



FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
retirement
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FLORIDA

Local Government Retirement Systems

2015 Annual Report

Rick Scott, Governor, State of Florida
Chad Poppell, Secretary, Department of Management Services





FLORIDA DEPARTMENT of

management SERVICES

We serve those who serve Florida

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Rick Scott, Governor

Chad Poppel, Secretary

Dec. 7, 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, FL 32399-1300

Dear President Gardiner and Speaker Crisafulli:

Section 112.665(1)(d), Florida Statutes, requires the Department of Management Services to submit an annual report by Jan. 1 to the President of the Senate and the Speaker of the House of Representatives that 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 report 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 email at Keith.Brinkman@dms.myflorida.com.

Sincerely,



Chad Poppel
Secretary

CP/dc

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 35th 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 490 in 2015.

The bureau currently monitors and oversees 490 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (91 of which are closed to new members or have frozen benefit accruals). In aggregate, these plans provide retirement, death, and/or disability benefits to 91,647 retirees, beneficiaries, Deferred Retirement Option Plan (DROP) participants and vested terminated participants. Active plan membership for only the municipalities and special districts retirement plans is 95,522, while school board early retirement program active plan membership is 587. Total plan assets were valued at approximately \$34.99 billion for the municipalities and special districts and \$68.7 million for the school boards' early retirement programs, as of Sept. 30, 2015.

The bureau's responsibilities, in addition to publishing this annual report, include the following:

- Reviewing and commenting 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;
- Determining if actuarial reports are timely, complete, accurate and based

on reasonable assumptions;

- Gathering and cataloging data to maintain a computerized data information system on all local retirement systems;
- Receiving additional actuarial disclosures required by S.112.664(1), Florida Statutes
- Cooperating with local retirement systems on matters of mutual concern by providing technical assistance when requested;
- Providing 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;
- Issuing 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,
- Adopting 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;
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; and
4. Presents information collected with respect to Chapter 112.664(1), Florida Statutes.

C. EXECUTIVE SUMMARY

Status of Local Government Retirement Systems

The bureau monitors 490 defined benefit plans sponsored by 247 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, 2015

Number of Municipalities	200
Number of Special Districts	47
Number of Plans	484
Total Assets (Market Value)	\$34,990,878,584
Number of Active Employees	95,522
Number of Retirees, Beneficiaries, DROP and Vested Termines ⁽¹⁾	90,005
Annual Retiree and Vested Terminee Payroll	\$2,405,629,940
Average Annual Pension	\$26,728
Sponsor Payroll	\$5,551,138,871
Annual Required Contribution ⁽²⁾	\$1,787,834,910
As Percent of Payroll ⁽³⁾	32.21%

- (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, 2015**

Number of Reporting Programs ⁽⁵⁾	6
Total Assets (Market Value)	\$68,711,125
Number of Active Employees ⁽⁴⁾	587
Number of Retirees, Beneficiaries and Vested Terminees ⁽¹⁾	1,642
Annual Retiree and Vested Terminee Payroll	\$8,616,410
Average Annual Pension	\$5,248
Sponsor Payroll	\$24,925,025
Annual Required Contribution ⁽²⁾	\$4,262,213
As Percent of Payroll ⁽³⁾	17.10%

(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 are not yet available.

Florida's local government retirement plans experienced mixed results in 2015. The number of active employees in municipal and special district defined benefit plans changed by -2.21 percent, but the number of retirees, beneficiaries, DROP participants and vested terminees changed by +3.34 percent. Covered employees' payroll changed by -0.19 percent, and contributions made to those retirement plans changed by +0.58 percent. The average annual retiree pension for municipal and special district retirement plans is now \$26,728. Asset values for local government retirement plans changed by +14.76 percent to \$34.99 billion.

The measurements for Florida's school boards' early retirement programs also had mixed results in 2015. Active employee membership changed by -86.97 percent, while school board early retirement plans' retirees and vested terminees changed by -2.61 percent. The average annual retiree supplemental pension is now \$5,248. Asset values for school board plans changed by +5.95 percent.

A total of 316 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 with the number of current and former employees affected by such systems.

1. Municipal & Special District Defined Benefit Pension Plans
as of Sept. 30, 2015

	<u>2014</u>	<u>2015</u>	<u>Change</u>
Covered Employees			
Payroll	\$5,561,575,896	\$5,551,138,871	-0.19%
Number of Active			
Employees	97,677	95,522	-2.21%
Retirees, Beneficiaries, DROP Participants & Vested Terminees	87,097	90,005	+3.34%
Assets (Market Value)	\$30,489,451,642	\$34,990,878,584	+14.76%
Annual Contributions	\$1,777,418,163	\$1,787,834,910	+0.58%

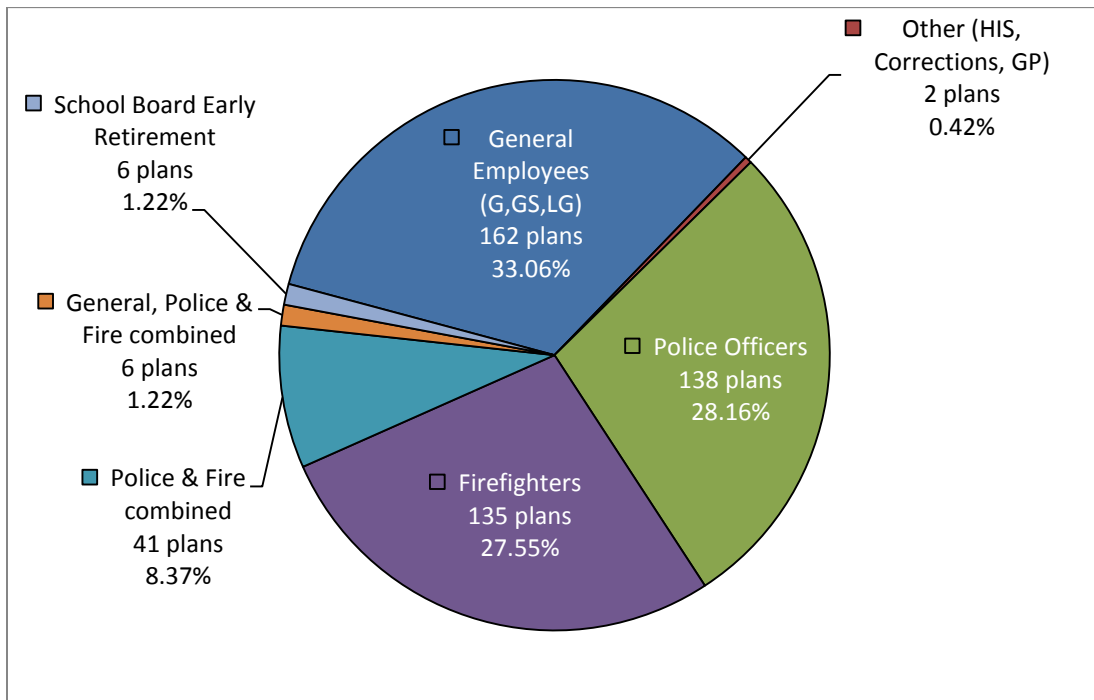
2. School Board Early Retirement Programs
as of Sept. 30, 2015

	<u>2014</u>	<u>2015</u>	<u>Change</u>
Covered Employees			
Payroll	\$167,496,619	\$24,925,025	-85.12%
Number of Active			
Employees	4,506	587	-86.97%
Retirees, Beneficiaries & Vested Terminees	1,686	1,642	-2.61%
Assets (Market Value)	\$64,849,931	\$68,711,125	+5.95%
Annual Contributions	\$5,624,916	\$4,262,213	-24.23%

B. LOCAL GOVERNMENT RETIREMENT SYSTEMS' FACTS & TRENDS

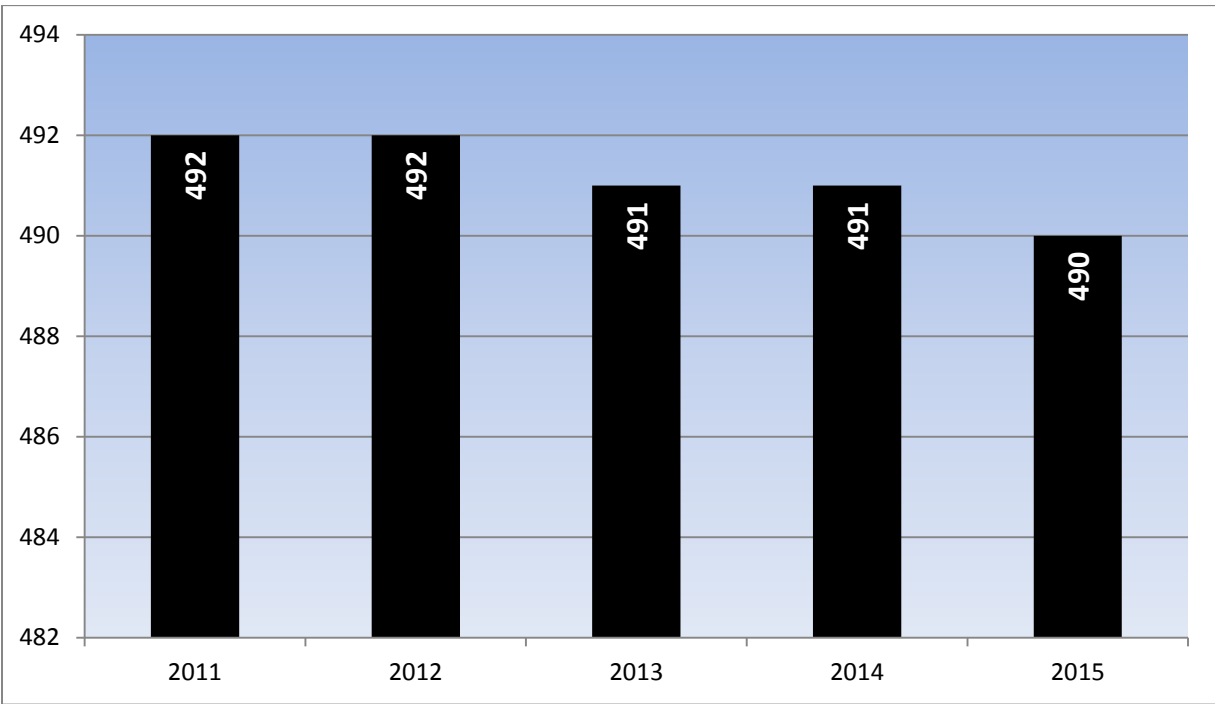
The bureau collects and retains information on the benefits that Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the 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, 2015), the following information identifies benefits and other statistical information:

1. Local Government Retirement Systems by Employee Group as of Sept. 30, 2015*

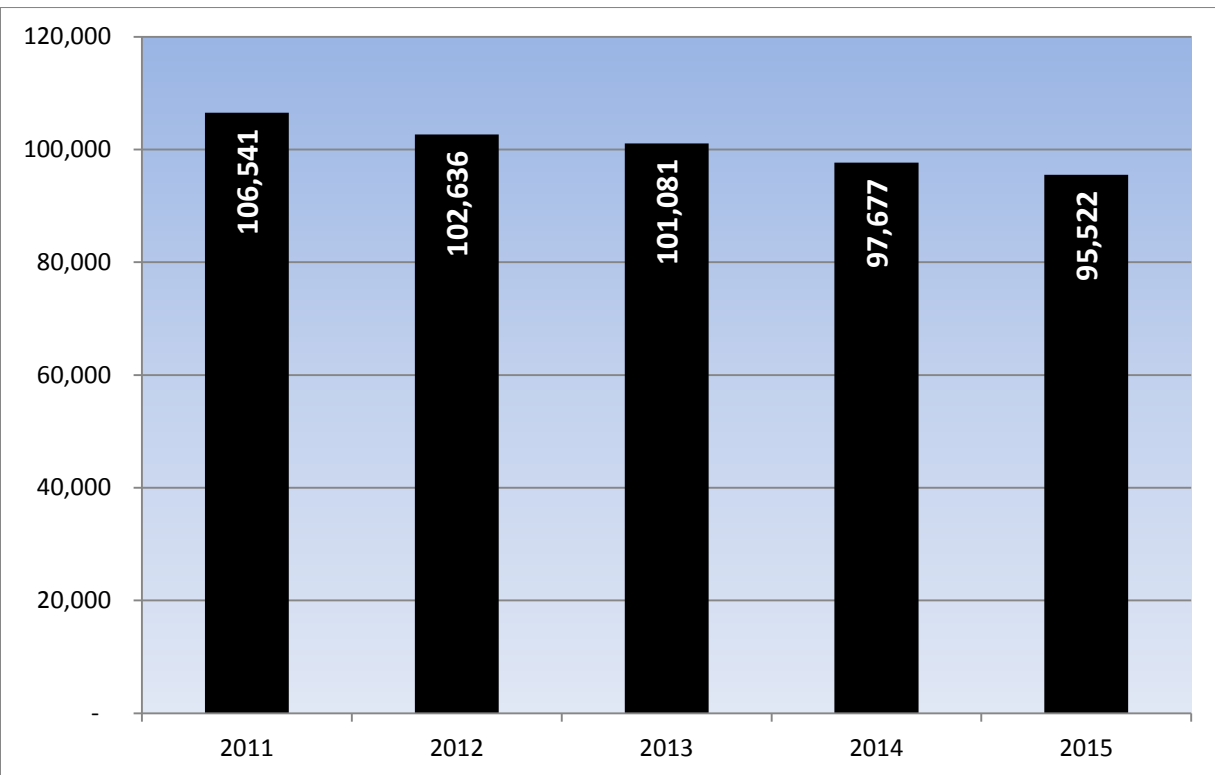


* A city may operate several plans for general employees, police officers, firefighters, elected officials and utility employees, or there may be various combinations of these plans. There are 410 incorporated cities in Florida, with 365 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of Sept. 30, 2015, the bureau's count of municipal-defined benefit retirement systems (including special district, county and school board early retirement plans) is 490.

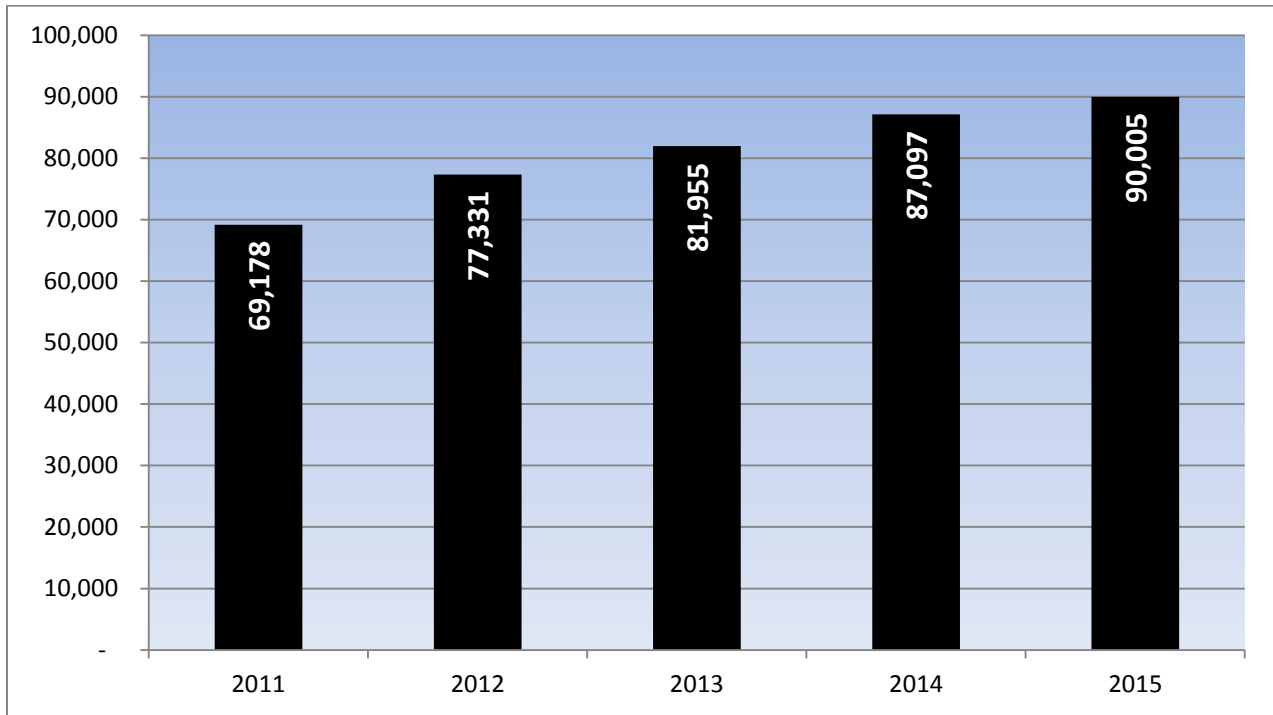
**2. Number of Defined Benefit Pension Plans
Five Years Ended Sept. 30, 2015**



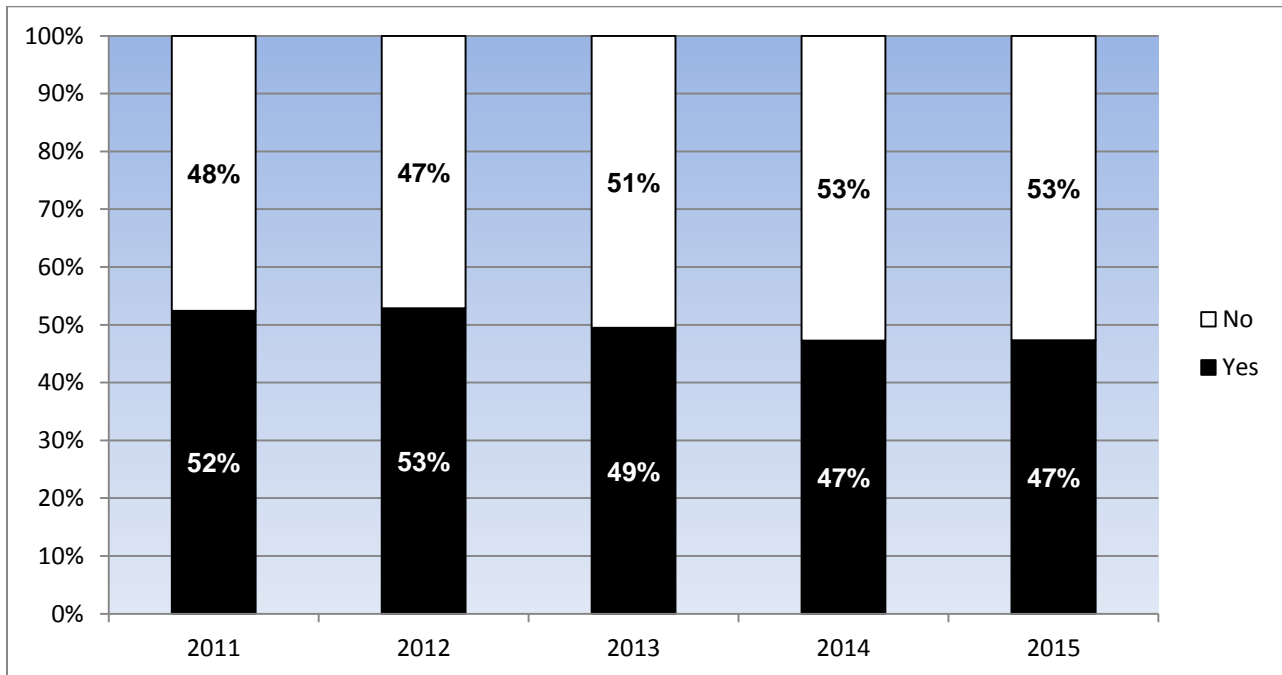
**3. Municipal & Special District Retirement Systems' Active Employees
Five Years Ended Sept. 30, 2015**



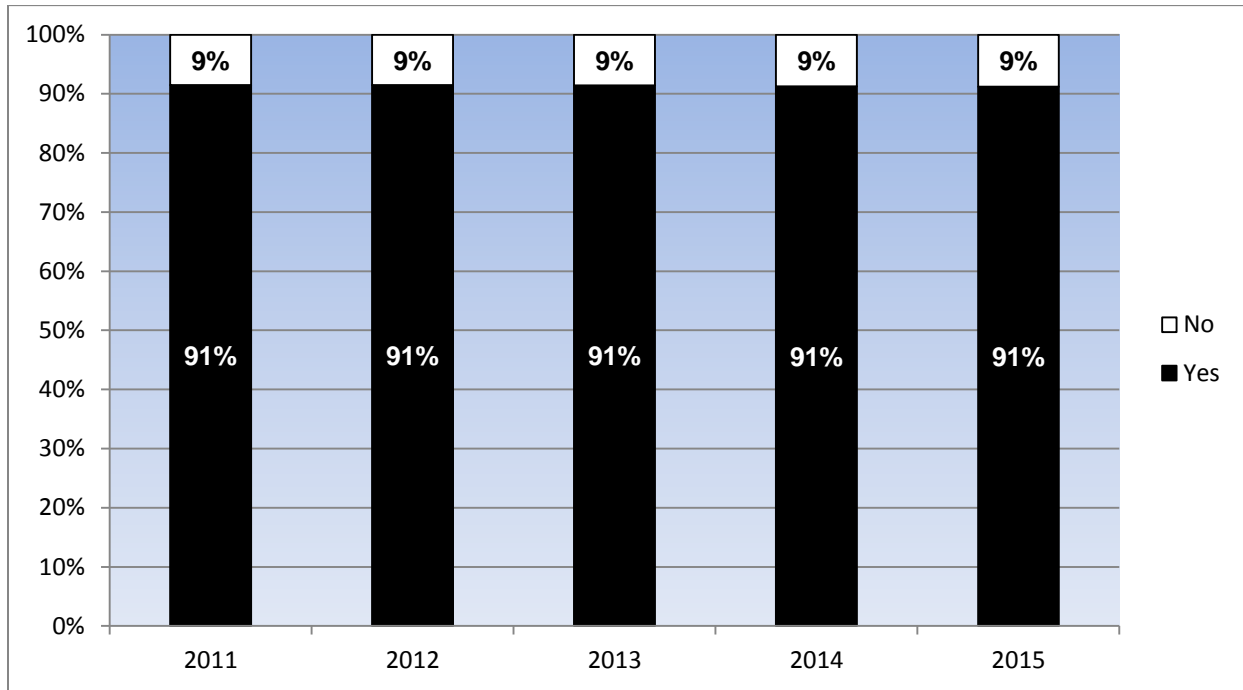
**4. Municipal & Special District Retirement Systems'
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees
Five Years Ended Sept. 30, 2015**



