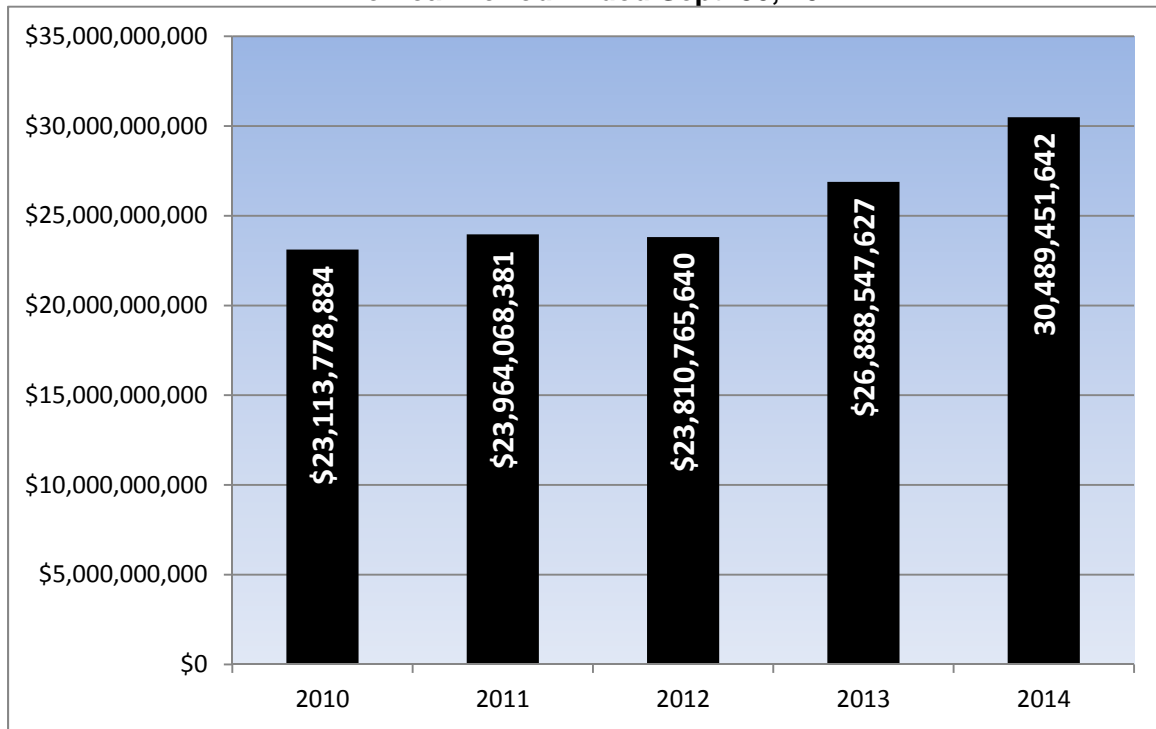
*Please find individual plan asset data in Appendix C.

**Share accounts can be invested among various asset classes

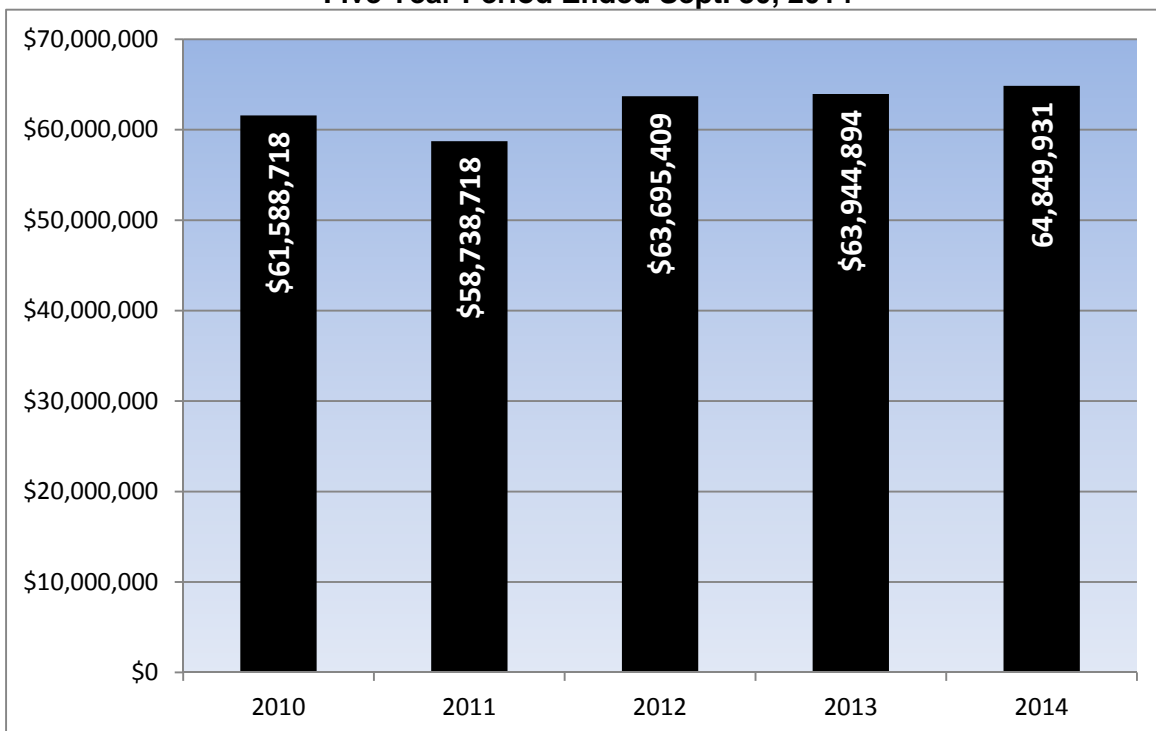
NOTE: The DROP payable balance has been added back to the Cash & Equivalents balance to reflect the actual allocation of assets as of Sept. 30, 2014.

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, 2014**



**3. School Board Early Retirement Programs' Assets
Five Year Period Ended Sept. 30, 2014**



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, 2014, and that are still in a "not state accepted" status as of Sept. 30, 2014:

Sponsor

Hollywood
Tallahassee
Tallahassee
Tallahassee

Plan Type

Police Officers
Firefighters
General Employees
Police Officers

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

**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.

- It deleted the disclosure requirement of the present value of accrued benefits using the Florida Retirement System's (FRS) assumed rate of return.
- It 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. The 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. The Department of Management Services is currently working on promulgating rules to implement the law.

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

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.

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees <i>only</i> • P = Police Officers <i>only</i> • F = Firefighters <i>only</i> • PF = Police Officers and Firefighters <i>only</i> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <i>only</i> • GF = General Employees and Firefighters <i>only</i> • GS = General and Sanitation Employees <i>only</i> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <i>only</i> • ERP = Early Retirement Program
Valuation Date	The month/day/ year on which the financial data in the actuarial valuation is based.
Total Assets	The market value of assets.
UAAL	Amount of the <u>U</u> 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 Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
ALACHUA COUNTY LIBRARY	G	10/01/2013	21,214,673	7,433,016	2,996,542	1,695,013	544,465	18.2	665,780	22.2	1,210,245	40.4	4.0	37.8	0.0	10/01/2013	10/01/2013
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2013	3,174,419	4,298,933	0	724,264	9,505	0.0	582,599	0.0	592,104	0.0	0.0	100.0	0.0	07/01/2013	07/01/2013
ALTAMONTE SPRINGS	G	10/01/2013	14,219,695	-347,781	8,286,242	334,738	1,019,863	12.3	0	0.0	1,019,863	12.3	0.0	12.7	0.0	10/01/2013	10/01/2013
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	10/01/2013	27,657,517	3,423,009	4,606,154	1,350,528	1,044,427	22.7	219,498	4.8	1,263,925	27.4	8.3	16.2	3.4	10/01/2014	10/01/2014
APOPKA	G	10/01/2013	36,687,734	8,098,720	9,682,597	1,724,520	1,477,279	15.3	508,838	5.3	1,986,117	20.5	4.9	15.9	0.0	10/01/2014	10/01/2014
APOPKA	P	10/01/2013	34,680,042	3,159,306	5,200,868	1,337,088	1,769,823	34.0	170,306	3.3	1,940,129	37.3	7.0	26.3	4.6	10/01/2014	10/01/2014
ARCADIA	G	01/01/2014	2,224,437	675,543	640,345	178,282	88,852	13.9	75,672	11.8	164,524	25.7	5.0	22.4	0.0	01/01/2014	01/01/2014
ARCADIA	PF	10/01/2013	8,348,677	1,381,118	546,605	658,108	146,336	26.8	237,849	43.5	384,185	70.3	9.6	43.4	20.1	10/01/2014	10/01/2014
ATLANTIC BEACH	G	09/30/2013	13,859,831	3,466,268	2,733,429	947,677	417,428	15.3	515,906	18.9	933,334	34.2	6.0	31.6	0.0	10/01/2014	10/01/2014
ATLANTIC BEACH	P	09/30/2013	7,530,789	3,466,384	1,360,245	708,365	284,881	20.9	414,495	30.5	699,376	51.4	7.0	40.9	6.3	10/01/2014	10/01/2014
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	10/01/2013	6,179,087	2,078,093	729,369	432,353	178,909	24.5	195,869	26.9	374,778	51.4	6.6	33.1	13.6	10/01/2014	10/01/2014
AUBURNDALE	G	10/01/2013	14,874,264	6,648,712	2,615,453	1,141,005	288,038	11.0	894,012	34.2	1,182,050	45.2	2.0	44.9	0.0	10/01/2014	10/01/2014
AUBURNDALE	P	10/01/2013	8,726,664	1,786,462	1,603,156	441,061	478,061	29.8	130,711	8.2	608,772	38.0	5.6	27.0	6.9	10/01/2014	10/01/2014
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	10/01/2013	5,880,339	141,500	161,890	415,476	108,817	67.2	31,240	19.3	140,057	86.5	5.0	50.6	30.9	10/01/2014	10/01/2014
BAL HARBOUR VILLAGE	G	10/01/2012	8,323,340	3,098,208	1,026,671	450,251	253,301	24.7	280,737	27.3	534,038	52.0	8.0	46.6	0.0	10/01/2012	10/01/2013
BAL HARBOUR VILLAGE	P	10/01/2013	16,077,476	8,190,877	1,171,737	1,338,792	399,427	34.1	871,594	74.4	1,271,021	108.5	10.0	99.4	3.4	10/01/2014	10/01/2014
BARTOW	F	10/01/2013	7,110,904	812,878	1,008,932	444,706	462,018	45.8	66,411	6.6	528,429	52.4	2.0	43.9	8.5	10/01/2014	10/01/2014
BARTOW	G	10/01/2013	18,820,812	9,716,181	7,824,411	997,892	620,051	7.9	1,013,720	13.0	1,633,771	20.9	4.0	17.5	0.0	10/01/2014	10/01/2014
BARTOW	P	10/01/2013	14,034,743	3,966,228	1,884,843	820,676	472,046	25.0	490,942	26.1	962,988	51.1	4.0	43.1	6.1	10/01/2014	10/01/2014
BAY HARBOR ISLANDS [GP]	G	10/01/2013	7,284,068	-159,288	2,535,160	5,258,420	358,328	14.1	0	0.0	358,328	14.1	5.0	9.2	0.0	10/01/2013	10/01/2013
BAY HARBOR ISLANDS [GP]	P	10/01/2013	6,139,895	899,250	1,196,325	143,188	348,520	29.1	179,936	14.4	520,997	43.6	8.0	35.2	1.4	10/01/2013	09/30/2013

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
BAY MEDICAL CENTER	G	01/01/2014	97,920,961	10,690,351	0	9,885,862	0	0.0	1,292,070	0.0	1,292,070	0.0	0.0	0.0	0.0	01/01/2014	10/01/2014
BELLE GLADE	G	10/01/2013	14,683,383	-1,404,895	2,893,673	592,011	123,627	4.3	0	0.0	123,627	4.3	4.0	0.4	0.0	10/01/2013	10/01/2013
BELLE GLADE (RETIRED)	PF	10/01/2013	5,473,221	-1,435,749	0	219,244	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
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	10/01/2013	2,494,508	587,582	749,510	119,766	227,430	30.3	53,515	7.1	280,945	37.5	6.0	27.7	5.2	10/01/2014	10/01/2014
BELLEVIEW	P	10/01/2013	2,992,153	699,703	436,342	153,245	97,887	22.4	75,516	17.3	173,403	39.7	5.0	27.7	8.6	10/01/2014	10/01/2014
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	10/01/2013	3,779,552	465,615	1,163,423	41,856	301,848	25.9	28,791	2.5	330,639	28.4	0.5	19.1	9.9	10/01/2014	10/01/2014
BOCA RATON	G	10/01/2013	189,010,635	30,073,992	27,597,864	10,429,100	4,457,114	16.2	134,050	0.5	4,591,164	16.6	9.2	14.4	0.0	10/01/2014	10/01/2014
BOCA RATON	PF	10/01/2013	283,305,374	96,014,733	29,375,812	16,755,672	9,251,117	31.5	7,385,054	25.1	16,636,171	56.6	10.2	38.4	10.2	10/01/2014	10/01/2014
BOCA RATON EXECUTIVE	G	10/01/2013	27,876,795	11,559,087	4,463,155	1,775,512	840,230	18.8	1,184,926	26.6	2,025,156	45.4	11.0	35.2	0.0	10/01/2014	10/01/2014
BOCA RATON HOUSING	G	10/01/2013	2,244,979	-460,581	715,045	38,782	102,713	14.4	0	0.0	102,713	14.4	6.4	8.3	0.0	10/01/2013	10/01/2013
BONITA SPRINGS FCD	F	10/01/2013	42,981,715	28,186,378	6,372,000	3,098,269	1,770,081	27.8	2,706,261	42.5	4,476,342	70.3	7.0	57.3	8.7	10/01/2014	10/01/2014
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	10/01/2013	66,864,692	42,529,489	9,128,801	5,388,978	2,867,961	31.4	2,680,143	29.4	5,548,104	60.8	12.0	41.4	7.4	10/01/2014	10/01/2014
BOYNTON BEACH	G	10/01/2013	118,123,740	36,497,011	20,496,419	8,718,365	3,106,686	15.2	5,180,427	25.3	8,287,113	40.4	7.0	33.4	0.0	10/01/2014	10/01/2014
BOYNTON BEACH	P	10/01/2013	66,959,363	39,258,109	11,302,523	5,145,758	2,924,161	25.9	2,583,189	22.9	5,507,350	48.7	7.0	37.7	4.1	10/01/2014	10/01/2014
BRADENTON	F	10/01/2013	37,734,279	12,856,436	4,175,030	2,348,438	1,173,254	28.1	1,615,837	38.7	2,789,091	66.8	9.6	48.8	11.1	10/01/2014	10/01/2014
BRADENTON	P	10/01/2013	57,594,081	13,988,845	6,980,110	2,990,267	1,962,737	28.1	949,481	13.6	2,912,218	41.7	6.0	31.2	6.0	10/01/2014	10/01/2014
BROOKSVILLE	F	10/01/2013	5,456,906	1,594,969	651,472	422,324	163,388	25.1	199,239	30.6	362,627	55.7	3.3	41.4	13.2	10/01/2013	10/01/2013
BROOKSVILLE	P	10/01/2013	4,293,567	-291,554	1,207,096	37,421	365,860	30.3	0	0.0	365,860	30.3	1.0	22.0	8.4	10/01/2013	10/01/2013
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	10/01/2013	1,769,071	250,157	1,042,671	27,427	131,234	12.6	45,171	4.3	176,405	16.9	0.0	17.6	0.0	10/01/2014	10/01/2014
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	10/01/2013	115,283,188	49,387,895	12,652,698	6,673,348	3,858,183	30.5	5,473,454	43.3	9,331,637	73.8	10.0	56.2	10.4	10/01/2013	10/01/2013
CAPE CORAL	G	10/01/2013	168,405,357	87,277,792	33,444,267	11,851,647	6,353,557	19.0	11,606,118	34.7	17,959,675	53.7	10.9	44.9	0.0	10/01/2014	10/01/2014

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CAPE CORAL	P	10/01/2013	109,765,384	34,993,061	14,437,605	6,014,257	4,289,308	29.7	3,991,513	27.7	8,280,821	57.4	10.0	43.5	6.1	10/01/2014	10/01/2014
CASSELBERRY	PF	10/01/2013	14,273,700	340,777	4,027,175	123,690	1,089,719	27.1	0	0.0	1,089,719	27.1	3.0	20.6	4.5	10/01/2014	10/01/2014
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	01/01/2014	5,008,891	-495,433	0	540,913	4,900	0.0	0	0.0	4,900	0.0	0.0	0.0	0.0	01/01/2014	01/01/2014
CLEARWATER	GPF	01/01/2014	846,966,929	56,078,217	74,254,159	37,174,732	11,205,139	15.1	5,470,314	7.4	16,675,453	22.5	8.9	14.5	0.0	01/01/2014	10/01/2014
CLERMONT	F	10/01/2012	5,898,932	-830,079	2,767,580	36,271	570,261	20.6	0	0.0	570,261	20.6	1.0	18.1	2.3	10/01/2012	10/01/2012
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	10/01/2013	9,372,895	1,597,964	0	0	9,477	0.0	120,350	0.0	129,827	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
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	10/01/2013	12,272,550	4,507,559	288,268	1,346,188	88,239	30.6	568,927	197.4	657,166	228.0	5.0	231.9	0.0	10/01/2014	10/01/2014
COCOA	P	10/01/2013	23,874,074	3,307,899	3,145,824	1,404,910	725,045	23.1	653,010	20.8	1,378,055	43.8	6.5	34.7	4.3	10/01/2014	10/01/2014
COCOA BEACH	F	10/01/2013	9,771,862	4,622,614	1,456,769	786,833	239,918	16.5	504,160	34.6	744,078	51.1	5.0	41.3	5.8	10/01/2014	10/01/2014
COCOA BEACH	G	10/01/2012	17,541,376	107,777	4,886,906	883,566	1,144,801	23.4	7,102	0.2	1,151,903	23.6	5.0	19.0	0.0	10/01/2013	10/01/2013
COCOA BEACH	P	10/01/2013	9,588,864	6,114,281	1,919,428	832,068	304,212	15.9	636,812	33.2	941,024	49.0	5.0	39.9	5.1	10/01/2014	10/01/2014
COOPER CITY	F	10/01/2013	21,738,775	6,889,786	658,222	1,634,784	1,325,254	201.3	0	0.0	1,325,254	201.3	3.5	161.9	44.4	10/01/2014	10/01/2014
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	10/01/2013	24,741,110	5,280,259	601,711	2,139,283	1,076,957	179.0	0	0.0	1,076,957	179.0	8.1	139.0	40.0	10/01/2013	10/01/2013
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	10/01/2013	311,134,464	243,368,656	37,158,283	38,852,133	6,416,714	17.3	22,005,454	59.2	28,422,168	76.5	14.8	62.8	0.4	10/01/2014	10/01/2014
CORAL SPRINGS	F	10/01/2013	54,912,179	7,468,625	11,954,244	489,203	3,710,675	31.0	656,319	5.5	4,366,994	36.5	8.8	18.0	9.8	10/01/2013	10/01/2013
CORAL SPRINGS	G	10/01/2013	7,208,530	2,006,921	273,381	727,555	71,425	26.1	370,671	135.6	442,096	161.7	10.0	158.1	0.0	10/01/2013	10/01/2013
CORAL SPRINGS	P	10/01/2013	153,041,080	61,772,457	13,987,337	9,361,399	4,604,117	32.9	5,634,274	40.3	10,238,391	73.2	8.0	59.1	6.4	10/01/2013	10/01/2013
CRESCENT CITY	F	10/01/2012	430,272	-193,249	43,178	14,586	9,603	22.2	0	0.0	9,603	22.2	5.0	0.9	17.1	10/01/2013	10/01/2013
CRESCENT CITY	P	10/01/2012	687,553	160,179	321,199	39,794	68,372	21.3	0	0.0	68,372	21.3	5.0	12.3	4.7	10/01/2013	10/01/2013
CRESTVIEW	G	10/01/2013	14,232,497	611,117	3,969,646	556,274	655,735	16.5	58,477	1.5	714,212	18.0	6.4	12.3	0.0	10/01/2014	10/01/2014
CRESTVIEW	PF	10/01/2013	15,314,706	408,073	4,171,345	356,043	750,681	18.0	39,706	1.0	790,387	19.0	6.4	9.0	4.4	10/01/2014	10/01/2014

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DADE CITY	F	10/01/2013	5,073,814	1,063,658	388,580	297,492	79,785	20.5	132,844	34.2	212,629	54.7	1.0	43.0	12.8	10/01/2014	10/01/2014
DADE CITY	P	10/01/2013	7,257,152	327,137	982,341	308,835	261,296	26.6	0	0.0	261,296	26.6	1.0	18.9	7.7	10/01/2014	10/01/2014
DANIA BEACH	G	10/01/2013	18,836,991	6,752,436	1,082,405	1,712,830	1,512,160	139.7	0	0.0	1,512,160	139.7	3.7	141.3	0.0	10/01/2014	10/01/2014
DANIA BEACH [PF]	F	10/01/2013	30,183,938	20,433,684	3,002,671	2,284,143	5,455,215	181.7	0	0.0	5,455,215	181.7	24.6	159.6	4.1	10/01/2014	10/01/2014
DANIA BEACH [PF]	P	10/01/2013	3,744,273	3,555,103	0	721,245	586,275	0.0	0	0.0	586,275	0.0	7.0	0.0	0.0	10/01/2014	10/01/2014
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	10/01/2013	106,391,394	25,742,439	13,916,944	5,057,108	4,669,085	33.6	2,386,360	17.2	7,055,445	50.7	7.0	41.3	4.9	10/01/2013	10/01/2013
DAVIE - GENERAL & MGMT	G	10/01/2013	41,097,056	6,813,339	12,904,184	1,358,468	3,175,831	24.6	0	0.0	3,175,831	24.6	2.4	22.3	0.0	10/01/2013	10/01/2013
DAYTONA BEACH	PF	10/01/2013	158,405,319	54,333,314	15,139,296	12,528,976	3,104,618	20.5	5,063,294	33.4	8,167,912	54.0	9.9	39.1	4.9	10/01/2014	10/01/2014
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	10/01/2012	56,216,505	8,408,776	389,606	6,055,797	166,276	42.7	1,541,715	395.7	1,707,991	438.4	9.0	449.4	0.0	10/01/2012	10/01/2012
DEERFIELD BEACH	P	10/01/2013	38,065,837	16,733,539	0	4,284,824	76,171	0.0	1,843,835	0.0	1,920,006	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
DELAND	F	10/01/2013	11,238,821	1,876,118	2,123,872	518,322	595,236	28.0	167,458	7.9	762,694	35.9	5.0	31.7	2.8	10/01/2014	10/01/2014
DELAND	G	10/01/2013	27,159,665	4,688,994	2,522,178	1,796,225	356,052	14.1	432,998	17.2	789,050	31.3	7.0	26.8	0.0	10/01/2013	10/01/2013
DELAND	P	10/01/2013	19,380,883	8,335,647	2,212,498	1,460,038	556,327	25.1	671,952	30.4	1,228,279	55.5	7.8	41.6	7.6	10/01/2014	10/01/2014
DELRAY BEACH	G	10/01/2013	106,685,421	4,040,481	16,527,919	1,032,506	2,342,138	14.2	239,829	1.5	2,581,967	15.6	3.6	13.1	0.0	10/01/2014	10/01/2014
DELRAY BEACH	PF	10/01/2013	157,242,664	89,156,319	17,192,910	11,798,637	4,406,362	25.6	7,424,476	43.2	11,830,838	68.8	9.0	59.7	2.8	10/01/2014	10/01/2014
DELTONA	F	10/01/2013	17,519,560	5,237,388	4,051,588	671,489	799,329	19.7	445,913	11.0	1,245,242	30.7	8.0	20.3	3.8	10/01/2014	10/01/2014
DESTIN FCD	F	10/01/2013	12,112,873	9,925,779	2,154,312	723,717	709,499	32.9	572,891	26.6	1,282,390	59.5	6.8	39.3	15.9	10/01/2013	10/01/2013
DUNEDIN	F	10/01/2013	22,397,685	943,934	3,261,637	1,107,455	831,102	25.5	53,113	1.6	884,215	27.1	5.5	14.0	8.7	10/01/2014	10/01/2014
DUNNELLON	PF	10/01/2013	1,632,551	-573,567	614,903	16,462	86,255	14.0	0	0.0	86,255	14.0	1.0	0.0	13.5	10/01/2013	10/01/2013
EAST LAKE TARPON FCD	F	10/01/2013	10,566,176	3,816,880	2,323,280	495,510	555,168	23.9	237,782	10.2	792,950	34.1	5.0	19.3	11.1	10/01/2014	10/01/2014
EAST NAPLES FCD	F	10/01/2013	17,002,054	-3,777,143	3,333,117	77,164	1,174,558	35.2	0	0.0	1,174,558	35.2	3.0	13.2	20.4	10/01/2014	10/01/2014
EAST NICEVILLE FCD	F	10/01/2012	391,157	-66,903	365,331	0	75,176	20.6	0	0.0	75,176	20.6	5.0	2.8	13.2	10/01/2013	10/01/2013
EATONVILLE	P	10/01/2012	1,007,678	-350,526	552,485	0	35,555	6.4	0	0.0	35,555	6.4	5.0	0.0	1.6	10/01/2013	10/01/2013
EDGEWATER	F	10/01/2013	8,418,701	802,400	1,502,209	210,052	330,755	22.0	130,262	8.7	461,017	30.7	6.0	21.5	4.3	10/01/2014	10/01/2014

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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
EDGEWATER	G	10/01/2013	12,030,937	6,005,247	550,178	1,345,074	139,140	25.3	541,734	98.5	680,874	123.8	2.5	125.9	0.0	10/01/2014	10/01/2014
EDGEWATER	P	10/01/2013	7,401,395	4,802,842	1,159,490	744,532	248,463	21.4	466,135	40.2	714,598	61.6	6.0	47.4	10.5	10/01/2014	10/01/2014
ENGLEWOOD AREA FCD	F	10/01/2013	18,172,864	10,252,808	3,402,604	1,038,326	912,193	26.8	993,051	29.2	1,905,244	56.0	7.0	39.4	11.7	10/01/2014	10/01/2014
ENGLEWOOD WATER DISTRICT	G	10/01/2013	599,836	59,637	0	67,991	0	0.0	7,953	0.0	7,953	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
ESTERO FCD	F	10/01/2013	13,266,930	435,200	4,234,095	137,629	1,011,414	23.9	0	0.0	1,011,414	23.9	3.0	15.1	6.3	10/01/2014	10/01/2014
EUSTIS	F	10/01/2013	6,404,957	2,726,623	1,315,897	455,470	227,477	17.3	385,027	29.3	612,504	46.6	4.0	37.1	7.3	10/01/2014	10/01/2014
EUSTIS	P	10/01/2013	13,627,487	5,087,790	2,110,250	559,634	549,183	26.0	444,272	21.1	993,455	47.1	4.0	39.8	5.0	10/01/2013	10/01/2013
FERNANDINA BEACH	G	10/01/2013	14,912,541	9,808,049	4,297,813	1,538,579	657,718	15.3	916,186	21.3	1,573,904	36.6	6.5	31.6	0.0	10/01/2014	10/01/2014
FERNANDINA BEACH	PF	10/01/2013	17,226,283	9,915,957	3,507,860	1,514,947	648,466	18.5	1,007,062	28.7	1,655,528	47.2	7.7	34.9	6.5	10/01/2014	10/01/2014
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	09/30/2013	551,842,998	52,519,051	57,216,597	37,425,832	11,133,508	19.5	8,448,762	14.8	19,582,270	34.2	6.0	29.2	0.0	10/01/2014	10/01/2014
FORT LAUDERDALE	PF	10/01/2013	744,349,632	36,992,718	68,314,824	44,077,213	18,550,676	27.2	4,330,551	6.3	22,881,227	33.5	8.3	22.0	4.2	01/01/2013	10/01/2013
FORT MEADE [GPF]	F	10/01/2013	352,058	11,965	65,337	33,072	13,986	21.4	1,049	1.6	15,035	23.0	0.0	23.9	0.0	10/01/2013	10/01/2013
FORT MEADE [GPF]	G	10/01/2013	4,025,781	254,307	1,045,343	372,024	139,844	13.4	23,139	2.2	162,983	15.6	0.0	16.2	0.0	10/01/2013	10/01/2013
FORT MEADE [GPF]	P	10/01/2013	1,287,090	170,812	0	186,204	12,407	0.0	18,001	0.0	30,408	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
FORT MYERS	F	10/01/2013	63,449,358	44,652,191	7,941,816	4,781,778	2,118,822	26.7	3,740,867	47.1	5,859,689	73.8	8.0	68.0	5.1	10/01/2013	10/01/2013
FORT MYERS	G	10/01/2013	83,322,058	57,192,448	21,092,818	8,780,184	2,674,497	12.7	5,259,026	24.9	7,933,523	37.6	4.5	34.6	0.0	10/01/2014	10/01/2014
FORT MYERS	P	10/01/2013	83,623,930	73,294,106	11,573,866	7,810,535	3,032,484	26.2	7,904,632	68.3	10,937,116	94.5	10.0	89.0	4.9	10/01/2013	10/01/2014
FORT PIERCE [G, P, UTIL]	G	09/30/2013	51,385,908	6,379,000	7,765,325	4,046,503	1,198,967	15.4	334,515	4.3	1,533,482	19.8	5.2	14.6	0.0	10/01/2014	10/01/2014
FORT PIERCE [G, P, UTIL]	P	09/30/2013	44,096,921	3,373,000	5,899,165	2,654,651	1,185,143	20.1	-69,869	-1.2	1,115,274	18.9	5.2	13.8	0.0	10/01/2014	10/01/2014
FORT PIERCE SUPP	P	09/30/2013	11,045,394	585,684	6,055,392	365,297	643,203	10.6	49,406	0.8	692,609	11.4	7.0	0.0	4.4	10/01/2013	10/01/2013
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2013	64,684,669	10,608,000	11,534,243	5,406,349	1,702,455	14.8	934,072	8.1	2,636,527	22.9	6.2	16.8	0.0	10/01/2014	10/01/2014

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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
FORT WALTON BEACH	F	10/01/2013	12,501,663	6,497,895	2,153,568	1,142,449	442,753	20.6	441,320	20.5	884,073	41.1	6.6	30.3	5.8	10/01/2014	10/01/2014
FORT WALTON BEACH	G	10/01/2013	37,122,638	5,163,057	4,259,070	2,735,036	691,753	16.2	768,846	18.1	1,460,599	34.3	5.0	30.7	0.0	10/01/2014	10/01/2014
FORT WALTON BEACH	P	10/01/2013	19,156,156	5,505,409	2,030,034	1,668,889	337,578	16.6	495,023	24.4	832,601	41.0	4.6	29.7	8.4	10/01/2014	10/01/2014
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	10/01/2013	3,290,010	827,974	166,619	166,245	43,428	26.1	147,802	88.7	191,230	114.8	1.0	104.1	14.0	10/01/2014	10/01/2014
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	10/01/2012	272,205,884	142,934,435	83,982,453	27,571,476	7,416,779	8.8	9,013,095	10.7	16,429,874	19.6	5.0	15.1	0.0	10/01/2012	10/01/2013
GAINESVILLE	PF	10/01/2012	174,857,918	38,974,787	24,725,295	12,668,939	4,572,644	18.5	2,758,893	11.2	7,331,537	29.7	7.5	17.5	4.6	10/01/2013	10/01/2013
GAINESVILLE - DISABILITY	G	10/01/2012	6,673,712	-4,256,537	80,365,984	242,556	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
GOLDEN BEACH [GP]	G	10/01/2012	2,089,415	488,346	863,261	71,124	136,265	15.8	17,006	2.0	153,271	17.8	3.0	15.3	0.0	10/01/2012	10/01/2012
GOLDEN BEACH [GP]	P	10/01/2012	3,350,237	641,079	1,102,872	174,972	268,575	24.4	39,297	3.6	307,872	27.9	5.3	23.5	0.0	10/01/2012	10/01/2012
GREEN COVE SPRINGS	P	10/01/2013	2,916,857	-268,438	693,444	26,532	174,832	25.2	0	0.0	174,832	25.2	1.0	8.6	16.6	10/01/2013	10/01/2013
GREENACRES	PF	10/01/2013	17,308,555	-658,409	4,941,623	244,524	1,248,003	25.3	0	0.0	1,248,003	25.3	4.0	15.1	6.8	10/01/2014	10/01/2014
GULF BREEZE	P	10/01/2013	3,314,601	842,270	617,823	69,873	260,968	42.2	0	0.0	260,968	42.2	1.0	33.6	9.2	10/01/2013	10/01/2013
GULFPORT	F	10/01/2013	2,858,633	-43,647	938,173	121,068	273,719	29.2	0	0.0	273,719	29.2	5.0	15.7	9.2	10/01/2014	10/01/2014
GULFPORT	G	10/01/2013	12,575,496	246,222	2,482,117	768,132	316,942	12.8	229,346	9.2	546,288	22.0	2.7	20.2	0.0	10/01/2014	10/01/2014
GULFPORT	P	10/01/2013	7,600,636	778,891	1,829,669	493,689	423,173	23.1	53,499	2.9	476,672	26.1	8.0	14.4	4.6	10/01/2014	10/01/2014
HAINES CITY	F	10/01/2013	4,510,577	2,905,897	1,161,285	467,304	174,340	15.0	293,218	25.2	467,558	40.3	9.0	29.4	3.4	10/01/2014	10/01/2014
HAINES CITY	G	10/01/2013	14,775,846	3,776,314	4,858,315	1,120,280	814,988	16.8	230,294	4.7	1,045,282	21.5	5.0	17.3	0.0	10/01/2014	10/01/2014
HAINES CITY	P	10/01/2013	7,091,751	3,214,081	2,353,380	457,087	396,823	16.9	332,688	14.1	729,511	31.0	9.0	19.2	4.0	10/01/2014	10/01/2014
HALIFAX HOSPITAL	G	10/01/2013	207,198,740	123,868,235	46,959,963	15,627,631	74,428	0.2	17,202,511	36.6	17,276,939	36.8	0.0	42.6	0.0	10/01/2013	10/01/2013
HALLANDALE BEACH	G	10/01/2013	42,758,149	15,060,830	7,175,995	3,045,624	3,247,237	45.3	0	0.0	3,247,237	45.3	3.0	48.5	0.0	10/01/2014	10/01/2014
HALLANDALE BEACH	PF	10/01/2013	118,612,855	70,724,348	11,738,849	9,141,414	2,099,678	17.9	6,829,320	58.2	8,928,998	76.1	9.5	64.6	5.0	10/01/2014	10/01/2014
HALLANDALE BEACH PM	G	10/01/2013	14,565,895	3,694,435	695,382	715,296	305,201	43.9	456,962	65.7	762,163	109.6	8.0	107.7	0.0	10/01/2014	10/01/2014
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	10/01/2012	738,133	-691,855	10,245	1,101	6,869	67.1	0	0.0	6,869	67.1	0.5	0.0	116.0	10/01/2013	10/01/2013

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HIALEAH	GPF	10/01/2012	526,190,263	227,480,876	62,092,146	48,641,885	9,333,843	15.0	15,592,776	25.1	24,926,619	40.1	6.4	43.5	0.7	10/01/2013	10/01/2013
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	10/01/2013	13,281,201	1,241,049	2,038,640	730,056	651,551	32.0	0	0.0	651,551	32.0	5.0	23.0	5.0	10/01/2014	10/01/2014
HILLSBOROUGH COUNTY	ERP	07/01/2012	14,313,623	13,456,804	0	2,057,336	48,051	0.0	1,287,131	0.0	1,335,182	0.0	0.0	0.0	0.0	07/01/2012	07/01/2012
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	10/01/2013	8,419,236	3,218,006	1,125,038	695,134	251,844	22.4	380,449	33.8	632,293	56.2	5.7	47.3	5.3	10/01/2014	10/01/2014
HOLLYWOOD	F	10/01/2013	189,054,093	-48,246,565	13,968,031	15,156,781	3,868,798	27.7	9,982,060	71.5	13,850,858	99.2	0.1	101.6	0.1	10/01/2014	10/01/2014
HOLLYWOOD	G	10/01/2012	231,077,381	169,564,667	29,111,818	26,597,751	4,811,140	16.5	16,706,395	57.4	21,517,535	73.9	9.0	67.5	0.0	10/01/2013	10/01/2013
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	10/01/2013	6,936,888	589,953	714,403	367,988	209,322	29.3	54,908	7.7	264,230	37.0	6.0	26.9	5.4	10/01/2014	10/01/2014
HOMESTEAD	F	01/01/2014	7,636,163	948,327	0	779,427	50,725	0.0	214,272	0.0	264,997	0.0	0.0	0.0	0.0	01/01/2014	10/01/2014
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	01/01/2013	2,100,700	670,365	94,267	136,729	98,478	104.5	115,509	122.5	213,987	227.0	0.0	235.0	0.0	01/01/2013	01/01/2013
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	10/01/2013	1,118,832	540,740	600,307	83,094	48,859	8.1	36,519	6.1	85,378	14.2	4.5	10.2	0.0	10/01/2014	10/01/2014
INDIALANTIC	PF	10/01/2013	6,006,569	1,081,980	1,113,948	274,604	208,515	18.7	98,516	8.8	307,031	27.6	5.0	16.7	7.0	10/01/2014	10/01/2014
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 HARBOUR BEACH (SUPP)	P	10/01/2013	96,065	124,536	733,956	126,240	18,025	2.5	0	0.0	18,025	2.5	0.0	2.6	0.0	10/01/2013	10/01/2013
INDIAN RIVER SHORES	G	10/01/2013	422,700	316,208	221,719	48,395	71,744	32.4	40,377	18.2	112,121	50.6	9.0	42.8	0.0	10/01/2013	10/01/2013
INDIAN RIVER SHORES	PF	10/01/2013	10,280,659	1,652,199	1,024,274	620,144	294,412	28.7	397,670	38.8	692,082	67.6	9.0	60.8	0.0	10/01/2013	10/01/2013
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

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JACKSON MEMORIAL HOSPITAL	G	01/01/2013	473,354,585	-12,993,132	393,422,214	14,765,644	21,308,141	5.4	0	0.0	21,308,141	5.4	3.0	2.8	0.0	01/01/2014	01/01/2014
JACKSONVILLE	CO	10/01/2011	108,857,000	120,420,977	31,832,037	8,132,901	6,833,828	21.5	8,020,443	25.2	14,854,271	46.7	8.0	40.4	0.0	10/01/2012	10/01/2012
JACKSONVILLE	G	10/01/2012	1,558,645,000	915,697,031	283,020,575	141,524,156	39,117,906	13.8	58,544,315	20.7	97,662,221	34.5	7.7	27.9	0.0	10/01/2012	10/01/2012
JACKSONVILLE	PF	10/01/2013	1,292,965,997	1,648,475,008	130,972,174	131,088,391	56,940,117	43.5	109,785,718	83.8	166,725,835	127.3	7.0	116.8	5.2	10/01/2014	10/01/2014
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	10/01/2013	10,097,893	3,570,047	1,836,131	751,000	365,180	19.9	319,854	17.4	685,034	37.3	6.5	20.5	10.4	10/01/2014	10/01/2014
JACKSONVILLE BEACH	G	10/01/2013	47,809,793	11,904,000	10,713,988	3,600,107	1,196,753	11.2	953,545	8.9	2,150,298	20.1	8.0	12.1	0.0	10/01/2014	10/01/2014
JACKSONVILLE BEACH	P	10/01/2013	18,210,225	5,184,215	3,559,498	1,284,184	693,747	19.5	518,619	14.6	1,212,366	34.1	6.5	23.3	4.4	10/01/2014	10/01/2014
JACKSONVILLE PF SENIOR STAFF	G	10/01/2013	3,918,906	0	255,000	104,689	0	0.0	0	0.0	0	0.0	7.0	0.0	0.0	10/01/2013	10/01/2013
JUPITER	P	10/01/2013	50,685,368	11,810,308	7,602,240	2,756,448	2,450,566	32.2	729,794	9.6	3,180,360	41.8	9.3	31.1	6.3	10/01/2014	10/01/2014
JUPITER ISLAND	GPF	10/01/2013	10,471,163	1,074,625	1,886,510	873,956	538,221	28.5	-212,808	-11.3	325,413	17.3	0.0	17.9	0.0	10/01/2013	10/01/2013
KEY BISCAYNE	PF	10/01/2013	23,556,733	7,175,498	6,349,849	757,129	1,386,367	21.8	450,160	7.1	1,836,527	28.9	10.5	15.0	4.2	10/01/2014	10/01/2014
KEY WEST	G	10/01/2012	40,333,862	-648,094	9,945,221	2,311,587	1,525,289	15.3	0	0.0	1,525,289	15.3	6.0	9.9	0.0	10/01/2012	10/01/2012
KEY WEST	PF	10/01/2013	71,857,797	24,487,886	10,050,867	4,590,336	1,989,484	19.8	2,023,046	20.1	4,012,530	39.9	7.0	29.6	5.2	10/01/2013	10/01/2013
KEY WEST HOUSING	G	01/01/2014	6,652,025	2,097,297	2,662,009	352,353	249,407	9.4	190,961	7.2	440,368	16.5	0.0	17.2	0.0	01/01/2014	01/01/2014
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	10/01/2013	34,253,782	11,131,967	4,309,440	2,448,568	859,775	20.0	907,209	21.1	1,766,984	41.0	1.2	33.0	10.8	10/01/2013	10/01/2014
KISSIMMEE	G	10/01/2013	84,861,118	16,919,987	19,850,499	4,636,625	3,334,284	16.8	1,016,182	5.1	4,350,466	21.9	4.2	18.0	0.0	10/01/2014	10/01/2014
KISSIMMEE	P	10/01/2013	47,061,815	11,553,050	7,065,530	2,729,721	2,006,285	28.4	832,837	11.8	2,839,122	40.2	3.7	33.0	7.4	10/01/2013	10/01/2014
KISSIMMEE UTILITY AUTHORITY	G	10/01/2013	62,401,495	29,810,533	16,609,389	4,287,858	1,894,262	11.4	1,929,378	11.6	3,823,640	23.0	0.7	22.3	0.0	10/01/2013	10/01/2013
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	12.2	4.5	10/01/2011	10/01/2011
LADY LAKE	P	10/01/2013	5,558,335	21,803	1,534,806	211,221	378,588	24.7	2,447	0.2	381,035	24.8	5.0	15.3	5.5	10/01/2014	10/01/2014
LAKE ALFRED	G	10/01/2013	3,578,211	600,783	1,081,295	289,908	151,270	14.0	67,149	6.2	218,419	20.2	5.0	16.0	0.0	10/01/2014	10/01/2014
LAKE ALFRED	PF	10/01/2013	2,702,765	87,584	772,791	67,459	157,970	20.4	28,677	3.7	186,647	24.2	5.0	13.0	7.1	10/01/2014	10/01/2014
LAKE CITY	F	10/01/2012	6,594,960	1,227,516	880,475	398,474	175,652	20.0	160,495	18.2	336,147	38.2	5.0	25.8	8.9	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
LAKE CITY	G	10/01/2012	13,636,707	7,297,653	2,247,085	1,154,446	257,119	11.4	947,147	42.2	1,204,266	53.6	1.6	54.1	0.0	10/01/2012	10/01/2012
LAKE CITY	P	10/01/2013	11,359,932	742,978	1,679,964	622,082	456,551	27.2	174,042	10.4	630,593	37.5	5.0	28.6	5.4	10/01/2014	10/01/2014
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
LAKE MARY	F	10/01/2013	11,344,060	2,285,352	2,540,246	417,906	728,701	28.7	182,027	7.2	910,728	35.9	5.0	25.7	6.4	10/01/2014	10/01/2014
LAKE MARY	P	10/01/2013	14,108,691	975,056	2,540,321	586,730	704,003	27.7	213,151	8.4	917,154	36.1	5.0	27.4	5.0	10/01/2014	10/01/2014
LAKE PARK (RETIRED)	P	10/01/2013	1,423,896	340,219	0	156,529	0	0.0	50,437	0.0	50,437	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
LAKE WALES	F	10/01/2013	7,456,858	3,669,777	1,214,019	649,721	249,640	20.6	270,895	22.3	520,535	42.9	5.0	28.5	11.0	10/01/2014	10/01/2014
LAKE WALES	G	10/01/2013	8,522,030	784,098	3,219,722	475,966	328,291	10.2	87,468	2.7	415,759	12.9	5.0	8.4	0.0	10/01/2014	10/01/2014
LAKE WALES	P	10/01/2013	12,289,632	1,944,663	2,178,365	800,678	473,951	21.8	144,816	6.6	618,767	28.4	5.0	20.1	4.4	10/01/2014	10/01/2014
LAKE WORTH	F	10/01/2013	35,302,673	22,682,142	994,538	3,611,584	424,088	42.6	2,128,477	214.0	2,552,565	256.7	11.3	255.5	0.0	10/01/2014	10/01/2014
LAKE WORTH	G	10/01/2013	65,044,534	43,904,144	11,547,885	8,570,299	1,374,683	11.9	3,789,877	32.8	5,164,560	44.7	7.8	38.4	0.0	10/01/2014	10/01/2014
LAKE WORTH	P	10/01/2013	30,546,979	22,963,425	1,445,490	3,548,556	372,191	25.8	2,179,384	150.8	2,551,575	176.5	7.1	162.4	14.0	10/01/2014	10/01/2014
LAKELAND	F	10/01/2013	80,435,881	16,376,919	8,807,939	4,357,292	1,808,000	20.5	982,155	11.2	2,790,155	31.7	8.9	15.7	8.3	10/01/2014	10/01/2014
LAKELAND	G	10/01/2013	475,753,946	103,487,792	81,094,749	32,812,490	12,744,970	15.7	9,325,008	11.5	22,069,978	27.2	9.7	18.5	0.0	10/01/2014	10/01/2014
LAKELAND	P	10/01/2013	99,441,085	33,953,753	12,560,850	7,536,027	2,553,750	20.3	2,060,848	16.4	4,614,598	36.7	14.3	18.3	5.6	10/01/2014	10/01/2014
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	10/01/2012	8,421,163	1,557,110	1,662,329	344,964	394,707	23.7	149,226	9.0	543,933	32.7	6.2	22.4	5.6	10/01/2013	10/01/2013
LARGO	PF	10/01/2013	113,832,908	34,987,733	12,623,764	7,808,644	2,708,438	21.5	2,768,882	21.9	5,477,320	43.4	7.0	28.9	8.9	10/01/2014	10/01/2014
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	10/01/2013	18,650,780	8,285,475	3,776,063	1,430,729	751,771	19.9	789,657	20.9	1,541,428	40.8	10.0	32.4	0.0	10/01/2013	10/01/2013
LAUDERHILL	P	10/01/2013	42,472,168	14,456,253	9,671,315	1,183,987	2,471,721	25.6	1,255,702	13.0	3,727,423	38.5	10.0	26.5	3.2	10/01/2013	10/01/2013
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	10/01/2013	15,329,768	1,854,876	3,031,562	678,366	911,660	30.1	183,475	6.1	1,095,135	36.1	6.5	27.4	3.6	10/01/2014	10/01/2014
LEESBURG	G	10/01/2013	32,983,623	5,464,968	11,545,209	3,332,045	224,443	1.9	928,337	8.0	1,152,780	10.0	0.0	10.4	0.0	10/01/2014	10/01/2014
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

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LIVE OAK	F	10/01/2012	1,837,463	284,126	0	200,071	48,901	0.0	0		48,901	0.0	0.0	24.4	0.0	10/01/2012	10/01/2012
LONGBOAT KEY	F	10/01/2013	14,663,400	12,653,355	0	1,897,296	71,307	0.0	1,391,683	0.0	1,462,990	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
LONGBOAT KEY	G	10/01/2013	9,561,295	5,364,774	0	1,110,115	25,688	0.0	611,881	0.0	637,569	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
LONGBOAT KEY	P	10/01/2013	6,832,349	5,160,866	0	775,986	34,887	0.0	524,144	0.0	559,031	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
LONGWOOD	PF	10/01/2013	9,741,626	-731,666	2,821,105	183,506	506,182	17.9	0	0.0	506,182	17.9	1.0	6.3	11.2	10/01/2013	10/01/2014
LYNN HAVEN	F	10/01/2013	4,522,113	57,550	812,400	125,016	232,136	28.6	4,666	0.6	236,802	29.1	5.0	20.1	5.2	10/01/2014	10/01/2014
LYNN HAVEN	G	10/01/2013	12,976,971	3,215,207	3,739,869	380,155	671,969	18.0	272,372	7.3	944,341	25.3	5.0	21.3	0.0	10/01/2014	10/01/2014
LYNN HAVEN	P	10/01/2013	6,443,782	-310,102	1,294,280	252,854	322,542	24.9	0	0.0	322,542	24.9	5.0	14.0	7.0	10/01/2014	10/01/2014
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	10/01/2012	3,967,391	-995,529	1,164,340	0	287,944	24.7	0	0.0	287,944	24.7	5.0	5.6	16.0	10/01/2013	10/01/2013
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	10/01/2013	14,352,960	3,523,868	1,774,307	636,514	747,316	42.1	0	0.0	747,316	42.1	0.0	45.1	0.0	10/01/2013	10/01/2013
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	10/01/2013	6,530,179	-1,515,272	549,814	381,096	87,953	16.0	0	0.0	87,953	16.0	0.0	16.6	0.0	10/01/2014	10/01/2014
MELBOURNE	P	10/01/2013	62,211,538	28,171,071	7,981,649	4,762,612	1,475,809	18.5	2,451,494	30.7	3,927,303	49.2	6.6	38.0	6.5	10/01/2014	10/01/2014
MELBOURNE - SPECIAL RISK	G	10/01/2013	781,873	155,658	180,698	24,983	50,487	27.9	24,067	13.3	74,554	41.3	0.0	42.9	0.0	10/01/2014	10/01/2014
MELBOURNE BEACH	P	10/01/2013	2,353,599	997,856	445,185	249,871	100,198	22.5	133,073	29.9	233,271	52.4	5.0	42.4	7.1	10/01/2014	10/01/2014
MIAMI	GS	10/01/2013	590,384,170	309,340,701	66,370,246	72,907,946	8,591,315	12.9	31,082,028	46.8	39,673,343	59.8	10.0	49.8	0.0	10/01/2013	10/01/2014
MIAMI	PF	10/01/2012	1,075,059,846	429,433,327	82,205,838	125,014,211	45,394,054	55.2	0	0.0	45,394,054	55.2	10.0	50.9	0.0	10/01/2013	10/01/2013

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MIAMI - COLA (RETIRED)	PF	10/01/2012	350,307,705	-112,434,629	0	20,784,011	0	0.0	0	0.0	0	0.0	0.0	51.0	0.0	10/01/2013	10/01/2013
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
MIAMI - EXCESS	GS	10/01/2012	0	6,280,868	0	569,907			665,540	0.0	665,540	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
MIAMI - OFF-STREET PARKING	G	10/01/2013	14,572,381	-251,074	4,055,976	405,433	607,684	15.0	0	0.0	607,684	15.0	6.5	8.6	0.0	10/01/2013	10/01/2013
MIAMI - STAFF	GS	10/01/2012	2,561,830	1,909,347	354,937	255,203	88,213	24.9	239,249	67.4	327,462	92.3	10.0	84.6	0.0	10/01/2012	10/01/2013
MIAMI BEACH	G	10/01/2013	471,609,529	208,884,470	63,526,903	40,465,896	13,006,777	20.5	17,853,423	28.1	30,860,200	48.6	10.0	41.7	0.0	10/01/2014	10/01/2014
MIAMI BEACH	PF	10/01/2013	710,329,822	292,005,152	47,164,032	55,907,367	15,569,514	33.0	19,548,224	41.5	35,117,738	74.5	10.0	70.0	0.3	10/01/2014	10/01/2014
MIAMI SHORES VILLAGE	G	10/01/2011	8,171,710	1,311,238	2,898,603	586,670	289,276	10.0	122,855	4.2	412,131	14.2	6.0	9.3	0.0	10/01/2012	10/01/2012
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	10/01/2013	16,050,579	1,825,268	2,430,353	1,111,529	387,408	15.9	161,521	6.7	548,929	22.6	9.1	14.1	0.0	10/01/2014	10/01/2014
MIAMI SPRINGS	PF	09/30/2013	24,815,293	5,567,594	2,173,033	1,792,723	696,228	32.0	495,668	22.8	1,191,896	54.9	9.0	48.9	2.3	10/01/2014	10/01/2014
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	10/01/2013	3,549,423	3,637,764	675,572	430,499	122,309	18.1	250,032	37.0	372,341	55.1	6.5	37.1	13.6	10/01/2014	10/01/2014
MILTON	G	10/01/2013	11,487,958	2,673,541	2,194,960	810,056	311,426	14.2	364,043	16.6	675,469	30.8	10.0	21.9	0.0	10/01/2014	10/01/2014
MILTON	P	10/01/2013	6,284,153	-191,346	818,259	226,740	223,343	27.3	0	0.0	223,343	27.3	6.0	12.3	10.1	10/01/2013	10/01/2013
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	10/01/2013	63,728,708	22,203,633	14,844,382	3,566,489	2,916,606	19.7	1,666,077	11.2	4,582,683	30.9	7.4	24.4	0.0	10/01/2014	10/01/2014
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	10/01/2013	21,516,775	14,720,041	5,976,124	1,681,301	1,496,706	25.0	860,773	14.4	2,357,479	39.5	13.5	26.5	0.0	10/01/2014	10/01/2014
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	01/01/2013	848,808	-39,905	0	28,065	28,575	0.0	0	0.0	28,575	0.0	0.0	0.0	0.0	01/01/2013	10/01/2013
MONTICELLO	F	10/01/2012	580,959	-131,780	0	24,003	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
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

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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
MOUNT DORA	F	10/01/2013	6,092,019	633,680	1,231,802	313,519	348,327	28.3	0	0.0	348,327	28.3	6.9	15.8	6.6	10/01/2014	10/01/2014
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
NAPLES	F	10/01/2013	39,294,014	15,379,660	3,600,660	1,903,806	1,143,442	31.8	1,155,350	32.1	2,298,792	63.8	5.0	38.7	22.6	10/01/2014	10/01/2014
NAPLES	G	10/01/2013	46,745,386	17,643,278	15,986,671	3,481,953	1,569,177	9.8	1,118,816	7.0	2,687,993	16.8	4.5	12.9	0.0	10/01/2014	10/01/2014
NAPLES	P	10/01/2013	37,977,024	21,909,057	5,062,658	3,009,194	1,136,878	22.5	1,578,856	31.2	2,715,734	53.6	4.7	40.8	10.1	10/01/2014	10/01/2014
NEPTUNE BEACH	P	10/01/2013	7,405,555	1,762,268	1,005,031	417,413	206,285	20.5	190,659	19.0	396,944	39.5	8.0	30.4	2.7	10/01/2014	10/01/2014
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	10/01/2013	19,499,782	4,366,819	2,034,497	1,553,652	765,463	37.6	396,477	19.5	1,161,940	57.1	4.5	45.4	9.6	10/01/2014	10/01/2014
NEW SMYRNA BEACH	F	10/01/2013	17,973,345	8,107,853	1,669,590	1,611,964	225,051	13.5	1,321,895	79.2	1,546,946	92.7	10.0	69.4	16.9	10/01/2014	10/01/2014
NEW SMYRNA BEACH	P	10/01/2013	15,599,033	782,307	1,711,793	1,409,439	762,749	44.6	61,494	3.6	824,243	48.2	10.0	31.5	7.2	10/01/2014	10/01/2014
NORTH BAY FCD	F	10/01/2013	2,730,354	575,109	863,351	21,896	256,181	29.7	0	0.0	256,181	29.7	5.0	15.9	10.0	10/01/2014	10/01/2014
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2013	55,608,682	-242,827	35,701,780	884,658	1,531,934	4.3	0	0.0	1,531,934	4.3	0.0	4.7	0.0	10/01/2014	10/01/2014
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2012	246,586,533	51,570,883	345,555,234	15,039,516	16,724,838	4.8	1,685,503	0.5	18,410,341	5.3	0.0	5.8	0.0	07/01/2012	07/01/2012
NORTH MIAMI 691 [GPF]	F	10/01/2013	2,982,615	135,620	0	423,425	0	0.0	135,620	0.0	135,620	0.0	7.0	0.0	0.0	10/01/2014	10/01/2014
NORTH MIAMI 691 [GPF]	G	10/01/2013	82,205,746	22,984,244	10,479,113	5,758,408	2,404,540	23.0	3,360,542	32.1	5,765,082	55.0	7.0	51.6	0.0	10/01/2014	10/01/2014
NORTH MIAMI 691 [GPF]	P	10/01/2013	5,899,361	-305,938	113,881	448,545	48,259	42.4	0	0.0	48,259	42.4	7.0	38.0	0.0	10/01/2014	10/01/2014
NORTH MIAMI 748	P	10/01/2013	47,422,133	22,249,735	8,641,896	2,410,146	2,590,355	30.0	1,540,359	17.8	4,130,714	47.8	9.5	37.4	0.9	10/01/2014	10/01/2014
NORTH MIAMI BEACH	G	10/01/2013	71,776,351	26,826,404	9,032,997	6,067,891	1,432,055	15.9	2,578,832	28.6	4,010,887	44.4	7.0	39.1	0.0	10/01/2014	10/01/2014
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	10/01/2013	15,781,755	3,366,941	2,398,885	1,272,256	576,934	24.1	0	0.0	576,934	24.1	0.0	25.0	0.0	10/01/2013	10/01/2013
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	10/01/2013	33,497,303	2,855,538	5,943,257	955,707	1,770,051	29.8	254,701	4.3	2,024,752	34.1	10.3	20.9	4.2	10/01/2014	10/01/2014
NORTH PORT	P	10/01/2013	26,375,434	7,225,935	6,963,252	1,040,651	2,038,463	29.3	782,094	11.2	2,820,557	40.5	8.0	31.7	2.4	10/01/2014	10/01/2014

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NORTH RIVER FCD	F	10/01/2013	13,684,809	6,044,971	2,769,849	864,358	608,469	22.0	624,382	22.5	1,232,851	44.5	4.5	33.5	6.5	10/01/2014	10/01/2014
OAKLAND PARK	G	10/01/2013	32,118,573	16,381,085	4,757,815	3,294,396	2,167,522	45.6	0	0.0	2,167,522	45.6	0.0	46.9	0.0	10/01/2014	10/01/2014
OAKLAND PARK	PF	10/01/2013	51,958,521	20,985,379	4,568,578	5,047,345	834,605	18.3	1,656,634	36.3	2,491,239	54.5	9.2	40.0	7.5	10/01/2014	10/01/2014
OCALA	F	10/01/2013	37,910,874	13,513,438	6,392,458	2,466,243	1,216,434	19.0	1,265,045	19.8	2,481,479	38.8	7.7	33.1	3.8	10/01/2014	10/01/2014
OCALA	G	10/01/2013	107,914,119	105,977,774	16,369,544	12,010,012	2,195,690	13.4	12,722,204	77.7	14,917,894	91.1	4.0	90.3	0.0	10/01/2014	10/01/2014
OCALA	P	10/01/2013	53,616,099	23,346,206	8,269,526	3,866,557	1,705,908	20.6	2,472,163	29.9	4,178,071	50.5	8.0	39.6	5.0	10/01/2014	10/01/2014
OCEAN CITY-WRIGHT FCD	F	10/01/2013	6,793,954	9,397,568	1,998,503	542,577	325,408	16.3	511,049	25.6	836,457	41.9	5.0	29.2	9.3	10/01/2014	10/01/2014
OCOEE	G	10/01/2013	27,027,991	3,590,402	7,966,781	1,439,260	1,105,580	13.9	467,074	5.9	1,572,654	19.7	7.4	13.1	0.0	10/01/2014	10/01/2014
OCOEE	PF	10/01/2013	35,666,513	11,862,728	8,030,999	1,693,357	1,303,985	16.2	1,582,700	19.7	2,886,685	35.9	8.0	24.1	5.3	10/01/2014	10/01/2014
OKALOOSA ISLAND FCD	F	10/01/2013	5,665,884	7,934,635	1,091,354	637,714	309,370	28.4	515,501	47.2	824,871	75.6	8.0	65.5	5.0	10/01/2014	10/01/2014
OKEECHOBEE	F	10/01/2013	2,896,405	-46,288	473,939	115,306	147,246	31.1	0	0.0	147,246	31.1	5.0	18.0	11.7	10/01/2014	10/01/2014
OKEECHOBEE	G	10/01/2013	8,950,249	904,220	2,962,706	329,475	516,362	17.4	0	0.0	516,362	17.4	6.0	13.3	0.0	10/01/2014	10/01/2014
OKEECHOBEE	P	10/01/2013	6,811,928	96,699	928,602	256,404	282,477	30.4	0	0.0	282,477	30.4	5.0	20.5	8.2	10/01/2014	10/01/2014
OLDSMAR	F	10/01/2013	3,360,995	4,579	764,280	36,884	254,819	33.3	0	0.0	254,819	33.3	5.0	4.4	25.0	10/01/2013	10/01/2013
ORANGE COUNTY LIBRARY	G	01/01/2014	41,527,166	-3,311,016	5,226,257	1,590,466	586,350	11.2	0	0.0	586,350	11.2	0.0	12.0	0.0	01/01/2014	01/01/2014
ORANGE PARK	F	10/01/2013	4,567,126	693,025	1,037,415	280,384	339,673	32.7	92,899	9.0	432,572	41.7	3.0	29.5	10.8	10/01/2014	10/01/2014
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	10/01/2013	12,470,853	3,397,547	1,158,900	876,293	326,386	28.2	448,811	38.7	775,197	66.9	5.5	52.1	12.0	10/01/2014	10/01/2014
ORLANDO	F	10/01/2013	300,270,613	60,198,636	38,746,701	17,952,148	13,089,771	33.8	4,762,933	12.3	17,852,704	46.1	7.8	34.4	5.9	10/01/2014	10/01/2014
ORLANDO	G	09/30/2013	195,879,490	39,510,361	10,486,831	15,973,612	11,017,465	105.1	0	0.0	11,017,465	105.1	4.9	100.2	0.0	10/01/2014	10/01/2014
ORLANDO	P	10/01/2013	445,031,940	99,221,950	48,942,003	26,393,890	14,287,282	29.2	13,111,019	26.8	27,398,301	56.0	8.4	47.6	4.4	10/01/2014	10/01/2014
ORLANDO AVIATION	G	10/01/2013	104,839,099	22,540,445	10,827,820	6,655,109	6,647,759	61.4	0	0.0	6,647,759	61.4	0.0	63.7	0.0	10/01/2014	10/01/2014
ORLANDO UTILITY	G	10/01/2012	271,061,567	102,718,792	70,147,352	22,474,121	15,498,587	22.1	0	0.0	15,498,587	22.1	0.9	22.2	0.0	10/01/2013	10/01/2013
ORMOND BEACH	F	10/01/2013	21,641,079	11,265,692	2,602,816	1,559,515	775,743	29.8	900,728	34.6	1,676,471	64.4	8.4	45.0	13.4	10/01/2014	10/01/2014
ORMOND BEACH	G	10/01/2013	36,888,869	11,861,928	7,720,628	2,753,803	1,062,042	13.8	1,321,371	17.1	2,383,413	30.9	4.0	27.9	0.0	10/01/2014	10/01/2014
ORMOND BEACH	P	10/01/2013	25,851,848	11,346,142	2,874,152	1,955,349	772,207	26.9	900,372	31.3	1,672,579	58.2	9.0	41.3	10.0	10/01/2014	10/01/2014