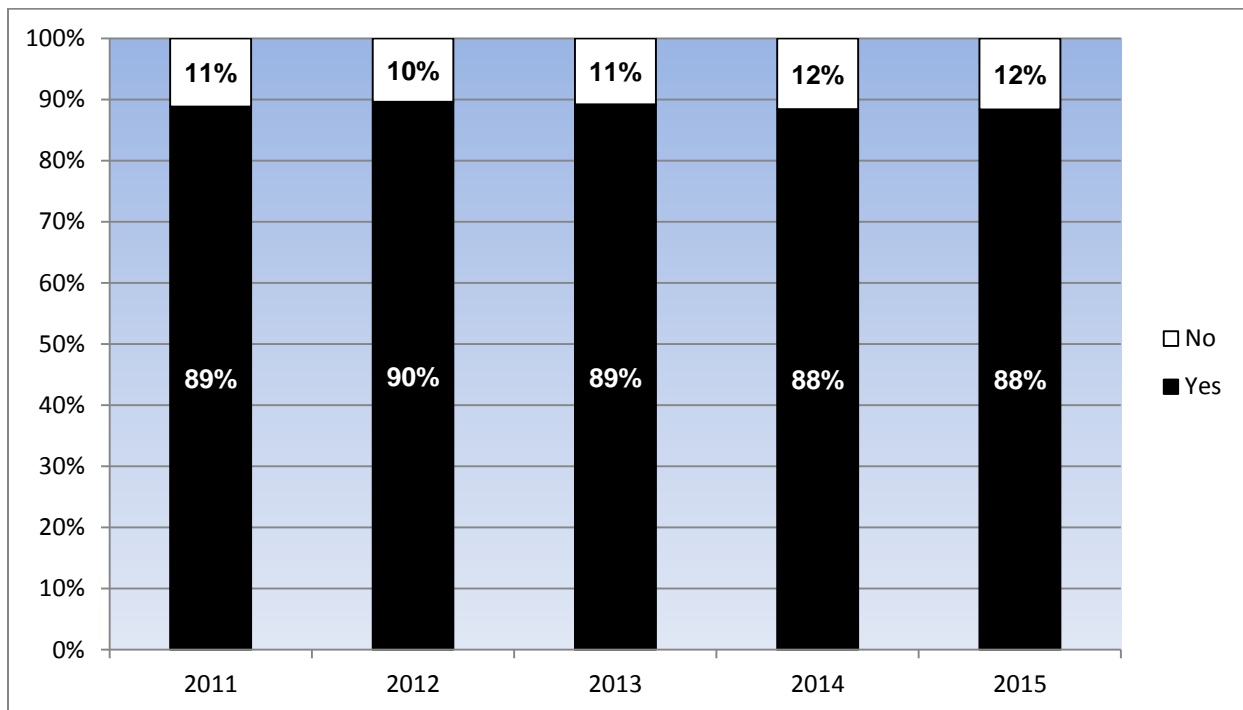
**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)
Five Years Ended Sept. 30, 2015**



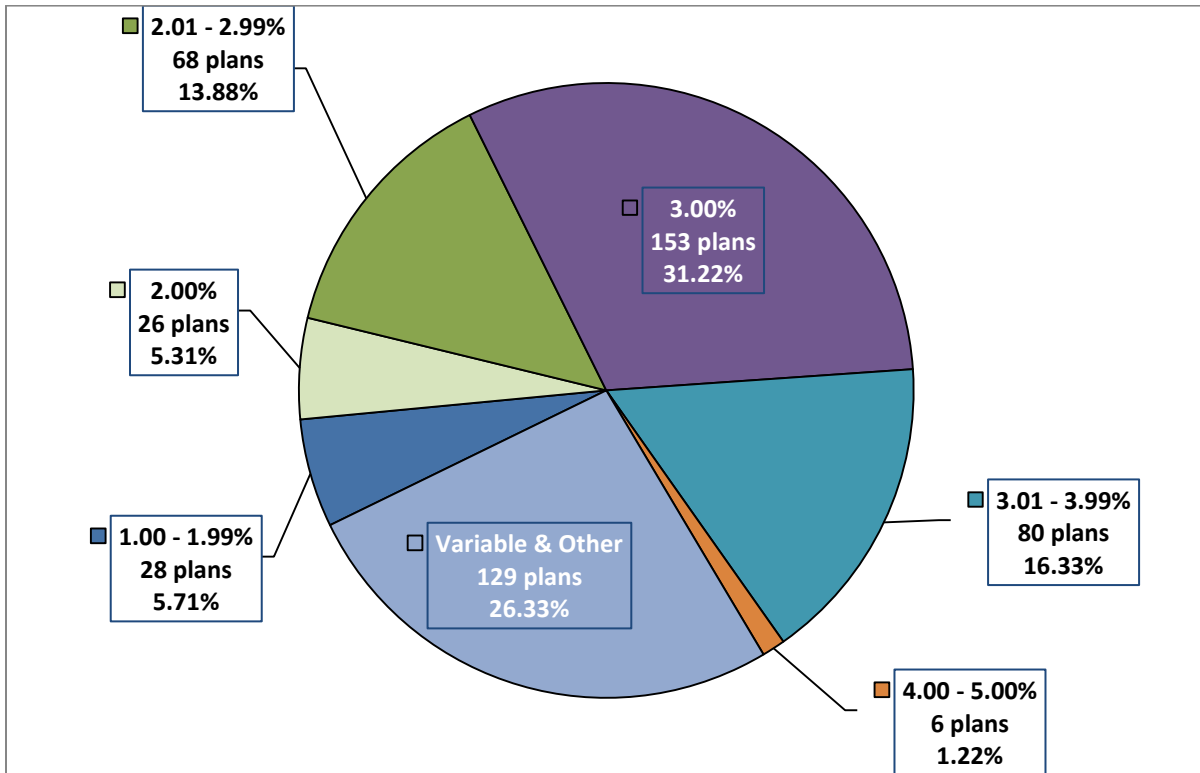
**6. Percentage of Plans Offering Disability Benefits
Five Years Ended Sept. 30, 2015**



**7. Percentage of Plans Offering Early Retirement Benefits
Five Years Ended Sept. 30, 2015**

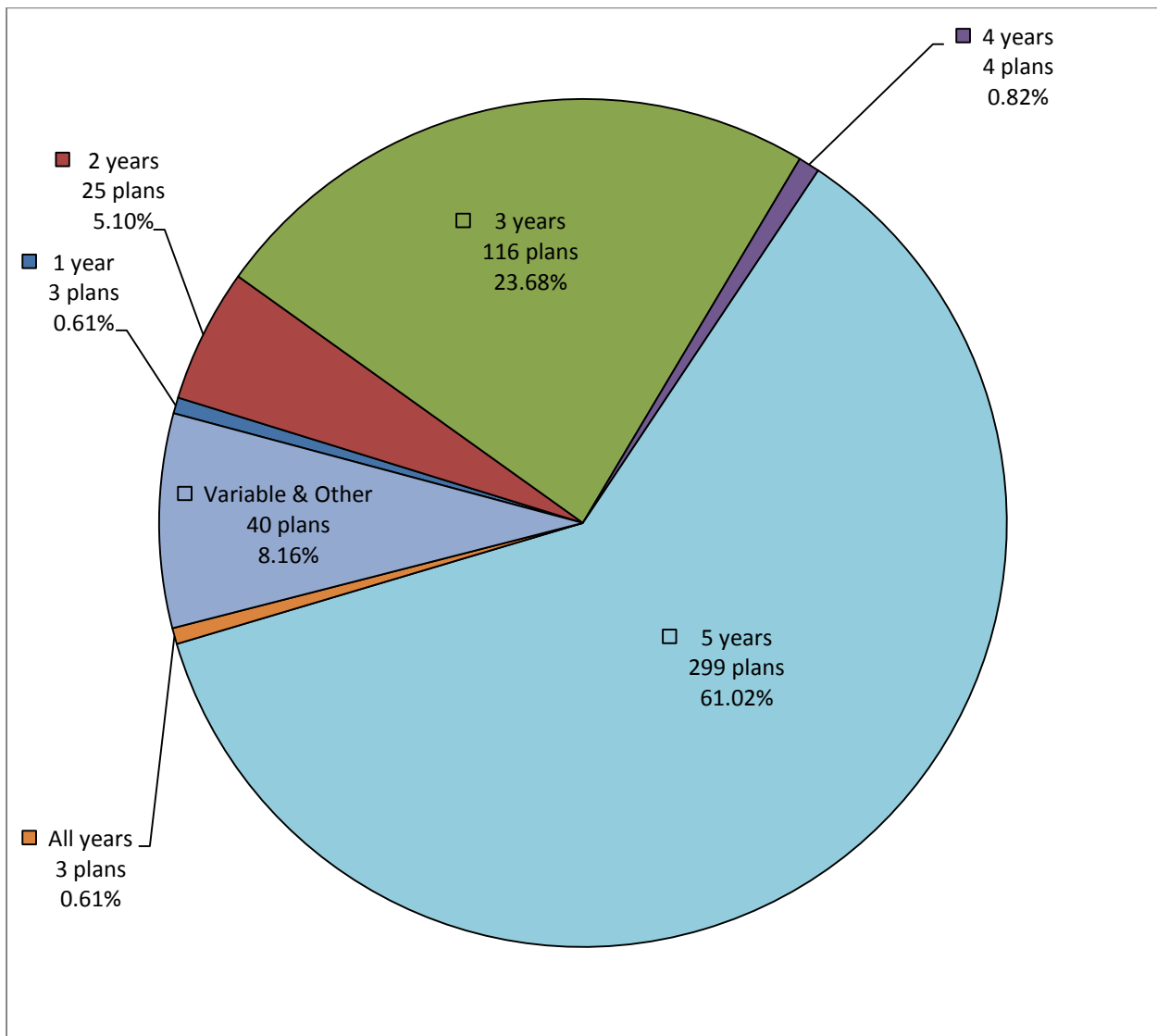


**8. Local Government Retirement Systems'
Benefit Accrual Rates *
as of Sept. 30, 2015**



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

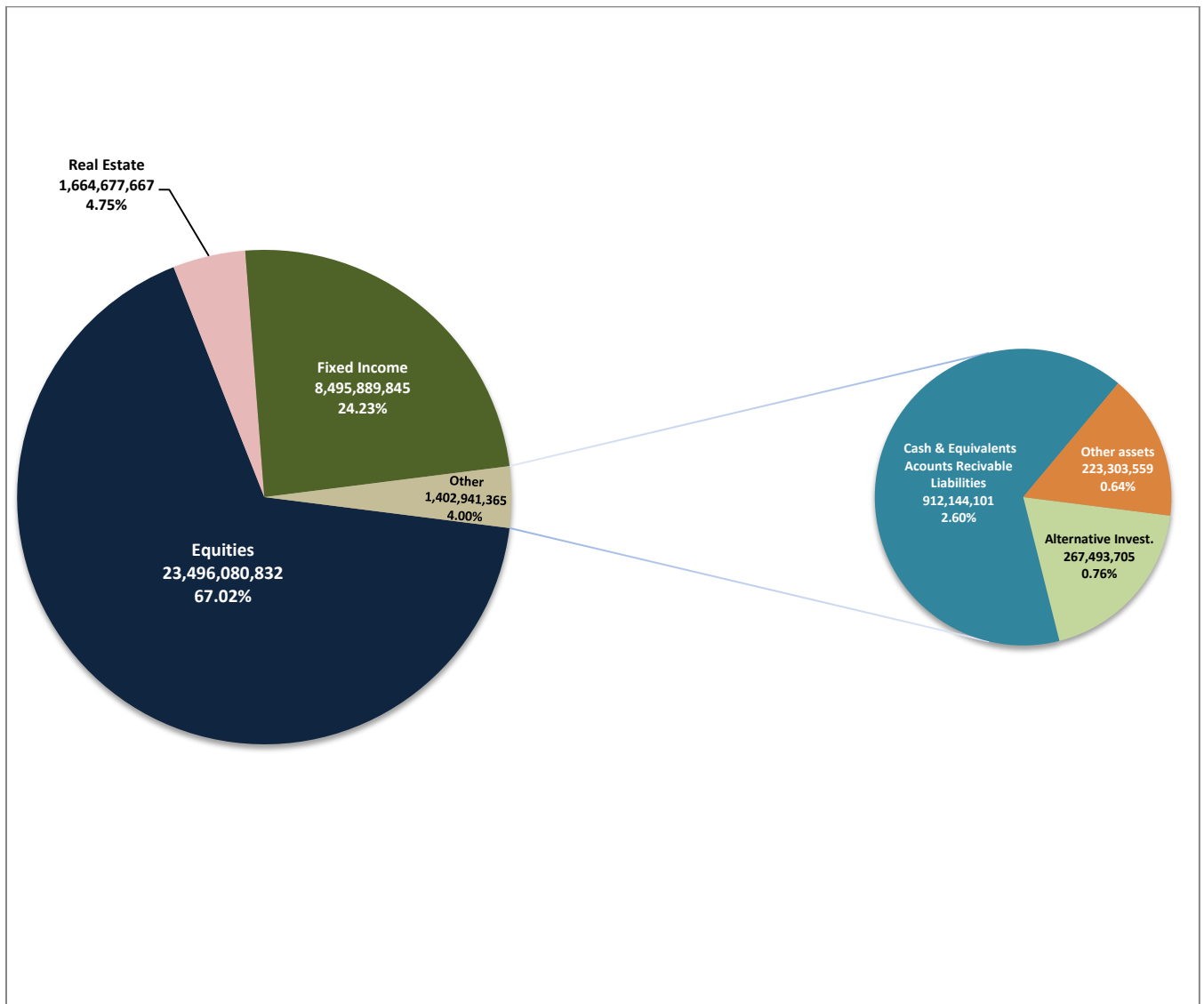
**9. Frequency of Average Final Compensation (AFC) Periods
as of Sept. 30, 2015**



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, 2015.

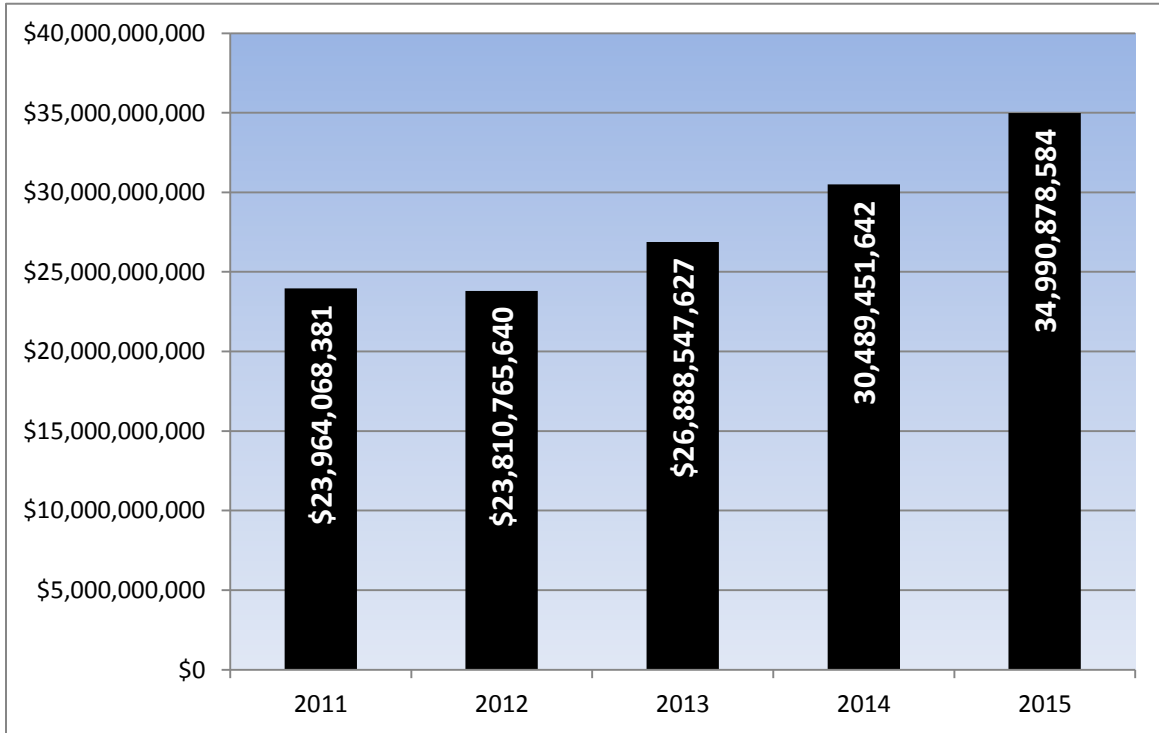
1. Florida Local Government Retirement Systems' Allocation of Investments* as of Sept. 30, 2015



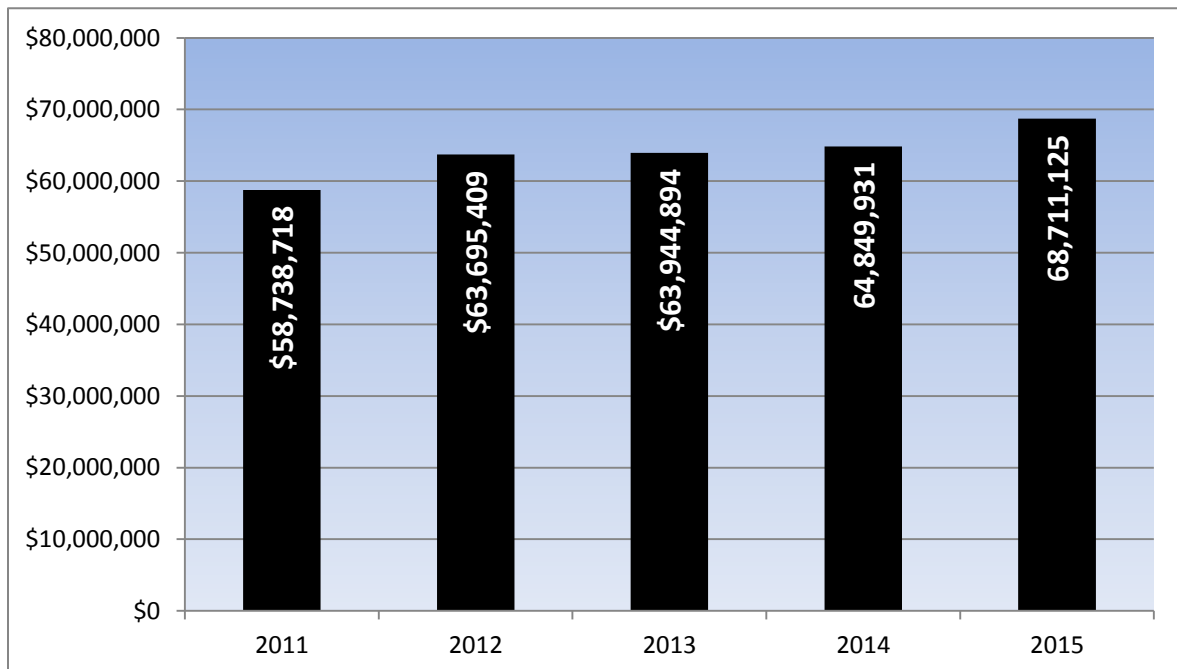
*Please find individual plan asset data in Appendix C.

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

**2. Municipal & Special District Retirement Systems' Assets
Five Year Period Ended Sept. 30, 2015**



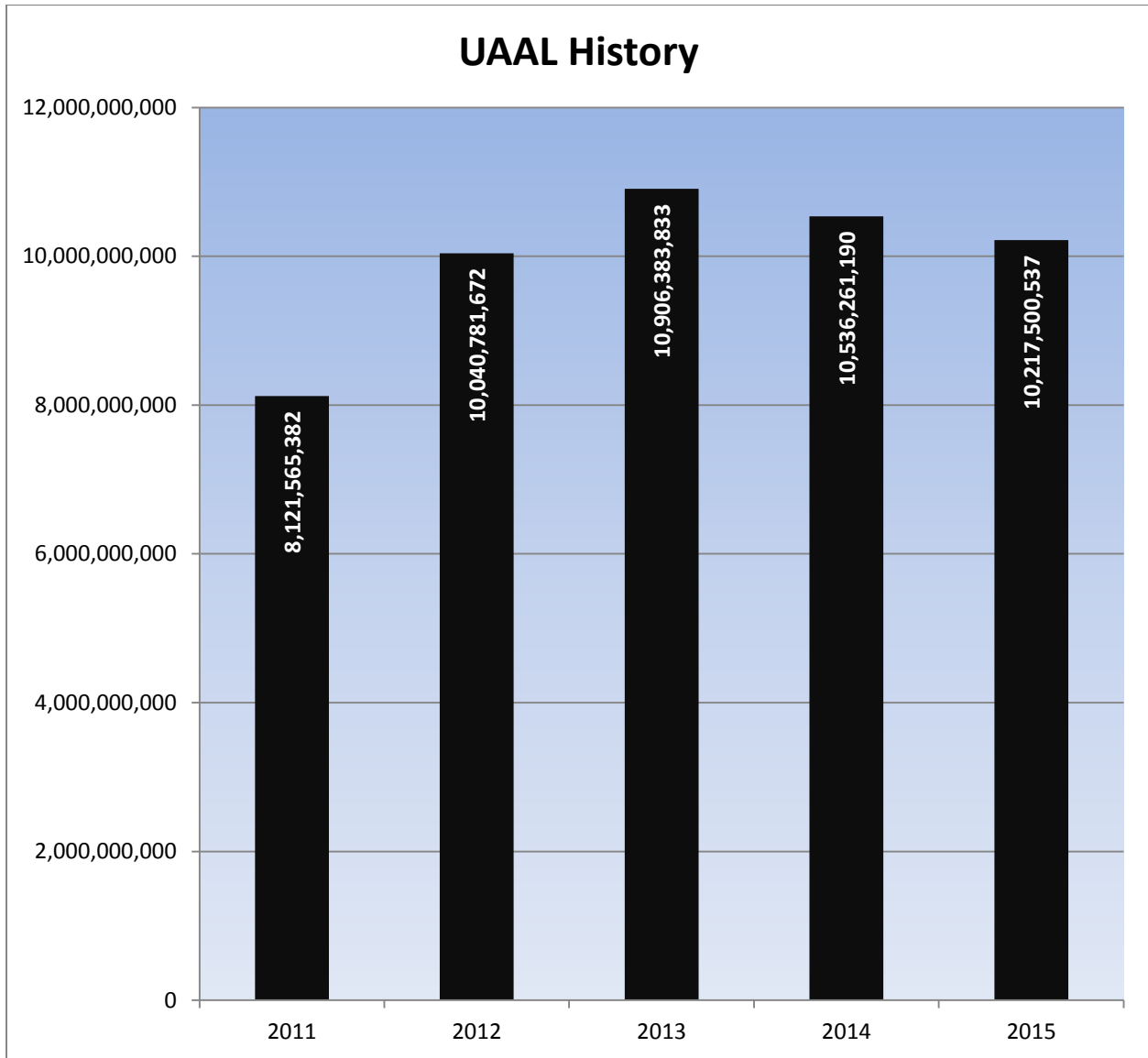
**3. School Board Early Retirement Programs' Assets
Five Year Period Ended Sept. 30, 2015**



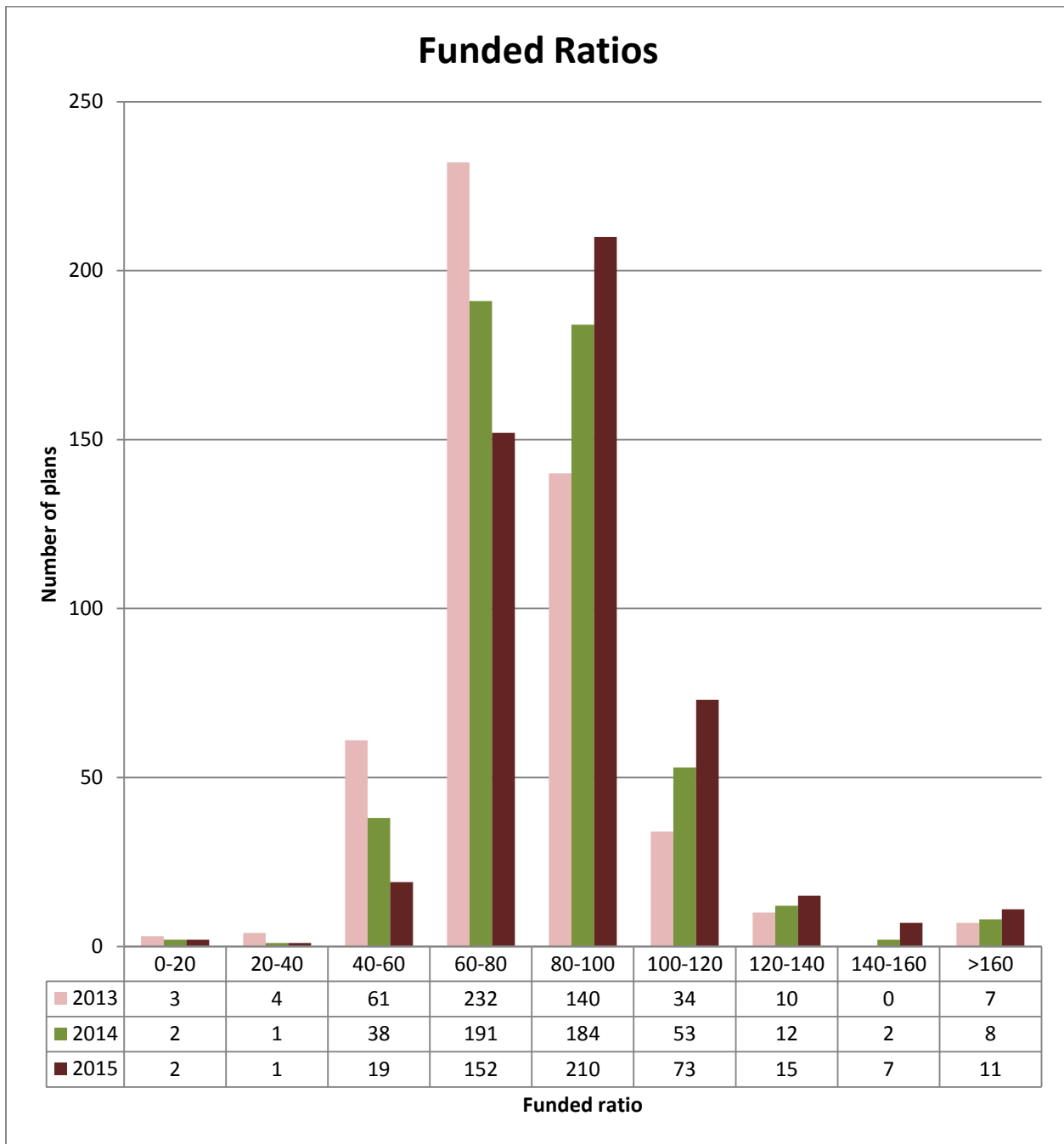
D. Plan Funding Status

The following chart illustrates the change in local retirement systems' aggregate unfunded actuarial accrued liability (UAAL) for the past five years as of Sept. 30, 2015.

1. Local Government Retirement Systems' Aggregate Unfunded Actuarial Accrued Liability Five years Ended Sept. 30, 2015



**2. Florida Local Government Retirement Systems'
Funded Ratios (GASB Basis)
as of Sept. 30, 2015**



* Unfunded plans are shown with funded ratio of zero.

E. 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, 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, 2015, and that are still in a "not state accepted" status as of Sept. 30, 2015:

<u>Sponsor</u>	<u>Plan Type</u>
Palm Tran, INC	General
Hollywood	Firefighters
Hollywood	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/workforce_operations/retirement/local_retirement_plans/local_retirement_section/local_government_annual_reports/quarterly_list_of_non_compliant_plans.

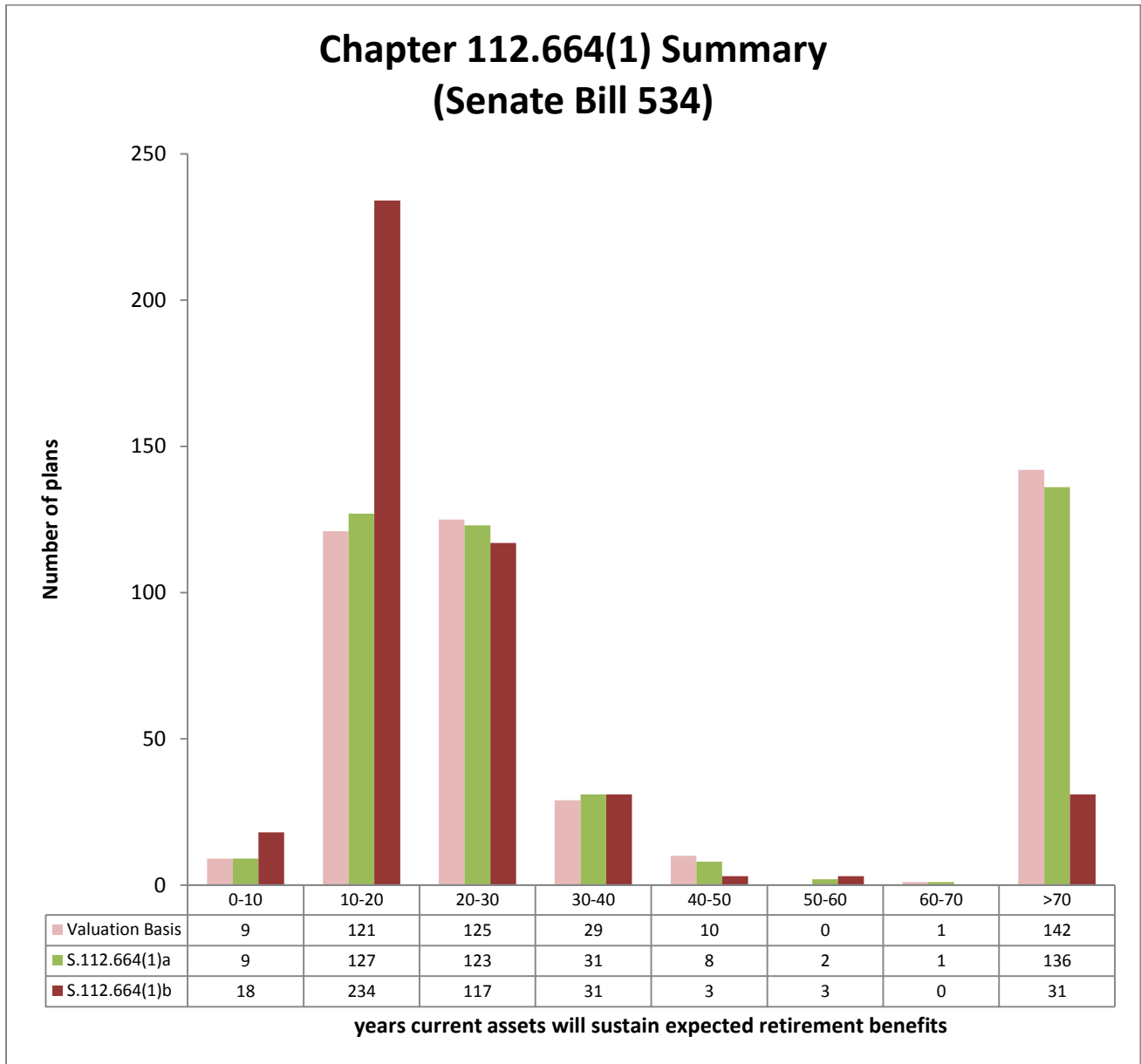
**F. CHAPTER 112.664, LAWS OF FLORIDA
ACTUARIAL DISCLOSURES**

In 2014, the Florida Legislature enacted Chapter 112.664, Laws of Florida, relating to publicly funded defined benefit pension plans. The law made several material changes to the reporting requirements for Florida's local government pension plans under part VII of Chapter 112, Florida Statutes.

- Within 60 days of receipt of actuarial valuations 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 in a prescribed format the following disclosures to the department:
 - 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 a 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 do the following:
 - 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 2011, 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.
- Section 112.664, Florida Statutes, specifies a timeline, penalty and procedures for determination of non-compliance.
- The department is required to include the disclosed information in this section on its actuarial plan summary fact sheets.
- Because of the timing of the valuation submissions and approval by the pension board, some plans were not yet required to submit information pursuant to Chapter 112.664, Florida Statutes.
- The department promulgated rules implementing s.112.664, Florida Statutes, effective April 29, 2015. The department received required actuarial disclosures from 437 plans under this section as of Sept. 30, 2015. A summary of that data is included in this report as Appendix H.

1. Number of Years That the Market Value of Assets Is Adequate To Sustain the Payment of Expected Retirement Benefits as of Sept. 30, 2015



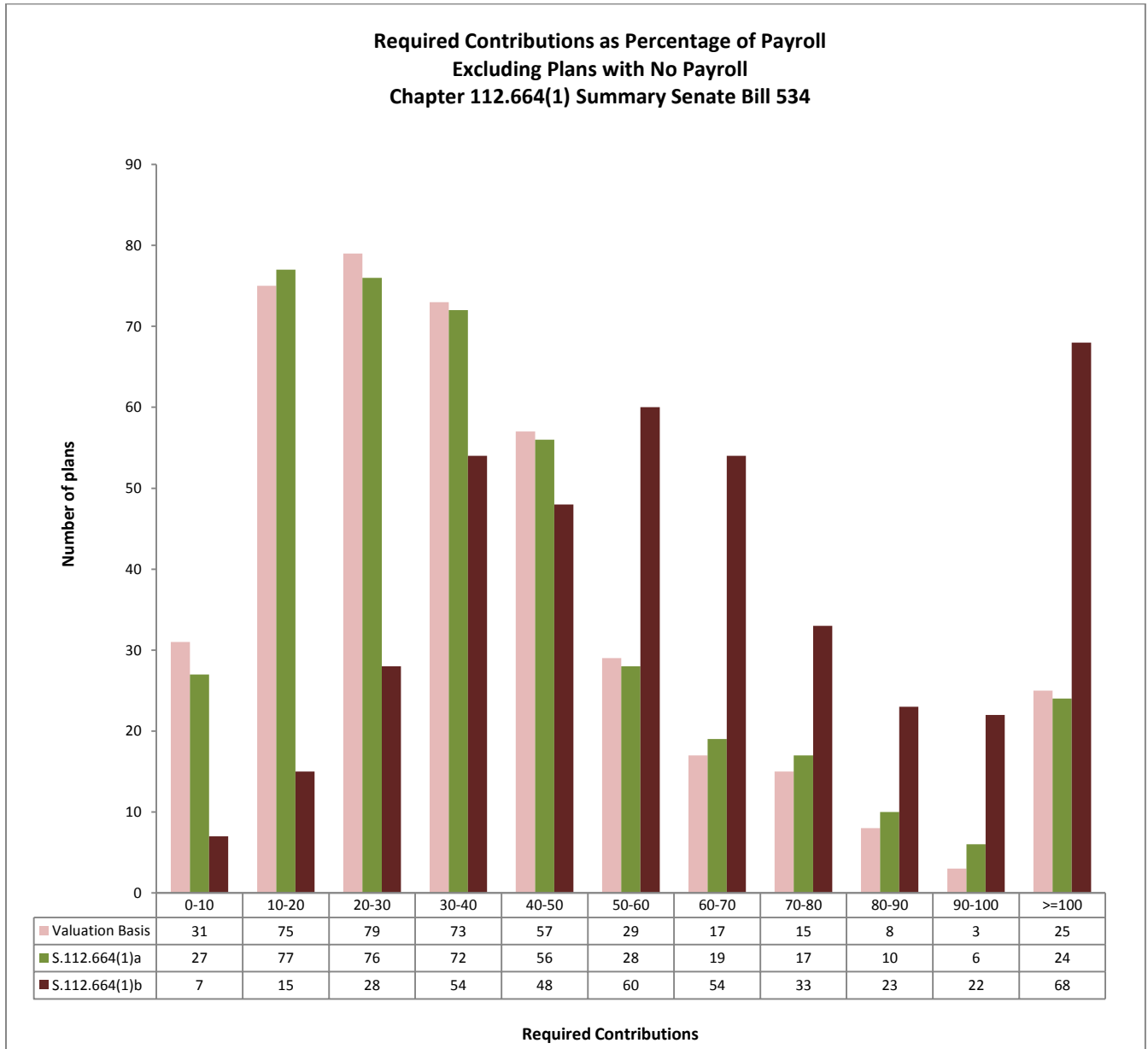
Valuation: Based on valuation's assumptions


s.112.664(1)(a): Mortality assumptions of RP-2000 combined with Healthy Participants Mortality Table by gender with generational projection by scale AA


s.112.664(1)(b): Mortality assumptions of RP-2000 combined with Healthy Participants Mortality Table by gender with generational projection by scale AA and with assumed interest rate 2.00% less than the assumed valuation interest rate


* Each scenario assumes no future contributions from any source (i.e., employer or sponsor)

**2. Florida Local Government Retirement Systems'
Required Contributions as Percentage of Payroll
Excluding Plans with No Payroll
as of Sept. 30, 2015**



 Valuation: Based on valuation's assumptions

 s. 112.664(1)(a): Mortality assumptions of RP-2000 combined with Healthy Participants Mortality Table by gender with generational projection by scale AA

 s. 112.664(1)(b): Mortality assumptions of RP-2000 combined with Healthy Participants Mortality Table by gender with generational projection by scale AA and with assumed interest rate 2.00% less than the assumed valuation interest rate

* Excludes plans reporting no payroll, but includes 80 closed or frozen plans that may reflect higher contribution as a percentage of payroll as a result of declining payroll amounts

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 Basis

Appendix H – Chapter 112.664(1) Summary

Appendix I - Inventory of School Board Early Retirement Programs

Appendix J - Inventory of Municipalities - Retirement Systems Inventory

Appendix K - 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 have 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 are 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 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.
Total Market Assets	The market value of assets, including DROP accounts.
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 to 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.
Reqd Pct	The percent the required 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 (often 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 Market 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	10/01/2014	23,457,673	8,944,065	2,932,783	2,006,936	294,414	10.0	789,025	26.9	1,083,439	36.9	4.0	34.2	0.0	10/01/2014	10/01/2014
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2014	3,467,458	5,134,272	0	728,219	9,593	0.0	712,211	0.0	721,804	0.0	0.0	0.0	0.0	07/01/2014	07/01/2014
ALTAMONTE SPRINGS	G	10/01/2014	17,044,376	-1,612,171	9,016,971	403,364	1,105,685	12.3	0	0.0	1,105,685	12.3	0.0	12.3	0.0	10/01/2014	10/01/2014
ALTAMONTE SPRINGS	P	10/01/2013	11,059,676	1,134,539	4,023,718	138,838	797,628	19.8	206,773	5.1	1,004,401	25.0	1.0	16.3	7.7	10/01/2013	10/01/2013
APOPKA	F	10/01/2013	27,657,517	3,423,009	4,606,154	4,567,224	1,044,436	22.7	237,435	5.2	1,281,871	27.8	8.3	16.7	3.4	10/01/2014	10/01/2014
APOPKA	G	10/01/2013	36,687,734	8,098,720	10,153,247	4,901,124	1,500,393	14.8	566,838	5.6	2,067,231	20.4	4.9	16.7	0.0	10/01/2014	10/01/2014
APOPKA	P	10/01/2014	38,742,430	1,648,340	5,836,530	1,336,488	1,984,794	34.0	100,099	1.7	2,084,893	35.7	7.0	24.5	4.6	10/01/2015	10/01/2015
ARCADIA	G	01/01/2015	2,312,098	857,755	640,695	205,435	112,938	17.6	73,096	11.4	186,034	29.0	5.0	25.6	0.0	01/01/2015	01/01/2015
ARCADIA	PF	10/01/2014	8,794,640	1,287,394	511,791	688,774	149,387	29.2	242,993	47.5	392,380	76.7	9.6	49.5	20.6	10/01/2015	10/01/2015
ATLANTIC BEACH	G	09/30/2014	14,919,308	4,856,100	2,397,875	1,032,039	433,622	18.1	719,527	30.0	1,153,149	48.1	6.0	46.4	0.0	10/01/2015	10/01/2015
ATLANTIC BEACH	P	09/30/2014	8,128,264	4,386,911	1,294,600	731,261	314,503	24.3	535,271	41.4	849,774	65.6	8.0	53.1	7.0	10/01/2015	10/01/2015
ATLANTIS	P	10/01/2014	1,323,407	199,371	0	130,374	1,667	0.0	45,990	0.0	47,657	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
AUBURNDALE	F	10/01/2014	6,384,033	2,058,310	863,798	432,353	209,826	24.3	198,083	22.9	407,909	47.2	6.6	30.0	12.4	10/01/2015	10/01/2015
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	10/01/2014	9,952,401	1,754,168	1,546,150	534,052	472,337	30.6	135,650	8.8	607,987	39.3	5.6	27.0	7.2	10/01/2015	10/01/2015
AVENTURA	P	10/01/2014	28,811,486	3,173,580	8,385,987	379,672	1,709,796	20.4	408,566	4.9	2,118,362	25.3	6.8	15.6	3.8	10/01/2014	10/01/2014
AVON PARK	F	10/01/2013	4,087,791	1,748,866	709,877	276,135	202,255	28.5	217,127	30.6	419,382	59.1	5.0	49.1	5.3	10/01/2014	10/01/2014
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	10/01/2014	10,105,359	4,051,074	1,068,585	559,878	302,792	28.3	355,585	33.3	658,377	61.6	8.0	56.0	0.0	10/01/2014	10/01/2015
BAL HARBOUR VILLAGE	P	10/01/2014	18,333,095	7,688,554	1,526,834	1,285,930	546,566	35.8	813,089	53.3	1,359,655	89.1	10.0	79.8	2.9	10/01/2015	10/01/2015
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	10/01/2014	20,866,595	8,850,672	7,448,749	1,155,037	583,191	7.8	945,616	12.7	1,528,807	20.5	4.3	17.7	0.0	10/01/2015	10/01/2015
BARTOW	P	10/01/2013	14,014,871	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	10/01/2014	7,491,912	-268,722	2,366,424	335,085	331,400	14.0	0	0.0	331,400	14.0	5.1	9.1	0.0	10/01/2014	10/01/2014
BAY HARBOR ISLANDS [GP]	P	10/01/2014	7,916,389	-85,254	1,609,279	143,188	448,779	27.9	0	0.0	448,779	27.9	8.0	19.4	1.0	10/01/2014	09/30/2014

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Market 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	01/01/2015	97,809,794	12,221,652	0	9,962,636	0	0.0	1,511,686	0.0	1,511,686	0.0	0.0	0.0	0.0	01/01/2015	10/01/2015
BELLE GLADE	G	10/01/2014	15,774,395	-1,651,057	2,935,945	583,292	135,573	4.6	0	0.0	135,573	4.6	4.0	0.6	0.0	10/01/2014	10/01/2014
BELLE GLADE (RETIRED)	PF	10/01/2014	5,809,590	-2,658,424	0	218,122	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
BELLE GLADE HOUSING	G	10/01/2014	1,901,551	410,289	868,107	42,303	131,804	15.2	0	0.0	131,804	15.2	0.0	16.0	0.0	10/01/2014	10/01/2014
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	01/01/2015	22,137,885	10,133,720	1,174,181	2,272,780	47,524	4.1	1,813,725	154.5	1,861,249	158.5	0.0	169.3	0.0	01/01/2015	01/01/2015
BOCA GRANDE FCD	F	10/01/2014	4,614,233	492,838	1,215,160	42,735	321,143	26.4	30,599	2.5	351,742	29.0	0.5	20.0	9.5	10/01/2015	10/01/2015
BOCA RATON	G	10/01/2014	203,220,179	23,783,295	26,712,329	11,913,885	4,196,857	15.7	1,138,927	4.3	5,335,784	20.0	9.0	12.2	0.0	10/01/2015	10/01/2015
BOCA RATON	PF	10/01/2014	312,071,250	83,133,930	29,422,696	19,048,598	8,301,223	28.2	7,353,542	25.0	15,654,765	53.2	10.8	34.2	10.2	10/01/2015	10/01/2015
BOCA RATON EXECUTIVE	G	10/01/2014	31,722,202	11,327,467	4,374,217	2,029,771	863,018	19.7	1,175,980	26.9	2,038,998	46.6	11.0	36.4	0.0	10/01/2015	10/01/2015
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	42,981,714	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	10/01/2014	2,799,546	92,489	526,980	141,320	125,542	23.8	6,855	1.3	132,397	25.1	7.0	19.2	0.0	10/01/2015	10/01/2015
BOYNTON BEACH	F	10/01/2014	78,279,091	44,542,294	9,823,480	5,391,819	3,193,116	32.5	2,842,385	28.9	6,035,501	61.4	12.0	42.3	7.2	10/01/2015	10/01/2015
BOYNTON BEACH	G	10/01/2014	130,472,348	34,228,338	20,315,120	9,436,816	3,089,923	15.2	5,243,492	25.8	8,333,415	41.0	7.0	34.0	0.0	10/01/2015	10/01/2015
BOYNTON BEACH	P	10/01/2014	76,341,372	37,645,350	11,142,832	5,252,384	2,994,981	26.9	2,493,837	22.4	5,488,818	49.3	7.0	38.2	4.1	10/01/2015	10/01/2015
BRADENTON	F	10/01/2014	43,513,318	9,898,623	4,277,354	2,499,944	1,193,095	27.9	1,424,503	33.3	2,617,598	61.2	9.6	43.4	11.1	10/01/2015	10/01/2015
BRADENTON	P	10/01/2014	64,304,038	9,659,206	6,946,336	3,110,715	1,776,936	25.6	790,907	11.4	2,567,843	37.0	9.0	23.4	5.7	10/01/2015	10/01/2015
BROOKSVILLE	F	10/01/2014	6,024,186	1,200,501	598,402	425,796	150,715	25.2	166,055	27.8	316,770	52.9	3.3	38.3	13.4	10/01/2014	10/01/2014
BROOKSVILLE	P	10/01/2014	4,837,520	-357,851	1,190,417	34,421	361,754	30.4	0	0.0	361,754	30.4	1.0	23.0	7.5	10/01/2014	10/01/2014
BUNNELL	F	10/01/2014	528,066	60,695	23,509	13,229	8,439	35.9	0	0.0	8,439	35.9	5.0	0.0	32.1	10/01/2014	10/01/2014
BUSHNELL	G	10/01/2014	2,106,488	186,601	1,016,735	30,877	123,715	12.2	40,971	4.0	164,686	16.2	0.0	16.9	0.0	10/01/2015	10/01/2015
CAPE CORAL	F	10/01/2014	127,545,164	48,854,824	13,410,078	7,106,680	4,123,046	30.8	5,864,655	43.7	9,987,701	74.5	10.0	57.1	9.8	10/01/2015	10/01/2015
CAPE CORAL	G	10/01/2014	193,605,450	77,679,420	32,975,744	12,425,122	6,379,840	19.4	12,266,661	37.2	18,646,501	56.6	11.3	48.3	0.0	10/01/2015	10/01/2015
CAPE CORAL	P	10/01/2014	123,126,165	29,001,782	13,583,335	6,357,015	4,217,535	31.1	3,814,225	28.1	8,031,760	59.1	10.0	45.0	6.0	10/01/2015	10/01/2015