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OVIEDO	F	10/01/2013	8,577,758	3,629,430	3,169,607	61,089	480,843	15.2	238,050	7.5	718,893	22.7	7.0	8.0	8.6	10/01/2014	10/01/2014
OVIEDO	P	10/01/2013	15,337,786	2,092,463	3,576,890	678,367	760,576	21.3	316,281	8.8	1,076,857	30.1	6.0	19.3	6.0	10/01/2014	10/01/2014
PALATKA	F	10/01/2013	6,764,640	2,092,286	778,258	620,538	183,899	23.6	186,117	23.9	370,016	47.5	6.0	33.4	10.1	10/01/2014	10/01/2014
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	10/01/2013	9,442,206	667,912	1,484,633	512,230	284,296	19.2	63,570	4.3	347,866	23.4	6.0	14.4	4.0	10/01/2014	10/01/2014
PALM BAY	G	10/01/2013	168,798	-121,758	0	7,835	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
PALM BAY [PF]	F	10/01/2013	69,842,203	14,992,679	4,622,580	3,883,549	1,447,341	31.3	1,274,798	27.6	2,722,139	58.9	8.8	39.8	12.7	10/01/2014	10/01/2014
PALM BAY [PF]	P	10/01/2013	86,011,125	14,212,225	7,284,214	4,577,801	1,844,068	25.3	900,130	12.4	2,744,198	37.7	8.8	23.7	6.7	10/01/2014	10/01/2014
PALM BEACH [G,P,F,LG]	F	09/30/2013	58,544,455	26,211,000	3,671,337	5,218,109	402,379	11.0	1,876,420	51.1	2,278,799	62.1	4.9	57.2	0.0	10/01/2014	10/01/2014
PALM BEACH [G,P,F,LG]	G	09/30/2013	59,088,824	18,030,926	9,698,699	5,604,809	860,275	8.9	1,204,578	12.4	2,064,853	21.3	3.0	18.3	0.0	10/01/2014	10/01/2014
PALM BEACH [G,P,F,LG]	LG	09/30/2013	3,462,072	796,233	199,719	315,153	26,383	13.2	125,284	62.7	151,667	75.9	4.2	71.8	0.0	10/01/2014	10/01/2014
PALM BEACH [G,P,F,LG]	P	09/30/2000	44,359,538		3,445,000	1,513,000	1,175,000	34.1	-497,000	-14.4	678,000	19.7	7.0	8.0	4.8	10/01/2001	10/01/2001
PALM BEACH GARDENS	F	10/01/2013	59,994,725	16,802,062	7,808,654	1,503,540	2,205,794	28.3	1,743,257	22.3	3,949,051	50.6	6.0	39.8	6.8	10/01/2014	10/01/2014
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	10/01/2013	64,575,453	22,891,372	4,899,915	4,576,980	1,344,969	27.5	1,991,364	40.6	3,336,333	68.1	8.6	54.1	8.0	10/01/2013	10/01/2013
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	10/01/2013	13,365,137	2,260,833	2,348,051	80,873	841,531	35.8	191,919	8.2	1,033,450	44.0	7.4	20.8	17.6	10/01/2014	10/01/2014
PALM TRAN, INC. (ATU-1577)	G	01/01/2014	76,687,616	24,202,567	24,661,404	4,710,360	3,687,241	15.0	5,060,920	20.5	8,748,161	35.5	2.6	34.2	0.0	01/01/2014	01/01/2014
PALMETTO	G	10/01/2013	10,639,446	5,024,670	2,733,174	854,595	394,021	14.4	545,701	20.0	939,722	34.4	5.0	30.7	0.0	10/01/2014	10/01/2014
PALMETTO	P	10/01/2013	9,579,906	2,356,496	1,583,202	684,470	405,597	25.6	199,758	12.6	605,355	38.2	5.0	28.3	6.4	10/01/2014	10/01/2014
PANAMA CITY	F	10/01/2013	31,713,016	13,685,312	2,697,806	2,833,054	778,666	28.9	1,143,472	42.4	1,922,138	71.3	7.5	54.0	12.6	10/01/2013	10/01/2013
PANAMA CITY	P	10/01/2013	27,929,465	6,863,672	3,752,735	2,097,263	1,138,515	30.3	526,683	14.0	1,665,198	44.4	5.6	33.2	7.4	10/01/2014	10/01/2014
PANAMA CITY (SUPP)	G	10/01/2013	2,546,834	91,936	1,250,562	127,206	132,297	10.6	0	0.0	132,297	10.6	4.5	6.3	0.0	10/01/2014	10/01/2014
PANAMA CITY BEACH	F	10/01/2013	11,751,247	1,871,807	1,218,753	414,098	375,056	30.8	212,145	17.4	587,201	48.2	12.3	23.4	12.6	10/01/2013	10/01/2013
PANAMA CITY BEACH	G	10/01/2013	26,341,676	3,121,029	5,837,481	976,962	1,293,380	22.2	85,761	1.5	1,379,141	23.6	9.9	15.1	0.0	10/01/2013	10/01/2013
PANAMA CITY BEACH	P	10/01/2013	14,964,719	3,135,967	2,664,715	789,267	681,739	25.6	101,206	3.8	782,945	29.4	10.9	17.5	3.5	10/01/2013	10/01/2013
PARKLAND	P	10/01/2013	1,952,986	234,117	0	142,979	25,000	0.0	111,726	0.0	136,726	0.0	0.0	0.0	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
PASCO COUNTY	ERP	07/01/2013	15,853,362	9,724,074	167,496,619	932,439	610,538	0.4	897,792	0.5	1,508,330	0.9	0.0	1.0	0.0	07/01/2013	07/01/2013
PEMBROKE PARK COMM SUPP	G	10/01/2013	1,383,456	530,543	28,840	23,924	63,494	220.2	0	0.0	63,494	220.2	0.0	231.2	0.0	10/01/2013	10/01/2013
PEMBROKE PINES	G	10/01/2013	141,210,749	18,523,220	3,235,554	10,615,331	343,763	10.6	0	0.0	343,763	10.6	7.3	83.7	0.0	10/01/2014	10/01/2014
PEMBROKE PINES	PF	10/01/2013	436,512,061	197,740,130	27,588,952	24,603,298	11,060,259	40.1	16,082,599	58.3	27,142,858	98.4	10.4	84.0	8.7	10/01/2014	10/01/2014
PENSACOLA	F	10/01/2013	106,296,804	16,161,541	4,412,953	7,333,479	1,653,722	37.5	2,887,723	65.4	4,541,445	102.9	11.0	76.8	15.1	10/01/2014	10/01/2014
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	10/01/2013	79,153,159	37,802,957	4,870,112	5,188,796	930,340	19.1	3,623,069	74.4	4,553,409	93.5	5.2	82.0	9.7	10/01/2014	10/01/2014
PERRY	F	10/01/2013	2,737,458	1,077,713	435,062	228,136	83,649	19.2	150,649	34.6	234,298	53.9	1.0	43.9	11.1	10/01/2014	10/01/2014
PERRY	P	10/01/2013	6,487,122	851,737	944,755	387,170	226,316	24.0	190,546	20.2	416,862	44.1	2.0	39.7	4.2	10/01/2014	10/01/2014
PINELLAS PARK	F	10/01/2013	48,310,383	16,305,694	4,360,810	3,068,513	1,234,346	28.3	1,499,953	34.4	2,734,299	62.7	9.0	48.5	5.3	10/01/2014	10/01/2014
PINELLAS PARK	G	10/01/2012	57,583,992	14,365,065	12,031,733	2,876,122	1,642,016	13.6	1,017,434	8.5	2,659,450	22.1	4.6	18.5	0.0	10/01/2013	10/01/2013
PINELLAS PARK	P	10/01/2012	44,092,350	9,423,545	5,395,179	1,753,673	1,387,406	25.7	690,339	12.8	2,077,745	38.5	8.0	30.0	3.0	10/01/2012	10/01/2013
PLANT CITY	PF	10/01/2013	29,272,764	20,178,108	6,133,823	2,341,561	1,485,662	24.2	1,452,048	23.7	2,937,710	47.9	10.0	31.5	8.2	10/01/2014	10/01/2014
PLANTATION	G	10/01/2013	126,272,372	40,237,497	22,405,476	9,138,097	3,736,889	16.7	4,010,214	17.9	7,747,103	34.6	7.7	28.1	0.0	10/01/2014	10/01/2014
PLANTATION	P	10/01/2013	111,300,748	54,457,172	9,339,051	7,428,621	3,657,608	39.2	4,533,690	48.6	8,191,298	87.7	9.2	75.0	7.0	10/01/2014	10/01/2014
PLANTATION (VOL)	F	10/01/2013	16,826,484	-3,231,526	0	622,637	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
POMPANO BEACH	G	10/01/2013	143,522,730	59,305,766	25,922,708	9,303,158	4,487,166	17.3	3,887,344	15.0	8,374,510	32.3	9.7	25.4	0.0	10/01/2014	10/01/2014
POMPANO BEACH [PF]	F	10/01/2013	116,611,392	35,144,712	11,522,144	0	3,456,300	30.0	2,339,110	20.3	5,795,410	50.3	11.6	34.5	7.1	10/01/2014	10/01/2014
POMPANO BEACH [PF]	P	10/01/2013	101,483,814	50,342,222	1,680,232	0	771,732	45.9	4,005,287	238.4	4,777,019	284.3	8.6	246.2	52.1	10/01/2014	10/01/2014
PORT ORANGE	F	10/01/2013	20,254,676	18,337,157	2,332,375	2,277,131	430,242	18.5	2,267,836	97.2	2,698,078	115.7	7.6	97.1	15.5	10/01/2014	10/01/2014
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	10/01/2013	25,322,725	16,453,824	3,938,036	2,089,332	848,305	21.5	2,142,515	54.4	2,990,820	76.0	7.6	63.8	7.8	10/01/2014	10/01/2014
PORT ST. LUCIE	P	10/01/2013	55,403,364	18,112,299	14,497,207	2,199,592	3,031,722	20.9	2,024,852	14.0	5,056,574	34.9	9.0	22.3	5.0	10/01/2014	10/01/2014
PUNTA GORDA	F	10/01/2013	9,293,535	3,235,580	1,799,896	422,496	450,614	25.0	285,094	15.8	735,708	40.9	9.4	21.5	11.6	10/01/2014	10/01/2014
PUNTA GORDA	G	10/01/2013	32,775,835	9,681,617	6,761,656	2,074,987	1,062,589	15.7	1,367,935	20.2	2,430,524	36.0	8.0	29.3	0.0	10/01/2014	10/01/2014
PUNTA GORDA	P	10/01/2013	13,047,125	1,248,369	2,013,763	746,626	716,697	35.6	81,437	4.0	798,134	39.6	8.0	24.8	8.4	10/01/2014	10/01/2014
QUINCY	PF	10/01/2013	6,489,362	3,020,336	800,370	729,546	111,852	14.0	336,530	42.1	448,382	56.0	7.5	37.9	12.8	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 Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning	
RIVIERA BEACH	F	10/01/2013	56,438,265	12,609,548	4,463,814	3,460,826	1,821,206	40.8	840,857	18.8	2,662,063	59.6	8.0	52.1	1.9	10/01/2014	10/01/2014
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
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	10/01/2013	9,600,740	3,870,161	1,300,150	622,884	296,370	22.8	329,267	25.3	625,637	48.1	7.0	29.8	13.8	10/01/2013	10/01/2013
ROCKLEDGE	G	10/01/2013	11,921,154	2,444,954	3,995,034	652,248	555,265	13.9	181,394	4.5	736,659	18.4	6.0	13.2	0.0	10/01/2013	10/01/2013
ROCKLEDGE	P	10/01/2013	9,694,311	748,277	2,103,443	329,196	441,506	21.0	59,141	2.8	500,647	23.8	7.0	10.0	8.1	10/01/2013	10/01/2013
SAFETY HARBOR	F	10/01/2013	4,382,581	-1,014,362	1,076,940	16,777	261,132	24.3	0	0.0	261,132	24.3	1.0	8.4	15.8	10/01/2013	10/01/2013
SAINT AUGUSTINE	F	10/01/2013	10,230,628	-217,801	1,546,571	632,894	396,316	25.6	1,191	0.1	397,507	25.7	5.0	15.0	6.7	10/01/2014	10/01/2014
SAINT AUGUSTINE	G	10/01/2013	28,125,539	10,253,615	8,442,043	1,954,206	909,963	10.8	1,209,820	14.3	2,119,783	25.1	5.0	20.3	0.0	10/01/2013	10/01/2014
SAINT AUGUSTINE	P	10/01/2012	13,103,963	1,061,668	2,237,934	843,675	498,183	22.3	151,548	6.8	649,731	29.0	5.5	16.3	7.3	10/01/2012	10/01/2013
SAINT CLOUD	G	10/01/2013	38,634,187	2,594,144	10,080,698	2,040,363	1,598,387	15.9	324,033	3.2	1,922,420	19.1	1.0	18.8	0.0	10/01/2014	10/01/2014
SAINT CLOUD	PF	10/01/2013	32,801,976	10,078,981	6,387,002	1,905,296	1,352,902	21.2	1,047,591	16.4	2,400,493	37.6	5.1	29.7	4.4	10/01/2014	10/01/2014
SAINT JOHNS RIVER PW PK	G	10/01/2013	135,019,133	11,501,579	17,761,203	7,584,851	1,611,485	9.1	2,136,997	12.0	3,748,482	21.1	4.0	18.4	0.0	10/01/2014	10/01/2014
SAINT LUCIE COUNTY FCD	F	10/01/2013	179,468,367	68,951,666	26,607,315	12,024,754	6,531,400	24.6	3,351,736	12.6	9,883,136	37.1	0.5	31.9	7.2	10/01/2014	10/01/2014
SAINT LUCIE COUNTY FCD	G	10/01/2013	10,765,229	4,366,977	2,881,172	903,616	478,632	16.6	279,999	9.7	758,631	26.3	0.0	26.3	0.0	10/01/2014	10/01/2014
SAINT PETE BEACH	F	10/01/2013	10,386,840	6,266,456	1,503,961	925,330	238,473	15.9	507,154	33.7	745,627	49.6	3.0	34.4	14.0	10/01/2014	10/01/2014
SAINT PETE BEACH	G	10/01/2013	11,317,985	5,535,501	839,938	1,236,454	91,949	11.0	534,628	63.7	626,577	74.6	3.0	74.5	0.0	10/01/2014	10/01/2014
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	10/01/2013	233,578,137	17,045,017	13,805,792	17,319,507	3,298,468	23.9	5,791,887	42.0	9,090,355	65.8	7.0	51.8	8.8	10/01/2014	10/01/2014
SAINT PETERSBURG	G	10/01/2013	351,885,400	66,789,721	69,862,270	19,684,135	7,360,781	10.5	5,661,827	8.1	13,022,608	18.6	2.0	17.0	0.0	10/01/2014	10/01/2014
SAINT PETERSBURG	P	10/01/2013	364,701,582	46,200,421	31,889,043	23,297,454	5,924,895	18.6	7,099,145	22.3	13,024,040	40.8	7.0	29.8	5.2	10/01/2014	10/01/2014
SAN CARLOS PARK FCD	F	10/01/2013	8,980,254	1,749,593	2,450,602	28,383	934,593	38.1	0	0.0	934,593	38.1	0.5	19.3	19.7	10/01/2014	10/01/2014
SANFORD	F	10/01/2013	23,115,324	6,545,783	3,751,556	1,578,502	759,914	20.3	831,800	22.2	1,591,714	42.4	7.0	32.7	4.5	10/01/2014	10/01/2014
SANFORD	P	10/01/2013	34,370,299	8,601,610	5,662,391	1,967,185	1,214,001	21.4	1,133,378	20.0	2,347,379	41.5	5.1	34.9	3.1	10/01/2014	10/01/2014
SANIBEL	G	10/01/2013	21,346,473	7,406,739	1,274,340	2,401,054	211,565	16.6	1,370,573	107.6	1,582,138	124.2	5.0	123.3	0.0	10/01/2014	10/01/2014
SANIBEL	P	10/01/2013	13,939,400	6,003,515	1,450,942	948,494	535,984	36.9	573,113	39.5	1,109,097	76.4	8.0	67.0	4.3	10/01/2014	10/01/2014

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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 Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning	
SARASOTA	F	09/30/2013	118,973,508	45,646,189	1,299,687	9,554,982	966,349	74.4	6,787,092	522.2	7,753,441	596.6	2.3	600.3	-6.1	10/01/2013	10/01/2013
SARASOTA	G	09/30/2013	130,861,234	56,211,059	13,803,015	9,746,256	2,188,283	15.9	4,889,505	35.4	7,077,788	51.3	6.0	45.3	0.0	10/01/2014	10/01/2014
SARASOTA	P	09/30/2013	180,293,744	65,009,404	9,282,221	11,120,576	3,341,600	36.0	5,366,980	57.8	8,708,580	93.8	8.0	80.1	5.8	10/01/2014	10/01/2014
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2013	271,924,391	47,026,816	133,004,920	9,827,007	11,538,279	8.7	3,993,605	3.0	15,531,884	11.7	0.0	12.5	0.0	10/01/2013	10/01/2013
SARASOTA-MANATEE A	G	10/01/2013	16,591,577	5,289,638	2,790,909	848,975	1,124,465	40.3	0	0.0	1,124,465	40.3	0.0	43.0	0.0	10/01/2013	10/01/2013
SATELLITE BEACH	G	10/01/2013	5,975,209	1,544,276	366,815	544,618	387,335	105.6	0	0.0	387,335	105.6	8.0	101.1	0.0	10/01/2014	10/01/2014
SATELLITE BEACH	PF	10/01/2013	12,938,069	3,795,109	2,075,010	717,240	523,115	25.2	336,772	16.2	859,887	41.4	8.0	26.9	8.2	10/01/2014	10/01/2014
SEBASTIAN	P	10/01/2013	10,072,572	852,206	2,131,399	498,273	503,008	23.6	62,632	2.9	565,640	26.5	7.6	14.2	5.8	10/01/2014	10/01/2014
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	10/01/2013	12,661,536	1,483,407	1,135,895	499,211	636,853	56.1	0	0.0	636,853	56.1	5.0	53.1	0.0	10/01/2014	10/01/2014
SEMINOLE	F	10/01/2013	36,589,530	3,935,512	3,634,396	2,515,310	694,999	19.1	368,714	10.2	1,063,713	29.3	11.2	12.1	7.1	10/01/2014	10/01/2014
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	5.7	20.6	10/01/2011	10/01/2011
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2013	379,462,030	86,379,186	453,033,051	21,752,808	21,651,330	4.8	10,895,591	2.4	32,546,921	7.2	0.0	7.7	0.0	05/01/2013	05/01/2013
SOUTH MIAMI [GP]	G	10/01/2013	12,769,772	871,198	1,968,974	682,811	308,712	15.7	84,249	4.3	392,961	20.0	7.4	13.3	0.0	10/01/2014	10/01/2014
SOUTH MIAMI [GP]	P	10/01/2013	16,323,098	3,322,225	2,789,742	719,594	624,831	22.4	300,995	10.8	925,826	33.2	13.9	19.2	1.4	10/01/2014	10/01/2014
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	10/01/2013	26,047,493	2,881,583	5,992,026	378,464	1,801,772	30.1	207,034	3.5	2,008,806	33.5	6.8	18.4	9.6	10/01/2014	10/01/2014
SOUTHERN MANATEE FCD	F	10/01/2013	22,289,035	5,446,144	3,876,548	735,328	1,728,071	44.6	0	0.0	1,728,071	44.6	3.5	31.2	11.3	10/01/2013	10/01/2013
SOUTHERN MANATEE FCD	G	10/01/2013	1,690,602	207,479	351,865	41,966	112,585	32.0	0	0.0	112,585	32.0	3.5	29.5	0.0	10/01/2013	10/01/2013
STARKE	F	10/01/2013	2,466,336	902,241	380,115	142,205	119,807	31.5	64,857	17.1	184,664	48.6	5.2	37.6	7.8	10/01/2014	10/01/2014
STARKE	G	10/01/2013	7,966,015	4,250,719	809,764	1,018,304	131,284	16.2	391,929	48.4	523,213	64.6	6.0	61.0	0.0	10/01/2014	10/01/2014
STARKE	P	10/01/2013	3,336,830	64,660	531,436	215,444	181,107	34.1	1,128	0.2	182,235	34.3	1.0	25.1	9.7	10/01/2014	10/01/2014
SUNRISE	F	10/01/2013	99,036,104	55,204,509	10,991,092	6,792,828	3,134,836	28.5	3,512,578	32.0	6,647,414	60.5	10.6	45.8	7.6	10/01/2014	10/01/2014
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	10/01/2013	96,495,201	60,435,986	13,824,624	6,487,178	4,011,059	29.0	5,790,932	41.9	9,801,991	70.9	9.8	59.8	4.1	10/01/2014	10/01/2014

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SURFSIDE [GP]	G	10/01/2013	5,786,835	378,688	3,034,703	283,220	392,218	12.9	30,343	1.0	422,561	13.9	6.0	8.1	0.0	10/01/2014	10/01/2014
SURFSIDE [GP]	P	10/01/2013	8,719,520	1,263,578	2,147,217	355,862	566,048	26.4	79,583	3.7	645,631	30.1	8.0	22.3	0.0	10/01/2014	10/01/2014
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	10/01/2013	27,153,986	7,680,408	4,573,118	970,261	1,325,632	29.0	676,900	14.8	2,002,532	43.8	10.0	33.8	0.0	10/01/2013	10/01/2013
TAMPA	G	01/01/2014	687,504,000	3,232,699	124,234,188	47,824,324	17,614,170	14.2	1,206,211	1.0	18,820,381	15.2	0.1	15.3	0.0	10/01/2014	10/01/2014
TAMPA	PF	10/01/2013	1,000,414,113	64,454,370	94,874,859	67,420,211	27,493,270	29.0	5,831,170	6.2	33,324,440	35.1	12.5	16.8	6.3	10/01/2014	10/01/2014
TARPON SPRINGS	F	10/01/2013	19,023,097	5,047,312	1,603,263	1,340,580	455,799	28.4	602,766	37.6	1,058,565	66.0	9.5	45.1	14.1	10/01/2014	10/01/2014
TARPON SPRINGS	P	10/01/2013	21,213,127	1,796,928	3,073,654	853,040	737,792	24.0	150,201	4.9	887,993	28.9	8.0	15.6	6.5	10/01/2014	10/01/2014
TAVARES	F	10/01/2013	4,643,513	1,162,115	1,297,755	192,520	304,234	23.4	79,363	6.1	383,597	29.6	3.5	21.3	6.0	10/01/2014	10/01/2014
TAVARES	P	10/01/2013	8,757,694	1,988,686	1,403,873	322,220	372,959	26.6	140,049	10.0	513,008	36.5	12.8	19.7	5.5	10/01/2014	10/01/2014
TEMPLE TERRACE	F	10/01/2013	17,517,608	9,720,558	2,809,016	1,261,031	880,655	31.4	575,763	20.5	1,456,418	51.8	10.5	37.8	5.6	10/01/2014	10/01/2014
TEMPLE TERRACE	P	10/01/2013	18,871,673	19,343,271	2,883,068	2,157,954	604,770	21.0	1,280,171	44.4	1,884,941	65.4	11.2	51.6	5.1	10/01/2014	10/01/2014
TEQUESTA	G	10/01/2013	2,792,102	-72,969	2,097,527	17,678	275,150	13.1	0	0.0	275,150	13.1	5.0	8.4	0.0	10/01/2014	10/01/2014
TEQUESTA [PF]	F	10/01/2013	6,414,479	1,260,985	1,300,712	173,811	331,064	25.5	123,849	9.5	454,913	35.0	5.0	25.9	5.2	10/01/2013	10/01/2013
TEQUESTA [PF]	P	10/01/2013	2,449,438	-283,449	636,834	59,717	180,164	28.3	-27,859	-4.4	152,305	23.9	5.0	19.7	0.0	10/01/2014	10/01/2014
TITUSVILLE	G	10/01/2013	47,049,212	16,114,374	9,155,454	4,364,354	774,112	8.5	2,440,838	26.7	3,214,950	35.1	2.5	34.0	0.0	10/01/2014	10/01/2014
TITUSVILLE	PF	10/01/2012	40,937,521	18,065,179	5,935,191	3,775,175	946,837	16.0	2,403,234	40.5	3,350,071	56.4	8.0	41.0	9.7	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	10/01/2013	16,697,020	21,501,177	2,887,391	1,959,940	837,194	29.0	1,502,459	52.0	2,339,653	81.0	9.8	65.1	9.4	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
VENICE	P	10/01/2013	29,113,419	9,463,149	2,806,799	2,385,940	695,051	24.8	1,434,301	51.1	2,129,352	75.9	7.3	65.4	6.2	10/01/2014	10/01/2014
VERO BEACH	F	10/01/2013	7,233,364	1,458,163	0	773,743	12,725	0.0	312,871	0.0	325,596	0.0	0.0	0.0	0.0	10/01/2013	10/01/2013
VERO BEACH	G	10/01/2013	65,567,886	36,929,253	16,224,526	6,192,473	1,153,621	7.1	4,220,162	26.0	5,373,783	33.1	2.9	30.7	0.0	10/01/2013	10/01/2013
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	10/01/2013	14,499,922	3,652,415	3,924,428	523,338	1,108,468	28.3	0	0.0	1,108,468	28.3	2.0	21.5	5.9	10/01/2014	10/01/2014
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	10/01/2013	8,850,588	792,806	1,990,633	102,448	680,083	34.2	0	0.0	680,083	34.2	2.9	15.3	17.4	10/01/2014	10/01/2014
WEST MELBOURNE	P	10/01/2013	8,988,343	2,574,532	1,661,521	461,335	455,140	27.4	165,389	10.0	620,529	37.4	8.5	23.2	6.7	10/01/2014	10/01/2014
WEST PALM BEACH	F	09/30/2013	164,579,552	76,292,316	14,898,950	9,089,420	3,292,668	22.1	5,882,105	39.5	9,174,773	61.6	13.1	48.5	0.0	10/01/2014	10/01/2014
WEST PALM BEACH	G	09/30/2013	34,347,451	4,036,008	2,019,761	4,681,200	811,737	40.2	0	0.0	811,737	40.2	5.5	37.5	0.0	10/01/2014	10/01/2014
WEST PALM BEACH	P	09/30/2013	238,502,690	64,479,144	16,819,221	12,314,209	3,646,407	21.7	7,815,422	46.5	11,461,829	68.2	11.0	53.6	5.9	10/01/2014	10/01/2014
WILLISTON	G	10/01/2013	4,004,606	-392,051	824,054	250,793	80,721	9.8	0	0.0	80,721	9.8	5.0	5.2	0.0	10/01/2013	10/01/2013
WILLISTON	P	10/01/2013	1,487,358	31,851	306,244	25,241	80,692	26.4	0	0.0	80,692	26.4	5.0	21.8	0.0	10/01/2014	10/01/2014
WILTON MANORS (VOL)	F	10/01/2013	903,109	409,878	0	91,516	38,572	0.0	35,410	0.0	73,982	0.0	0.0	0.0	100.0	10/01/2013	10/01/2013
WILTON MANORS [GP]	G	10/01/2013	12,291,617	5,322,313	398,597	1,266,806	193,699	48.6	539,264	135.3	732,963	183.9	11.0	180.1	0.0	10/01/2013	10/01/2013
WILTON MANORS [GP]	P	10/01/2013	12,119,521	7,725,207	166,200	1,201,780	135,501	81.5	773,261	465.3	908,762	546.8	10.0	558.3	0.0	10/01/2013	10/01/2013
WINTER GARDEN	G	10/01/2013	20,903,929	2,353,518	6,242,563	1,492,390	798,246	12.8	250,677	4.0	1,048,923	16.8	2.5	14.9	0.0	10/01/2014	10/01/2014
WINTER GARDEN	PF	10/01/2013	27,280,769	2,142,714	6,923,351	1,280,660	1,223,768	17.7	234,770	3.4	1,458,538	21.1	3.5	14.4	4.0	10/01/2014	10/01/2014
WINTER HAVEN	F	10/01/2013	19,505,234	9,131,476	3,707,301	1,200,372	968,073	26.1	935,207	25.2	1,903,280	51.3	10.0	38.3	5.1	10/01/2014	10/01/2014
WINTER HAVEN	G	10/01/2013	48,185,166	25,011,218	10,448,820	3,745,240	1,221,709	11.7	3,489,690	33.4	4,711,399	45.1	9.5	37.4	0.0	10/01/2014	10/01/2014
WINTER HAVEN	P	10/01/2013	25,000,730	5,048,277	4,374,464	1,572,293	820,413	18.8	572,466	13.1	1,392,879	31.8	8.2	18.3	6.6	10/01/2014	10/01/2014

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
WINTER PARK	F	10/01/2013	42,299,247	7,850,353	4,050,149	2,048,003	1,108,150	27.4	1,003,664	24.8	2,111,814	52.1	6.0	40.0	8.2	10/01/2014	10/01/2014
WINTER PARK	P	10/01/2013	40,745,179	14,501,966	3,898,445	2,717,932	845,054	21.7	1,646,863	42.2	2,491,917	63.9	6.0	53.5	6.9	10/01/2014	10/01/2014
WINTER SPRINGS	GPF	10/01/2012	27,039,803	16,906,737	8,216,342	2,750,515	1,282,286	15.6	1,473,330	17.9	2,755,616	33.5	5.0	30.1	0.0	10/01/2013	10/01/2013
Grand Totals:	491		30,554,301,573		5,729,072,515		922,925,408		860,125,130		1,783,043,079						
				10,536,261,190		2,207,838,774											

APPENDIX B

BENEFIT DATA

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

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

HEADINGS

INFORMATION PROVIDED

City or District

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

TYP SYS

Type of Retirement System:

- G = General Employees *only*
- P = Police Officers *only*
- F = Firefighters *only*
- PF = Police Officers and Firefighters *only*
- GPF = General Employees, Police Officers and Firefighters
- GP = General Employees and Police Officers *only*
- GF = General Employees and Firefighters *only*
- GS = General and Sanitation Employees *only*
- HIS = Health Insurance Subsidy
- LG = Lifeguards
- CO = Correctional Officers *only*
- ERP = Early Retirement Program

Retirement Benefit

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

Retirement Benefit Description

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

- (1) = percent of AFC earned each year
- (2) = AFC, AME, FAC, or AAE
- (3) = service credit (years of service)

AFC

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

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

Normal Retirement Age YR

Normal retirement age

Normal Retirement Age Description

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:

1. Life Annuity
2. Life Annuity w/10 years certain
3. Joint & Survivor
4. Single Sum
5. Other (often Life Annuity w/5 years certain or a variation of the Joint & Survivor benefit)

Vesting Schedule

The schedule by which a plan member becomes eligible to receive a benefit

"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."

"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."

Years to full vesting

The number of years at which a member attains 100 percent vesting

COL

Indicates whether the plan has an *automatic* 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 *not* automatic (e.g. an ad-hoc COLA during years of actuarial gain)

APPENDIX B - Benefit Data

City or District	TYP SYS	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
	Plan Status	Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
ALACHUA COUNTY LIBRARY	G	2.00	2.00% X FAE X SC	03	VR	20SC, ANY AGE; 65 W/5SC	Cliff	YES	COLA = MAX 2.2%/YR (BASED ON CPI)
	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
	Closed				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; 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	
	Active				1	LIFE ANNUITY	10		
APOPKA	P	VR	3.60% FAE FOR 0-10SC, 4.00% FAE AFTER	03	VR	20SC, ANY AGE; 45 W/10SC	Cliff	NO	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		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
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 Closed	2.50	2.50% X FAC X SC (MAX 100% FAC)	05	60	60 W/10SC 1 LIFE ANNUITY	Cliff 5	NO	FOR HDT BEF 9/1/08 = NR: 60 W/5SC, VESTING: 5 YRS; FOR HDT BEF 4/24/05 = BEN RATE: 2.85%
ATLANTIC BEACH	P Active	2.00	2.00% X FAC X SC (MAX 100% FAC)	05	VR	55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.00%; NR: 25SC, 50 W/20SC, 55 W/10SC, 60 W/5SC; VESTING: 5 YRS
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	SUPP
AUBURNDALE	G Closed	2.50	2.50% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC 1 LIFE ANNUITY	Cliff 10	NO	BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
AUBURNDALE	P Active	3.50	3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP
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 FAC X SC	03	VR 30SC, ANY AGE; 55 W/25SC; AGE 57 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; COLA = 2.5%/YR
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

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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
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	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 30SC, ANY AGE; 62 W/10SC; AGE 65 1 LIFE ANNUITY	Cliff 10	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
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 25SC, ANY AGE; 55 W/5SC 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
				Normal Form of Benefit				N Description	
BELLEVIEW	P	3.00	3.00% X AFC X SC	05	VR	AGE 60; 55 W/10SC; 52 W/25SC	Cliff	NO	SHARE PLAN
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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	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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
BONITA SPRINGS FCD	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 50 W/25SC	Cliff	YES	BEN RATE = 3.58% FOR HIRES BEF 6/1/10
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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	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	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	COLA = 3%/YR FROM AGE 55 TO AGE 64
	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	
BRADENTON	P	3.00	3.00% X AFC X SC	VR	VR 45 W/20SC; 55 W/10SC	Cliff	YES	ADD'L SUPP FOR 20+SC = \$10/MO PER YR OF TOTAL SC; COLA ONLY FOR NORM RET & >20SC	
	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			
BUNNELL	F	VR	>\$47 x SC OR 3%AFC X SC	05	52 AGE 52 W/10SC	Cliff	NO	DROP; COMP & SC SEPARATE FOR VOL & ACTIVE SVC	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
BUSHNELL	G	1.60	1.60% X AFC X SC; VR W/>30SC OR >62	05	62 30SC, ANY AGE; AGE 62	Cliff	YES	COLA = 3%/YR	
	Closed				1 LIFE ANNUITY	6			
BUSHNELL	P	3.00	3% X AFC X SC	05	VR 55 W/6SC; 25SC, ANY AGE	Cliff	YES	COLA = 3%/YR	
	Terminated				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6			
CAPE CORAL	F	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE OR AGE 50	Graded	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
					Normal Form of Benefit	Years to full vesting			
					N Description				
CAPE CORAL	G	VR	2.5% AFC X (0-20)SC + 2.75% AFC X (20+)SC	05	VR	27SC, ANY AGE; 62 W/10SC	Graded	YES	NORM RET FOR HDT BEF 10/1/13 = AGE 60 OR 25SC
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CAPE CORAL	P	3.25	3.25% X AFC X SC	05	VR	27SC, ANY AGE; 50 W/10SC	Graded	YES	NR = 25SC OR AGE 50 IF HDT BEF 10/1/13; COLA = 3%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CASSELBERRY	PF	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	YES	FOR HDT BEF 9/15/13; NR = 25SC OR 55 W/6SC, VEST = 6; COLA = 3%/YR; SUPP BEN = \$5 PER YR OF SC
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
CHATTAHOOCHEE	F	2.50	2.50% X AFC X SC	05	VR	55 W/10 SC, OR 52 W/25SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

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			
					Normal Form of Benefit	Years to full vesting		
					N Description			
CLERMONT	F	3.00	3.00% X AME X SC	05	VR 55 W/10SC; 52 W/25SC	Graded	NO	FOR SC BEF 10/1/02 = BEN RATE: 2.25%
	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 AMC X SC	05	VR 65 W/5SC; 62 W/10SC	Cliff	YES	COLA = 3%/YR
	Frozen				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	Cliff	YES	NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65
	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		
COCOA BEACH	F	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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	3.00	3.00% X AFC X SC	03	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
COOPER CITY	F	3.00	3.00% X AME X SC	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		
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		

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 SPRINGS	F	3.50	3.50% X AME X SC	03	VR	25CS, ANY AGE; 52 W/20CS; 55 W/10CS	Cliff	YES	BEN RATE VR FOR SC BEF 1/1/03; 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; 55 W/10CS	Graded	YES	FOR SC BEF 10/1/12 = BEN RATE: 3.50%, AFC: 3 YRS, NR: 20CS OR 55 W/10SC
	Active				1	LIFE ANNUITY	10		
CRESCENT CITY	F	2.00	2.00% X AFC X SC	05	VR	55 W/10SC; 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; 52W/25SC	Cliff	NO	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
CRESTVIEW	G	2.64	2.64% X AFC X SC	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	
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DADE CITY	F	3.25	3.25% 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			
DADE CITY	P	3.50	3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DANIA BEACH	G	3.00	3.00% X AME X SC	03	VR 50 W/25SC; 55 W/6SC	Cliff	YES	HEALTH SUBSIDY
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
DANIA BEACH [PF]	F	VR	% AFC (MAX 85%) VR W/SC	02	VR 25SC, ANY AGE; 55 W/8SC	Cliff	YES	HIS
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
DANIA BEACH [PF]	P	3.00	3.00% X AME X SC, MAX 75% AME	02	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	HIS
	Closed				1 LIFE ANNUITY	8		
DAVIE	F	VR	VR W/SC (MAX 95% FMC)	03	VR 20SC, ANY AGE; 55 W/10SC	Graded	YES	DROP
	Active				5 OTHER	10		
DAVIE	P	VR	3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%)	VR	VR 20SC, ANY AGE; AGE 55	Cliff	YES	DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11)
	Active				5 OTHER	10		
DAVIE - GENERAL & MGMT	G	1.80	1.80% X AFC X SC	06	VR 60 W/30SC; 65 W/10SC	Cliff	YES	FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT
	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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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%	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	NO	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	NO	DROP; BEN RATE = 3.50%, VESTING = 7 YRS & COLA = 2%/YR 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	SHARE PLAN; SUPP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DUNNELON	PF	2.50	2.50% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	BEN RATE FOR SC BEF 10/1/11 = 2.00%
	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		

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			
					Normal Form of Benefit	Years to full vesting		
					N Description			
EAST NICEVILLE FCD	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff 10	NO	
EATONVILLE	P Active	2.00	2.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff 10	NO	
EDGEWATER	F Active	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC	Cliff 5	NO	SHARE PLAN
EDGEWATER	G Closed	2.00	2.00% X AFC X SC	03	VR 55 W/5SC OR 25SC, ANY AGE	Cliff 5	NO	
EDGEWATER	P Active	3.00	3.00% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/5SC	Cliff 5	NO	FOR SC BEF 10/1/87 = BEN RATE: 2.00%
ENGLEWOOD AREA FCD	F Active	3.25	3.25% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	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	Cliff 10	YES	
ESTERO FCD	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff 10	NO	BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)

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

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	YR Description	Years to full vesting			
FORT LAUDERDALE	G	VR	VR W/GROUP 1 OR 2	VR	VR	VR W/GROUP 1 OR 2	Cliff		YES	AD HOC COLA; AME, VESTING VR W/ GROUP 1 OR 2
	Closed				5	OTHER		VR		
FORT LAUDERDALE	PF	VR	VR W/SC, HIRE DTS, OR PLAN 1 OR 2	02	VR	20SC OR 55 W/10SC	Cliff		YES	DROP
	Active				3	JOINT/SURVIVOR		10		
FORT MEADE [GPF]	F	1.75	1.75% X AME X SC	05	VR	40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT	Cliff		NO	
	Active				1	LIFE ANNUITY		10		
FORT MEADE [GPF]	G	1.50	1.50% X AME X SC	05	VR	40SC; 60 W/35; 62 W/30; 65 W/10; ADD'L PROVS	Cliff		NO	
	Active				1	LIFE ANNUITY		10		
FORT MEADE [GPF]	P	1.75	1.75% X AFC X SC	05	VR	40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT	Cliff		NO	
	Closed				1	LIFE ANNUITY		10		
FORT MYERS	F	3.11	3.11% X AME X SC (OFFSET W/INS. CON)	05	VR	25SC, ANY AGE; AGE 52	Cliff		YES	DROP; SUPP; COLA = 3%/YR ON 10/1 AT LEAST 2 YRS AFT NRD
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
FORT MYERS	G	VR	RATE A (1.8%) OR B (3%) X AFC X SC	05	VR	30SC, ANY AGE; AGE+SC=80; 62 W/5SC	Cliff		YES	DIFF BEN RATES BEF 9/17/12 & BEF 4/2/98; SUPP BEN (TIER 2 & 4 MBRS) IF ADD'L CONTRIB FOR MIN 3 YRS
	Active				1	LIFE ANNUITY		7		

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		Years to full vesting			
				N Description					
FORT MYERS	P	3.24	3.24% X AFC X SC +\$290/MO SUPP	05	VR	AGE 55 OR 25SC, ANY AGE	Cliff	YES	DROP; SUPP = \$290/MO
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
FORT PIERCE [G, P, UTIL]	G	3.00	3.00 NO REDUCTION DUE TO AGE	VR	60	60 NO REDUCTION DUE TO AGE	Cliff	YES	AFC (HIGHEST 5 OF THE LAST 10 YRS)
	Active					1 LIFE ANNUITY	NRA		
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	2.75	2.75% X FAE X SC (MAX 75% FAE)	05	62	62 W/10SC	Cliff	YES	VESTING VR FOR CITY MGR, DIR. OR DEPT HEADS; COLA BASED ON CPI
	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 DEPENDS ON CPI (MAX 3%/YR)
	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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
FROSTPROOF	G Active	1.50	1.50% X FMC X SC	05	65 65 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
FROSTPROOF	P Closed	3.55	3.55% X AFC X SC	03	VR 20SC OR AGE 50 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 W/ CITY OR GAS CO	05	VR 30SC, ANY AGE; 65 W/10SC 1 LIFE ANNUITY	Cliff 5	YES	AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR
GAINESVILLE	PF Active	2.625	2.625% X FAE X SC	03	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=70 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; OLD BEN RATE = 2.50%
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	CONTRIB = 2.25%; NON- CONTRIB = 2.00%	05	65 AGE 65 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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
GOLDEN BEACH [GP]	P	VR	CONTRIB = 3.00%; NON- CONTRIB = 2.00%	05	VR 55 W/10SC; 52 W/20SC	Cliff	NO	CONTRIB BEF 10/1/06 = 2.75% AME
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GREEN COVE SPRINGS	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
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	6		
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	6		
GULFPORT	F	3.14	3.14% X AFC X SC	05	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC	Cliff	YES	COLA = 0.76%/YR FROM AGE 55 TO AGE 65
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GULFPORT	G	2.00	2.00% X AC X SC	05	62 62 W/5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
GULFPORT	P	2.86	2.86% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HAINES CITY	F	3.11	3.11% X AFC X SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC	Cliff	NO	FOR ALL SC BEF 10/1/10; BEN RATE = 3.20%
	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	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
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	7		
HAINES CITY	P	3.30	3.30% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC; AGE 60	Cliff	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALIFAX HOSPITAL	G	1.6	1.60% X AC X SC LESS ANY FRS BEN	03	VR	AGE 62 OR 30SC	Cliff	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
	Frozen					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 AFC X SC; MAX 80% AFC	02	VR	52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	NRA		
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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
HAVANA	F Active	3.50	3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HIALEAH	GPF Active	VR	VR W/ SC; EECON; AGE	03	VR AGE + SC = 70 (MIN 20SC) 5 OTHER	VR VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
HIALEAH - ELECTED	G Active	3.00	3% X FAMC X SC, MAX 25SC	01	VR 55 W/8SC OR 20SC, ANY AGE 5 OTHER	Cliff 8	NO	
HIALEAH GARDENS	P Active	2.75	2.75% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; BEN RATE = 3.00% BEF 10/1/11
HILLSBOROUGH COUNTY	ERP Closed	1.60	1.60% X FAC X SC	05	VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC 1 LIFE ANNUITY	N N/A	YES	FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F Active	2.00	2.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HOLLY HILL	F Active	3.00	3.00% X AME X SC (+SUPP)	05	VR 25SC, ANY AGE; 50 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
HOLLY HILL	P	3.00	3.00% AFC X SC	05	VR	20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11)	Cliff	YES	SUPP; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
HOLLYWOOD	F	3.00	3.00% X AME X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	YES	DIFF BEN RATES, AFC, NORM RET BEF 10/1/11
	Active			5 OTHER		10			
HOLLYWOOD	G	2.00	2.00% X AFC X SC	05	VR	65 W/7SC; 62 W/25SC; 60 W/30SC	Cliff	NO	DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA)
	Active			1 LIFE ANNUITY		7			
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			

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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		
HOMESTEAD - Old Elected	G	5.00	5.00% X FAE X SC, MAX 100%	03	55 55 W/4SC	Cliff	YES	
	Closed				3 JOINT/SURVIVOR	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 OR 5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
INDIALANTIC	PF	3.00	3.00% X AME X SC	05	VR 52 W/25SC; AGE 55	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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
INDIAN HARBOUR BEACH (SUPP)	P	X SC	\$60 X SC, PAYABLE ANNUALLY ON JAN 1	N/A	52	AGE 52	Cliff	NO
	Active			1 LIFE ANNUITY		0		
INDIAN RIVER SHORES	G	2.75	2.75% X AME X SC -IRSP	05	62	AGE 62	Graded	NO
	Closed			1 LIFE ANNUITY		7	TOWN MGR ELIG FOR NR @ 55 W/5SC	
INDIAN RIVER SHORES	PF	2.75	2.75% X AFC X SC-IRSP	05	VR	AGE 55 W/ 7SC 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	1.60	1.60% X AFC X SC	8	VR	30SC, ANY AGE; 65 W/6SC	Cliff	YES
	Active			1 LIFE ANNUITY		6	CERT MBRS W/ HDT BEF 4/1/12 = AFC: 5 YRS, NR: 30SC OR 62 W/6SC; BEN RATE INCREASES AFTER NRA; HIS	
JACKSONVILLE	CO	VR	3.0% X FMC (0-20SC), 2.0% X FMC (AFTER 20SC)	03	VR	20SC, ANY AGE; 65 W/5SC	Cliff	YES
	Active			5 OTHER		5	HIS; DROP	
JACKSONVILLE	G	2.50	2.50% X FMC X SC (MAX 80% FMC)	03	VR	30SC, ANY AGE; 55 W/20SC, 65 W/5C	Cliff	YES
	Active			3 JOINT/SURVIVOR		5	HIS; BACKDROP; PLOP	
JACKSONVILLE	PF	VR	VR W/ SC	02	VR	20SC	Cliff	YES
	Active			3 JOINT/SURVIVOR		5	DROP; COLA = 3%/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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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		
JACKSONVILLE PF SENIOR STAFF	G	3.00	3% EACH YEAR OF SERVICE	N/A	65 65W 5 YEARS OF SERVICE	Cliff	YES	
	Active				3 JOINT/SURVIVOR	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		
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				0LIFE ANNUITY W/ 5 YEAR CERTAIN	5		

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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			
					Normal Form of Benefit	Years to full vesting		
					N Description			
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	2.50	2.50% X FMC X SC	03	VR 20SC, ANY AGE; 60 W/10SC	Graded	NO	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	3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%)	05	VR 30SC, ANY AGE; 55 W/10SC	Graded	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE	G	VR	VR W/TIER 1 OR 2; MAX 30CS	05	60 60 W/10CS	Graded	NO	SUPP
	Active				1 LIFE ANNUITY	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
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	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	; SUPP
	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 FMC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	YES	DROP; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE CITY	G	VR	VR W/ NON-ELEC OR ELEC, SC <15 OR >15	03	VR	NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC	Cliff	YES	DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS
	Closed					1 LIFE ANNUITY	VR		
LAKE CITY	P	3.00	3.00% X FMC X SC	03	VR	55 W/10SC; 52 W/25SC	Cliff	YES	SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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 20SC, 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; 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	05	VR 50 W/25SC; 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	
LAKE WALES	P Active	3.00	3.00% X SC X AFC	05	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, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; 13TH CHK
LAKE WORTH	G Active	2.00	2.00% X AFC X SC	05	VR 55 W/30SC; 65 W/10SC 1 LIFE ANNUITY	Cliff 20	NO	FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC

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			
				Normal Form of Benefit		Years to full vesting		
				N 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	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKELAND	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 3.30% IF HDT BEF 10/1/03; BACKDROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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	SHARE PLAN
	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	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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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
	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 AME X SC	03	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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
					Normal Form of Benefit	Years to full vesting			
					N 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
	Closed					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
	Frozen					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	Cliff	NO	FROZEN AS OF 10/1/2013, ALL MBRS 100% VESTED IN ACCR BEN
	Frozen					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	0		
LONGBOAT KEY	P	3.50	3.50% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	FROZEN AS OF 2/1/14, ALL MBRS 100% VESTED IN ACCR BEN; SUPP; COLA = 3%/YR
	Frozen					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	0		
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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
LYNN HAVEN	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
LYNN HAVEN	G Active	3.00	3.00% X AFC X SC	05	55 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LYNN HAVEN	P Active	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MADISON	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MADISON	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	YES	COLA = 1.35%/YR
MAITLAND	PF Active	3.00	3.00% X AFC X SC	03	VR 55 W/10SC; 45 W/20SC; 20SC IF ADD'L CONTRIB MADE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	DROP; SUPP BEN PD TO RETIREES FROM THE SHARE PLAN
MARATHON	F Active	3.50	3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 1.5%/YR
MARCO ISLAND	F Active	3.00	3.00% X AFC X SC + MO SUPP	05	VR 25SC, ANY AGE OR 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA = 3%/YR; SHARE PLAN

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			
				Normal Form of Benefit		Years to full vesting		
				N 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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
MELBOURNE	G	1.60	1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC	Cliff	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR
	Closed				1 LIFE ANNUITY	6		
MELBOURNE	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE - SPECIAL RISK	G	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MELBOURNE BEACH	P	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/20SC	Cliff	YES	COLA = 3%/YR FROM NRD TO AGE 62; SUPP FOR NORM RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI	GS	VR	VR W/ 0-15SC, 15-20SC OR >20SC	05	VR 55 W/30CSC; 60 W/10CSC; RULE OF 80	Cliff	YES	AFC VR BEF 10/1/12; COLA = 4%/YR
	Active				1 LIFE ANNUITY	10		
MIAMI	PF	VR	VR W/ SC	05	50 50	Cliff	YES	
	Active				3 JOINT/SURVIVOR	10		
MIAMI - COLA (RETIRED)	PF	N/A		N/A	N/ N/A		NO	
	Closed					N/A		
MIAMI - ELECTED	G	VR	50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%)	03	VR LATER OF AGE 55 OR TERMINATION	Cliff	NO	
	Frozen				1 LIFE ANNUITY	7		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
MIAMI - EXCESS	GS	3.00		05			N/A	NO	SUPPLEMENTAL BENEFITS ONLY
	Active but not re						N/A		
MIAMI - OFF-STREET PARKING	G	VR 3.00%	FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60	60 W/5SC	Cliff	NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
MIAMI - STAFF	GS	3.00	3% X AFC X SC; INCR BY 5% @ RET	02	VR	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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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		
MIDWAY 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		
MILTON	F	3.85	3.85% X AFC X SC (+SUPP)	05	VR 25SC, ANY AGE; 54 W/10SC	Cliff	NO	SUPP = \$165/MO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MILTON	G	2.50	2.50% X AFC X SC (MAX 100%)	05	VR 25SC, ANY AGE; 65 W/10SC	Cliff	NO	
	Active				1 LIFE ANNUITY	10		
MILTON	P	3.10	3.10% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 1%/YR; SUPP TO AGE 65
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MIRAMAR	F	3.00	3% X AFC X SC (MAX 80% AFC)	03	VR 25SC, ANY AGE OR 55 W/10SC	Cliff	YES	DROP; SUPP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIRAMAR	G	VR	% AME VR W/SC @ RET DATE	03	VR 20SC, ANY AGE; 65 W/7SC	Cliff	NO	
	Active				1 LIFE ANNUITY	7		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
MIRAMAR	P	3.00	3.00% X AME X SC (MAX 75% UNTIL 37.5SC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	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
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIRAMAR - MANAGEMENT	G	VR	% FMC VR W/SC (-OFFSET); MAX 80% FMC	03	VR 20SC, ANY AGE; 62 W/5SC; 55 W/10SC	Cliff	NO	
	Active				3 JOINT/SURVIVOR	5		
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 55 W/10SC; 52 W/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 50 W/10SC; 47 W/25SC	Cliff	NO	SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50
	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			
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	3.00	3.00% X FAC X SC	05	VR	25SC, ANY AGE; 55 W/8SC	Cliff		YES	COLA = 3%/YR; BEN RATE = 4.00%, FAC = 3 YRS FOR SC BEF 6/1/13; DIFF NR & VESTING FOR HDT BEF 6/1/13
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		8		
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	8	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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
NEPTUNE BEACH	P Active	2.75	2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
NEW PORT RICHEY	F Active	3.50	3.50% X AFC X SC (MAX 75% AFC)	01	VR 50 W/10SC; 40 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP = \$200/MO
NEW PORT RICHEY	P Active	3.50	3.5% X AFC X SC (MAX 75%, MIN 2% X SC)	VR	50 20SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	VR SUPP
NEW SMYRNA BEACH	F Active	VR	3% AFC X SC (2% IF HDT AFT 6/30/12)	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
NEW SMYRNA BEACH	P Active	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; SHARE PLAN
NORTH BAY FCD	F Active	3.50	3.50% X AFC X SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 1 LIFE ANNUITY	Graded 10	NO	HIS
NORTH BROWARD HOSPITAL (aka Broward Health)	G Active	VR	VARIES W/SERV & EMP DATE	VR	65 65 1 LIFE ANNUITY	Cliff 5	NO	
NORTH MIAMI 691 [GPF]	F Closed	VR	VR W/SC DTS & CONT RATE	02	50 50 W/20SC 1 LIFE ANNUITY	Graded 10	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			
				Normal Form of Benefit					
				N Description					
NORTH MIAMI 691 [GPF]	G Active	VR	VR W/SC DTS & CONT RATE	02	VR	55 W/20SC OR 62 W/10SC 1 LIFE ANNUITY	Graded 10	YES	
NORTH MIAMI 691 [GPF]	P Closed	VR	VR W/SC DTS & CONT RATE	02	50	50 W/20SC 1 LIFE ANNUITY	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP
NORTH MIAMI BEACH	PF Active	VR	3.00% (P) 3.30% (F) X FMC X SC	VR	VR	AGE 52; 20SC (F) OR 22SC (P) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
NORTH MIAMI BEACH - MANAGEMENT	G Active	2.00	2.00% X AME X SC	05	VR	SS RET AGE W/4SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 6	NO	ACCR BEF 2/1/13 = BEN RATE: 3%, NR: RULE OF 75 (MIN AGE 55) OR 62 W/4SC, ER: 50 W/10SC; 2.25% COLA

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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	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	HDT BEF 1/1/00 = VESTING: 5 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OAKLAND PARK	G	VR	3.5% X FAME X (0-20)SC +0.5% X FAFC X (20-30)SC	03	62 AGE 62	Cliff	NO	
	Frozen				5 OTHER	0		
OAKLAND PARK	PF	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	Graded	YES	DROP; COLA; F SHARE; P SHARE; VESTING = CLIFF (10 YRS) FOR F HIRED AFT 3/1/13
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCALA	F	3.00	3.00% X AME X SC, MAX 93% AFC	03	VR 55 W/10SC; RULE OF 70; 25SC, ANY AGE	Cliff	YES	DROP
	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
					Normal Form of Benefit	Years to full vesting			
					N	Description			
OCALA	G	VR	BEN RATE VR BTW 1.00% & 2.55% BASED ON REQ CONT	08	65	30SC, ANY AGE; 65 W/5SC	Cliff	NO	SUPP = \$100/MO
	Closed					1 LIFE ANNUITY	5		
OCALA	P	3.33	3.33% X AFC X SC	05	VR	25SC, ANY AGE; 52 W/10SC	Cliff	NO	SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCEAN CITY-WRIGHT FCD	F	3.00	3.00% X AFC X SC	03	VR	52 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP TO AGE 65
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OCOEE	G	2.25	2.25% X AFC X SC; MAX 70% AFC	05	62	62 W/7SC	Cliff	NO	HDT BEF 9/17/12 = NR; AGE 60; 3% BEN RATE (MAX 81%) 5-YR VEST; MAYOR/COMM = 9-YR VEST
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OCOEE	PF	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	5		
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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
OKEECHOBEE	G Active	2.10	2.10% X AFC X CSC	05	VR 30SC, ANY AGE; 65 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
OKEECHOBEE	P Active	3.00	3.00% X AFC X CONTIN. SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 0.5% EVERY ODD- NUMBERED YEAR
OLDSMAR	F Active	3.125	3.125% X AME X SC	05	55 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FOR SC BEF 6/1/12 = BEN RATE: 3.25%; SUPP; COLA = 3%/YR
ORANGE COUNTY LIBRARY	G Closed	2.00	2.00% X AMC X SC, MAX 30SC	05	VR LATER OF AGE 65 OR 4 VESTED SC 1 LIFE ANNUITY	Cliff 4	YES	COLA = 2%/YR
ORANGE PARK	F Active	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
ORANGE PARK	G Active	2.50	2.50% X AME X SC	03	VR 65 W/10SC; 62 W/20SC 1 LIFE ANNUITY	Cliff 5	NO	HIS = \$5/YR SC
ORANGE PARK	P Active	3.75	3.75% X AFC X SC + \$200 MO SUPP	03	VR EARLIER OF 55W/10SC OR 52W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	YES	
ORLANDO	F Active	VR	% X AMS VR W/SC	VR	VR 20SC, ANY AGE; 47 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3% TRIENNIALLY IF RET W/ (20+)SC

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
ORLANDO	G	2.50	2.50% X FAE X SC, MAX 75% AFC	03	VR 25SC, ANY AGE; 65 W/5SC	Cliff	YES	COLA = 2%/YR
	Closed			1 LIFE ANNUITY		5		
ORLANDO	P	VR	VR W/SC	03	VR 20SC, ANY AGE	Cliff	YES	BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55
	Active			3 JOINT/SURVIVOR		10		
ORLANDO AVIATION	G	3.00	3.00% X FAC X SC W/MAX SC	03	VR 25SC, ANY AGE; 65 W/7SC	Graded	NO	HDT BEF 9/1/96 = NR: 65 W/3SC
	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	ADD'L CASH BALANCE PLAN
	Active			3 JOINT/SURVIVOR		5		
ORMOND BEACH	F	3.33	3.33% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	NO	DROP & BAC-DROP; BEN RATE = 3.37% BEF 1/1/10, 3.34% BTW 1/1/10 & 12/31/13
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
ORMOND BEACH	G	2.50	2.50% X AMC X SC	05	VR 62 W/5SC; AGE (MIN 55)+SC = 85	Cliff	NO	DROP
	Closed			1 LIFE ANNUITY		5		
ORMOND BEACH	P	2.75	2.75% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30%
	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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	HDT BEF 1/1/06 = 5-YR VESTING
PALATKA	F Active	3.29	2.50% + 0.79% 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	NO	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		AFC	Normal Retirement Age		Vesting Schedule	COL	Comments
		Pct	Description		YR	Description			
					Normal Form of Benefit N Description				
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
					Normal Form of Benefit	Years to full vesting			
					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	2.50% X FAS X SC (MAX 25SC)	03	VR	65 W/5SC; 62 W/10SC; AGE+SC = 85	Cliff	NO	SUPP FOR RET @ 60 OR LATER W/10SC
		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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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		
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 23SC, ANY AGE; 50 W/15SC; 55 W/10SC	Cliff	YES	DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82
	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 (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = 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		

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					
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			
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	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			

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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
	Closed				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 AME X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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	LEVEL 1 = 1.70% AMC X SC; LEVEL 2 = 2.10% AMC X SC	VR	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	DROP; COLA
	Active				1 LIFE ANNUITY	10		
PINELLAS PARK	P	3.00	3.00% X FAMC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09
	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	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
PLANT CITY	PF	3.75	3.75% X AFC X SC	05	VR	20SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PLANTATION	G	2.25	2.25% X FAC X SC	5	59	59 W/10SC	Cliff	NO	TIER 2 (HDT ON/AFT 10/1/10) = BEN RATE VR W/ SC; 3-YR AFC; 55 W/10SC;
	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, COLA
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PLANTATION (VOL)	F	N/A	\$60/MO PER YR SC	N/A	VR	20SC, ANY AGE; 55 W/7SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
POMPANO BEACH	G	VR	VR W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR	55 W/20CSC; 62 W/3SC	Cliff	YES	VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC)
	Active					1 LIFE ANNUITY	VR		
POMPANO BEACH [PF]	F	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
	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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
POMPANO BEACH [PF]	P	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
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ORANGE	F	2.50	2.50% X AFC X SC (MAX 80% AFC)	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SC BEF 9/25/12; 3.00% BEN RATE, 3-YR AFC, NR = 20SC OR 50 W/10SC; COLA FOR HDT BEF 12/4/12; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ORANGE	G	VR	2.12%/YR SC BEF 9/30/09 + 2%/YR AFT	05	VR LATER OF AGE 65 OR 10SC	Graded	NO	SUPP
	Active				1 LIFE ANNUITY	10		
PORT ORANGE	P	3.00	3.00% X AFC X SC	05	48 48 W/10SC	Cliff	NO	FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ST. LUCIE	P	3.09	3.09% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PUNTA GORDA	F	3.00	3.00% X AFC X SC	03	VR 25SC OR AGE 55	Cliff	NO	FOR HDT BEF 10/1/12: BEN RATE = 3.50%
	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			
				Normal Form of Benefit		Years to full vesting		
				N 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	
PUNTA GORDA	P Active	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 12/18/13: BEN RATE = 3.50%, NORM RET = 55 OR 45 W/20SC
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

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
ROCKLEDGE	F	2.75	2.75% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	G	2.75	2.75% X AMC X SC (MAX 30SC)	05	65 65 W/10SC	Cliff	NO	
	Active				1 LIFE ANNUITY	10		
ROCKLEDGE	P	3.00	3.00 X AMC X SC UP TO 25	05	52 52 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAFETY HARBOR	F	3.00	3.00% X AME X SC	05	VR 25SC, ANY AGE; 55 W/10SC	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% 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
					Normal Form of Benefit	Years to full vesting			
					N 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	1.25	1.25% X AFC X SC	05	VR	AGE 60 OR 30SC	Cliff	NO	BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	G	1.00	1.00% X AFC X SC	05	VR	30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR SC BEF 10/1/12 = BEN RATE: 2.25%; NR: 55 OR 25SC; VESTING: GRADED/10; COLA = 3%/YR
	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		

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	Years to full vesting			
					N Description				
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		
SAINT 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
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	17		
SAINT 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 AME X SC	05	VR	25SC, ANY AGE; 55 W/6SC	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		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
SANIBEL	G	1.68	1.68% X AFC X SC	ALL	65	65 W/6SC	Cliff	YES	DROP; COLA = 2% FOR 25 YRS AFTER 5 YRS RET; BEN RATE = 3% FOR SC BEF 5/1/11
	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	SUPP; COLA = 3%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SARASOTA	F	3.00	3.00% X AC X SC, MAX 100% AC	03	VR	25SC, ANY AGE; 50 W/10SC	Cliff	YES	
	Closed					3 JOINT/SURVIVOR	10		
SARASOTA	G	2.00	2.00% X FAC X SC	04	VR	30SC, ANY AGE; 65 W/10SC	Cliff	YES	FOR SC BEF 12/28/11 = BEN RATE: 2.50%, AFC: 3 YRS,
	Closed					1 LIFE ANNUITY	10		
SARASOTA	P	3.00	3.00% X FAC X SC	05	VR	25SC, ANY AGE; 50 W/10SC	Cliff	YES	FAC NOT < 3-YR AVG AS OF 9/30/12
	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		

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				
SATELLITE BEACH	G	2.00	2.00% X AME X SC	03	62	62 W/5SC	Cliff		NO	BEN RATE FOR SC BEF 10/1/10 = 3.00%; ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97
	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		NO	ONE-TIME 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	BEN RATE = 3.00% IF HDT BEF 4/11/12
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
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			

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
SHALIMAR	P Active	3.00	3.00% X AFC X SC	05	VR 50 W/6SC; 48 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	DROP
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G Closed	VR	VR W/AC AMT, NEW/OLD PLAN	05	VR 65 W/5SC; 62 W/20SC; 55 W/30SC 1 LIFE ANNUITY	Cliff 5	NO	NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11
SOUTH MIAMI [GP]	G Closed	2.25	2.25% X FMC X SC	05	60 60 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	FOR SC BEF 10/1/11 = AFC: 3 YRS, NR: 55 W/10SC; BEN RATE = 2.50% (BEF 10/99), 2.75% (10/99 - 9/11)
SOUTH MIAMI [GP]	P Active	3.00	3.00% X FMC X SC	05	VR 25SC, ANY AGE; 60 W/10SC 1 LIFE ANNUITY	Cliff 10	YES	COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03
SOUTH PASADENA	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	DROP
SOUTH WALTON FCD	F Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	HDT BEF 10/1/11 = 4.00% AFC, 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
				Normal Form of Benefit		Years to full vesting			
				N Description					
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	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		
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		

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				
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		
TALLAHASSEE [GPF]	F	VR	3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	COLA = 3%/YR STARTING AT AGE 52; HEALTH SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TALLAHASSEE [GPF]	G	2.25	2.25% X AFC X SC; 3%ELECTD; 2%MILTRY	03	VR 30 SC; 62 W/5 SC; 55 + AGE=90	Cliff	YES	HIS; DROP; VESTING = 5 YRS (SHORT SVC ELIG) OR 10 YRS (LONG SVC ELIG)
	Active				1 LIFE ANNUITY	VR		
TALLAHASSEE [GPF]	P	VR	3% X AC X (0-20)SC + 4% X AC X (20+)SC	03	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	COLA = 3%/YR W/ VR BEGIN DATE; HEALTH SUPP
	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
					Normal Form of Benefit N Description	Years to full vesting			
TAMARAC	F	VR	VR W/TOTAL YRS CSC	05	VR	AGE 55 (W/8CSC IF HDT AFT 12/31/12); 25SC, ANY AGE	Cliff	YES	DROP; SUPP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
TAMARAC	G	2.60	2.60% X AFC X SC	05	VR	55 W/30SC; AGE 62	Cliff	NO	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
TAMARAC	P	3.00	3.00% X AME X CSC	05	VR	57 W/5SC; 55 W/10SC; 52 W/25SC	Cliff	NO	SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN; 13TH CHK
	Closed				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
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	1.20	1.20% X AMC X SC	03	62	62 W/6SC	Cliff	YES	DIV A (HDT BEF 10/1/81) = BEN RATE: 2% (+0.5% FOR SC>15), NR: 55 W/6SC; 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		