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Market 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
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	10/01/2013	411,769	0	31,994	21,688	19,037	59.5	0	0.0	19,037	59.5	5.0	31.1	23.4	10/01/2013	10/01/2013
CLEARWATER	F	10/01/2014	4,860,303	-1,062,523	0	446,257	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
CLEARWATER	GPF	01/01/2015	897,025,140	-5,212,649	75,078,542	39,657,668	14,752,563	19.7	0	0.0	14,752,563	19.7	8.7	11.7	0.0	01/01/2015	10/01/2015
CLERMONT	F	10/01/2014	9,231,626	-1,320,213	2,798,049	46,985	567,034	20.3	0	0.0	567,034	20.3	4.0	10.9	6.1	10/01/2014	10/01/2014
CLERMONT	P	10/01/2014	13,427,616	-1,388,621	3,108,552	376,611	621,885	20.0	0	0.0	621,885	20.0	3.0	13.7	3.9	10/01/2014	10/01/2014
CLERMONT (RETIRED)	G	10/01/2014	458,926	-45,727	0	63,483	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
CLEWISTON	G	10/01/2014	10,436,417	820,365	0	407,433	8,790	0.0	61,785	0.0	70,575	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
COCOA	F	10/01/2014	15,274,657	8,546,033	2,203,435	1,395,767	526,998	23.9	939,219	42.6	1,466,217	66.5	6.5	58.4	4.3	10/01/2015	10/01/2015
COCOA	G	10/01/2014	13,044,059	3,947,488	226,924	1,393,747	88,884	39.2	511,752	225.5	600,636	264.7	5.0	269.6	0.0	10/01/2015	10/01/2015
COCOA	P	10/01/2014	26,879,514	1,963,330	3,100,684	1,443,135	719,717	23.2	513,039	16.6	1,232,756	39.8	6.5	30.4	4.4	10/01/2015	10/01/2015
COCOA BEACH	F	10/01/2014	11,072,900	4,104,846	1,408,079	849,040	229,827	16.3	468,896	33.3	698,723	49.6	5.0	39.6	6.0	10/01/2015	10/01/2015
COCOA BEACH	G	10/01/2013	20,087,052	202,097	4,830,141	1,041,044	970,659	20.1	15,908	0.3	986,567	20.4	5.0	15.8	0.0	10/01/2014	10/01/2014
COCOA BEACH	P	10/01/2014	10,822,152	5,467,508	1,782,517	809,312	283,925	15.9	567,494	31.8	851,419	47.8	5.0	42.2	5.6	10/01/2015	10/01/2015
COOPER CITY	F	10/01/2014	22,879,978	6,787,978	545,753	1,716,994	1,245,684	228.3	0	0.0	1,245,684	228.3	3.5	180.5	53.9	10/01/2015	10/01/2015
COOPER CITY	G	10/01/2014	29,147,762	6,131,690	3,812,310	1,692,041	984,082	25.8	439,930	11.5	1,424,012	37.4	9.8	28.8	0.0	10/01/2015	10/01/2015
COOPER CITY	P	10/01/2014	25,329,279	5,923,884	600,779	2,136,083	1,351,736	225.0	0	0.0	1,351,736	225.0	8.1	183.3	43.8	10/01/2014	10/01/2014
COOPER CITY - MANAGEMENT	GPF	10/01/2014	3,432,921	2,343,498	266,146	325,778	59,281	22.3	311,833	117.2	371,114	139.4	11.0	133.2	0.0	10/01/2015	10/01/2015
CORAL GABLES	GPF	10/01/2014	336,098,839	239,939,061	37,013,103	41,250,340	6,007,692	16.2	21,807,434	58.9	27,815,126	75.2	14.9	60.5	0.4	10/01/2015	10/01/2015
CORAL SPRINGS	F	10/01/2014	64,432,437	5,219,723	12,414,588	518,602	3,809,824	30.7	490,639	4.0	4,300,463	34.6	8.8	10.1	15.8	10/01/2014	10/01/2014
CORAL SPRINGS	G	10/01/2014	7,639,297	1,920,364	218,269	784,979	67,469	30.9	384,088	176.0	451,557	206.9	10.5	204.5	0.0	10/01/2014	10/01/2014
CORAL SPRINGS	P	10/01/2014	163,406,901	61,242,942	14,375,815	9,719,276	4,868,826	33.9	5,482,142	38.1	10,350,968	72.0	8.0	58.1	6.2	10/01/2014	10/01/2014
CRESCENT CITY	F	10/01/2012	430,273	-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	10/01/2014	15,972,213	305,157	3,951,280	604,084	494,521	12.5	30,794	0.8	525,315	13.3	6.4	7.4	0.0	10/01/2015	10/01/2015
CRESTVIEW	PF	10/01/2014	16,776,281	292,824	3,803,303	567,133	486,258	12.8	27,625	0.7	513,883	13.5	6.4	2.7	5.0	10/01/2015	10/01/2015
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

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
DADE CITY	P	10/01/2013	7,212,487	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	10/01/2014	19,769,210	5,565,355	1,072,451	1,677,482	1,505,703	140.4	0	0.0	1,505,703	140.4	19.7	125.8	0.0	10/01/2015	10/01/2015
DANIA BEACH [PF]	F	10/01/2014	32,508,365	22,830,897	3,020,808	2,395,807	5,662,475	187.5	0	0.0	5,662,475	187.5	24.6	164.6	4.1	10/01/2015	10/01/2015
DANIA BEACH [PF]	P	10/01/2014	4,003,007	3,631,611	2,932,823	707,823	605,269	20.6	0	0.0	605,269	20.6	0.0	19.2	2.3	10/01/2015	10/01/2015
DAVIE	F	10/01/2014	67,876,787	23,703,620	12,095,009	3,215,604	3,728,288	30.8	2,151,985	17.8	5,880,273	48.6	9.0	36.3	5.6	10/01/2014	10/01/2014
DAVIE	P	10/01/2014	117,768,626	29,097,388	13,411,960	5,800,007	4,251,927	31.7	2,715,661	20.3	6,967,588	52.0	7.0	41.9	5.6	10/01/2014	10/01/2014
DAVIE - GENERAL & MGMT	G	10/01/2014	47,229,985	6,617,321	13,954,054	69,581	2,936,336	21.0	0	0.0	2,936,336	21.0	2.5	18.5	0.0	10/01/2014	10/01/2014
DAYTONA BEACH	PF	10/01/2014	169,642,140	53,902,236	15,553,436	12,924,688	3,306,851	21.3	5,059,173	32.5	8,366,024	53.8	9.9	39.2	5.1	10/01/2015	10/01/2015
DEERFIELD BEACH	F	10/01/2014	103,894,584	33,144,877	9,439,506	7,398,480	2,977,569	31.5	3,292,232	34.9	6,269,801	66.4	9.0	53.7	6.6	10/01/2014	10/01/2014
DEERFIELD BEACH	G	10/01/2014	59,846,539	6,239,188	393,579	5,981,137	164,815	41.9	1,512,522	384.3	1,677,337	426.2	9.0	435.3	0.0	10/01/2014	10/01/2014
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	10/01/2014	12,435,711	2,538,682	2,170,708	645,990	523,939	24.1	267,803	12.3	791,742	36.5	5.0	28.8	6.1	10/01/2015	10/01/2015
DELAND	G	10/01/2014	28,199,816	4,059,028	2,364,693	1,916,794	330,632	14.0	385,640	16.3	716,272	30.3	7.0	25.7	0.0	10/01/2014	10/01/2015
DELAND	P	10/01/2014	21,461,890	8,282,295	2,558,622	1,470,862	653,569	25.5	673,378	26.3	1,326,947	51.9	7.8	38.9	6.5	10/01/2015	10/01/2015
DELRAY BEACH	G	10/01/2014	112,459,556	3,268,828	15,895,095	6,381,866	2,277,276	14.3	174,634	1.1	2,451,910	15.4	3.6	12.9	0.0	10/01/2015	10/01/2015
DELRAY BEACH	PF	10/01/2014	173,158,106	85,237,974	17,169,271	12,544,153	4,342,714	25.3	7,675,307	44.7	12,018,021	70.0	9.0	60.6	2.8	10/01/2015	10/01/2015
DELTONA	F	10/01/2014	20,304,917	7,172,638	3,926,984	752,626	877,274	22.3	631,315	16.1	1,508,589	38.4	8.0	21.3	10.8	10/01/2015	10/01/2015
DESTIN FCD	F	10/01/2014	14,178,116	8,455,489	1,682,767	946,435	543,819	32.3	680,882	40.5	1,224,701	72.8	6.8	49.5	19.4	10/01/2014	10/01/2014
DUNEDIN	F	10/01/2014	24,247,723	38,253	3,255,152	1,157,184	831,145	25.5	2,426	0.1	833,571	25.6	5.5	12.8	8.2	10/01/2015	10/01/2015
DUNNELLON	PF	10/01/2013	1,807,710	-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	10/01/2014	12,394,273	3,739,479	2,326,768	699,255	529,505	22.8	246,110	10.6	775,615	33.3	5.0	18.5	11.1	10/01/2015	10/01/2015
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	10/01/2014	9,922,600	203,928	1,482,094	210,052	353,374	23.8	74,265	5.0	427,639	28.9	6.0	19.4	4.5	10/01/2015	10/01/2015
EDGEWATER	G	10/01/2014	12,538,805	5,655,338	360,510	1,439,851	102,863	28.5	515,812	143.1	618,675	171.6	2.5	175.5	0.0	10/01/2015	10/01/2015
EDGEWATER	P	10/01/2014	8,086,767	4,429,422	1,212,319	784,123	248,122	20.5	438,267	36.2	686,389	56.6	6.0	42.4	10.3	10/01/2015	10/01/2015

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Market 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
ENGLEWOOD AREA FCD	F	10/01/2013	17,658,377	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	10/01/2014	613,983	37,133	0	69,304	0	0.0	4,779	0.0	4,779	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
ESTERO FCD	F	10/01/2014	15,400,767	960,411	4,288,910	209,377	1,079,596	25.2	0	0.0	1,079,596	25.2	3.0	16.9	6.2	10/01/2015	10/01/2015
EUSTIS	F	10/01/2014	7,008,141	2,367,354	1,205,812	467,662	216,566	18.0	393,967	32.7	610,533	50.6	4.0	41.0	7.5	10/01/2015	10/01/2015
EUSTIS	P	10/01/2014	15,321,794	5,985,568	2,139,979	632,741	599,617	28.0	524,434	24.5	1,124,051	52.5	3.9	45.4	5.1	10/01/2015	10/01/2015
FERNANDINA BEACH	G	10/01/2013	14,912,542	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	10/01/2014	18,486,273	9,440,183	3,740,503	1,508,743	678,061	18.1	1,008,642	27.0	1,686,703	45.1	7.7	33.2	6.0	10/01/2015	10/01/2015
FLAGLER BEACH	F	10/01/2013	1,134,119	-329,278	207,918	68,579	55,712	26.8	0	0.0	55,712	26.8	5.0	0.0	22.8	10/01/2014	10/01/2014
FLAGLER BEACH	P	10/01/2013	2,359,582	109,174	730,497	52,230	167,560	22.9	0	0.0	167,560	22.9	10.0	8.5	5.2	10/01/2014	10/01/2014
FLORIDA CITY	P	10/01/2014	3,254,448	-673,243	0	253,007	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
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	549,873,979	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	10/01/2014	788,878,402	24,668,793	69,945,417	45,522,355	18,962,264	27.1	3,569,581	5.1	22,531,845	32.2	8.3	19.4	4.5	10/01/2015	10/01/2015
FORT MEADE [GPF]	F	10/01/2014	357,708	11,734	78,102	33,958	18,251	23.4	1,049	1.3	19,300	24.7	0.0	24.7	0.0	10/01/2014	10/01/2014
FORT MEADE [GPF]	G	10/01/2014	4,215,515	248,506	1,206,734	410,414	156,597	13.0	23,140	1.9	179,737	14.9	0.0	14.9	0.0	10/01/2014	10/01/2014
FORT MEADE [GPF]	P	10/01/2014	1,311,346	311,570	0	186,204	14,910	0.0	32,834	0.0	47,744	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
FORT MYERS	F	10/01/2014	71,910,452	42,557,198	7,866,259	5,108,675	2,102,236	26.7	3,867,505	49.2	5,969,741	75.9	8.0	70.3	5.2	10/01/2014	10/01/2014
FORT MYERS	G	10/01/2014	90,622,673	57,472,882	20,844,800	9,158,176	2,462,691	11.8	5,864,566	28.1	8,327,257	40.0	4.4	37.0	0.0	10/01/2015	10/01/2015
FORT MYERS	P	10/01/2013	82,922,530	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	09/30/2014	54,289,000	4,665,000	7,912,918	12,502,265	1,258,154	15.9	339,464	4.3	1,597,618	20.2	5.2	15.0	0.0	10/01/2015	10/01/2015
FORT PIERCE [G, P, UTIL]	P	09/30/2014	46,988,553	1,968,000	6,195,492	2,796,505	1,243,435	20.1	-71,248	-1.2	1,172,187	18.9	5.2	13.8	0.0	10/01/2015	10/01/2015
FORT PIERCE SUPP	P	09/30/2014	11,991,346	694,286	6,179,327	859,994	577,147	9.3	62,858	1.0	640,005	10.4	7.0	3.9	0.0	10/01/2014	10/01/2014
FORT PIERCE UTILITIES [G, P, UTIL]	G	10/01/2014	77,832,000	8,236,000	11,071,951	5,805,871	1,699,544	15.4	787,216	7.1	2,486,760	22.5	6.2	16.3	0.0	10/01/2015	10/01/2015
FORT WALTON BEACH	F	10/01/2014	13,662,320	6,029,261	2,121,613	1,156,898	432,715	20.4	422,821	19.9	855,536	40.3	6.6	29.4	5.9	10/01/2015	10/01/2015
FORT WALTON BEACH	G	10/01/2014	39,242,245	3,027,901	3,821,137	2,800,819	588,849	15.4	680,058	17.8	1,268,907	33.2	5.0	29.6	0.0	10/01/2015	10/01/2015

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Market 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	P	10/01/2014	20,463,453	4,582,539	2,098,019	1,720,057	364,251	17.4	424,532	20.2	788,783	37.6	4.8	25.9	8.4	10/01/2015	10/01/2015
FROSTPROOF	G	10/01/2014	1,414,070	-326,153	509,811	64,417	12,916	2.5	0	0.0	12,916	2.5	1.0	1.6	0.0	10/01/2014	10/01/2014
FROSTPROOF	P	10/01/2014	3,566,794	513,875	118,853	205,020	25,602	21.5	119,117	100.2	144,719	121.8	1.0	105.7	19.6	10/01/2015	10/01/2015
FRUITLAND PARK	F	10/01/2013	445,395	-345,895	42,415	0	2,417	5.7	0	0.0	2,417	5.7	5.0	0.0	0.7	10/01/2014	10/01/2014
GAINESVILLE	G	10/01/2013	324,299,576	150,078,626	81,654,532	28,797,523	7,082,844	8.7	9,077,174	11.1	16,160,018	19.8	5.0	15.5	0.0	10/01/2014	10/01/2014
GAINESVILLE	PF	10/01/2014	216,089,584	35,167,950	24,540,979	14,297,417	4,334,615	17.7	2,603,490	10.6	6,938,105	28.3	8.1	15.6	4.6	10/01/2014	10/01/2014
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	10/01/2013	2,387,369	477,116	823,682	71,124	129,522	15.7	17,686	2.2	147,208	17.9	3.0	15.4	0.0	10/01/2013	10/01/2013
GOLDEN BEACH [GP]	P	10/01/2013	4,019,664	900,286	1,110,905	210,672	307,192	27.7	40,869	3.7	348,061	31.3	5.2	27.1	0.0	10/01/2013	10/01/2013
GREATER NAPLES FCD	F	10/01/2014	19,586,653	-3,345,692	3,998,708	65,876	1,305,094	32.6	0	0.0	1,305,094	32.6	3.0	12.9	18.0	10/01/2015	10/01/2015
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	10/01/2014	20,145,669	-1,322,576	5,001,795	455,504	1,199,772	24.0	0	0.0	1,199,772	24.0	4.0	13.5	6.5	10/01/2015	10/01/2015
GULF BREEZE	P	10/01/2014	3,851,014	-14,309	709,848	71,592	264,994	37.3	0	0.0	264,994	37.3	4.0	26.3	8.2	10/01/2014	10/01/2014
GULFPORT	F	10/01/2014	3,315,237	122,705	987,744	120,722	273,715	27.7	8,799	0.9	282,514	28.6	5.0	15.8	8.9	10/01/2015	10/01/2015
GULFPORT	G	10/01/2014	13,847,696	-428,244	2,540,156	901,474	319,013	12.6	0	0.0	319,013	12.6	2.7	9.9	0.0	10/01/2015	10/01/2015
GULFPORT	P	10/01/2014	8,481,277	647,797	1,968,637	542,845	389,842	19.8	46,666	2.4	436,508	22.2	8.0	10.7	4.4	10/01/2015	10/01/2015
HAINES CITY	F	10/01/2013	4,510,577	2,905,897	1,161,285	467,304	174,340	15.0	293,218	25.3	467,558	40.3	9.0	29.4	3.4	10/01/2014	10/01/2014
HAINES CITY	G	10/01/2014	16,592,142	2,980,103	4,283,894	1,252,562	723,810	16.9	181,827	4.2	905,637	21.1	5.0	16.9	0.0	10/01/2015	10/01/2015
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	75,000	0.2	17,202,511	36.6	17,277,511	36.8	0.0	39.3	0.0	10/01/2013	10/01/2013
HALLANDALE BEACH	G	10/01/2014	48,035,786	13,601,821	6,968,913	3,228,972	3,324,679	47.7	0	0.0	3,324,679	47.7	3.0	45.8	0.0	10/01/2015	10/01/2015
HALLANDALE BEACH	PF	10/01/2014	132,233,499	66,905,715	12,010,846	8,347,644	2,082,410	17.3	6,724,329	56.0	8,806,739	73.3	10.6	63.1	5.3	10/01/2015	10/01/2015
HALLANDALE BEACH PM	G	10/01/2014	15,974,460	3,672,433	758,177	1,048,680	314,194	41.4	428,328	56.5	742,522	97.9	8.0	91.2	0.0	10/01/2015	10/01/2015
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	0	8,574,662	715,194	0	0	0.0	152,133	21.3	152,133	21.3	0.0	21.3	0.0	10/01/2014	10/01/2014
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
HIALEAH	GPF	10/01/2014	598,324,146	233,445,124	61,751,067	52,928,964	9,104,164	14.7	16,933,410	27.4	26,037,574	42.2	3.5	42.1	0.7	10/01/2015	10/01/2015

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HIALEAH - ELECTED	G	10/01/2013	8,868,218	-274,584	1,176,462	358,253	322,854	27.4	0	0.0	322,854	27.4	1.6	25.9	0.0	10/01/2013	10/01/2014
HIALEAH GARDENS	P	10/01/2014	14,302,733	1,192,311	2,264,932	742,641	690,307	30.5	0	0.0	690,307	30.5	5.0	21.9	4.5	10/01/2015	10/01/2015
HILLSBOROUGH COUNTY	ERP	07/01/2013	13,599,988	13,016,998	0	2,057,428	46,138	0.0	1,309,338	0.0	1,355,476	0.0	0.0	0.0	0.0	07/01/2013	07/01/2013
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	10/01/2013	3,484,989	1,420,933	690,628	271,570	189,707	27.5	76,180	11.0	265,887	38.5	8.0	23.4	8.3	10/01/2014	10/01/2014
HOLLY HILL	P	10/01/2013	8,075,016	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	10/01/2014	202,590,551	141,129,243	15,549,137	15,454,298	4,640,808	29.9	10,005,697	64.4	14,646,505	94.2	7.8	86.0	10.0	10/01/2015	10/01/2015
HOLLYWOOD	G	10/01/2014	278,791,696	194,884,247	31,028,415	28,562,157	4,557,644	14.7	19,535,466	63.0	24,093,110	77.7	8.0	72.4	0.0	10/01/2015	10/01/2015
HOLLYWOOD	P	10/01/2014	251,192,893	146,241,676	17,082,050	21,659,273	4,092,175	24.0	11,256,072	65.9	15,348,247	89.9	8.0	76.7	7.4	10/01/2014	10/01/2014
HOLMES BEACH	P	10/01/2014	7,602,071	494,932	733,392	410,805	205,393	28.0	47,815	6.5	253,208	34.5	6.0	25.1	5.5	10/01/2015	10/01/2015
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	10/01/2014	76,672,802	20,182,336	6,052,845	4,324,057	2,117,565	35.0	2,043,920	33.8	4,161,485	68.8	7.7	59.2	5.2	10/01/2014	10/01/2014
HOMESTEAD - General & Hospital	G	10/01/2013	60,567,798	15,939,716	9,509,187	3,757,659	1,834,453	19.3	1,266,642	13.3	3,101,095	32.6	4.0	29.8	0.0	10/01/2014	10/01/2014
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2014	4,493,668	-180,455	151,500	364,306	52,191	34.5	0	0.0	52,191	34.5	0.0	35.7	0.0	10/01/2014	10/01/2014
HOMESTEAD - Old Elected	G	01/01/2014	2,458,290	466,060	32,100	168,846	41,043	127.9	90,889	283.1	131,932	411.0	0.0	425.6	0.0	01/01/2014	01/01/2014
HOWEY-IN-THE-HILLS	P	10/01/2014	1,259,231	109,558	220,740	57,076	78,366	35.5	0	0.0	78,366	35.5	5.0	26.3	4.4	10/01/2015	10/01/2015
INDIALANTIC	G	10/01/2014	1,232,017	517,767	618,807	83,094	47,514	7.7	40,019	6.5	87,533	14.2	4.5	10.1	0.0	10/01/2015	10/01/2015
INDIALANTIC	PF	10/01/2014	6,731,495	653,208	1,073,498	291,752	207,829	19.4	51,882	4.8	259,711	24.2	5.0	12.4	7.0	10/01/2015	10/01/2015
INDIAN HARBOUR BEACH	P	10/01/2014	7,881,363	1,388,074	1,038,632	458,997	336,409	32.4	180,380	17.4	516,789	49.8	6.5	39.9	5.3	10/01/2014	10/01/2014
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2013	96,065	124,536	733,956	33,180	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	10/01/2014	526,361	261,617	251,169	48,395	82,712	32.9	36,162	14.4	118,874	47.3	9.0	39.5	0.0	10/01/2014	10/01/2014
INDIAN RIVER SHORES	PF	10/01/2014	11,916,458	1,316,661	1,346,057	620,144	317,906	23.6	374,749	27.8	692,655	51.5	10.6	42.2	0.0	10/01/2014	10/01/2014
INDIAN SHORES	P	10/01/2013	2,150,334	357,584	562,721	68,394	79,211	14.1	28,965	5.2	108,176	19.2	5.0	12.6	2.3	10/01/2014	10/01/2014
JACKSON MEMORIAL HOSPITAL	G	01/01/2014	576,053,935	-5,326,735	402,410,826	18,040,659	21,950,008	5.5	0	0.0	21,950,008	5.5	3.0	2.9	0.0	01/01/2015	01/01/2015