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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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; COLA = 2%/YR AFTER 5 YRS RET
	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	COLA = 2.1% EVERY 5 YRS
	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	3.50% X AFC X SC	04	VR 20SC, ANY AGE; 54 W/10SC	Cliff	YES	BEN RATE BEF 6/1/01 = 3.00%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEMPLE TERRACE	P	3.25	3.25% X AFC X SC (MAX 90%)	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE = 3.50% FOR HIRES BEF 10/1/11
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEQUESTA	G	2.00	2.00% X AFC X SC, MAX 100% AFC	05	VR 30SC, ANY AGE; AGE 62	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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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 Closed	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	2.00	2.00% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	ACCR BEF 8/26/13; BEN RATE = 2.482%, NR = 28SC OR 58 W/7.5SC
TITUSVILLE	PF Active	2.50	2.50% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ACCR BEF 6/1/13; 3% BEN RATE, 3-YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA
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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
VENICE	F	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SUPP = \$175/MO
	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	SUPP = \$175/MO
	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; 52 W/25SC	Cliff	YES	A/D 13TH CK; COLA = 2%/YR
	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 AGE 55; 52 W/25SC	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			
				Normal Form of Benefit		Years to full vesting		
				N 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,	05	VR 25SC, ANY AGE; 55 W/10SC	Graded		NO DROP, SUPP & COLA (PRO RATA PORTION OF 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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
WEST PALM BEACH	P	2.68	2.68% X FAS X SC	03	VR 25CSC; 55 W/10SC; 50 W/20SC	Cliff	YES	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	
	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	3.00% AFC X (0-25)SC + 2% AFC X (25+)SC (MAX 95%)	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			
				Normal Form of Benefit		Years to full vesting		
				N 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	GRADED VESTING IF EMP'D BEF 1/1/99; COLA = 0.5%/YR FOR 1ST 10 YRS
	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	VR	PF/FORENSIC = 3.00%; G = 2.50% (MAX 30SC FOR ALL)	05	65 AGE 65	Cliff	NO	BEN RATE FOR G BEF 10/1/11 = 3.00%; AFC NOT < 3-YR AVG AS OF 9/30/11
	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>1-Yr. AFC</i>			
							3
<i>Gen. Plans (G,GS,LG):</i>	161	<i>1.00 - 1.99%</i>	28	<i>2-Yr. AFC</i>		<i>Offer COL</i>	232
<i>Police Plans:</i>	140	<i>2.00%</i>	27	<i>3-Yr. AFC</i>		<i>No COL</i>	259
<i>Fire Plans:</i>	135	<i>2.01 - 2.99%</i>	68	<i>4-Yr. AFC</i>			491
<i>GPF Plans:</i>	6	<i>3.00%</i>	154	<i>5-Yr. AFC</i>			
<i>GP Plans:</i>	1	<i>3.01 - 3.99%</i>	80	<i>6-Yr. AFC</i>			
<i>PF Plans:</i>	41	<i>4.00 - 5.00%</i>	6	<i>8-Yr. AFC</i>			
<i>ERP Plans:</i>	6	<i>Variable and other</i>	122	<i>All Yrs. AFC</i>			
<i>HIS Plans:</i>	0	<i>N/A</i>	6	<i>Variable and other</i>			
<i>CO Plans:</i>	1			<i>N/A</i>			
	<u>491</u>		<u>491</u>				

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
ALACHUA COUNTY LIBRARY	G	N NONE PROVIDED	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 PROVIDED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); 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 @ 3.6% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 3.6%; INTENTIONAL VIOLENCE -> 20SC	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/5CSC; ACCR BEN	Y W/5SC; ACCR BEN REDUCED AS 100% SURV PENSION	Y 55 W/5SC; 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 VESTED = ACTUARIALLY REDUCED 10-YR CERTAIN 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 = VESTED: ACCR BEN, NON-VESTED = REF W/ 5% INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 = MBR IS ASSUMED VESTED, EARLY RET BEN	Y ILOD = 10-YR CERT BEN OF 50% BASE PAY; REG = 10-YR BEN AS IF EARLY RET ELIG; MIN = CONTRIB REF	Y 55 W/10SC; ACCR BEN ACT REDUCED (1/15 - 1/30 METHOD) PER YR PRIOR TO NRD	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 VESTED = 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 OR AGE 55; ACCR BEN ACTUARIALLY REDUCED	No

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 = 10-YR ACCR BEN (REDUCED IF EARLY); 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	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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
BOYNTON BEACH	P	Y ILOD = 2/3 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 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 VESTED = ACCR BEN (REDUCED IF EARLY)	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 ACTUARIALLY REDUCED	Yes
CASSELBERRY	PF	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC (HDT BEF 9/15/13 = 6SC), ACCR BEN	Y VESTED = REF OR 100% JT&SURV BEN; NON-VESTED = REF; ILOD MIN = 50% SAL TO SP FOR LIFE	Y W/8SC (HDT BEF 9/15/13= 6SC); ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & 5%/YR FOR ADD'L YRS 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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	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 ACTUARIAL EQUIV OF ACCR BEN	Y 55 W/5SC; 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% INT	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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 NRA	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 ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	No
CRESCENT CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 CERTAIN 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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); 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 = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC; ACCR BEN OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No
EATONVILLE	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 = REF W/O INT	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED BY 3%/YR PRIOR TO NRA	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
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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD)	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
FORT MEADE [GPF]	G	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD)	Y 60 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	No
FORT MEADE [GPF]	P	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD)	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO 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 4%/YR PRIOR TO NR	Yes
FORT MYERS	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/5SC, SAME BEN; + SUPP; OFFSET W/ 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 5 OR MORE YEARS OF SERVICE	Y NO AGE ORSERVICE REQUIREMENTS	N	No

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 VESTED = PVAB	Y VESTED = PV OF NRB MBR WOULD HAVE HAD @ NRA	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% COMP); REG = W/10SC, ACCR BEN (MIN 40% COMP); NO COLA	Y >2SC = 50% ACCR BEN BASED ON CURRENT COMP W/ SC 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 ACCR BEN; ILOD = MIN 50% PAY; REG (INJ) OR REG (SICKNESS) = MIN 40% PAY; SICKNESS REQ 2SC	Y W/2SC = 50% PROJ NR BEN; <2SC = CONTRIB REF	Y 25SC OR 50 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 55	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 PER CH); REG = 25% AFC (ALL TO SP OR 15% AFC PER CH)	Y 45 W/10SC; ACCR BEN REDUCED 1/15TH PER YR FOR 1ST 5 YRS EARLY & 1/30TH PER YR FOR 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 RET ELIG = 2/3 SURV ANNUITY TO SP; RET INELIG = REF W/O INT	Y 60 W/20SC (55 W/15SC FOR HDT BEF 10/2/12); ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
GAINESVILLE	PF	Y ILOD = ACCR BEN (MIN 42% FAE); REG = W/5SC, ACCR BEN (MIN 25% FAE)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED MAX OF 3%/YR PRIOR TO AGE 55	Yes
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 ILOD = ACCR BEN (MIN 42% PAY); REG = W/5SC, ACCR BEN (MIN 25% PAY)	Y ILOD = ACCR BEN (MIN 12% PAY)	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR	No

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
GOLDEN BEACH [GP]	P	Y ILOD = ACCR BEN (MIN 70% PAY); REG = W/5SC, ACCR BEN (MIN 25% PAY)	Y ILOD = ACCR BEN (MIN 12% PAY)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR; IF >20SC, REDUCED FROM 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 NRA	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 BEN (MIN 25% AC BEF OFFSET W/ FRS BEN)	Y JT & 100% SURV ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	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
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/ 10 PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45 W/ 10 PMSC BEN REDUCED 6% YR UP TO 5 YRS	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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
HAVANA	F	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; ACCR BEN REDUCED	No
HIALEAH	GPF	Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC)	Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY)	Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN 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; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC	Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes
HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/7SC, ACCR BEN (MIN 20% AFC)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = CONTRIB REF	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
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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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/10SC; > OF ACCR BEN OR 35% MAC FOR LAST 48 MO SC	Y W/4SC PRIOR TO AGE 55 = 100% JT & 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 OR 5SC; REDUCED 1/15TH PER YR PRIOR TO NR	No
INDIALANTIC	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC	Y VESTED = ACTUARIAL EQUIV OF 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 HARBOUR BEACH (SUPP)	P	N NONE PROVIDED	N NONE PROVIDED	Y 50 W/10SC; ACCR BEN PAYABLE ANNUALLY ON JAN 1	No
INDIAN RIVER SHORES	G	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC, ETC	Y VESTED = 10-YR CERT ACCR BEN (OR HALF OF 50% JT & CONT BEN, IF MARRIED); NON-VESTED = CONTRIB REF	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 = ACCR BEN (MIN 50% PAY); REG = 100% JT & SURV ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
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 RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% OF BEN IF MBR WORKED TO NR @ 2% BEN RATE	N NONE PROVIDED	Yes
JACKSONVILLE	G	Y DISB THRU DIFFERENT PLAN/FUND	Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% BEN IF MBR WORKED TO NR (BASED ON 2% ACCR RATE)	Y 50 W/20SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO 55; ALSO 25SC (2% FMC X SC)	No

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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
JACKSONVILLE PF SENIOR STAFF	G	Y 60 % OF FIINAL AVER. EARNING	Y	Y AGE 60 W/ 65 YRS OF SC. BEN. REDUCED .5% BEFORE AGE 65	No
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% SURV	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) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC)	Y 10-YR CERT BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 18X FMC OR 100X ANTICIPATED MONTHLY NRB	Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	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
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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	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) PVAB 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; 10-YR 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 = ACCR BEN (MIN 42% FMC); REG = VESTED: ACCR BEN (MIN 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 EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC) LESS SS DISB BEN; REG REQ 10SC	Y VESTED = 100% JT & SURV BEN @ EARLIEST RET ELIG; NON-VESTED = REF W/INT	Y 52 W/10SC (NON-ELEC) OR 52 W/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
LAKE MARY	F	Y ILOD = ACCR BEN (MIN 50% SAL); REG = W/5SC, ACCR BEN (MIN 25% SAL)	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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 PRIOR TO NR	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); REG = W/10SC, ACCR BEN; W/ OFFSETS	Y ILOD = SPEC PROV; REG = VESTED: ACCR BEN (100% JT & SURV), NON-VESTED: 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 = W/10SC, 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 = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 40% 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 AGE 55	Yes
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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
LANTANA	P	Y VESTED = 2% X AFC X SC (MIN 25% AFC)	Y VESTED = 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 BEF DISB (MAX = APV OF ACCR NRB); REG = VR W/ VESTING	Y 10-YR CERT 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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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	N NO LONGER OFFERED	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 + 10-YR ACCR BEN @ NR; NON-VESTED = \$50K LUMP SUM + REF W/O INT	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 = 10-YR CERT 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
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; OFFSET W/ SS, WC, ETC (BUT REG NOT <25% AFC)	Y ILOD = 50% COMP 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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 FOR 1ST 5 YRS & ACTUARIALLY AFTER THAT	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 & 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 NR	No
MIAMI	GS	Y ILOD = ACCID: 2/3 (AFC OR FINAL COMP), SICK: 90% AB OR 40% FAC; REG = W/10SC, 90% AB OR 30% FAC	Y ILOD = 50% AFC + CONTRIBS; REG = W/3SC, LUMP SUM = CONTRIBS + 50% COMP; OPTIONAL SP BEN IF RET ELIG	Y W/20SC; ACCR BEN ACTUARIALLY REDUCED FROM EARLIEST NRA	Yes
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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
MIAMI - STAFF	GS	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	Yes
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/7` SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD	Yes
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY) OR CONTRIB REF; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	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 VESTED = ACCR BEN; NON-VESTED = REF W/INT; HDT BEF 5/20/97 = AGE 50	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 FROM AGE 55; NON-VESTED = REF W/ INT	Y 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	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
NEW PORT RICHEY	P	Y SPEC. PROV. FOR ILOD, REG (W/1SC)	Y SPEC. PROV. FOR ILOD, REG (W/5SC)	N 20SC = UNREDUCED ACCR BEN	Yes

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 = CONTRIB 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; PVAB	Y 55 W/20SC; ACCR BEN REDUCED BY 1/15 FOR 1ST 5 YRS AND 1/30 FOR NEXT 5 YRS 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	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	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	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
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 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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% EARN); REG = W/10SC, ACCR BEN @ 2% RATE (MIN 50% EARN)	Y ILOD = 60% COMP; REG = W/5SC, 50% COMP; VESTED MIN = ACCR BEN LESS SURV BENS PAYABLE	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR IF SC<15, 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 ANN'L 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; OFFSET W/ SS & WC UNTIL NRA FOLLOWED BY ORIG ACCR BEN @ NRA	Y LUMP SUM = 100% BASIC PAY (IF <15SC) OR 150% BASIC PAY (IF >15SC); MAX \$30,000	Y 30SC OR 52 W/7SC; ACCR BEN REDUCED 3.1%/YR PRIOR TO AGE 62 (IF <30SC)	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	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 30% AME)	Y ILOD OR 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	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	No
OCALA	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/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED	Yes
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 FROM AGE 50 TO 45	Yes

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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% RATE 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
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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 0.25%/MO 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 W/10SC, ACCR BEN (CVG FROM HDT IF HIRED BEF 9/1/93)	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 OR 80% FOR INTENTIONAL VIOLENCE); 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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 CH	N 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 CH	N 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
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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 VESTED = > OF PVAB OR 3X SAL; NON-VESTED = 3X SAL	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 EARN); 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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 = > OF 50% SAL @ DEATH OR 50% AMC; REG = W/10SC, JT&SURV ACCR BEN	Y VESTED = ACCR BEN REDUCED 3%/YR 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% TOTAL EARN FOR PRIOR YR OR 50% FAMC; REG = VESTED: ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PLANT CITY	PF	Y ILOD = ACCR BEN @ 3% RATE (MIN 42% AFC); REG = W/10SC, ACCR BEN @ 3% RATE	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, ETC; REG = W/5SC, SAME AS ILOD IF 100% DISABLED, OR ACCR BEN	Y ILOD = 55 W/10SC, ACCR BEN OR 1.5-2X ACCUM CONT NOW; REG = ACCR BEN	Y 25SC, ANY AGE OR 50 W/15SC, ACCR BEN REDUCED 3%/YR (TIER 1 = 2%/YR)	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 ACCR BEN (MIN \$100/MO); REG REQ 10SC	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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 (40 W/10SC IF HDT BEF 12/4/12); 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 TOTAL 60% AFC); REG OR NO SP/CH= 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 1/15 PER 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/ VESTED OR NON-VESTED	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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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
SAFETY HARBOR	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC	Y ILOD VESTED = 50% COMP 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
SAINT LUCIE COUNTY FCD	G	Y ILOD = ACCR BEN (MIN 75% FAS), RECALC'D @ NRD W/ ADD'L SC; REG = W/5SC, ACCR BEN	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	N ONLY OFFERED ON ACCR BEF 1/1/13 (20SC OR 50 W/10SC, REDUCED 3%/YR)	Yes
SAINT PETE BEACH	G	Y W/10SC, ACCR BEN	Y 10-YR ACCR BEN	N FOR ACCR BEF 10/1/12 ONLY; 50 W/10SC, REDUCED 1/15 PER YR PRIOR TO NR	Yes

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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/O OFFSETS	Y ILOD OR VESTED = ACCR BEN (REDUCED IF EARLY, ILOD MIN = 50% SAL); REG & NON-VESTED = CONTRIB REF	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 VESTED = 10-YR ACCR BEN (ILOD MIN 40% AFC); NON-VESTED = CONTRIB REF + 5% PD BY 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	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
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 = ACCR BEN (MIN 25SC) + CHILD BEN; REG = VR W/ ELIG FOR NR	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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 ACCR BEN (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 NRA	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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 VESTED = 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
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

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

City or District	TYP SYS	Disability Benefits Description Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 VESTED = 50% ACCR BEN (REDUCED IF EARLY) + 1X SAL; DIV A = 75% ACCR BEN	Y 55 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD; DIV A = NONE	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
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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 INT	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 = 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 100% AFC	Y VESTED = ACTUARIAL EQUIV OF 50% ACCR BEN	Y LATER OF 52 & 10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
TITUSVILLE	PF	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	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
VENICE	F	Y ILOD & REG = ACCR BEN @ 2% RATE (MIN 50% AFC); REG REQ 5SC	Y ILOD & REG = 50% AFC TO SP; REG REQ 5SC & ENDS ON REMARRIAGE; VESTED MIN = ACCR BEN LESS SURV BEN	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	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 VESTED = 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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 RET ELIG = 50% JT & SURV BEN; VESTED & RET INELIG = 10-YR ACCR BEN (REDUCED IF EARLY)	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 >10SC = 50% JT & SURV ACCR BEN; <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
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 = ACCR BEN (MIN 2/3 FAS) TO LATER OF 55 OR 5 YRS, THEN ADD'L SC; REG = W/5SC, ACCR BEN (MIN VR)	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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 = 5-YR; 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
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 & DISB UNDER DISB INS POLICY; ACCR BEN	Y BEN SUPPORTED BY PVAB	Y 25SC OR 55 W/15SC; ACCR BEN, ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 55	No

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
	<i>Offer Disability</i> 448	<i>Offer Early Ret.</i> 434	<i>Offer DROP</i>	317
	<i>No Disability</i> 43	<i>No Early Ret.</i> 57	<i>No DROP</i>	174
	<hr/> 491	<hr/> 491		<hr/> 491

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 and
Share Amounts

The accumulated DROP account balances and/ or share plan account balances for participants in plans

Total Assets

Reflects the total market value of assets.

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
ALACHUA COUNTY LIBRARY	G	10/01/2013	14,858,193	513,161	0	5,843,319	0	21,214,673
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2013	0	426,992	0	2,747,427	0	3,174,419
ALTAMONTE SPRINGS	G	10/01/2013	12,059,699	103,769	0	2,056,227	0	14,219,695
ALTAMONTE SPRINGS	P	10/01/2012	6,642,806	-992,206	0	2,837,420	0	8,488,020
APOPKA	F	10/01/2013	17,649,661	1,564,906	0	7,730,417	712,533	27,657,517
APOPKA	G	10/01/2013	22,863,677	2,697,988	0	10,492,927	633,142	36,687,734
APOPKA	P	10/01/2013	21,595,863	3,164,935	0	9,919,244	0	34,680,042
ARCADIA	G	01/01/2014	568,739	37,158	837,747	780,793	0	2,224,437
ARCADIA	PF	10/01/2013	5,364,367	-354,105	0	2,921,665	416,750	8,348,677
ATLANTIC BEACH	G	09/30/2013	8,008,414	892,383	0	4,869,914	89,120	13,859,831
ATLANTIC BEACH	P	09/30/2013	4,306,946	270,124	0	2,754,559	199,160	7,530,789
ATLANTIS	P	10/01/2011	1,090,880	49,407	0	0	0	1,140,287
AUBURNDALE	F	10/01/2013	4,120,856	-396,389	0	1,684,544	770,076	6,179,087
AUBURNDALE	G	10/01/2013	8,691,899	535,850	0	5,646,515	0	14,874,264
AUBURNDALE	P	10/01/2013	5,563,132	451,961	0	2,360,988	350,583	8,726,664
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	10/01/2013	3,199,665	357,494	0	2,323,180	0	5,880,339
BAL HARBOUR VILLAGE	G	10/01/2012	4,949,606	18,915	0	2,952,578	402,241	8,323,340
BAL HARBOUR VILLAGE	P	10/01/2013	9,647,913	-735,104	0	5,864,888	1,299,779	16,077,476
BARTOW	F	10/01/2013	4,322,358	142,379	0	2,646,167	0	7,110,904
BARTOW	G	10/01/2013	12,585,718	515,125	0	4,849,650	870,319	18,820,812
BARTOW	P	10/01/2013	8,756,041	300,514	0	4,958,316	19,872	14,034,743
BAY HARBOR ISLANDS [GP]	G	10/01/2013	4,193,416	231,397	0	2,859,255	0	7,284,068
BAY HARBOR ISLANDS [GP]	P	10/01/2013	3,534,720	195,048	0	2,410,127	0	6,139,895
BAY MEDICAL CENTER	G	01/01/2014	65,876,315	2,460,374	0	29,584,272	0	97,920,961
BELLE GLADE	G	10/01/2013	9,446,848	730,592	0	4,505,943	0	14,683,383
BELLE GLADE (RETIRED)	PF	10/01/2013	2,568,537	297,485	0	2,607,199	0	5,473,221
BELLE GLADE HOUSING	G	10/01/2012	0	0	1,588,375	0	0	1,588,375
BELLEAIR	P	10/01/2013	1,543,280	152,630	0	798,598	0	2,494,508

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
BELLEVIEW	P	10/01/2013	1,712,188	-438,314	0	1,188,101	530,178	2,992,153
BERT FISH MEDICAL CENTER	G	01/01/2012	16,293,804	847,600	0	0	0	17,141,404
BOCA GRANDE FCD	F	10/01/2013	2,659,510	30,061	0	1,089,981	0	3,779,552
BOCA RATON	G	10/01/2013	124,226,080	5,957,975	0	58,826,580	0	189,010,635
BOCA RATON	PF	10/01/2013	229,398,867	-12,131,172	0	48,273,969	17,763,710	283,305,374
BOCA RATON EXECUTIVE	G	10/01/2013	19,485,880	-253,207	0	8,084,270	559,852	27,876,795
BOCA RATON HOUSING	G	10/01/2013	1,332,931	48,647	0	863,401	0	2,244,979
BONITA SPRINGS FCD	F	10/01/2013	30,369,335	-611,669	0	12,187,029	1,037,020	42,981,715
BONITA SPRINGS FCD	G	10/01/2011	1,067,514	72,625	0	774,721	7,984	1,922,844
BOYNTON BEACH	F	10/01/2013	51,802,842	-9,459,933	0	16,261,526	8,260,257	66,864,692
BOYNTON BEACH	G	10/01/2013	87,549,388	-2,348,108	0	26,428,200	6,494,260	118,123,740
BOYNTON BEACH	P	10/01/2013	47,856,366	-9,714,798	0	20,759,282	8,058,513	66,959,363
BRADENTON	F	10/01/2013	27,726,115	242,870	0	8,721,197	1,044,097	37,734,279
BRADENTON	P	10/01/2013	36,450,142	-253,074	0	20,755,367	641,646	57,594,081
BROOKSVILLE	F	10/01/2013	3,460,969	30,785	0	1,697,518	267,634	5,456,906
BROOKSVILLE	P	10/01/2013	2,974,554	19,217	0	1,299,796	0	4,293,567
BUNNELL	F	10/01/2012	262,462	13,744	0	172,375	0	448,581
BUSHNELL	G	10/01/2013	1,022,330	150,961	0	595,780	0	1,769,071
BUSHNELL	P	10/01/2011	508,561	73,436	0	357,221	0	939,218
CAPE CORAL	F	10/01/2013	83,040,498	1,346,757	0	24,313,402	6,582,531	115,283,188
CAPE CORAL	G	10/01/2013	118,667,160	-1,905,933	0	44,898,488	6,745,642	168,405,357
CAPE CORAL	P	10/01/2013	78,790,358	3,154,535	0	23,753,100	4,067,391	109,765,384
CASSELBERRY	PF	10/01/2013	9,305,370	558,858	0	4,409,472	0	14,273,700
CHATTAHOOCHEE	F	10/01/2010	0	379,802	0	0	0	379,802
CLEARWATER	F	01/01/2014	0	3,091,283	0	1,917,608	0	5,008,891
CLEARWATER	GPF	01/01/2014	614,659,295	21,003,052	0	211,304,582	0	846,966,929
CLERMONT	F	10/01/2012	4,008,729	-743,716	0	2,633,919	0	5,898,932
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	10/01/2013	5,665,814	0	0	3,707,081	0	9,372,895

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
COCOA	F	10/01/2012	7,603,484	1,060,438	0	2,338,210	191,608	11,193,740
COCOA	G	10/01/2013	9,040,933	430,410	0	2,801,207	0	12,272,550
COCOA	P	10/01/2013	11,950,375	1,795,400	0	9,434,891	693,408	23,874,074
COCOA BEACH	F	10/01/2013	7,121,869	-227,510	0	2,569,721	307,782	9,771,862
COCOA BEACH	G	10/01/2012	11,126,571	305,598	0	6,109,207	0	17,541,376
COCOA BEACH	P	10/01/2013	6,941,682	162,081	0	2,485,101	0	9,588,864
COOPER CITY	F	10/01/2013	13,559,793	-2,009,177	0	7,280,867	2,907,292	21,738,775
COOPER CITY	G	10/01/2012	14,172,257	216,665	0	7,399,950	650,248	22,439,120
COOPER CITY	P	10/01/2013	15,598,622	-956,365	0	8,057,720	2,041,133	24,741,110
COOPER CITY - MANAGEMENT	GPF	10/01/2011	1,153,547	37,684	0	902,321	0	2,093,552
CORAL GABLES	GPF	10/01/2013	245,224,723	-23,348,616	0	58,601,842	30,656,515	311,134,464
CORAL SPRINGS	F	10/01/2013	46,100,050	234,490	0	7,374,722	1,202,917	54,912,179
CORAL SPRINGS	G	10/01/2013	4,037,364	317,067	0	2,854,099	0	7,208,530
CORAL SPRINGS	P	10/01/2013	118,301,715	2,836,126	0	23,966,738	7,936,501	153,041,080
CRESCENT CITY	F	10/01/2012	431,897	-1,625	0	0	0	430,272
CRESCENT CITY	P	10/01/2012	688,216	-663	0	0	0	687,553
CRESTVIEW	G	10/01/2013	9,470,185	563,753	0	4,153,514	45,045	14,232,497
CRESTVIEW	PF	10/01/2013	9,702,200	105,433	0	5,129,879	377,194	15,314,706
DADE CITY	F	10/01/2013	3,675,379	192,751	0	1,205,684	0	5,073,814
DADE CITY	P	10/01/2013	5,146,397	316,854	0	1,749,236	44,665	7,257,152
DANIA BEACH	G	10/01/2013	11,618,979	273,778	0	5,984,950	959,284	18,836,991
DANIA BEACH [PF]	F	10/01/2013	17,759,614	6,184,001	0	5,269,030	971,293	30,183,938
DANIA BEACH [PF]	P	10/01/2013	2,800,032	113,511	0	830,730	0	3,744,273
DAVIE	F	10/01/2012	36,628,784	-4,976,983	0	18,635,363	1,294,011	51,581,175
DAVIE	P	10/01/2013	70,888,981	-2,609,134	0	32,557,216	5,554,331	106,391,394
DAVIE - GENERAL & MGMT	G	10/01/2013	24,680,485	370,849	0	15,986,692	59,030	41,097,056
DAYTONA BEACH	PF	10/01/2013	104,017,522	7,607,941	0	45,426,830	1,353,026	158,405,319
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	10/01/2012	35,940,184	905,373	0	19,370,948	0	56,216,505
DEERFIELD BEACH	P	10/01/2013	27,881,678	2,179,416	0	8,004,743	0	38,065,837

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
DELAND	F	10/01/2013	8,218,776	1,161,667	0	1,858,378	0	11,238,821
DELAND	G	10/01/2013	19,922,259	1,947,293	0	5,290,113	0	27,159,665
DELAND	P	10/01/2013	11,666,971	-88,239	0	7,134,567	667,584	19,380,883
DELRAY BEACH	G	10/01/2013	81,417,238	2,302,070	0	18,764,881	4,201,232	106,685,421
DELRAY BEACH	PF	10/01/2013	88,942,109	371,876	0	50,771,519	17,157,160	157,242,664
DELTONA	F	10/01/2013	10,729,009	1,003,069	0	5,787,482	0	17,519,560
DESTIN FCD	F	10/01/2013	8,351,458	1,120,960	0	2,431,906	208,549	12,112,873
DUNEDIN	F	10/01/2013	16,506,859	568,690	0	5,270,137	51,999	22,397,685
DUNNELLON	PF	10/01/2013	1,096,575	-174,326	0	710,302	0	1,632,551
EAST LAKE TARPON FCD	F	10/01/2013	7,604,933	5,243	0	2,822,136	133,864	10,566,176
EAST NAPLES FCD	F	10/01/2013	8,474,961	1,166,303	0	6,199,121	1,161,669	17,002,054
EAST NICEVILLE FCD	F	10/01/2012	0	391,157	0	0	0	391,157
EATONVILLE	P	10/01/2012	447,060	109,255	0	451,363	0	1,007,678
EDGEWATER	F	10/01/2013	6,066,023	-189,621	0	1,991,910	550,389	8,418,701
EDGEWATER	G	10/01/2013	7,607,595	352,396	0	4,070,946	0	12,030,937
EDGEWATER	P	10/01/2013	4,384,356	180,413	0	2,641,198	195,428	7,401,395
ENGLEWOOD AREA FCD	F	10/01/2013	11,873,137	808,695	0	4,976,545	514,487	18,172,864
ENGLEWOOD WATER DISTRICT	G	10/01/2013	284,700	25,427	0	289,709	0	599,836
ESTERO FCD	F	10/01/2013	7,169,323	1,453,704	0	4,643,903	0	13,266,930
EUSTIS	F	10/01/2013	4,290,436	524,450	0	1,590,071	0	6,404,957
EUSTIS	P	10/01/2013	9,399,754	845,059	0	3,382,674	0	13,627,487
FERNANDINA BEACH	G	10/01/2013	9,637,272	-128,890	0	4,491,338	912,821	14,912,541
FERNANDINA BEACH	PF	10/01/2013	10,745,785	416,346	0	5,383,891	680,261	17,226,283
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	09/30/2013	475,008,778	7,564,528	0	67,300,673	1,969,019	551,842,998
FORT LAUDERDALE	PF	10/01/2013	526,836,526	-1,117,234	0	194,575,471	24,054,869	744,349,632
FORT MEADE [GPF]	F	10/01/2013	211,139	4,155	0	136,764	0	352,058

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
FORT MEADE [GPF]	G	10/01/2013	2,394,628	62,817	0	1,551,112	17,224	4,025,781
FORT MEADE [GPF]	P	10/01/2013	732,181	80,641	0	474,268	0	1,287,090
FORT MYERS	F	10/01/2013	41,948,601	7,087,836	0	10,302,415	4,110,506	63,449,358
FORT MYERS	G	10/01/2013	49,479,292	3,079,105	0	29,548,091	1,215,570	83,322,058
FORT MYERS	P	10/01/2013	44,310,854	13,513,165	0	25,098,511	701,400	83,623,930
FORT PIERCE [G, P, UTIL]	G	09/30/2013	35,730,481	520,828	0	15,134,599	0	51,385,908
FORT PIERCE [G, P, UTIL]	P	09/30/2013	30,662,184	446,950	0	12,987,787	0	44,096,921
FORT PIERCE SUPP	P	09/30/2013	6,767,671	1,331,413	0	2,786,037	160,273	11,045,394
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2013	50,954,144	742,738	0	12,987,787	0	64,684,669
FORT WALTON BEACH	F	10/01/2013	8,660,314	537,787	0	3,303,562	0	12,501,663
FORT WALTON BEACH	G	10/01/2013	26,025,935	1,641,053	0	9,455,650	0	37,122,638
FORT WALTON BEACH	P	10/01/2013	11,727,340	832,663	0	6,596,153	0	19,156,156
FROSTPROOF	G	10/01/2012	729,875	-102,601	0	479,561	0	1,106,835
FROSTPROOF	P	10/01/2013	1,922,430	250,494	0	1,117,086	0	3,290,010
FRUITLAND PARK	F	10/01/2010	0	345,394	0	21,150	0	366,544
GAINESVILLE	G	10/01/2012	263,753,518	-2,543,358	0	4,664,588	6,331,136	272,205,884
GAINESVILLE	PF	10/01/2012	141,153,276	682,168	0	29,994,492	3,027,982	174,857,918
GAINESVILLE - DISABILITY	G	10/01/2012	6,215,455	458,257	0	0	0	6,673,712
GOLDEN BEACH [GP]	G	10/01/2012	1,240,928	107,384	0	741,103	0	2,089,415
GOLDEN BEACH [GP]	P	10/01/2012	1,989,746	172,183	0	1,188,308	0	3,350,237
GREEN COVE SPRINGS	P	10/01/2013	1,698,905	117,493	0	1,100,459	0	2,916,857
GREENACRES	PF	10/01/2013	10,376,201	211,208	0	6,721,146	0	17,308,555
GULF BREEZE	P	10/01/2013	1,953,220	96,190	0	1,265,191	0	3,314,601
GULFPORT	F	10/01/2013	1,854,060	129,435	0	875,138	0	2,858,633
GULFPORT	G	10/01/2013	8,142,464	309,709	0	4,123,323	0	12,575,496
GULFPORT	P	10/01/2013	4,774,543	188,131	0	2,637,962	0	7,600,636
HAINES CITY	F	10/01/2013	2,928,454	89,640	0	1,492,483	0	4,510,577
HAINES CITY	G	10/01/2013	9,779,126	326,611	0	4,670,109	0	14,775,846
HAINES CITY	P	10/01/2013	4,377,463	353,931	0	2,360,357	0	7,091,751
HALIFAX HOSPITAL	G	10/01/2013	183,752,031	0	0	23,446,709	0	207,198,740

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
HALLANDALE BEACH	G	10/01/2013	23,034,411	-668,762	0	19,723,738	668,762	42,758,149
HALLANDALE BEACH	PF	10/01/2013	94,288,678	-15,018,311	0	18,777,058	20,565,430	118,612,855
HALLANDALE BEACH PM	G	10/01/2013	9,030,337	-1,151,399	0	5,535,558	1,151,399	14,565,895
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	0	0	0	0	0	0
HAVANA	F	10/01/2012	342,073	59,164	0	336,896	0	738,133
HIALEAH	GPF	10/01/2012	321,172,729	-11,359,929	0	208,447,161	7,930,302	526,190,263
HIALEAH - ELECTED	G	10/01/2011	6,813,996	-54,761	0	0	0	6,759,235
HIALEAH GARDENS	P	10/01/2013	7,868,232	535,261	0	3,996,940	880,768	13,281,201
HILLSBOROUGH COUNTY	ERP	07/01/2012	0	-43,301	0	14,356,924	0	14,313,623
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	10/01/2013	5,557,333	120,924	0	2,396,759	344,220	8,419,236
HOLLYWOOD	F	10/01/2013	136,382,930	-72,056,053	0	49,439,854	75,287,362	189,054,093
HOLLYWOOD	G	10/01/2012	171,431,223	-8,473,489	0	54,567,638	13,552,009	231,077,381
HOLLYWOOD	P	10/01/2012	119,210,393	-53,185,697	0	103,495,992	53,765,888	223,286,576
HOLMES BEACH	P	10/01/2013	4,395,247	81,391	0	2,363,165	97,085	6,936,888
HOMESTEAD	F	01/01/2014	4,837,706	886,868	0	2,187,388	-275,799	7,636,163
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	01/01/2013	1,351,384	84,568	0	664,748	0	2,100,700
HOWEY-IN-THE-HILLS	P	10/01/2010	479,994	14,417	0	293,588	0	787,999
INDIALANTIC	G	10/01/2013	746,959	26,126	0	345,747	0	1,118,832
INDIALANTIC	PF	10/01/2013	3,530,982	281,861	0	2,193,726	0	6,006,569
INDIAN HARBOUR BEACH	P	10/01/2012	4,922,304	43,006	0	1,282,337	142,131	6,389,778
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2013	55,514	4,592	0	35,959	0	96,065
INDIAN RIVER SHORES	G	10/01/2013	273,234	36,108	0	113,358	0	422,700
INDIAN RIVER SHORES	PF	10/01/2013	5,810,205	-472,558	0	3,993,825	949,187	10,280,659

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
INDIAN SHORES	P	10/01/2011	883,368	48,483	0	684,895	0	1,616,746
JACKSON MEMORIAL HOSPITAL	G	01/01/2013	283,227,507	13,287,583	0	176,839,495	0	473,354,585
JACKSONVILLE	CO	10/01/2011	86,370,000	7,039,000	0	0	15,448,000	108,857,000
JACKSONVILLE	G	10/01/2012	1,241,539,000	-44,764,000	0	361,870,000	0	1,558,645,000
JACKSONVILLE	PF	10/01/2013	881,905,414	-68,582,808	0	232,208,882	247,434,509	1,292,965,997
JACKSONVILLE - DISABILITY	G	10/01/2012	4,998,000	51,000	0	0	0	5,049,000
JACKSONVILLE BEACH	F	10/01/2013	6,302,509	433,919	0	3,328,397	33,068	10,097,893
JACKSONVILLE BEACH	G	10/01/2013	39,065,033	1,160,629	0	6,798,122	786,009	47,809,793
JACKSONVILLE BEACH	P	10/01/2013	11,602,279	480,705	0	6,127,241	0	18,210,225
JACKSONVILLE PF SENIOR STAFF	G	10/01/2013	2,671,910	543,160	0	703,836	0	3,918,906
JUPITER	P	10/01/2013	29,730,966	4,418,173	0	15,019,084	1,517,145	50,685,368
JUPITER ISLAND	GPF	10/01/2013	7,755,351	0	0	2,715,812	0	10,471,163
KEY BISCAYNE	PF	10/01/2013	16,475,948	152,385	0	6,706,469	221,931	23,556,733
KEY WEST	G	10/01/2012	25,803,824	1,055,445	0	12,887,399	587,194	40,333,862
KEY WEST	PF	10/01/2013	52,853,595	-3,184,103	0	14,236,596	7,951,709	71,857,797
KEY WEST HOUSING	G	01/01/2014	3,434,108	50,876	0	2,778,898	388,143	6,652,025
KEY WEST UTILITY	G	01/01/2013	47,828,544	2,043,459	0	14,796,826	0	64,668,829
KISSIMMEE	F	10/01/2013	20,906,448	-584,326	0	10,504,226	3,427,434	34,253,782
KISSIMMEE	G	10/01/2013	60,334,909	2,460,434	0	20,700,826	1,364,949	84,861,118
KISSIMMEE	P	10/01/2013	32,540,278	3,022,204	0	11,103,502	395,831	47,061,815
KISSIMMEE UTILITY AUTHORITY	G	10/01/2013	45,342,634	-1,070,453	0	16,077,336	2,051,978	62,401,495
LABELLE	F	10/01/2011	398,764	-370,489	0	311,919	0	340,194
LADY LAKE	P	10/01/2013	3,369,228	21,598	0	2,167,509	0	5,558,335
LAKE ALFRED	G	10/01/2013	2,147,173	40,214	0	1,390,824	0	3,578,211
LAKE ALFRED	PF	10/01/2013	1,770,991	34,277	0	897,497	0	2,702,765
LAKE CITY	F	10/01/2012	4,161,466	-32,058	0	2,235,711	229,841	6,594,960
LAKE CITY	G	10/01/2012	6,783,970	1,174,688	0	5,583,280	94,769	13,636,707
LAKE CITY	P	10/01/2013	7,155,707	614,339	0	3,556,584	33,302	11,359,932

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
LAKE HELEN	P	10/01/2012	505,520	23,428	0	332,149	0	861,097
LAKE MARY	F	10/01/2013	7,833,020	115,823	0	3,019,080	376,137	11,344,060
LAKE MARY	P	10/01/2013	8,853,601	1,526,672	0	3,728,418	0	14,108,691
LAKE PARK (RETIRED)	P	10/01/2013	1,005,559	66,718	0	351,619	0	1,423,896
LAKE WALES	F	10/01/2013	4,685,526	-199,167	0	2,263,906	706,593	7,456,858
LAKE WALES	G	10/01/2013	5,487,157	142,126	0	2,710,637	182,110	8,522,030
LAKE WALES	P	10/01/2013	7,821,856	600,159	0	3,775,346	92,271	12,289,632
LAKE WORTH	F	10/01/2013	26,895,189	-10,212,421	0	6,945,288	11,674,617	35,302,673
LAKE WORTH	G	10/01/2013	50,038,814	-945,557	0	11,512,051	4,439,226	65,044,534
LAKE WORTH	P	10/01/2013	21,897,419	-4,817,823	0	6,815,115	6,652,268	30,546,979
LAKELAND	F	10/01/2013	58,293,024	-301,884	0	20,668,143	1,776,598	80,435,881
LAKELAND	G	10/01/2013	331,183,414	3,386,164	0	125,985,790	15,198,578	475,753,946
LAKELAND	P	10/01/2013	69,328,013	1,846,314	0	27,126,278	1,140,480	99,441,085
LANTANA	F	09/30/2011	15,941,231	263,519	0	3,062,151	596,077	19,862,978
LANTANA	P	10/01/2012	4,787,945	420,945	0	3,212,273	0	8,421,163
LARGO	PF	10/01/2013	75,381,994	3,439,450	0	22,825,760	12,185,704	113,832,908
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	10/01/2013	13,185,245	-193,496	0	5,264,967	394,064	18,650,780
LAUDERHILL	P	10/01/2013	31,076,706	2,287,680	0	8,931,674	176,108	42,472,168
LAUDERHILL (C&M)	G	10/01/2011	6,210,395	1,543,633	0	4,437,884	99,651	12,291,563
LEESBURG	F	10/01/2013	8,885,171	595,965	0	5,386,802	461,830	15,329,768
LEESBURG	G	10/01/2013	24,218,336	1,185,878	0	7,579,409	0	32,983,623
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	10/01/2012	1,146,976	207,827	0	482,660	0	1,837,463
LONGBOAT KEY	F	10/01/2013	8,992,616	1,076,522	0	4,449,197	145,065	14,663,400
LONGBOAT KEY	G	10/01/2013	4,539,416	1,626,344	0	3,296,171	99,364	9,561,295
LONGBOAT KEY	P	10/01/2013	4,601,386	151,150	0	1,788,113	291,700	6,832,349
LONGWOOD	PF	10/01/2013	6,100,488	-2,061,421	0	3,951,568	1,750,991	9,741,626

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
LYNN HAVEN	F	10/01/2013	2,810,677	57,539	0	1,653,897	0	4,522,113
LYNN HAVEN	G	10/01/2013	7,644,572	-486,412	0	5,281,132	537,679	12,976,971
LYNN HAVEN	P	10/01/2013	3,888,350	-3,979	0	2,526,559	32,852	6,443,782
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	10/01/2012	2,341,824	86,881	0	1,538,686	0	3,967,391
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	10/01/2013	10,047,072	0	0	4,305,888	0	14,352,960
MELBOURNE	F	10/01/2012	34,885,445	-2,997,844	0	11,592,100	4,452,655	47,932,356
MELBOURNE	G	10/01/2013	4,654,970	-641,612	0	2,344,390	172,431	6,530,179
MELBOURNE	P	10/01/2013	40,633,954	-488,633	0	19,486,537	2,579,680	62,211,538
MELBOURNE - SPECIAL RISK	G	10/01/2013	534,121	-21,248	0	269,000	0	781,873
MELBOURNE BEACH	P	10/01/2013	1,550,193	109,015	0	694,391	0	2,353,599
MIAMI	GS	10/01/2013	419,244,744	26,861,271	0	144,278,155	0	590,384,170
MIAMI	PF	10/01/2012	631,485,151	60,120,841	0	383,453,854	0	1,075,059,846
MIAMI - COLA (RETIRED)	PF	10/01/2012	205,769,116	19,590,345	0	124,948,244	0	350,307,705
MIAMI - ELECTED	G	01/01/2012	0	3,188,113	0	2,734,006	0	5,922,119
MIAMI - EXCESS	GS	10/01/2012	0	0	0	0	0	0
MIAMI - OFF-STREET PARKING	G	10/01/2013	13,575,387	298,650	0	698,344	0	14,572,381
MIAMI - STAFF	GS	10/01/2012	1,671,785	4,465	0	885,580	0	2,561,830
MIAMI BEACH	G	10/01/2013	331,179,261	5,970,855	0	129,623,577	4,835,836	471,609,529
MIAMI BEACH	PF	10/01/2013	448,687,263	21,137,965	0	228,697,338	11,807,256	710,329,822
MIAMI SHORES VILLAGE	G	10/01/2011	4,970,110	-51,192	0	2,929,225	323,567	8,171,710

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City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
MIAMI SHORES VILLAGE	P	10/01/2011	6,545,369	598,665	0	4,546,380	116,105	11,806,519
MIAMI SPRINGS	G	10/01/2013	9,756,609	-54,452	0	5,577,946	770,476	16,050,579
MIAMI SPRINGS	PF	09/30/2013	14,702,119	220,717	0	8,589,556	1,302,901	24,815,293
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	10/01/2013	2,197,751	-24,097	0	1,203,103	172,666	3,549,423
MILTON	G	10/01/2013	6,197,452	-14,560	0	4,725,830	579,236	11,487,958
MILTON	P	10/01/2013	0	315,029	0	5,939,218	29,906	6,284,153
MIRAMAR	F	10/01/2011	46,626,465	-9,124,572	0	5,739,157	6,304,288	49,545,338
MIRAMAR	G	10/01/2013	41,387,476	2,086,386	0	17,878,581	2,376,265	63,728,708
MIRAMAR	P	10/01/2012	56,211,195	-7,567,106	0	22,457,769	13,177,769	84,279,627
MIRAMAR - MANAGEMENT	G	10/01/2013	14,087,819	793,971	0	5,741,636	893,349	21,516,775
MONROE COUNTY	ERP	07/01/2011	0	182,324	0	0	0	182,324
MONROE COUNTY VOL F.F. & EMS	F	01/01/2013	0	848,808	0	0	0	848,808
MONTICELLO	F	10/01/2012	349,365	2,302	0	229,292	0	580,959
MONTICELLO	P	10/01/2011	694,537	14,838	0	584,090	0	1,293,465
MOUNT DORA	F	10/01/2013	3,909,116	-16,343	0	1,996,144	203,102	6,092,019
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	10/01/2013	27,257,260	2,510,645	0	8,779,983	746,126	39,294,014
NAPLES	G	10/01/2013	32,878,257	3,729,826	0	10,137,303	0	46,745,386
NAPLES	P	10/01/2013	26,411,270	3,113,674	0	8,049,565	402,515	37,977,024
NEPTUNE BEACH	P	10/01/2013	4,168,186	-372,693	0	3,150,340	459,722	7,405,555
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	10/01/2013	13,613,760	79,133	0	5,747,420	59,469	19,499,782
NEW SMYRNA BEACH	F	10/01/2013	11,613,665	-462,096	0	5,129,742	1,692,034	17,973,345
NEW SMYRNA BEACH	P	10/01/2013	9,828,541	384,994	0	4,705,156	680,342	15,599,033
NORTH BAY FCD	F	10/01/2013	1,508,278	155,261	0	1,066,815	0	2,730,354
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2013	34,646,312	3,367,363	0	17,595,007	0	55,608,682

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2012	189,149,624	13,003,075	0	44,433,834	0	246,586,533
NORTH MIAMI 691 [GPF]	F	10/01/2013	1,806,892	81,515	0	1,094,208	0	2,982,615
NORTH MIAMI 691 [GPF]	G	10/01/2013	49,800,899	2,246,698	0	30,158,149	0	82,205,746
NORTH MIAMI 691 [GPF]	P	10/01/2013	3,590,808	134,052	0	2,174,501	0	5,899,361
NORTH MIAMI 748	P	10/01/2013	37,309,894	749,588	0	9,362,651	0	47,422,133
NORTH MIAMI BEACH	G	10/01/2013	48,370,927	2,126,692	0	18,768,272	2,510,460	71,776,351
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	10/01/2013	9,538,149	65,306	0	6,178,300	0	15,781,755
NORTH NAPLES FCD	F	10/01/2012	22,035,860	1,665,280	0	10,282,351	0	33,983,491
NORTH PORT	F	10/01/2013	23,376,289	-116,157	0	8,775,067	1,462,104	33,497,303
NORTH PORT	P	10/01/2013	16,989,772	1,896,748	0	7,488,914	0	26,375,434
NORTH RIVER FCD	F	10/01/2013	8,788,683	737,172	0	4,158,954	0	13,684,809
OAKLAND PARK	G	10/01/2013	22,378,359	455,916	0	9,284,298	0	32,118,573
OAKLAND PARK	PF	10/01/2013	36,845,934	-2,770,946	0	16,529,899	1,353,634	51,958,521
OCALA	F	10/01/2013	29,104,797	-3,024,529	0	10,012,105	1,818,501	37,910,874
OCALA	G	10/01/2013	90,684,246	-1,801,644	0	13,377,400	5,654,117	107,914,119
OCALA	P	10/01/2013	36,536,651	-1,574,229	0	14,864,821	3,788,856	53,616,099
OCEAN CITY-WRIGHT FCD	F	10/01/2013	5,029,110	480,718	0	1,284,126	0	6,793,954
OCOEE	G	10/01/2013	18,509,568	279,493	0	7,725,122	513,808	27,027,991
OCOEE	PF	10/01/2013	24,327,896	1,930,218	0	8,399,185	1,009,214	35,666,513
OKALOOSA ISLAND FCD	F	10/01/2013	3,356,309	340,112	0	1,969,463	0	5,665,884
OKEECHOBEE	F	10/01/2013	1,986,421	46,979	0	818,015	44,990	2,896,405
OKEECHOBEE	G	10/01/2013	6,127,932	167,045	0	2,617,654	37,618	8,950,249
OKEECHOBEE	P	10/01/2013	4,704,198	-18,391	0	2,030,453	95,668	6,811,928
OLDSMAR	F	10/01/2013	2,422,827	-631,209	0	1,569,377	0	3,360,995
ORANGE COUNTY LIBRARY	G	01/01/2014	29,195,945	656,493	0	11,674,728	0	41,527,166
ORANGE PARK	F	10/01/2013	3,261,565	248,683	0	1,056,878	0	4,567,126
ORANGE PARK	G	10/01/2011	0	0	4,050,451	0	0	4,050,451
ORANGE PARK	P	10/01/2013	6,734,868	2,082,787	0	3,653,198	0	12,470,853

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
ORLANDO	F	10/01/2013	207,182,074	1,810,304	0	88,358,221	2,920,014	300,270,613
ORLANDO	G	09/30/2013	131,164,301	67,676	0	64,647,513	0	195,879,490
ORLANDO	P	10/01/2013	291,787,434	22,272,027	0	130,972,479	0	445,031,940
ORLANDO AVIATION	G	10/01/2013	69,636,463	4,567,181	0	30,635,455	0	104,839,099
ORLANDO UTILITY	G	10/01/2012	199,393,024	11,751,206	0	59,917,337	0	271,061,567
ORMOND BEACH	F	10/01/2013	14,118,243	1,184,359	0	6,055,149	283,328	21,641,079
ORMOND BEACH	G	10/01/2013	25,379,916	919,518	0	10,381,287	208,148	36,888,869
ORMOND BEACH	P	10/01/2013	17,388,451	29,359	0	7,351,392	1,082,646	25,851,848
OVIEDO	F	10/01/2013	4,807,935	17,964	0	3,751,859	0	8,577,758
OVIEDO	P	10/01/2013	8,657,034	239,736	0	6,441,016	0	15,337,786
PALATKA	F	10/01/2013	3,984,398	-280,631	0	2,638,539	422,334	6,764,640
PALATKA	G	10/01/2012	7,375,744	-527,392	0	8,700,496	901,192	16,450,040
PALATKA	P	10/01/2013	5,482,424	190,327	0	3,769,455	0	9,442,206
PALM BAY	G	10/01/2013	54,663	14	0	114,121	0	168,798
PALM BAY [PF]	F	10/01/2013	48,786,287	-5,344,474	0	19,876,607	6,523,783	69,842,203
PALM BAY [PF]	P	10/01/2013	59,070,947	185,368	0	25,004,380	1,750,430	86,011,125
PALM BEACH [G,P,F,LG]	F	09/30/2013	57,875,383	-2,605,004	0	1,168,895	2,105,181	58,544,455
PALM BEACH [G,P,F,LG]	G	09/30/2013	58,139,089	-633,172	0	1,582,907	0	59,088,824
PALM BEACH [G,P,F,LG]	LG	09/30/2013	2,568,518	-10,620	0	903,666	508	3,462,072
PALM BEACH [G,P,F,LG]	P	09/30/2000	10,950,340	3,225,696	0	30,183,502	0	44,359,538
PALM BEACH GARDENS	F	10/01/2013	41,279,805	-5,139,323	0	14,904,030	8,950,213	59,994,725
PALM BEACH GARDENS	G	10/01/2012	1,235,441	55,878	0	811,742	0	2,103,061
PALM BEACH GARDENS	P	10/01/2013	44,711,877	-5,326,236	0	16,876,266	8,313,546	64,575,453
PALM COAST (VOL)	F	10/01/2012	1,625,631	76,111	0	1,068,114	0	2,769,856
PALM HARBOR FCD	F	10/01/2013	9,071,044	-670,732	0	3,008,792	1,956,033	13,365,137
PALM TRAN, INC. (ATU-1577)	G	01/01/2014	49,627,217	389,445	0	26,670,954	0	76,687,616
PALMETTO	G	10/01/2013	7,637,270	-8,449	0	2,517,692	492,933	10,639,446
PALMETTO	P	10/01/2013	6,077,045	311,817	0	3,149,203	41,841	9,579,906
PANAMA CITY	F	10/01/2013	20,921,888	-666,089	0	10,050,811	1,406,406	31,713,016
PANAMA CITY	P	10/01/2013	18,275,071	627,190	0	8,957,049	70,155	27,929,465

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
PANAMA CITY (SUPP)	G	10/01/2013	1,525,554	33,109	0	988,171	0	2,546,834
PANAMA CITY BEACH	F	10/01/2013	8,219,719	89,092	0	2,971,182	471,254	11,751,247
PANAMA CITY BEACH	G	10/01/2013	18,456,998	903,049	0	6,671,636	309,993	26,341,676
PANAMA CITY BEACH	P	10/01/2013	10,385,537	666,877	0	3,754,054	158,251	14,964,719
PARKLAND	P	10/01/2013	887,340	211,532	0	854,114	0	1,952,986
PASCO COUNTY	ERP	07/01/2013	0	1,049,177	0	14,804,185	0	15,853,362
PEMBROKE PARK COMM SUPP	G	10/01/2013	870,795	0	0	512,661	0	1,383,456
PEMBROKE PINES	G	10/01/2013	89,277,352	2,818,726	0	49,114,671	0	141,210,749
PEMBROKE PINES	PF	10/01/2013	312,332,907	-72,056,420	0	103,490,260	92,745,314	436,512,061
PENSACOLA	F	10/01/2013	79,782,699	57,935	0	23,791,984	2,664,186	106,296,804
PENSACOLA	G	09/30/2012	104,657,726	2,316,181	0	13,798,781	5,264,000	126,036,688
PENSACOLA	P	10/01/2013	55,177,424	1,141,786	0	22,833,949	0	79,153,159
PERRY	F	10/01/2013	1,842,480	41,552	0	853,426	0	2,737,458
PERRY	P	10/01/2013	4,412,794	-189,084	0	1,887,254	376,158	6,487,122
PINELLAS PARK	F	10/01/2013	33,818,767	-3,654,045	0	13,387,351	4,758,310	48,310,383
PINELLAS PARK	G	10/01/2012	48,194,396	1,130,775	0	8,258,821	0	57,583,992
PINELLAS PARK	P	10/01/2012	39,119,438	-1,054,993	0	3,410,668	2,617,237	44,092,350
PLANT CITY	PF	10/01/2013	14,648,179	4,068,704	0	8,982,824	1,573,057	29,272,764
PLANTATION	G	10/01/2013	85,155,887	-804,310	0	37,723,352	4,197,443	126,272,372
PLANTATION	P	10/01/2013	70,943,408	-8,394,495	0	33,846,455	14,905,380	111,300,748
PLANTATION (VOL)	F	10/01/2013	8,062,553	-360,763	0	8,116,653	1,008,041	16,826,484
POMPANO BEACH	G	10/01/2013	116,615,929	2,993,256	0	23,913,545	0	143,522,730
POMPANO BEACH [PF]	F	10/01/2013	86,766,367	-12,169,330	0	27,726,990	14,287,365	116,611,392
POMPANO BEACH [PF]	P	10/01/2013	75,376,335	-3,345,664	0	24,087,200	5,365,943	101,483,814
PORT ORANGE	F	10/01/2013	10,996,492	-211,483	0	7,976,808	1,492,859	20,254,676
PORT ORANGE	G	10/01/2011	10,971,182	186,981	0	7,287,881	0	18,446,044
PORT ORANGE	P	10/01/2013	16,514,672	-277,774	0	7,173,964	1,911,863	25,322,725
PORT ST. LUCIE	P	10/01/2013	33,430,147	5,996,867	0	14,880,656	1,095,694	55,403,364
PUNTA GORDA	F	10/01/2013	6,584,550	289,417	0	2,159,736	259,832	9,293,535
PUNTA GORDA	G	10/01/2013	21,229,569	1,694,679	0	8,984,828	866,759	32,775,835

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
PUNTA GORDA	P	10/01/2013	8,111,151	411,029	0	4,032,809	492,136	13,047,125
QUINCY	PF	10/01/2013	4,197,124	261,713	0	2,030,525	0	6,489,362
RIVIERA BEACH	F	10/01/2013	40,094,169	-1,428,652	0	13,721,708	4,051,040	56,438,265
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	10/01/2013	5,564,132	-558,399	0	3,585,033	1,009,974	9,600,740
ROCKLEDGE	G	10/01/2013	6,758,862	50,526	0	4,752,541	359,225	11,921,154
ROCKLEDGE	P	10/01/2013	5,470,334	309,749	0	3,889,722	24,506	9,694,311
SAFETY HARBOR	F	10/01/2013	3,155,374	-816,674	0	2,043,881	0	4,382,581
SAINT AUGUSTINE	F	10/01/2013	6,222,260	237,071	0	3,641,823	129,474	10,230,628
SAINT AUGUSTINE	G	10/01/2013	21,752,688	1,244,096	0	5,128,755	0	28,125,539
SAINT AUGUSTINE	P	10/01/2012	7,121,282	390,944	0	5,353,596	238,141	13,103,963
SAINT CLOUD	G	10/01/2013	27,787,411	-9,080	0	10,376,596	479,260	38,634,187
SAINT CLOUD	PF	10/01/2013	23,636,286	-1,042,262	0	8,603,456	1,604,496	32,801,976
SAINT JOHNS RIVER PW PK	G	10/01/2013	92,721,538	3,784,025	0	38,513,570	0	135,019,133
SAINT LUCIE COUNTY FCD	F	10/01/2013	108,989,033	-8,323,003	0	62,706,244	16,096,093	179,468,367
SAINT LUCIE COUNTY FCD	G	10/01/2013	6,707,590	-638,728	0	3,958,854	737,513	10,765,229
SAINT PETE BEACH	F	10/01/2013	6,478,149	192,763	0	3,446,922	269,006	10,386,840
SAINT PETE BEACH	G	10/01/2013	7,350,746	-242,821	0	3,779,958	430,102	11,317,985
SAINT PETE BEACH	P	10/01/2012	6,180,039	65,810	0	3,741,054	447,425	10,434,328
SAINT PETERSBURG	F	10/01/2013	150,528,528	5,946,632	0	60,922,606	16,180,371	233,578,137
SAINT PETERSBURG	G	10/01/2013	248,298,007	7,202,514	0	88,887,764	7,497,115	351,885,400
SAINT PETERSBURG	P	10/01/2013	261,411,334	6,432,408	0	80,698,721	16,159,119	364,701,582
SAN CARLOS PARK FCD	F	10/01/2013	5,400,067	82,314	0	3,497,873	0	8,980,254
SANFORD	F	10/01/2013	15,858,526	1,288,479	0	5,532,202	436,117	23,115,324
SANFORD	P	10/01/2013	25,775,230	966,559	0	6,766,464	862,046	34,370,299
SANIBEL	G	10/01/2013	14,517,648	676,381	0	6,089,820	62,624	21,346,473
SANIBEL	P	10/01/2013	8,894,139	963,867	0	3,762,764	318,630	13,939,400
SARASOTA	F	09/30/2013	94,040,154	-528,944	0	25,462,298	0	118,973,508
SARASOTA	G	09/30/2013	93,749,322	3,003,074	0	33,364,493	744,345	130,861,234

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
SARASOTA	P	09/30/2013	126,078,723	-4,771,827	0	52,947,777	6,039,071	180,293,744
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2013	183,803,853	3,495,682	0	84,624,856	0	271,924,391
SARASOTA-MANATEE A	G	10/01/2013	7,174,465	0	0	9,417,112	0	16,591,577
SATELLITE BEACH	G	10/01/2013	3,542,047	76,872	0	2,294,347	61,943	5,975,209
SATELLITE BEACH	PF	10/01/2013	7,587,494	164,670	0	4,914,770	271,135	12,938,069
SEBASTIAN	P	10/01/2013	5,281,772	832,110	0	3,958,690	0	10,072,572
SEBRING	F	10/01/2012	6,504,804	-467,063	0	4,212,719	810,327	11,060,787
SEBRING	P	10/01/2013	7,968,852	-432,925	0	4,331,707	793,902	12,661,536
SEMINOLE	F	10/01/2013	26,178,469	1,917,087	0	8,493,974	0	36,589,530
SHALIMAR	P	10/01/2011	236,603	-143,290	0	185,074	0	278,387
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2013	236,287,831	33,524,535	0	109,649,664	0	379,462,030
SOUTH MIAMI [GP]	G	10/01/2013	8,984,012	321,030	0	3,464,730	0	12,769,772
SOUTH MIAMI [GP]	P	10/01/2013	11,397,413	530,215	0	4,395,470	0	16,323,098
SOUTH PASADENA	F	10/01/2012	3,195,749	-62,602	0	2,111,346	312,705	5,557,198
SOUTH WALTON FCD	F	10/01/2013	18,626,846	521,471	0	6,819,767	79,409	26,047,493
SOUTHERN MANATEE FCD	F	10/01/2013	13,678,895	-784,909	0	8,860,453	534,596	22,289,035
SOUTHERN MANATEE FCD	G	10/01/2013	1,016,774	15,217	0	658,611	0	1,690,602
STARKE	F	10/01/2013	1,756,143	11,998	0	582,411	115,784	2,466,336
STARKE	G	10/01/2013	6,166,380	-189,041	0	1,715,969	272,707	7,966,015
STARKE	P	10/01/2013	2,920,961	102,032	0	305,313	8,524	3,336,830
SUNRISE	F	10/01/2013	76,698,548	-5,468,565	0	18,856,877	8,949,244	99,036,104
SUNRISE	G	10/01/2011	66,910,182	-6,397,052	0	42,935,610	10,571,087	114,019,827
SUNRISE	P	10/01/2013	56,674,138	-5,653,414	0	36,584,159	8,890,318	96,495,201
SURFSIDE [GP]	G	10/01/2013	3,648,533	217,964	0	1,920,338	0	5,786,835
SURFSIDE [GP]	P	10/01/2013	5,497,557	307,805	0	2,893,537	20,621	8,719,520
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

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
TAMARAC	F	10/01/2012	39,934,795	-1,124,281	0	17,443,804	2,294,442	58,548,760
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	10/01/2013	16,860,183	-627,318	0	10,921,121	0	27,153,986
TAMPA	G	01/01/2014	502,627,000	-19,495,000	0	186,567,000	17,805,000	687,504,000
TAMPA	PF	10/01/2013	774,728,711	28,319,552	0	142,522,866	54,842,984	1,000,414,113
TARPON SPRINGS	F	10/01/2013	12,628,736	641,326	0	5,167,852	585,183	19,023,097
TARPON SPRINGS	P	10/01/2013	13,308,457	124,447	0	7,572,836	207,387	21,213,127
TAVARES	F	10/01/2013	2,569,480	155,744	0	1,905,392	12,897	4,643,513
TAVARES	P	10/01/2013	4,923,027	171,088	0	3,663,579	0	8,757,694
TEMPLE TERRACE	F	10/01/2013	12,206,831	-36,768	0	4,740,173	607,372	17,517,608
TEMPLE TERRACE	P	10/01/2013	13,472,542	374,193	0	4,819,102	205,836	18,871,673
TEQUESTA	G	10/01/2013	1,654,694	64,621	0	1,072,787	0	2,792,102
TEQUESTA [PF]	F	10/01/2013	4,166,263	-393,207	0	2,418,859	222,564	6,414,479
TEQUESTA [PF]	P	10/01/2013	1,702,224	-241,067	0	988,281	0	2,449,438
TITUSVILLE	G	10/01/2013	36,716,115	-1,572,600	0	9,497,301	2,408,396	47,049,212
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	10/01/2013	11,088,118	732,333	0	4,876,569	0	16,697,020
VENICE	P	10/01/2013	19,995,763	2,263,167	0	6,519,900	334,589	29,113,419
VERO BEACH	F	10/01/2013	4,600,643	341,677	0	2,291,044	0	7,233,364
VERO BEACH	G	10/01/2013	43,748,513	0	0	21,819,373	0	65,567,886
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	10/01/2013	9,165,653	1,653,857	0	3,680,412	0	14,499,922
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

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Assets Equities	Assets Cash&Equiv	Assets Insurance	Assets Fixed Inc	DROP & Share Amount	Total Assets
VOLUSIA COUNTY (VOL)	F	10/01/2012	1,147,427	3,176,009	0	0	0	4,323,436
WAUCHULA	GP	10/01/2012	8,271,642	88,423	0	5,434,848	0	13,794,913
WEST MANATEE FCD	F	10/01/2013	5,483,470	264,173	0	3,102,945	0	8,850,588
WEST MELBOURNE	P	10/01/2013	5,742,400	-72,671	0	3,071,833	246,781	8,988,343
WEST PALM BEACH	F	09/30/2013	117,135,639	-61,709,844	0	38,319,800	70,833,957	164,579,552
WEST PALM BEACH	G	09/30/2013	19,917,001	4,226,703	0	10,203,747	0	34,347,451
WEST PALM BEACH	P	09/30/2013	177,293,725	-70,663,030	0	51,293,189	80,578,806	238,502,690
WILLISTON	G	10/01/2013	2,579,745	-246,159	0	1,671,020	0	4,004,606
WILLISTON	P	10/01/2013	925,177	-37,098	0	599,279	0	1,487,358
WILTON MANORS (VOL)	F	10/01/2013	838,696	-233,302	0	297,715	0	903,109
WILTON MANORS [GP]	G	10/01/2013	9,076,237	-950,355	0	3,221,827	943,908	12,291,617
WILTON MANORS [GP]	P	10/01/2013	9,001,556	-474,494	0	3,183,137	409,322	12,119,521
WINTER GARDEN	G	10/01/2013	14,447,536	1,142,360	0	5,314,033	0	20,903,929
WINTER GARDEN	PF	10/01/2013	18,531,374	2,022,809	0	6,726,586	0	27,280,769
WINTER HAVEN	F	10/01/2013	12,507,166	2,460,296	0	4,346,239	191,533	19,505,234
WINTER HAVEN	G	10/01/2013	32,679,985	2,847,598	1,748,307	9,944,767	964,509	48,185,166
WINTER HAVEN	P	10/01/2013	17,595,332	1,333,007	0	6,072,391	0	25,000,730
WINTER PARK	F	10/01/2013	35,892,541	-1,534,037	0	5,121,309	2,819,434	42,299,247
WINTER PARK	P	10/01/2013	35,663,331	-483,145	0	3,643,816	1,921,177	40,745,179
WINTER SPRINGS	GPF	10/01/2012	19,702,240	605,972	0	6,731,591	0	27,039,803
Grand Totals:	491		21,361,724,139	-136,683,364	8,224,880	7,967,829,130	1,353,206,788	30,554,301,573

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees <i>only</i> • P = Police Officers <i>only</i> • F = Firefighters <i>only</i> • PF = Police Officers and Firefighters <i>only</i> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <i>only</i> • GF = General Employees and Firefighters <i>only</i> • GS = General and Sanitation Employees <i>only</i> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <i>only</i> • ERP = Early Retirement Program
Valuation Date	The month/day/ year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
Market Value of Assets	The market value of assets.
Liability for	
Ret. & Ben.	The actuarially determined present value of benefit liability for retirees, beneficiaries, and those employees who are terminated vested. (Referred to below as "inactives").
EE Contrib	The amount of active employee contributions, including if applicable, accumulated interest. Some plans do not refund all or may refund only a portion of employee contributions.
Actives	The balance of the actuarially determined present value of accrued benefits of current employees.
Total PVAB	The sum of the liabilities for Ret & Ben, EE Contrib and Actives.
FASB 35 Ratio	The percentage ratio of (Market Value of Assets) / (Total PVAB)
Ratio of Assets/ Liabilities	
Inact	Total assets divided by liability for the inactives. If assets are equal to or greater than the liability, "100 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	10/01/2013	N	None	21,214,673	15,763,599	1,531,621	8,309,943	25,605,163	82.9%	100.0%	100.0%	47.2%	
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 SCHOOL BOARD	ERP	07/01/2013	N	After	3,174,419	7,473,352	0	0	7,473,352	42.5%	42.5%	0.0%	0.0%	
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%	
ALTAMONTE SPRINGS	G	10/01/2013	N	None	14,219,695	2,397,332	0	7,744,740	10,142,072	140.2%	100.0%	100.0%	100.0%	
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	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%	
APOPKA	F	10/01/2013	N	After	26,944,984	14,552,260	3,112,358	8,163,426	25,115,511	107.3%	100.0%	100.0%	100.0%	
APOPKA	F	10/01/2012	N	None	23,518,859	12,890,604	2,874,758	7,005,404	22,267,310	105.6%	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	G	10/01/2013	N	After	36,054,592	17,076,849	3,635,888	16,500,296	36,579,891	98.6%	100.0%	100.0%	93.0%	

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	10/01/2012	N	None	31,000,780	15,543,242	3,352,585	13,783,944	32,114,143	96.5%	100.0%	100.0%	87.8%	
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%	
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	P	10/01/2013	N	After	34,680,042	15,894,467	2,704,663	14,322,765	32,921,895	105.3%	100.0%	100.0%	100.0%	
APOPKA	P	10/01/2012	N	None	29,539,001	14,738,984	2,383,635	11,641,766	28,764,385	102.7%	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%	
ARCADIA	G	01/01/2014	N	None	2,224,437	1,293,591	506,195	578,103	2,377,889	93.5%	100.0%	100.0%	73.5%	
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	PF	10/01/2013	Y	None	7,931,927	7,818,398	367,322	901,904	8,670,874	91.5%	100.0%	30.9%	0.0%	
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%	
ATLANTIC BEACH	G	09/30/2013	N	None	13,770,711	8,960,466	1,225,604	5,084,432	15,181,382	90.7%	100.0%	100.0%	70.5%	
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	P	09/30/2013	N	None	7,331,629	7,437,233	405,604	1,794,982	9,438,659	77.7%	98.6%	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
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%	
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%	
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%	
AUBURNDALE	F	10/01/2013	N	None	5,409,011	5,576,628	323,539	1,391,759	6,521,850	82.9%	97.0%	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	G	10/01/2013	N	None	14,874,264	12,099,790	598,247	5,016,970	17,715,007	84.0%	100.0%	100.0%	43.4%	
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	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	10/01/2009	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	P	10/01/2013	N	None	8,376,081	4,933,225	275,514	4,032,834	8,890,990	94.2%	100.0%	100.0%	78.5%	
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%	
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%	
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%	

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
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	P	10/01/2013	N	None	5,880,339	4,990,780	64,085	501,480	5,556,345	105.8%	100.0%	100.0%	100.0%	
AVON PARK	P	10/01/2012	N	None	5,446,214	5,201,796	62,506	421,337	5,685,639	95.8%	100.0%	100.0%	43.2%	
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%	
BAL HARBOUR VILLAGE	G	10/01/2012	N	None	7,921,099	6,405,425	643,747	2,981,519	9,628,450	82.3%	100.0%	100.0%	29.2%	
BAL HARBOUR VILLAGE	G	10/01/2011	N	None	6,736,900	6,151,036	636,316	2,827,824	9,260,564	72.7%	100.0%	92.1%	0.0%	
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	P	10/01/2013	N	None	14,777,697	19,064,686	702,531	1,423,228	19,890,666	74.3%	77.5%	0.0%	0.0%	
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%	
BARTOW	F	10/01/2013	N	None	7,110,904	4,835,755	193,137	2,818,889	7,847,781	90.6%	100.0%	100.0%	73.9%	
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	G	10/01/2013	N	None	17,950,493	10,223,203	2,917,046	6,846,795	19,116,725	93.9%	100.0%	100.0%	70.3%	

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
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%	
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	P	10/01/2013	N	None	14,014,871	9,270,932	577,874	6,349,222	16,178,156	86.6%	100.0%	100.0%	65.6%	
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%	
BAY HARBOR ISLANDS [GP]	G	10/01/2013	N	None	7,284,068	1,912,633	1,340,085	3,377,551	6,630,269	109.9%	100.0%	100.0%	100.0%	
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]	P	10/01/2013	N	After	6,139,895	1,247,260	0	4,945,939	6,193,199	99.1%	100.0%	100.0%	98.9%	
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 MEDICAL CENTER	G	01/01/2014	N	After	97,920,961	108,471,785	0	139,527	108,611,312	90.2%	90.3%	0.0%	0.0%	
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	Y	After	74,887,272	59,132,016	0	28,931,593	88,063,609	85.0%	100.0%	100.0%	54.5%	
BAY MEDICAL CENTER	G	01/01/2010	N	None	74,887,272	59,132,016	0	27,683,868	86,815,884	86.3%	100.0%	100.0%	56.9%	
BELLE GLADE	G	10/01/2013	N	None	14,683,383	6,465,802	1,051,857	3,471,372	10,989,031	133.6%	100.0%	100.0%	100.0%	
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%	

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	10/01/2010	N	None	11,555,442	6,013,247	918,494	2,161,078	9,092,819	127.1%	100.0%	100.0%	100.0%	
BELLE GLADE	G	10/01/2009	N	After	10,914,398	4,896,051	1,230,321	2,666,105	8,792,477	124.1%	100.0%	100.0%	100.0%	
BELLE GLADE (RETIRED)	PF	10/01/2013	N	None	5,473,221	3,184,080	0	0	3,184,080	171.9%	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 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%	
BELLEAIR	P	10/01/2013	N	None	2,494,508	1,293,677	311,661	1,184,587	2,789,925	89.4%	100.0%	100.0%	75.1%	
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%	
BELLEVIEW	P	10/01/2013	N	None	2,750,769	1,994,585	120,571	804,034	2,677,805	102.7%	100.0%	100.0%	79.1%	
BELLEVIEW	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%	
BELLEVIEW	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%	
BELLEVIEW	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%	
BELLEVIEW	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%	
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	10/01/2013	N	None	3,779,552	578,018	37,701	1,520,902	2,136,621	176.9%	100.0%	100.0%	100.0%	
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	10/01/2013	N	None	189,010,635	106,797,718	23,121,481	50,997,122	180,916,321	104.5%	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	PF	10/01/2013	N	After	265,541,664	244,635,796	25,717,354	65,586,846	318,176,286	83.5%	100.0%	81.3%	0.0%	
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 EXECUTIVE	G	10/01/2013	N	None	27,316,943	22,133,611	6,000,045	7,215,499	34,789,303	78.5%	100.0%	86.4%	0.0%	
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	Y	After	17,022,864	10,270,335	7,268,337	8,264,482	25,501,890	66.8%	100.0%	92.9%	0.0%	25501890
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	17,022,864	10,130,110	7,268,337	7,344,388	24,441,571	69.6%	100.0%	94.8%	0.0%	24441571
BOCA RATON EXECUTIVE	G	10/01/2009	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 HOUSING	G	10/01/2013	N	After	2,244,979	392,450	274,635	770,304	1,437,389	156.2%	100.0%	100.0%	100.0%	
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	10/01/2013	N	None	41,944,695	42,739,824	2,769,077	11,183,605	55,655,486	75.4%	98.1%	0.0%	0.0%	
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%	

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	10/01/2009	N	None	22,558,809	12,646,167	3,008,709	17,657,147	33,312,023	67.7%	100.0%	100.0%	39.1%	
BONITA SPRINGS FCD	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%	
BOYNTON BEACH	F	10/01/2013	N	After	58,604,435	71,925,848	7,626,681	17,018,879	88,311,151	66.4%	81.5%	0.0%	0.0%	
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	G	10/01/2013	N	After	111,629,480	92,161,902	12,360,805	37,526,049	135,554,496	82.4%	100.0%	100.0%	18.9%	
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	P	10/01/2013	N	After	58,900,850	64,738,925	6,247,797	21,174,478	84,102,687	70.0%	91.0%	0.0%	0.0%	
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%	
BRADENTON	F	10/01/2013	N	None	36,690,182	26,529,084	2,607,581	10,514,683	38,607,251	95.0%	100.0%	100.0%	71.8%	
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	P	10/01/2013	N	None	56,952,435	40,607,893	2,809,173	13,020,037	55,795,457	102.1%	100.0%	100.0%	100.0%	
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%	
BROOKSVILLE	F	10/01/2013	N	None	5,189,272	5,206,458	133,297	1,038,750	6,110,871	84.9%	99.7%	0.0%	0.0%	
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	P	10/01/2013	N	None	4,293,567	243,049	55,339	1,985,743	2,284,131	188.0%	100.0%	100.0%	100.0%	
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%	
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%	
BUSHNELL	G	10/01/2013	Y	After	1,769,071	233,198	0	970,728	1,203,926	146.9%	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	10/01/2010	N	After	959,775	128,847	0	436,517	565,364	169.8%	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	P	10/01/2011	N	None	939,218	52,140	22,838	853,183	928,161	101.2%	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
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%	
CAPE CORAL	F	10/01/2013	N	None	108,700,657	103,562,561	7,685,462	33,376,256	138,041,748	78.7%	100.0%	66.9%	0.0%	
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	G	10/01/2013	N	None	161,659,715	150,660,974	23,185,072	33,442,991	200,543,395	80.6%	100.0%	47.4%	0.0%	
CAPE CORAL	G	10/01/2012	Y	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	10/01/2012	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	Y	After	110,755,138	107,933,607	21,406,847	26,471,017	153,842,876	72.0%	100.0%	13.2%	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	P	10/01/2013	N	None	105,697,993	87,498,059	8,643,652	27,055,955	119,130,275	88.7%	100.0%	100.0%	35.3%	
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%	
CASSELBERRY	PF	10/01/2013	N	None	14,273,700	1,205,317	307,759	5,427,941	6,941,017	205.6%	100.0%	100.0%	100.0%	
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%	

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	01/01/2014	N	After	5,008,891	4,513,458	0	0	4,513,458	111.0%	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	01/01/2014	N	None	846,966,929	502,965,480	57,394,630	195,195,661	755,555,771	112.1%	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%	
CLERMONT	F	10/01/2012	N	None	5,898,932	157,065	0	2,713,995	2,871,060	205.5%	100.0%	100.0%	100.0%	
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	10/01/2013	N	None	9,372,895	6,143,379	0	4,827,479	10,970,858	85.4%	100.0%	100.0%	66.9%	
CLEWISTON	G	10/01/2012	Y	After	8,267,261	6,097,707	0	4,792,557	10,890,264	75.9%	100.0%	100.0%	45.3%	
CLEWISTON	G	10/01/2011	N	After	7,214,934	5,412,162	0	3,937,811	9,349,973	77.2%	100.0%	100.0%	45.8%	
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%	
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%	

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	10/01/2010	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	G	10/01/2013	N	After	12,272,550	13,782,300	207,130	1,992,540	15,981,970	76.8%	89.0%	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	10/01/2012	Y	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	P	10/01/2013	N	None	23,180,666	16,701,506	1,591,621	4,994,212	22,593,931	102.6%	100.0%	100.0%	97.9%	
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 BEACH	F	10/01/2013	N	None	9,464,080	8,025,880	600,411	2,725,382	11,043,891	85.7%	100.0%	100.0%	30.7%	
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	G	10/01/2012	N	After	17,541,376	8,184,023	2,019,060	7,299,833	17,502,916	100.2%	100.0%	100.0%	100.0%	
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	P	10/01/2013	N	None	9,588,864	8,075,541	784,212	3,868,126	12,727,879	75.3%	100.0%	100.0%	18.8%	
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%	

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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 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%	
COOPER CITY	F	10/01/2013	N	After	18,837,985	23,689,982	494,583	2,611,303	23,895,078	78.8%	79.5%	0.0%	0.0%	
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	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	P	10/01/2013	N	None	22,699,977	26,692,249	873,014	1,891,663	27,415,793	82.8%	85.0%	0.0%	0.0%	
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 - 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	10/01/2011	N	After	2,093,552	3,258,064	323,061	823,892	4,405,017	47.5%	64.3%	0.0%	0.0%	
CORAL GABLES	GPF	10/01/2013	N	None	280,477,949	421,614,770	15,542,219	84,085,279	490,585,753	57.2%	66.5%	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 SPRINGS	F	10/01/2013	N	After	53,709,262	7,089,732	9,672,128	22,553,157	38,112,100	140.9%	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
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%	
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	G	10/01/2013	N	After	7,208,530	6,477,842	698,815	1,318,147	8,494,804	84.9%	100.0%	100.0%	2.4%	
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	P	10/01/2013	N	None	145,104,579	131,801,992	14,307,929	46,995,220	185,168,640	78.4%	100.0%	93.0%	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%	
CRESCENT CITY	F	10/01/2012	N	After	430,272	157,323	10,162	20,270	187,755	229.2%	100.0%	100.0%	100.0%	
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	10/01/2012	N	After	687,553	447,626	76,022	174,827	698,475	98.4%	100.0%	100.0%	93.8%	
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	10/01/2013	N	None	14,187,452	5,297,142	1,706,367	5,610,916	12,569,380	112.9%	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	PF	10/01/2013	N	None	14,937,512	4,016,950	1,745,840	5,224,328	10,609,924	140.8%	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
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%	
DADE CITY	F	10/01/2013	N	After	5,073,814	3,191,726	48,799	2,030,263	5,270,788	96.3%	100.0%	100.0%	90.3%	
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	P	10/01/2013	N	After	7,212,487	3,698,050	80,768	2,088,642	5,822,795	123.9%	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%	
DANIA BEACH	G	10/01/2013	N	After	17,877,707	19,854,899	2,750,926	1,985,659	23,632,200	75.6%	90.0%	0.0%	0.0%	
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 [PF]	F	10/01/2013	N	After	29,212,645	27,349,309	7,454,054	10,712,255	44,544,325	65.6%	100.0%	25.0%	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]	P	10/01/2013	N	After	3,744,273	7,370,460	0	0	7,370,460	50.8%	50.8%	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
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%	
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	P	10/01/2013	N	None	100,837,063	67,592,425	0	44,803,144	106,841,238	94.4%	100.0%	100.0%	74.2%	
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 - GENERAL & MGMT	G	10/01/2013	N	After	41,038,026	18,008,486	0	16,169,152	34,118,608	120.3%	100.0%	100.0%	100.0%	
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%	
DAYTONA BEACH	PF	10/01/2013	N	None	157,052,293	155,069,560	16,508,000	23,508,245	193,732,779	81.1%	100.0%	12.0%	0.0%	
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%	
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%	

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	10/01/2010	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%	
DEERFIELD BEACH	G	10/01/2012	N	None	56,216,505	58,701,232	735,525	1,869,734	61,306,491	91.7%	95.8%	0.0%	0.0%	
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	P	10/01/2013	N	After	38,065,837	52,185,457	0	0	52,185,457	72.9%	72.9%	0.0%	0.0%	
DEERFIELD BEACH	P	10/01/2012	N	After	35,771,018	51,877,214	0	0	51,877,214	69.0%	69.0%	0.0%	0.0%	
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%	
DELAND	F	10/01/2013	N	None	11,238,821	5,356,259	807,357	3,624,966	9,788,582	114.8%	100.0%	100.0%	100.0%	
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	G	10/01/2013	N	None	27,159,665	20,219,733	3,135,122	5,264,868	28,619,723	94.9%	100.0%	100.0%	72.3%	
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	P	10/01/2013	N	After	18,713,299	19,141,582	1,289,981	4,402,485	24,166,464	77.4%	97.8%	0.0%	0.0%	
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%	

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	10/01/2013	N	After	102,484,189	61,933,402	5,091,361	30,116,040	92,939,571	110.3%	100.0%	100.0%	100.0%	
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%	
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	PF	10/01/2013	N	After	140,085,504	156,092,247	8,913,298	36,624,401	184,472,786	75.9%	89.7%	0.0%	0.0%	
DELRAY BEACH	PF	10/01/2012	Y	After	126,995,471	147,916,289	7,982,317	32,889,482	174,260,008	72.9%	85.9%	0.0%	0.0%	
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%	
DELTONA	F	10/01/2013	N	None	17,519,560	7,373,933	2,884,959	7,965,725	18,224,617	96.1%	100.0%	100.0%	91.1%	
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%	
DESTIN FCD	F	10/01/2013	N	None	11,904,324	10,677,525	1,237,578	6,813,449	18,520,003	64.3%	100.0%	99.1%	0.0%	
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%	
DUNEDIN	F	10/01/2013	N	None	22,397,685	11,371,019	1,611,844	6,393,023	19,375,886	115.6%	100.0%	100.0%	100.0%	
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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
DUNEDIN	F	10/01/2009	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%	
DUNNELLO	PF	10/01/2013	N	After	1,632,551	219,266	0	523,309	742,575	219.8%	100.0%	100.0%	100.0%	
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	10/01/2013	N	None	10,432,312	5,322,402	1,577,153	4,792,947	11,558,638	90.3%	100.0%	100.0%	73.7%	
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 NAPLES FCD	F	10/01/2013	N	None	17,002,054	2,068,365	277,979	6,276,333	8,622,677	197.2%	100.0%	100.0%	100.0%	
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 NICEVILLE FCD	F	10/01/2012	N	After	391,157	5,755	62,616	118,194	186,565	209.7%	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	10/01/2012	N	After	1,007,678	0	150,168	189,602	339,770	296.6%	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	10/01/2013	N	None	8,418,701	3,308,033	897,556	2,898,554	7,104,143	118.5%	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%	

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	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	G	10/01/2013	N	None	12,030,937	14,659,606	124,805	2,127,226	16,911,637	71.1%	82.1%	0.0%	0.0%	
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%	
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	P	10/01/2013	N	None	7,205,967	8,587,543	360,638	1,463,509	10,216,262	70.5%	83.9%	0.0%	0.0%	
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	10/01/2012	Y	After	6,340,304	8,543,662	318,812	1,206,513	9,963,723	63.6%	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%	
ENGLEWOOD AREA FCD	F	10/01/2013	N	None	17,658,377	14,246,207	1,864,994	7,910,574	23,507,288	75.1%	100.0%	100.0%	19.6%	
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	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	10/01/2010	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	10/01/2009	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 WATER DISTRICT	G	10/01/2013	N	None	599,836	659,472	0	0	659,472	91.0%	91.0%	0.0%	0.0%	
ENGLEWOOD WATER DISTRICT	G	10/01/2012	N	None	542,056	669,050	0	0	669,050	81.0%	81.0%	0.0%	0.0%	
ENGLEWOOD WATER DISTRICT	G	10/01/2011	Y	After	465,353	709,427	0	0	709,427	65.6%	65.6%	0.0%	0.0%	
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%	
ESTERO FCD	F	10/01/2013	Y	After	13,266,930	1,422,299	864,250	7,457,585	9,744,134	136.2%	100.0%	100.0%	100.0%	
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%	

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
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%	
EUSTIS	F	10/01/2013	N	None	6,404,957	4,714,743	267,964	2,274,878	7,257,585	88.3%	100.0%	100.0%	62.5%	
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	P	10/01/2013	N	After	13,627,487	7,312,941	574,272	7,154,043	15,041,256	90.6%	100.0%	100.0%	80.2%	
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%	
FERNANDINA BEACH	G	10/01/2013	N	None	13,999,720	15,817,000	2,071,670	3,265,061	20,240,910	69.2%	88.5%	0.0%	0.0%	
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	PF	10/01/2013	N	None	16,546,022	16,182,942	1,644,791	5,352,318	22,499,790	73.5%	100.0%	22.1%	0.0%	
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%	
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%	

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
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 - 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%	
FORT LAUDERDALE	G	09/30/2013	N	After	549,873,979	369,567,300	34,770,268	125,450,518	527,819,067	104.2%	100.0%	100.0%	100.0%	
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	PF	10/01/2013	N	None	744,349,632	520,434,495	45,957,894	160,379,764	726,772,153	102.4%	100.0%	100.0%	100.0%	
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 MEADE [GPF]	F	10/01/2013	N	None	352,058	263,959	0	85,387	349,346	100.8%	100.0%	100.0%	100.0%	
FORT MEADE [GPF]	F	10/01/2012	N	None	326,025	260,886	0	79,259	340,145	95.8%	100.0%	100.0%	82.2%	
FORT MEADE [GPF]	F	10/01/2011	N	None	291,033	276,023	0	72,856	348,879	83.4%	100.0%	100.0%	20.6%	
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]	G	10/01/2013	N	None	4,008,557	3,118,800	0	991,404	4,092,980	97.9%	100.0%	100.0%	89.7%	
FORT MEADE [GPF]	G	10/01/2012	N	None	3,561,241	2,582,729	0	1,395,491	3,978,220	89.5%	100.0%	100.0%	70.1%	
FORT MEADE [GPF]	G	10/01/2011	N	None	3,092,635	2,406,673	0	1,363,017	3,769,690	82.0%	100.0%	100.0%	50.3%	
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]	P	10/01/2013	N	None	1,287,090	1,393,481	0	0	1,393,481	92.4%	92.4%	0.0%	0.0%	
FORT MEADE [GPF]	P	10/01/2012	N	None	1,191,003	1,483,864	0	0	1,483,864	80.3%	80.3%	0.0%	0.0%	
FORT MEADE [GPF]	P	10/01/2011	N	None	1,096,135	1,522,133	0	0	1,522,133	72.0%	72.0%	0.0%	0.0%	
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 MYERS	F	10/01/2013	N	After	59,338,852	70,021,258	4,968,422	18,405,585	89,284,759	66.5%	84.7%	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
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	G	10/01/2013	N	After	82,106,488	84,520,068	6,577,861	34,073,025	123,955,384	66.2%	97.1%	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%	
FORT MYERS	P	10/01/2013	N	None	82,922,530	109,112,951	7,579,500	16,405,838	132,396,889	62.6%	76.0%	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 PIERCE [G, P, UTIL]	G	09/30/2013	N	None	51,385,908	36,574,000	4,187,000	7,671,000	48,432,000	106.1%	100.0%	100.0%	100.0%	
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]	P	09/30/2013	N	None	44,096,921	26,282,000	3,486,000	11,094,000	40,862,000	107.9%	100.0%	100.0%	100.0%	
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 SUPP	P	09/30/2013	N	None	10,885,121	3,547,161	2,211,414	3,690,695	9,288,997	117.2%	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
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 UTILITIES [G, P, UTIL]	G	09/30/2013	N	None	64,684,669	51,581,000	0	0	51,581,000	125.4%	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%	
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 WALTON BEACH	F	10/01/2013	N	None	12,501,663	11,689,450	979,976	3,299,557	15,968,983	78.3%	100.0%	82.9%	0.0%	
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	G	10/01/2013	N	After	37,122,638	28,540,670	2,693,157	8,154,681	39,388,508	94.2%	100.0%	100.0%	72.2%	
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	P	10/01/2013	Y	After	19,156,156	18,316,927	815,720	3,758,636	22,891,283	83.7%	100.0%	100.0%	0.6%	
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%	
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	P	10/01/2013	N	After	3,290,010	2,217,822	21,923	1,440,237	3,679,982	89.4%	100.0%	100.0%	72.9%	

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
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%	
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	10/01/2012	N	None	265,874,748	294,451,783	29,281,389	51,407,739	368,809,775	72.1%	90.3%	0.0%	0.0%	
GAINESVILLE	G	10/01/2011	N	None	226,630,947	269,551,812	29,633,541	64,205,801	357,518,650	63.4%	84.1%	0.0%	0.0%	
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	PF	10/01/2012	N	None	171,829,936	150,008,781	14,303,114	43,975,716	205,259,629	83.7%	100.0%	100.0%	17.1%	
GAINESVILLE	PF	10/01/2011	Y	None	147,061,786	135,283,007	14,154,770	44,380,889	191,653,867	76.7%	100.0%	83.2%	0.0%	
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 - DISABILITY	G	10/01/2012	N	After	6,673,712	1,890,045	0	2,181,178	4,071,223	163.9%	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	10/01/2012	N	None	2,089,415	660,673	255,245	1,147,757	2,063,675	101.2%	100.0%	100.0%	100.0%	
GOLDEN BEACH [GP]	G	10/01/2011	N	None	1,778,650	674,402	225,755	1,059,926	1,960,083	90.7%	100.0%	100.0%	82.9%	
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]	P	10/01/2012	N	None	3,350,237	1,895,627	313,756	1,165,098	3,374,481	99.3%	100.0%	100.0%	97.9%	
GOLDEN BEACH [GP]	P	10/01/2011	N	None	2,667,496	1,904,859	253,273	996,952	3,155,084	84.5%	100.0%	100.0%	51.1%	
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%	
GREEN COVE SPRINGS	P	10/01/2013	N	After	2,916,857	274,849	0	1,413,459	1,688,308	172.8%	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
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	10/01/2013	N	None	17,308,555	1,836,965	0	8,278,356	10,115,321	171.1%	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%	
GULF BREEZE	P	10/01/2013	N	After	3,314,601	892,159	0	1,551,080	2,443,239	135.7%	100.0%	100.0%	100.0%	
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	10/01/2013	N	None	2,858,633	1,286,575	319,982	744,660	2,351,217	121.6%	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	G	10/01/2013	N	None	12,575,496	5,721,618	258,510	4,325,449	10,305,577	122.0%	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	N	None	9,085,845	4,281,383	3,323,185	135,813	7,740,381	117.4%	100.0%	100.0%	100.0%	
GULFPORT	G	10/01/2009	Y	None	9,085,845	4,237,329	44,054	3,458,998	7,740,381	117.4%	100.0%	100.0%	100.0%	
GULFPORT	P	10/01/2013	N	After	7,600,636	4,744,942	963,442	1,104,236	6,812,620	111.6%	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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
GULFPORT	P	10/01/2011	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%	
HAINES CITY	F	10/01/2013	N	After	4,510,577	5,322,520	422,665	708,955	6,454,140	69.9%	84.7%	0.0%	0.0%	
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	G	10/01/2013	N	None	14,775,846	9,756,072	1,299,037	4,281,104	15,336,213	96.3%	100.0%	100.0%	86.9%	
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%	
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	P	10/01/2013	N	None	7,091,751	4,668,607	1,207,840	1,970,264	7,846,711	90.4%	100.0%	100.0%	61.7%	
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%	
HALIFAX HOSPITAL	G	10/01/2013	N	None	207,198,740	205,553,327	0	125,513,648	331,066,975	62.6%	100.0%	100.0%	1.3%	
HALIFAX HOSPITAL	G	10/01/2012	N	After	219,087,867	197,095,978	0	107,809,962	304,905,940	71.9%	100.0%	100.0%	20.4%	
HALIFAX HOSPITAL	G	10/01/2011	N	After	174,605,138	201,568,858	0	109,798,904	311,367,762	56.1%	86.6%	0.0%	0.0%	
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%	
HALLANDALE BEACH	G	10/01/2013	N	None	42,089,387	27,873,699	3,219,292	17,776,801	48,201,030	87.3%	100.0%	100.0%	61.9%	
HALLANDALE BEACH	G	10/01/2012	N	After	37,429,234	25,515,827	3,091,707	17,819,776	46,052,116	81.3%	100.0%	100.0%	49.5%	

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
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	PF	10/01/2013	N	None	98,047,425	133,064,103	9,427,802	16,865,466	138,791,941	70.6%	73.7%	0.0%	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 PM	G	10/01/2013	N	None	13,414,496	10,484,266	995,430	5,138,999	15,467,296	86.7%	100.0%	100.0%	37.6%	
HALLANDALE BEACH PM	G	10/01/2012	N	After	11,822,190	10,357,029	904,446	4,977,517	15,251,081	77.5%	100.0%	100.0%	11.3%	
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 (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	10/01/2012	N	After	738,133	12,253	2,060	23,850	38,163	1934.2%	100.0%	100.0%	100.0%	
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	10/01/2012	N	After	518,259,961	499,643,428	62,883,437	137,875,370	692,471,933	74.8%	100.0%	29.6%	0.0%	
HIALEAH	GPF	10/01/2011	N	After	458,164,049	477,359,176	63,190,178	136,298,034	671,542,738	68.2%	96.0%	0.0%	0.0%	
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 - 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%	

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
HIALEAH GARDENS	P	10/01/2013	N	None	12,400,433	8,867,757	739,323	3,908,152	12,634,464	98.1%	100.0%	100.0%	71.5%	
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%	
HILLSBOROUGH COUNTY	ERP	07/01/2012	N	None	14,313,623	27,770,427	0	0	27,770,427	51.5%	51.5%	0.0%	0.0%	
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%	
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%	
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	P	10/01/2013	N	None	8,075,016	8,246,968	456,050	1,587,491	9,946,289	81.2%	97.9%	0.0%	0.0%	
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%	
HOLLYWOOD	F	10/01/2013	N	After	113,766,731	266,291,861	9,283,442	33,042,862	233,330,803	48.8%	42.7%	0.0%	0.0%	
HOLLYWOOD	F	10/01/2012	N	After	101,139,676	251,030,651	8,448,953	27,654,464	215,522,385	46.9%	40.3%	0.0%	0.0%	
HOLLYWOOD	F	10/01/2011	N	After	84,073,922	243,169,176	7,982,196	29,788,650	213,090,575	39.5%	34.6%	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	G	10/01/2012	N	None	217,525,372	321,147,569	20,862,974	53,079,349	381,537,883	57.0%	67.7%	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
HOLLYWOOD	G	10/01/2011	N	None	189,466,206	308,958,355	21,296,067	53,253,893	371,994,903	50.9%	61.3%	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	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%	
HOLMES BEACH	P	10/01/2013	Y	None	6,839,803	5,377,036	200,185	753,853	6,233,988	109.7%	100.0%	100.0%	100.0%	
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%	
HOMESTEAD	F	01/01/2014	N	None	7,636,163	7,814,141	0	0	7,814,141	97.7%	97.7%	0.0%	0.0%	
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%	
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	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 - 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%	

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 - 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 - Old Elected	G	01/01/2013	N	After	2,100,700	2,007,867	0	752,313	2,760,180	76.1%	100.0%	100.0%	12.3%	
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	10/01/2013	N	None	1,118,832	599,926	174,804	601,255	1,375,985	81.3%	100.0%	100.0%	57.2%	
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	PF	10/01/2013	N	None	6,006,569	2,772,033	428,846	2,661,816	5,862,695	102.5%	100.0%	100.0%	100.0%	
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%	
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%	
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 (SUPP)	P	10/01/2013	N	After	96,065	116,256	0	100,193	216,449	44.4%	82.6%	0.0%	0.0%	
INDIAN RIVER SHORES	G	10/01/2013	N	After	422,700	508,379	0	114,478	622,857	67.9%	83.1%	0.0%	0.0%	
INDIAN RIVER SHORES	G	10/01/2012	Y	After	339,952	489,143	0	70,232	559,375	60.8%	69.5%	0.0%	0.0%	
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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
INDIAN RIVER SHORES	PF	10/01/2013	N	After	10,280,659	8,406,447	454,877	1,723,495	10,584,819	97.1%	100.0%	100.0%	82.4%	
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	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	10/01/2009	N	None	4,555,912	1,277,457	0	121,806	1,399,263	325.6%	100.0%	100.0%	100.0%	
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%	
JACKSON MEMORIAL HOSPITAL	G	01/01/2013	N	None	473,354,585	108,317,796	0	235,680,884	343,998,680	137.6%	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%	
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	10/01/2011	Y	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	Y	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	10/01/2010	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	G	10/01/2012	Y	After	1,558,645,000	1,615,854,771	182,808,921	465,989,126	2,264,652,818	68.8%	96.5%	0.0%	0.0%	
JACKSONVILLE	G	10/01/2011	Y	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	10/01/2011	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	Y	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	10/01/2010	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	PF	10/01/2013	N	None	1,045,531,488	2,139,000,381	87,316,500	475,299,602	2,454,181,974	42.6%	48.9%	0.0%	0.0%	
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 - 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	10/01/2013	N	None	10,064,825	7,237,068	1,440,000	2,494,864	11,138,864	90.4%	100.0%	100.0%	55.6%	
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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
JACKSONVILLE BEACH	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	G	10/01/2013	N	After	47,023,784	34,529,009	8,682,000	9,027,000	51,452,000	91.4%	100.0%	100.0%	42.2%	
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	P	10/01/2013	N	None	18,210,225	12,153,763	2,518,000	4,426,000	19,097,763	95.4%	100.0%	100.0%	79.9%	
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 PF SENIOR STAFF	G	10/01/2013	N	None	3,918,906	1,775,800	0	1,922,963	3,698,763	106.0%	100.0%	100.0%	100.0%	
JACKSONVILLE PF SENIOR STAFF	G	10/01/2012	N	None	3,423,706	1,755,003	0	1,445,090	3,200,093	107.0%	100.0%	100.0%	100.0%	
JUPITER	P	10/01/2013	N	None	49,168,223	33,883,716	5,568,361	16,770,594	54,705,526	89.9%	100.0%	100.0%	57.9%	
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%	
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 ISLAND	GPF	10/01/2013	N	None	10,471,163	8,369,149	0	4,355,273	12,724,422	82.3%	100.0%	100.0%	48.3%	
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	N	After	8,113,422	6,060,490	0	4,728,040	10,788,530	75.2%	100.0%	100.0%	43.4%	

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
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%	
KEY BISCAYNE	PF	10/01/2013	N	After	23,334,802	7,646,534	5,665,647	12,004,148	25,094,398	93.0%	100.0%	100.0%	83.5%	
KEY BISCAYNE	PF	10/01/2012	Y	After	19,233,967	3,903,182	5,874,519	11,818,489	21,456,642	89.6%	100.0%	100.0%	80.0%	
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 WEST	G	10/01/2012	N	None	39,746,668	23,386,647	3,779,555	7,424,516	34,003,524	116.9%	100.0%	100.0%	100.0%	
KEY WEST	G	10/01/2011	N	After	35,519,181	22,376,932	3,592,131	7,360,409	32,879,695	108.0%	100.0%	100.0%	100.0%	
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	PF	10/01/2013	N	None	64,920,380	54,840,333	5,610,710	23,483,611	76,997,237	84.3%	100.0%	100.0%	19.0%	
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	10/01/2012	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	10/01/2011	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 HOUSING	G	01/01/2014	N	None	6,263,882	3,954,986	0	3,502,141	7,068,984	88.6%	100.0%	100.0%	65.9%	
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%	
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 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%	

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 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%	
KISSIMMEE	F	10/01/2013	N	None	30,826,348	30,758,066	386,242	9,925,598	37,642,472	81.9%	100.0%	17.7%	0.0%	
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	G	10/01/2013	N	After	83,496,169	43,453,303	6,396,978	37,926,635	86,411,967	96.6%	100.0%	100.0%	88.7%	
KISSIMMEE	G	10/01/2012	N	None	74,361,465	38,933,204	5,909,722	32,654,985	76,502,025	97.2%	100.0%	100.0%	90.4%	
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	P	10/01/2013	N	None	46,665,984	30,706,695	2,403,172	14,930,320	47,644,356	97.9%	100.0%	100.0%	90.8%	
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 UTILITY AUTHORITY	G	10/01/2013	N	None	60,349,517	40,839,995	1,782,011	26,973,346	67,543,374	89.3%	100.0%	100.0%	65.7%	
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%	
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%	
LABELLE	F	10/01/2011	N	None	340,194	4,237	0	154,899	159,136	213.8%	100.0%	100.0%	100.0%	
LADY LAKE	P	10/01/2013	N	None	5,558,335	2,248,174	448,285	1,453,954	4,150,413	133.9%	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%	

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
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%	
LAKE ALFRED	G	10/01/2013	N	After	3,578,211	2,525,432	241,425	641,612	3,408,469	105.0%	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	PF	10/01/2013	N	After	2,702,765	636,819	261,881	1,270,298	2,168,998	124.6%	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 CITY	F	10/01/2012	N	None	6,365,119	3,775,012	508,060	3,111,463	7,164,694	88.8%	100.0%	100.0%	66.9%	
LAKE CITY	F	10/01/2011	N	None	5,411,720	3,720,439	500,580	2,695,231	6,759,888	80.1%	100.0%	100.0%	44.2%	
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	G	10/01/2012	N	None	13,541,938	11,725,288	326,375	6,107,828	18,064,722	75.0%	100.0%	100.0%	24.4%	
LAKE CITY	G	10/01/2011	N	After	10,789,890	10,460,813	328,903	5,915,750	16,519,420	65.3%	100.0%	100.0%	0.0%	
LAKE CITY	G	10/01/2010	N	After	11,035,102	8,686,544	337,044	6,097,958	14,833,653	74.4%	100.0%	100.0%	33.0%	
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	P	10/01/2013	N	None	11,326,630	6,907,282	530,863	2,424,698	9,829,541	115.2%	100.0%	100.0%	100.0%	
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%	

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 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 MARY	F	10/01/2013	N	After	10,967,923	5,581,128	1,353,262	4,016,513	10,574,766	103.7%	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	P	10/01/2013	N	None	14,108,691	6,421,096	908,557	4,682,809	12,012,462	117.5%	100.0%	100.0%	100.0%	
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 PARK (RETIRED)	P	10/01/2013	N	After	1,423,896	1,547,924	0	0	1,547,924	92.0%	92.0%	0.0%	0.0%	
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	10/01/2013	N	None	6,750,265	7,687,729	512,793	1,326,991	8,820,920	76.5%	87.8%	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	Y	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	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	10/01/2010	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	G	10/01/2013	N	None	8,339,920	4,743,689	946,358	1,805,177	7,313,114	114.0%	100.0%	100.0%	100.0%	
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%	

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	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	P	10/01/2013	N	None	12,197,361	8,410,635	822,561	2,859,117	12,000,042	101.6%	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	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	10/01/2011	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	10/01/2010	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 WORTH	F	10/01/2013	N	After	23,628,056	50,856,100	837,406	2,997,394	43,016,283	54.9%	46.5%	0.0%	0.0%	
LAKE WORTH	F	10/01/2012	N	After	21,237,775	49,043,778	821,879	3,011,897	43,034,898	49.4%	43.3%	0.0%	0.0%	
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	G	10/01/2013	N	After	60,605,308	91,287,020	5,259,928	8,383,938	100,491,660	60.3%	66.4%	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	P	10/01/2013	N	After	29,726,346	45,855,582	854,956	3,683,631	49,573,536	60.0%	64.8%	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%	
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%	
LAKELAND	F	10/01/2013	N	None	78,659,283	46,462,676	9,571,644	19,050,119	73,307,842	107.3%	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
LAKELAND	F	10/01/2012	N	None	69,479,275	34,653,980	10,126,143	26,445,108	70,544,087	98.5%	100.0%	100.0%	93.4%	
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	G	10/01/2013	N	None	460,555,368	354,396,506	57,334,809	154,893,799	551,426,536	83.5%	100.0%	100.0%	31.5%	
LAKELAND	G	10/01/2012	N	None	473,601,902	364,017,835	62,170,832	178,433,770	591,682,022	80.0%	100.0%	100.0%	26.6%	
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	P	10/01/2013	N	None	98,362,157	75,807,889	12,878,957	27,017,252	114,625,171	85.8%	100.0%	100.0%	35.8%	
LAKELAND	P	10/01/2012	N	None	89,636,911	68,108,859	12,812,062	29,866,494	109,530,081	81.8%	100.0%	100.0%	29.2%	
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%	
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	P	10/01/2012	N	After	8,421,163	3,610,327	834,017	3,790,131	8,234,475	102.3%	100.0%	100.0%	100.0%	
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%	
LARGO	PF	10/01/2013	N	None	105,158,059	99,550,021	6,130,053	30,060,365	127,065,590	82.8%	100.0%	91.5%	0.0%	
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%	

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
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%	
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	G	10/01/2013	N	After	18,256,716	14,957,884	0	7,923,947	22,487,767	81.2%	100.0%	100.0%	41.6%	
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	P	10/01/2013	N	None	42,296,060	13,047,429	7,342,525	27,127,833	47,341,679	89.3%	100.0%	100.0%	80.8%	
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 (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%	
LEESBURG	F	10/01/2013	N	None	14,867,938	7,372,411	1,857,334	6,112,131	14,880,046	99.9%	100.0%	100.0%	92.2%	
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	G	10/01/2013	N	None	32,983,623	26,324,918	20,102	12,280,191	38,625,211	85.4%	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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
LEESBURG	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	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%	
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%	
LIVE OAK	F	10/01/2012	N	None	1,837,463	2,121,590	0	0	2,121,590	86.6%	86.6%	0.0%	0.0%	
LIVE OAK	F	10/01/2011	N	After	1,643,979	1,409,581	50,078	673,937	2,133,596	77.1%	100.0%	100.0%	27.3%	
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	10/01/2013	N	None	14,518,335	24,427,210	896,585	1,650,657	26,829,387	54.1%	59.4%	0.0%	0.0%	
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%	
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	G	10/01/2013	Y	After	9,461,931	11,783,821	758,403	2,142,758	14,585,618	64.9%	80.3%	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	P	10/01/2013	N	None	6,540,649	9,436,857	524,574	1,661,083	11,330,814	57.7%	69.3%	0.0%	0.0%	
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%	

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	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%	
LONGWOOD	PF	10/01/2013	N	After	9,741,626	3,069,283	0	3,877,894	6,947,177	140.2%	100.0%	100.0%	100.0%	
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%	
LYNN HAVEN	F	10/01/2013	N	None	4,522,113	1,422,179	282,512	1,448,162	3,152,853	143.4%	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	G	10/01/2013	N	None	12,439,292	4,387,947	1,331,729	7,430,125	12,612,122	98.6%	100.0%	100.0%	90.4%	
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%	
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	P	10/01/2013	N	None	6,410,930	2,717,679	356,772	1,999,295	5,040,894	127.2%	100.0%	100.0%	100.0%	
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%	
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%	

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
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	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%	
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%	
MARATHON	F	10/01/2012	N	None	3,967,391	17,660	0	1,248,854	1,266,514	313.3%	100.0%	100.0%	100.0%	
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%	
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%	
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	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	10/01/2011	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	10/01/2010	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%	
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	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%	

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
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%	
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 - GENERAL + ELECTED	G	10/01/2013	N	None	14,352,960	10,630,298	0	5,629,604	16,259,902	88.3%	100.0%	100.0%	66.1%	
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%	
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%	
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	G	10/01/2013	N	After	6,357,748	3,845,695	25,447	896,396	4,595,107	138.4%	100.0%	100.0%	100.0%	
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	P	10/01/2013	N	None	59,631,858	58,327,927	3,468,629	14,509,494	73,726,370	80.9%	100.0%	37.6%	0.0%	
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 - SPECIAL RISK	G	10/01/2013	N	After	781,873	174,040	0	454,688	628,728	124.4%	100.0%	100.0%	100.0%	
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%	

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 - 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 BEACH	P	10/01/2013	N	None	2,353,599	2,433,409	122,483	413,414	2,969,306	79.3%	96.7%	0.0%	0.0%	
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%	
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	10/01/2010	N	None	1,779,123	2,508,871	67,498	112,958	2,689,327	66.2%	70.9%	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%	
MIAMI	GS	10/01/2013	N	After	590,384,170	739,487,758	0	76,417,684	815,905,442	72.4%	79.8%	0.0%	0.0%	
MIAMI	GS	10/01/2012	N	After	566,197,533	741,277,894	64,770,972	7,937,955	813,986,821	69.6%	76.4%	0.0%	0.0%	
MIAMI	GS	10/01/2011	N	After	517,904,877	745,868,657	55,666,384	3,814,891	805,349,932	64.3%	69.4%	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	PF	10/01/2012	N	None	1,075,059,846	1,381,463,924	0	157,713,278	1,539,177,202	69.8%	77.8%	0.0%	0.0%	
MIAMI	PF	10/01/2011	N	After	987,110,729	1,377,616,763	66,927,000	123,779,347	1,568,323,110	62.9%	71.7%	0.0%	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 - COLA (RETIRED)	PF	10/01/2012	N	None	350,307,705	278,206,378	0	0	278,206,378	125.9%	100.0%	100.0%	100.0%	
MIAMI - COLA (RETIRED)	PF	10/01/2011	N	None	310,033,968	269,123,251	0	0	269,123,251	115.2%	100.0%	100.0%	100.0%	
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 - 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 - EXCESS	GS	10/01/2012	N	After	0	6,280,868	0	0	6,280,868	.0%	0.0%	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
MIAMI - EXCESS	GS	10/01/2011	N	None	0	5,825,435	0	0	5,825,435	.0%	0.0%	0.0%	0.0%	
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 - OFF-STREET PARKING	G	10/01/2013	N	None	14,572,381	4,558,552	2,622,167	5,796,354	12,977,073	112.3%	100.0%	100.0%	100.0%	
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	N	None	10,311,737	1,601,226	2,315,917	5,029,234	8,946,377	115.3%	100.0%	100.0%	100.0%	
MIAMI - OFF-STREET PARKING	G	10/01/2009	Y	None	10,311,737	1,601,226	2,315,917	5,029,234	8,946,377	115.3%	100.0%	100.0%	100.0%	
MIAMI - STAFF	GS	10/01/2012	N	After	2,561,830	3,270,956	276,713	292,384	3,840,053	66.7%	78.3%	0.0%	0.0%	
MIAMI - STAFF	GS	10/01/2011	N	After	2,050,377	559,199	752,812	1,149,432	2,461,443	83.3%	100.0%	100.0%	64.2%	
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 BEACH	G	10/01/2013	N	None	466,773,693	455,716,378	63,736,469	96,461,469	611,078,480	76.4%	100.0%	17.3%	0.0%	
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	PF	10/01/2013	N	After	698,522,566	750,811,016	49,479,668	108,680,398	897,163,826	77.9%	93.0%	0.0%	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	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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
MIAMI BEACH	PF	10/01/2009	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 SHORES VILLAGE	G	10/01/2011	Y	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 SPRINGS	G	10/01/2013	N	After	15,280,103	10,989,553	1,353,604	3,725,798	15,298,479	99.9%	100.0%	100.0%	78.8%	
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%	
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	PF	09/30/2013	N	After	23,512,392	21,476,602	2,327,010	4,931,230	27,431,941	85.7%	100.0%	87.5%	0.0%	
MIAMI SPRINGS	PF	10/01/2012	Y	After	21,667,865	15,817,090	2,754,609	8,091,229	26,190,113	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-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%	
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%	
MILTON	F	10/01/2013	N	None	3,376,757	4,655,326	351,587	1,169,913	6,004,160	56.2%	72.5%	0.0%	0.0%	
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	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	10/01/2010	N	After	3,068,665	3,149,880	305,502	1,497,169	4,952,551	62.0%	97.4%	0.0%	0.0%	
MILTON	F	10/01/2009	N	None	2,855,227	3,568,745	1,017,955	218,062	4,804,762	59.4%	80.0%	0.0%	0.0%	
MILTON	G	10/01/2013	N	None	10,908,722	8,353,884	1,853,841	1,929,632	11,558,121	94.4%	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
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	P	10/01/2013	N	None	6,254,247	2,341,331	387,938	2,316,223	5,015,586	124.7%	100.0%	100.0%	100.0%	
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%	
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%	
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	G	10/01/2013	N	None	61,352,443	40,670,805	8,786,790	20,574,811	67,656,141	90.7%	100.0%	100.0%	57.8%	
MIRAMAR	G	10/01/2012	N	After	54,902,785	38,394,845	8,411,019	20,215,797	63,938,113	85.9%	100.0%	100.0%	40.1%	
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	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 - MANAGEMENT	G	10/01/2013	N	After	20,623,426	19,917,140	6,481,600	7,843,552	33,348,943	61.8%	100.0%	10.9%	0.0%	
MIRAMAR - MANAGEMENT	G	10/01/2012	N	After	17,761,047	16,554,905	6,124,136	6,858,625	28,899,234	61.5%	100.0%	19.7%	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%	

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
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%	
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	01/01/2013	N	After	848,808	450,823	0	325,989	776,812	109.3%	100.0%	100.0%	100.0%	
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%	
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%	
MONTICELLO	F	10/01/2012	N	After	580,959	230,756	0	164,223	394,979	147.1%	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	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	10/01/2013	N	After	6,072,960	3,655,334	430,554	1,460,184	5,527,013	109.9%	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	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	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%	

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
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%	
NAPLES	F	10/01/2013	N	None	38,547,888	30,517,178	2,151,882	21,036,503	52,959,437	72.8%	100.0%	100.0%	27.9%	
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%	
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	10/01/2010	N	None	26,688,421	18,502,686	1,909,819	19,629,129	40,041,634	66.7%	100.0%	100.0%	32.0%	
NAPLES	F	10/01/2009	N	After	23,123,957	16,737,664	1,753,455	17,633,943	36,125,062	64.0%	100.0%	100.0%	26.3%	
NAPLES	G	10/01/2013	N	None	46,745,386	32,775,918	6,983,552	18,238,390	57,997,860	80.6%	100.0%	100.0%	38.3%	
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	N	After	32,568,152	24,078,008	4,817,916	17,721,904	46,384,403	70.2%	100.0%	100.0%	20.7%	
NAPLES	G	10/01/2009	Y	None	32,568,152	25,011,162	4,817,916	19,166,935	48,762,588	66.8%	100.0%	100.0%	14.3%	
NAPLES	P	10/01/2013	N	None	37,574,509	37,466,306	2,431,127	17,498,181	56,993,099	65.9%	100.0%	4.5%	0.0%	
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%	
NEPTUNE BEACH	P	10/01/2013	N	None	6,945,833	4,456,432	902,433	2,178,979	7,078,122	98.1%	100.0%	100.0%	72.8%	
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%	
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%	

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	10/01/2011	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%	
NEW PORT RICHEY	P	10/01/2013	N	None	19,440,313	15,937,406	535,970	4,519,691	20,933,598	92.9%	100.0%	100.0%	65.6%	
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 SMYRNA BEACH	F	10/01/2013	N	None	16,281,311	19,617,728	230,427	3,064,112	21,220,233	76.7%	83.0%	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	P	10/01/2013	N	None	15,090,189	15,881,884	1,046,197	1,375,124	17,794,362	84.8%	95.0%	0.0%	0.0%	
NEW SMYRNA BEACH	P	10/01/2012	N	None	14,362,891	14,745,079	1,118,481	2,045,696	17,755,161	80.9%	97.4%	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%	
NORTH BAY FCD	F	10/01/2013	N	None	2,730,354	246,662	340,778	1,315,256	1,902,696	143.5%	100.0%	100.0%	100.0%	
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 BREVARD HOSPITAL (Parrish)	G	10/01/2013	N	None	55,608,682	9,867,750	0	30,073,343	39,941,093	139.2%	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
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%	
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 BROWARD HOSPITAL (aka Broward Health)	G	07/01/2012	N	After	246,586,533	139,414,159	0	165,063,631	304,477,790	81.0%	100.0%	100.0%	64.9%	
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 MIAMI 691 [GPF]	F	10/01/2013	N	None	2,982,615	3,203,168	0	0	3,203,168	93.1%	93.1%	0.0%	0.0%	
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]	G	10/01/2013	N	After	82,205,746	69,991,995	6,118,046	18,813,756	94,923,797	86.6%	100.0%	100.0%	32.4%	
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]	P	10/01/2013	N	None	5,899,361	4,339,794	213,754	1,237,565	5,791,113	101.9%	100.0%	100.0%	100.0%	
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 748	P	10/01/2013	N	After	47,422,133	30,992,445	6,107,999	26,831,619	63,932,063	74.2%	100.0%	100.0%	38.5%	
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%	

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	10/01/2011	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%	
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 BEACH	G	10/01/2013	N	None	69,265,891	68,285,746	7,016,614	19,108,331	91,900,231	75.4%	100.0%	14.0%	0.0%	
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	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	10/01/2010	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	10/01/2009	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	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 - MANAGEMENT	G	10/01/2013	Y	After	15,781,755	15,127,367	1,319,428	3,972,122	20,418,917	77.3%	100.0%	49.6%	0.0%	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2013	N	After	15,781,755	15,967,865	1,319,428	2,592,388	19,879,681	79.4%	98.8%	0.0%	0.0%	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2012	N	After	14,615,897	13,583,536	1,425,869	2,352,425	17,361,830	84.2%	100.0%	72.4%	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 PORT	F	10/01/2013	N	None	33,417,125	12,464,773	4,570,449	8,904,207	25,859,251	129.2%	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%	

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	10/01/2011	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%	
NORTH PORT	P	10/01/2013	N	None	26,375,434	11,343,339	3,681,740	8,406,584	23,431,663	112.6%	100.0%	100.0%	100.0%	
NORTH PORT	P	10/01/2012	Y	After	21,460,774	11,489,696	3,233,462	7,335,755	22,058,913	97.3%	100.0%	100.0%	91.8%	
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 RIVER FCD	F	10/01/2013	N	After	13,684,809	9,922,089	748,196	5,478,499	16,148,784	84.7%	100.0%	100.0%	55.0%	
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	10/01/2012	Y	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	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	10/01/2011	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	10/01/2010	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%	
OAKLAND PARK	G	10/01/2013	N	None	32,118,573	29,446,432	383,526	14,365,853	44,195,811	72.7%	100.0%	100.0%	15.9%	
OAKLAND PARK	G	10/01/2012	N	None	28,703,452	28,489,140	418,665	15,178,869	44,086,674	65.1%	100.0%	51.2%	0.0%	
OAKLAND PARK	G	10/01/2011	N	After	24,884,570	28,893,536	434,440	15,269,807	44,597,783	55.8%	86.1%	0.0%	0.0%	
OAKLAND PARK	G	10/01/2010	N	None	22,425,535	24,188,227	261,502	16,955,044	41,404,773	54.2%	92.7%	0.0%	0.0%	
OAKLAND PARK	G	10/01/2010	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	PF	10/01/2013	N	None	50,604,887	53,413,788	4,550,365	8,849,380	65,459,899	77.3%	94.7%	0.0%	0.0%	
OAKLAND PARK	PF	10/01/2012	N	After	47,841,468	51,909,211	4,648,580	8,869,670	63,861,338	74.9%	92.2%	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%	

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
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%	
OCALA	F	10/01/2013	N	None	36,092,373	28,511,969	5,391,530	10,838,514	42,923,512	84.1%	100.0%	100.0%	20.2%	
OCALA	F	10/01/2012	N	None	31,253,784	23,889,780	5,151,790	13,230,640	40,678,621	76.8%	100.0%	100.0%	16.7%	
OCALA	F	10/01/2011	N	After	25,900,104	21,894,797	4,853,771	13,357,230	38,798,368	66.8%	100.0%	82.5%	0.0%	
OCALA	F	10/01/2010	N	None	25,602,539	20,952,744	4,266,137	10,261,148	34,654,223	73.9%	100.0%	100.0%	3.7%	
OCALA	F	10/01/2009	N	None	23,017,831	16,430,326	4,044,235	11,294,940	31,228,027	73.7%	100.0%	100.0%	22.5%	
OCALA	G	10/01/2013	N	None	102,260,002	149,015,033	6,768,848	35,229,804	185,359,568	55.2%	68.6%	0.0%	0.0%	
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%	
OCALA	P	10/01/2013	N	None	49,827,243	42,731,773	5,158,106	18,078,232	62,179,255	80.1%	100.0%	100.0%	10.7%	
OCALA	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%	
OCALA	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%	
OCALA	P	10/01/2010	N	None	37,734,345	31,672,411	4,522,784	14,664,797	48,829,307	77.3%	100.0%	100.0%	10.5%	
OCALA	P	10/01/2010	Y	After	37,734,344	32,154,341	4,522,784	15,185,404	49,831,844	75.7%	100.0%	100.0%	7.0%	
OCALA	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%	
OCEAN CITY-WRIGHT FCD	F	10/01/2013	N	None	6,793,954	6,053,954	1,474,595	4,899,797	12,428,346	54.7%	100.0%	50.2%	0.0%	
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	10/01/2011	Y	None	4,454,655	5,551,177	1,365,908	3,467,999	10,385,084	42.9%	80.2%	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%	

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	G	10/01/2013	Y	After	26,514,183	13,219,451	4,244,120	7,406,632	24,356,395	108.9%	100.0%	100.0%	100.0%	
OCOEE	G	10/01/2013	N	None	26,514,183	12,951,804	4,244,120	8,131,592	24,813,708	106.9%	100.0%	100.0%	100.0%	
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	PF	10/01/2013	N	None	34,657,299	18,465,744	4,329,993	13,817,738	35,604,261	97.3%	100.0%	100.0%	85.8%	
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%	
OKALOOSA ISLAND FCD	F	10/01/2013	N	None	5,665,884	8,702,937	550,301	1,886,176	11,139,414	50.9%	65.1%	0.0%	0.0%	
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%	
OKEECHOBEE	F	10/01/2013	N	After	2,851,415	1,233,917	230,960	748,820	2,168,707	131.5%	100.0%	100.0%	100.0%	
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	G	10/01/2013	N	After	8,912,631	3,294,070	1,821,457	1,883,311	6,961,220	128.0%	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%	

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
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	P	10/01/2013	N	After	6,716,260	3,184,072	521,502	2,129,874	5,739,780	117.0%	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%	
OLDSMAR	F	10/01/2013	Y	After	3,360,995	741,135	118,567	1,215,018	2,074,720	162.0%	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%	
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	01/01/2014	N	After	41,527,166	20,151,251	0	11,142,633	31,293,884	132.7%	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 PARK	F	10/01/2013	N	None	4,567,126	2,652,581	226,141	1,464,578	4,343,300	105.2%	100.0%	100.0%	100.0%	
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	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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
ORANGE PARK	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	P	10/01/2013	N	None	12,470,853	10,143,237	2,779,209	587,419	13,509,865	92.3%	100.0%	83.8%	0.0%	
ORANGE PARK	P	10/01/2012	N	None	10,946,347	9,272,145	226,795	3,330,725	12,829,665	85.3%	100.0%	100.0%	43.5%	
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%	
ORLANDO	F	10/01/2013	N	None	297,350,599	204,447,191	25,626,022	83,764,237	310,917,436	95.6%	100.0%	100.0%	80.3%	
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	G	09/30/2013	N	None	195,879,490	166,661,009	0	49,265,051	215,926,060	90.7%	100.0%	100.0%	59.3%	
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	P	10/01/2013	N	None	445,031,940	313,608,898	34,447,916	87,851,142	435,907,956	102.1%	100.0%	100.0%	100.0%	
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 AVIATION	G	10/01/2013	N	None	104,839,099	62,607,592	0	49,891,731	112,499,323	93.2%	100.0%	100.0%	84.6%	
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%	

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 UTILITY	G	10/01/2012	N	After	271,061,567	215,281,060	28,393,398	96,620,051	340,294,509	79.7%	100.0%	100.0%	28.3%	
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%	
ORMOND BEACH	F	10/01/2013	N	After	21,357,751	17,805,456	2,507,266	8,447,897	28,477,291	75.0%	100.0%	100.0%	12.4%	
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%	
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	G	10/01/2013	N	After	36,680,721	26,837,439	2,641,316	12,005,178	41,275,785	88.9%	100.0%	100.0%	60.0%	
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	10/01/2010	Y	After	27,702,247	25,687,893	2,197,479	9,091,845	36,675,874	75.5%	100.0%	91.7%	0.0%	
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	P	10/01/2013	N	After	24,769,202	25,993,149	1,926,945	4,935,141	31,772,589	78.0%	95.3%	0.0%	0.0%	
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%	
OVIEDO	F	10/01/2013	N	None	8,577,758	613,171	1,619,651	6,159,464	8,392,286	102.2%	100.0%	100.0%	100.0%	
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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
OVIEDO	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	P	10/01/2013	N	None	15,337,786	7,156,887	1,682,475	4,632,158	13,471,520	113.9%	100.0%	100.0%	100.0%	
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%	
PALATKA	F	10/01/2013	N	None	6,342,306	7,416,051	257,762	297,017	7,548,496	84.0%	85.5%	0.0%	0.0%	
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%	
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	P	10/01/2013	N	After	9,442,206	4,954,336	750,578	2,948,461	8,653,375	109.1%	100.0%	100.0%	100.0%	
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%	
PALM BAY	G	10/01/2013	N	None	168,798	35,962	0	0	35,962	469.4%	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%	

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]	F	10/01/2013	N	None	63,318,420	54,042,631	3,387,455	16,164,375	67,070,678	94.4%	100.0%	100.0%	36.4%	
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]	P	10/01/2013	N	None	84,260,695	61,619,214	12,264,016	8,116,920	80,249,720	105.0%	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%	
PALM BEACH [G,P,F,LG]	F	09/30/2013	N	None	58,544,455	69,765,181	2,812,000	12,112,000	84,689,181	69.1%	83.9%	0.0%	0.0%	
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]	G	09/30/2013	N	After	59,088,824	63,624,000	6,432,000	21,227,000	91,283,000	64.7%	92.9%	0.0%	0.0%	
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]	LG	09/30/2013	N	After	3,461,564	3,787,508	231,000	1,008,000	5,026,000	68.9%	91.4%	0.0%	0.0%	
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]	P	09/30/2013	N	None	61,920,948	65,948,133	2,506,000	14,317,000	82,762,000	74.8%	93.9%	0.0%	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%	