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
JACKSONVILLE	CO	10/01/2014	163,571,000	156,845,726	27,373,702	12,828,709	7,435,060	27.2	12,827,530	46.9	20,262,590	74.0	8.0	68.6	0.0	10/01/2015	10/01/2015
JACKSONVILLE	G	10/01/2014	1,848,189,000	910,299,307	262,358,813	154,790,500	40,107,261	15.3	63,874,626	24.4	103,981,887	39.6	7.7	33.2	0.0	10/01/2014	10/01/2014
JACKSONVILLE	PF	10/01/2014	1,389,747,614	1,622,842,954	134,521,216	138,479,159	57,479,768	42.7	111,578,279	82.9	169,058,047	125.7	7.0	115.3	5.1	10/01/2015	10/01/2015
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	10/01/2014	10,946,306	1,785,466	1,867,968	752,608	325,773	17.4	217,805	11.7	543,578	29.1	8.0	9.9	11.2	10/01/2015	10/01/2015
JACKSONVILLE BEACH	G	10/01/2014	49,635,813	10,608,000	10,662,900	3,826,861	1,207,051	11.3	877,557	8.2	2,084,608	19.6	8.0	11.6	0.0	10/01/2015	10/01/2015
JACKSONVILLE BEACH	P	10/01/2014	19,317,303	2,412,000	3,945,943	1,264,000	638,061	16.2	265,562	6.7	903,623	22.9	8.0	10.3	4.7	10/01/2015	10/01/2015
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	10/01/2014	56,943,073	9,196,545	7,587,567	2,817,396	2,467,032	32.5	701,781	9.3	3,168,813	41.8	9.3	29.1	6.3	10/01/2015	10/01/2015
JUPITER ISLAND	GPF	10/01/2014	10,729,207	-4,038,302	1,747,560	930,400	518,152	29.7	0	0.0	518,152	29.7	0.0	29.7	0.0	10/01/2014	10/01/2014
KEY BISCAIYNE	PF	10/01/2014	28,050,126	3,168,739	5,615,610	1,021,680	998,385	17.8	458,629	8.2	1,457,014	26.0	10.5	4.4	11.7	10/01/2015	10/01/2015
KEY WEST	G	10/01/2013	44,281,241	-296,695	9,932,184	2,353,530	1,231,872	12.4	0	0.0	1,231,872	12.4	6.0	6.4	0.0	10/01/2013	10/01/2013
KEY WEST	PF	10/01/2014	78,993,264	22,927,912	9,977,377	5,057,977	1,914,107	19.2	1,926,999	19.3	3,841,106	38.5	7.0	28.1	5.2	10/01/2014	10/01/2014
KEY WEST HOUSING	G	01/01/2015	7,077,949	1,967,962	2,613,702	399,100	253,959	9.7	180,358	6.9	434,317	16.6	0.0	17.5	0.0	01/01/2015	01/01/2015
KEY WEST UTILITY	G	01/01/2015	79,365,980	25,600,788	9,226,528	5,230,978	1,696,500	18.4	1,722,108	18.7	3,418,608	37.1	0.0	39.2	0.0	01/01/2015	01/01/2015
KISSIMMEE	F	10/01/2014	37,483,510	9,614,492	4,334,899	2,657,446	824,149	19.0	854,494	19.7	1,678,643	38.7	1.6	31.4	9.6	10/01/2014	10/01/2015
KISSIMMEE	G	10/01/2014	93,832,117	15,604,967	19,681,068	5,285,812	3,298,608	16.8	965,674	4.9	4,264,282	21.7	4.2	17.7	0.0	10/01/2015	10/01/2015
KISSIMMEE	P	10/01/2014	51,517,108	8,134,738	7,195,409	2,913,746	1,822,440	25.3	614,189	8.5	2,436,629	33.9	3.7	26.6	7.0	10/01/2014	10/01/2015
KISSIMMEE UTILITY AUTHORITY	G	10/01/2013	60,349,517	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	10/01/2014	1,002,553	-408,253	136,761	13,693	8,920	6.5	0	0.0	8,920	6.5	1.0	0.0	7.6	10/01/2014	10/01/2014
LADY LAKE	P	10/01/2014	6,233,931	-265,377	1,542,230	219,643	348,112	22.6	0	0.0	348,112	22.6	5.0	12.7	5.7	10/01/2015	10/01/2015
LAKE ALFRED	G	10/01/2014	3,883,370	367,786	1,127,360	306,857	174,820	15.5	42,388	3.8	217,208	19.3	5.5	14.8	0.0	10/01/2015	10/01/2015
LAKE ALFRED	PF	10/01/2014	3,117,404	-111,699	751,307	67,459	134,491	17.9	8,218	1.1	142,709	19.0	5.2	7.3	7.2	10/01/2015	10/01/2015
LAKE CITY	F	10/01/2014	8,144,371	1,214,069	808,371	520,797	163,873	20.3	186,942	23.1	350,815	43.4	5.0	31.1	9.1	10/01/2015	10/01/2015
LAKE CITY	G	10/01/2014	17,617,129	4,853,567	1,625,433	1,329,214	190,814	11.7	786,562	48.4	977,376	60.1	1.6	60.8	0.0	10/01/2014	10/01/2014
LAKE CITY	P	10/01/2013	11,326,630	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

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City or District	TYP SYS	Valuation Date	Total Market 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 HELEN	P	10/01/2014	1,096,748	-219,183	119,534	13,468	6,512	5.5	0	0.0	6,512	5.5	1.0	4.6	0.0	10/01/2015	10/01/2015
LAKE MARY	F	10/01/2014	13,273,924	1,933,890	2,538,452	436,446	733,419	28.9	140,919	5.6	874,338	34.4	5.0	24.0	6.5	10/01/2015	10/01/2015
LAKE MARY	P	10/01/2014	16,064,252	-190,812	2,504,947	585,308	686,004	27.4	92,655	3.7	778,659	31.1	5.0	21.9	5.3	10/01/2015	10/01/2015
LAKE PARK (RETIRED)	P	10/01/2014	1,474,812	190,535	0	156,529	0	0.0	37,684	0.0	37,684	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
LAKE WALES	F	10/01/2014	7,587,739	3,460,774	1,333,495	637,928	255,603	19.2	266,144	20.0	521,747	39.1	5.0	25.3	10.3	10/01/2015	10/01/2015
LAKE WALES	G	10/01/2014	9,318,555	717,320	3,282,762	487,875	287,987	8.8	88,643	2.7	376,630	11.5	5.0	6.8	0.0	10/01/2015	10/01/2015
LAKE WALES	P	10/01/2014	13,419,526	1,603,113	2,272,261	805,650	481,294	21.2	137,595	6.1	618,889	27.2	5.0	19.0	4.3	10/01/2015	10/01/2015
LAKE WORTH	F	10/01/2014	37,971,247	22,691,176	1,108,520	3,577,270	505,348	45.6	2,212,393	199.6	2,717,741	245.2	11.3	227.2	10.7	10/01/2015	10/01/2015
LAKE WORTH	G	10/01/2014	68,606,999	40,950,398	11,624,855	8,604,043	1,403,725	12.1	3,605,939	31.0	5,009,664	43.1	7.5	36.7	0.0	10/01/2015	10/01/2015
LAKE WORTH	P	10/01/2014	32,185,769	22,602,478	1,206,774	3,702,326	337,558	28.0	2,261,473	187.4	2,599,031	215.4	7.1	178.2	38.6	10/01/2015	10/01/2015
LAKELAND	F	10/01/2014	86,134,177	15,903,286	9,152,999	4,681,093	1,488,607	16.3	972,126	10.6	2,460,733	26.9	7.0	12.9	8.0	10/01/2015	10/01/2015
LAKELAND	G	10/01/2013	460,555,368	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	10/01/2014	107,087,762	30,818,134	13,036,612	7,906,355	2,644,336	20.3	2,129,084	16.3	4,773,420	36.6	14.3	18.3	5.4	10/01/2015	10/01/2015
LANTANA	F	09/30/2014	32,889,907	3,210,396	1,914,133	965,071	650,260	34.0	801,795	41.9	1,452,055	75.9	2.0	67.3	6.5	10/01/2015	10/01/2015
LANTANA	P	10/01/2014	10,967,374	1,435,232	1,613,718	444,790	397,121	24.6	145,067	9.0	542,188	33.6	7.0	22.3	5.5	10/01/2015	10/01/2015
LARGO	PF	10/01/2014	122,885,391	31,843,372	12,732,998	8,265,685	2,720,966	21.4	2,647,281	20.8	5,368,247	42.2	8.0	26.5	8.9	10/01/2015	10/01/2015
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	1,719,328	-399,453	249,041	15,194	21,071	8.5	0	0.0	21,071	8.5	5.0	0.0	9.4	10/01/2014	10/01/2014
LAUDERHILL	F	10/01/2014	62,842,972	19,958,731	7,469,301	3,856,932	3,121,208	41.8	1,926,762	25.8	5,047,970	67.6	13.7	54.4	2.2	10/01/2014	10/01/2014
LAUDERHILL	G	10/01/2014	20,253,234	7,789,800	3,472,515	1,461,349	747,818	21.5	754,918	21.7	1,502,736	43.3	10.0	34.9	0.0	10/01/2014	10/01/2014
LAUDERHILL	P	10/01/2014	48,986,604	14,801,856	9,712,011	1,754,468	2,405,483	24.8	1,290,305	13.3	3,695,788	38.1	10.0	25.5	3.7	10/01/2014	10/01/2014
LAUDERHILL (C&M)	G	10/01/2014	18,561,073	8,344,364	4,337,897	1,572,252	936,833	21.6	962,074	22.2	1,898,907	43.8	8.0	37.2	0.0	10/01/2014	10/01/2014
LEESBURG	F	10/01/2014	17,027,525	4,055,228	2,853,270	800,881	551,731	19.3	339,442	11.9	891,173	31.2	6.5	22.0	3.9	10/01/2015	10/01/2015
LEESBURG	G	10/01/2014	34,948,909	5,245,901	10,028,148	3,742,030	206,016	2.1	879,049	8.8	1,085,065	10.8	0.0	11.6	0.0	10/01/2015	10/01/2015
LEESBURG	P	10/01/2014	17,781,102	759,554	3,403,703	857,556	458,662	13.5	106,771	3.1	565,433	16.6	7.7	4.9	4.7	10/01/2015	10/01/2015
LIGHTHOUSE POINT	PF	10/01/2014	16,318,729	2,422,101	3,043,337	286,379	1,043,957	34.3	0	0.0	1,043,957	34.3	14.5	20.4	0.0	10/01/2014	10/01/2014
LIVE OAK	F	10/01/2014	1,918,165	32,566	0	188,606	24,081	0.0	0	0.0	24,081	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
LONGBOAT KEY	F	10/01/2014	15,707,549	13,703,215		1,941,396	77,177		1,503,171	0.0	1,580,348	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
LONGBOAT KEY	G	10/01/2014	10,203,724	5,126,147		1,122,854	52,006		616,479	0.0	668,485	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
LONGBOAT KEY	P	10/01/2014	6,858,040	4,741,178		816,457	67,613		492,854	0.0	560,467	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
LONGWOOD	PF	10/01/2014	11,080,621	-1,032,337	2,805,739	253,483	467,591	16.7	0	0.0	467,591	16.7	1.0	5.1	10.5	10/01/2015	10/01/2015
LYNN HAVEN	F	10/01/2014	5,204,722	26,908	809,401	158,962	208,825	25.8	2,525	0.3	211,350	26.1	5.0	16.4	4.7	10/01/2015	10/01/2015
LYNN HAVEN	G	10/01/2014	14,835,206	2,854,039	3,352,390	664,752	621,764	18.6	279,840	8.4	901,604	26.9	5.0	22.8	0.0	10/01/2015	10/01/2015
LYNN HAVEN	P	10/01/2014	7,165,606	-476,939	1,376,190	310,933	311,114	22.6	0	0.0	311,114	22.6	5.0	12.2	6.2	10/01/2015	10/01/2015
MADISON	F	10/01/2013	1,622,966	1,074,259	340,717	212,833	84,697	24.9	101,179	29.7	185,876	54.6	7.1	43.1	6.6	10/01/2014	10/01/2014
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	10/01/2014	25,146,149	6,110,831	5,030,068	1,830,798	808,837	16.1	529,114	10.5	1,337,951	26.6	7.5	17.4	3.3	10/01/2015	10/01/2015
MARATHON	F	10/01/2014	5,617,154	0	1,358,418	28,734	388,047	28.6	0	0.0	388,047	28.6	5.2	9.1	14.3	10/01/2015	10/01/2015
MARCO ISLAND	F	10/01/2013	9,281,733	873,393	1,714,860	26,100	745,770	43.5	64,396	3.8	810,166	47.2	1.0	43.7	4.1	10/01/2014	10/01/2014
MARCO ISLAND	P	10/01/2014	7,254,092	3,064,501	2,156,454	304,396	650,120	30.2	177,489	8.2	827,609	38.4	0.5	32.6	6.7	10/01/2015	10/01/2015
MARIANNA	F	10/01/2013	2,782,073	0	602,351	105,127	101,464	16.8	0	0.0	101,464	16.8	5.0	4.7	7.8	10/01/2013	10/01/2014
MARIANNA	P	10/01/2013	3,434,372	0	630,001	65,115	39,417	6.3	0	0.0	39,417	6.3	5.0	0.0	1.3	10/01/2014	10/01/2014
MARTIN COUNTY	ERP	07/01/2013	5,834,664	1,247,001	0	621,422	30,000	0.0	334,628	0.0	364,628	0.0	0.0	0.0	0.0	07/01/2013	07/01/2013
MEDLEY	P	10/01/2014	18,668,199	6,149,405	2,881,548	945,273	495,800	17.2	603,993	21.0	1,099,793	38.2	5.0	30.5	3.8	10/01/2015	10/01/2015
MEDLEY - GENERAL + ELECTED	G	10/01/2014	15,847,200	3,299,857	2,283,397	0	853,429	37.4	0	0.0	853,429	37.4	0.0	39.8	0.0	10/01/2014	10/01/2014
MELBOURNE	F	10/01/2014	58,760,194	21,491,339	6,033,034	4,662,276	1,734,540	28.8	1,667,736	27.6	3,402,276	56.4	6.0	43.8	9.3	10/01/2015	10/01/2015
MELBOURNE	G	10/01/2014	7,221,583	-1,643,103	325,745	426,690	48,434	14.9	0	0.0	48,434	14.9	0.0	15.5	0.0	10/01/2015	10/01/2015
MELBOURNE	P	10/01/2014	68,011,913	26,029,708	7,944,619	4,926,514	1,462,985	18.4	2,395,379	30.2	3,858,364	48.6	6.6	37.0	6.7	10/01/2015	10/01/2015
MELBOURNE - SPECIAL RISK	G	10/01/2014	960,372	167,434	201,771	25,215	55,924	27.7	25,805	12.8	81,729	40.5	0.0	42.1	0.0	10/01/2015	10/01/2015
MELBOURNE BEACH	P	10/01/2014	2,622,551	869,733	453,741	251,296	100,932	22.2	125,356	27.6	226,288	49.9	5.0	39.8	7.1	10/01/2015	10/01/2015
MIAMI - ELECTED	G	01/01/2014	6,526,196	1,600,869	103,194	564,247	112,371	108.9	263,835	255.7	376,206	364.6	0.0	364.6	0.0	01/01/2014	01/01/2014
MIAMI - FIPO	PF	10/01/2014	1,531,029,898	446,762,114	93,705,765	125,627,085	48,551,519	51.8	0	0.0	48,551,519	51.8	7.8	44.9	0.0	10/01/2014	10/01/2014
MIAMI - FIPO (STAFF)	G	01/01/2015	2,614,477	-225,721	330,886	0	49,754	15.0	0	0.0	49,754	15.0	7.0	8.0	0.0	01/01/2015	01/01/2015
MIAMI - FIPO 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

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MIAMI - GESE	GS	10/01/2014	619,561,295	289,061,972	71,924,747	72,842,249	9,314,747	13.0	30,759,228	42.8	40,073,975	55.7	10.0	45.7	0.0	10/01/2014	10/01/2015
MIAMI - GESE (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 - GESE (STAFF)	GS	10/01/2014	3,190,324	1,735,058	164,547	339,980	42,605	25.9	242,904	147.6	285,509	173.5	10.0	163.5	0.0	10/01/2014	10/01/2014
MIAMI - OFF-STREET PARKING	G	10/01/2014	15,929,432	-606,604	3,706,310	426,878	511,138	13.8	0	0.0	511,138	13.8	6.5	7.4	0.0	10/01/2014	10/01/2014
MIAMI BEACH	G	10/01/2014	509,100,178	211,807,979	64,115,083	44,134,793	12,862,030	20.1	19,299,055	30.1	32,161,085	50.2	10.0	43.3	0.0	10/01/2015	10/01/2015
MIAMI BEACH	PF	10/01/2014	769,298,572	288,053,485	49,356,212	58,130,532	17,003,690	34.5	21,803,554	44.2	38,807,244	78.6	10.0	69.0	0.3	10/01/2015	10/01/2015
MIAMI SHORES VILLAGE	G	10/01/2013	10,437,121	1,552,066	2,949,313	581,915	321,340	10.9	194,178	6.6	515,518	17.5	12.9	6.0	0.0	10/01/2013	10/01/2014
MIAMI SHORES VILLAGE	P	10/01/2013	17,243,487	7,079,034	2,610,111	917,347	701,604	26.9	669,822	25.7	1,371,426	52.5	9.0	46.6	1.2	10/01/2014	10/01/2014
MIAMI SPRINGS	G	10/01/2014	17,462,905	1,497,271	2,238,008	1,232,082	372,382	16.6	134,948	6.0	507,330	22.7	9.2	14.2	0.0	10/01/2015	10/01/2015
MIAMI SPRINGS	PF	10/01/2014	27,593,054	4,640,128	2,043,213	1,949,939	628,427	30.8	427,548	20.9	1,055,975	51.7	15.5	34.1	2.4	10/01/2015	10/01/2015
MIAMI-DADE COUNTY	ERP	07/01/2014	27,195,354	11,397,517	0	4,125,794	0	0.0	1,770,740	0.0	1,770,740	0.0	0.0	0.0	0.0	07/01/2014	07/01/2014
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	3,549,424	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	10/01/2014	12,435,482	2,279,070	2,191,143	915,218	323,603	14.8	338,764	15.5	662,367	30.2	10.0	21.9	0.0	10/01/2015	10/01/2015
MILTON	P	10/01/2014	6,866,429	-327,866	761,362	266,752	210,190	27.6	0	0.0	210,190	27.6	8.0	10.3	10.4	10/01/2014	10/01/2014
MIRAMAR	F	10/01/2014	100,389,471	42,482,392	11,183,657	3,117,303	1,910,237	17.1	3,805,396	34.0	5,715,633	51.1	8.5	42.7	1.8	10/01/2015	10/01/2015
MIRAMAR	G	10/01/2014	72,766,999	20,086,446	16,302,969	3,803,295	3,190,036	19.6	1,521,237	9.3	4,711,273	28.9	7.4	22.3	0.0	10/01/2015	10/01/2015
MIRAMAR	P	10/01/2013	102,910,138	57,448,001	12,703,946	5,564,733	4,191,775	33.0	5,191,697	40.9	9,383,472	73.9	13.4	57.0	6.3	10/01/2014	10/01/2014
MIRAMAR - MANAGEMENT	G	10/01/2014	25,205,397	14,776,873	7,598,539	1,933,329	1,945,262	25.6	888,922	11.7	2,834,184	37.3	13.1	24.2	0.0	10/01/2015	10/01/2015
MONROE COUNTY	ERP	07/01/2013	195,625	425,549	0	4,483	49,565	0.0	0	0.0	49,565	0.0	0.0	0.0	0.0	07/01/2013	07/01/2013
MONROE COUNTY VOL F.F. & EMS	F	01/01/2014	857,126	-52,841	0	25,575	30,304	0.0	0	0.0	30,304	0.0	0.0	0.0	0.0	01/01/2014	10/01/2014
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
MOUNT DORA	F	10/01/2014	6,793,621	669,953	1,265,986	309,880	372,918	29.5	0	0.0	372,918	29.5	7.0	16.8	6.7	10/01/2015	10/01/2015