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 [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 GARDENS	F	10/01/2013	N	After	59,123,320	29,872,842	5,916,021	27,331,359	62,248,817	95.0%	100.0%	100.0%	85.4%	
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	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	P	10/01/2013	N	After	56,261,907	64,669,796	4,089,690	12,867,469	73,313,409	76.7%	87.0%	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 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 HARBOR FCD	F	10/01/2013	N	None	13,365,137	3,021,252	1,204,930	6,453,604	10,679,786	125.1%	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	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	10/01/2010	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	10/01/2009	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 TRAN, INC. (ATU-1577)	G	01/01/2014	N	None	76,687,616	40,357,760	5,871,117	38,023,530	84,252,407	91.0%	100.0%	100.0%	80.1%	
PALM TRAN, INC. (ATU-1577)	G	01/01/2013	N	None	64,254,818	37,089,088	5,754,436	37,995,791	80,839,315	79.5%	100.0%	100.0%	56.4%	
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%	

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 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%	
PALMETTO	G	10/01/2013	N	None	10,146,513	8,998,659	945,367	2,925,252	12,376,345	82.0%	100.0%	100.0%	6.9%	
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%	
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	P	10/01/2013	N	After	9,538,065	7,414,812	609,450	2,613,762	10,596,183	90.0%	100.0%	100.0%	57.9%	
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%	
PANAMA CITY	F	10/01/2013	N	None	30,306,610	34,417,689	1,573,747	5,096,779	39,681,809	76.4%	88.1%	0.0%	0.0%	
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	P	10/01/2013	N	None	27,859,310	23,010,444	1,272,607	7,412,621	31,625,517	88.1%	100.0%	100.0%	48.2%	
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 (SUPP)	G	10/01/2013	N	After	2,546,834	1,419,459	268,094	759,584	2,447,137	104.1%	100.0%	100.0%	100.0%	
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%	

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 (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 BEACH	F	10/01/2013	N	None	11,279,993	4,996,486	1,088,825	5,519,422	11,133,479	101.3%	100.0%	100.0%	94.1%	
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%	
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	G	10/01/2013	N	None	26,031,683	9,868,646	3,672,387	10,362,600	23,593,640	110.3%	100.0%	100.0%	100.0%	
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	P	10/01/2013	N	None	14,806,468	8,897,987	1,902,076	3,384,766	14,026,578	105.6%	100.0%	100.0%	100.0%	
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%	
PARKLAND	P	10/01/2013	N	After	1,952,986	2,187,103	0	0	2,187,103	89.3%	89.3%	0.0%	0.0%	
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%	
PASCO COUNTY	ERP	07/01/2013	N	None	15,853,362	11,672,370	0	8,254,737	19,927,107	79.6%	100.0%	100.0%	50.6%	
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%	
PEMBROKE PARK COMM SUPP	G	10/01/2013	N	None	1,383,456	89,898	0	1,772,196	1,862,094	74.3%	100.0%	100.0%	73.0%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
PEMBROKE 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%	
PEMBROKE PINES	G	10/01/2013	N	None	141,210,749	137,224,303	1,354,354	9,908,066	148,486,723	95.1%	100.0%	100.0%	26.6%	
PEMBROKE PINES	G	10/01/2012	N	None	128,074,036	135,489,108	3,061,670	8,579,660	147,130,438	87.0%	94.5%	0.0%	0.0%	
PEMBROKE PINES	G	10/01/2011	N	After	111,620,570	132,784,984	3,149,264	8,595,988	144,530,236	77.2%	84.1%	0.0%	0.0%	
PEMBROKE PINES	G	10/01/2010	N	After	115,229,691	124,476,360	3,586,093	10,214,698	138,277,151	83.3%	92.6%	0.0%	0.0%	
PEMBROKE PINES	G	10/01/2009	N	After	107,879,667	122,022,016	3,386,853	13,437,619	138,846,488	77.7%	88.4%	0.0%	0.0%	
PEMBROKE PINES	PF	10/01/2013	N	None	343,766,747	466,937,648	29,747,144	106,126,672	510,066,150	67.4%	73.6%	0.0%	0.0%	
PEMBROKE PINES	PF	10/01/2012	N	None	292,723,464	442,972,526	27,423,358	96,601,053	483,039,553	60.6%	66.1%	0.0%	0.0%	
PEMBROKE PINES	PF	10/01/2011	N	After	235,326,337	408,936,424	26,333,244	96,783,926	458,960,829	51.3%	57.5%	0.0%	0.0%	
PEMBROKE PINES	PF	10/01/2010	N	None	235,574,058	370,824,163	25,391,021	98,251,044	431,692,310	54.6%	63.5%	0.0%	0.0%	
PEMBROKE PINES	PF	10/01/2009	N	After	209,561,086	334,878,168	24,207,033	58,242,949	364,953,068	57.4%	62.6%	0.0%	0.0%	
PENSACOLA	F	10/01/2013	N	None	103,632,618	89,984,369	4,977,917	17,122,545	109,420,645	94.7%	100.0%	100.0%	50.6%	
PENSACOLA	F	10/01/2010	Y	None	86,593,031	78,166,906	5,290,074	21,726,421	102,792,918	84.2%	100.0%	100.0%	14.4%	
PENSACOLA	F	10/01/2009	N	None	80,747,303	77,669,372	4,884,275	18,381,249	98,854,241	81.7%	100.0%	63.0%	0.0%	
PENSACOLA	G	09/30/2012	N	After	120,772,688	158,676,279	4,593,175	14,286,830	172,292,284	70.1%	76.1%	0.0%	0.0%	
PENSACOLA	G	09/30/2010	N	After	110,078,932	142,390,888	5,828,008	25,795,585	174,014,481	63.3%	77.3%	0.0%	0.0%	
PENSACOLA	P	10/01/2013	N	After	79,153,159	89,819,781	875,469	13,443,538	104,138,788	76.0%	88.1%	0.0%	0.0%	
PENSACOLA	P	10/01/2012	N	After	67,461,800	81,293,430	909,895	14,283,716	93,213,744	72.4%	83.0%	0.0%	0.0%	
PENSACOLA	P	10/01/2009	N	After	52,521,529	48,784,886	0	0	48,784,886	107.7%	100.0%	100.0%	100.0%	
PERRY	F	10/01/2013	N	After	2,737,458	2,229,771	37,535	1,096,763	3,364,069	81.4%	100.0%	100.0%	42.9%	
PERRY	F	10/01/2012	N	None	2,428,294	2,398,652	33,411	972,979	3,405,042	71.3%	100.0%	88.7%	0.0%	
PERRY	F	10/01/2011	N	None	2,077,121	2,432,243	30,997	885,454	3,348,694	62.0%	85.4%	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
PERRY	F	10/01/2010	N	After	2,202,516	2,125,102	34,793	1,152,027	3,311,922	66.5%	100.0%	100.0%	3.7%	
PERRY	F	10/01/2009	N	None	2,057,575	2,237,554	30,499	963,640	3,121,600	65.9%	92.0%	0.0%	0.0%	
PERRY	P	10/01/2013	N	None	6,110,964	4,444,181	105,894	1,414,204	5,588,121	109.4%	100.0%	100.0%	100.0%	
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%	
PINELLAS PARK	F	10/01/2013	N	None	44,891,006	45,830,039	2,470,523	9,654,475	54,535,660	82.3%	98.0%	0.0%	0.0%	
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	Y	None	30,496,153	34,902,927	1,609,553	8,548,385	43,429,870	70.2%	87.4%	0.0%	0.0%	
PINELLAS PARK	F	10/01/2009	N	None	30,496,153	34,902,927	1,609,553	8,551,139	43,432,624	70.2%	87.4%	0.0%	0.0%	
PINELLAS PARK	G	10/01/2012	N	None	57,583,992	35,039,378	1,702,523	18,333,846	55,075,747	104.6%	100.0%	100.0%	100.0%	
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	P	10/01/2012	N	None	41,475,113	26,754,434	2,772,003	12,233,402	39,142,602	106.0%	100.0%	100.0%	97.7%	
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%	
PLANT CITY	PF	10/01/2013	N	None	27,699,707	27,561,567	4,232,793	8,563,747	38,785,050	71.4%	100.0%	3.3%	0.0%	
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%	

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	10/01/2009	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%	
PLANTATION	G	10/01/2013	N	After	122,074,929	92,912,966	15,167,012	40,418,672	144,301,207	84.6%	100.0%	100.0%	34.6%	
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	P	10/01/2013	N	After	96,395,368	112,469,925	7,037,667	32,568,282	137,170,494	70.3%	85.7%	0.0%	0.0%	
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 (VOL)	F	10/01/2013	N	None	16,826,484	7,758,883	0	4,593,169	12,352,052	136.2%	100.0%	100.0%	100.0%	
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%	
POMPANO BEACH	G	10/01/2013	N	None	143,522,730	111,077,543	25,782,126	33,966,285	170,825,954	84.0%	100.0%	100.0%	19.6%	
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 [PF]	F	10/01/2013	N	After	102,324,027	106,694,441	0	0	92,407,076	110.7%	95.9%	0.0%	0.0%	
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%	

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	10/01/2010	N	After	78,218,299	85,761,363	0	32,019,182	109,738,487	71.3%	91.2%	0.0%	0.0%	
POMPANO BEACH [PF]	F	10/01/2009	N	After	71,605,670	76,160,787	0	36,111,569	107,069,301	66.9%	94.0%	0.0%	0.0%	
POMPANO BEACH [PF]	P	10/01/2013	N	After	96,117,871	132,796,320	0	0	127,430,377	75.4%	72.4%	0.0%	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%	
PORT ORANGE	F	10/01/2013	N	None	18,761,817	32,835,804	413,982	4,253,685	36,010,612	52.1%	57.1%	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	Y	After	14,165,616	28,420,385	544,359	5,567,221	33,358,344	42.5%	49.8%	0.0%	0.0%	
PORT ORANGE	F	10/01/2010	N	After	14,165,616	27,031,185	544,359	5,111,533	31,513,456	45.0%	52.4%	0.0%	0.0%	
PORT ORANGE	F	10/01/2009	Y	None	13,173,258	26,690,863	574,209	4,662,758	30,226,637	43.6%	49.4%	0.0%	0.0%	
PORT ORANGE	F	10/01/2009	N	None	13,173,258	26,690,863	574,209	4,662,758	30,226,637	43.6%	49.4%	0.0%	0.0%	
PORT ORANGE	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	P	10/01/2013	N	None	23,410,862	29,270,321	919,769	5,946,673	34,224,900	68.4%	80.0%	0.0%	0.0%	
PORT ORANGE	P	10/01/2012	N	After	20,114,318	29,474,193	679,209	5,364,086	34,253,297	58.7%	68.2%	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 ST. LUCIE	P	10/01/2013	N	None	54,307,670	25,513,669	10,312,847	17,451,676	52,182,498	104.1%	100.0%	100.0%	100.0%	
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	10/01/2012	Y	None	44,861,742	23,914,929	9,434,920	15,825,738	48,184,995	93.1%	100.0%	100.0%	72.7%	
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%	
PUNTA GORDA	F	10/01/2013	N	None	9,293,535	4,414,257	993,819	4,255,840	9,663,916	96.2%	100.0%	100.0%	91.3%	
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	G	10/01/2013	N	None	31,909,076	19,697,398	3,651,724	11,225,074	33,707,437	94.7%	100.0%	100.0%	76.3%	
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	P	10/01/2013	N	None	12,554,989	8,488,116	943,209	3,197,366	12,136,555	103.4%	100.0%	100.0%	97.7%	
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	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	10/01/2009	Y	After	8,659,185	4,733,455	790,520	3,608,420	9,132,395	94.8%	100.0%	100.0%	86.9%	
QUINCY	PF	10/01/2013	N	None	6,489,362	7,005,003	316,215	1,519,036	8,840,254	73.4%	92.6%	0.0%	0.0%	
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	10/01/2012	Y	None	6,070,758	5,651,019	371,965	2,455,503	8,478,487	71.6%	100.0%	100.0%	1.9%	
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	10/01/2010	Y	After	5,682,953	5,038,690	306,202	2,387,050	7,731,942	73.5%	100.0%	100.0%	14.2%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	Comments
RIVIERA BEACH	F	10/01/2013	N	After	54,048,903	44,362,555	3,698,748	12,363,354	58,035,295	93.1%	100.0%	100.0%	48.4%	
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%	
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	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	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%	
ROCKLEDGE	F	10/01/2013	N	None	8,590,766	8,217,446	1,243,143	2,472,816	10,923,431	78.6%	100.0%	30.0%	0.0%	
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	G	10/01/2013	N	After	11,561,929	6,442,809	2,605,087	3,389,915	12,078,586	95.7%	100.0%	100.0%	74.2%	
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	P	10/01/2013	N	None	9,669,805	3,706,425	1,932,259	3,209,915	8,824,093	109.6%	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%	
SAFETY HARBOR	F	10/01/2013	N	After	4,382,581	146,605	0	1,781,564	1,928,169	227.3%	100.0%	100.0%	100.0%	
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	10/01/2013	N	None	10,101,154	6,764,541	488,169	1,499,664	8,622,900	117.1%	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	N	None	7,220,181	4,122,533	409,456	2,549,110	6,968,732	103.6%	100.0%	100.0%	100.0%	
SAINT AUGUSTINE	F	10/01/2009	Y	After	7,220,180	4,291,781	409,456	2,789,039	7,377,909	97.9%	100.0%	100.0%	90.3%	
SAINT AUGUSTINE	G	10/01/2013	N	None	28,125,539	18,811,621	0	11,465,229	30,276,850	92.9%	100.0%	100.0%	81.2%	
SAINT AUGUSTINE	G	10/01/2013	Y	None	28,125,539	18,811,621	0	11,465,229	30,276,850	92.9%	100.0%	100.0%	81.2%	
SAINT AUGUSTINE	G	10/01/2012	Y	None	24,527,328	19,076,090	0	10,754,984	29,831,074	82.2%	100.0%	100.0%	50.7%	
SAINT AUGUSTINE	G	10/01/2011	Y	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	P	10/01/2012	Y	None	12,865,822	8,375,409	0	4,483,979	12,621,247	101.9%	100.0%	100.0%	100.0%	
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	10/01/2011	Y	None	11,868,904	7,300,936	0	4,838,758	12,017,347	98.8%	100.0%	100.0%	94.4%	
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 CLOUD	G	10/01/2013	N	None	38,154,927	17,395,005	742,939	13,897,795	31,556,479	120.9%	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%	

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	10/01/2011	N	None	27,791,145	11,036,280	793,202	17,022,774	28,575,674	97.3%	100.0%	100.0%	93.8%	
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	PF	10/01/2013	N	None	31,197,480	21,718,798	2,167,979	10,749,746	33,032,027	94.4%	100.0%	100.0%	68.0%	
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 JOHNS RIVER PW PK	G	10/01/2013	N	None	135,019,133	83,956,991	5,704,794	50,751,359	140,413,144	96.2%	100.0%	100.0%	89.4%	
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 LUCIE COUNTY FCD	F	10/01/2013	N	None	163,372,274	142,416,514	2,818,126	68,025,093	197,163,640	82.9%	100.0%	100.0%	26.7%	
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	G	10/01/2013	N	None	10,027,716	9,420,550	45,197	3,139,628	11,867,862	84.5%	100.0%	100.0%	17.9%	
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 PETE BEACH	F	10/01/2013	N	None	10,117,834	12,763,744	1,214,140	2,233,320	15,942,198	63.5%	79.3%	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
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	G	10/01/2013	N	None	10,887,883	14,363,082	465,663	1,571,825	15,970,468	68.2%	75.8%	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	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 PETERSBURG	F	10/01/2013	N	None	217,397,766	187,840,397	7,898,118	25,066,233	204,624,377	106.2%	100.0%	100.0%	86.4%	
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	G	10/01/2013	N	None	344,388,285	208,522,611	13,937,179	110,994,241	325,956,916	105.7%	100.0%	100.0%	100.0%	
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%	
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	P	10/01/2013	N	None	348,542,463	282,668,240	17,610,445	61,315,680	345,435,246	100.9%	100.0%	100.0%	78.7%	
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%	

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	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		92,420,588	321,548,965	88.1%	100.0%	100.0%	58.5%	
SAINT PETERSBURG	P	10/01/2009	N	None	266,219,431	211,733,420		93,018,080	304,751,500	87.4%	100.0%	100.0%	58.6%	
SAN CARLOS PARK FCD	F	10/01/2013	N	After	8,980,254	229,069	104,068	6,331,174	6,664,311	134.8%	100.0%	100.0%	100.0%	
SAN CARLOS PARK FCD	F	10/01/2012	N	None	6,957,333	174,011	93,134	5,077,026	5,344,171	130.2%	100.0%	100.0%	100.0%	
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%	
SANFORD	F	10/01/2013	N	None	22,679,207	16,007,316	2,181,501	5,456,341	23,209,041	97.7%	100.0%	100.0%	82.3%	
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	P	10/01/2013	N	None	33,508,253	21,229,082	3,697,780	9,063,635	33,128,451	101.1%	100.0%	100.0%	94.7%	
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%	
SANIBEL	G	10/01/2013	N	After	21,283,849	25,530,275	454,037	2,258,672	28,180,360	75.5%	83.4%	0.0%	0.0%	
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%	
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	P	10/01/2013	N	After	13,620,770	12,303,870	951,736	3,770,839	16,707,815	81.5%	100.0%	100.0%	9.7%	

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
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%	
SARASOTA	F	09/30/2013	N	None	118,973,508	137,822,038	2,741,000	13,066,000	153,629,038	77.4%	86.3%	0.0%	0.0%	
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	G	09/30/2013	N	None	130,116,889	124,397,023	11,381,000	32,520,000	167,553,678	77.7%	100.0%	50.3%	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	P	09/30/2013	N	None	174,254,673	188,621,199	8,827,000	30,568,000	221,977,128	78.5%	92.4%	0.0%	0.0%	
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 MEMORIAL HEALTH CARE	G	10/01/2013	N	None	271,924,391	120,465,298	5,505,646	139,317,426	265,288,370	102.5%	100.0%	100.0%	100.0%	
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%	
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-MANATEE A	G	10/01/2013	N	None	16,591,577	7,884,099	0	10,932,683	18,816,782	88.2%	100.0%	100.0%	79.6%	
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%	

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-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%	
SATELLITE BEACH	G	10/01/2013	N	None	5,913,266	4,979,209	767,206	1,106,344	6,790,816	87.1%	100.0%	100.0%	15.1%	
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	PF	10/01/2013	N	None	12,666,934	7,357,823	2,220,437	4,315,514	13,622,639	93.0%	100.0%	100.0%	71.6%	
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	10/01/2012	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	10/01/2011	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%	
SEBASTIAN	P	10/01/2013	N	After	10,072,572	5,068,185	915,952	3,481,614	9,465,751	106.4%	100.0%	100.0%	100.0%	
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%	
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%	
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	P	10/01/2013	N	None	11,867,634	7,803,226	523,163	3,932,544	11,465,031	103.5%	100.0%	100.0%	90.0%	
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%	

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	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%	
SEMINOLE	F	10/01/2013	N	None	36,589,530	26,639,272	2,387,965	5,999,778	35,027,015	104.5%	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%	
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%	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2013	N	After	379,462,030	145,475,371	0	230,844,736	376,320,107	100.8%	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 MIAMI [GP]	G	10/01/2013	N	None	12,769,772	7,251,619	1,774,784	2,593,345	11,619,748	109.9%	100.0%	100.0%	100.0%	
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%	
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]	P	10/01/2013	N	None	16,323,098	8,375,401	2,940,981	4,174,595	15,490,977	105.4%	100.0%	100.0%	100.0%	
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	10/01/2012	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	10/01/2011	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%	

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]	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 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 WALTON FCD	F	10/01/2013	N	None	25,968,084	3,520,221	2,907,636	11,692,812	18,041,260	143.9%	100.0%	100.0%	100.0%	
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%	
SOUTHERN MANATEE FCD	F	10/01/2013	N	After	21,754,439	9,956,390	1,323,841	10,642,049	21,387,684	101.7%	100.0%	100.0%	98.4%	
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	10/01/2012	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	10/01/2011	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%	
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	10/01/2013	N	After	1,690,602	526,144	112,471	890,767	1,529,382	110.5%	100.0%	100.0%	100.0%	
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	10/01/2013	N	None	2,350,552	1,549,546	406,632	871,934	2,712,328	86.7%	100.0%	100.0%	45.2%	
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%	

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
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	G	10/01/2013	N	None	7,693,308	10,410,128	0	1,119,995	11,257,416	68.3%	73.9%	0.0%	0.0%	
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	P	10/01/2013	N	None	3,328,306	1,936,305	245,905	603,894	2,777,580	119.8%	100.0%	100.0%	100.0%	
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%	
SUNRISE	F	10/01/2013	N	None	90,086,860	102,370,079	7,829,584	23,277,100	124,527,519	72.3%	88.0%	0.0%	0.0%	
SUNRISE	F	10/01/2012	N	After	77,724,597	92,468,996	7,657,397	23,558,071	114,346,707	68.0%	84.1%	0.0%	0.0%	
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	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%	
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	P	10/01/2013	N	After	87,604,883	96,328,656	9,559,967	29,936,786	126,935,091	69.0%	90.9%	0.0%	0.0%	
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%	
SURFSIDE [GP]	G	10/01/2013	N	None	5,786,835	2,655,967	1,114,177	1,723,451	5,493,595	105.3%	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
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]	P	10/01/2013	N	After	8,698,899	3,556,806	1,341,305	2,643,976	7,521,466	115.7%	100.0%	100.0%	100.0%	
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%	
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%	
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	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	10/01/2010	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	10/01/2009	N	None	124,592,000	84,208,000	0	53,066,000	137,274,000	90.8%	100.0%	100.0%	76.1%	
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%	

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]	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	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	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%	
TAMARAC - EXECUTIVE	G	10/01/2013	N	After	27,153,986	12,288,378	6,033,391	11,874,840	30,196,609	89.9%	100.0%	100.0%	74.4%	
TAMARAC - EXECUTIVE	G	10/01/2012	N	None	21,759,253	10,916,190	5,737,551	11,089,342	27,743,083	78.4%	100.0%	100.0%	46.0%	
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%	
TAMPA	G	01/01/2014	N	None	669,699,000	506,607,302	2,056,065	135,101,767	625,960,134	107.0%	100.0%	100.0%	100.0%	
TAMPA	G	01/01/2013	N	None	565,951,000	490,764,083	2,562,871	116,022,419	590,121,133	95.9%	100.0%	100.0%	62.6%	
TAMPA	G	01/01/2012	N	None	515,034,000	475,251,964	0	114,583,046	575,167,048	89.5%	100.0%	100.0%	34.7%	
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	PF	10/01/2013	N	None	945,571,129	773,338,749	63,648,350	185,993,653	968,137,768	97.7%	100.0%	100.0%	58.4%	

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
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	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	10/01/2010	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	10/01/2009	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%	
TARPON SPRINGS	F	10/01/2013	N	None	18,437,914	17,628,162	1,265,386	2,947,947	21,256,312	86.7%	100.0%	64.0%	0.0%	
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	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	10/01/2011	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	10/01/2010	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	P	10/01/2013	N	None	21,005,740	9,946,410	2,033,120	7,982,905	19,755,048	106.3%	100.0%	100.0%	100.0%	
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%	
TAVARES	F	10/01/2013	N	None	4,630,616	2,123,254	246,009	1,796,486	4,152,852	111.5%	100.0%	100.0%	100.0%	
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	P	10/01/2013	N	None	8,757,694	4,144,228	1,129,814	3,417,884	8,691,926	100.8%	100.0%	100.0%	100.0%	
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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
TAVARES	P	10/01/2009	N	None	5,414,946	2,716,091	690,529	3,060,475	6,374,992	84.9%	100.0%	100.0%	65.6%	
TEMPLE TERRACE	F	10/01/2013	N	After	16,910,236	17,612,046	1,676,095	3,954,008	22,634,777	74.7%	96.0%	0.0%	0.0%	
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	P	10/01/2013	N	After	18,665,837	28,786,042	1,692,444	4,398,298	34,670,948	53.8%	64.8%	0.0%	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%	
TEQUESTA	G	10/01/2013	N	None	2,792,102	141,352	632,589	1,346,454	2,120,395	131.7%	100.0%	100.0%	100.0%	
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%	
TEQUESTA [PF]	F	10/01/2013	N	None	6,191,915	2,236,498	631,652	3,040,005	5,685,591	108.9%	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	10/01/2013	N	None	2,449,438	577,347	217,305	749,853	1,544,505	158.6%	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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
TITUSVILLE	G	10/01/2013	N	None	44,640,816	43,799,206	1,450,479	11,900,031	54,741,320	81.5%	100.0%	58.0%	0.0%	
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	10/01/2012	Y	After	39,621,932	41,928,729	583,513	12,107,683	52,723,852	75.1%	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	N	None	31,669,130	27,770,994	322,589	15,807,364	43,143,161	73.4%	100.0%	100.0%	22.6%	
TITUSVILLE	G	10/01/2009	Y	After	31,669,136	27,770,994	322,589	16,098,523	43,434,320	72.9%	100.0%	100.0%	22.2%	
TITUSVILLE	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	10/01/2012	Y	None	39,196,071	43,147,473	3,118,578	9,800,949	54,325,550	72.2%	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%	
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%	
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%	
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	N	None	690,187	89,413	0	179,203	268,616	256.9%	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%	
VENICE	F	10/01/2013	N	None	16,697,020	23,533,881	2,393,040	6,999,967	32,926,888	50.7%	70.9%	0.0%	0.0%	
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%	

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
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	P	10/01/2013	N	None	28,778,830	26,076,227	1,717,986	7,225,330	34,684,954	83.0%	100.0%	100.0%	13.6%	
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%	
VERO BEACH	F	10/01/2013	N	After	7,233,364	8,529,593	0	0	8,529,593	84.8%	84.8%	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	G	10/01/2013	N	None	65,567,886	57,576,354	4,975,388	25,044,480	87,596,222	74.9%	100.0%	100.0%	12.0%	
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	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%	
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%	
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	PF	10/01/2013	N	None	14,499,922	6,817,090	596,832	6,885,053	14,298,975	101.4%	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
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 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	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	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	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%	
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%	
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%	
WEST MANATEE FCD	F	10/01/2013	N	None	8,850,588	1,257,949	327,148	3,682,540	5,267,637	168.0%	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 MELBOURNE	P	10/01/2013	N	After	8,741,562	6,311,913	766,022	2,168,365	8,999,519	97.1%	100.0%	100.0%	76.7%	
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%	

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 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 PALM BEACH	F	09/30/2013	N	None	124,527,209	163,545,908	20,780,000	35,600,000	179,873,565	69.2%	76.1%	0.0%	0.0%	
WEST PALM BEACH	F	09/30/2013	Y	After	124,527,209	166,081,696	19,932,000	37,516,000	183,477,353	67.9%	75.0%	0.0%	0.0%	
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	G	09/30/2013	N	None	34,347,451	27,561,772	1,925,000	5,087,000	34,573,772	99.3%	100.0%	100.0%	95.6%	
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%	
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	P	09/30/2013	N	After	199,442,630	228,087,775	14,641,000	27,980,000	231,648,715	86.1%	87.4%	0.0%	0.0%	
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%	
WILLISTON	G	10/01/2013	N	After	4,004,606	2,063,611	0	1,123,852	3,187,463	125.6%	100.0%	100.0%	100.0%	
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	P	10/01/2013	N	None	1,487,358	258,470	0	1,048,722	1,307,192	113.8%	100.0%	100.0%	100.0%	
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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs	Comments
WILLISTON	P	10/01/2009	N	After	738,602	285,313	0	623,734	909,047	81.3%	100.0%	100.0%	72.7%	
WILTON MANORS (VOL)	F	10/01/2013	N	None	903,109	867,568	0	375,031	1,242,599	72.7%	100.0%	100.0%	9.5%	
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 [GP]	G	10/01/2013	N	After	11,347,709	14,460,915	545,816	1,452,622	15,515,445	73.1%	78.5%	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%	
WILTON MANORS [GP]	G	10/01/2010	N	After	10,433,802	13,472,191	726,912	1,973,964	15,323,054	68.1%	77.4%	0.0%	0.0%	
WILTON MANORS [GP]	G	10/01/2009	N	None	10,257,149	12,670,672	779,264	1,848,594	14,719,642	69.7%	81.0%	0.0%	0.0%	
WILTON MANORS [GP]	G	10/01/2009	Y	None	10,257,149	12,670,672	779,264	1,848,594	14,719,642	69.7%	81.0%	0.0%	0.0%	
WILTON MANORS [GP]	P	10/01/2013	N	After	11,710,199	17,802,629	184,612	528,046	18,105,965	64.7%	65.8%	0.0%	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%	
WINTER GARDEN	G	10/01/2013	N	None	20,903,929	11,914,571	241,940	5,972,682	18,129,193	115.3%	100.0%	100.0%	100.0%	
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	PF	10/01/2013	N	None	27,280,769	13,495,997	729,366	8,401,107	22,626,470	120.6%	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%	

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 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 HAVEN	F	10/01/2013	N	None	19,313,701	12,776,265	2,522,138	6,776,410	21,883,280	88.3%	100.0%	100.0%	59.3%	
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	G	10/01/2013	Y	After	47,220,657	38,133,153	6,873,346	16,346,275	60,388,265	78.2%	100.0%	100.0%	13.5%	
WINTER HAVEN	G	10/01/2013	N	None	47,220,657	37,838,501	6,873,346	18,353,420	62,100,758	76.0%	100.0%	100.0%	13.7%	
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	P	10/01/2013	N	None	25,000,730	16,061,561	2,330,243	7,454,645	25,846,449	96.7%	100.0%	100.0%	88.7%	
WINTER HAVEN	P	10/01/2013	Y	After	25,000,730	16,192,401	2,330,243	6,787,219	25,309,863	98.8%	100.0%	100.0%	95.4%	
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 PARK	F	10/01/2013	N	None	39,479,813	33,105,577	3,197,776	7,015,895	40,499,814	97.5%	100.0%	100.0%	45.3%	
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%	

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 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	P	10/01/2013	N	After	38,824,002	38,432,512	2,763,272	7,718,596	46,993,203	82.6%	100.0%	14.2%	0.0%	
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 SPRINGS	GPF	10/01/2012	N	None	27,039,803	22,491,411	2,347,257	14,480,049	39,318,717	68.8%	100.0%	100.0%	15.2%	
WINTER SPRINGS	GPF	10/01/2011	N	None	22,336,010	19,938,953	2,108,483	14,911,080	36,958,516	60.4%	100.0%	100.0%	1.9%	
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%	

APPENDIX E

ACTUARIAL DATA

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

HEADINGS

INFORMATION PROVIDED

City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees <i>only</i> • P = Police Officers <i>only</i> • F = Firefighters <i>only</i> • PF = Police Officers and Firefighters <i>only</i> • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers <i>only</i> • GF = General Employees and Firefighters <i>only</i> • GS = General and Sanitation Employees <i>only</i> • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers <i>only</i> • 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: <ul style="list-style-type: none"> • EAN = Entry Age Normal • FIL = Frozen Initial Liability • AGG = Aggregate • UC = Unit Credit • PUC = Projected Unit Credit • AAN = Attained Age Normal • ILP = Individual Level Premium
Old Plan	Does the plan include a "prior" or "closed" plan that employees have opted to remain in which may include different benefit provisions than the plan valued?
Plan Yr Ended	Date <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 <i>age</i>
Description	Full description of the retirement age and/or service assumption.
Comments	

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
ALACHUA COUNTY LIBRARY	G	10/01/2013	UC	09/30/2013	2.80	3.20	7.00	9.37	12.32	0.00	VR NORM RET AGE OR VARIABLE RATES
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2013	EAN	06/30/2013	4.5	0.00	7.50	5.80	0.00	0.00	62 62
ALTAMONTE SPRINGS	G	10/01/2013	EAN	09/30/2013	4.22	-0.57	7.50	8.22	8.22	0.00	VR 30SC, ANY AGE; 62 W/6SC
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	10/01/2013	EAN	09/30/2013	5.50	-0.34	7.50	9.50	14.24	4.50	VR 22SC, ANY AGE; 55 W/10SC
APOPKA	G	10/01/2013	EAN	09/30/2013	5.50	3.46	7.50	9.53	14.48	4.50	57 AGE 57
APOPKA	P	10/01/2013	EAN	09/30/2013	5.50	6.28	7.50	9.51	14.40	4.50	VR 20SC, ANY AGE; 45 W/10SC
ARCADIA	G	01/01/2014	FIL	12/31/2013	4.5	-4.47	6.50	6.43	5.52	0.00	65 AGE 65
ARCADIA	PF	10/01/2013	EAN	09/30/2013	6.30	2.80	8.00	9.36	11.69	0.00	VR VARIABLE RATES
ATLANTIC BEACH	G	09/30/2013	EAN	09/30/2013	5.90	1.30	8.00	8.00	5.70	0.00	VR VARIABLE RATES
ATLANTIC BEACH	P	09/30/2013	EAN	09/30/2013	7.50	2.30	8.00	7.50	5.70	1.88	VR VARIABLE RATES
ATLANTIS	P	10/01/2011	EAN	09/30/2011	0.00	0.00	8.00	0.10	-0.11	0.00	VR Earlier AGE 55 AND 6 YRS OF SVCS OR 25 YRS OF SVCS
AUBURNDALE	F	10/01/2013	EAN	09/30/2013	6.00	0.90	7.75	7.29	8.70	2.70	VR 25SC, ANY AGE; 55 W/10SC
AUBURNDALE	G	10/01/2013	EAN	09/30/2013	5.00	1.04	7.50	9.19	11.42	0.00	VR LATER OF AGE 59 & CURRENT AGE
AUBURNDALE	P	10/01/2013	FIL	09/30/2013	5.75	-0.20	7.75	7.17	8.43	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	10/01/2013	EAN	09/30/2013	6.00	1.90	8.00	8.18	13.70	0.00	VR 55 W/10SC; 20SC, ANY AGE; OR AGE 60
BAL HARBOUR VILLAGE	G	10/01/2012	EAN	09/30/2012	5.00	0.70	7.50	1.60	18.80	0.00	VR VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2013	EAN	09/30/2013	7.00	-3.30	8.00	9.30	11.75	0.00	VR 55 W/10SC; AGE 57, ANY SC; 20SC, ANY AGE
BARTOW	F	10/01/2013	FIL	09/30/2013	6.00	-0.70	8.00	9.15	8.41	1.70	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC
BARTOW	G	10/01/2013	EAN	09/30/2013	4.75	3.50	7.75	9.86	12.82	0.00	VR VR W/ SC & AGE
BARTOW	P	10/01/2013	EAN	09/30/2013	6.00	0.90	8.00	9.73	11.25	0.00	VR 20SC, ANY AGE; 55 W/10SC

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
BAY HARBOR ISLANDS [GP]	G	10/01/2013	EAN	09/30/2013	4.00	4.82	6.00	10.64	10.64	0.00	
BAY HARBOR ISLANDS [GP]	P	10/01/2013	EAN	09/30/2013	4.00	2.43	6.00	10.91	10.64	0.00	VR 50W/20SC; 55 W/10SC OR AGE 65
BAY MEDICAL CENTER	G	01/01/2014	PUC	12/31/2013	0.00	0.00	7.50	17.70	17.20	0.00	VR VARIABLE RATES
BELLE GLADE	G	10/01/2013	AGG	09/30/2013	6.00	1.30	7.75	9.63	11.96	0.00	VR AGE 65; 62 W/10SC; OR 30SC, ANY AGE
BELLE GLADE (RETIRED)	PF	10/01/2013	AGG	09/30/2013	0.00	0.00	6.50	8.23	8.23	0.00	VR VARIABLE
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	10/01/2013	FIL	09/30/2013	6.50	-1.60	7.75	8.02	10.46	3.00	VR 25SC, ANY AGE; 55 W/5SC
BELLEVIEW	P	10/01/2013	EAN	09/30/2013	6.00	8.60	7.75	8.59	10.68	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	10/01/2013	FIL	09/30/2013	7.00	2.80	7.75	12.60	12.60	3.00	VR 52 W/25SC; 55 W/10SC
BOCA RATON	G	10/01/2013	EAN	09/30/2013	5.6	0.70	8.00	10.10	11.90	3.00	VR VARIABLE
BOCA RATON	PF	10/01/2013	EAN	09/30/2013	5.90	4.80	8.00	10.40	13.90	4.50	VR VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2013	EAN	09/30/2013	1.00	1.23	7.75	8.72	12.99	3.50	VR VARIABLE
BOCA RATON HOUSING	G	10/01/2013	AGG	09/30/2013	4.5	4.79	7.00	11.85	11.85	0.00	VR VR
BONITA SPRINGS FCD	F	10/01/2013	EAN	09/30/2013	6.00	1.80	8.00	11.23	17.20	3.00	VR 55 W/10SC; 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	10/01/2013	EAN	09/30/2013	8.7	1.90	7.65	8.10	13.60	4.00	VR VARIABLE RATES
BOYNTON BEACH	G	10/01/2013	EAN	09/30/2013	VR	2.00	7.50	6.85	13.71	0.58	VR VARIABLE RATES
BOYNTON BEACH	P	10/01/2013	EAN	09/30/2013	5.8	0.10	7.75	7.00	9.80	4.00	VR VARIABLE RATES
BRADENTON	F	10/01/2013	EAN	09/30/2013	7.50	0.60	8.00	9.72	15.44	3.00	VR 25SC, ANY AGE; 55 W/10SC
BRADENTON	P	10/01/2013	EAN	09/30/2013	7.50	-0.40	8.00	8.22	10.76	3.09	VR VARIABLE RATES
BROOKSVILLE	F	10/01/2013	EAN	09/30/2013	6.50	1.30	7.75	9.00	10.35	2.28	VR VR W/ AGE @ HIRE DT
BROOKSVILLE	P	10/01/2013	AGG	09/30/2013	5.90	4.70	7.50	9.70	12.30	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	10/01/2013	EAN	09/30/2013	6.00	7.20	7.75	7.10	10.25	0.00	VR 62 OR 30SC

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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
CAPE CORAL	F	10/01/2013	EAN	09/30/2013	7.50	-1.40	7.90	9.40	14.44	5.00	VR 25SC, ANY AGE OR AGE 50
CAPE CORAL	G	10/01/2013	EAN	09/30/2013	6.90	0.40	7.75	9.65	12.71	3.90	VR VARIABLE RATES
CAPE CORAL	P	10/01/2013	EAN	09/30/2013	7.60	4.10	7.75	9.26	14.48	5.00	VR VARIABLE RATES
CASSELBERRY	PF	10/01/2013	AGG	09/30/2013	6.00	5.20	8.00	8.75	14.53	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	01/01/2014	AGG	12/31/2013		0.00	3.50	-4.40	-4.40	0.00	VR
CLEARWATER	GPF	01/01/2014	FIL	12/31/2013	4.07	3.16	7.00	14.04	16.90	0.00	VR VARIABLE RATES
CLERMONT	F	10/01/2012	AGG	09/30/2012	5.50	1.74	7.50	19.90	19.90	0.00	VR VARIABLE RATES
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	10/01/2013	PUC	09/30/2013	0.00	0.00	7.00	15.40	15.40	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	10/01/2013	EAN	09/30/2013	6.50	1.40	7.80	10.42	14.59	0.00	VR AGE 57 OR 50 W/25SC
COCOA	P	10/01/2013	EAN	09/30/2013	6.50	4.20	8.00	9.43	11.31	0.00	VR 25SC, ANY AGE; 50 W/10SC
COCOA BEACH	F	10/01/2013	EAN	09/30/2013	6.50	1.70	8.00	11.17	13.83	1.80	VR 55 W/10SC; 25SC, ANY AGE
COCOA BEACH	G	10/01/2012	FIL	09/30/2012	6.00	2.20	8.00	5.50	17.17	0.00	VR LATER: AGE 62 OR 5 SC
COCOA BEACH	P	10/01/2013	EAN	09/30/2013	6.00	2.70	8.00	11.23	13.90	3.00	VR 55 W/10SC; 52 W/25SC
COOPER CITY	F	10/01/2013	AGG	09/30/2013	7.25	5.90	7.00	6.78	11.60	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	10/01/2013	AGG	09/30/2013	5.00	0.60	7.50	7.20	12.20	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	10/01/2013	EAN	09/30/2013	1.4	2.70	7.75	11.20	13.60	0.00	VR VARIABLE RATES
CORAL SPRINGS	F	10/01/2013	EAN	09/30/2013	4.75	2.09	7.50	9.28	13.30	0.00	VR VARIABLE RATES
CORAL SPRINGS	G	10/01/2013	EAN	09/30/2013	5.00	1.00	7.50	8.10	10.80	0.00	VR 55 W/10SC; 62 W/ANY SC

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CORAL SPRINGS	P	10/01/2013	EAN	09/30/2013	5.75	4.55	8.00	8.25	13.02	0.00	VR NORM RET AGE
CRESCENT CITY	F	10/01/2012	AGG	09/30/2012	VR	-5.50	7.00	13.92	13.92	0.00	VR VARIABLE RATES
CRESCENT CITY	P	10/01/2012	AGG	09/30/2012	VR	-2.50	7.00	12.68	12.68	0.00	VR VARIABLE RATES
CRESTVIEW	G	10/01/2013	FIL	09/30/2013	6.00	2.40	8.00	9.62	12.28	3.00	55 55 W/10SC
CRESTVIEW	PF	10/01/2013	FIL	09/30/2013	6.50	-0.60	8.00	9.44	12.04	3.00	VR 55 W/10SC; 52 W/25SC
DADE CITY	F	10/01/2013	EAN	09/30/2013	5.75	0.80	7.60	7.60	7.12	0.00	VR 55 W/10SC; 52 W/25SC
DADE CITY	P	10/01/2013	AGG	09/30/2013	5.50	2.90	7.60	8.14	7.84	0.00	VR 55 W/10SC OR 52 W/25SC
DANIA BEACH	G	10/01/2013	AGG	09/30/2013	4.00	3.60	7.25	6.50	10.00	0.00	VR VARIABLE
DANIA BEACH [PF]	F	10/01/2013	AGG	09/30/2013	6.00	3.90	7.50	4.43	11.33	0.00	VR VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2013	AGG	09/30/2013	0.00	0.00	7.50	4.43	11.33	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	10/01/2013	EAN	09/30/2013	6.25	5.40	7.90	12.60	10.60	0.00	VR VARIABLE RATES
DAVIE - GENERAL & MGMT	G	10/01/2013	AGG	09/30/2013	4.00	2.30	7.50	7.73	12.48	0.00	VR VARIES
DAYTONA BEACH	PF	10/01/2013	EAN	09/30/2013	6.30	1.40	7.50	8.40	12.50	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	10/01/2012	EAN	09/30/2012	6.00	1.30	7.50	7.20	18.30	0.00	VR 64 W/10SC; 55 W/25SC
DEERFIELD BEACH	P	10/01/2013	EAN	09/30/2013	0.00	0.00	6.75	10.20	13.30	0.00	N/A
DELAND	F	10/01/2013	EAN	09/30/2013	8.50	5.70	8.00	9.10	11.65	6.10	VR 23SC, ANY AGE; 58 W/10SC
DELAND	G	10/01/2013	EAN	09/30/2013	5.1	5.00	7.50	10.40	11.90	0.00	VR VARIABLE
DELAND	P	10/01/2013	EAN	09/30/2013	7.7	2.50	7.50	7.90	13.80	0.00	VR 5% FOR 1ST YR ELIG FOR EARLY RET, 2% THEREAFTER UNTIL 100% @ NRD
DELRAY BEACH	G	10/01/2013	EAN	09/30/2013	2.00	2.30	7.25	8.00	13.00	0.00	VR VARIABLE RATES
DELRAY BEACH	PF	10/01/2013	EAN	09/30/2013	VR	1.50	8.00	9.00	11.12	1.86	VR VARIES
DELTONA	F	10/01/2013	EAN	09/30/2013	5.70	4.60	8.00	6.50	9.50	3.00	VR VARIABLE RATES
DESTIN FCD	F	10/01/2013	EAN	09/30/2013	7.50	0.50	8.00	8.84	10.08	5.00	VR 55 W/10SC; 52 W/25SC
DUNEDIN	F	10/01/2013	EAN	09/30/2013	6.80	3.10	7.75	9.50	13.40	3.50	VR VARIABLE RATES

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DUNNELLON	PF	10/01/2013	AGG	09/30/2013	4.00	12.49	7.00	15.33	11.93	0.00	VR MOST VALUABLE RET AGE
EAST LAKE TARPON FCD	F	10/01/2013	FIL	09/30/2013	5.50	3.00	7.75	9.11	11.60	3.00	VR 52 W/25SC; 55 W/10SC
EAST NAPLES FCD	F	10/01/2013	EAN	09/30/2013	9.00	0.40	7.75	8.40	8.40	0.00	VR 25SC, ANY AGE; 55 W/6SC
EAST NICEVILLE FCD	F	10/01/2012	EAN	09/30/2012	VR	4.60	7.00	0.60	0.60	0.00	VR VARIABLE RATES
EATONVILLE	P	10/01/2012	AGG	09/30/2012	6.40	-1.50	7.00	14.10	14.10	0.00	VR VARIABLE RATES
EDGEWATER	F	10/01/2013	EAN	09/30/2013	6.00	3.70	7.50	9.50	10.25	4.40	VR VARIABLE RATES
EDGEWATER	G	10/01/2013	EAN	09/30/2013	4.00	0.20	7.50	10.40	13.50	0.00	VR VARIABLE
EDGEWATER	P	10/01/2013	EAN	09/30/2013	6.00	8.50	7.50	9.20	10.40	0.00	VR 20SC, ANY AGE; 55 W/5SC (MIN AGE = 47)
ENGLEWOOD AREA FCD	F	10/01/2013	EAN	09/30/2013	6.00	1.60	7.50	10.10	12.38	5.00	VR 23SC, ANY AGE; 55 W/10SC
ENGLEWOOD WATER DISTRICT	G	10/01/2013	FIL	09/30/2013	0.00	0.00	7.00	8.50	8.50	0.00	65 AGE 65 OR 30 YRS OF CS
ESTERO FCD	F	10/01/2013	AGG	09/30/2013	4.50	0.25	7.00	27.71	11.18	0.00	VR VARIABLE RATES
EUSTIS	F	10/01/2013	EAN	09/30/2013	6.50	7.50	8.00	8.68	14.38	5.00	VR 55 W/10SC; 52 W/25SC
EUSTIS	P	10/01/2013	EAN	09/30/2013	7.00	2.30	7.70	8.14	15.35	0.00	VR 52 AND 25 SC; 55 AND VESTED
FERNANDINA BEACH	G	10/01/2013	EAN	09/30/2013	5.00	0.50	8.00	8.09	12.91	2.80	VR 35SC, ANY AGE; 55 W/25SC; 65 W/6SC
FERNANDINA BEACH	PF	10/01/2013	EAN	09/30/2013	5.00	3.70	8.00	8.13	12.38	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	09/30/2013	EAN	09/30/2013	4.4	2.50	7.65	7.90	14.80	0.00	VR VARIABLE RATES
FORT LAUDERDALE	PF	10/01/2013	EAN	12/31/2012	4.7	2.00	7.50	7.60	13.50	2.00	VR W/20SC; VARIABLE RATES
FORT MEADE [GPF]	F	10/01/2013	FIL	09/30/2013	3.0	-10.20	7.50	6.50	14.60	0.00	VR 55 W/30SC; 40SC, ANY AGE, ETC
FORT MEADE [GPF]	G	10/01/2013	FIL	09/30/2013	3.00	6.60	7.50	6.90	14.90	0.00	VR 62 W/30SC; 60 W/35SC; 40SC, ANY AGE, ETC

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FORT MEADE [GPF]	P	10/01/2013	FIL	09/30/2013	0.00	0.00	7.50	6.10	14.70	0.00	VR
FORT MYERS	F	10/01/2013	EAN	09/30/2013	6.00	5.00	8.00	10.08	13.70	5.00	VR AGE 53 OR 26SC
FORT MYERS	G	10/01/2013	EAN	09/30/2013	VR	3.90	7.90	9.03	13.09	1.40	VR 30SC, ANY AGE; AGE+SC= 82; 63 W/6SC
FORT MYERS	P	10/01/2013	EAN	09/30/2013	6.00	4.20	8.00	8.16	11.52	4.08	VR AGE 55 OR 25SC, ANY AGE
FORT PIERCE [G, P, UTIL]	G	09/30/2013	EAN	09/30/2013	5.60	3.70	8.00	10.82	13.68	0.00	VR VARIABLE RATES
FORT PIERCE [G, P, UTIL]	P	09/30/2013	EAN	09/30/2013	6.7	7.90	8.00	10.82	13.68	1.80	VR VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2013	EAN	09/30/2013	6.90	7.70	7.50	7.40	9.90	2.25	VR VARIABLE RATES
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2013	EAN	09/30/2013	5.70	2.80	8.00	10.82	13.68	1.80	VR VARIABLE RATES
FORT WALTON BEACH	F	10/01/2013	EAN	09/30/2013	6.50	4.60	8.00	9.96	9.63	3.00	VR 25SC, ANY AGE; 55 W/10SC
FORT WALTON BEACH	G	10/01/2013	EAN	09/30/2013	3.78	-0.50	7.90	8.30	14.40	0.00	62 62 W/10SC
FORT WALTON BEACH	P	10/01/2013	EAN	09/30/2013	VR	2.50	8.00	7.33	9.14	0.00	VR VARIABLE RATES
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	10/01/2013	EAN	09/30/2013	4.00	1.20	7.50	8.41	15.72	0.00	VR 20SC OR AGE 50
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	10/01/2012	EAN	09/30/2012	5.74	3.45	8.50	0.50	22.42	4.50	VR VARIABLE
GAINESVILLE	PF	10/01/2012	EAN	09/30/2012	5.01	1.71	8.50	7.04	22.04	3.22	VR VARIABLE RATES
GAINESVILLE - DISABILITY	G	10/01/2012	AGG	09/30/2012	5.74	3.45	8.50	18.22	18.22	0.00	VR VARIABLE RATES
GOLDEN BEACH [GP]	G	10/01/2012	FIL	09/30/2012	5.00	1.00	7.50	5.30	15.90	4.00	VR VARIABLE RATES
GOLDEN BEACH [GP]	P	10/01/2012	FIL	09/30/2012	5.00	7.70	7.50	5.30	15.90	4.00	VR VARIABLE RATES
GREEN COVE SPRINGS	P	10/01/2013	AGG	09/30/2013	4.00	5.53	7.00	11.75	11.75	0.00	VR MOST VALUABLE RET AGE
GREENACRES	PF	10/01/2013	AGG	09/30/2013	5.36	-1.30	7.25	11.15	11.15	0.00	VR VARIES
GULF BREEZE	P	10/01/2013	AGG	09/30/2013	4.00	8.12	7.00	11.31	11.31	0.00	VR NRA
GULFPORT	F	10/01/2013	FIL	09/30/2013	5.50	5.00	8.00	8.97	11.60	3.00	VR 55 W/10SC, 52 W/25SC OR 30SC, ANY AGE
GULFPORT	G	10/01/2013	EAN	09/30/2013	6.00	2.40	7.50	8.81	12.44	0.20	62 62 W/5SC

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GULFPORT	P	10/01/2013	FIL	09/30/2013	6.00	0.70	7.75	9.73	10.71	3.00	VR 55 W/10SC OR 52 W/25SC
HAINES CITY	F	10/01/2013	EAN	09/30/2013	6.50	3.50	7.50	6.44	10.20	3.00	VR 55 W/10SC; 52 W/25SC; AGE 60
HAINES CITY	G	10/01/2013	EAN	09/30/2013	6.00	1.90	8.00	10.00	11.60	3.00	VR 60 W/7SC; 55 W/25SC
HAINES CITY	P	10/01/2013	EAN	09/30/2013	7.00	2.10	7.50	7.45	16.62	3.00	VR 56 W/11SC; 53 W/26SC; AGE 60
HALIFAX HOSPITAL	G	10/01/2013	PUC	09/30/2013	0.00	0.00	6.75	0.00	12.99	0.00	63 AGE 63
HALLANDALE BEACH	G	10/01/2013	AGG	09/30/2013	5.02	4.61	7.25	9.41	8.94	0.00	60 AGE 60
HALLANDALE BEACH	PF	10/01/2013	EAN	09/30/2013	6.7	5.30	7.75	9.80	17.50	0.00	VR VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2013	FIL	09/30/2013	6.62	7.24	7.50	10.09	11.11	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	10/01/2012	AGG	09/30/2012	VR	0.00	7.00	12.87	12.87	0.00	VR VARIABLE RATES
HIALEAH	GPF	10/01/2012	EAN	09/30/2012	6.39	6.29	8.00	3.69	18.60	3.50	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	10/01/2013	AGG	09/30/2013	5.6	-0.80	7.64	6.60	13.60	0.00	VR VARIABLE RATES
HILLSBOROUGH COUNTY	ERP	07/01/2012	EAN	06/30/2012	0.00	0.00	3.50	0.80	0.80	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	10/01/2013	EAN	09/30/2013	6.00	4.20	7.50	9.39	12.03	2.32	VR 55 W/6SC; 20SC, ANY AGE
HOLLYWOOD	F	10/01/2013	EAN	09/30/2013	10.4	12.30	7.70	11.00	14.90	3.00	VR VARIABLE RATES
HOLLYWOOD	G	10/01/2012	EAN	09/30/2012	1.40	0.20	8.00	1.93	19.76	0.00	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	10/01/2013	FIL	09/30/2013	6.00	7.10	7.50	10.10	10.28	1.20	VR 25SC, ANY AGE OR 55 W/10SC
HOMESTEAD	F	01/01/2014	EAN	12/31/2013	0.00	0.00	6.50	10.90	15.00	0.00	VR VARIABLE OR NRD + 1
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	VR VARIABLE

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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	01/01/2013	EAN	12/31/2012	7.00	0.00	6.75	11.60	11.60	0.00	55	55 W/4SC
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	10/01/2013	FIL	09/30/2013	6.00	2.80	7.00	8.45	13.56	2.50	VR	LATER OF AGE 65 OR 5SC
INDIALANTIC	PF	10/01/2013	EAN	09/30/2013	7.00	4.40	8.00	9.22	11.41	3.00	VR	52 W/25SC; AGE 55
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 HARBOUR BEACH (SUPP)	P	10/01/2013	AGG	09/30/2013	4.00	4.27	7.00	11.43	11.43	0.00	52	AGE 52
INDIAN RIVER SHORES	G	10/01/2013	EAN	09/30/2013	5.00	12.59	5.90	31.47	12.08	0.00	VR	LATER OF AGE 62 OR 1 YR AFTER VAL DATE
INDIAN RIVER SHORES	PF	10/01/2013	EAN	09/30/2013	5.00	4.00	6.50	11.00	9.60	0.00	VR	AGE 55 w/ 7 CS or AGE 52 w/ 25 CR
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	01/01/2013	AGG	12/31/2012	2.00	-1.50	7.50	4.18	12.06	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	3.00	VR	65 W/5SC OR ANY AGE W/ 20SC
JACKSONVILLE	G	10/01/2012	EAN	09/30/2012	VR	2.31	7.75	1.07	18.92	3.00	VR	65 W/5SC, 55 W/20SC, OR ANY AGE W/30SC
JACKSONVILLE	PF	10/01/2013	EAN	09/30/2013	4.00	2.90	7.00	16.81	16.81	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	10/01/2013	EAN	09/30/2013	6.50	-1.50	8.00	8.60	11.90	4.20	VR	VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2013	EAN	09/30/2013	5.6	2.00	8.00	8.60	12.10	2.10	VR	60 W/5SC OR 30 YRS
JACKSONVILLE BEACH	P	10/01/2013	EAN	09/30/2013	6.20	2.50	8.00	8.60	12.00	1.40	VR	VARIABLE RATES
JACKSONVILLE PF SENIOR STAFF	G	10/01/2013	AGG	09/30/2013	0	0.00	7.00	16.81	16.81	0.00	2	2 years from valuation da
JUPITER	P	10/01/2013	EAN	09/30/2013	7.8	1.00	7.50	8.40	11.90	4.00	VR	VARIABLE
JUPITER ISLAND	GPF	10/01/2013	FIL	09/30/2013	0.00	0.00	6.00	5.70	12.80	0.00	VR	VARIABLE
KEY BISCAWAYNE	PF	10/01/2013	EAN	09/30/2013	7.60	4.30	7.90	8.30	13.30	4.00	VR	VARIABLE RATES
KEY WEST	G	10/01/2012	AGG	09/30/2012	7.70	5.00	8.00	3.60	15.30	0.00	VR	VARIABLE RATES

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KEY WEST	PF	10/01/2013	EAN	09/30/2013	4.5	8.90	7.50	7.70	16.30	0.00	VR VARIABLE
KEY WEST HOUSING	G	01/01/2014	EAN	12/31/2013	4.50	3.70	8.00	8.50	10.80	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	10/01/2013	EAN	09/30/2013	6.90	4.70	8.00	8.20	12.40	2.00	VR VARIABLE RATES
KISSIMMEE	G	10/01/2013	EAN/AG	09/30/2013	VR	3.60	7.50	7.67	12.30	0.00	VR VARIABLE RATES
KISSIMMEE	P	10/01/2013	EAN	09/30/2013	7.00	3.10	8.00	9.50	11.96	2.30	50 50 W/10SC
KISSIMMEE UTILITY AUTHORITY	G	10/01/2013	EAN	09/30/2013	6.00	7.20	8.00	10.84	13.84	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	10/01/2013	EAN	09/30/2013	6.25	2.30	7.75	8.49	9.49	5.00	VR 25SC, ANY AGE OR 55 W/10SC
LAKE ALFRED	G	10/01/2013	EAN	09/30/2013	6.00	3.66	7.50	8.37	11.87	1.60	59 59 W/12SC
LAKE ALFRED	PF	10/01/2013	EAN	09/30/2013	VR	1.39	7.50	7.99	10.89	3.00	VR 55 W/10SC; 52 W/25SC
LAKE CITY	F	10/01/2012	EAN	09/30/2012	4.63	3.58	7.75	-0.70	17.98	0.00	VR 55W/10SC OR 52W/25SC
LAKE CITY	G	10/01/2012	EAN	09/30/2012	4.25	1.77	7.75	2.57	19.14	0.00	VR ELEC= 62 W/10SC; NON-ELEC= 55 W/30SC, 62 W/10SC
LAKE CITY	P	10/01/2013	EAN	09/30/2013	6.00	-4.80	7.75	9.82	12.14	1.00	VR 55 W/10SC; 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	10/01/2013	EAN	09/30/2013	7.50	4.20	7.70	6.98	11.82	5.00	VR VARIABLE RATES
LAKE MARY	P	10/01/2013	EAN	09/30/2013	7.00	4.50	7.50	8.72	13.53	4.90	VR 55 W/5SC; 20SC, ANY AGE
LAKE PARK (RETIRED)	P	10/01/2013	EAN	09/30/2013	0.00	0.00	7.50	12.91	12.91	0.00	VR
LAKE WALES	F	10/01/2013	EAN	09/30/2013	5.75	5.30	7.75	8.15	13.67	3.00	VR 55 W/10SC; 50 W/25SC; NRD +1
LAKE WALES	G	10/01/2013	FIL	09/30/2013	6.50	3.60	7.75	8.15	13.69	3.66	60 60 W/10SC
LAKE WALES	P	10/01/2013	EAN	09/30/2013	5.75	3.00	7.75	8.05	13.79	4.05	VR 55 W/10SC; 50 W/25SC
LAKE WORTH	F	10/01/2013	EAN	09/30/2013	6.50	2.60	1.90	7.70	13.60	0.00	VR VARIABLE RATES
LAKE WORTH	G	10/01/2013	EAN	09/30/2013	7.00	-0.90	7.75	8.40	15.61	0.00	VR 55 W/30SC; 65 W/10SC
LAKE WORTH	P	10/01/2013	EAN	09/30/2013	6.50	6.40	7.75	6.70	14.00	0.00	VR VARIABLE
LAKELAND	F	10/01/2013	FIL	09/30/2013	6.00	5.40	7.50	11.25	12.67	3.00	VR VARIABLE RATES

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LAKELAND	G	10/01/2013	EAN	09/30/2013	6.60	3.70	7.25	6.10	11.30	1.34	VR VARIES
LAKELAND	P	10/01/2013	EAN	09/30/2013	6.00	2.20	7.75	11.01	11.38	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	10/01/2012	EAN	09/30/2012	6.00	4.20	7.63	8.04	10.87	0.00	VR VARIABLE
LARGO	PF	10/01/2013	EAN	09/30/2013	5.00	0.50	7.50	13.50	13.50	1.12	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	10/01/2013	EAN	09/30/2013	5	10.50	8.00	9.10	15.80	0.00	VR Variable
LAUDERHILL	P	10/01/2013	EAN	09/30/2013	6.00	8.60	7.75	9.10	16.10	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	10/01/2013	FIL	09/30/2013	5.00	0.40	7.75	7.52	13.41	3.00	VR 55 W/10SC; 52 W/25SC
LEESBURG	G	10/01/2013	EAN	09/30/2013	0.00	0.00	7.50	8.13	9.94	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	10/01/2012	AGG	09/30/2012	6.00	0.00	7.50	20.30	20.30	0.00	VR EARLIER: 55 W/ 10SC; 52 W/ 25 SC
LONGBOAT KEY	F	10/01/2013	EAN	09/30/2013	0.00	0.00	8.00	7.10	10.62	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGBOAT KEY	G	10/01/2013	EAN	09/30/2013	0.00	0.00	7.00	6.65	10.30	0.00	VR 55 W/30SC; AGE 62
LONGBOAT KEY	P	10/01/2013	EAN	09/30/2013		0.00	7.50	9.32	13.20	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGWOOD	PF	10/01/2013	AGG	09/30/2013	4.00	-3.06	7.00	15.90	15.90	0.00	VR 50 W/5SC OR 25SC, ANY AGE
LYNN HAVEN	F	10/01/2013	FIL	09/30/2013	6.50	4.80	8.00	8.76	10.38	3.00	VR 55 W/10SC OR 25SC, ANY AGE
LYNN HAVEN	G	10/01/2013	EAN	09/30/2013	6.00	5.60	8.00	8.55	11.09	5.00	55 55 W/10SC
LYNN HAVEN	P	10/01/2013	FIL	09/30/2013	6.50	4.00	8.00	8.72	10.99	3.00	VR 55 W/10SC; 25SC, ANY AGE OR AGE 60
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

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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	10/01/2012	AGG	09/30/2012	4.00	-7.00	7.50	4.00	16.33	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	10/01/2013	AGG	09/30/2013	VR	0.00	7.00	15.38	15.38	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	10/01/2013	EAN	09/30/2013	6.00	1.60	7.90	8.55	8.62	0.00	VR 30SC, ANY AGE; 62 W/6SC
MELBOURNE	P	10/01/2013	EAN	09/30/2013	6.00	3.80	7.50	9.35	12.98	1.10	VR 25SC, ANY AGE; 55 W/10SC
MELBOURNE - SPECIAL RISK	G	10/01/2013	EAN	09/30/2013	6.00	6.60	7.90	8.55	8.62	0.00	VR 25SC, ANY AGE; 55 W/6SC
MELBOURNE BEACH	P	10/01/2013	EAN	09/30/2013	6.00	4.90	8.00	9.39	11.31	2.00	VR 55 W/10SC OR 52 W/20SC
MIAMI	GS	10/01/2013	EAN	09/30/2013	4.55	1.01	7.80	7.00	12.17	3.00	VR VARIABLE RATES
MIAMI	PF	10/01/2012	AGG	09/30/2012	7.92	-0.75	7.50	5.98	17.40	0.00	VR RULE OF 64, RULE OF 68, OR SC- BASED
MIAMI - COLA (RETIRED)	PF	10/01/2012	AB	09/30/2012	0.00	0.00	7.50	6.00	17.40	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	10/01/2012	EAN	09/30/2012	5.25	0.00	7.90	0.00	0.00	0.00	VR VARIABLE
MIAMI - OFF-STREET PARKING	G	10/01/2013	AGG	09/30/2013	5.00	0.40	6.25	8.00	12.40	0.00	VR VR W/ HDT
MIAMI - STAFF	GS	10/01/2012	EAN	09/30/2012	6.00	0.00	7.90	9.59	19.16	0.00	VR VARIABLE RATES
MIAMI BEACH	G	10/01/2013	EAN	09/30/2013	5.6	2.30	8.00	7.37	12.96	0.00	VR VARIABLE RATES
MIAMI BEACH	PF	10/01/2013	EAN	09/30/2013	3.8	3.90	8.00	8.80	13.10	3.50	VR 50W/26.25SC, NO LATER THAN AGE 65; VARIABLE RATES