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City or District	TYP SYS	Valuation Date	Total Market 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	G	10/01/2014	15,643,165	2,053,299	3,511,421	1,131,554	-110,944	-3.2	347,552	9.9	236,608	6.7	0.6	6.4	0.0	10/01/2015	10/01/2015
MOUNT DORA	P	10/01/2014	8,081,976	1,622,999	2,060,571	456,636	625,087	30.3	0	0.0	625,087	30.3	7.3	3.7	19.9	10/01/2015	10/01/2015
NAPLES	F	10/01/2014	44,704,902	13,879,264	3,055,169	2,595,978	893,595	29.3	1,285,429	42.1	2,179,024	71.3	5.0	40.5	28.5	10/01/2015	10/01/2015
NAPLES	G	10/01/2014	51,236,145	16,941,454	15,835,700	3,784,767	1,472,580	9.3	1,114,101	7.0	2,586,681	16.3	4.4	12.5	0.0	10/01/2015	10/01/2015
NAPLES	P	10/01/2014	42,468,244	21,179,318	4,406,901	3,194,881	914,087	20.7	1,778,583	40.4	2,692,670	61.1	4.7	46.5	12.3	10/01/2015	10/01/2015
NEPTUNE BEACH	P	10/01/2014	8,087,623	1,726,366	926,206	589,127	187,331	20.2	203,381	22.0	390,712	42.2	8.0	33.0	2.9	10/01/2015	10/01/2015
NEW PORT RICHEY	F	10/01/2013	11,060,060	1,391,148	905,448	843,004	381,237	42.1	0	0.0	381,237	42.1	8.9	37.2	0.0	10/01/2014	10/01/2014
NEW PORT RICHEY	P	10/01/2014	22,218,814	3,441,159	1,977,185	1,534,129	729,641	36.9	326,020	16.5	1,055,661	53.4	4.5	42.1	9.0	10/01/2015	10/01/2015
NEW SMYRNA BEACH	F	10/01/2013	17,973,344	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	14,918,691	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	10/01/2014	59,173,549	0	35,955,458	1,328,868	1,331,001	3.7	0	0.0	1,331,001	3.7	0.0	4.0	0.0	10/01/2015	10/01/2015
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2013	275,955,651	4,082,540	336,524,374	15,182,712	15,835,940	4.7	1,687,130	0.5	17,523,070	5.2	0.0	5.2	0.0	07/01/2013	07/01/2013
NORTH COLLIER FCD	F	10/01/2014	49,189,564	-1,141,187	9,004,714	408,116	2,496,504	27.7	0	0.0	2,496,504	27.7	3.0	9.3	15.6	10/01/2015	10/01/2015
NORTH MIAMI 691 [GPF]	F	10/01/2014	3,009,374	86,309	0	423,425	0	0.0	86,309	0.0	86,309	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
NORTH MIAMI 691 [GPF]	G	10/01/2014	89,205,167	20,065,052	11,414,321	5,642,773	2,621,965	23.0	3,622,802	31.7	6,244,767	54.7	7.0	51.3	0.0	10/01/2015	10/01/2015
NORTH MIAMI 691 [GPF]	P	10/01/2014	5,968,792	-179,869	109,997	438,846	50,871	46.3	0	0.0	50,871	46.3	7.0	42.2	0.0	10/01/2015	10/01/2015
NORTH MIAMI 748	P	10/01/2014	52,546,501	21,455,330	8,303,772	2,576,952	2,540,883	30.6	1,750,003	21.1	4,290,886	51.7	9.5	41.2	1.0	10/01/2015	10/01/2015
NORTH MIAMI BEACH	G	10/01/2014	77,890,314	28,475,540	8,613,816	6,351,784	1,316,670	15.3	2,549,767	29.6	3,866,437	44.9	7.0	39.6	0.0	10/01/2015	10/01/2015
NORTH MIAMI BEACH	PF	10/01/2014	93,685,459	41,249,824	5,789,742	8,157,155	2,327,284	40.2	3,702,813	64.0	6,030,097	104.2	11.1	91.5	5.6	10/01/2015	10/01/2015
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2014	16,711,216	4,559,148	2,108,220	1,431,982	832,182	39.5	0	0.0	832,182	39.5	8.0	32.9	0.0	10/01/2015	10/01/2015
NORTH PORT	F	10/01/2014	37,725,405	2,265,657	5,757,173	1,286,312	1,712,031	29.7	206,602	3.6	1,918,633	33.3	10.3	20.0	4.3	10/01/2015	10/01/2015
NORTH PORT	P	10/01/2014	30,315,139	5,620,701	6,986,815	1,174,931	2,053,000	29.4	671,564	9.6	2,724,564	39.0	8.0	29.8	2.4	10/01/2015	10/01/2015
NORTH RIVER FCD	F	10/01/2014	15,144,417	5,612,803	3,029,730	1,037,110	688,770	22.7	621,873	20.5	1,310,643	43.3	4.5	33.2	5.6	10/01/2015	10/01/2015

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City or District	TYP SYS	Valuation Date	Total Market 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
OAKLAND PARK	G	10/01/2014	34,677,145	12,941,818	4,547,339	3,421,304	1,819,723	40.0	0	0.0	1,819,723	40.0	0.0	41.0	0.0	10/01/2015	10/01/2015
OAKLAND PARK	PF	10/01/2014	55,535,306	18,847,351	4,143,754	5,180,896	733,640	17.7	1,439,066	34.7	2,172,706	52.4	8.8	37.5	8.2	10/01/2015	10/01/2015
OCALA	F	10/01/2014	43,714,282	12,963,669	6,311,053	2,702,991	1,189,496	18.9	1,293,302	20.5	2,482,798	39.3	7.6	33.7	3.8	10/01/2015	10/01/2015
OCALA	G	10/01/2014	117,930,568	98,082,090	14,817,620	13,043,244	1,903,664	12.9	12,457,729	84.1	14,361,393	96.9	4.0	96.4	0.0	10/01/2015	10/01/2015
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	10/01/2014	8,166,017	8,925,782	1,916,330	660,312	313,909	16.4	547,565	28.6	861,474	45.0	5.0	32.0	9.7	10/01/2015	10/01/2015
OCOEE	G	10/01/2014	30,589,697	2,144,203	8,239,000	1,414,266	1,113,662	13.5	320,490	3.9	1,434,152	17.4	7.4	13.1	0.0	10/01/2015	10/01/2015
OCOEE	PF	10/01/2014	40,770,017	10,419,510	7,712,990	2,002,596	1,219,237	15.8	1,545,876	20.0	2,765,113	35.9	8.0	23.8	5.5	10/01/2015	10/01/2015
OKALOOSA ISLAND FCD	F	10/01/2014	6,371,444	7,797,428	1,093,476	639,722	315,051	28.8	522,959	47.8	838,010	76.6	8.0	66.4	5.2	10/01/2015	10/01/2015
OKEECHOBEE	F	10/01/2014	3,253,658	-55,140	523,119	115,305	153,835	29.4	0	0.0	153,835	29.4	5.0	17.6	9.9	10/01/2015	10/01/2015
OKEECHOBEE	G	10/01/2014	10,125,304	927,603	2,958,454	343,815	541,964	18.3	0	0.0	541,964	18.3	6.7	12.7	0.0	10/01/2015	10/01/2015
OKEECHOBEE	P	10/01/2014	7,683,560	-144,900	911,189	292,531	241,766	26.5	0	0.0	241,766	26.5	5.0	16.6	7.4	10/01/2015	10/01/2015
OLDSMAR	F	10/01/2014	4,509,129	-344,907	663,716	56,006	188,879	28.5	0	0.0	188,879	28.5	5.0	6.8	17.6	10/01/2014	10/01/2014
ORANGE COUNTY LIBRARY	G	01/01/2015	42,938,892	-3,054,615	5,169,894	2,133,396	586,226	11.3	0	0.0	586,226	11.3	0.0	11.8	0.0	01/01/2015	01/01/2015
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	10/01/2014	6,322,445	2,196,446	1,957,935	545,407	243,710	12.5	199,434	10.2	443,144	22.6	1.2	22.4	0.0	10/01/2014	10/01/2014
ORANGE PARK	P	10/01/2014	13,786,560	2,376,938	1,234,348	887,191	315,442	25.6	363,738	29.5	679,180	55.0	6.3	39.9	11.0	10/01/2015	10/01/2015
ORLANDO	F	10/01/2014	337,240,798	57,956,626	39,030,560	18,512,693	13,061,085	33.5	4,972,955	12.7	18,034,040	46.2	7.5	32.8	5.9	10/01/2015	10/01/2015
ORLANDO	G	09/30/2014	208,014,644	30,851,813	9,803,716	16,359,714	9,611,293	98.0	0	0.0	9,611,293	98.0	4.9	100.6	0.0	10/01/2015	10/01/2015
ORLANDO	P	10/01/2014	481,089,272	86,906,403	49,185,208	28,556,039	14,382,147	29.2	13,485,833	27.4	27,867,980	56.7	8.4	48.2	4.3	10/01/2015	10/01/2015
ORLANDO AVIATION	G	10/01/2014	116,642,235	15,728,886	9,568,520	6,884,161	4,777,218	49.9	0	0.0	4,777,218	49.9	0.0	51.7	0.0	10/01/2015	10/01/2015
ORLANDO UTILITY	G	10/01/2014	327,039,070	111,495,732	75,405,142	28,765,895	5,641,617	7.5	12,216,979	16.2	17,858,596	23.7	1.1	23.6	0.0	10/01/2015	10/01/2015
ORMOND BEACH	F	10/01/2014	24,133,825	11,172,446	2,592,731	1,785,611	773,897	29.9	967,626	37.3	1,741,523	67.2	8.4	47.0	14.1	10/01/2015	10/01/2015
ORMOND BEACH	G	10/01/2014	41,519,167	10,952,679	7,324,598	2,794,515	1,019,169	13.9	1,207,953	16.5	2,227,122	30.4	4.0	27.5	0.0	10/01/2015	10/01/2015
ORMOND BEACH	P	10/01/2013	24,769,202	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
OVIEDO	F	10/01/2014	10,257,373	4,500,898	3,029,446	226,041	451,908	14.9	269,304	8.9	721,212	23.8	7.0	8.4	9.3	10/01/2015	10/01/2015

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OVIEDO	P	10/01/2014	17,673,203	1,010,684	3,681,141	678,367	775,983	21.1	218,924	6.0	994,907	27.0	6.0	16.2	5.9	10/01/2015	10/01/2015
PALATKA	F	10/01/2014	7,377,373	1,971,132	823,207	620,250	192,867	23.4	195,929	23.8	388,796	47.2	6.0	33.4	9.8	10/01/2015	10/01/2015
PALATKA	G	10/01/2014	18,151,027	4,597,777	2,966,693	1,617,724	341,186	11.5	489,245	16.5	830,431	28.0	6.0	23.2	0.0	10/01/2014	10/01/2014
PALATKA	P	10/01/2014	10,217,857	623,391	1,609,685	545,428	282,389	17.5	63,810	4.0	346,199	21.5	6.0	12.3	4.1	10/01/2015	10/01/2015
PALM BAY	G	10/01/2014	179,334	-132,484	0	7,835	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
PALM BAY [PF]	F	10/01/2014	74,668,730	15,119,369	5,090,530	4,109,198	1,558,858	30.6	1,257,735	24.7	2,816,593	55.3	8.8	36.6	11.8	10/01/2015	10/01/2015
PALM BAY [PF]	P	10/01/2014	93,476,435	10,357,639	6,991,512	5,065,688	1,815,027	26.0	758,206	10.8	2,573,233	36.8	9.1	22.2	7.0	10/01/2015	10/01/2015
PALM BEACH [G,P,F,LG]	F	09/30/2014	59,267,698	26,467,878	3,403,307	5,800,248	351,904	10.3	1,960,985	57.6	2,312,889	68.0	4.2	63.8	0.0	10/01/2015	10/01/2015
PALM BEACH [G,P,F,LG]	G	09/30/2014	76,354,754	7,992,304	9,868,597	5,771,747	857,581	8.7	1,217,785	12.3	2,075,366	21.0	2.7	18.4	0.0	10/01/2015	10/01/2015
PALM BEACH [G,P,F,LG]	LG	09/30/2014	3,527,549	1,802,060	206,713	312,666	27,700	13.4	129,299	62.6	156,999	76.0	3.6	72.3	0.0	10/01/2015	10/01/2015
PALM BEACH [G,P,F,LG]	P	09/30/2014	63,350,648	22,805,493	3,354,258	5,590,305	389,764	11.6	1,814,989	54.1	2,204,753	65.7	2.5	63.2	0.0	10/01/2015	10/01/2015
PALM BEACH GARDENS	F	10/01/2014	68,881,378	15,742,839	7,891,466	2,256,506	2,244,254	28.4	1,814,433	23.0	4,058,687	51.4	6.0	40.6	6.8	10/01/2015	10/01/2015
PALM BEACH GARDENS	G	10/01/2014	2,276,084	1,027,685	166,945	274,792	146,554	87.8	0	0.0	146,554	87.8	6.0	85.4	0.0	10/01/2014	10/01/2014
PALM BEACH GARDENS	P	10/01/2014	72,626,331	23,362,637	4,644,608	4,953,695	1,348,399	29.0	2,073,095	44.6	3,421,494	73.7	8.6	59.4	8.5	10/01/2015	10/01/2015
PALM COAST (VOL)	F	10/01/2013	3,330,062	-531,668	0	114,710	140,289	0.0	0	0.0	140,289	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
PALM HARBOR FCD	F	10/01/2014	15,642,505	1,824,991	2,282,523	227,980	825,470	36.2	161,845	7.1	987,315	43.3	7.3	19.5	18.1	10/01/2015	10/01/2015
PALM TRAN, INC. (ATU-1577)	G	01/01/2015	85,267,807	22,337,397	27,029,436	5,366,412	3,922,674	14.5	1,700,501	6.3	5,623,175	20.8	3.0	19.7	0.0	01/01/2015	01/01/2015
PALMETTO	G	10/01/2014	11,300,338	4,199,579	2,795,219	885,478	421,563	15.1	490,354	17.5	911,917	32.6	5.0	28.9	0.0	10/01/2015	10/01/2015
PALMETTO	P	10/01/2014	10,609,954	1,767,378	1,483,191	707,967	388,844	26.2	162,334	10.9	551,178	37.2	5.0	27.0	6.6	10/01/2015	10/01/2015
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	27,859,310	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	10/01/2014	2,746,790	173,448	1,177,075	186,600	135,173	11.5	0	0.0	135,173	11.5	4.5	7.3	0.0	10/01/2015	10/01/2015
PANAMA CITY BEACH	F	10/01/2013	11,751,247	1,156,489	1,218,753	414,098	474,874	39.0	212,145	17.4	687,019	56.4	8.2	37.3	12.6	10/01/2013	10/01/2013
PANAMA CITY BEACH	G	10/01/2013	26,341,676	522,179	5,837,481	976,962	1,565,675	26.8	85,761	1.5	1,651,436	28.3	8.0	21.0	0.0	10/01/2013	10/01/2013
PANAMA CITY BEACH	P	10/01/2013	14,964,720	469,988	2,664,715	789,267	852,624	32.0	101,206	3.8	953,830	35.8	10.0	23.1	3.5	10/01/2013	10/01/2013
PARKLAND	P	10/01/2014	2,062,405	154,156	0	148,744	25,000	0.0	49,969	0.0	74,969	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
PASCO COUNTY	ERP	07/01/2015	18,418,036	-2,733,484	24,925,025	1,079,064	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	07/01/2015	07/01/2015

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
PEMBROKE PARK COMM SUPP	G	10/01/2014	1,552,115	443,162	29,664	30,087	59,533	200.7	0	0.0	59,533	200.7	0.0	210.7	0.0	10/01/2014	10/01/2014
PEMBROKE PINES	G	10/01/2014	160,770,276	871,760	3,206,370	12,789,612	373,265	11.6	1,788,071	55.8	2,161,336	67.4	7.3	73.6	0.0	10/01/2015	10/01/2015
PEMBROKE PINES	PF	10/01/2014	483,895,286	191,165,548	27,875,138	25,789,105	11,081,293	39.8	16,268,336	58.4	27,349,629	98.1	10.4	83.2	9.3	10/01/2015	10/01/2015
PENSACOLA	F	10/01/2014	112,540,740	14,446,187	4,187,986	7,866,620	1,559,543	37.2	3,098,434	74.0	4,657,977	111.2	11.0	83.6	16.5	10/01/2015	10/01/2015
PENSACOLA	G	09/30/2014	138,949,747	49,278,144	6,901,570	14,129,935	995,172	14.4	6,166,346	89.4	7,161,518	103.8	5.5	102.4	0.0	10/01/2015	10/01/2015
PENSACOLA	P	10/01/2014	84,437,986	38,614,210	4,377,970	6,027,342	888,742	20.3	3,751,814	85.7	4,640,556	106.0	5.2	90.0	10.8	10/01/2015	10/01/2015
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	10/01/2014	50,085,076	16,779,215	4,115,773	3,286,288	1,284,265	31.2	1,509,626	36.7	2,793,891	67.9	9.0	53.6	5.3	10/01/2015	10/01/2015
PINELLAS PARK	G	10/01/2014	69,311,586	9,368,084	13,249,592	3,313,913	1,768,398	13.4	760,743	5.7	2,529,141	19.1	4.7	15.2	0.0	10/01/2014	10/01/2014
PINELLAS PARK	P	10/01/2014	55,368,074	4,941,582	5,784,743	2,264,968	1,378,816	23.8	417,403	7.2	1,796,219	31.1	8.0	22.2	2.8	10/01/2015	10/01/2015
PLANT CITY	PF	10/01/2014	32,420,945	18,053,819	6,066,190	2,575,652	1,516,035	25.0	1,395,771	23.0	2,911,806	48.0	10.0	32.1	7.4	10/01/2015	10/01/2015
PLANTATION	G	10/01/2014	137,796,502	39,233,763	22,026,645	9,610,459	3,746,535	17.0	4,164,973	18.9	7,911,508	35.9	7.6	29.7	0.0	10/01/2015	10/01/2015
PLANTATION	P	10/01/2014	120,792,841	46,757,234	8,949,617	6,958,809	3,230,517	36.1	4,003,191	44.7	7,233,708	80.8	9.0	67.5	7.1	10/01/2015	10/01/2015
PLANTATION (VOL)	F	10/01/2014	18,501,067	-3,174,711	0	696,146	46,622	0.0	0	0.0	46,622	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
POMPANO BEACH	G	10/01/2014	154,313,634	56,106,641	26,048,411	11,215,974	4,457,884	17.1	3,774,713	14.5	8,232,597	31.6	9.5	24.8	0.0	10/01/2015	10/01/2015
POMPANO BEACH [PF]	F	10/01/2014	126,077,560	33,669,011	12,326,343	8,605,347	3,667,767	29.8	2,357,332	19.1	6,025,099	48.9	11.4	33.6	6.7	10/01/2015	10/01/2015
POMPANO BEACH [PF]	P	10/01/2014	106,960,052	48,171,998	970,080	10,993,633	608,345	62.7	3,956,990	407.9	4,565,335	470.6	12.9	404.4	95.5	10/01/2015	10/01/2015
PORT ORANGE	F	10/01/2014	22,195,274	16,904,550	2,505,571	2,315,233	465,499	18.6	2,183,756	87.2	2,649,255	105.7	7.6	86.9	15.4	10/01/2015	10/01/2015
PORT ORANGE	G	10/01/2014	27,474,544	4,881,084	5,170,450	17,351,007	1,125,717	21.8	0	0.0	1,125,717	21.8	7.5	15.7	0.0	10/01/2014	10/01/2014
PORT ORANGE	P	10/01/2014	28,294,900	15,557,057	4,266,912	2,227,620	905,096	21.2	2,238,647	52.5	3,143,743	73.7	7.7	61.7	7.5	10/01/2015	10/01/2015
PORT ST. LUCIE	P	10/01/2014	67,693,833	19,903,440	16,040,080	2,733,487	3,090,382	19.3	2,410,638	15.0	5,501,020	34.3	9.0	21.3	4.0	10/01/2015	10/01/2015
PUNTA GORDA	F	10/01/2013	9,033,703	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	10/01/2014	36,488,073	7,800,242	5,694,636	2,299,620	928,112	16.3	1,199,434	21.1	2,127,546	37.4	8.0	30.6	0.0	10/01/2015	10/01/2015
PUNTA GORDA	P	10/01/2013	12,554,989	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
RIVIERA BEACH	F	10/01/2014	60,180,744	12,532,148	4,452,746	3,544,553	1,880,014	42.2	940,053	21.1	2,820,067	63.3	8.0	55.9	1.9	10/01/2015	10/01/2015

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
RIVIERA BEACH	G	10/01/2014	71,318,932	31,132,097	10,002,888	6,169,386	2,664,339	26.6	2,849,958	28.5	5,514,297	55.1	6.0	50.5	0.0	10/01/2015	10/01/2015
RIVIERA BEACH	P	09/30/2014	58,539,445	12,425,818	5,111,412	6,587,367	1,364,747	26.7	1,132,178	22.2	2,496,925	48.9	8.0	40.9	0.0	10/01/2014	10/01/2014
ROCKLEDGE	F	10/01/2014	10,087,057	3,313,408	1,415,669	366,480	318,392	22.5	285,462	20.2	603,854	42.7	7.0	24.8	13.1	10/01/2014	10/01/2014
ROCKLEDGE	G	10/01/2014	12,863,211	2,590,828	4,068,272	733,632	577,905	14.2	197,495	4.9	775,400	19.1	6.0	13.8	0.0	10/01/2014	10/01/2014
ROCKLEDGE	P	10/01/2014	10,799,501	463,661	2,316,202	378,492	494,477	21.4	34,348	1.5	528,825	22.8	7.0	9.4	7.6	10/01/2014	10/01/2014
SAFETY HARBOR	F	10/01/2014	5,219,812	-1,285,477	1,062,547	16,777	232,625	21.9	0	0.0	232,625	21.9	1.0	8.1	13.5	10/01/2014	10/01/2014
SAINT AUGUSTINE	F	10/01/2013	10,101,154	-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	10/01/2014	31,428,495	9,688,991	8,704,913	2,126,532	955,624	11.0	1,251,686	14.4	2,207,310	25.4	4.3	21.1	1.0	10/01/2014	10/01/2015
SAINT AUGUSTINE	P	10/01/2014	15,816,662	867,594	2,812,632	885,778	604,072	21.5	141,133	5.0	745,205	26.5	5.7	14.8	6.0	10/01/2014	10/01/2015
SAINT CLOUD	G	10/01/2014	44,023,487	1,423,823	10,491,074	2,244,834	1,651,985	15.8	183,344	1.8	1,835,329	17.5	1.0	17.2	0.0	10/01/2015	10/01/2015
SAINT CLOUD	PF	10/01/2014	36,769,019	9,455,849	7,428,345	2,110,198	1,590,022	21.4	1,051,734	14.2	2,641,756	35.6	5.1	28.2	3.7	10/01/2015	10/01/2015
SAINT JOHNS RIVER PW PK	G	10/01/2014	145,425,186	5,204,000	17,253,952	8,571,710	1,335,813	7.7	1,100,257	6.4	2,436,070	14.1	4.0	11.0	0.0	10/01/2015	10/01/2015
SAINT LUCIE COUNTY FCD	F	10/01/2014	196,273,744	75,909,962	26,278,918	12,648,819	6,681,633	25.4	5,118,852	19.5	11,800,485	44.9	2.4	35.6	6.9	10/01/2015	10/01/2015
SAINT LUCIE COUNTY FCD	G	10/01/2014	11,840,979	4,877,562	2,745,332	985,821	458,036	16.7	328,198	12.0	786,234	28.6	1.9	26.8	0.0	10/01/2015	10/01/2015
SAINT PETE BEACH	F	10/01/2014	11,205,447	6,111,674	1,508,496	925,330	213,861	14.2	536,128	35.5	749,989	49.7	10.3	34.7	9.1	10/01/2015	10/01/2015
SAINT PETE BEACH	G	10/01/2014	11,944,766	5,214,338	786,937	1,253,139	82,098	10.4	521,879	66.3	603,977	76.8	3.0	74.5	0.0	10/01/2015	10/01/2015
SAINT PETE BEACH	P	10/01/2014	11,856,983	5,188,926	62,402	1,227,537	47,551	76.2	487,804	781.7	535,355	857.9	3.3	788.0	141.1	10/01/2015	10/01/2015
SAINT PETERSBURG	F	10/01/2014	235,750,145	20,077,547	13,601,128	17,746,564	3,167,758	23.3	2,949,297	21.7	6,117,055	45.0	7.0	32.9	8.9	10/01/2015	10/01/2015
SAINT PETERSBURG	G	10/01/2014	376,393,511	45,947,629	69,245,260	20,787,600	7,398,676	10.7	4,168,302	6.0	11,566,978	16.7	2.0	16.2	0.0	10/01/2015	10/01/2015
SAINT PETERSBURG	P	10/01/2014	376,024,513	31,349,452	30,725,421	24,299,201	5,991,860	19.5	4,717,740	15.4	10,709,600	34.9	7.0	25.3	5.4	10/01/2015	10/01/2015
SAN CARLOS PARK FCD	F	10/01/2014	11,058,321	1,083,100	2,458,550	58,106	850,632	34.6	0	0.0	850,632	34.6	0.6	25.6	9.4	10/01/2015	10/01/2015
SANFORD	F	10/01/2013	22,679,207	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	33,508,253	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	10/01/2014	24,213,810	5,440,547	1,268,311	2,401,054	195,470	15.4	1,228,719	96.9	1,424,189	112.3	5.4	110.6	0.0	10/01/2015	10/01/2015
SANIBEL	P	10/01/2014	15,856,528	5,650,321	1,358,441	1,080,961	501,798	36.9	637,149	46.9	1,138,947	83.8	8.0	74.1	4.9	10/01/2015	10/01/2015
SARASOTA	F	09/30/2014	130,182,078	36,726,000	808,163	10,103,646	1,111,000	137.5	5,847,000	723.5	6,958,000	861.0	0.0	861.0	0.0	10/01/2015	10/01/2015