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MIAMI SHORES VILLAGE	G	10/01/2011	EAN	09/30/2011	5.50	-1.40	7.90	0.84	-1.58	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	10/01/2013	EAN	09/30/2013	6.70	0.50	7.50	5.75	12.17	0.00	VR VR
MIAMI SPRINGS	PF	09/30/2013	EAN	09/30/2013	5.6	0.30	7.50	5.50	12.00	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	10/01/2013	EAN	09/30/2013	6.00	-3.20	7.75	8.45	7.54	2.38	VR 25SC, ANY AGE; 54 W/10SC
MILTON	G	10/01/2013	EAN	09/30/2013	5.50	4.20	8.00	9.21	12.60	0.29	VR 65 W/10SC; 25SC, ANY AGE
MILTON	P	10/01/2013	EAN	09/30/2013	7.50	5.00	8.00	8.87	12.54	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	10/01/2013	EAN	09/30/2013	5.3	5.60	7.00	7.10	9.20	2.40	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	10/01/2013	EAN	09/30/2013	4.00	5.70	7.00	8.90	8.90	3.50	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	VR
MONROE COUNTY VOL F.F. & EMS	F	01/01/2013	AGG	12/31/2012	0.00	0.00	1.50	0.40	0.40	0.00	VR VARIES
MONTICELLO	F	10/01/2012	AGG	09/30/2012		0.00	7.75	15.89	15.89	0.00	VR 55 W/10SC; 52 W/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	10/01/2013	AGG	09/30/2013	5.50	3.10	7.90	7.52	12.03	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	10/01/2013	EAN	09/30/2013	6.30	1.80	7.50	9.40	13.40	3.20	VR 25SC, ANY AGE; 50 W/20SC; AGE 55
NAPLES	G	10/01/2013	EAN	09/30/2013	7.00	2.20	7.50	9.30	13.50	3.50	VR VARIABLE RATES
NAPLES	P	10/01/2013	EAN	09/30/2013	6.50	2.80	7.50	9.50	13.40	2.70	VR VARIABLE RATES
NEPTUNE BEACH	P	10/01/2013	EAN	09/30/2013	6.50	2.70	8.00	9.00	9.71	1.50	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

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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
NEW PORT RICHEY	P	10/01/2013	EAN	09/30/2013	6.50	5.50	8.00	10.50	14.00	0.00	VR @EARLY RET AGE; NO LATER THAN NRA OR 1 YR AFT VAL DT
NEW SMYRNA BEACH	F	10/01/2013	EAN	09/30/2013	5.75	0.50	7.90	8.70	10.79	0.00	VR 56 W/10SC; 26SC, ANY AGE
NEW SMYRNA BEACH	P	10/01/2013	FIL	09/30/2013	6.10	-1.30	8.00	9.91	10.91	0.00	VR ACT: LATER OF AGE 50 OR (EARLIER OF 20SC OR 55 W/10SC); INACT: NRA
NORTH BAY FCD	F	10/01/2013	AGG	09/30/2013	6.00	2.00	8.00	9.97	13.07	0.00	VR 55 W/10SC; 52 W/25SC
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2013	AGG	09/30/2013	6.20	1.00	8.00	10.30	12.40	0.00	VR VARIABLE RATES
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2012	FIL	06/30/2012	4.00	4.00	8.00	11.09	-0.19	0.00	VR VARIABLE
NORTH MIAMI 691 [GPF]	F	10/01/2013	EAN	09/30/2013	0.00	0.00	7.50	6.80	10.10	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2013	EAN	09/30/2013	6.00	5.10	7.50	6.80	10.10	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2013	EAN	09/30/2013	5.40	5.50	7.50	6.80	10.10	0.00	VR VARIABLE RATES
NORTH MIAMI 748	P	10/01/2013	EAN	09/30/2013	6.9	3.80	8.30	7.40	13.40	3.39	VR VARIABLE RATES
NORTH MIAMI BEACH	G	10/01/2013	EAN	09/30/2013	3.75	0.87	7.75	8.68	12.41	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	10/01/2013	AGG	09/30/2013	5.75	1.41	7.75	12.05	12.05	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	10/01/2013	EAN	09/30/2013	7.50	-1.40	8.00	9.00	14.30	5.00	VR 55 W/10SC; 52 W/25SC
NORTH PORT	P	10/01/2013	EAN	09/30/2013	8.40	3.20	7.75	8.42	13.52	5.00	VR 25SC, ANY AGE; 55 W/10SC
NORTH RIVER FCD	F	10/01/2013	EAN	09/30/2013	6.50	3.60	7.75	9.27	12.22	3.90	VR 25SC, ANY AGE; 55 W/5SC
OAKLAND PARK	G	10/01/2013	AGG	09/30/2013	5.00	1.10	7.50	12.04	14.32	0.00	VR AGE 62 OR 30SC
OAKLAND PARK	PF	10/01/2013	EAN	09/30/2013	5.75	5.50	7.75	10.20	9.60	0.00	VR VR W/ P OR F
OCALA	F	10/01/2013	EAN	09/30/2013	5.46	0.98	7.75	7.40	13.20	3.25	VR VARIABLE RATES
OCALA	G	10/01/2013	EAN	09/30/2013	5.50	0.40	7.00	8.50	15.20	0.00	VR VARIABLE RATES
OCALA	P	10/01/2013	EAN	09/30/2013	5.40	1.60	8.00	7.42	13.66	1.30	VR 25SC, ANY AGE; 52 W/10SC
OCEAN CITY-WRIGHT FCD	F	10/01/2013	EAN	09/30/2013	6.25	-1.30	7.75	8.31	8.46	4.50	VR 52 W/25SC OR 55 W/10SC

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OCOEE	G	10/01/2013	EAN	09/30/2013	VR	2.60	7.75	9.13	12.56	3.30	60 AGE 60
OCOEE	PF	10/01/2013	EAN	09/30/2013	6.00	2.60	8.00	9.20	13.50	3.00	VR 25SC, ANY AGE; 55 W/10SC
OKALOOSA ISLAND FCD	F	10/01/2013	EAN	09/30/2013	7.00	0.10	7.75	8.86	10.45	3.50	VR 55 W/10SC; 52 W/25SC
OKEECHOBEE	F	10/01/2013	AGG	09/30/2013	7.00	1.80	7.00	7.20	7.30	0.00	VR 55 W/10SC OR 25SC, ANY AGE
OKEECHOBEE	G	10/01/2013	AGG	09/30/2013	6.00	1.20	7.00	7.90	8.40	0.00	VR 30SC, ANY AGE; 65 W/5SC
OKEECHOBEE	P	10/01/2013	AGG	09/30/2013	6.00	0.00	7.00	7.70	7.90	0.00	VR 25SC, ANY AGE; 55 W/10SC
OLDSMAR	F	10/01/2013	AGG	09/30/2013	4.50	1.89	7.50	14.98	14.98	0.00	VR MOST VALUABLE RET AGE
ORANGE COUNTY LIBRARY	G	01/01/2014	FIL	12/31/2013	5.00	3.89	7.00	18.38	18.38	0.00	VR AGE 65 OR 4SC (IF LATER)
ORANGE PARK	F	10/01/2013	EAN	09/30/2013	7.50	2.10	8.00	9.10	10.61	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	10/01/2013	EAN	09/30/2013	6.00	4.30	8.00	8.00	13.25	0.90	VR earlier: 55 w/ 10sc; 52w/25sc
ORLANDO	F	10/01/2013	EAN	09/30/2013	6.20	4.90	8.00	7.40	11.00	5.00	VR W/20SC; VARIABLE RATES
ORLANDO	G	09/30/2013	AGG	09/30/2013	4.30	3.40	8.00	9.60	11.80	0.00	VR variable
ORLANDO	P	10/01/2013	EAN	09/30/2013	5.23	5.14	8.00	8.45	11.10	2.80	VR VARIABLE
ORLANDO AVIATION	G	10/01/2013	AGG	09/30/2013	5.00	3.00	7.25	8.78	13.37	0.00	VR VARIABLE RATES
ORLANDO UTILITY	G	10/01/2012	AGG	09/30/2012	5.00	1.00	7.75	8.40	21.18	0.00	VR VARIABLE RATES
ORMOND BEACH	F	10/01/2013	EAN	09/30/2013	5.50	1.30	7.25	9.54	13.21	1.00	VR AGE 60; 55 W/10SC; 20SC, ANY AGE
ORMOND BEACH	G	10/01/2013	EAN	09/30/2013	4.00	2.60	7.25	9.98	13.87	0.00	VR 62 W/5SC; AGE+SC= 85 (MIN AGE: 55)
ORMOND BEACH	P	10/01/2013	EAN	09/30/2013	5.50	3.90	7.25	9.83	13.48	0.90	VR 55 W/10SC; 20SC; AGE 60
OVIEDO	F	10/01/2013	FIL	09/30/2013	6.00	3.10	8.00	11.50	11.50	3.00	VR 55 W/10SC; 52 W/25SC
OVIEDO	P	10/01/2013	EAN	09/30/2013	6.00	4.20	8.00	9.98	11.57	3.70	VR 25SC, ANY AGE OR 55 W/10SC;
PALATKA	F	10/01/2013	EAN	09/30/2013	5.00	0.10	8.00	9.40	12.50	2.10	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	10/01/2013	EAN	09/30/2013	5.50	2.70	8.00	8.50	12.34	3.00	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC; 50 W/7SC

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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
PALM BAY	G	10/01/2013	AGG	09/30/2013	0.00	0.00	8.00	10.30	13.06	0.00	
PALM BAY [PF]	F	10/01/2013	EAN	09/30/2013	6.50	-0.50	8.00	9.90	14.02	0.21	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC
PALM BAY [PF]	P	10/01/2013	EAN	09/30/2013	6.50	-0.90	8.00	9.90	13.87	3.31	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	09/30/2013	EAN	09/30/2013	5.6	-6.20	7.50	4.20	5.70	0.90	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	G	09/30/2013	EAN	09/30/2013	5.0	-1.80	7.50	7.70	0.00	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	LG	09/30/2013	EAN	09/30/2013	5.3	-0.40	7.50	6.10	7.70	0.00	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	P	09/30/2000	EAN/	09/30/2000	2.20	11.90	8.00	15.50	0.00	5.50	VR VARIABLE RATES
PALM BEACH GARDENS	F	10/01/2013	PUC	09/30/2013	5.10	-6.20	8.05	10.10	12.30	2.90	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	10/01/2013	EAN	09/30/2013	7.50	4.80	7.20	8.40	14.20	0.00	
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	10/01/2013	EAN	09/30/2013	5.2	2.00	7.50	8.20	10.25	6.00	VR
PALM TRAN, INC. (ATU-1577)	G	01/01/2014	EAN	12/31/2013	7.80	2.70	8.00	0.00	0.00	4.00	65 65 W/5SC; 62 W/10SC; AGE+SC = 85
PALMETTO	G	10/01/2013	EAN	09/30/2013	7.40	3.90	7.50	4.70	13.50	0.00	VR VARIABLE RATES
PALMETTO	P	10/01/2013	EAN	09/30/2013	8.1	5.90	7.80	5.10	11.00	0.00	VR VARIABLE RATES
PANAMA CITY	F	10/01/2013	EAN	09/30/2013	6.00	2.80	8.00	8.29	11.05	2.30	VR 55 W/10SC OR 25SC, ANY AGE
PANAMA CITY	P	10/01/2013	EAN	09/30/2013	6.00	-0.90	8.00	8.71	11.25	2.20	VR 50 W/15SC; 23SC, ANY AGE; 55 W/10SC; 15SC IF HDT BEF 1/1/82
PANAMA CITY (SUPP)	G	10/01/2013	AGG	09/30/2013	4.00	2.19	7.00	11.90	11.90	0.00	VR NRA
PANAMA CITY BEACH	F	10/01/2013	FIL	09/30/2013	6.00	6.50	8.00	9.84	16.58	0.00	VR LATER OF ACTUARIAL VALUATION DT OR NORM RET DT
PANAMA CITY BEACH	G	10/01/2013	FIL	09/30/2013	6.00	6.60	8.00	9.76	16.48	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PANAMA CITY BEACH	P	10/01/2013	FIL	09/30/2013	6.00	2.40	8.00	6.87	14.85	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT

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PARKLAND	P	10/01/2013	EAN	09/30/2013	0.00	0.00	7.00	9.17	9.17	0.00	VR UPON ATTAINMENT OF NRA
PASCO COUNTY	ERP	07/01/2013	EAN	06/30/2013	4.00	-2.09	5.50	1.82	1.82	0.00	VR VARIABLE RATES
PEMBROKE PARK COMM SUPP	G	10/01/2013	AGG	09/30/2013	3.00	11.00	5.00	11.97	11.97	0.00	VR EARLY RET AGE (VR W/ BEF OR AFT 10/1/08)
PEMBROKE PINES	G	10/01/2013	EAN	09/30/2013	4.73	6.14	7.75	10.99	11.25	0.00	VR LATER OF 55 OR 10SC
PEMBROKE PINES	PF	10/01/2013	EAN	09/30/2013	4.60	4.00	8.00	7.90	14.20	1.90	VR VARIABLE RATES
PENSACOLA	F	10/01/2013	EAN	09/30/2013	6.60	-4.10	8.00	8.60	13.90	0.60	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	10/01/2013	EAN	09/30/2013	4.00	3.00	7.50	11.09	14.05	0.00	VR VARIABLE RATES
PERRY	F	10/01/2013	EAN	09/30/2013	5.50	7.00	8.00	9.20	11.41	0.00	VR 55W/10SC; 52 W/ 25 SC
PERRY	P	10/01/2013	EAN	09/30/2013	6.00	5.50	8.00	9.36	12.28	2.91	VR 55 W/10SC; 25SC, ANY AGE
PINELLAS PARK	F	10/01/2013	EAN	09/30/2013	6.00	0.70	7.75	8.04	13.24	0.00	VR 25SC, ANY AGE; 55 W/10SC
PINELLAS PARK	G	10/01/2012	EAN	09/30/2012	7.00	0.97	7.50	2.78	20.20	2.70	VR VARIABLE RATES
PINELLAS PARK	P	10/01/2012	EAN	09/30/2012	5.40	1.10	7.50	2.00	22.30	1.50	VR VARIABLE
PLANT CITY	PF	10/01/2013	EAN	09/30/2013	6.00	5.00	7.75	7.82	9.18	3.00	VR AGE 60; 55 W/10SC; 23SC
PLANTATION	G	10/01/2013	EAN	09/30/2013	4.50	1.00	7.60	8.50	13.40	0.87	VR VARIABLE RATES
PLANTATION	P	10/01/2013	EAN	09/30/2013	5.70	1.10	7.05	6.97	10.62	0.00	VR VARIABLE RATES
PLANTATION (VOL)	F	10/01/2013	AGG	09/30/2013	0.00	0.00	7.08	7.40	11.90	0.00	VR NORM RET DT OR 1YR AFTER VAL DT IF BEYOND SUCH DT
POMPANO BEACH	G	10/01/2013	EAN	09/30/2013	5.80	1.44	8.00	7.49	16.92	2.40	VR VARIABLE RATES
POMPANO BEACH [PF]	F	10/01/2013	EAN	09/30/2013	VR	1.80	7.50	8.00	13.70	2.75	VR VARIABLE
POMPANO BEACH [PF]	P	10/01/2013	EAN	09/30/2013	VR	-0.80	7.50	8.00	13.70	0.00	VR VR
PORT ORANGE	F	10/01/2013	EAN	09/30/2013	5.70	-2.50	8.00	8.07	8.63	0.00	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	10/01/2013	EAN	09/30/2013	7.50	0.30	7.75	8.90	11.10	1.70	VR VARIABLE RATES
PORT ST. LUCIE	P	10/01/2013	EAN	09/30/2013	6.70	3.90	8.00	8.36	13.99	5.00	VR 52 W/25SC; 55 W/10SC
PUNTA GORDA	F	10/01/2013	EAN	09/30/2013	6.00	7.30	8.00	9.01	14.74	5.00	VR AGE 55 OR 25SC

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PUNTA GORDA	G	10/01/2013	EAN	09/30/2013	5.00	4.10	8.00	9.88	13.68	0.00	60	60 W/5SC
PUNTA GORDA	P	10/01/2013	FIL	09/30/2013	7.00	5.10	8.00	8.14	12.92	3.00	VR	46 W/21SC OR AGE 56
QUINCY	PF	10/01/2013	EAN	09/30/2013	4.00	4.90	7.75	8.50	10.39	0.00	VR	VARIABLE RATES
RIVIERA BEACH	F	10/01/2013	EAN	09/30/2013	7.50	4.00	7.30	7.58	13.95	1.99	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	VARIABLE
ROCKLEDGE	F	10/01/2013	EAN	09/30/2013	6.00	3.40	8.00	5.85	8.07	0.00	VR	52 W/25SC; 55 W/10SC
ROCKLEDGE	G	10/01/2013	EAN	09/30/2013	6.00	5.00	8.00	6.11	8.79	1.60	65	65 W/10SC
ROCKLEDGE	P	10/01/2013	EAN	09/30/2013	6.00	6.00	8.00	5.84	8.84	1.50	VR	VARIABLE RATES
SAFETY HARBOR	F	10/01/2013	AGG	09/30/2013	4.50	-7.25	7.00	15.00	15.00	0.00	VR	AT MOST VALUABLE RET AGE
SAINT AUGUSTINE	F	10/01/2013	FIL	09/30/2013	6.10	3.00	7.50	10.04	11.44	3.00	VR	VARIABLE RATES
SAINT AUGUSTINE	G	10/01/2013	EAN	09/30/2011	4.05	3.30	7.75	7.49	20.00	0.00	VR	AGE 65 AND 5 YRS CS OR AGE 60 AND 10 YRS CS OR 55 AND AGE 25 YRS CS
SAINT AUGUSTINE	P	10/01/2012	EAN	09/30/2012	0.00	-0.01	8.00	-0.01	0.00	3.50	VR	varies
SAINT CLOUD	G	10/01/2013	EAN	09/30/2013	6.00	3.90	8.00	9.33	11.35	0.00	VR	30SC, ANY AGE; 60 W/5SC
SAINT CLOUD	PF	10/01/2013	EAN	09/30/2013	5.75	4.57	8.25	9.25	11.22	5.00	VR	25SC, ANY AGE; 55 W/10SC
SAINT JOHNS RIVER PW PK	G	10/01/2013	EAN	09/30/2013	3.76	4.90	7.00	12.64	12.64	0.00	VR	VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2013	EAN	09/30/2013	6.6	4.80	8.00	0.60	11.20	4.50	VR	VARIABLE RATES
SAINT LUCIE COUNTY FCD	G	10/01/2013	EAN	09/30/2013	5.8	5.00	8.00	2.10	11.40	3.20	VR	VARIABLE RATES
SAINT PETE BEACH	F	10/01/2013	EAN	09/30/2013	4.50	-8.50	7.75	9.51	11.34	2.02	VR	AGE 56 OR 26SC
SAINT PETE BEACH	G	10/01/2013	EAN	09/30/2013	5.00	0.70	7.75	10.07	10.53	0.00	VR	VR W/HDT BEF OR AFT 10/1/02
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	10/01/2013	EAN	09/30/2013	2.6	3.80	8.00	9.50	14.00	0.00	VR	VARIABLE RATES
SAINT PETERSBURG	G	10/01/2013	EAN	09/30/2013	0.00	0.00	7.75	10.50	16.10	0.50	VR	VARIABLE
SAINT PETERSBURG	P	10/01/2013	EAN	09/30/2013	1.9	3.60	8.00	9.40	13.50	2.25	VR	VARIABLE
SAN CARLOS PARK FCD	F	10/01/2013	AGG	09/30/2013	4.50	0.26	7.00	11.69	11.69	0.00	VR	VARIABLE

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SANFORD	F	10/01/2013	EAN	09/30/2013	6.00	1.70	8.00	9.70	11.82	4.25	VR 25SC, ANY AGE; 55 W/10SC
SANFORD	P	10/01/2013	EAN	09/30/2013	5.00	2.20	7.75	10.59	15.52	3.11	VR 26SC, ANY AGE; 56 W/11SC
SANIBEL	G	10/01/2013	EAN	09/30/2013	3.90	-1.40	6.75	13.04	13.04	0.00	VR NR +1 YR
SANIBEL	P	10/01/2013	EAN	09/30/2013	7.00	1.20	7.50	9.20	12.01	2.30	VR 2 YRS AFTER: 60 W/5SC; 55 W/10SC; 25SC, ANY AGE
SARASOTA	F	09/30/2013	EAN	09/30/2013	3.90	5.20	7.50	12.04	15.77	0.00	50 AGE 50
SARASOTA	G	09/30/2013	EAN	09/30/2013	5.40	2.30	7.00	8.30	16.30	0.00	VR VARIABLE RATES
SARASOTA	P	09/30/2013	EAN	09/30/2013	5.50	5.00	7.00	7.10	15.20	0.00	VR VARIABLE RATES
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2013	PUC	09/30/2013	5.00	3.90	7.00	6.90	11.00	0.00	VR VARIABLE RATES
SARASOTA-MANATEE A	G	10/01/2013	AGG	09/30/2013	3.82	-0.04	6.75	8.46	7.11	0.00	62 62 W/2 CALENDAR YRS SC
SATELLITE BEACH	G	10/01/2013	AGG	09/30/2013	4.75	-0.03	7.75	9.63	11.93	0.00	62 62 W/5SC
SATELLITE BEACH	PF	10/01/2013	EAN	09/30/2013	4.75	3.97	7.75	9.50	11.88	0.00	52 52 W/5SC
SEBASTIAN	P	10/01/2013	FIL	09/30/2013	VR	1.70	7.75	11.50	11.50	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	10/01/2013	AGG	09/30/2013	5.00	2.70	7.50	7.70	5.90	0.00	VR VARIABLE RATES
SEMINOLE	F	10/01/2013	EAN	09/30/2013	4.60	2.10	7.75	10.70	11.20	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	05/01/2013	PUC	04/30/2013	5.20	2.10	7.50	4.60	10.80	0.00	VR VARIABLE RATES
SOUTH MIAMI [GP]	G	10/01/2013	EAN	09/30/2013	4.80	3.00	7.38	8.60	16.20	0.00	VR VARIABLE RATES
SOUTH MIAMI [GP]	P	10/01/2013	EAN	09/30/2013	4.70	-0.60	7.38	8.70	16.20	0.00	VR VARIABLE RATES
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	10/01/2013	EAN	09/30/2013	7.50	0.10	8.00	11.10	15.50	5.00	VR 25SC, ANY AGE; 55 W/10SC
SOUTHERN MANATEE FCD	F	10/01/2013	AGG	09/30/2013	4.50	1.23	7.00	11.92	11.92	0.00	VR VARIABLE RATES
SOUTHERN MANATEE FCD	G	10/01/2013	AGG	09/30/2013	4.00	-1.19	7.00	11.97	11.97	0.00	VR VARIABLE RATES
STARKE	F	10/01/2013	EAN	09/30/2013	5.80	1.70	7.75	7.56	8.94	2.40	VR 25SC OR AGE 55W/10SC

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
STARKE	G	10/01/2013	EAN	09/30/2013	5	1.90	7.75	8.90	9.79	0.00	VR
STARKE	P	10/01/2013	EAN	09/30/2013	7.1	0.80	8.00	7.40	8.30	0.80	VR VARIABLE RATES
SUNRISE	F	10/01/2013	EAN	09/30/2013	7.1	8.70	8.00	10.10	15.70	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	10/01/2013	EAN	09/30/2013	6.3	3.80	8.00	9.80	11.30	2.67	VR VARIABLE RATES
SURFSIDE [GP]	G	10/01/2013	EAN	09/30/2013	5.00	6.60	7.50	6.70	11.50	0.00	VR VARIABLE RATES
SURFSIDE [GP]	P	10/01/2013	EAN	09/30/2013	5.10	4.60	7.50	6.70	11.50	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	10/01/2013	EAN	09/30/2013	5.00	2.56	7.00	30.23	12.24	0.00	VR VARIABLE RATES
TAMPA	G	01/01/2014	FIL	12/31/2013	6.00	2.20	8.00	13.30	18.80	2.00	VR VARIABLE RATES
TAMPA	PF	10/01/2013	EAN	09/30/2013	6.00	1.81	8.50	7.98	9.88	0.00	VR VARIABLE RATES
TARPON SPRINGS	F	10/01/2013	EAN	09/30/2013	6.40	-2.80	7.90	8.44	13.04	0.00	VR VARIABLE RATES
TARPON SPRINGS	P	10/01/2013	EAN	09/30/2013	7.00	0.40	7.90	9.17	10.70	3.30	VR 25SC, ANY AGE; 50 W/10SC
TAVARES	F	10/01/2013	EAN	09/30/2013	7.50	-2.10	8.00	8.70	11.70	3.00	VR EARLIEST ELIG RET DT
TAVARES	P	10/01/2013	EAN	09/30/2013	6.00	6.30	8.00	8.60	11.67	3.00	VR EARLIEST AGE MBR IS ELIG FOR UNREDUCED BEN
TEMPLE TERRACE	F	10/01/2013	EAN	09/30/2013	6.50	2.40	7.80	9.76	14.10	4.70	VR 54 W/10SC OR 20SC, ANY AGE
TEMPLE TERRACE	P	10/01/2013	EAN	09/30/2013	6.50	5.50	7.70	9.85	14.20	3.33	VR 55 W/10SC; 20SC, ANY AGE
TEQUESTA	G	10/01/2013	AGG	09/30/2013	6.00	3.60	7.50	7.70	10.90	0.00	VR 30SC, ANY AGE; 62 W/6SC
TEQUESTA [PF]	F	10/01/2013	EAN	09/30/2013	6.00	1.00	7.50	7.00	10.50	0.00	VR NRD

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
TEQUESTA [PF]	P	10/01/2013	EAN	09/30/2013	6.00	-4.20	7.50	6.60	10.00	0.00	VR NRD
TITUSVILLE	G	10/01/2013	EAN	09/30/2013	5.00	-1.30	8.00	11.10	14.89	0.00	VR VARIABLE RATES
TITUSVILLE	PF	10/01/2012	EAN	09/30/2012	6.00	4.30	8.00	6.16	19.93	1.70	VR 55 W/10SC, 52 W/25SC
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	10/01/2013	EAN	09/30/2013	7.90	7.20	7.75	8.97	11.54	3.00	VR 25SC, ANY AGE OR 55 W/10SC
VENICE	P	10/01/2013	EAN	09/30/2013	7.80	3.10	7.90	10.31	11.29	0.20	VR 50 W/10SC; 25SC, ANY AGE
VERO BEACH	F	10/01/2013	EAN	09/30/2013	0.00	0.00	6.50	7.30	13.60	0.00	VR NOT APPLICABLE
VERO BEACH	G	10/01/2013	EAN	09/30/2013	5.01	1.65	7.75	8.55	12.85	1.75	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	10/01/2013	AGG	09/30/2013	6.00	6.30	8.00	6.70	13.10	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	10/01/2013	AGG	09/30/2013	6.00	6.20	8.00	8.90	11.57	10.00	VR 55 W/6SC OR 25SC, ANY AGE
WEST MELBOURNE	P	10/01/2013	FIL	09/30/2013	6.00	6.10	7.40	8.59	11.98	0.00	VR VARIABLE RATES
WEST PALM BEACH	F	09/30/2013	EAN	09/30/2013	VR	5.60	8.00	11.50	19.30	5.00	VR variable
WEST PALM BEACH	G	09/30/2013	AGG	09/30/2013	5.8	-3.30	8.00	13.60	13.60	0.00	VR VARIABLE RATES
WEST PALM BEACH	P	09/30/2013	EAN	09/30/2013	5.00	3.30	8.00	10.80	16.40	0.00	VR VARIABLE RATES
WILLISTON	G	10/01/2013	AGG	09/30/2013	4.00	3.23	7.00	12.81	12.81	0.00	62 62 W/5SC

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
WILLISTON	P	10/01/2013	AGG	09/30/2013	4.50	0.49	7.25	12.46	12.46	0.00	VR NRA
WILTON MANORS (VOL)	F	10/01/2013	EAN	09/30/2013	0.00	0.00	8.00	8.70	11.40	0.00	VR 1/2 YR AFT VAL DT @ WHICH 1ST ELIG FOR NR
WILTON MANORS [GP]	G	10/01/2013	EAN	09/30/2013	5.50	1.50	7.50	8.30	11.50	0.00	VR VARIABLE RATES
WILTON MANORS [GP]	P	10/01/2013	EAN	09/30/2013	5.50	7.10	7.50	8.30	11.50	0.00	VR VARIABLE RATES
WINTER GARDEN	G	10/01/2013	EAN	09/30/2013	6.10	4.10	7.25	7.60	11.57	0.00	VR VARIABLE RATES
WINTER GARDEN	PF	10/01/2013	EAN	09/30/2013	6.60	3.70	7.50	7.11	13.00	0.00	VR VARIABLE RATES
WINTER HAVEN	F	10/01/2013	EAN	09/30/2013	6.00	1.90	8.00	8.23	14.27	5.00	VR 25SC, ANY AGE; 25SC, ANY AGE; 55 W/10SC
WINTER HAVEN	G	10/01/2013	EAN	09/30/2013	5.00	2.10	7.90	9.00	15.82	0.20	55 55 W/10SC
WINTER HAVEN	P	10/01/2013	EAN	09/30/2013	6.00	1.10	7.90	9.08	9.68	3.50	VR 25SC, ANY AGE; 55 W/10SC; AGE 60
WINTER PARK	F	10/01/2013	EAN	09/30/2013	7.7	2.30	7.75	9.14	12.32	0.20	VR VARIABLE
WINTER PARK	P	10/01/2013	EAN	09/30/2013	7.00	5.10	8.25	9.46	12.51	0.00	VR VR W/ AGE
WINTER SPRINGS	GPF	10/01/2012	EAN	09/30/2012	VR	0.00	8.00	2.30	19.50	0.00	VR VR W/ AGE & 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-terminées.

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	248,002	76	67	0	99	99 TERM VEST INCL. 42 FRS TRANSFERS
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	248,002	0	%+1	0		0 PLAN WILL CLOSE TO EMPLOYEES HIRED ON/AFT 7/1/13
ALTAMONTE SPRINGS	G	42,495	Seminole	431,074	217	22	0	56	13 LIMITED MBRS INCL IN TERM'D
ALTAMONTE SPRINGS	P	42,495	Seminole	431,074	72	1	0	4	4 PENDING REFUNDS, 1 LIMITED MEMBER
APOPKA	F	44,129	Orange	1,202,978	73	29	2	5	8 PENDING REFUNDS
APOPKA	G	44,129	Orange	1,202,978	200	80	10	20	15 PENDING REFUNDS
APOPKA	P	44,129	Orange	1,202,978	88	37	0	1	1 PENDING REFUND
ARCADIA	G	7,540	De Soto	34,367	21	21	0	8	
ARCADIA	PF	7,540	De Soto	34,367	13	22	3	3	
ATLANTIC BEACH	G	12,851	Duval	876,075	56	51	5	11	
ATLANTIC BEACH	P	12,851	Duval	876,075	22	20	0	4	
ATLANTIS	P	2,018	Palm Beach	1,345,652	0	7	0	0	
AUBURNDALE	F	14,009	Polk	613,950	16	8	4	3	
AUBURNDALE	G	14,009	Polk	613,950	66	74	0	18	CLOSED AS OF 10/1/06
AUBURNDALE	P	14,009	Polk	613,950	31	17	4	11	
AVENTURA	P	36,725	Miami-Dade	2,582,375	82	8	0	5	
AVON PARK	F	9,189	Highlands	99,092	15	8	0	2	
AVON PARK	P	9,189	Highlands	99,092	3	15	0	14	
BAL HARBOUR VILLAGE	G	2,915	Miami-Dade	2,582,375	21	12	6	8	
BAL HARBOUR VILLAGE	P	2,915	Miami-Dade	2,582,375	13	13	9	2	
BARTOW	F	17,475	Polk	613,950	20	12	0	4	
BARTOW	G	17,475	Polk	613,950	204	42	19	73	
BARTOW	P	17,475	Polk	613,950	38	25	1	14	
BAY HARBOR ISLANDS [GP]	G	5,808	Miami-Dade	2,582,375	50	25	0	1	
BAY HARBOR ISLANDS [GP]	P	5,808	Miami-Dade	2,582,375	15	10	0	0	
BAY MEDICAL CENTER	G		Bay	169,866	0	592	0	1,091	FROZEN AS OF 3/31/12
BELLE GLADE	G	17,372	Palm Beach	1,345,652	79	47	0	38	
BELLE GLADE (RETIRED)	PF	17,372	Palm Beach	1,345,652	0	12	0	0	4 PENDING REFUNDS
BELLE GLADE HOUSING	G	17,372	Palm Beach	1,345,652	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	3,900	Pinellas	926,610	12	4	0	0	
BELLEVIEW	P	4,562	Marion	335,008	9	3	2	2	
BERT FISH MEDICAL CENTER	G		Volusia	498,978	27	150	0	54	
BOCA GRANDE FCD	F		Multi: Charlotte/Le		18	2	0	7	6 PENDING REFUNDS
BOCA RATON	G	86,041	Palm Beach	1,345,652	561	419	54	32	
BOCA RATON	PF	86,041	Palm Beach	1,345,652	333	237	53	2	
BOCA RATON EXECUTIVE	G	86,041	Palm Beach	1,345,652	41	17	6	8	
BOCA RATON HOUSING	G	86,041	Palm Beach	1,345,652	17	4	0	1	6 PENDING REFUNDS
BONITA SPRINGS FCD	F	45,229	Lee	643,367	76	33	10	2	
BONITA SPRINGS FCD	G	45,229	Lee	643,367	13	5	1	1	
BOYNTON BEACH	F	70,131	Palm Beach	1,345,652	118	84	15	1	
BOYNTON BEACH	G	70,131	Palm Beach	1,345,652	386	302	45	40	
BOYNTON BEACH	P	70,131	Palm Beach	1,345,652	141	104	12	6	
BRADENTON	F	50,475	Manatee	333,880	57	56	6	0	
BRADENTON	P	50,475	Manatee	333,880	116	74	3	1	
BROOKSVILLE	F	7,643	Hernando	173,808	17	15	3	9	
BROOKSVILLE	P	7,643	Hernando	173,808	25	0	0	10	
BUNNELL	F	2,686	Flagler	97,843	20	2	0	0	
BUSHNELL	G	2,462	Sumter	105,104	21	0	0	8	CLOSED AS OF 10/1/12
BUSHNELL	P	2,462	Sumter	105,104	8	0	0	2	
CAPE CORAL	F	161,069	Lee	643,367	165	90	22	6	
CAPE CORAL	G	161,069	Lee	643,367	707	526	89	87	
CAPE CORAL	P	161,069	Lee	643,367	211	98	10	17	
CASSELBERRY	PF	27,057	Seminole	431,074	76	7	0	22	
CHATTAHOOCHEE	F	3,092	Gadsden	47,588	14	5	0	2	
CLEARWATER	F	109,065	Pinellas	926,610	0	27	0	0	
CLEARWATER	GPF	109,065	Pinellas	926,610	1,478	1,084	0	60	
CLERMONT	F	30,201	Lake	303,317	49	1	0	6	
CLERMONT	P	30,201	Lake	303,317	52	12	1	7	18 PENDING REFUNDS
CLERMONT (RETIRED)	G	30,201	Lake	303,317	0	9	0	0	
CLEWISTON	G	7,251	Hendry	37,808	76	43	0	51	FROZEN AS OF 10/1/12

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	17,443	Brevard	548,424	34	36	2	0	1 PENDING REFUND
COCOA	G	17,443	Brevard	548,424	5	61	1	2	
COCOA	P	17,443	Brevard	548,424	59	34	10	7	
COCOA BEACH	F	11,214	Brevard	548,424	26	17	1	7	
COCOA BEACH	G	11,214	Brevard	548,424	120	59	0	17	
COCOA BEACH	P	11,214	Brevard	548,424	34	27	0	6	
COOPER CITY	F	32,136	Broward	1,784,715	6	14	7	1	
COOPER CITY	G	32,136	Broward	1,784,715	87	57	11	5	CLOSED EFFECTIVE 10/25/11
COOPER CITY	P	32,136	Broward	1,784,715	6	38	6	2	
COOPER CITY - MANAGEMENT	GPF	32,136	Broward	1,784,715	3	6	0	0	
CORAL GABLES	GPF	48,524	Miami-Dade	2,582,375	565	860	0	60	
CORAL SPRINGS	F	122,994	Broward	1,784,715	158	6	3	0	
CORAL SPRINGS	G	122,994	Broward	1,784,715	5	40	0	3	CLOSED AS OF 12/31/87
CORAL SPRINGS	P	122,994	Broward	1,784,715	188	129	12	9	2 PENDING REFUNDS
CRESCENT CITY	F	1,518	Putnam	72,605	9	2	0	4	
CRESCENT CITY	P	1,518	Putnam	72,605	7	4	0	0	1 PENDING REFUND
CRESTVIEW	G	22,965	Okaloosa	188,349	107	33	3	12	
CRESTVIEW	PF	22,965	Okaloosa	188,349	92	13	2	0	8 PENDING REFUNDS
DADE CITY	F	6,455	Pasco	473,566	6	10	0	9	
DADE CITY	P	6,455	Pasco	473,566	20	10	1	5	
DANIA BEACH	G	30,233	Broward	1,784,715	20	73	13	1	
DANIA BEACH [PF]	F	30,233	Broward	1,784,715	32	33	5	0	
DANIA BEACH [PF]	P	30,233	Broward	1,784,715	0	22	0	0	
DAVIE	F	93,599	Broward	1,784,715	136	60	9	0	
DAVIE	P	93,599	Broward	1,784,715	160	90	10	1	
DAVIE - GENERAL & MGMT	G	93,599	Broward	1,784,715	222	59	2	28	
DAYTONA BEACH	PF	61,998	Volusia	498,978	285	346	19	4	
DEERFIELD BEACH	F	75,840	Broward	1,784,715	124	62	22	1	CLOSED AS OF 10/1/11
DEERFIELD BEACH	G	75,840	Broward	1,784,715	4	154	0	5	
DEERFIELD BEACH	P	75,840	Broward	1,784,715	0	77	0	0	
DELAND	F	28,436	Volusia	498,978	43	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	28,436	Volusia	498,978	56	97	16	2	CLOSED AS OF 8/5/06
DELAND	P	28,436	Volusia	498,978	49	33	11	0	
DELRAY BEACH	G	61,801	Palm Beach	1,345,652	359	234	43	49	
DELRAY BEACH	PF	61,801	Palm Beach	1,345,652	246	191	42	3	
DELTONA	F	85,469	Volusia	498,978	72	15	0	6	
DESTIN FCD	F	12,474	Okaloosa	188,349	33	8	3	0	
DUNEDIN	F	35,558	Pinellas	926,610	51	43	0	3	
DUNNELLON	PF	1,754	Marion	335,008	13	1	0	0	
EAST LAKE TARPON FCD	F		Pinellas	926,610	35	7	1	5	
EAST NAPLES FCD	F		Collier	333,663	49	2	0	7	1 PENDING REFUND
EAST NICEVILLE FCD	F		Okaloosa	188,349	10	0	0	0	1 PENDING REFUND
EATONVILLE	P	2,230	Orange	1,202,978	12	0	0	0	
EDGEWATER	F	20,737	Volusia	498,978	26	6	0	0	
EDGEWATER	G	20,737	Volusia	498,978	11	79	0	29	
EDGEWATER	P	20,737	Volusia	498,978	23	22	2	9	
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Sa		47	14	7	0	
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Sa		0	3	0	1	
ESTERO FCD	F		Lee	643,367	53	4	0	1	3 PENDING REFUNDS
EUSTIS	F	18,795	Lake	303,317	28	16	0	11	
EUSTIS	P	18,795	Lake	303,317	42	17	0	11	
FERNANDINA BEACH	G	11,790	Nassau	74,661	88	67	10	28	
FERNANDINA BEACH	PF	11,790	Nassau	74,661	57	42	2	11	
FLAGLER BEACH	F	4,510	Flagler	97,843	26	3	0	2	CITY IN 2 COUNTIES: FLAGLER=94091; VOLUSIA=507105
FLAGLER BEACH	P	4,510	Flagler	97,843	14	1	0	1	CITY IN 2 COUNTIES: FLAGLER=94901; VOLUSIA=507105
FLORIDA CITY	P	12,222	Miami-Dade	2,582,375	0	4	0	29	FROZEN AS OF 5/1/2008
FLORIDA CITY - ELECTED	G	12,222	Miami-Dade	2,582,375	5	2	0	0	
FORT LAUDERDALE	G	170,065	Broward	1,784,715	947	1,335	19	108	
FORT LAUDERDALE	PF	170,065	Broward	1,784,715	780	907	81	20	

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	5,737	Polk	613,950	21	8	0	6	
FORT MEADE [GPF]	G	5,737	Polk	613,950	35	16	2	16	
FORT MEADE [GPF]	P	5,737	Polk	613,950	0	5	0	8	
FORT MYERS	F	67,081	Lee	643,367	122	82	8	13	
FORT MYERS	G	67,081	Lee	643,367	499	451	32	238	
FORT MYERS	P	67,081	Lee	643,367	167	139	4	9	
FORT PIERCE [G, P, UTIL]	G	43,074	Saint Lucie	277,789	198	11	0	16	
FORT PIERCE [G, P, UTIL]	P	41,729	Saint Lucie	281,151	106	34	0	8	
FORT PIERCE SUPP	P	41,729	Saint Lucie	281,151	109	20	5	2	
FORT PIERCE UTILITIES [G, P, UTIL]	G	41,729	Saint Lucie	281,151	198	11	0	16	
FORT WALTON BEACH	F	20,256	Okaloosa	188,349	36	24	0	1	1 PENDING REFUND
FORT WALTON BEACH	G	20,256	Okaloosa	188,349	121	134	0	13	
FORT WALTON BEACH	P	20,256	Okaloosa	188,349	39	45	0	11	
FROSTPROOF	G	2,961	Polk	613,950	19	5	0	2	5 PENDING REFUNDS
FROSTPROOF	P	2,961	Polk	613,950	3	5	0	5	
FRUITLAND PARK	F	4,182	Lake	303,317	25	0	0	3	
GAINESVILLE	G	124,391	Alachua	248,002	1,471	982	100	355	9 PENDING REFUNDS; MBRS TERM'D INCL 99 LIMITED MBRS
GAINESVILLE	PF	124,391	Alachua	248,002	403	386	0	18	
GAINESVILLE - DISABILITY	G	124,391	Alachua	248,002	1,471	34	0	0	
GOLDEN BEACH [GP]	G	906	Miami-Dade	2,582,375	21	6	0	1	
GOLDEN BEACH [GP]	P	906	Miami-Dade	2,582,375	18	10	0	1	
GREEN COVE SPRINGS	P	6,960	Clay	192,843	16	2	0	1	
GREENACRES	PF	38,172	Palm Beach	1,345,652	75	1	0	13	8 PENDING REFUNDS
GULF BREEZE	P	5,805	Santa Rosa	157,317	13	2	0	3	9 PENDING REFUNDS
GULFPORT	F	12,071	Pinellas	926,610	13	21	0	9	
GULFPORT	G	12,071	Pinellas	926,610	61	53	0	75	
GULFPORT	P	12,071	Pinellas	926,610	28	18	0	5	
HAINES CITY	F	21,385	Polk	613,950	27	14	0	2	
HAINES CITY	G	21,385	Polk	613,950	128	52	0	56	

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	21,385	Polk	613,950	50	14	0	9	
HALIFAX HOSPITAL	G		Volusia	498,978	689	830	0	613	FROZEN EFFECTIVE 10/1/2013
HALLANDALE BEACH	G	38,391	Broward	1,784,715	142	134	8	52	10 PENDING REFUNDS
HALLANDALE BEACH	PF	38,391	Broward	1,784,715	148	159	18	5	
HALLANDALE BEACH PM	G	38,391	Broward	1,784,715	14	16	1	7	
HALLANDALE BEACH PM (EXCESS)	G	38,391	Broward	1,784,715	0	0	0	0	
HAVANA	F	1,732	Gadsden	47,588	16	0	0	3	
HIALEAH	GPF	229,766	Miami-Dade	2,582,375	1,165	1,223	109	89	
HIALEAH - ELECTED	G	229,766	Miami-Dade	2,582,375	13	9	0	5	
HIALEAH GARDENS	P	22,000	Miami-Dade	2,582,375	32	9	6	2	
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,276,410	0	575	0	6	CLOSED AS OF 6/30/10
HOLLEY-NAVARRE FCD	F		Santa Rosa	157,317	14	0	0	0	
HOLLY HILL	F	11,632	Volusia	498,978	10	5	3	1	
HOLLY HILL	P	11,632	Volusia	498,978	24	17	1	5	
HOLLYWOOD	F	143,935	Broward	1,784,715	177	223	29	4	
HOLLYWOOD	G	143,935	Broward	1,784,715	522	831	154	111	Terminated members includes 22 active transfers
HOLLYWOOD	P	143,935	Broward	1,784,715	214	318	43	7	
HOLMES BEACH	P	3,852	Manatee	333,880	13	10	2	0	
HOMESTEAD	F	64,444	Miami-Dade	2,582,375	0	12	0	0	
HOMESTEAD	P	64,444	Miami-Dade	2,582,375	72	51	29	5	
HOMESTEAD - General & Hospital	G	64,444	Miami-Dade	2,582,375	210	167	11	42	
HOMESTEAD - New Elected & Sr. Mgmt	G	64,444	Miami-Dade	2,582,375	5	2	0	3	
HOMESTEAD - Old Elected	G	64,444	Miami-Dade	2,582,375	2	3	0	4	
HOWEY-IN-THE-HILLS	P	1,083	Lake	303,317	6	2	0	0	
INDIALANTIC	G	2,780	Brevard	548,424	14	5	0	6	
INDIALANTIC	PF	2,780	Brevard	548,424	18	13	0	1	
INDIAN HARBOUR BEACH	P	8,406	Brevard	548,424	15	7	4	2	
INDIAN HARBOUR BEACH (SUPP)	P	8,406	Brevard	548,424	19	7	0	2	
INDIAN RIVER SHORES	G	3,940	Indian River	139,586	3	3	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
INDIAN RIVER SHORES	PF	3,940	Indian River	139,586	13	10	0	1	
INDIAN SHORES	P	1,423	Pinellas	926,610	10	2	0	0	
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,582,375	6,162	417	0	1,461	
JACKSONVILLE	CO	832,993	Duval	876,075	675	76	123	1	
JACKSONVILLE	G	832,993	Duval	876,075	5,485	4,783	0	81	
JACKSONVILLE	PF	832,993	Duval	876,075	2,150	2,123	542	60	
JACKSONVILLE - DISABILITY	G	832,993	Duval	876,075	5,627	16	0	0	COVERS ALL MBRS OF DB PLAN & DC PLAN
JACKSONVILLE BEACH	F	21,713	Duval	876,075	28	23	2	1	
JACKSONVILLE BEACH	G	21,713	Duval	876,075	213	153	17	16	
JACKSONVILLE BEACH	P	21,713	Duval	876,075	56	42	0	3	
JACKSONVILLE PF SENIOR STAFF	G	832,993	Duval	876,075	1	2	0	0	
JUPITER	P	56,577	Palm Beach	1,345,652	97	44	10	3	
JUPITER ISLAND	GPF	816	Martin	148,077	26	26	0	22	FROZEN AS OF 10/1/09 W/ EXCEPTION OF 14 MBRS WITHIN 5.5 YRS OF NORM RET
KEY BISCAIYNE	PF	12,523	Miami-Dade	2,582,375	60	14	8	5	
KEY WEST	G	24,583	Monroe	73,560	242	120	8	15	
KEY WEST	PF	24,583	Monroe	73,560	147	99	12	5	
KEY WEST HOUSING	G	24,583	Monroe	73,560	54	24	7	14	
KEY WEST UTILITY	G	24,583	Monroe	73,560	136	164	0	24	
KISSIMMEE	F	63,662	Osceola	288,361	79	44	18	10	
KISSIMMEE	G	63,662	Osceola	288,361	435	187	27	106	
KISSIMMEE	P	63,662	Osceola	288,361	124	90	4	11	
KISSIMMEE UTILITY AUTHORITY	G	63,662	Osceola	288,361	248	152	16	77	
LABELLE	F	4,669	Hendry	37,808	30	0	0	0	16 PENDING REFUNDS
LADY LAKE	P	13,947	Lake	303,317	27	4	0	5	
LAKE ALFRED	G	5,068	Polk	613,950	35	18	0	29	
LAKE ALFRED	PF	5,068	Polk	613,950	20	3	0	5	
LAKE CITY	F	11,931	Columbia	67,489	19	14	1	4	
LAKE CITY	G	11,931	Columbia	67,489	60	62	5	16	
LAKE CITY	P	11,931	Columbia	67,489	37	18	1	17	

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 HELEN	P	2,630	Volusia	498,978	4	0	0	1	1 PENDING REFUND
LAKE MARY	F	14,740	Seminole	431,074	38	7	2	0	
LAKE MARY	P	14,740	Seminole	431,074	40	14	0	14	
LAKE PARK (RETIRED)	P	8,403	Palm Beach	1,345,652	0	7	0	0	
LAKE WALES	F	14,522	Polk	613,950	23	10	4	1	
LAKE WALES	G	14,522	Polk	613,950	93	34	3	7	
LAKE WALES	P	14,522	Polk	613,950	42	22	1	3	
LAKE WORTH	F	35,555	Palm Beach	1,345,652	11	50	16	2	
LAKE WORTH	G	35,555	Palm Beach	1,345,652	233	299	23	6	
LAKE WORTH	P	35,555	Palm Beach	1,345,652	17	95	5	0	
LAKELAND	F	98,773	Polk	613,950	145	90	18	8	
LAKELAND	G	98,773	Polk	613,950	1,417	916	172	50	14 ADD'L ACTIVE "CROSS-CREDIT" MBRS
LAKELAND	P	98,773	Polk	613,950	197	162	13	34	
LANTANA	F	10,583	Palm Beach	1,345,652	19	9	4	2	
LANTANA	P	10,583	Palm Beach	1,345,652	27	11	0	5	
LARGO	PF	78,488	Pinellas	926,610	219	163	43	12	
LAUDERDALE-BY-THE-SEA (VOL)	F	6,135	Broward	1,784,715	63	8	0	0	
LAUDERHILL	F	66,952	Broward	1,784,715	79	53	11	0	
LAUDERHILL	G	66,952	Broward	1,784,715	85	79	4	7	22 MGMT PLAN TRANSFERS
LAUDERHILL	P	66,952	Broward	1,784,715	111	21	1	9	
LAUDERHILL (C&M)	G	66,952	Broward	1,784,715	67	44	2	5	
LEESBURG	F	20,761	Lake	303,317	54	23	0	3	
LEESBURG	G	20,761	Lake	303,317	266	195	0	212	
LEESBURG	P	20,761	Lake	303,317	70	28	0	7	
LIGHTHOUSE POINT	PF	10,401	Broward	1,784,715	52	3	0	2	
LIVE OAK	F	6,800	Suwannee	43,873	0	9	0	0	FRS EFFECTIVE 1/1/04; CREATED SUBSTITUTE PLAN
LONGBOAT KEY	F	6,884	Multi: Sarasota/Ma	367,398	11	29	7	19	
LONGBOAT KEY	G	6,884	Multi: Sarasota/Ma	367,398	25	32	11	21	
LONGBOAT KEY	P	6,884	Multi: Sarasota/Ma	367,398	16	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
LONGWOOD	PF	13,662	Seminole	431,074	65	0	0	14	16 PENDING REFUNDS
LYNN HAVEN	F	18,911	Bay	169,866	21	5	0	0	
LYNN HAVEN	G	18,911	Bay	169,866	94	14	6	11	
LYNN HAVEN	P	18,911	Bay	169,866	26	8	1	8	
MADISON	F	3,115	Madison	19,395	9	4	1	0	
MADISON	P	3,115	Madison	19,395	15	7	0	1	
MAITLAND	PF	16,105	Orange	1,202,978	83	60	4	13	
MARATHON	F	8,419	Monroe	73,560	21	0	0	0	1 PENDING REFUND
MARCO ISLAND	F	16,556	Collier	333,663	24	1	0	0	
MARCO ISLAND	P	16,556	Collier	333,663	32	5	0	11	
MARIANNA	F	7,979	Jackson	50,166	17	4	0	0	
MARIANNA	P	7,979	Jackson	50,166	18	6	0	0	
MARTIN COUNTY	ERP		Martin	148,077	0	80	0	0	
MEDLEY	P	865	Miami-Dade	2,582,375	34	8	0	4	
MEDLEY - GENERAL + ELECTED	G	865	Miami-Dade	2,582,375	51	34	0	0	
MELBOURNE	F	77,394	Brevard	548,424	106	80	24	2	
MELBOURNE	G	77,394	Brevard	548,424	13	22	3	36	
MELBOURNE	P	77,394	Brevard	548,424	141	114	17	35	
MELBOURNE - SPECIAL RISK	G	77,394	Brevard	548,424	3	1	0	1	
MELBOURNE BEACH	P	3,115	Brevard	548,424	9	7	0	1	
MIAMI	GS	419,777	Miami-Dade	2,582,375	1,288	2,073	0	23	138 PENDING REFUNDS
MIAMI	PF	419,777	Miami-Dade	2,582,375	1,236	2,271	449	14	INCLUDES COLA EMPLOYEES
MIAMI - COLA (RETIRED)	PF	419,777	Miami-Dade	2,582,375	0	2,279	0	0	
MIAMI - ELECTED	G	419,777	Miami-Dade	2,582,375	2	6	0	3	FROZEN TO VESTED MEMBERS EFFECTIVE 10/22/09
MIAMI - EXCESS	GS	419,777	Miami-Dade	2,582,375	0	37	0	0	
MIAMI - OFF-STREET PARKING	G	419,777	Miami-Dade	2,582,375	96	12	0	6	
MIAMI - STAFF	GS	419,777	Miami-Dade	2,582,375	6	4	0	0	1 PENDING REFUND
MIAMI BEACH	G	90,848	Miami-Dade	2,582,375	1,014	1,055	56	69	
MIAMI BEACH	PF	90,848	Miami-Dade	2,582,375	458	696	0	15	
MIAMI SHORES VILLAGE	G	10,776	Miami-Dade	2,582,375	763	38	3	7	7 TRANSFERS TO POLICE PLAN

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 SHORES VILLAGE	P	10,776	Miami-Dade	2,582,375	32	19	1	2	
MIAMI SPRINGS	G	14,067	Miami-Dade	2,582,375	55	63	14	7	
MIAMI SPRINGS	PF	14,067	Miami-Dade	2,582,375	31	32	11	2	
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,582,375	0	625	0	0	
MIDWAY FCD	F		Santa Rosa	157,317	21	0	0	0	
MILTON	F	9,187	Santa Rosa	157,317	14	12	2	0	
MILTON	G	9,187	Santa Rosa	157,317	59	32	7	6	
MILTON	P	9,187	Santa Rosa	157,317	16	9	1	0	2 PENDING REFUNDS
MIRAMAR	F	126,619	Broward	1,784,715	111	30	8	3	
MIRAMAR	G	126,619	Broward	1,784,715	326	122	18	22	
MIRAMAR	P	126,619	Broward	1,784,715	168	68	23	3	
MIRAMAR - MANAGEMENT	G	126,619	Broward	1,784,715	64	23	12	5	
MONROE COUNTY	ERP		Monroe	73,560	0	8	0	0	
MONROE COUNTY VOL F.F. & EMS	F		Monroe	73,560	21	8	0	22	WE ARE ASSUMING 8 RETIRED HAVE RECEIVED 10 YEARS & HAVE NO FUTURE LIABILITY
MONTICELLO	F	2,468	Jefferson	14,554	17	3	0	5	
MONTICELLO	P	2,468	Jefferson	14,554	8	5	0	0	
MOUNT DORA	F	12,870	Lake	303,317	22	10	2	1	
MOUNT DORA	G	12,870	Lake	303,317	95	68	3	8	
MOUNT DORA	P	12,870	Lake	303,317	31	14	0	6	
NAPLES	F	19,595	Collier	333,663	56	35	0	5	
NAPLES	G	19,595	Collier	333,663	305	228	0	22	
NAPLES	P	19,595	Collier	333,663	67	62	4	12	
NEPTUNE BEACH	P	7,109	Duval	876,075	13	6	3	5	
NEW PORT RICHEY	F	14,868	Pasco	473,566	16	19	4	4	
NEW PORT RICHEY	P	14,868	Pasco	473,566	35	37	2	6	
NEW SMYRNA BEACH	F	23,119	Volusia	498,978	28	37	9	5	
NEW SMYRNA BEACH	P	23,119	Volusia	498,978	35	44	7	12	
NORTH BAY FCD	F		Okaloosa	188,349	15	2	0	3	
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	548,424	845	55	0	105	AKA: PARRISH MEDICAL CENTER, INC.

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 BROWARD HOSPITAL (aka Broward Health)	G		Broward	1,784,715	6,359	1,477	0	1,434	
NORTH MIAMI 691 [GPF]	F	60,263	Miami-Dade	2,582,375	0	14	0	0	
NORTH MIAMI 691 [GPF]	G	60,263	Miami-Dade	2,582,375	216	196	0	3	
NORTH MIAMI 691 [GPF]	P	60,263	Miami-Dade	2,582,375	1	24	0	0	
NORTH MIAMI 748	P	60,263	Miami-Dade	2,582,375	114	35	0	0	
NORTH MIAMI BEACH	G	42,442	Miami-Dade	2,582,375	209	210	52	34	
NORTH MIAMI BEACH	PF	42,442	Miami-Dade	2,582,375	63	112	33	2	
NORTH MIAMI BEACH - MANAGEMENT	G	42,442	Miami-Dade	2,582,375	29	20	0	4	8 PENDING REFUNDS
NORTH NAPLES FCD	F		Collier	333,663	99	2	0	6	
NORTH PORT	F	59,231	Sarasota	385,292	82	16	2	11	
NORTH PORT	P	59,231	Sarasota	385,292	95	23	0	15	
NORTH RIVER FCD	F		Manatee	333,880	45	25	0	3	
OAKLAND PARK	G	42,301	Broward	1,784,715	111	150	0	41	CLOSED AS OF 9/30/07; FROZEN AS OF 9/30/11
OAKLAND PARK	PF	42,301	Broward	1,784,715	64	118	6	5	
OCALA	F	57,387	Marion	335,008	115	61	14	4	
OCALA	G	57,387	Marion	335,008	347	618	20	351	CLOSED AS OF 10/1/13; DROP CLOSED TO NEW ENTRANTS
OCALA	P	57,387	Marion	335,008	143	84	18	12	
OCEAN CITY-WRIGHT FCD	F		Okaloosa	188,349	36	10	0	4	4 PENDING REFUNDS
OCOE	G	37,615	Orange	1,202,978	171	76	3	47	
OCOE	PF	37,615	Orange	1,202,978	124	36	4	21	
OKALOOSA ISLAND FCD	F		Okaloosa	188,349	17	12	0	0	
OKEECHOBEE	F	5,550	Okeechobee	39,762	11	2	1	2	
OKEECHOBEE	G	5,550	Okeechobee	39,762	73	27	1	1	
OKEECHOBEE	P	5,550	Okeechobee	39,762	19	11	1	1	
OLDSMAR	F	13,725	Pinellas	926,610	14	1	0	0	3 PENDING REFUNDS
ORANGE COUNTY LIBRARY	G		Orange	1,202,978	105	116	0	78	CLOSED AS OF 1/1/08
ORANGE PARK	F	8,419	Clay	192,843	20	18	0	7	
ORANGE PARK	G	8,419	Clay	192,843	59	1	0	41	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
ORANGE PARK	P	8,419	Clay	192,843	21	23	0	15	
ORLANDO	F	250,415	Orange	1,202,978	499	416	22	2	
ORLANDO	G	250,415	Orange	1,202,978	189	802	0	96	CLOSED AS OF 10/1/98
ORLANDO	P	250,415	Orange	1,202,978	710	630	0	7	Plan has BackDROP but not DROP
ORLANDO AVIATION	G	250,415	Orange	1,202,978	169	233	0	120	CLOSED AS OF 10/1/99
ORLANDO UTILITY	G	250,415	Orange	1,202,978	1,079	815	0	84	
ORMOND BEACH	F	38,557	Volusia	498,978	44	32	2	1	
ORMOND BEACH	G	38,557	Volusia	498,978	175	148	8	49	
ORMOND BEACH	P	38,557	Volusia	498,978	59	43	7	3	
OVIEDO	F	34,965	Seminole	431,074	52	3	0	1	
OVIEDO	P	34,965	Seminole	431,074	62	20	0	3	
PALATKA	F	10,230	Putnam	72,605	20	10	2	2	
PALATKA	G	10,230	Putnam	72,605	91	80	10	10	
PALATKA	P	10,230	Putnam	72,605	32	19	0	8	
PALM BAY	G	104,693	Brevard	548,424	0	4	0	0	CONVERTED TO DC PLAN
PALM BAY [PF]	F	104,693	Brevard	548,424	92	40	29	3	
PALM BAY [PF]	P	104,693	Brevard	548,424	144	68	15	11	
PALM BEACH [G,P,F,LG]	F	8,168	Palm Beach	1,345,652	50	97	0	13	
PALM BEACH [G,P,F,LG]	G	8,168	Palm Beach	1,345,652	151	186	0	14	
PALM BEACH [G,P,F,LG]	LG	8,168	Palm Beach	1,345,652	4	9	0	0	
PALM BEACH [G,P,F,LG]	P	8,168	Palm Beach	1,345,652	75	36	24	2	
PALM BEACH GARDENS	F	49,434	Palm Beach	1,345,652	105	15	8	3	
PALM BEACH GARDENS	G	49,434	Palm Beach	1,345,652	2	13	0	2	
PALM BEACH GARDENS	P	49,434	Palm Beach	1,345,652	75	36	31	2	
PALM COAST (VOL)	F	77,068	Flagler	97,843	42	17	0	0	
PALM HARBOR FCD	F		Pinellas	926,610	29	4	0	0	
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,345,652	536	260	0	100	
PALMETTO	G	12,775	Manatee	333,880	66	54	7	3	
PALMETTO	P	12,775	Manatee	333,880	33	25	1	4	
PANAMA CITY	F	35,720	Bay	169,866	62	64	14	0	1 PENDING REFUND
PANAMA CITY	P	35,720	Bay	169,866	89	78	2	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
PANAMA CITY (SUPP)	G	35,720	Bay	169,866	18	11	0	1	
PANAMA CITY BEACH	F	12,094	Bay	169,866	27	6	4	2	
PANAMA CITY BEACH	G	12,094	Bay	169,866	154	83	6	2	
PANAMA CITY BEACH	P	12,094	Bay	169,866	53	18	1	5	
PARKLAND	P	25,576	Broward	1,784,715	0	4	0	0	
PASCO COUNTY	ERP		Pasco	473,566	4,506	221	0	0	
PEMBROKE PARK COMM SUPP	G	6,201	Broward	1,784,715	5	2	0	0	
PEMBROKE PINES	G	155,565	Broward	1,784,715	39	360	0	309	CLOSED AS OF 2/1/10
PEMBROKE PINES	PF	155,565	Broward	1,784,715	358	248	55	5	
PENSACOLA	F	52,188	Escambia	301,120	93	160	21	1	
PENSACOLA	G	52,188	Escambia	301,120	195	588	70	59	CLOSED AS OF 6/17/07
PENSACOLA	P	52,188	Escambia	301,120	108	126	32	18	
PERRY	F	7,031	Taylor	23,018	14	12	0	5	
PERRY	P	7,031	Taylor	23,018	19	8	3	7	
PINELLAS PARK	F	49,939	Pinellas	926,610	69	61	14	2	
PINELLAS PARK	G	49,939	Pinellas	926,610	254	215	18	12	
PINELLAS PARK	P	49,939	Pinellas	926,610	94	57	7	1	
PLANT CITY	PF	35,313	Hillsborough	1,276,410	97	55	8	13	
PLANTATION	G	85,496	Broward	1,784,715	497	297	59	58	37 TRANSFERS TO POLICE PLAN
PLANTATION	P	85,496	Broward	1,784,715	108	98	45	5	
PLANTATION (VOL)	F	85,496	Broward	1,784,715	202	56	0	24	
POMPANO BEACH	G	103,189	Broward	1,784,715	479	325	42	21	
POMPANO BEACH [PF]	F	103,189	Broward	1,784,715	144	118	43	0	
POMPANO BEACH [PF]	P	103,189	Broward	1,784,715	21	216	6	1	
PORT ORANGE	F	57,060	Volusia	498,978	49	45	7	4	
PORT ORANGE	G	57,060	Volusia	498,978	170	50	0	7	6 PENDING REFUNDS
PORT ORANGE	P	57,060	Volusia	498,978	78	38	9	3	
PORT ST. LUCIE	P	167,914	Saint Lucie	281,151	194	39	7	19	
PUNTA GORDA	F	17,087	Charlotte	163,679	26	17	0	1	
PUNTA GORDA	G	17,087	Charlotte	163,679	138	93	20	13	CLOSED AS OF 7/27/11
PUNTA GORDA	P	17,087	Charlotte	163,679	30	24	3	3	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
QUINCY	PF	7,920	Gadsden	47,588	20	36	0	24	
RIVIERA BEACH	F	33,369	Palm Beach	1,345,652	63	49	7	1	
RIVIERA BEACH	G	33,369	Palm Beach	1,345,652	198	71	23	2	
RIVIERA BEACH	P	33,369	Palm Beach	1,345,652	93	72	9	2	
ROCKLEDGE	F	25,309	Brevard	548,424	30	10	7	0	
ROCKLEDGE	G	25,309	Brevard	548,424	127	32	8	3	
ROCKLEDGE	P	25,309	Brevard	548,424	44	8	1	1	
SAFETY HARBOR	F	16,944	Pinellas	926,610	18	0	0	1	
SAINT AUGUSTINE	F	13,271	Saint Johns	201,541	31	24	1	0	
SAINT AUGUSTINE	G	13,271	Saint Johns	201,541	208	115	0	13	26 PENDING REFUNDS
SAINT AUGUSTINE	P	13,271	Saint Johns	201,541	48	23	2	7	
SAINT CLOUD	G	38,874	Osceola	288,361	266	87	12	92	
SAINT CLOUD	PF	38,874	Osceola	288,361	120	38	9	14	
SAINT JOHNS RIVER PW PK	G		Duval	876,075	254	241	0	50	
SAINT LUCIE COUNTY FCD	F		Saint Lucie	281,151	322	163	0	17	
SAINT LUCIE COUNTY FCD	G		Saint Lucie	281,151	44	24	5	8	
SAINT PETE BEACH	F	9,363	Pinellas	926,610	26	21	2	2	
SAINT PETE BEACH	G	9,363	Pinellas	926,610	20	69	6	46	
SAINT PETE BEACH	P	9,363	Pinellas	926,610	20	22	4	5	
SAINT PETERSBURG	F	249,704	Pinellas	926,610	228	465	0	10	
SAINT PETERSBURG	G	249,704	Pinellas	926,610	1,522	1,118	93	219	
SAINT PETERSBURG	P	249,704	Pinellas	926,610	453	599	0	59	
SAN CARLOS PARK FCD	F		Okaloosa	188,349	33	1	0	1	1 PENDING REFUND
SANFORD	F	53,867	Seminole	431,074	70	44	7	2	
SANFORD	P	53,867	Seminole	431,074	118	49	6	16	
SANIBEL	G	6,497	Lee	643,367	25	62	3	69	
SANIBEL	P	6,497	Lee	643,367	21	20	2	6	
SARASOTA	F	52,689	Sarasota	385,292	15	161	0	2	CLOSED AS OF 1/1/96
SARASOTA	G	52,689	Sarasota	385,292	245	400	13	20	
SARASOTA	P	52,689	Sarasota	385,292	131	168	38	3	

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd	COMMENTS
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	385,292	1,915	778	0	594	
SARASOTA-MANATEE A	G		Sarasota	385,292	63	49	0	21	CLOSED AS OF 10/1/07
SATELLITE BEACH	G	10,322	Brevard	548,424	6	21	1	4	
SATELLITE BEACH	PF	10,322	Brevard	548,424	34	20	1	5	
SEBASTIAN	P	22,296	Indian River	139,586	35	11	0	3	
SEBRING	F	10,561	Highlands	99,092	16	16	3	2	
SEBRING	P	10,561	Highlands	99,092	23	13	6	2	CLOSED AS OF 1/1/13
SEMINOLE	F	17,202	Pinellas	926,610	64	68	0	6	
SHALIMAR	P	734	Okaloosa	188,349	4	0	0	0	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,784,715	7,182	1,349	0	2,544	CLOSED AS OF 11/1/11
SOUTH MIAMI [GP]	G	13,778	Miami-Dade	2,582,375	42	22	0	4	CLOSED TO GENERAL MEMBERS AS OF 10/1/11
SOUTH MIAMI [GP]	P	13,778	Miami-Dade	2,582,375	44	17	0	5	
SOUTH PASADENA	F	5,081	Pinellas	926,610	15	8	3	3	
SOUTH WALTON FCD	F		Walton	57,779	90	4	1	9	
SOUTHERN MANATEE FCD	F		Manatee	333,880	74	12	3	1	24 PENDING REFUNDS
SOUTHERN MANATEE FCD	G		Manatee	333,880	7	3	0	0	
STARKE	F	5,542	Bradford	27,217	32	5	1	0	
STARKE	G	5,542	Bradford	27,217	32	49	10	1	
STARKE	P	5,542	Bradford	27,217	16	8	1	3	
SUNRISE	F	86,685	Broward	1,784,715	113	70	33	4	
SUNRISE	G	86,685	Broward	1,784,715	485	330	91	73	
SUNRISE	P	86,685	Broward	1,784,715	135	95	35	1	
SURFSIDE [GP]	G	5,794	Miami-Dade	2,582,375	64	20	0	4	
SURFSIDE [GP]	P	5,794	Miami-Dade	2,582,375	27	12	1	3	
SWEETWATER	P	20,069	Miami-Dade	2,582,375	35	1	0	1	
TALLAHASSEE [GPF]	F	183,727	Leon	278,377	227	193	0	6	
TALLAHASSEE [GPF]	G	183,727	Leon	278,377	2,019	1,284	0	204	
TALLAHASSEE [GPF]	P	183,727	Leon	278,377	330	195	0	37	
TAMARAC	F	61,110	Broward	1,784,715	91	28	7	4	

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	G	61,110	Broward	1,784,715	170	134	0	39	
TAMARAC	P	61,110	Broward	1,784,715	0	37	0	0	
TAMARAC - EXECUTIVE	G	61,110	Broward	1,784,715	77	24	0	17	
TAMPA	G	346,609	Hillsborough	1,276,410	2,359	1,885	197	547	
TAMPA	PF	346,609	Hillsborough	1,276,410	1,340	1,762	229	12	
TARPON SPRINGS	F	23,935	Pinellas	926,610	29	25	5	4	
TARPON SPRINGS	P	23,935	Pinellas	926,610	46	25	1	6	
TAVARES	F	14,260	Lake	303,317	21	8	2	0	
TAVARES	P	14,260	Lake	303,317	24	8	0	3	
TEMPLE TERRACE	F	25,307	Hillsborough	1,276,410	46	20	5	4	
TEMPLE TERRACE	P	25,307	Hillsborough	1,276,410	46	46	3	5	
TEQUESTA	G	5,649	Palm Beach	1,345,652	37	1	0	2	
TEQUESTA [PF]	F	5,649	Palm Beach	1,345,652	16	1	2	1	
TEQUESTA [PF]	P	5,649	Palm Beach	1,345,652	9	0	0	4	CLOSED AS OF 2/1/13
TITUSVILLE	G	43,709	Brevard	548,424	239	276	37	68	
TITUSVILLE	PF	43,709	Brevard	548,424	123	99	13	19	
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,202,978	763	250	5	54	
UMATILLA	P	3,546	Lake	303,317	8	1	0	0	
VALPARAISO	PF	5,244	Okaloosa	188,349	10	1	0	0	2 PENDING REFUNDS
VENICE	F	21,117	Sarasota	385,292	37	43	0	1	
VENICE	P	21,117	Sarasota	385,292	38	48	3	5	
VERO BEACH	F	15,361	Indian River	139,586	0	15	0	0	
VERO BEACH	G	15,361	Indian River	139,586	350	324	0	91	
VERO BEACH	P	15,361	Indian River	139,586	48	41	3	1	
VILLAGE OF NORTH PALM BEACH	G	12,184	Palm Beach	1,345,652	58	10	0	43	
VILLAGE OF NORTH PALM BEACH	PF	12,184	Palm Beach	1,345,652	52	16	0	12	
VILLAGE OF PALM SPRINGS	G	20,487	Palm Beach	1,345,652	65	39	0	44	CLOSED AS OF 6/30/10
VILLAGE OF PALM SPRINGS	PF	20,487	Palm Beach	1,345,652	24	19	2	17	
VOLUSIA COUNTY (VOL)	F		Volusia	498,978	36	29	0	12	
WAUCHULA	GP	5,016	Hardee	27,682	62	36	0	6	8 PENDING REFUNDS
WEST MANATEE FCD	F		Manatee	333,880	29	3	0	3	

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 MELBOURNE	P	19,464	Brevard	548,424	29	9	3	2	
WEST PALM BEACH	F	103,038	Palm Beach	1,345,652	181	188	0	5	
WEST PALM BEACH	G	103,038	Palm Beach	1,345,652	34	157	0	10	
WEST PALM BEACH	P	103,038	Palm Beach	1,345,652	215	192	52	13	
WILLISTON	G	2,793	Levy	40,304	32	19	0	9	5 PENDING REFUNDS
WILLISTON	P	2,793	Levy	40,304	10	1	0	0	3 PENDING REFUNDS
WILTON MANORS (VOL)	F	11,989	Broward	1,784,715	2	3	0	5	
WILTON MANORS [GP]	G	11,989	Broward	1,784,715	8	37	4	1	CLOSED EFFECTIVE 8/1/07
WILTON MANORS [GP]	P	11,989	Broward	1,784,715	2	30	2	0	CLOSED EFFECTIVE 8/1/07
WINTER GARDEN	G	37,172	Orange	1,202,978	130	54	0	65	
WINTER GARDEN	PF	37,172	Orange	1,202,978	112	36	0	38	
WINTER HAVEN	F	36,280	Polk	613,950	66	30	3	2	
WINTER HAVEN	G	36,280	Polk	613,950	81	48	0	4	
WINTER HAVEN	P	36,280	Polk	613,950	81	48	0	4	
WINTER PARK	F	28,184	Orange	1,202,978	57	34	15	2	
WINTER PARK	P	28,184	Orange	1,202,978	63	60	11	3	
WINTER SPRINGS	GPF	34,066	Seminole	431,074	169	72	0	125	
Grand Totals:		491			102,183	6*, \$0	5,046	16,167	

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	10/01/2013	N	None	UC	19,838,947	27,271,963	7,433,016	72.7%	2,996,542	248.1	
ALACHUA COUNTY LIBRARY	G	10/01/2012	N	After	UC	17,941,778	25,710,712	7,768,934	69.8%	3,337,959	232.8	
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 SCHOOL BOARD	ERP	07/01/2013	N	After	EAN	3,174,419	7,473,352	4,298,933	42.5%	0	0.0	
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	
ALTAMONTE SPRINGS	G	10/01/2013	N	None	EAN	14,219,695	13,871,914	-347,781	102.5%	8,286,242	-4.2	
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	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	
APOPKA	F	10/01/2013	N	After	EAN	26,944,984	30,367,993	3,423,009	88.7%	4,606,154	74.3	
APOPKA	F	10/01/2012	N	None	EAN	22,976,760	27,392,447	4,415,687	83.9%	4,621,781	95.5	
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	G	10/01/2013	N	After	EAN	36,054,592	44,153,312	8,098,720	81.7%	9,682,597	83.6	

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
APOPKA	G	10/01/2012	N	None	EAN	30,116,335	39,920,211	9,803,876	75.4%	9,358,654	104.8	
APOPKA	G	10/01/2011	N	None	EAN	28,297,728	37,692,945	9,395,217	75.1%	8,445,046	111.3	
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	P	10/01/2013	N	After	EAN	34,680,042	37,839,348	3,159,306	91.7%	5,200,868	60.8	
APOPKA	P	10/01/2012	N	None	EAN	29,111,823	33,238,719	4,126,896	87.6%	4,893,755	84.3	
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	
ARCADIA	G	01/01/2014	N	None	FIL	2,224,437	2,899,980	675,543	76.7%	640,345	105.5	
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	PF	10/01/2013	Y	None	EAN	7,695,356	9,076,474	1,381,118	84.8%	546,605	252.7	
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	
ATLANTIC BEACH	G	09/30/2013	N	None	EAN	13,815,833	17,282,101	3,466,268	79.9%	2,733,429	126.8	
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	P	09/30/2013	N	None	EAN	7,428,849	10,895,233	3,466,384	68.2%	1,360,245	254.8	

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
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	
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	
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	
AUBURNDALE	F	10/01/2013	N	None	EAN	5,306,864	7,384,957	2,078,093	71.9%	729,369	284.9	
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	G	10/01/2013	N	None	EAN	14,166,193	20,814,905	6,648,712	68.1%	2,615,453	254.2	
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	N	None	AGG	12,777,662	15,228,116	2,450,454	83.9%	3,124,545	78.4	
AUBURNDALE	G	10/01/2009	Y	After	AGG	12,777,662	15,661,527	2,883,865	81.6%	3,389,014	85.1	
AUBURNDALE	P	10/01/2013	N	None	FIL	8,214,310	10,000,772	1,786,462	82.1%	1,603,156	111.4	
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	
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	

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
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	P	10/01/2013	N	None	EAN	5,627,686	5,769,186	141,500	97.5%	161,890	87.4	
AVON PARK	P	10/01/2012	N	None	EAN	5,483,504	5,924,414	440,910	92.6%	205,197	214.9	
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	
BAL HARBOUR VILLAGE	G	10/01/2012	N	None	EAN	7,711,844	10,810,052	3,098,208	71.3%	1,026,671	301.8	
BAL HARBOUR VILLAGE	G	10/01/2011	N	None	EAN	7,613,990	10,674,098	3,060,108	71.3%	1,203,183	254.3	
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	P	10/01/2013	N	None	EAN	13,172,283	21,363,160	8,190,877	61.7%	1,171,737	699.0	
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	
BARTOW	F	10/01/2013	N	None	FIL	6,912,212	7,725,090	812,878	89.5%	1,008,932	80.6	
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	G	10/01/2013	N	None	EAN	16,636,526	26,352,707	9,716,181	63.1%	7,824,411	124.2	

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
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	P	10/01/2013	N	None	EAN	13,407,626	17,373,854	3,966,228	77.2%	1,884,843	210.4	
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	
BAY HARBOR ISLANDS [GP]	G	10/01/2013	N	None	EAN	7,284,068	7,124,780	-159,288	102.2%	2,535,160	-6.3	
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]	P	10/01/2013	N	After	EAN	5,967,065	6,866,315	899,250	86.9%	1,196,325	75.2	
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 MEDICAL CENTER	G	01/01/2014	N	After	PUC	97,920,961	108,611,312	10,690,351	90.2%	0	0.0	
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	Y	After	PUC	85,374,844	93,035,190	7,660,346	91.8%	62,904,109	12.2	
BAY MEDICAL CENTER	G	01/01/2010	N	None	PUC	85,374,844	91,300,872	5,926,028	93.5%	62,904,109	9.4	
BELLE GLADE	G	10/01/2013	N	None	AGG	13,918,254	12,513,359	-1,404,895	111.2%	2,893,673	-48.6	
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	

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
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 (RETIRED)	PF	10/01/2013	N	None	AGG	5,473,221	4,037,472	-1,435,749	135.6%	0	0.0	
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 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	
BELLEAIR	P	10/01/2013	N	None	FIL	2,354,251	2,941,833	587,582	80.0%	749,510	78.4	
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	
BELLEVUE	P	10/01/2013	N	None	EAN	2,312,639	3,012,342	699,703	76.8%	436,342	160.4	
BELLEVUE	P	10/01/2012	N	None	EAN	2,117,696	2,997,512	879,816	70.6%	393,392	223.6	
BELLEVUE	P	10/01/2011	N	After	EAN	1,967,836	2,753,325	785,489	71.5%	437,910	179.4	
BELLEVUE	P	10/01/2010	N	After	EAN	1,970,317	2,748,400	778,083	71.7%	506,862	153.5	
BELLEVUE	P	10/01/2009	N	None	EAN	1,843,446	2,434,022	590,576	75.7%	624,954	94.5	
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	10/01/2013	N	None	FIL	3,779,552	4,245,167	465,615	89.0%	1,163,423	40.0	
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	
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	

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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
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	10/01/2013	N	None	EAN	165,620,697	195,694,689	30,073,992	84.6%	27,597,864	109.0	
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	PF	10/01/2013	N	After	EAN	265,541,665	361,556,398	96,014,733	73.4%	29,375,812	326.9	
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 EXECUTIVE	G	10/01/2013	N	None	EAN	25,402,538	36,961,625	11,559,087	68.7%	4,463,155	259.0	
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	Y	After	EAN	19,058,673	27,612,044	8,553,371	69.0%	4,896,787	174.7	
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	EAN	19,059,072	27,124,059	8,064,987	70.3%	4,896,787	164.7	
BOCA RATON EXECUTIVE	G	10/01/2009	N	After	EAN	17,480,309	24,713,430	7,233,121	70.7%	5,264,102	137.4	
BOCA RATON HOUSING	G	10/01/2013	N	After	AGG	2,244,979	1,784,398	-460,581	125.8%	715,045	-64.4	
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	10/01/2013	N	None	EAN	37,640,566	65,826,944	28,186,378	57.2%	6,372,000	442.4	
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	

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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
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	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	
BOYNTON BEACH	F	10/01/2013	N	After	EAN	55,474,480	98,003,969	42,529,489	56.6%	9,128,801	465.9	
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	G	10/01/2013	N	After	EAN	107,262,590	143,759,601	36,497,011	74.6%	20,496,419	178.1	
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	P	10/01/2013	N	After	EAN	56,693,338	95,951,447	39,258,109	59.1%	11,302,523	347.3	
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	
BRADENTON	F	10/01/2013	N	None	EAN	33,571,023	46,427,459	12,856,436	72.3%	4,175,030	307.9	
BRADENTON	F	10/01/2012	N	None	EAN	30,084,877	45,253,127	15,168,250	66.5%	3,861,209	392.8	
BRADENTON	F	10/01/2011	N	None	EAN	28,968,552	44,421,789	15,453,237	65.2%	3,801,293	406.5	

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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
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	P	10/01/2013	N	None	EAN	54,430,973	68,419,818	13,988,845	79.6%	6,980,110	200.4	
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	
BROOKSVILLE	F	10/01/2013	N	None	EAN	4,981,689	6,576,658	1,594,969	75.7%	651,472	244.8	
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	P	10/01/2013	N	None	AGG	4,001,304	3,709,750	-291,554	107.9%	1,207,096	-24.2	
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	
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	
BUSHNELL	G	10/01/2013	Y	After	EAN	1,631,551	1,881,708	250,157	86.7%	1,042,671	24.0	
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	10/01/2010	N	After	EAN	1,013,869	1,237,957	224,088	81.9%	888,535	25.2	
BUSHNELL	G	10/01/2009	N	None	EAN	885,785	1,141,386	255,601	77.6%	938,654	27.2	
BUSHNELL	P	10/01/2011	N	None	FIL	988,569	1,118,249	129,680	88.4%	360,436	36.0	

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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
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	
CAPE CORAL	F	10/01/2013	N	None	EAN	100,858,112	150,246,007	49,387,895	67.1%	12,652,698	390.3	
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	G	10/01/2013	N	None	EAN	150,755,571	238,033,363	87,277,792	63.3%	33,444,267	261.0	
CAPE CORAL	G	10/01/2012	Y	After	EAN	133,552,220	223,248,376	89,696,156	59.8%	35,151,182	255.2	
CAPE CORAL	G	10/01/2012	N	After	EAN	133,552,220	229,144,241	95,592,021	58.3%	35,151,182	272.0	
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	Y	After	EAN	121,691,151	202,239,690	80,548,539	60.2%	37,595,657	214.3	
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	P	10/01/2013	N	None	EAN	98,188,860	133,181,921	34,993,061	73.7%	14,437,605	242.4	
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	
CASSELBERRY	PF	10/01/2013	N	None	AGG	13,172,057	13,512,834	340,777	97.5%	4,027,175	8.5	
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
CHATTAHOOCHEE	F	10/01/2010	N	After	AGG	379,802	428,989	49,187	88.5%	55,128	89.2	
CLEARWATER	F	01/01/2014	N	After	AGG	5,008,891	4,513,458	-495,433	111.0%	0	0.0	
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	01/01/2014	N	None	FIL	772,411,068	828,489,285	56,078,217	93.2%	74,254,159	75.5	
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	
CLERMONT	F	10/01/2012	N	None	AGG	5,898,932	5,068,853	-830,079	116.4%	2,767,580	-30.0	
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	10/01/2013	N	None	PUC	9,372,894	10,970,858	1,597,964	85.4%	0	0.0	
CLEWISTON	G	10/01/2012	Y	After	PUC	8,267,261	10,890,264	2,623,003	75.9%	2,766,512	94.8	
CLEWISTON	G	10/01/2011	N	After	AGG	7,765,081	11,470,505	3,705,424	67.7%	2,736,523	135.4	
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	

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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
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	
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	G	10/01/2013	N	After	EAN	11,737,459	16,245,018	4,507,559	72.3%	288,268	1,563.7	
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	10/01/2012	Y	After	EAN	11,254,112	16,455,035	5,200,923	68.4%	325,223	1,599.2	
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	1,005.6	
COCOA	G	10/01/2009	N	None	EAN	12,576,165	16,552,061	3,975,896	76.0%	474,293	838.3	
COCOA	P	10/01/2013	N	None	EAN	22,369,472	25,677,371	3,307,899	87.1%	3,145,824	105.2	
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 BEACH	F	10/01/2013	N	None	EAN	8,563,436	13,186,050	4,622,614	64.9%	1,456,769	317.3	
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	G	10/01/2012	N	After	FIL	17,195,782	17,303,559	107,777	99.4%	4,886,906	2.2	
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	

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	10/01/2013	N	None	EAN	8,769,359	14,883,640	6,114,281	58.9%	1,919,428	318.6	
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	
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	
COOPER CITY	F	10/01/2013	N	After	AGG	17,818,745	24,708,531	6,889,786	72.1%	658,222	1,046.7	
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	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	P	10/01/2013	N	None	AGG	22,939,578	28,219,837	5,280,259	81.3%	601,711	877.5	
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 - 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	10/01/2011	N	After	EAN	2,177,592	4,678,527	2,500,935	46.5%	398,743	627.2	
CORAL GABLES	GPF	10/01/2013	N	None	EAN	258,175,737	501,544,393	243,368,656	51.5%	37,158,283	655.0	
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	

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	10/01/2010	N	None	EAN	250,306,033	445,957,002	195,650,969	56.1%	46,949,522	416.7	
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 SPRINGS	F	10/01/2013	N	After	EAN	46,456,871	53,925,496	7,468,625	86.2%	11,954,244	62.5	
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	G	10/01/2013	N	After	EAN	6,935,022	8,941,943	2,006,921	77.6%	273,381	734.1	
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	P	10/01/2013	N	None	EAN	124,279,552	186,052,009	61,772,457	66.8%	13,987,337	441.6	
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	
CRESCENT CITY	F	10/01/2012	N	After	AGG	430,272	237,023	-193,249	181.5%	43,178	-447.6	
CRESCENT CITY	F	10/01/2010	N	After	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	
CRESCENT CITY	P	10/01/2012	N	After	AGG	687,553	847,732	160,179	81.1%	321,199	49.9	
CRESCENT CITY	P	10/01/2010	N	After	AGG	636,404	812,282	175,878	78.3%	253,435	69.4	
CRESTVIEW	G	10/01/2013	N	None	FIL	13,342,724	13,953,841	611,117	95.6%	3,969,646	15.4	
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	

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	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	PF	10/01/2013	N	None	FIL	14,013,560	14,421,633	408,073	97.2%	4,171,345	9.8	
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	
DADE CITY	F	10/01/2013	N	After	EAN	5,060,429	6,124,087	1,063,658	82.6%	388,580	273.7	
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	P	10/01/2013	N	After	AGG	7,055,484	7,382,621	327,137	95.6%	982,341	33.3	
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
DANIA BEACH	G	10/01/2013	N	After	AGG	17,541,357	24,293,793	6,752,436	72.2%	1,082,405	623.8	
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 [PF]	F	10/01/2013	N	After	AGG	28,692,215	49,125,899	20,433,684	58.4%	3,002,671	680.5	
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	

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	10/01/2011	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	
DANIA BEACH [PF]	P	10/01/2013	N	After	AGG	3,815,357	7,370,460	3,555,103	51.8%	0	0.0	
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	
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	P	10/01/2013	N	None	EAN	97,980,901	123,723,340	25,742,439	79.2%	13,916,944	185.0	
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 - GENERAL & MGMT	G	10/01/2013	N	After	AGG	34,186,402	40,999,741	6,813,339	83.4%	12,904,184	52.8	
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	
DAYTONA BEACH	PF	10/01/2013	N	None	EAN	152,733,559	207,066,873	54,333,314	73.8%	15,139,296	358.9	
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	

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
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	
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	
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	G	10/01/2012	N	None	EAN	53,433,709	61,842,485	8,408,776	86.4%	389,606	2,158.3	
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	P	10/01/2013	N	After	EAN	35,451,918	52,185,457	16,733,539	67.9%	0	0.0	
DEERFIELD BEACH	P	10/01/2012	N	After	EAN	34,358,737	51,877,214	17,518,477	66.2%	0	0.0	
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	
DELAND	F	10/01/2013	N	None	EAN	10,652,539	12,528,657	1,876,118	85.0%	2,123,872	88.3	
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	G	10/01/2013	N	None	EAN	25,470,612	30,159,606	4,688,994	84.5%	2,522,178	185.9	
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	

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DELAND	P	10/01/2013	N	After	EAN	17,697,098	26,032,745	8,335,647	68.0%	2,212,498	376.8	
DELAND	P	10/01/2012	N	After	EAN	16,469,295	25,323,337	8,854,042	65.0%	2,527,223	350.3	
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	
DELRAY BEACH	G	10/01/2013	N	After	EAN	99,910,051	103,950,532	4,040,481	96.1%	16,527,919	24.5	
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	PF	10/01/2013	N	After	EAN	132,741,368	221,897,687	89,156,319	59.8%	17,192,910	518.6	
DELRAY BEACH	PF	10/01/2012	Y	After	EAN	123,483,089	212,151,586	88,668,497	58.2%	16,775,434	528.6	
DELRAY BEACH	PF	10/01/2012	N	None	EAN	123,483,089	216,294,781	92,811,692	57.1%	16,867,194	550.3	
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	
DELTONA	F	10/01/2013	N	None	EAN	17,384,698	22,622,086	5,237,388	76.8%	4,051,588	129.3	
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	
DESTIN FCD	F	10/01/2013	N	None	EAN	11,471,936	21,397,715	9,925,779	53.6%	2,154,312	460.7	
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	

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	10/01/2013	N	None	EAN	20,756,026	21,699,960	943,934	95.7%	3,261,637	28.9	
DUNEDIN	F	10/01/2012	N	After	EAN	19,074,012	20,751,867	1,677,855	91.9%	3,110,720	53.9	
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	
DUNNELLO	PF	10/01/2013	N	After	AGG	1,632,551	1,058,984	-573,567	154.2%	614,903	-93.3	
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	10/01/2013	N	None	FIL	9,630,359	13,447,239	3,816,880	71.6%	2,323,280	164.3	
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 NAPLES FCD	F	10/01/2013	N	None	EAN	15,840,385	12,063,242	-3,777,143	131.3%	3,333,117	-113.3	
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 NICEVILLE FCD	F	10/01/2012	N	After	EAN	391,157	324,254	-66,903	120.6%	365,331	-18.3	
EAST NICEVILLE FCD	F	10/01/2010	N	After	EAN	261,539	285,025	23,486	91.8%	292,199	8.0	
EATONVILLE	P	10/01/2012	N	After	AGG	1,007,678	657,152	-350,526	153.3%	552,485	-63.5	
EATONVILLE	P	10/01/2010	N	After	AGG	761,858	688,645	-73,213	110.6%	670,970	-10.9	

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
EDGEWATER	F	10/01/2013	N	None	EAN	7,265,788	8,068,188	802,400	90.1%	1,502,209	53.4	
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	
EDGEWATER	F	10/01/2009	N	None	EAN	4,977,603	5,652,885	675,282	88.1%	1,475,969	45.8	
EDGEWATER	G	10/01/2013	N	None	EAN	11,095,862	17,101,109	6,005,247	64.9%	550,178	1,091.5	
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	P	10/01/2013	N	None	EAN	6,772,798	11,575,640	4,802,842	58.5%	1,159,490	414.2	
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	10/01/2012	Y	After	EAN	6,027,461	11,048,233	5,020,772	54.6%	1,117,545	449.3	
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	
ENGLEWOOD AREA FCD	F	10/01/2013	N	None	EAN	16,341,069	26,593,877	10,252,808	61.4%	3,402,604	301.3	
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	N	After	EAN	11,078,445	22,448,587	11,370,142	49.4%	3,527,772	322.3	
ENGLEWOOD AREA FCD	F	10/01/2010	Y	After	EAN	11,078,445	23,946,682	12,868,237	46.3%	3,527,772	364.8	
ENGLEWOOD AREA FCD	F	10/01/2009	N	None	EAN	10,853,414	20,712,275	9,858,861	52.4%	3,456,419	285.2	
ENGLEWOOD WATER DISTRICT	G	10/01/2013	N	None	FIL	599,835	659,472	59,637	91.0%	0	0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2012	N	None	FIL	542,056	669,050	126,994	81.0%	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
ENGLEWOOD WATER DISTRICT	G	10/01/2011	Y	After	FIL	465,353	709,427	244,074	65.6%	0	0.0	
ENGLEWOOD WATER DISTRICT	G	10/01/2011	N	None	FIL	465,353	639,159	173,806	72.8%	0	0.0	
ESTERO FCD	F	10/01/2013	Y	After	AGG	13,266,930	13,702,130	435,200	96.8%	4,234,095	10.3	
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	
EUSTIS	F	10/01/2013	N	None	EAN	6,059,345	8,785,968	2,726,623	69.0%	4,714,743	57.8	
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	P	10/01/2013	N	After	EAN	12,918,572	18,006,362	5,087,790	71.7%	2,110,250	241.1	
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	
FERNANDINA BEACH	G	10/01/2013	N	None	EAN	13,470,860	23,278,909	9,808,049	57.9%	4,297,813	228.2	
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	PF	10/01/2013	N	None	EAN	15,943,871	25,859,828	9,915,957	61.7%	3,507,860	282.7	
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	

APPENDIX G - Funding Progress (GASB 25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FERNANDINA BEACH	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	
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	
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 - 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	09/30/2013	N	After	EAN	519,997,283	572,516,334	52,519,051	90.8%	57,216,597	91.8	
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	PF	10/01/2013	N	None	EAN	718,167,660	755,160,378	36,992,718	95.1%	68,314,824	54.2	
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 MEADE [GPF]	F	10/01/2013	N	None	FIL	331,949	343,914	11,965	96.5%	65,337	18.3	
FORT MEADE [GPF]	F	10/01/2012	N	None	FIL	331,162	343,341	12,179	96.5%	64,606	18.9	
FORT MEADE [GPF]	F	10/01/2011	N	None	FIL	345,774	358,152	12,378	96.5%	69,768	17.7	
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]	G	10/01/2013	N	None	FIL	3,806,653	4,060,960	254,307	93.7%	1,045,343	24.3	
FORT MEADE [GPF]	G	10/01/2012	N	None	FIL	3,635,759	3,895,463	259,704	93.3%	1,115,668	23.3	
FORT MEADE [GPF]	G	10/01/2011	N	None	FIL	3,639,488	3,904,212	264,724	93.2%	1,149,360	23.0	

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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
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]	P	10/01/2013	N	None	FIL	1,222,669	1,393,481	170,812	87.7%	0	0.0	
FORT MEADE [GPF]	P	10/01/2012	N	None	FIL	1,222,892	1,483,864	260,972	82.4%	0	0.0	
FORT MEADE [GPF]	P	10/01/2011	N	None	FIL	1,315,360	1,522,133	206,773	86.4%	0	0.0	
FORT MEADE [GPF]	P	10/01/2010	N	None	FIL	1,423,146	1,513,126	89,980	94.1%	0	0.0	
FORT MYERS	F	10/01/2013	N	After	EAN	52,414,437	97,066,628	44,652,191	54.0%	7,941,816	562.2	
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	
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	G	10/01/2013	N	After	EAN	78,271,307	135,463,755	57,192,448	57.8%	21,092,818	271.2	
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	P	10/01/2013	N	None	EAN	79,605,444	152,899,550	73,294,106	52.1%	11,573,866	633.3	
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 PIERCE [G, P, UTIL]	G	09/30/2013	N	None	EAN	47,849,000	54,228,000	6,379,000	88.2%	7,765,325	82.2	
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	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
FORT PIERCE [G, P, UTIL]	P	09/30/2013	N	None	EAN	41,061,000	44,434,000	3,373,000	92.4%	5,899,165	57.2	
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 SUPP	P	09/30/2013	N	None	EAN	10,574,340	11,160,024	585,684	94.8%	6,149,728	9.5	
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 UTILITIES [G, P, UTIL]	G	09/30/2013	N	None	EAN	68,235,000	78,843,000	10,608,000	86.5%	11,534,243	92.0	
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 WALTON BEACH	F	10/01/2013	N	None	EAN	11,979,697	18,477,592	6,497,895	64.8%	2,153,568	301.7	
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	G	10/01/2013	N	After	EAN	37,122,638	42,285,695	5,163,057	87.8%	4,259,070	121.2	
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	

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	10/01/2013	Y	After	EAN	19,091,795	24,597,204	5,505,409	77.6%	2,030,034	271.2	
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	
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	
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	P	10/01/2013	N	After	EAN	3,121,882	3,949,856	827,974	79.0%	166,619	496.9	
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	
FRUITLAND PARK	F	10/01/2010	N	After	AGG	366,544	139,529	-227,015	262.7%	35,926	-631.9	
GAINESVILLE	G	10/01/2012	N	None	EAN	261,967,520	404,901,955	142,934,435	64.7%	83,982,453	170.2	
GAINESVILLE	G	10/01/2011	N	None	EAN	271,957,136	396,524,508	124,567,372	68.6%	85,731,110	145.3	
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	PF	10/01/2012	N	None	EAN	179,819,733	218,794,520	38,974,787	82.2%	24,725,295	157.6	
GAINESVILLE	PF	10/01/2011	Y	None	EAN	174,567,199	211,009,097	36,441,898	82.7%	26,139,311	139.4	
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 - DISABILITY	G	10/01/2012	N	After	AGG	6,673,712	2,417,175	-4,256,537	276.1%	80,365,984	-5.3	
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	10/01/2012	N	None	FIL	1,900,287	2,388,633	488,346	79.6%	863,261	56.6	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
GOLDEN BEACH [GP]	G	10/01/2011	N	None	FIL	1,777,423	2,257,224	479,801	78.7%	768,493	62.4	
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]	P	10/01/2012	N	None	FIL	3,046,984	3,688,063	641,079	82.6%	1,102,872	58.1	
GOLDEN BEACH [GP]	P	10/01/2011	N	None	FIL	2,665,656	3,474,519	808,863	76.7%	998,430	81.0	
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	
GREEN COVE SPRINGS	P	10/01/2013	N	After	AGG	2,916,857	2,648,419	-268,438	110.1%	693,444	-38.7	
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	10/01/2013	N	None	AGG	17,308,555	16,650,146	-658,409	104.0%	4,941,623	-13.3	
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	
GULF BREEZE	P	10/01/2013	N	After	AGG	3,314,601	4,156,871	842,270	79.7%	617,823	136.3	
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	10/01/2013	N	None	FIL	2,704,713	2,661,066	-43,647	101.6%	938,173	-4.7	
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	

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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
GULFPORT	G	10/01/2013	N	None	EAN	11,897,559	12,143,781	246,222	98.0%	2,482,117	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	N	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	G	10/01/2009	Y	None	EAN	10,064,317	10,908,842	844,525	92.3%	2,983,075	28.3	
GULFPORT	P	10/01/2013	N	After	FIL	7,241,451	8,020,342	778,891	90.3%	1,829,669	42.6	
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	
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	
HAINES CITY	F	10/01/2013	N	After	EAN	4,380,879	7,286,776	2,905,897	60.1%	1,161,285	250.2	
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	G	10/01/2013	N	None	EAN	14,106,355	17,882,669	3,776,314	78.9%	4,858,315	77.7	
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	P	10/01/2013	N	None	EAN	6,593,093	9,807,174	3,214,081	67.2%	2,353,380	136.6	
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	

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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
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	
HALIFAX HOSPITAL	G	10/01/2013	N	None	PUC	207,198,740	331,066,975	123,868,235	62.6%	46,959,963	263.8	
HALIFAX HOSPITAL	G	10/01/2012	N	After	PUC	219,087,867	309,236,649	90,148,782	70.8%	51,293,079	175.8	
HALIFAX HOSPITAL	G	10/01/2011	N	After	PUC	196,342,629	331,934,291	135,591,662	59.2%	55,572,640	244.0	
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	
HALLANDALE BEACH	G	10/01/2013	N	None	AGG	40,504,735	55,565,565	15,060,830	72.9%	7,175,995	209.9	
HALLANDALE BEACH	G	10/01/2012	N	After	AGG	36,192,655	53,598,417	17,405,762	67.5%	7,059,208	246.6	
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	PF	10/01/2013	N	None	EAN	86,517,473	157,241,821	70,724,348	55.0%	11,738,849	602.5	
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 PM	G	10/01/2013	N	None	FIL	12,633,874	16,328,309	3,694,435	77.4%	737,174	501.2	
HALLANDALE BEACH PM	G	10/01/2012	N	After	FIL	11,260,348	15,288,538	5,395,531	73.7%	1,044,584	516.5	
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 (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	

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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
HAVANA	F	10/01/2012	N	After	AGG	738,133	46,278	-691,855	1595.0%	10,245	-6,753.1	
HAVANA	F	10/01/2010	N	After	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	
HIALEAH	GPF	10/01/2012	N	After	EAN	507,232,353	734,713,229	227,480,876	69.0%	62,092,146	366.4	
HIALEAH	GPF	10/01/2011	N	After	EAN	511,757,155	708,197,223	196,440,068	72.3%	62,406,221	314.8	
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 - 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 GARDENS	P	10/01/2013	N	None	AGG	12,017,967	13,259,016	1,241,049	90.6%	2,038,640	60.9	
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	
HILLSBOROUGH COUNTY	ERP	07/01/2012	N	None	EAN	14,313,623	27,770,427	13,456,804	51.5%	0	0.0	
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	
HOLLEY-NAVARRE FCD	F	10/01/2011	N	After	AGG	614,542	310,750	-303,792	197.8%	441,412	-68.8	
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	P	10/01/2013	N	None	EAN	7,574,922	10,792,928	3,218,006	70.2%	1,125,038	286.0	
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	

APPENDIX G - Funding Progress (GASB 25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
HOLLY HILL	P	10/01/2010	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	
HOLLYWOOD	F	10/01/2013	N	After	EAN	287,648,657	239,402,092	-48,246,565	120.2%	13,968,031	-345.4	
HOLLYWOOD	F	10/01/2012	N	After	EAN	90,389,165	219,158,683	128,769,518	41.2%	10,371,171	1,241.6	
HOLLYWOOD	F	10/01/2011	N	After	EAN	88,720,994	212,537,752	123,816,758	41.7%	11,979,081	1,033.6	
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	G	10/01/2012	N	None	EAN	217,907,548	387,472,215	169,564,667	56.2%	29,111,818	582.5	
HOLLYWOOD	G	10/01/2011	N	None	EAN	224,237,503	376,225,569	151,988,066	59.6%	29,823,518	509.6	
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	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	
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	
HOLMES BEACH	P	10/01/2013	Y	None	FIL	6,474,340	7,064,293	589,953	91.6%	714,403	82.6	
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	
HOMESTEAD	F	01/01/2014	N	None	EAN	7,141,613	8,089,940	948,327	88.3%	0	0.0	
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	

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	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	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 - 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 - 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 - Old Elected	G	01/01/2013	N	After	EAN	2,100,700	2,771,065	670,365	75.8%	94,267	711.1	
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	10/01/2013	N	None	FIL	1,040,339	1,581,079	540,740	65.8%	600,307	90.1	
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	PF	10/01/2013	N	None	EAN	5,708,334	6,790,314	1,081,980	84.1%	1,113,948	97.1	
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	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
INDIALANTIC	PF	10/01/2009	N	None	EAN	4,180,782	5,335,034	1,154,252	78.4%	1,030,421	112.0	
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 (SUPP)	P	10/01/2013	N	After	AGG	96,065	220,601	124,536	43.5%	733,956	17.0	
INDIAN RIVER SHORES	G	10/01/2013	N	After	EAN	422,700	738,908	316,208	57.2%	221,719	142.6	
INDIAN RIVER SHORES	G	10/01/2012	Y	After	EAN	286,905	659,936	373,031	43.5%	92,719	402.3	
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	PF	10/01/2013	N	After	EAN	8,572,365	10,224,564	1,652,199	83.8%	1,024,274	161.3	
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	Y	After	EAN	4,757,086	7,325,908	2,568,822	64.9%	1,671,450	153.7	
INDIAN RIVER SHORES	PF	10/01/2009	N	None	AGG	4,555,912	7,530,859	2,974,947	60.5%	1,125,025	264.4	
INDIAN SHORES	P	10/01/2011	N	After	FIL	1,616,746	1,881,026	264,280	86.0%	536,653	49.2	
JACKSON MEMORIAL HOSPITAL	G	01/01/2013	N	None	AGG	471,030,130	458,036,998	-12,993,132	102.8%	393,422,214	-3.3	
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	
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	10/01/2011	Y	None	EAN	103,154,256	223,575,233	120,420,977	46.1%	31,832,037	378.3	
JACKSONVILLE	CO	10/01/2010	Y	After	EAN	97,463,955	204,384,334	106,920,379	47.7%	32,329,400	330.7	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
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	G	10/01/2012	Y	After	EAN	1,518,577,926	2,434,274,957	915,697,031	62.4%	283,020,575	323.5	
JACKSONVILLE	G	10/01/2011	Y	None	EAN	1,582,041,673	2,217,380,856	635,339,183	71.3%	314,054,361	202.3	
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	Y	After	EAN	1,640,892,767	2,163,079,984	522,187,217	75.9%	322,530,502	161.9	
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	PF	10/01/2013	N	None	EAN	980,696,675	2,629,171,683	1,648,475,008	37.3%	130,972,174	1,258.7	
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 - 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	10/01/2013	N	None	EAN	9,668,251	13,238,298	3,570,047	73.0%	1,836,000	194.5	
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	
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	G	10/01/2013	N	After	EAN	44,280,000	56,184,000	11,904,000	78.8%	10,713,988	111.1	
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	P	10/01/2013	N	None	EAN	17,469,215	22,653,430	5,184,215	77.1%	3,559,498	145.6	
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	

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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
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 PF SENIOR STAFF	G	10/01/2013	N	None	AGG	3,918,906	3,918,906	0	100.0%	255,000	0.0	
JACKSONVILLE PF SENIOR STAFF	G	10/01/2012	N	None	AGG	3,423,706	3,423,706	0	100.0%	250,000	0.0	
JUPITER	P	10/01/2013	N	None	EAN	46,509,727	58,320,035	11,810,308	79.7%	7,602,240	155.4	
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 ISLAND	GPF	10/01/2013	N	None	FIL	10,605,033	11,679,658	1,074,625	90.8%	1,886,510	57.0	
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	N	After	FIL	9,736,106	10,788,530	1,052,424	90.2%	2,917,620	36.1	
JUPITER ISLAND	GPF	10/01/2009	Y	After	FIL	9,736,106	9,831,686	95,580	99.0%	2,743,454	3.5	
KEY BISCAYNE	PF	10/01/2013	N	After	EAN	22,254,243	29,429,741	7,175,498	75.6%	6,349,849	113.0	
KEY BISCAYNE	PF	10/01/2012	Y	After	EAN	19,111,769	26,147,006	7,035,237	73.1%	6,782,023	103.7	
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 WEST	G	10/01/2012	N	None	AGG	39,560,977	38,912,883	-648,094	101.7%	9,945,221	-6.5	
KEY WEST	G	10/01/2011	N	After	AGG	39,351,578	37,474,182	-1,877,396	105.0%	9,608,967	-19.5	
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	

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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
KEY WEST	PF	10/01/2013	N	None	EAN	59,092,485	83,580,371	24,487,886	70.7%	10,050,867	243.6	
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	10/01/2012	Y	None	EAN	55,193,145	76,527,787	21,334,642	72.1%	9,634,039	221.5	
KEY WEST	PF	10/01/2011	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 HOUSING	G	01/01/2014	N	None	EAN	6,227,784	8,325,081	2,097,297	74.8%	2,662,009	78.8	
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 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	
KISSIMMEE	F	10/01/2013	N	None	EAN	29,041,919	40,173,886	11,131,967	72.3%	4,309,440	258.3	
KISSIMMEE	F	10/01/2012	N	None	EAN	27,223,889	39,738,017	12,514,128	68.5%	4,396,627	284.6	
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	G	10/01/2013	N	After	EAN/AG	84,508,502	101,428,489	16,919,987	83.3%	19,850,499	85.2	
KISSIMMEE	G	10/01/2012	N	None	EAN	78,447,968	91,568,090	13,120,122	85.7%	19,962,395	65.7	
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	

APPENDIX G - Funding Progress (GASB 25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
KISSIMMEE	P	10/01/2013	N	None	EAN	44,644,847	56,197,897	11,553,050	79.4%	7,065,530	163.5	
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 UTILITY AUTHORITY	G	10/01/2013	N	None	EAN	55,491,589	85,302,122	29,810,533	65.1%	16,609,389	179.5	
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	
LABELLE	F	10/01/2011	N	None	AGG	340,194	276,982	-63,212	122.8%	231,678	-27.3	
LADY LAKE	P	10/01/2013	N	None	EAN	5,247,981	5,269,784	21,803	99.6%	1,534,806	1.4	
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	
LADY LAKE	P	10/01/2009	Y	None	EAN	3,450,007	3,749,218	299,211	92.0%	1,548,174	19.3	
LAKE ALFRED	G	10/01/2013	N	After	EAN	3,451,922	4,052,705	600,783	85.2%	1,081,295	55.6	
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	PF	10/01/2013	N	After	EAN	2,581,434	2,669,018	87,584	96.7%	772,791	11.3	
LAKE ALFRED	PF	10/01/2012	N	None	EAN	2,274,445	2,486,607	212,162	91.5%	750,077	28.3	

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
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 CITY	F	10/01/2012	N	None	EAN	6,468,824	7,696,340	1,227,516	84.1%	880,475	139.4	
LAKE CITY	F	10/01/2011	N	None	EAN	6,494,063	7,625,697	1,131,634	85.2%	897,824	126.0	
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	G	10/01/2012	N	None	EAN	13,220,513	20,518,166	7,297,653	64.4%	2,247,085	324.8	
LAKE CITY	G	10/01/2011	N	After	EAN	12,277,990	19,114,294	6,836,304	64.2%	2,277,075	300.2	
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	P	10/01/2013	N	None	EAN	10,802,123	11,545,101	742,978	93.6%	1,679,964	44.2	
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 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	
LAKE MARY	F	10/01/2013	N	After	EAN	10,873,380	13,158,732	2,285,352	82.6%	2,540,246	90.0	
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	P	10/01/2013	N	None	EAN	13,144,745	14,119,801	975,056	93.1%	2,540,321	38.4	
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	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
LAKE MARY	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 PARK (RETIRED)	P	10/01/2013	N	After	EAN	1,423,896	1,764,115	340,219	80.7%	0	0.0	
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	10/01/2013	N	None	EAN	6,473,969	10,143,746	3,669,777	63.8%	1,214,019	302.3	
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	Y	After	EAN	5,887,625	10,337,826	4,450,201	57.0%	1,160,475	383.5	
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	10/01/2010	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	G	10/01/2013	N	None	FIL	7,945,338	8,729,436	784,098	91.0%	3,219,722	24.4	
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	
LAKE WALES	P	10/01/2013	N	None	EAN	11,692,188	13,636,851	1,944,663	85.7%	2,178,365	89.3	
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	N	After	EAN	10,335,184	14,011,542	3,676,358	73.8%	2,119,040	173.5	
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	10/01/2010	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	

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 WORTH	F	10/01/2013	N	After	EAN	21,657,152	44,339,294	22,682,142	48.8%	994,538	2,280.7	
LAKE WORTH	F	10/01/2012	N	After	EAN	21,106,494	44,699,951	23,593,457	47.2%	1,073,889	2,197.0	
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	G	10/01/2013	N	After	EAN	56,945,738	100,849,882	43,904,144	56.5%	11,547,885	380.2	
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	P	10/01/2013	N	After	EAN	22,590,332	45,553,757	22,963,425	49.6%	1,445,490	1,588.6	
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	
LAKELAND	F	10/01/2013	N	None	FIL	73,311,920	89,688,839	16,376,919	81.7%	8,807,939	185.9	
LAKELAND	F	10/01/2012	N	None	FIL	65,573,875	82,637,188	17,063,313	79.4%	8,542,319	199.8	
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	G	10/01/2013	N	None	EAN	483,929,773	587,417,565	103,487,792	82.4%	81,094,749	127.6	
LAKELAND	G	10/01/2012	N	None	EAN	517,990,902	634,749,269	116,758,367	81.6%	89,153,459	131.0	
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	

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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
LAKELAND	P	10/01/2013	N	None	EAN	94,035,526	127,989,279	33,953,753	73.5%	12,560,850	270.3	
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	
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	P	10/01/2012	N	After	EAN	8,484,349	10,041,459	1,557,110	84.5%	1,662,329	93.7	
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	
LARGO	PF	10/01/2013	N	None	EAN	101,647,204	136,634,937	34,987,733	74.4%	12,623,764	277.2	
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	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2011	N	None	AGG	645,806	467,091	-178,715	138.3%	347,941	-51.4	
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
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	G	10/01/2013	N	After	EAN	17,133,048	25,418,523	8,285,475	67.4%	3,776,063	219.4	
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	

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
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	P	10/01/2013	N	None	EAN	40,582,741	55,038,994	14,456,253	73.7%	9,671,315	149.5	
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 (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	
LEESBURG	F	10/01/2013	N	None	FIL	13,915,205	15,770,081	1,854,876	88.2%	3,031,562	61.2	
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	
LEESBURG	G	10/01/2013	N	None	EAN	32,493,882	37,958,850	5,464,968	85.6%	11,545,209	47.3	
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	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	
LIGHTHOUSE POINT	PF	10/01/2012	N	None	FIL	9,555,049	9,687,897	132,848	98.6%	3,108,447	4.3	

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
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	
LIVE OAK	F	10/01/2012	N	None	AGG	1,837,464	2,121,590	284,126	86.6%	0	0.0	
LIVE OAK	F	10/01/2011	N	After	AGG	1,643,979	2,136,647	492,668	76.9%	61,610	799.7	
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	10/01/2013	N	None	EAN	14,115,279	26,768,634	12,653,355	52.7%	0	0.0	
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	G	10/01/2013	Y	After	EAN	9,207,069	14,571,843	5,364,774	63.2%	0	0.0	
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	
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	P	10/01/2013	N	None	EAN	6,154,347	11,315,213	5,160,866	54.4%	0	0.0	
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	
LONGWOOD	PF	10/01/2013	N	After	AGG	7,990,635	7,258,969	-731,666	110.1%	2,821,105	-25.9	
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	

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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
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
LYNN HAVEN	F	10/01/2013	N	None	FIL	4,250,953	4,308,503	57,550	98.7%	812,400	7.1	
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	G	10/01/2013	N	None	EAN	11,843,068	15,058,275	3,215,207	78.6%	3,739,869	86.0	
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	P	10/01/2013	N	None	FIL	6,102,565	5,792,463	-310,102	105.4%	1,294,280	-24.0	
LYNN HAVEN	P	10/01/2012	N	None	FIL	5,407,510	5,401,885	-5,625	100.1%	1,210,208	-0.5	
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	
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	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	

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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
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	
MARATHON	F	10/01/2012	N	None	AGG	3,373,139	2,377,610	-995,529	141.9%	1,164,340	-85.5	
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	
MARCO ISLAND	F	10/01/2012	N	After	EAN	4,122,634	4,794,681	672,047	86.0%	1,526,426	44.0	
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	Y	After	EAN	3,591,071	7,423,811	3,832,740	48.4%	1,916,201	200.0	
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	10/01/2010	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	
MARIANNA	F	10/01/2011	N	After	AGG	2,058,743	2,489,813	431,070	82.7%	580,333	74.3	
MARIANNA	P	10/01/2011	N	After	AGG	2,576,135	2,194,506	-381,629	117.4%	509,310	-74.9	
MARTIN COUNTY	ERP	07/01/2011	N	None	EAN	6,124,283	6,938,673	814,390	88.3%	0	0.0	
MEDLEY	P	10/01/2012	N	None	FIL	11,981,793	18,575,827	6,594,034	64.5%	2,688,574	245.3	
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 - GENERAL + ELECTED	G	10/01/2013	N	None	AGG	14,352,959	17,876,827	3,523,868	80.3%	1,774,307	198.6	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
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	
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	G	10/01/2013	N	After	EAN	6,309,082	4,793,810	-1,515,272	131.6%	549,814	-275.6	
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	P	10/01/2013	N	None	EAN	54,877,840	83,048,911	28,171,071	66.1%	7,981,649	353.0	
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 - SPECIAL RISK	G	10/01/2013	N	After	EAN	719,735	875,393	155,658	82.2%	180,698	86.1	
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 BEACH	P	10/01/2013	N	None	EAN	2,276,007	3,273,863	997,856	69.5%	445,185	224.1	

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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	10/01/2010	N	None	EAN	2,012,245	2,967,296	955,051	67.8%	412,334	231.6	
MELBOURNE BEACH	P	10/01/2009	N	None	EAN	2,050,034	2,894,441	844,407	70.8%	329,086	256.6	
MIAMI	GS	10/01/2013	N	After	EAN	556,570,561	865,911,262	309,340,701	64.3%	66,370,246	466.1	
MIAMI	GS	10/01/2012	N	After	EAN	560,966,742	858,248,941	297,282,199	65.4%	64,391,195	461.7	
MIAMI	GS	10/01/2011	N	After	EAN	600,678,610	845,125,040	244,446,430	71.1%	65,509,421	373.2	
MIAMI	GS	10/01/2010	N	None	EAN	652,999,926	840,871,136	187,871,210	77.7%	70,825,712	265.3	
MIAMI	GS	10/01/2009	Y	None	EAN	645,614,641	780,625,200	135,010,559	82.7%	92,746,558	145.6	
MIAMI	PF	10/01/2012	N	None	AGG	1,143,606,948	1,573,040,275	429,433,327	72.7%	82,205,838	522.4	
MIAMI	PF	10/01/2011	N	After	AGG	1,150,323,527	1,590,500,000	440,176,473	72.3%	82,164,617	535.7	
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 - COLA (RETIRED)	PF	10/01/2012	N	None	AB	425,036,803	312,602,174	-112,434,629	136.0%	0	0.0	
MIAMI - COLA (RETIRED)	PF	10/01/2011	N	None	AB	340,066,580	303,630,842	-36,435,738	112.0%	0	0.0	
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 - 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 - EXCESS	GS	10/01/2012	N	After	EAN	0	6,280,868	6,280,868	.0%	0	0.0	
MIAMI - EXCESS	GS	10/01/2011	N	None	EAN	0	5,825,435	5,825,435	.0%	63,601,380	9.2	
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 - OFF-STREET PARKING	G	10/01/2013	N	None	AGG	13,560,761	13,309,687	-251,074	101.9%	4,055,976	-6.2	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
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	N	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - OFF-STREET PARKING	G	10/01/2009	Y	None	FIL	11,584,377	11,596,899	12,522	99.9%	4,954,747	0.3	
MIAMI - STAFF	GS	10/01/2012	N	After	EAN	2,455,245	4,364,592	1,909,347	56.3%	354,937	537.9	
MIAMI - STAFF	GS	10/01/2011	N	After	EAN	2,136,978	3,139,899	1,002,921	68.1%	735,056	136.4	
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 BEACH	G	10/01/2013	N	None	EAN	440,912,751	649,797,221	208,884,470	67.9%	63,526,903	328.8	
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	PF	10/01/2013	N	After	EAN	651,426,198	943,431,350	292,005,152	69.0%	39,283,718	743.3	
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	Y	After	EAN	517,602,834	784,395,822	266,792,988	66.0%	41,574,935	641.7	
MIAMI BEACH	PF	10/01/2009	N	After	EAN	517,602,834	784,395,821	266,792,987	66.0%	41,574,935	641.7	
MIAMI SHORES VILLAGE	G	10/01/2011	Y	After	EAN	9,427,893	10,739,131	1,311,238	87.8%	2,898,603	45.2	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
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 SPRINGS	G	10/01/2013	N	After	EAN	14,657,002	16,482,270	1,825,268	88.9%	2,430,353	75.1	
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	
MIAMI SPRINGS	G	10/01/2011	N	After	EAN	14,316,041	15,232,512	916,471	94.0%	3,221,566	28.5	
MIAMI SPRINGS	G	10/01/2010	N	After	EAN	14,132,944	14,515,197	382,253	97.4%	3,731,068	10.3	
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	PF	09/30/2013	N	After	EAN	22,758,500	28,326,094	5,567,594	80.3%	2,173,033	256.2	
MIAMI SPRINGS	PF	10/01/2012	Y	After	EAN	22,335,041	27,041,069	4,706,028	82.6%	2,622,925	179.4	
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-DADE COUNTY	ERP	07/01/2011	N	None	EAN	25,132,979	42,586,249	17,453,270	59.0%	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	
MILTON	F	10/01/2013	N	None	EAN	3,368,277	7,006,041	3,637,764	48.1%	675,572	538.5	
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	Y	After	EAN	3,359,575	6,254,523	2,894,948	53.7%	739,015	391.7	
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	10/01/2009	N	None	EAN	3,418,023	5,949,244	2,531,221	57.5%	728,150	347.6	
MILTON	G	10/01/2013	N	None	EAN	10,388,872	13,062,413	2,673,541	79.5%	2,194,960	121.8	
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	

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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
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	P	10/01/2013	N	None	EAN	6,004,346	5,813,000	-191,346	103.3%	818,259	-23.4	
MILTON	P	10/01/2012	N	None	EAN	5,459,730	5,591,490	131,760	97.6%	760,984	17.3	
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	
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	G	10/01/2013	N	None	EAN	61,142,516	83,346,149	22,203,633	73.4%	14,844,382	149.6	
MIRAMAR	G	10/01/2012	N	After	EAN	55,865,187	78,240,885	22,375,698	71.4%	15,013,902	149.0	
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	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 - MANAGEMENT	G	10/01/2013	N	After	EAN	19,730,077	34,450,118	14,720,041	57.3%	5,976,124	246.3	
MIRAMAR - MANAGEMENT	G	10/01/2012	N	After	EAN	17,761,047	29,996,431	12,235,384	59.2%	5,674,807	215.6	
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	

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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
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	01/01/2013	N	After	AGG	848,808	808,903	-39,905	104.9%	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	
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	
MONTICELLO	F	10/01/2012	N	After	AGG	580,958	449,178	-131,780	129.3%	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	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	10/01/2013	N	After	AGG	5,627,944	6,261,624	633,680	89.9%	1,231,802	51.4	
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	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	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	

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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
NAPLES	F	10/01/2013	N	None	EAN	35,705,992	51,085,652	15,379,660	69.9%	3,600,660	427.1	
NAPLES	F	10/01/2012	N	None	EAN	31,640,822	53,033,148	21,392,326	59.7%	3,545,457	603.4	
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	Y	None	EAN	28,280,330	48,047,361	19,767,031	58.9%	3,890,399	508.1	
NAPLES	F	10/01/2010	N	None	EAN	28,955,584	48,047,361	19,091,777	60.3%	3,890,399	490.7	
NAPLES	F	10/01/2009	N	After	EAN	26,663,176	43,770,590	17,107,414	60.9%	3,779,969	452.6	
NAPLES	G	10/01/2013	N	None	EAN	42,970,744	60,614,022	17,643,278	70.9%	15,986,671	110.4	
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	N	After	EAN	39,081,782	57,061,369	17,979,587	68.5%	16,206,593	110.9	
NAPLES	G	10/01/2009	Y	None	EAN	39,081,782	60,136,902	21,055,120	65.0%	16,206,593	129.9	
NAPLES	P	10/01/2013	N	None	EAN	34,614,165	56,523,222	21,909,057	61.2%	5,062,658	432.8	
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	
NEPTUNE BEACH	P	10/01/2013	N	None	EAN	6,607,056	8,369,324	1,762,268	78.9%	1,005,031	175.3	
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	
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	

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	10/01/2010	N	After	AGG	9,859,890	11,304,958	1,445,068	87.2%	800,030	180.6	
NEW PORT RICHEY	F	10/01/2009	N	None	EAN	10,154,192	10,761,409	607,217	94.4%	952,460	63.8	
NEW PORT RICHEY	P	10/01/2013	N	None	EAN	17,938,298	22,305,117	4,366,819	80.4%	2,034,497	214.6	
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 SMYRNA BEACH	F	10/01/2013	N	None	EAN	15,443,196	23,551,049	8,107,853	65.6%	1,669,590	485.6	
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	P	10/01/2013	N	None	FIL	14,348,519	15,130,826	782,307	94.8%	1,711,793	45.7	
NEW SMYRNA BEACH	P	10/01/2012	N	None	FIL	13,801,362	14,747,997	946,635	93.6%	1,635,285	57.9	
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	
NORTH BAY FCD	F	10/01/2013	N	None	AGG	2,561,058	3,136,167	575,109	81.7%	863,351	66.6	
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 BREVARD HOSPITAL (Parrish)	G	10/01/2013	N	None	AGG	52,343,902	52,101,075	-242,827	100.5%	35,701,780	-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
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	
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 BROWARD HOSPITAL (aka Broward Health)	G	07/01/2012	N	After	FIL	248,405,851	299,976,734	51,570,883	82.8%	345,555,234	14.9	
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 MIAMI 691 [GPF]	F	10/01/2013	N	None	EAN	3,067,548	3,203,168	135,620	95.8%	0	0.0	
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]	G	10/01/2013	N	After	EAN	84,546,644	107,530,888	22,984,244	78.6%	10,479,113	219.3	
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]	P	10/01/2013	N	None	EAN	6,067,352	5,761,414	-305,938	105.3%	113,881	-268.7	
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	

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	10/01/2009	N	After	EAN	5,425,171	6,448,374	1,023,203	84.1%	113,148	904.3	
NORTH MIAMI 748	P	10/01/2013	N	After	EAN	49,223,508	71,473,243	22,249,735	68.9%	8,641,896	257.5	
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 BEACH	G	10/01/2013	N	None	EAN	69,374,663	96,201,067	26,826,404	72.1%	9,032,997	297.0	
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	N	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	
NORTH MIAMI BEACH	G	10/01/2010	Y	None	EAN	59,444,402	84,520,534	25,076,132	70.3%	12,754,334	196.6	
NORTH MIAMI BEACH	G	10/01/2009	N	None	EAN	57,832,173	79,099,862	21,267,689	73.1%	12,953,446	164.2	
NORTH MIAMI BEACH	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 - MANAGEMENT	G	10/01/2013	Y	After	AGG	15,781,755	19,148,696	3,366,941	82.4%	2,398,885	140.4	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2013	N	After	AGG	15,781,755	20,195,162	4,413,407	78.1%	2,398,885	184.0	
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2012	N	After	FIL	14,615,897	18,552,989	3,937,092	78.8%	1,860,605	211.6	
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	

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	10/01/2011	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	
NORTH PORT	F	10/01/2013	N	None	EAN	29,506,210	32,361,748	2,855,538	91.2%	5,943,257	48.1	
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	P	10/01/2013	N	None	EAN	24,410,069	31,636,004	7,225,935	77.2%	6,963,252	103.8	
NORTH PORT	P	10/01/2012	Y	After	EAN	20,712,234	30,107,281	9,395,047	68.8%	6,103,283	153.9	
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 RIVER FCD	F	10/01/2013	N	After	EAN	12,926,541	18,971,512	6,044,971	68.1%	2,769,849	218.2	
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	10/01/2012	Y	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	N	None	EAN	10,596,047	16,506,195	5,910,148	64.2%	2,789,592	211.9	
NORTH RIVER FCD	F	10/01/2011	Y	After	EAN	10,596,047	16,848,837	6,252,790	62.9%	2,789,592	224.1	
NORTH RIVER FCD	F	10/01/2010	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	
OAKLAND PARK	G	10/01/2013	N	None	AGG	27,814,726	44,195,811	16,381,085	62.9%	4,757,815	344.3	
OAKLAND PARK	G	10/01/2012	N	None	AGG	24,962,267	44,086,674	19,124,407	56.6%	5,152,927	371.1	
OAKLAND PARK	G	10/01/2011	N	After	AGG	22,600,016	44,597,783	21,997,767	50.7%	5,386,307	408.4	
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	