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SARASOTA	G	09/30/2014	140,654,804	55,086,339	12,676,489	10,298,069	2,135,798	16.9	4,702,977	37.1	6,838,775	54.0	6.0	48.3	0.0	10/01/2015	10/01/2015
SARASOTA	P	09/30/2014	196,028,450	59,846,380	9,694,205	11,536,627	3,481,189	35.9	5,040,987	52.0	8,522,176	87.9	8.0	74.4	5.5	10/01/2015	10/01/2015
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	10/01/2014	18,446,819	4,243,712	2,385,069	873,321	937,709	39.3	0	0.0	937,709	39.3	0.0	42.0	0.0	10/01/2014	10/01/2014
SATELLITE BEACH	G	10/01/2014	6,388,350	1,230,457	386,980	544,618	358,657	92.7	0	0.0	358,657	92.7	8.0	88.2	0.0	10/01/2015	10/01/2015
SATELLITE BEACH	PF	10/01/2014	13,423,754	3,216,235	2,120,048	720,900	517,139	24.4	295,311	13.9	812,450	38.3	7.9	23.4	8.4	10/01/2015	10/01/2015
SEBASTIAN	P	10/01/2014	11,253,240	744,047	2,196,343	594,275	462,678	21.1	56,419	2.6	519,097	23.6	7.4	11.6	5.6	10/01/2015	10/01/2015
SEBRING	F	10/01/2013	11,427,607	295,386	394,998	809,550	539,850	136.7	24,295	6.2	564,145	142.8	7.2	145.9	0.0	10/01/2014	10/01/2014
SEBRING	P	10/01/2014	14,511,444	1,010,144	1,152,380	509,791	567,211	49.2	0	0.0	567,211	49.2	5.0	46.0	0.0	10/01/2015	10/01/2015
SEMINOLE	F	10/01/2014	38,183,826	3,080,852	3,784,019	2,657,135	720,617	19.0	270,921	7.2	991,538	26.2	10.7	10.7	7.0	10/01/2015	10/01/2015
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2014	439,203,901	72,643,230	430,331,833	24,697,296	21,602,598	5.0	9,805,771	2.3	31,408,369	7.3	0.0	7.8	0.0	05/01/2014	05/01/2014
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	10/01/2014	6,598,999	2,326,847	700,338	587,350	148,739	21.2	215,128	30.7	363,867	52.0	6.6	43.3	7.0	10/01/2015	10/01/2015
SOUTH WALTON FCD	F	10/01/2013	25,968,084	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	10/01/2014	25,606,084	5,229,617	4,067,897	787,238	1,800,600	44.3	0	0.0	1,800,600	44.3	3.5	31.4	11.3	10/01/2014	10/01/2014
SOUTHERN MANATEE FCD	G	10/01/2014	1,916,144	193,204	375,841	43,062	119,987	31.9	0	0.0	119,987	31.9	3.5	29.4	0.0	10/01/2014	10/01/2014
STARKE	F	10/01/2014	2,967,952	643,984	382,189	131,512	122,956	32.2	52,166	13.7	175,122	45.8	5.2	35.5	7.9	10/01/2015	10/01/2015
STARKE	G	10/01/2014	9,256,944	3,588,706	834,933	1,011,240	124,417	14.9	342,281	41.0	466,698	55.9	6.0	52.0	0.0	10/01/2015	10/01/2015
STARKE	P	10/01/2014	3,744,711	-5,468	517,538	256,932	180,664	34.9	0	0.0	180,664	34.9	1.0	25.4	9.9	10/01/2015	10/01/2015
SUNRISE	F	10/01/2014	109,371,318	50,881,976	11,075,775	7,100,424	3,250,955	29.4	3,320,397	30.0	6,571,352	59.3	10.6	44.6	7.7	10/01/2015	10/01/2015
SUNRISE	G	10/01/2013	155,619,994	78,524,675	26,603,455	12,609,590	5,762,091	21.7	6,389,992	24.0	12,152,083	45.7	8.0	38.5	0.0	10/01/2014	10/01/2014
SUNRISE	P	10/01/2014	105,563,905	64,348,622	14,122,280	6,727,093	4,315,621	30.6	6,324,768	44.8	10,640,389	75.3	9.8	63.7	4.4	10/01/2015	10/01/2015
SURFSIDE [GP]	G	10/01/2014	6,273,481	520,010	2,909,978	4,484,772	397,751	13.7	41,953	1.4	439,704	15.1	6.0	9.3	0.0	10/01/2015	10/01/2015
SURFSIDE [GP]	P	10/01/2014	9,574,174	1,171,724	2,188,326	367,758	584,441	26.7	70,262	3.2	654,703	29.9	8.0	22.2	0.0	10/01/2015	10/01/2015

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Market 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
SWEETWATER	P	10/01/2014	7,830,483	770,357	2,907,461	163,140	784,189	27.0	0	0.0	784,189	27.0	6.0	19.1	2.6	10/01/2015	10/01/2015
TALLAHASSEE [GPF]	F	10/01/2014	179,828,022	36,105,000	12,719,000	11,344,018	3,326,000	26.2	2,300,000	18.1	5,626,000	44.2	19.5	26.5	0.0	10/01/2014	10/01/2014
TALLAHASSEE [GPF]	G	10/01/2014	948,469,443	10,158,000	98,430,000	48,075,621	14,887,000	15.1	1,064,000	1.1	15,951,000	16.2	3.7	13.1	0.0	10/01/2014	10/01/2014
TALLAHASSEE [GPF]	P	10/01/2014	263,321,584	37,206,000	21,461,000	13,763,892	5,159,000	24.0	2,254,000	10.5	7,413,000	34.5	10.6	25.2	0.0	10/01/2014	10/01/2014
TAMARAC	F	10/01/2014	79,305,546	17,430,698	7,333,643	3,402,676	2,472,405	33.7	1,606,068	21.9	4,078,473	55.6	10.5	36.4	8.7	10/01/2014	10/01/2014
TAMARAC	G	10/01/2014	42,116,531	1,652,868	6,599,222	1,854,157	1,397,963	21.2	161,483	2.5	1,559,446	23.6	7.0	16.6	0.0	10/01/2014	10/01/2014
TAMARAC	P	10/01/2014	5,476,853	5,869,416	0	1,081,024	57,817	0.0	619,307	0.0	677,124	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
TAMARAC - EXECUTIVE	G	10/01/2014	32,481,032	8,522,682	6,655,576	1,047,549	1,986,391	29.9	703,941	10.6	2,690,332	40.4	10.0	30.4	0.0	10/01/2014	10/01/2014
TAMPA	G	01/01/2014	687,504,000	3,232,699	124,234,188	47,824,324	16,821,131	13.5	1,160,677	0.9	17,981,808	14.5	0.0	14.8	0.0	10/01/2014	10/01/2014
TAMPA	PF	10/01/2014	1,909,887,876	65,859,707	94,709,386	72,447,827	27,590,635	29.1	6,042,855	6.4	33,633,490	35.5	12.6	16.9	6.5	10/01/2015	10/01/2015
TARPON SPRINGS	F	10/01/2013	18,437,914	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	21,005,740	1,796,928	3,073,654	853,040	32,572	1.1	150,201	4.9	182,773	6.0	8.0	15.6	6.5	10/01/2014	10/01/2014
TAVARES	F	10/01/2014	5,375,793	858,815	1,427,631	178,971	332,796	23.3	62,533	4.4	395,329	27.7	3.5	19.9	5.4	10/01/2015	10/01/2015
TAVARES	P	10/01/2014	9,849,903	1,811,110	1,497,950	378,452	388,841	26.0	132,384	8.8	521,225	34.8	12.8	18.1	5.3	10/01/2015	10/01/2015
TEMPLE TERRACE	F	10/01/2014	19,865,208	9,481,785	2,810,677	1,270,400	892,960	31.8	636,697	22.7	1,529,657	54.4	10.5	40.2	5.8	10/01/2015	10/01/2015
TEMPLE TERRACE	P	10/01/2013	18,665,837	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	10/01/2014	7,824,203	1,220,808	1,395,026	173,811	353,480	25.3	123,721	8.9	477,201	34.2	5.0	25.5	4.9	10/01/2014	10/01/2014
TEQUESTA [PF]	P	10/01/2014	3,066,944	-650,001	509,217	64,980	145,380	28.6	-61,667	-12.1	83,713	16.4	5.0	11.9	0.0	10/01/2015	10/01/2015
TITUSVILLE	G	10/01/2014	50,992,228	11,854,330	8,995,988	4,578,383	748,374	8.3	1,911,578	21.3	2,659,952	29.6	2.6	28.2	0.0	10/01/2015	10/01/2015
TITUSVILLE	PF	10/01/2014	49,933,159	11,415,009	6,066,620	4,260,505	913,208	15.1	1,880,428	31.0	2,793,636	46.1	8.0	28.9	10.7	10/01/2015	10/01/2015
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2013	112,099,505	2,961,522	34,962,723	4,768,963	4,900,835	14.0	608,247	1.7	5,509,082	15.8	6.6	10.7	0.0	10/01/2013	10/01/2013
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	10/01/2014	1,812,495	-655,630	339,428	29,141	48,502	14.3	0	0.0	48,502	14.3	2.0	12.7	0.0	10/01/2014	10/01/2014
VENICE	F	10/01/2014	18,628,386	20,575,307	2,743,197	1,990,152	804,395	29.3	1,780,545	64.9	2,584,940	94.2	7.0	80.2	10.0	10/01/2015	10/01/2015
VENICE	P	10/01/2014	31,832,954	6,037,054	2,549,559	2,629,372	581,913	22.8	1,160,028	45.5	1,741,941	68.3	7.0	57.3	6.5	10/01/2015	10/01/2015
VERO BEACH	F	10/01/2014	7,492,855	1,459,881	0	789,219	10,662	0.0	314,000	0.0	324,662	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014

APPENDIX A - Financial/Contribution Data

City or District	TYP	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
VERO BEACH	G	10/01/2014	71,926,346	33,231,841	15,704,293	6,521,784	1,115,054	7.1	4,190,288	26.7	5,305,342	33.8	2.9	31.1	0.0	10/01/2014	10/01/2014
VERO BEACH	P	10/01/2014	35,432,960	6,094,274	2,907,418	1,980,435	632,199	21.7	511,834	17.6	1,144,033	39.4	5.9	34.7	9.3	10/01/2015	10/01/2015
VILLAGE OF NORTH PALM BEACH	G	10/01/2014	11,929,879	2,154,438	2,296,648	663,216	244,013	10.6	174,703	7.6	418,716	18.2	0.0	18.9	0.0	10/01/2014	10/01/2014
VILLAGE OF NORTH PALM BEACH	PF	10/01/2014	16,790,847	4,071,871	4,402,707	599,116	1,267,485	28.8	0	0.0	1,267,485	28.8	3.1	21.6	5.2	10/01/2015	10/01/2015
VILLAGE OF PALM SPRINGS	G	10/01/2014	19,337,346	2,460,802	2,265,141	1,125,016	410,859	18.1	505,456	22.3	916,315	40.5	3.0	41.9	0.0	10/01/2015	10/01/2015
VILLAGE OF PALM SPRINGS	PF	10/01/2013	17,751,232	6,861,225	1,796,498	843,792	416,067	23.2	1,028,321	57.2	1,444,388	80.4	6.6	76.7	0.0	10/01/2014	10/01/2014
VOLUSIA COUNTY (VOL)	F	10/01/2014	4,330,849	0		113,937	0		0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
WAUCHULA	GP	10/01/2014	16,490,294	818,450	2,483,561	770,281	43,462	1.8	61,641	2.5	105,103	4.2	0.0	4.4	0.0	10/01/2014	10/01/2014
WEST MANATEE FCD	F	10/01/2014	10,199,688	0	2,214,649	103,274	720,075	32.5	0	0.0	720,075	32.5	2.9	13.1	17.8	10/01/2015	10/01/2015
WEST MELBOURNE	P	10/01/2014	10,508,345	1,957,854	1,701,995	512,955	413,453	24.3	166,324	9.8	579,777	34.1	8.5	19.6	6.9	10/01/2015	10/01/2015
WEST PALM BEACH	F	09/30/2014	176,974,492	75,961,222	15,363,247	9,796,745	3,412,123	22.2	5,487,664	35.7	8,899,787	57.9	13.1	44.8	0.0	10/01/2015	10/01/2015
WEST PALM BEACH	G	09/30/2014	45,171,751	-6,736,259	1,814,346	4,820,000	-42,308	-2.3	0	0.0	-42,308	0.0	5.5	0.0	0.0	10/01/2015	10/01/2015
WEST PALM BEACH	P	09/30/2014	258,066,881	60,305,531	18,652,936	12,697,505	4,131,625	22.2	8,028,224	43.0	12,159,849	65.2	11.0	54.2	0.0	10/01/2015	10/01/2015
WILLISTON	G	10/01/2014	4,433,099	-552,514	941,185	0	79,031	8.4	0	0.0	79,031	8.4	5.0	3.5	0.0	10/01/2014	10/01/2014
WILLISTON	P	10/01/2014	1,708,206	1,896	337,066	76,512	91,061	27.0	0	0.0	91,061	27.0	5.0	23.0	0.0	10/01/2015	10/01/2015
WILTON MANORS (VOL)	F	10/01/2014	1,454,962	497,449		49,465	33,257		42,493	0.0	75,750	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
WILTON MANORS [GP]	G	10/01/2014	12,301,876	5,788,250	409,531	1,201,399	139,257	34.0	589,220	143.9	728,477	177.9	11.0	173.4	0.0	10/01/2014	10/01/2014
WILTON MANORS [GP]	P	10/01/2014	13,346,452	8,701,421	168,578	1,174,882	72,173	42.8	873,764	518.3	945,937	561.1	10.0	571.7	0.0	10/01/2014	10/01/2014
WINTER GARDEN	G	10/01/2014	22,902,812	1,243,305	6,561,921	1,557,684	708,135	10.8	113,822	1.7	821,957	12.5	2.5	10.5	0.0	10/01/2015	10/01/2015
WINTER GARDEN	PF	10/01/2014	30,108,080	1,900,254	7,416,742	1,314,707	1,289,859	17.4	214,424	2.9	1,504,283	20.3	3.5	13.8	3.8	10/01/2015	10/01/2015
WINTER HAVEN	F	10/01/2014	22,609,709	7,767,558	3,629,231	1,240,990	1,014,918	28.0	892,273	24.6	1,907,191	52.6	10.0	39.4	5.2	10/01/2015	10/01/2015
WINTER HAVEN	G	10/01/2014	54,770,698	22,270,569	9,864,027	3,989,309	1,178,050	11.9	3,344,717	33.9	4,522,767	45.9	9.5	38.1	0.0	10/01/2015	10/01/2015
WINTER HAVEN	P	10/01/2014	28,706,369	4,160,961	4,444,661	1,634,155	794,295	17.9	506,806	11.4	1,301,101	29.3	8.2	15.5	6.7	10/01/2015	10/01/2015
WINTER PARK	F	10/01/2014	47,692,847	6,553,890	4,067,097	2,173,742	1,112,100	27.3	937,243	23.0	2,049,343	50.4	6.0	38.3	8.2	10/01/2015	10/01/2015
WINTER PARK	P	10/01/2014	44,293,390	12,546,950	4,096,704	2,776,533	868,833	21.2	1,530,813	37.4	2,399,646	58.6	6.0	48.6	6.3	10/01/2015	10/01/2015

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Market 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 SPRINGS	GPF	10/01/2013	32,172,541	16,018,097	7,431,031	3,083,019	1,064,360	14.3	1,421,056	19.1	2,485,416	33.5	5.0	30.0	0.0	10/01/2014	10/01/2014
Grand Totals:	490		35,059,589,709	10,217,500,537	5,576,063,896	2,414,246,350	913,109,476		878,987,647		1,792,097,123						

APPENDIX B

BENEFIT DATA

Each defined benefit plan will be listed with information on normal retirement and termination benefits 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 with a summary of ancillary benefits 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: <ul style="list-style-type: none">• 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 Compensation which is earned with each year of service. May be referred to as Average Final Compensation (AFC), Average Monthly Earnings (AME), Final Average Compensation (FAC), or Average Annual Earnings (AAE).
Retirement Benefit Description	The usual formula for determining what a final benefit at retirement would be is to multiply (1), (2), and (3) where: <ul style="list-style-type: none">(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. <ul style="list-style-type: none">99 = Career averageAL = All years of service usedVR = 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: <ol style="list-style-type: none">1. Life Annuity2. Life Annuity w/10 years certain3. Joint & Survivor4. Single Sum5. 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 <p>"Cliff" means that there is a point (usually a number of years of service) at which a member goes from being 0 percent vested to 100 percent vested, and the member's benefit at normal retirement is calculated strictly according to the formula in "Retirement Benefit Description."</p> <p>"Graded" means that the schedule includes a gradual progression from 0 percent vesting to 100 percent vesting (e.g., 10 percent per year from 0 to 10 years). The member's vesting percentage modifies further the formula in "Retirement Benefit Description."</p>
Years to full vesting	The number of years at which a member attains 100 percent vesting
COL	Indicates whether the plan has an <i>automatic</i> cost-of-living provision for retirees. A "NO" may indicate either that the plan has no provisions for a COLA under any circumstances, or that the plan has provisions for a COLA that is <i>not</i> automatic

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 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	Graded	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

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 N Description				
AUBURNDALE	G	2.50	2.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE FOR SC BEF 10/1/03 = 2.75%; DOWRY BEN FOR SURV SP WHO REMARRIES
	Closed				1 LIFE ANNUITY	10		
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

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			
BARTOW	F	3.15	3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BARTOW	G	2.53	2.53% X AMC X SC	05	VR 25SC, ANY AGE; 62 W/10SC	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	6		
BARTOW	P	3.15	3.15% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BAY HARBOR ISLANDS [GP]	G		VR %AFC VR W/TYPE SC & RATE	05	VR 52 W/20SC; 55 W/10SC; OR AGE 65	Graded	NO	SUBSIDY
	Active				1 LIFE ANNUITY	10		
BAY HARBOR ISLANDS [GP]	P		VR %AFC VR W/TYPE SC & RATE	03	VR 50 W/20SC; 55 W/10SC; OR AGE 65	Graded	NO	SUBSIDY
	Active				1 LIFE ANNUITY	10		
BAY MEDICAL CENTER	G		VR VR W/ CONVERSION BEN OR CASH BAL BEN	05	62 62 W/5SC; NO LATER THAN 65 W/5SC	Cliff	YES	HEALTH INSURANCE SUBSIDY
	Frozen				1 LIFE ANNUITY	5		
BELLE GLADE	G	2.00	2.00% X AME X SC, MAX 30SC	05	VR 30SC, ANY AGE; 62 W/10SC; AGE 65	Cliff	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
	Active				1 LIFE ANNUITY	10		
BELLE GLADE (RETIRED) PF		N/A	N/A	N/A	55 55&6CS;25CS	Cliff	YES	RETIRED EMPLOYEES' PLAN ONLY
	Closed				N/N/A	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				
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	
BELLEVIEW	P Active	3.00	3.00% X AFC X SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN
BERT FISH MEDICAL CENTER	G Frozen	VR	1.60% X AC X SC (RATE INCR AFT NR)	05	VR 62 W/5SC OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%/YR; FROZEN AS OF 12/31/10
BOCA GRANDE FCD	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
BOCA RATON	G Active	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; BEN RATE = 3.00% X AME FOR PLANS A & B
BOCA RATON	PF Active	VR	P = 3.5% AME X CSC; F = 3.4% AME X CSC	02	VR 20CSC, ANY AGE; 55 W/10CSC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2%/YR (P), 3%/YR (F); SUPP
BOCA RATON EXECUTIVE	G Active	VR	VR W/ DIVISION	VR	VR 65 W/6SC; 58 W/10SC 5 OTHER	Cliff 6	YES	SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit N Description				
BOCA RATON HOUSING	G	VR	% VR W/ GRP OR DIV	VR	VR AGE & SC VR W/ DIV, HIRED DATE, ETC.	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BONITA SPRINGS FCD	F	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			
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			
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			

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	
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		
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		

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 N Description	Years to full vesting		
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		
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		

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	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			
					Normal Form of Benefit	Years to full vesting		
					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 OR 52 W/25SC	Y	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
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			
					Normal Form of Benefit	Years to full vesting		
					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		
DUNNELLON	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 NICEVILLE FCD	F	3.00	3.00% x AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit N Description				
EATONVILLE	P Active	2.00	2.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
EDGEWATER	F Active	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 1 LIFE ANNUITY	Cliff 5	NO	
EDGEWATER	P Active	3.00	3.00% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG
ENGLEWOOD WATER DISTRICT	G Closed	1.30	1.30% X AFC X SC	05	VR AGE 65 OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	YES	
ESTERO FCD	F Active	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	BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)
EUSTIS	F Active	4.00	4.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	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 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	N/ N/A 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				Description
				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		
GREATER 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		
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		

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				
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		
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		