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	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	PF	10/01/2013	N	None	EAN	48,510,684	69,496,063	20,985,379	69.8%	4,568,578	459.3	
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	
OCALA	F	10/01/2013	N	None	EAN	36,538,799	50,052,237	13,513,438	73.0%	6,392,458	211.4	
OCALA	F	10/01/2012	N	None	EAN	33,413,783	47,877,470	14,463,687	69.8%	6,961,657	207.8	
OCALA	F	10/01/2011	N	After	EAN	31,045,811	46,906,422	15,860,611	66.2%	7,204,930	220.1	
OCALA	F	10/01/2010	N	None	EAN	29,401,977	42,581,331	13,179,354	69.0%	6,872,487	191.8	
OCALA	F	10/01/2009	N	None	EAN	27,621,397	39,919,029	12,297,632	69.2%	7,166,031	171.6	
OCALA	G	10/01/2013	N	None	EAN	92,435,904	198,413,678	105,977,774	46.6%	16,369,544	647.4	
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	324.7	
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	P	10/01/2013	N	None	EAN	46,756,304	70,102,510	23,346,206	66.7%	8,269,526	282.3	
OCALA	P	10/01/2012	N	None	EAN	43,991,326	68,232,418	24,241,092	64.5%	8,558,207	283.3	
OCALA	P	10/01/2011	N	After	EAN	43,766,063	66,426,400	22,660,337	65.9%	8,489,320	266.9	
OCALA	P	10/01/2010	N	None	EAN	43,555,290	63,214,284	19,658,994	68.9%	8,191,982	240.0	
OCALA	P	10/01/2010	Y	After	EAN	43,555,290	64,578,493	21,023,203	67.4%	8,191,982	256.6	
OCALA	P	10/01/2009	N	None	EAN	41,964,844	61,496,292	19,531,448	68.2%	8,024,058	243.4	
OCEAN CITY-WRIGHT FCD	F	10/01/2013	N	None	EAN	6,423,421	15,820,989	9,397,568	40.6%	1,998,503	470.2	
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	

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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
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	10/01/2011	Y	None	EAN	4,750,992	15,347,654	10,596,662	31.0%	1,995,932	530.9	
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	
OCOEE	G	10/01/2013	Y	After	EAN	25,255,902	28,846,304	3,590,402	87.6%	7,966,781	45.1	
OCOEE	G	10/01/2013	N	None	EAN	25,255,902	31,045,359	5,789,457	81.4%	8,066,433	71.8	
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	
OCOEE	PF	10/01/2013	N	None	EAN	32,539,876	44,402,604	11,862,728	73.3%	8,030,999	147.7	
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	
OKALOOSA ISLAND FCD	F	10/01/2013	N	None	EAN	5,242,148	13,176,783	7,934,635	39.8%	1,091,354	727.1	
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	
OKEECHOBEE	F	10/01/2013	N	After	AGG	2,795,908	2,749,620	-46,288	101.7%	473,939	-9.8	
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	

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	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	G	10/01/2013	N	After	AGG	8,644,814	9,549,034	904,220	90.5%	2,962,706	30.5	
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	P	10/01/2013	N	After	AGG	6,534,588	6,631,287	96,699	98.5%	928,602	10.4	
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	
OKEECHOBEE	P	10/01/2009	N	None	AGG	5,424,146	5,201,828	-222,318	104.3%	1,001,123	-22.2	
OLDSMAR	F	10/01/2013	Y	After	AGG	3,360,995	3,365,574	4,579	99.9%	764,280	0.6	
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	01/01/2014	N	After	FIL	41,527,166	38,216,150	-3,311,016	108.7%	5,226,257	-63.4	
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 PARK	F	10/01/2013	N	None	EAN	4,794,698	5,487,723	693,025	87.4%	1,037,415	66.8	
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	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORANGE PARK	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	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	P	10/01/2013	N	None	EAN	11,957,086	15,354,633	3,397,547	77.9%	1,158,900	293.2	
ORANGE PARK	P	10/01/2012	N	None	EAN	11,006,538	14,668,355	3,661,817	75.0%	1,118,312	327.4	
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	
ORLANDO	F	10/01/2013	N	None	EAN	303,704,950	363,903,586	60,198,636	83.5%	40,684,036	148.0	
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	G	09/30/2013	N	None	AGG	186,759,639	226,270,000	39,510,361	82.5%	10,486,831	376.8	
ORLANDO	G	09/30/2012	N	None	AGG	175,349,449	222,120,000	46,770,551	78.9%	11,833,293	395.3	
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	P	10/01/2013	N	None	EAN	417,257,902	516,479,852	99,221,950	80.8%	48,942,003	202.7	
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	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORLANDO AVIATION	G	10/01/2013	N	None	AGG	97,405,204	119,945,649	22,540,445	81.2%	10,827,820	208.2	
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 UTILITY	G	10/01/2012	N	After	AGG	267,020,081	369,738,873	102,718,792	72.2%	70,147,352	146.4	
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	
ORMOND BEACH	F	10/01/2013	N	After	EAN	20,039,706	31,305,398	11,265,692	64.0%	2,602,816	432.8	
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	G	10/01/2013	N	After	EAN	34,530,730	46,392,658	11,861,928	74.4%	7,720,628	153.6	
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	10/01/2010	Y	After	EAN	30,539,925	43,135,107	12,595,182	70.8%	7,716,941	163.2	
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	P	10/01/2013	N	After	EAN	23,099,732	34,445,874	11,346,142	67.1%	2,874,152	394.8	
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	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
ORMOND BEACH	P	10/01/2010	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	
OVIEDO	F	10/01/2013	N	None	FIL	8,577,758	12,207,188	3,629,430	70.3%	3,169,607	114.5	
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	P	10/01/2013	N	None	EAN	14,364,058	16,456,521	2,092,463	87.3%	3,576,890	58.5	
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	
PALATKA	F	10/01/2013	N	None	EAN	6,028,192	8,120,478	2,092,286	74.2%	778,258	268.8	
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	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	P	10/01/2013	N	After	EAN	9,089,562	9,757,474	667,912	93.2%	1,484,633	45.0	
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	

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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
PALM BAY	G	10/01/2013	N	None	AGG	157,720	35,962	-121,758	438.6%	0	0.0	
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 [PF]	F	10/01/2013	N	None	EAN	59,125,601	74,118,280	14,992,679	79.8%	4,622,580	324.3	
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	
PALM BAY [PF]	P	10/01/2013	N	None	EAN	78,996,147	93,208,372	14,212,225	84.8%	7,284,214	195.1	
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 BEACH [G,P,F,LG]	F	09/30/2013	N	None	EAN	56,007,000	82,218,000	26,211,000	68.1%	3,671,337	713.9	
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]	G	09/30/2013	N	After	EAN	73,853,074	91,884,000	18,030,926	80.4%	9,698,699	185.9	
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]	LG	09/30/2013	N	After	EAN	3,261,303	4,057,536	796,233	80.4%	199,719	398.7	
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	

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]	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]	P	09/30/2013	N	None	EAN	60,553,000	82,416,000	21,863,000	73.5%	3,453,957	633.0	
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 GARDENS	F	10/01/2013	N	After	PUC	47,984,630	64,786,692	16,802,062	74.1%	7,808,654	215.2	
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	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	P	10/01/2013	N	After	EAN	53,201,682	76,093,054	22,891,372	69.9%	9,476,895	241.6	
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 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 HARBOR FCD	F	10/01/2013	N	None	EAN	10,367,068	12,627,901	2,260,833	82.1%	2,348,051	96.3	
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	Y	After	EAN	6,070,536	12,150,409	6,079,873	50.0%	2,016,825	301.5	
PALM HARBOR FCD	F	10/01/2010	N	After	EAN	6,070,536	11,166,375	5,095,839	54.4%	2,016,825	252.7	

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
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 TRAN, INC. (ATU-1577)	G	01/01/2014	N	None	EAN	73,836,234	98,038,801	24,202,567	75.3%	24,661,404	98.1	
PALM TRAN, INC. (ATU-1577)	G	01/01/2013	N	None	EAN	63,314,431	96,225,707	32,911,276	65.8%	25,724,674	127.9	
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	
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	
PALMETTO	G	10/01/2013	N	None	EAN	9,546,459	14,571,129	5,024,670	65.5%	2,733,174	183.8	
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	P	10/01/2013	N	After	EAN	9,105,897	11,462,393	2,356,496	79.4%	1,583,202	148.8	
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	
PANAMA CITY	F	10/01/2013	N	None	EAN	29,238,011	42,923,323	13,685,312	68.1%	2,697,806	507.3	
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	P	10/01/2013	N	None	EAN	26,934,667	33,798,339	6,863,672	79.7%	3,752,735	182.9	
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	

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	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 (SUPP)	G	10/01/2013	N	After	AGG	2,546,834	2,638,770	91,936	96.5%	1,250,562	7.4	
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	
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 BEACH	F	10/01/2013	N	None	FIL	10,487,060	12,358,867	1,871,807	84.9%	1,218,753	153.6	
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	G	10/01/2013	N	None	FIL	24,208,823	27,329,852	3,121,029	88.6%	5,837,481	53.5	
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	P	10/01/2013	N	None	FIL	13,800,679	16,936,646	3,135,967	81.5%	2,664,715	117.7	
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	
PARKLAND	P	10/01/2013	N	After	EAN	1,952,986	2,187,103	234,117	89.3%	0	0.0	
PARKLAND	P	10/01/2012	N	None	EAN	1,756,197	2,155,927	399,730	81.5%	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
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	
PASCO COUNTY	ERP	07/01/2013	N	None	EAN	15,853,362	25,577,436	9,724,074	62.0%	167,496,619	5.8	
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	
PEMBROKE PARK COMM SUPP	G	10/01/2013	N	None	AGG	1,383,455	1,913,998	530,543	72.3%	28,840	1,839.6	
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 PINES	G	10/01/2013	N	None	EAN	133,289,519	151,812,739	18,523,220	87.8%	3,364,018	550.6	
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	PF	10/01/2013	N	None	EAN	345,169,621	542,909,751	197,740,130	63.6%	27,588,952	716.7	
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	
PENSACOLA	F	10/01/2013	N	None	EAN	98,027,686	114,189,227	16,161,541	85.8%	4,412,953	366.2	
PENSACOLA	F	10/01/2010	Y	None	EAN	93,478,569	106,664,135	13,185,566	87.6%	5,009,434	263.2	

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
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	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	P	10/01/2013	N	After	EAN	73,067,430	110,870,387	37,802,957	65.9%	4,870,112	776.2	
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	10/01/2013	N	After	EAN	2,656,075	3,733,788	1,077,713	71.1%	435,062	247.7	
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	P	10/01/2013	N	None	EAN	5,760,865	6,612,602	851,737	87.1%	944,755	90.2	
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	
PINELLAS PARK	F	10/01/2013	N	None	EAN	40,067,393	56,373,087	16,305,694	71.1%	4,360,810	373.9	
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	Y	None	EAN	36,595,384	50,797,056	14,201,672	72.0%	3,884,377	365.6	
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	G	10/01/2012	N	None	EAN	55,159,711	69,524,776	14,365,065	79.3%	12,031,733	119.4	
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	

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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
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	P	10/01/2012	N	None	EAN	39,854,055	49,277,600	9,423,545	80.9%	5,395,179	174.7	
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	
PLANT CITY	PF	10/01/2013	N	None	EAN	26,697,659	46,875,767	20,178,108	57.0%	6,133,823	329.0	
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	
PLANTATION	G	10/01/2013	N	After	EAN	115,214,428	155,451,925	40,237,497	74.1%	22,405,476	179.6	
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	P	10/01/2013	N	After	EAN	93,565,497	148,022,669	54,457,172	63.2%	9,339,051	583.1	
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 (VOL)	F	10/01/2013	N	None	AGG	15,623,581	12,392,055	-3,231,526	126.1%	0	0.0	
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	

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	10/01/2013	N	None	EAN	132,247,827	191,553,593	59,305,766	69.0%	25,922,708	228.8	
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	
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 [PF]	F	10/01/2013	N	After	EAN	95,717,029	130,861,741	35,144,712	73.1%	11,522,144	305.0	
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]	P	10/01/2013	N	After	EAN	90,378,190	140,720,412	50,342,222	64.2%	1,680,232	2,996.2	
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	
PORT ORANGE	F	10/01/2013	N	None	EAN	18,253,436	36,590,593	18,337,157	49.9%	2,332,375	786.2	
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	Y	After	EAN	15,335,636	36,424,516	21,088,880	42.1%	2,704,229	779.8	
PORT ORANGE	F	10/01/2010	N	After	EAN	15,335,636	34,378,736	19,043,100	44.6%	2,704,229	704.2	
PORT ORANGE	F	10/01/2009	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	G	10/01/2011	N	None	AGG	21,918,465	27,530,406	5,611,941	79.6%	6,768,699	82.9	

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
PORT ORANGE	G	10/01/2010	N	None	AGG	21,603,389	26,605,398	5,002,009	81.2%	7,320,768	68.3	
PORT ORANGE	G	10/01/2009	N	None	AGG	19,930,138	26,546,623	6,616,485	75.1%	7,599,335	87.1	
PORT ORANGE	P	10/01/2013	N	None	EAN	22,362,674	38,816,498	16,453,824	57.6%	3,938,036	417.8	
PORT ORANGE	P	10/01/2012	N	After	EAN	19,590,843	38,472,849	18,882,006	50.9%	3,587,220	526.4	
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 ST. LUCIE	P	10/01/2013	N	None	EAN	50,951,267	69,063,566	18,112,299	73.8%	14,497,207	124.9	
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	10/01/2012	Y	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	
PUNTA GORDA	F	10/01/2013	N	None	EAN	8,361,309	11,596,889	3,235,580	72.1%	1,799,896	179.8	
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	G	10/01/2013	N	None	EAN	29,540,241	39,221,858	9,681,617	75.3%	6,761,656	143.2	
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	P	10/01/2013	N	None	FIL	11,908,023	13,156,392	1,248,369	90.5%	2,013,763	62.0	
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	

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	10/01/2011	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	
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	10/01/2009	Y	After	FIL	9,967,859	10,991,169	1,023,310	90.7%	2,098,774	48.8	
QUINCY	PF	10/01/2013	N	None	EAN	6,312,102	9,332,438	3,020,336	67.6%	800,370	377.4	
QUINCY	PF	10/01/2012	N	None	FIL	6,139,473	6,714,461	574,988	91.4%	811,740	70.8	
QUINCY	PF	10/01/2012	Y	None	FIL	6,012,674	9,144,777	3,132,103	65.7%	796,424	393.3	
QUINCY	PF	10/01/2010	N	After	FIL	6,422,266	7,029,621	607,355	91.4%	887,501	68.4	
QUINCY	PF	10/01/2010	Y	After	EAN	6,422,266	8,759,168	2,336,902	73.3%	887,501	263.3	
RIVIERA BEACH	F	10/01/2013	N	After	EAN	48,981,836	61,591,384	12,609,548	79.5%	4,463,814	282.5	
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	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	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	
ROCKLEDGE	F	10/01/2013	N	None	EAN	8,288,979	12,159,140	3,870,161	68.2%	1,300,150	297.7	
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	

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	10/01/2013	N	After	EAN	11,297,779	13,742,733	2,444,954	82.2%	3,995,034	61.2	
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	P	10/01/2013	N	None	EAN	9,377,692	10,125,969	748,277	92.6%	2,103,443	35.6	
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	
SAFETY HARBOR	F	10/01/2013	N	After	AGG	4,382,581	3,368,219	-1,014,362	130.1%	1,076,940	-94.2	
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	10/01/2013	N	None	FIL	9,269,390	9,051,589	-217,801	102.4%	1,546,571	-14.1	
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	N	None	FIL	8,300,777	8,122,726	-178,051	102.2%	1,517,867	-11.7	
SAINT AUGUSTINE	F	10/01/2009	Y	After	FIL	8,300,777	8,191,607	-109,170	101.3%	1,517,867	-7.2	
SAINT AUGUSTINE	G	10/01/2013	N	None	EAN	26,834,302	37,062,612	10,228,310	72.4%	8,716,409	117.4	
SAINT AUGUSTINE	G	10/01/2013	Y	None	EAN	26,808,997	37,062,612	10,253,615	72.3%	8,442,043	121.5	
SAINT AUGUSTINE	G	10/01/2012	Y	None	EAN	24,527,328	35,346,149	10,818,821	69.4%	8,136,234	133.0	
SAINT AUGUSTINE	G	10/01/2011	Y	None	EAN	25,023,807	33,935,218	8,911,411	73.7%	8,557,326	104.1	

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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
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	P	10/01/2012	Y	None	EAN	13,221,847	14,283,515	1,061,668	92.6%	2,237,934	47.4	
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	10/01/2011	Y	None	EAN	13,198,240	13,756,853	558,613	95.9%	2,280,336	24.5	
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 CLOUD	G	10/01/2013	N	None	EAN	36,156,230	38,750,374	2,594,144	93.3%	10,080,698	25.7	
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	PF	10/01/2013	N	None	EAN	29,585,697	39,664,678	10,078,981	74.6%	6,387,002	157.8	
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 JOHNS RIVER PW PK	G	10/01/2013	N	None	EAN	135,019,133	146,520,712	11,501,579	92.2%	17,761,203	64.8	
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 LUCIE COUNTY FCD	F	10/01/2013	N	None	EAN	165,011,148	233,962,814	68,951,666	70.5%	26,607,315	259.2	
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	

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	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	G	10/01/2013	N	None	EAN	10,022,773	14,389,750	4,366,977	69.7%	2,881,172	151.6	
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 PETE BEACH	F	10/01/2013	N	None	EAN	9,658,158	15,924,614	6,266,456	60.6%	1,503,961	416.7	
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	G	10/01/2013	N	None	EAN	10,504,838	16,040,339	5,535,501	65.5%	839,938	659.0	
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	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 PETERSBURG	F	10/01/2013	N	None	EAN	200,671,308	217,716,325	17,045,017	92.2%	13,805,792	123.5	
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	G	10/01/2013	N	None	EAN	318,800,508	385,590,229	66,789,721	82.7%	69,862,270	95.6	
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	P	10/01/2013	N	None	EAN	330,167,583	376,368,004	46,200,421	87.7%	31,187,328	148.1	
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	
SAN CARLOS PARK FCD	F	10/01/2013	N	After	AGG	8,980,254	10,729,847	1,749,593	83.7%	2,450,602	71.4	
SAN CARLOS PARK FCD	F	10/01/2012	N	None	AGG	6,957,333	9,253,906	2,296,573	75.2%	2,485,246	92.4	
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	
SANFORD	F	10/01/2013	N	None	EAN	21,405,629	27,951,412	6,545,783	76.6%	3,751,556	174.5	
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	P	10/01/2013	N	None	EAN	30,852,087	39,453,697	8,601,610	78.2%	5,662,391	151.9	
SANFORD	P	10/01/2012	Y	After	EAN	27,572,312	39,862,736	12,290,424	69.2%	5,283,683	232.6	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SANFORD	P	10/01/2011	N	None	EAN	26,199,271	37,487,673	11,288,402	69.9%	5,348,870	211.0	
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	
SANIBEL	G	10/01/2013	N	After	EAN	21,283,849	28,690,588	7,406,739	74.2%	1,274,340	581.2	
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	P	10/01/2013	N	After	EAN	12,926,236	18,929,751	6,003,515	68.3%	1,450,942	413.8	
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	
SARASOTA	F	09/30/2013	N	None	EAN	109,442,099	155,088,288	45,646,189	70.6%	1,299,687	3,512.1	
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	G	09/30/2013	N	None	EAN	120,670,020	176,881,079	56,211,059	68.2%	13,803,015	407.2	
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	P	09/30/2013	N	None	EAN	160,731,920	225,741,324	65,009,404	71.2%	9,282,221	700.4	
SARASOTA	P	09/30/2012	N	After	EAN	154,433,315	218,378,348	63,945,033	70.7%	9,411,970	679.4	
SARASOTA	P	09/30/2011	N	After	EAN	154,849,877	202,217,027	47,367,150	76.6%	10,375,692	456.5	

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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
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 MEMORIAL HEALTH CARE	G	10/01/2013	N	None	PUC	257,775,704	304,802,520	47,026,816	84.6%	133,004,920	35.4	
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-MANATEE A	G	10/01/2013	N	None	AGG	16,216,943	21,506,581	5,289,638	75.4%	2,790,909	189.5	
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	
SATELLITE BEACH	G	10/01/2013	N	None	AGG	5,714,233	7,258,509	1,544,276	78.7%	366,815	421.0	
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	PF	10/01/2013	N	None	EAN	12,361,582	16,156,691	3,795,109	76.5%	2,075,010	182.9	
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	10/01/2012	Y	None	EAN	10,993,450	15,391,050	4,397,600	71.4%	1,982,849	221.8	
SATELLITE BEACH	PF	10/01/2011	N	After	EAN	10,103,821	14,591,273	4,487,452	69.2%	2,048,798	219.0	
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	

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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
SEBASTIAN	P	10/01/2013	N	After	FIL	10,072,572	10,924,778	852,206	92.2%	2,131,399	40.0	
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	
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	P	10/01/2013	N	None	AGG	11,346,382	12,829,789	1,483,407	88.4%	1,135,895	130.6	
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	
SEMINOLE	F	10/01/2013	N	None	EAN	34,830,088	38,765,600	3,935,512	89.8%	3,634,396	108.3	
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	
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	
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2013	N	After	PUC	374,137,052	460,516,238	86,379,186	81.2%	453,033,051	19.1	
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	

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
SOUTH 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 MIAMI [GP]	G	10/01/2013	N	None	EAN	11,837,447	12,708,645	871,198	93.1%	1,968,974	44.3	
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]	P	10/01/2013	N	None	EAN	15,134,992	18,457,217	3,322,225	82.0%	2,789,742	119.1	
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	10/01/2012	Y	After	EAN	13,768,692	17,684,100	3,915,408	77.9%	2,857,846	137.0	
SOUTH MIAMI [GP]	P	10/01/2011	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 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 WALTON FCD	F	10/01/2013	N	None	EAN	24,391,990	27,273,573	2,881,583	89.4%	5,992,026	48.1	
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	
SOUTHERN MANATEE FCD	F	10/01/2013	N	After	AGG	21,754,439	27,200,583	5,446,144	80.0%	3,876,548	140.5	

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
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	10/01/2012	N	None	AGG	18,425,606	24,417,932	5,992,326	75.5%	3,942,166	152.0	
SOUTHERN MANATEE FCD	F	10/01/2011	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	10/01/2013	N	After	AGG	1,690,602	1,898,081	207,479	89.1%	351,865	59.0	
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	10/01/2013	N	None	EAN	2,292,292	3,194,533	902,241	71.8%	380,115	237.4	
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	G	10/01/2013	N	None	EAN	7,691,787	11,942,506	4,250,719	64.4%	809,764	524.9	
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	P	10/01/2013	N	None	EAN	3,288,669	3,353,329	64,660	98.1%	531,436	12.2	
STARKE	P	10/01/2012	N	None	EAN	2,863,552	3,027,134	163,582	94.6%	571,086	28.6	
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	
SUNRISE	F	10/01/2013	N	None	EAN	81,428,900	136,633,409	55,204,509	59.6%	10,991,092	502.3	

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
SUNRISE	F	10/01/2012	N	After	EAN	74,317,137	125,235,528	50,918,391	59.3%	10,627,010	479.1	
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	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	P	10/01/2013	N	After	EAN	81,989,315	142,425,301	60,435,986	57.6%	13,824,624	437.2	
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	
SURFSIDE [GP]	G	10/01/2013	N	None	EAN	5,634,818	6,013,506	378,688	93.7%	0	0.0	
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]	P	10/01/2013	N	After	EAN	8,469,841	9,733,419	1,263,578	87.0%	2,147,217	58.9	
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	
SURFSIDE [GP]	P	10/01/2009	N	None	EAN	6,635,053	6,570,313	-64,740	101.0%	2,052,199	-3.2	
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	

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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
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	N	After	EAN	151,814,000	165,623,000	13,809,000	91.7%	12,132,380	113.8	
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	10/01/2009	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	
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	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	

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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
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 - EXECUTIVE	G	10/01/2013	N	After	EAN	27,153,986	34,834,394	7,680,408	78.0%	4,573,118	168.0	
TAMARAC - EXECUTIVE	G	10/01/2012	N	None	EAN	18,675,782	32,519,617	13,843,835	57.4%	5,048,120	274.2	
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	
TAMPA	G	01/01/2014	N	None	FIL	597,426,000	600,658,699	3,232,699	99.5%	124,234,188	2.6	
TAMPA	G	01/01/2013	N	None	FIL	545,524,000	551,757,828	6,233,828	98.9%	129,775,717	4.8	
TAMPA	G	01/01/2012	N	None	FIL	554,594,000	561,569,839	6,975,839	98.8%	129,571,546	5.4	
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	PF	10/01/2013	N	None	EAN	964,408,155	1,028,862,525	64,454,370	93.7%	94,874,859	67.9	
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	N	None	EAN	719,908,405	786,527,647	66,619,242	91.5%	88,544,208	75.2	
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	10/01/2009	N	None	EAN	622,644,671	751,786,633	129,141,962	82.8%	95,114,117	135.8	
TARPON SPRINGS	F	10/01/2013	N	None	EAN	17,488,767	22,536,079	5,047,312	77.6%	1,603,263	314.8	
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	
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	10/01/2011	N	None	EAN	15,596,902	21,293,269	5,696,367	73.2%	1,865,109	305.4	
TARPON SPRINGS	F	10/01/2010	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	P	10/01/2013	N	None	EAN	20,016,460	21,813,388	1,796,928	91.8%	3,073,654	58.5	

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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
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	
TAVARES	F	10/01/2013	N	None	EAN	4,454,300	5,616,415	1,162,115	79.3%	1,297,755	89.6	
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	P	10/01/2013	N	None	EAN	8,098,742	10,087,428	1,988,686	80.3%	1,403,873	141.7	
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	
TEMPLE TERRACE	F	10/01/2013	N	After	EAN	15,558,591	25,279,149	9,720,558	61.5%	2,809,016	346.0	
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	P	10/01/2013	N	After	EAN	17,453,546	36,796,817	19,343,271	47.4%	2,883,068	670.9	
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	

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
TEQUESTA	G	10/01/2013	N	None	AGG	2,683,092	2,610,123	-72,969	102.8%	2,097,527	-3.5	
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 [PF]	F	10/01/2013	N	None	EAN	6,003,190	7,264,175	1,260,985	82.6%	1,300,712	97.0	
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	10/01/2013	N	None	EAN	2,409,345	2,125,896	-283,449	113.3%	636,834	-44.5	
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	10/01/2013	N	None	EAN	40,803,866	56,918,240	16,114,374	71.7%	9,155,454	176.0	
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	10/01/2012	Y	After	EAN	37,615,506	55,308,956	17,693,450	68.0%	9,278,557	190.7	
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	N	None	EAN	36,237,662	53,729,116	17,491,454	67.4%	10,560,520	165.6	
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	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	10/01/2012	Y	None	EAN	37,556,780	55,621,959	18,065,179	67.5%	5,935,191	304.4	
TITUSVILLE	PF	10/01/2011	N	None	EAN	34,977,642	60,248,515	25,270,873	58.1%	6,618,868	381.8	
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	

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
TRI-COUNTY TRANSIT (ATU- G 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- G 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- G 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- G 1596)	G	10/01/2009	N	None	EAN	76,104,519	82,844,514	6,739,995	91.9%	35,815,773	18.8	
UMATILLA	P	10/01/2011	N	After	AGG	1,005,072	860,090	-144,982	116.9%	346,477	-41.8	
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	N	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	AAL CALCULATED USING THE ENTRY AGE NORMAL COST METHOD
VALPARAISO	PF	10/01/2009	Y	None	AGG	512,330	703,580	191,250	72.8%	374,161	51.1	
VENICE	F	10/01/2013	N	None	EAN	15,993,985	37,495,162	21,501,177	42.7%	2,887,391	744.7	
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	P	10/01/2013	N	None	EAN	27,707,923	37,171,072	9,463,149	74.5%	2,806,799	337.2	
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	
VENICE	P	10/01/2009	N	None	EAN	24,800,760	34,159,156	9,358,396	72.6%	3,109,302	301.0	
VERO BEACH	F	10/01/2013	N	After	EAN	7,071,430	8,529,593	1,458,163	82.9%	0	0.0	
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	

APPENDIX G - Funding Progress (GASB 25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
VERO BEACH	F	10/01/2009	N	None	EAN	7,216,297	8,413,467	1,197,170	85.8%	0	0.0	
VERO BEACH	G	10/01/2013	N	None	EAN	61,051,915	97,981,168	36,929,253	62.3%	16,224,526	227.6	
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	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	
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	PF	10/01/2013	N	None	AGG	14,030,480	17,682,895	3,652,415	79.3%	3,924,428	93.1	
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	
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 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	

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 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	Y	None	EAN	11,219,056	17,097,780	5,878,724	65.6%	2,256,082	260.6	
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	
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	
WEST MANATEE FCD	F	10/01/2013	N	None	AGG	8,318,278	9,111,084	792,806	91.3%	1,990,633	39.8	
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	
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 MELBOURNE	P	10/01/2013	N	After	FIL	8,240,245	10,814,777	2,574,532	76.2%	1,661,521	155.0	
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 PALM BEACH	F	09/30/2013	N	None	EAN	83,708,385	156,172,487	72,464,102	53.6%	14,898,950	486.4	
WEST PALM BEACH	F	09/30/2013	Y	After	EAN	83,708,385	160,000,701	76,292,316	52.3%	14,898,950	512.1	
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

APPENDIX G - Funding Progress (GASB 25 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Comments
WEST 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	G	09/30/2013	N	None	AGG	34,347,451	38,383,459	4,036,008	89.5%	2,019,761	199.8	
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	P	09/30/2013	N	After	EAN	144,890,649	209,369,793	64,479,144	69.2%	16,819,221	383.4	
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	
WILLISTON	G	10/01/2013	N	After	AGG	4,004,606	3,612,555	-392,051	110.9%	824,054	-47.6	
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	P	10/01/2013	N	None	AGG	1,487,358	1,519,209	31,851	97.9%	306,244	10.4	
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	
WILTON MANORS (VOL)	F	10/01/2013	N	None	EAN	841,280	1,251,158	409,878	67.2%	0	0.0	
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 [GP]	G	10/01/2013	N	After	EAN	10,500,924	15,823,237	5,322,313	66.4%	398,597	1,335.3	

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
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	N	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	G	10/01/2009	Y	None	EAN	12,241,240	15,462,810	3,221,570	79.2%	735,297	438.1	
WILTON MANORS [GP]	P	10/01/2013	N	After	EAN	10,919,106	18,644,313	7,725,207	58.6%	166,200	4,648.1	
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	
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	
WINTER GARDEN	G	10/01/2013	N	None	EAN	19,370,058	21,723,576	2,353,518	89.2%	6,242,563	37.7	
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	PF	10/01/2013	N	None	EAN	25,938,276	28,080,990	2,142,714	92.4%	6,923,351	31.0	
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 HAVEN	F	10/01/2013	N	None	EAN	18,073,342	27,204,818	9,131,476	66.4%	3,707,301	246.3	
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	

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	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	G	10/01/2013	Y	After	EAN	43,924,239	68,935,457	25,011,218	63.7%	10,448,820	239.4	
WINTER HAVEN	G	10/01/2013	N	None	EAN	43,924,239	69,899,027	25,974,788	62.8%	10,734,811	242.0	
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	P	10/01/2013	N	None	EAN	23,998,627	29,746,888	5,748,261	80.7%	4,365,076	131.7	
WINTER HAVEN	P	10/01/2013	Y	After	EAN	23,998,627	29,046,904	5,048,277	82.6%	4,374,464	115.4	
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	
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 PARK	F	10/01/2013	N	None	EAN	40,391,119	48,241,472	7,850,353	83.7%	4,050,149	193.8	
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	P	10/01/2013	N	After	EAN	37,068,872	51,570,838	14,501,966	71.9%	3,898,445	372.0	
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	

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 SPRINGS	GPF	10/01/2012	N	None	EAN	26,852,721	43,759,458	16,906,737	61.4%	8,216,342	205.8	
WINTER SPRINGS	GPF	10/01/2011	N	None	EAN	25,932,292	41,567,399	15,635,107	62.4%	8,875,836	176.2	
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	

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:

School Board District	Effective Date	Plan Description
Alachua County	01/01/84	Provides for benefits after participant is credited with at least 25 years of FRS service, and has attained age 55 to 61.
Hillsborough County (Closed)	08/01/84	Provides for benefits after completing 25, 26 or 27 years of FRS service, and attaining age 55, but less than age 60.
Martin County (Closed)	07/01/89	Provides for benefits on or after attaining age 51 and completing 25 years of service. Participant must retire within two 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	2, 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	F	G	P					2		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)				G						2			F = City of Largo, P = Pinellas County
Belleair Shore												X		
Belleview			P		G								X	P Share Plan
Beverly Beach												X		
Biscayne Park									G	P			X	
Blountstown								F	G	P			X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	F	G	P				E							
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				G	P	2, 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	
Clewiston		G	P(cl)							P			X	F = vol
Cloud Lake												X	X	P&F = Palm Beach County

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	F	G(cl)	P											
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
Cottdale					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		G		E		G		2		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	
Dunedin	F				G				G		4		X	P = Pinellas County; FRS opt-out (1/96)
Dunnellon	F		P		G		E	F	G	P	2, 4		X	FRS opt-out (1/96)
Eagle Lake					G						2	X	X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
			P		G									
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								1		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	
Glen Saint Mary							E		G				X	
Golden Beach		G	P										X	F = Miami-Dade County; P Share Plan
Golf											3			
Graceville									G	P			X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
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					G								X	
Gretna							E	F	G	P			X	
Groveland					G	P							X	
Gulf Breeze			P		G				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	
Holmes Beach			P		G				G		4		X	FRS opt-out (1/96)
Homestead	F(cl)	G	P											G DB Plans: General & Hospital, E (cl), E & Sr. Managers; F = Miami-Dade County
Horseshoe Beach												X		

INVENTORY OF MUNICIPALITIES

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

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
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		G						2			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	
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	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Maitland	F		P		G				G		4		X	FRS opt-out (1/96)
Malabar							E	F	G	P			X	
Malone					G							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					G						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
Miami Gardens							E		G	P			X	F = Miami-Dade County
Miami Lakes							E		G	P			X	F = Miami-Dade County
Miami Shores Village		G	P											
Miami Springs		G	P										X	F = Miami-Dade County
Micanopy												X		
Midway												X		
Milton	F	G	P										X	
Minneola								F	G				X	P = Lake County

INVENTORY OF MUNICIPALITIES

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

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	F	G	P											
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		
Pembroke Park									G				X	P&F = Broward County; DB (supp) for Town Commission
Pembroke Pines	F	G(cl)	P							1			X	
Penney Farms					G							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	1		X	SS cvg on G & P; F = Miami-Dade County
Pinellas Park	F	G	P										X	
Plant City	F		P		G								X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Plantation	F(vol)	G	P										X	G plan includes E
Polk City									G		2		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				G		4			F = Cities of Seminole & Madeira Bch; P = Pinellas County; FRS opt-out (1/96)
Redington Shores					G		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)
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					G							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

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	F	G(cl)	P		G	P								
Satellite Beach	F	G(cl)	P		G								X	
Sea Ranch Lakes												X		
Sebastian			P							1				
Sebring	F		P		G	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
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		G			F	G	P	4		X	FRS opt-out (1/96)
Venice	F		P				E		G				X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
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				G	P							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							E	G					X	P&F = Broward County
Westville												X		
Wewahitchka				G									X	SS cvg on E & G; F = vol; P = Gulf County
White Springs												X		
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	G									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				G								X		
410													72	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
Miscellaneous Municipality Related Entities:														
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	-----Awaiting survey response.

* All FRS members have Social Security Coverage.

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
ALACHUA	Alachua Community Redevelopment Agency		X	City of Alachua			X				
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
ALACHUA	Alachua County Housing Authority	X		Alachua County		X			3		
ALACHUA	Alachua County Housing Finance Authority		X	Alachua County			X				
ALACHUA	Alachua County Library District	X		Alachua County	X clsd		X-G		4	X	None
ALACHUA	Alachua Soil & Water Conservation District	X		Alachua County				X			
ALACHUA	Celebration Pointe Community Development District No. 1	X		Alachua County				X			
ALACHUA	Celebration Pointe Community Development District No. 2	X		Alachua County							
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				X			
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	Beach Mosquito Control District	X		Bay 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.					
BAY	Bridge Harbor Community Development District	X		City of Callaway				X			
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			

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	Baytree Community Development District	X		Brevard County				X			
BREVARD	Belmont Lakes Community Development District	X		Town of Davie				x			
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				X			
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				

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 Housing Authority		X	City of Melbourne			X				
BREVARD	Melbourne-Tillman Water Control District		X	Brevard County			X				
BREVARD	Merritt Island Public Library District	X		Brevard County			X				
BREVARD	Merritt Island Redevelopment Agency		X	Brevard County			X				
BREVARD	Montecito Community Development District	X		City of Satellite Beach				X			
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			x		8		
BREVARD	North Brevard Recreation Special District		X	Brevard County				X			
BREVARD	Olde Eau Gallie Riverfront Community Redevelopment Agency		X	City of Melbourne				X			
BREVARD	PBR Community Development District	X		City of West Melbourne				X			
BREVARD	Port Malabar Holiday Park Recreation District	X		City of Palm Bay				X		X	Elected, Fee Basis, Part-
BREVARD	Satellite Beach Community Redevelopment Agency		X	City of Satellite Beach				X			
BREVARD	South Brevard Recreation Special District		X	Brevard County				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				X			
BREVARD	U. S. #1 Corridor Redevelopment Agency		X	City of Cocoa		X					
BREVARD	Viera East Community Development District	X		Brevard County				X			
BREVARD	Walkabout Community Development District	X		Brevard County				X			
BREVARD	Willow Creek Community Development District	X		City of Titusville				x			
BROWARD	Academical Village Community Development District	X		Town of Davie				X			
BROWARD	Bonaventure Development District		X	City of Weston			X		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				X			
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	Downtown Development Authority of the City of Ft. Lauderdale	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				X			
BROWARD	Monterra Community Development District	X		City of Cooper City				X			
BROWARD	North Broward Hospital District	X		Broward County	X				10	X	None
BROWARD	North Lauderdale Housing Authority		X	City of North Lauderdale							
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			
BROWARD	Palm Aire Special Recreation 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	Pembroke Harbor Community Development District	X		City of Pembroke Pines				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				x			
BROWARD	South Broward Drainage District	X		Broward County			X				
BROWARD	South Broward Hospital District	X		Broward County	X	X			8	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	Tamarac Village Community Development District	X		City of Tamarac				X			
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				x			
BROWARD	Turtle Run Community Development District	X		City of Coral Springs		X				X	Elected
BROWARD	Twin Lakes Water Control District		X	Broward County			X				
BROWARD	Village at Gulfstream Park Community Development District, The	X		City of Hallandale Beach				X			
BROWARD	Walnut Creek Community Development Dist	X		City of Pembroke Pines				X			
BROWARD	West Lake Community Development District	X		City of Hollywood				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	Windemere/Tree Gardens Safe Neighborhood Improvement District		X	City of Lauderhill				X			
BROWARD	Woodlands Community Neighborhood Improvement District		X	City of Tamarac		X					
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			
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
CHARLOTTE	Tern Bay Community Development District	X		Charlotte County				X			
CHARLOTTE	Waterford Estates Community Development District	X		Charlotte County				X			
CITRUS	Citrus County Fire Protection Taxing District		X	Citrus County			X				
CITRUS	Citrus County Hospital Board	X		Citrus County				X			
CITRUS	Citrus County Mosquito Control District	X		Citrus County			X				
CITRUS	Citrus County Port Authority		X	Citrus County			x		8		
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				X			
CLAY	Fleming Island Plantation Community Development District	X		Clay County				X			
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				x			
CLAY	Middle Village Community Development District	X		Clay County				X			
CLAY	Pine Ridge Plantation Community Development District	X		Clay County				X			
CLAY	Ridgewood Trails Community Development District	X		Clay County				X			
CLAY	Rolling Hills Community Development District	X		Clay 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.					
CLAY	South Village Community Development District	X		Clay County				X			
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				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.					
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				x			
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				x			
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				
COLUMBIA	Santa Fe Soil and Water Conservation Dist.	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.					
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				X			
DUVAL	Bainebridge Community Development District	X		City of Jacksonville				X			
DUVAL	Bartram Park Community Development District	X		City of Jacksonville				X			
DUVAL	Bartram Springs Community Development District	X		City of Jacksonville				X			
DUVAL	Beach Community Development District	X		City of Jacksonville				X			
DUVAL	Cedar Pointe Community Development District	X		City of Jacksonville				X			
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				X	7		
DUVAL	Jacksonville Housing Finance Authority		X	Duval County				X			
DUVAL	Jacksonville Public Library Board		X	City of Jacksonville				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.					
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				X			
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				X	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		8		
FLAGLER	Flagler Beach Community Redevelopment Authority		X	City of Flagler Beach					4		
FLAGLER	Flagler County Housing Authority	X		Flagler County			X				
FLAGLER	Flagler Soil & Water Conservation District	X		Flagler County				X			

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	Gardens at Hammock Beach Community Development District	X		Flagler County				X			
FLAGLER	Hunter's Ridge Community Development District No. 1	X		Flagler County				x			
FLAGLER	Grand Haven Community Development District	X		Flagler County				X			
FLAGLER	Palm Coast Park Community Development District	x		City of Palm Coast				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				X			
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			
HARDEE	Hardee County Industrial Development Authority		X	Hardee 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.					
HARDEE	Hardee Soil & Water Conservation District	X		Hardee County			X				
HARDEE	Wauchula Airport Authority		X	City of Wauchula				X			
HARDEE	Wauchula Community Redevelopment Dist		X	City of Wauchula				X			
HENDRY	Area Housing Commission of Clewiston, Labelle and Hendry County	X		Hendry County			X				
HENDRY	Bolles Drainage District	X		Hendry County				X		X	None
HENDRY	Central County Water Control District	X		Hendry County			X-G			X	Elected, Fee Basis, Part-
HENDRY	City of Clewiston Community Redevelopment Agency		X	City of Clewiston					7		
HENDRY	Clewiston Drainage District	X		Hendry County			X		6		
HENDRY	Collins Slough Water Control District	X		Hendry County				X			
HENDRY	Cooperative Producers Water Control District		X	Hendry County			X		6		
HENDRY	Devils Garden Water Control District	X		Hendry County							
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				
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			

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 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				X			
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			4	X	None
HILLSBOROUGH	Arbor Greene Community Dev. District	X		City of Tampa				X			
HILLSBOROUGH	Arlington Special Dependent District		X	Hillsborough County			X				
HILLSBOROUGH	Arts Council of Hillsborough County	X		Hillsborough County					8		
HILLSBOROUGH	Bahia Lakes Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Bay Crest Park Special District		X	Hillsborough County			X		6		
HILLSBOROUGH	Beacon Meadows Service District		X	Hillsborough County			X		6		
HILLSBOROUGH	Belmont Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Bullfrog Creek Community Development District	X		Hillsborough County							
HILLSBOROUGH	Bloomington Oaks Service District		X	Hillsborough 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.					
HILLSBOROUGH	Bloomington Special Taxing District		X	Hillsborough County			X		6		
HILLSBOROUGH	Boyette Springs Special Dependent District		X	Hillsborough County				X			
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				x			
HILLSBOROUGH	Carrollwood Meadows Special District		X	Hillsborough County					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				x			
HILLSBOROUGH	DG Farm Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Diamond Hill Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Eagle's Crest Community Development District	X		City of Plant City				X			
HILLSBOROUGH	East Lake Park Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Easton Park Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Encore Community Development District	X		City of Tampa				x			
HILLSBOROUGH	Estuary Community Development District, The	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk 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	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				x			
HILLSBOROUGH	Forest Brooke Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Grand Hampton Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Hammock Woods Servicel District		X	Hillsborough County				X	9		
HILLSBOROUGH	Harbor Bay Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Harbour Isles Community Development District	X		Hillsborough County				x			
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	Hidden Creek Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Highlands Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Hillsborough County Aviation Authority	X		Hillsborough County			X		8		
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				
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			

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	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				
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			

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	Panther Trails Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Park Creek Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Park Place Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Parkway Center Community Development District	X		Hillsborough County							
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		X					
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	Stonebrier Community Development District	X		Hillsborough County				X			
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	X				
HILLSBOROUGH	Tarawood Grove 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	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				
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		

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.					
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				X	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		
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	Cascades at Groveland Community Development District	x		City of Groveland				x			
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			

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	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				x			
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 Lakes / Sawgrass Bay Community Development District	X		Lake County				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			
LAKE	Pine Island Community Development District	X		Lake County				X			
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System			No			
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
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	Bonita Village Community Develop District	X		Lee County				X			
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				X			
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			
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			8	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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
LEE	Ft. Myers 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		8		
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		8		
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							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
LEE	Moody River Estates Community Development District	X		Lee County				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			
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		8		
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			

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	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				
LEON	Leon County Energy Improvement District		X	Leon County				X			
LEON	Leon County Health Facility Authority		X	Leon County			X				
LEON	Leon County Housing Finance Authority		X	Leon County			X				
LEON	Leon County Research & Development Authority (Innovation Park)		X	Leon County			X				
LEON	Leon Soil & Water Conservation District	X		Leon County				X			
LEON	Piney-Z Community Development District	X		City of Tallahassee				X			
LEON	Tallahassee Downtown Improvement Authority		X	City of Tallahassee					2		
LEON	Tallahassee Housing Authority		X	City of Tallahassee			X				
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			

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.					
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	Bradenton 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	2	X	None
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			

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	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			
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	Palma Sola Trace Community Development District	X		City of Bradenton				X			
MANATEE	Palmetto Community Redevelopment Agency		X	City of Palmetto				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	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				X			
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						
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	X				
MANATEE	Woodland Hammock Community Development District	X		Manatee County				X			
MARION	Bay Laurel Center Community Development District	X		Marion County							
MARION	Bay Community Development District	X		City of Ocala				X			
MARION	Candler Hills East Community Develop District	X		Marion 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.					
MARION	City of Dunnellon Community Redevelopment Agency		X	City of Dunnellon				X			
MARION	Cold Springs Improvement District	X		Marion County				X			
MARION	Downtown Belleview Community Redevelopment Agency		X	City of Belleview							
MARION	Dunnellon Airport Authority		X	Marion County				X			
MARION	Indigo East Community Development District	X		Marion County				X			
MARION	Marion County Community Redevelopment Agency		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			
MARION	Marion County Law Library	X		Marion County				X	2		
MARION	Marion County Utility Authority		X	Marion County				X			
MARION	Marion Soil & Water Conservation District	X		Marion County			X		6		
MARION	Ocala Community Redevelopment Agency		X	City of Ocala				X			
MARION	Ocala Downtown Development District	X		City of Ocala					7		
MARION	Ocala Housing Authority District		X	City of Ocala				X		X	None
MARION	Utopia of Marion Community Development District	X		Marion County				X			
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	City of Stuart Community Redevelopment Agency		X	City of Stuart			X		6		
MARTIN	Housing Authority of the City of Stuart		x	City of Stuart		x					
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		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MARTIN	Martin 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	Aventura Isles Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	A.H. at Turnpike South Community Development District	X		Miami-Dade County				X			
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				X			
MIAMI-DADE	Bluewaters Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Business Improvement District of Coral Gables	X		City of Coral Gables				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			
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				x			
MIAMI-DADE	Century Parc Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	City of Miami Health Facilities Authority		X	City of Miami				X			
MIAMI-DADE	City of South Miami Health Facilities Authority		X	City of South Miami							
MIAMI-DADE	Coconut Grove Business Improvement District		X	City of Miami							
MIAMI-DADE	Coconut Cay Community Development District	x		City of Miami Gardens				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	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				X			
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				x			
MIAMI-DADE	East Homestead Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	East-West Neighborhood Improvement District		X	City of Opa Locka			X		4		
MIAMI-DADE	Enclave at Black Point Marina community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Florida City Community Redevelopment Agency		X	City of Florida City							
MIAMI-DADE	Fontainebleau Lakes Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Grand bay at Doral Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Hemingway Point Community Development District	X		Miami-Dade County				x			
MIAMI-DADE	Hialeah Housing Authority		X	City of Hialeah					3	X	None
MIAMI-DADE	Hialeah Redevelopment Agency		X	City of Hialeah				X			
MIAMI-DADE	Homestead Community Redevelopment Agency		X	City of Homestead				X			
MIAMI-DADE	Homestead 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				x			
MIAMI-DADE	Islands at Doral (NE) 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	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	Islands at Doral Townhomes 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				X			
MIAMI-DADE	Lake Frances Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Lakes by the Bay South Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Landmark at Doral Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Majorca Isles Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Miami Beach Health Facilities Authority		X	City of Miami Beach				X			
MIAMI-DADE	Miami Beach Housing Authority District		X	City of Miami Beach			X				
MIAMI-DADE	Miami Beach Neighborhood Improvement District #1		X	City of Miami Beach							
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		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MIAMI-DADE	Miami-Dade County Industrial Development Authority		X	Miami-Dade County			X				
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			
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				x	7		
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	Palm Glades Community Development District	X		Miami-Dade County				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		X			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.					
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			
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				X			
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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MONROE	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				X			
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				X			
NASSAU	Fernandina Beach Community Redevelopment Agency		X	City of Fernandina Beach				X			
NASSAU	Fernandina Beach Housing Authority		X	City of Fernandina Beach					3	X	None
NASSAU	Heron Isles Community Development District	X		Nassau County				X			
NASSAU	Nassau County Housing Authority	X		Inactive (Nassau 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

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	Dorcas Fire District	X		Okaloosa County				X			
OKALOOSA	East Niceville Fire District	X		Okaloosa County	X-F						
OKALOOSA	Emerald Coast Bridge Authority			Inactive (Okaloosa County)							
OKALOOSA	Florosa Fire Control District	X		Okaloosa County				X			
OKALOOSA	Ft. Walton Beach Community Redevelopment Agency		X	City of Ft. Walton Beach					7		
OKALOOSA	Ft. Walton Beach Housing Authority		X	City of Ft. Walton Beach		X				X	None
OKALOOSA	Freedom Walk Community Development District	X		City of Crestview				X			
OKALOOSA	Harmony Village Community Development District	X		City of Laurel Hill				X			
OKALOOSA	Heritage Plantation Community Development District	X		Okaloosa County				X			
OKALOOSA	Holt Area Fire District	X		Okaloosa County				X			
OKALOOSA	Mid-Bay Bridge Authority		X	Okaloosa County			X				
OKALOOSA	Niceville Housing Authority District		X	City of Niceville			X				
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				8	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	Grove Community District	X		Okeechobee County				X			
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							

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	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				X			
ORANGE	Falcon Trace Community Development Dist	X		Orange County				X			
ORANGE	Greater Orlando Aviation Authority	X		City of Orlando			X				
ORANGE	GreeneWay Improvement District	X		City of Orlando				X			
ORANGE	International Drive Community Redevelopment District		X	Orange County				X			
ORANGE	International Drive Master Transit and Improvement District	X		Orange County				X			
ORANGE	Lake Conway Water & Navigation Control District		X	Orange County			X				
ORANGE	Maitland Downtown Community Redevelopment Agency		X	City of Maitland							
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				X			
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 Educational Facilities Authority		X	Orange County			x		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

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	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				X			
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				X			
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		X					
ORANGE	Valencia Water Control District	X		Orange County		X			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			8, 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				X			
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				X			
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			

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	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			
OSCEOLA	Enterprise Community Development District	X		Osceola County				X			
OSCEOLA	Flora Ridge Education Facilities Benefit District		X	City of Kissimmee				X			
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			x				
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			
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			

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	Remington Community Development District	X		Osceola County				X			
OSCEOLA	Reunion East Community Development Dist	X		Osceola County				X			
OSCEOLA	Reunion West Community Development District	X		Osceola County				X			
OSCEOLA	Shingle Creek Community Development District	X		Osceola County				X			
OSCEOLA	Stevens Plantation Community Development District	X		City of St. Cloud							
OSCEOLA	Stevens Plantation Improvement Project Dependent Special District		X	City of St. Cloud		X		X			
OSCEOLA	Stoneybrook South Community Development District	X		Osceola County				X			
OSCEOLA	Tapestry Community Development District	X						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			

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	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			
PALM BEACH	Cypress Lakes Community Development District	X		Palm Beach County				X			
PALM BEACH	Delray Beach Community Redevelopment District		X	City of Delray Beach				X	4		
PALM BEACH	Delray Beach Housing Authority		X	City of Delray Beach					2		
PALM BEACH	Delray Beach Downtown Development Authority		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				X			
PALM BEACH	Gladeview Water Control District	X		Palm Beach County				X			
PALM BEACH	Greater Boca Raton Beach and Park Tax District	X		Palm Beach County				X			
PALM BEACH	Hamal Communtiy Development District	X		City of West Palm Beach							
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			

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	North Palm Beach Heights Water Control District	X		Palm Beach County				X			
PALM BEACH	Northern Palm Beach County Improvement District	X		Palm Beach County				X	2		
PALM BEACH	Northern Riverwalk Community Development District	X		Town of Jupiter				X			
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				X			
PALM BEACH	Osprey Oaks Community Development District	X		Palm Beach County				X			
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		X			3	X	
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				X			
PALM BEACH	Pelican Lake Water Control District	X		Palm Beach County			X				
PALM BEACH	Pine Tree Water Control District (Palm Beach County)	X		Palm Beach County				X			
PALM BEACH	Port of Palm Beach District	X		Palm Beach County			X		8		
PALM BEACH	Quantum Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Quantum Park Overlay Dependent District		X	City of Boynton Beach				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
PALM BEACH	Renaissance Commons Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Riviera Beach Community Redevelopment District		X	City of Riviera Beach				X			
PALM BEACH	Riviera Beach Housing Authority District		X	City of Riviera Beach					3	X	None
PALM BEACH	Seacoast Utility Authority	X							8		
PALM BEACH	Seminole Improvement District	X		Palm Beach County				X			
PALM BEACH	Shawano Water Control District	X		Palm Beach County			X				
PALM BEACH	Solid Waste Authority of Palm Beach County		X	Palm Beach County			X				
PALM BEACH	Sonoma Bay Community Development District	X		City of Riviera Beach				X			
PALM BEACH	South Central Regional Wastewater Treatment and Disposal Board	X		Boynton Beach/Delray Beach		X					
PALM BEACH	South Indian River Water Control District	X		Palm Beach County		X	X		10		
PALM BEACH	South Shore Drainage District	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	Vista Community Development	X		Palm Beach County				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			

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	Ballantrae Community Development District	X		Pasco County				X			
PASCO	Bridgewater of Wesley Chapel 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	Country 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	Estancia at Wiregrass Community Development District							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				x			
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				X			
PASCO	Longleaf Community Development District	X		Pasco County				X			
PASCO	Meadow Pointe Community Development District	X		Pasco County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
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				x			
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	Port Richey Community Redevelopment Agency		X	Port Richey			X				
PASCO	Preserve at Wilderness Lake Community Development District, The	X		Pasco County				X			
PASCO	Riverwood Estates Community Development District	X		Pasco County				X			
PASCO	Seven Oaks Community Development District	X		Pasco County				X			
PASCO	Suncoast Community Development District	X		Pasco County				X			
PASCO	Talavera Community Development District	X		Pasco County				X			
PASCO	Terra Bella Community Development (New) District	X		Pasco County							
PASCO	TSR Community Development District	X		Pasco County				X			
PASCO	Union Park Community Development District	X		Pasco County				X			
PASCO	Valley Oaks Community Development District	X		Pasco County							
PASCO	Verandahs Community Development District, The	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	Watergrass Community Development District I	X		Pasco County				X			
PASCO	Watergrass Community Development District II	X		Pasco County				X			
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 Cay Community Development District	X		City of Clearwater				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	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		
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		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg	Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.						
PINELLAS	Pinellas County Construction Licensing Board	X		Pinellas County			X					
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)				X	6			
PINELLAS	Pinellas Suncoast Fire & Rescue District	X		Pinellas County			X		8			
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		X			3, 8	X	None	
POLK	Alafia Preserve Community Development District	X		City of Mulberry				X				
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				x				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
POLK	City 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				x			
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							
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

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	Mulberry Housing Authority		X	City of Mulberry				X		X	None
POLK	North Ridge Community Redevelopment Agency		X	Polk County				X			
POLK	Solterra Resort 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		X					
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			
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		

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.					
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				X			
ST. JOHNS	Anastasia Mosquito Control District of St. Johns County	X		St. Johns County			X				
ST. JOHNS	Antigua at St. Augustine Community Development District	X		St. Johns County				X			
ST. JOHNS	Brandy Creek Community Development District	X		St. Johns County				X			
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	Glen St. Johns Community Development District	x		St. Johns County				x			
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	St. Augustine Community Redevelopment Agency		X	City of St. Augustine				X			
ST. JOHNS	Housing Finance Authority of St. Johns County		X	St. Johns County			X		6		
ST. JOHNS	Isles of Bartram Park Community Development District	X		St. Johns County				X			
ST. JOHNS	Julington Creek Plantation Community Development District	X		St. Johns County				X			
ST. JOHNS	Lake Beluthahatchee Community Development District	X		St. Johns County				X			
ST. JOHNS	Madeira Community Development District	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	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	Ponte Verde Zoning and Adjustment Board		X	St. Johns County			X		6		
ST. JOHNS	Rivers Edge Community Development District	X		St. Johns County				X			
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	Southaven Community Development District	X		St. Johns County				X			
ST. JOHNS	Street Lighting District #1-Vilano		X	St. Johns County			X		6		
ST. JOHNS	Sweetwater Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Treaty Oaks Community Development District	X		St. Johns County				X			
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			

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	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				X			
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				x			
ST. LUCIE	Portofino Landings Community Development District	X		City of Fort Pierce				X			
ST. LUCIE	Portofino Shore Community Development District	x		St. Lucie County				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				X			
ST. LUCIE	Rupert J. Smith Law Library of St. Lucie County	X		St. Lucie County					6		
ST. LUCIE	St. Lucie County Erosion District		X	St. Lucie County				X	6		
ST. LUCIE	St. Lucie County Fire District	X		St. Lucie County	X-F	X-G				X	None
ST. LUCIE	St. Lucie County Housing Finance Authority		X	St. Lucie County			X				
ST. LUCIE	St. Lucie County Mosquito Control District		X	St. Lucie County			X				
ST. LUCIE	St. Lucie County Water and Sewer District		X	St. Lucie County			X				
ST. LUCIE	St. Lucie Soil & Water Conservation District	X		St. Lucie County			X				
ST. LUCIE	St. Lucie West Services District	X		St. Lucie County		X					
ST. LUCIE	Southern Grove Community Development District No. 1	X		City of Port St. Lucie				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
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	Tesoro Community Development District	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	Verano #1 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verano #2 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verano #3 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verano #4 Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Verano #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			

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	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			X				
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				X	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							
SARASOTA	Bobcat Trail Community Development District	X		City of North Port				X			
SARASOTA	Toscana Isles Community Development District	X		City of Venice				X			
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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
SARASOTA	Lakeside Plantation Community Development District	X		City of North Port				X			
SARASOTA	Myakka Ranch Community Development District	X		Sarasota County				X			
SARASOTA	North Port Fire Rescue District		X	City of North Port			X		7		
SARASOTA	North Port Road & Drainage District		X	City of North Port			X				
SARASOTA	River Road at Center Road Community Development District	X		Sarasota County				X			
SARASOTA	Sarasota County Health Facilities Authority		X	Sarasota County			X				
SARASOTA	Sarasota County Law Library		X	Sarasota County			X				
SARASOTA	Sarasota County Mosquito Control District		X	Sarasota County			X				
SARASOTA	Sarasota County Public Hospital District	X		Sarasota County			X				
SARASOTA	Sarasota National Community Development District	X		Sarasota County				X			
SARASOTA	Sarasota Soil & Water Conservation District	X		Sarasota County			X				
SARASOTA	Stoneybrook at Venice Community Development District	X		Sarasota County				X			
SARASOTA	Tri-Par Estates Park & Recreation District	X		Sarasota County				X		X	Part-time
SARASOTA	Venetian Community Development District	X		City of Venice				X			
SARASOTA	Venice Housing Authority		X	City of Venice			X			X	None
SARASOTA	West Villages Improvement District	X		City of North Port				X			
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			
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			X		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		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
SEMINOLE	Seminole County 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				x			
SUMTER	Center Hill Community Redevelopment Agency		X	City of Center Hill				x			
SUMTER	Coleman Community Redevelopment Agency		X	City of Coleman				X			
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					
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				

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	Wildwood Springs Community Development District	X		City of Wildwood				x				
SUWANNEE	City of Live Oak Community Redevelopment Agency		X	City of Live Oak				x				
SUWANNEE	Live Oak Housing Authority District		X	City of Live Oak			X		5			
SUWANNEE	Live Oak-Suwannee County Recreation Board		X	Suwannee Co./ Live Oak				X				
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				x				
TAYLOR	Taylor Coastal Water & Sewer District		X	Taylor County		X	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					
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					

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	Daytona Beach Racing and Recreational Facilities District	X		Volusia County/ Daytona Beach				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	One Daytona Community Development District	X		City of Daytona Beach				X			
VOLUSIA	Orlandia Heights Special Neighborhood Improvement District		X	City of DeBary				x	6		
VOLUSIA	Ormond Beach Community Redevelopment Agency		X	City of Ormond Beach							
VOLUSIA	Ormond Beach Housing Authority		X	City of Ormond Beach				X			
VOLUSIA	Pioneer Community Development District	x		City of Port Orange	X			X			
VOLUSIA	Ponce de Leon Inlet & Port District		X	Volusia County			X		2		
VOLUSIA	Port Orange Town Center		X	City of Port Orange				X			
VOLUSIA	S. E. Volusia Hospital District/AKA Bert Fish Medical Center	X		Volusia County			X		10		
VOLUSIA	Spring Hill Community Redevelopment Agency		X	Volusia County				X			
VOLUSIA	SWI Community Development District	X		City of Port Orange				X			
VOLUSIA	Volusia County Educational Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Health Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Housing Finance Authority		X	Volusia County			X				
VOLUSIA	Volusia County Industrial Development Authority		X	Volusia County				X			
VOLUSIA	Volusia County Unified Fire District		X	Volusia County				X	9		
VOLUSIA	Volusia Growth Management Commission		X	Volusia County				X			
VOLUSIA	Volusia Soil & Water Conservation District	X		Volusia County			X				

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	West Volusia Hospital Authority	X		Volusia County			X				
WAKULLA	City of St. Marks Redevelopment Agency		X	City of St. Marks				x	7		
WAKULLA	Wakulla County Industrial Development Authority		X	Wakulla County							
WAKULLA	Wakulla Soil & Water Conservation District	X		Wakulla County				X			
WALTON	Argyle Fire 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						
WASHINGTON	Chipley Housing Authority		X	City of Chipley		X	X				
WASHINGTON	Chipley Redevelopment Agency		X	City of Chipley			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			

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	Citrus, Levy, Marion Regional Workforce Development Board	X				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 PACE Funding Agency	X		Flagler County, Kissimmee							
MULTI	Florida Crown Workforce Board, Inc.	X									
MULTI	Florida Inland Navigation District	X					X				
MULTI	Gasparilla Island Bridge Authority	X					X				
MULTI	Gulf Consortium	X						X			
MULTI	Hastings Drainage District	X						X			
MULTI	Heartland Library Cooperative	X						X			
MULTI	Lake Apopka Natural Gas District	X					X				
MULTI	Lakewood Ranch Stewardship District	X						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	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				

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	Northwest Florida Transportation Corridor Authority	X						X			
MULTI	Northwest Florida Water Management District	X					X		8		
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		8		
MULTI	Sarasota-Manatee Airport Authority	X				X	X			X	None
MULTI	Sebastian Inlet Tax District	X					X				
MULTI	South Florida Conservancy District	X					X				
MULTI	South Florida Regional Transportation Authority	X					X				
MULTI	South Florida Water Management District	X					X				
MULTI	South Seminole-Orange County Waste Water Transmission Authority District	X				X	X-G		10		
MULTI	Southwest Florida Water Management District	X					X				
MULTI	Space Florida	X						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						X	8		
MULTI	Tampa Bay Water, A Regional Water Supply Authority	X					X				
MULTI	Three Rivers Regional Library System	X					X				
MULTI	Tolomato Community Development District	X						X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Status			Type System		FRS	No Plan	Other	SS	SS Covg Exclusions
		Ind.	Dep.	Local Governing Authority	D.B.	D.C.					
MULTI	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						X			