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					
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			
HAVANA	F	3.50	3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO		
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
HIALEAH	GPF	VR	VR W/ SC; EECON; AGE	03	VR AGE + SC = 70 (MIN 20SC)	VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)	
	Active			5 OTHER		VR			
HIALEAH - ELECTED	G	3.00	3% X FAMC X SC, MAX 25SC	01	VR 55 W/8SC OR 20SC, ANY AGE	Cliff	NO		
	Active			5 OTHER		8			
HIALEAH GARDENS	P	2.75	2.75% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; BEN RATE = 3.00% BEF 10/1/11	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
HILLSBOROUGH COUNTY	ERP	1.60	1.60% X FAC X SC	05	VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC	N	YES	FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010	
	Closed			1 LIFE ANNUITY		N/A			
HOLLEY-NAVARRA FCD	F	2.00	2.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO		
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			

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				
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
HOLLY HILL	P Active	3.00	3.00% AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC (6SC IF HDT BEF 7/1/11) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP; COLA = 2%/YR; 6-YR VESTING IF HDT BEF 7/1/11
HOLLYWOOD	F Active	3.00	3.00% X AME X SC	05	VR 55 W/10SC; 52 W/25SC 5 OTHER	Cliff 10	YES	DIFF BEN RATES, AFC, NORM RET BEF 10/1/11
HOLLYWOOD	G Active	2.00	2.00% X AFC X SC	05	VR 65 W/7SC; 62 W/25SC; 60 W/30SC 1 LIFE ANNUITY	Cliff 7	NO	DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NR, COLA)
HOLLYWOOD	P Active	3.00	3.00% X AME X SC (MAX 80%)	05	VR 55 W/10SC; 52 W/25SC 5 OTHER	Cliff 10	NO	SUPP; DIFF PROVISIONS FOR ACCR BEF 10/1/11 (BEN RATE, AFC, NORM RET, COLA, DROP, REG DISB, ETC)
HOLMES BEACH	P Active	3.25	3.25% X AFC X SC, MAX 30SC	03	VR 25SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	SUPP = \$5 X SC PER MO

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 N Description				
HOMESTEAD	F	3.00	3.00% X AFC X SC; MAX 80% AFC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP; SUPP BEN
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD	P	3.50	3.50% X AFC X SC (MAX 80% AFC)	05	VR 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64	Cliff	YES	DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD - General & Hospital	G	3.00	3.00% X FAE X SC; PROVISIONS	05	VR W/5SC = AGE 65 OR AGE+SC=68	Cliff	NO	DROP
	Closed				1 LIFE ANNUITY	5		
HOMESTEAD - New Elected & Sr. Mgmt	G	4.00	4.00% X FAE X SC (MAX 80% FAE)	03	55 55 W/5SC	Cliff	YES	COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09
	Active				1 LIFE ANNUITY	5		
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		

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				
INDIAN HARBOUR BEACH	P	3.00	3.00% X AFC X SC	05	52	52	W/10SC	Cliff	YES	DROP; COLA = 3%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
INDIAN 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	TOWN MGR ELIG FOR NR @ 55 W/5SC
	Closed					1 LIFE ANNUITY		7		
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	CERT MBRS W/ HDT BEF 4/1/12 = AFC: 5 YRS, NR: 30SC OR 62 W/6SC; BEN RATE INCREASES AFTER NRA; HIS
	Active					1 LIFE ANNUITY		6		
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	HIS; DROP
	Active					5 OTHER		5		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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	HIS; BACKDROP; PLOP
	Active				3 JOINT/SURVIVOR	5		
JACKSONVILLE	PF	VR	VR W/ SC	02	VR 20SC	Cliff	YES	DROP; COLA = 3%/YR
	Active				3 JOINT/SURVIVOR	5		
JACKSONVILLE - DISABILITY	G	VR	SUPPLEMENTAL DIS BENEFIT	N/A	N/ N/A	Cliff	YES	0 SC FOR ILOD; 5 SC FOR REG
	Active				N/N/A	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		

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				
JUPITER ISLAND	GPF	3.00	3.00% X FAC X SC	03	VR 65 W/5SC; 55 W/25SC	Cliff	NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
	Frozen				0 LIFE ANNUITY W/ 5 YEAR CERTAIN	5		
KEY BISCAYNE	PF	VR	% AFC X SC VR W/ P OR F	05	VR 55 W/5SC; 52 W/25SC; AGE+SC = 75 (F ONLY)	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
KEY WEST	G	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		

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				
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		
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		

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 N Description				
LAKE CITY	F Active	2.75	2.75% X FMC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
LAKE CITY	G Closed	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 1 LIFE ANNUITY	Cliff VR	YES	DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS
LAKE CITY	P Active	3.00	3.00% X FMC X SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP
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

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	F	VR	VR W/ EMP DT, RET DT	02	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC)	Cliff	NO	DROP; 13TH CHK
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE WORTH	G	2.00	2.00% X AFC X SC	05	VR 55 W/30SC; 65 W/10SC	Cliff	NO	FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC
	Active				1 LIFE ANNUITY	20		
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		

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	
LANTANA	P Active	3.00	3.00% X AFC X SC	05	50	50 W/10SC	Cliff	NO	DROP; SUPP
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LARGO	PF Active	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
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERDALE-BY-THE-SEA (VOL)	F Active	VR	> OF \$10/MO X SC OR 2% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff	NO	
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERHILL	F Active	VR	VR W/ SC DATES	03	VR	20SC, ANY AGE OR 55 W/10SC	Cliff	YES	COLA = 1.5%/YR AFTER 3 YRS RET
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERHILL	G Active	VR	% AME VR W/SC DTS & AMT; MIN	05	VR	62 W/7SC OR 20SC, ANY AGE	Cliff	NO	DROP
						1 LIFE ANNUITY	7		
LAUDERHILL	P Active	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
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
LAUDERHILL (C&M)	G Active	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
						1 LIFE ANNUITY	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				Description
					Normal Form of Benefit N Description	Years to full vesting			
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			
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			
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			
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			
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			
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			
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			

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				
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 Active	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 50 W/5SC	Cliff 5	NO	
					2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
LYNN HAVEN	F Active	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff 10	NO	DROP
					2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
LYNN HAVEN	G Active	3.00	3.00% X AFC X SC	05	55 55 W/10SC	Cliff 10	NO	DROP
					2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
LYNN HAVEN	P Active	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff 10	NO	
					2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
MADISON	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 25SC	Cliff 10	NO	
					2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
MADISON	P Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 25SC, ANY AGE	Cliff 10	YES	COLA = 1.35%/YR
					2 LIFE ANNUITY W/ 10 YEAR CERTAIN			

APPENDIX B - Benefit Data

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

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			
MEDLEY - GENERAL + ELECTED	G	VR	BASED ON JOB CLASSIF	05	VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC	Cliff	YES	ELECTED = AUTOMATIC 100% VESTING
	Active				0 LIFE ANNUITY W/ 20 YEAR CERTAIN	5		
MELBOURNE	F	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE	G	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 - ELECTED	G	VR	50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%)	03	VR LATER OF AGE 55 OR TERMINATION	Cliff	NO	
	Closed				1 LIFE ANNUITY	7		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
MIAMI - FIPO	PF Active	VR	VR W/ SC	05	50	50	Cliff	10	YES	
					3	JOINT/SURVIVOR				
MIAMI - FIPO (STAFF)	G Active	3.00	2.5 hired after OCT 1, 2012	02	55	55&10CS; 30CS	Cliff	5	N/A	
					5	OTHER				
MIAMI - FIPO COLA (RETIRED)	PF Closed	N/A	N/a	N/A	N/	N/A	N/A	N/A	NO	
					N/N/A					
MIAMI - GESE	GS Active	VR	VR W/ 0-15SC, 15-20SC OR >20SC	05	VR	55 W/30CSC; 60 W/10CSC; RULE OF 80	Cliff	10	YES	AFC VR BEF 10/1/12; COLA = 4%/YR
					1	LIFE ANNUITY				
MIAMI - GESE (EXCESS)	GS Active but not re	3.00	N/A	05	N/	N/A	N/A	N/A	NO	SUPPLEMENTAL BENEFITS ONLY
					N/N/A					
MIAMI - GESE (STAFF)	GS Active	3.00	3% X AFC X SC; INCR BY 5% @ RET	02	VR	10CSC	Cliff	10	NO	
					5	OTHER				
MIAMI - OFF-STREET PARKING	G Active	VR	3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60	60 W/5SC	Cliff	5	NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
					2	LIFE ANNUITY W/ 10 YEAR CERTAIN				
MIAMI BEACH	G Active	2.50	2.50% X FAME X SC	05	VR	55 W/30SC, 62 W/5SC (HDT AFT 9/30/10)	Cliff	5	YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
					1	LIFE ANNUITY				

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
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	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	P	2.91	2.91% X AFC X SC	03	VR	25SC, ANY AGE	Cliff	YES	COLA = 1.5%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI SPRINGS	G	2.50	2.50% X FAS X SC	05	VR	62 W/5SC OR AGE+SC=75	Cliff	NO	DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89
	Active					1 LIFE ANNUITY	5		
MIAMI SPRINGS	PF	3.50	3.50% X AME X SC	03	VR	20SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active					1 LIFE ANNUITY	5		
MIAMI-DADE COUNTY	ERP	VR	AMT OF FRS E.R. REDUCT.	N/A	VR	54-55W/25 UP TO 28SC	N/A	YES	FRS SUPPLEMENT
	Closed					1 LIFE ANNUITY	N/A		
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		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
					Normal Form of Benefit	Years to full vesting			
					N Description				
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		
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		

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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			
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		
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		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
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		
NEPTUNE BEACH	P	2.75	2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	F	3.50	3.50% X AFC X SC (MAX 75% AFC)	01	VR 50 W/10SC; 40 W/20SC	Cliff	NO	DROP; SUPP = \$200/MO
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW PORT RICHEY	P	3.50	3.5% X AFC X SC (MAX 75%, MIN 2% X SC)	VR	50 20SC, ANY AGE; 50 W/10SC	Cliff	NO	VR SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NEW SMYRNA BEACH	F	VR	3% AFC X SC (2% IF HDT AFT 6/30/12)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
						Normal Form of Benefit N Description				
NEW SMYRNA BEACH	P	3.00	3.00% X AFC X SC	05	VR	20SC, ANY AGE; 55 W/10SC	Cliff		NO	SUPP; SHARE PLAN
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
NORTH BAY FCD	F	3.50	3.50% X AFC X SC	03	VR	55 W/10SC; 52 W/25SC	Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
NORTH BREVARD HOSPITAL (Parrish)	G	VR	1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR	30SC, ANY AGE; 60 W/25SC; AGE 65	Graded		NO	HIS
	Active					1 LIFE ANNUITY	10			
NORTH BROWARD HOSPITAL (aka Broward Health)	G	VR	VARIES W/SERV & EMP DATE	VR	65	65	Cliff		NO	
	Active					1 LIFE ANNUITY	5			
NORTH COLLIER 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 MIAMI 691 [GPF]	F	VR	VR W/SC DTS & CONT RATE	02	50	50 W/20SC	Graded		YES	
	Closed					1 LIFE ANNUITY	10			
NORTH MIAMI 691 [GPF]	G	VR	VR W/SC DTS & CONT RATE	02	VR	55 W/20SC OR 62 W/10SC	Graded		YES	
	Active					1 LIFE ANNUITY	10			
NORTH MIAMI 691 [GPF]	P	VR	VR W/SC DTS & CONT RATE	02	50	50 W/20SC	Graded		YES	VESTING SCHEDULE VR W/MEMBERSHIP IN OR NOT IN POLICE BARGAINING UNIT
	Closed					1 LIFE ANNUITY	10			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
						Normal Form of Benefit N Description				
NORTH MIAMI 748	P	3.50	3.50% X AFC X SC	VR	VR	55 W/10SC OR 50 W/20SC	Graded		YES	BEN RATE = 1% AFC PRIOR TO 7/1/79, 3% AFC 7/1/79 THRU 12/31/97
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
NORTH MIAMI BEACH	G	3.00	3.00% X FMC X SC	05	VR	AGE 62 OR 55 W/20SC	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6			
NORTH MIAMI BEACH	PF	VR	3.00% (P) 3.30% (F) X FMC X SC	VR	VR	AGE 52; 20SC (F) OR 22SC (P)	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
NORTH MIAMI BEACH - MANAGEMENT	G	2.00	2.00% X AME X SC	05	VR	SS RET AGE W/4SC	Graded		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
	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			

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			
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 3/1/13 = VR	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		
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		

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		
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		
OKEECHOBEE	G	2.10	2.10% X AFC X CSC	05	VR	30SC, ANY AGE; 65 W/5SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
OKEECHOBEE	P	3.00	3.00% X AFC X CONTIN. SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 0.5% EVERY ODD- NUMBERED YEAR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
OLDSMAR	F	3.125	3.125% X AME X SC	05	55	25SC, ANY AGE; 55 W/10SC	Cliff	YES	FOR SC BEF 6/1/12 = BEN RATE: 3.25%; SUPP; COLA = 3%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
ORANGE COUNTY LIBRARY	G	2.00	2.00% X AMC X SC, MAX 30SC	05	VR	LATER OF AGE 65 OR 4 VESTED SC	Cliff	YES	COLA = 2%/YR
	Closed			1 LIFE ANNUITY		4			
ORANGE PARK	F	3.00	3.00% X AFC X SC	03	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5			
ORANGE PARK	G	2.50	2.50% X AME X SC	03	VR	65 W/10SC; 62 W/20SC	Cliff	NO	HIS = \$5/YR SC
	Active			1 LIFE ANNUITY		5			
ORANGE PARK	P	3.75	3.75% X AFC X SC + \$200 MO SUPP	03	VR	EARLIER OF 55W/10SC OR 52W/25SC	Cliff	YES	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5			
ORLANDO	F	VR	% X AMS VR W/SC	VR	VR	20SC, ANY AGE; 47 W/10SC	Cliff	YES	DROP; COLA = 3% TRIENNIALLY IF RET W/ (20+)SC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
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			

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 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		
OVIEDO	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		
OVIEDO	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 1/1/06 = 5-YR VESTING
	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				
PALATKA	F	3.29	2.50% + 0.79% X FAC X SC	03	VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC	Cliff	NO	DROP
	Active			3 JOINT/SURVIVOR		7		
PALATKA	G	2.50	2.50% X FAC X SC	03	VR 30SC, ANY AGE; 50 W/7SC	Cliff	NO	DROP
	Active			3 JOINT/SURVIVOR		7		
PALATKA	P	3.11	3.11% X FAC X SC	03	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC; 50 W/7SC	Cliff	NO	DROP
	Active			3 JOINT/SURVIVOR		7		
PALM BAY	G	N/A	N/A	N/A	N/ N/A	N/A	NO	CONVERTED TO DC PLAN
	Closed			N/N/A		N/A		
PALM BAY [PF]	F	VR	VR W/SC & DATES	05	VR 25SC, ANY AGE; AGE 55	Graded	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
PALM BAY [PF]	P	VR	VR W/SC AND DATES (MAX 100% AFC)	05	VR 25SC, ANY AGE; AGE 55	Graded	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
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		

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		
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		
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		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR	Description			Years to full vesting
				Normal Form of Benefit N Description					
PALM 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			
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			

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 (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			
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			

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					
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			
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			

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				
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		
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		

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					
POMPANO BEACH	G	VR	VR W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR	55 W/20SC; 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		
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		

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 N Description				
PORT ST. LUCIE	P Active	3.09	3.09% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
PUNTA GORDA	F Active	3.00	3.00% X AFC X SC	03	VR 25SC OR AGE 55 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 10/1/12: BEN RATE = 3.50%
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

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					
RIVIERA BEACH	P	3.00	3% X AFC X SC; MAX 70% AFC	02	VR 55 W/10SC; 20SC, ANY AGE	Cliff	NO	DROP	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
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	1.00	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			

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				
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			
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			

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	
SAINT PETE BEACH	P	VR	VR W/SC & HDT (MAX 90% AFC)	05	VR	AGE 55 OR 25SC	Graded	YES	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETERSBURG	F	3.00	3.00% X AMS X SC	03	VR	30SC, 50 W/10SC, AGE 53, 20SC < AGE 50 (DEF TO 50)	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active				3	JOINT/SURVIVOR	10		
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 3/1/00
	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		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
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	VR	VR W/ SC DATE	VR	VR	65 W/10SC OR 30SC, ANY AGE	Y		YES	DROP
	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	Y		YES	
	Closed				1	LIFE ANNUITY	N/A			
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		Vesting Schedule	COL	Comments
		Pct	Description		YR	Description			
						Normal Form of Benefit N Description			
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		

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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				
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	VR	VR W/AC AMT, NEW/OLD PLAN	05	VR 65 W/5SC; 62 W/20SC; 55 W/30SC	Cliff	NO	NR = ONLY 65 W/5SC IF HDT BETWEEN 5/1/10 AND 10/31/11
		Closed			1 LIFE ANNUITY	5		
SOUTH MIAMI [GP]	G	2.25	2.25% X FMC X SC	05	60 60 W/10SC	Cliff	NO	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)
		Closed			1 LIFE ANNUITY	10		
SOUTH MIAMI [GP]	P	3.00	3.00% X FMC X SC	05	VR 25SC, ANY AGE; 60 W/10SC	Cliff	YES	COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03
		Active			1 LIFE ANNUITY	10		
SOUTH PASADENA	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
		Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTH WALTON FCD	F	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 10/1/11 = 4.00% AFC, SUPP
		Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTHERN MANATEE FCD	F	3.50	3.50% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; HIS
		Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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				
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		
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		

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			
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		
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		

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				
TAMARAC	G Active	2.60	2.60% X AFC X SC	05	VR 55 W/30SC; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
TAMARAC	P Closed	3.00	3.00% X AME X CSC	05	VR 57 W/5SC; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	SUBSIDY \$220/MO IF RET AFT 10/1/02; SHARE PLAN; 13TH CHK
TAMARAC - EXECUTIVE	G Active		VR VR W/ EMPLOYEE GROUP	05	VR 60 W/5SC; 57 W/20SC; 55 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 5	YES	COLA = 2%/YR
TAMPA	G Active	1.20	1.20% X AMC X SC	03	62 62 W/6SC 1 LIFE ANNUITY	Cliff 6	YES	DIV A (HDT BEF 10/1/81) = BEN RATE: 2% (+0.5% FOR SC>15), NR: 55 W/6SC; DROP
TAMPA	PF Active	3.15	3.15% X AME X SC, MAX 100% AFC	03	VR 20SC, ANY AGE; 46 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; 13TH CHK
TARPON SPRINGS	F Active	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	3.00% X AFC X SC BEF 10/1/99; COLA = 2%/YR AFTER 5 YRS 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				
TARPON SPRINGS	P Active	3.00	3.00% X AME X SC (MIN \$450/MO)	05	VR 25SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 2.1% EVERY 5 YRS
TAVARES	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	BEN RATE = 2.00% FOR SC BEF 10/1/96
TAVARES	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	YES	DROP
TEMPLE TERRACE	F Active	VR	3.50% X AFC X SC	04	VR 20SC, ANY AGE; 54 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE BEF 6/1/01 =
TEMPLE TERRACE	P Active	3.25	3.25% X AFC X SC (MAX 90%)	03	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	BEN RATE = 3.50% FOR HIRES BEF 10/1/11
TEQUESTA	G Active	2.00	2.00% X AFC X SC, MAX 100% AFC	05	VR 30SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
TEQUESTA [PF]	F Active	VR	%AFC VR W/SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	SUPP
TEQUESTA [PF]	P 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

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				
TITUSVILLE	G	2.00	2.00% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/10SC	Cliff	NO	ACCR BEF 8/26/13: BEN RATE = 2.482%, NR = 28SC OR 58 W/7.5SC
	Active				1 LIFE ANNUITY	10		
TITUSVILLE	PF	2.50	2.50% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC	Cliff	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
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TRI-COUNTY TRANSIT (ATU-1596)	G	VR 2.13/2.38/2.63%	X AME X UBC	05	62 AGE 62	Graded	NO	DROP, SHARE PLAN
	Active				1 LIFE ANNUITY	10		
UMATILLA	P	2.50	2.50% X AFC X SC	05	VR 55 W/10SC, 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VALPARAISO	PF	3.00	3.00% X AFC X SC	05	VR 55 W/6SC; 52 W/25SC	Cliff	YES	DROP; COLA = 2%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
VENICE	F	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SUPP = \$175/MO
	Closed				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
	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	Description	Years to full vesting			
					Normal Form of Benefit N Description					
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				
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				

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				
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		
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		

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			
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		
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		

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	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>	162	<i>1.00 - 1.99%</i>	28	<i>2-Yr. AFC</i>		<i>Offer COL</i>	232
<i>Police Plans:</i>	138	<i>2.00%</i>	26	<i>3-Yr. AFC</i>		<i>No COL</i>	258
<i>Fire Plans:</i>	135	<i>2.01 - 2.99%</i>	68	<i>4-Yr. AFC</i>			490
<i>GPF Plans:</i>	6	<i>3.00%</i>	153	<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>	123	<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>490</u>		<u>490</u>				

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 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
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.
Offer Drop	Whether the plan offers a Deferred Retirement Option Plan

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

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

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

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	YS Y		Y		
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 = Y 50 W/10SC; ACCR BEN REDUCED REF W/O INT		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 = Y 50 W/10SC; ACCR BEN REDUCED REF W/O INT		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
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

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

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

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

City or District	TYP SYS	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
HALLANDALE BEACH PM	G	Y W/ 10 PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SUVIVOR 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
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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	YS Y		Y		
HOMESTEAD	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC); BOTH REDUCED FOR EARLY RET	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC	Y W/10SC OR RET ELIG = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2.333%/YR PRIOR TO NRD	Yes
HOMESTEAD - General & Hospital	G	Y W/10SC, ACCR BEN (MIN 35% FAE); MAX SUM W/ SS, WC, ETC IS 100% FAE	Y >AGE 55 = 100% JT & SURV BEN; <AGE 55 = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
HOMESTEAD - New Elected & Sr. Mgmt	G	Y W/10SC; ACCR BEN (MIN 35% AVG COMP FOR LAST 48 MONTHS SVC)	Y W/5SC; 100% JT & SURV BEN	N NONE SPECIFIED	No
HOMESTEAD - Old Elected	G	Y W/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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
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
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% SURVY	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS	No
KEY BISCAYNE	PF	Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC)	Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
KEY WEST	G	Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC)	Y 10-YR CERT BEN SUPPORTED BY > OF Y 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

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

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

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

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

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

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

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

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
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
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 - ELECTED	G	N NONE PROVIDED	Y PVAB	N NONE PROVIDED	No

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
MIAMI - FIPO	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 - FIPO (STAFF)	G	Y after 5 yrs of Vesting Service	Y Normal Retirement date, equivalent to lump sum payable immediately	Y 50&10 CS; 6%/ yr prior to Normal Retirement	No
MIAMI - FIPO COLA (RETIRED)	PF	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	Y FOR MEMBERS WHO HAVE RETIRED	No
MIAMI - GESE	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 - GESE (EXCESS)	GS	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	N SUPPLEMENTAL BENEFITS ONLY	No
MIAMI - GESE (STAFF)	GS	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	Yes
MIAMI - OFF-STREET PARKING	G	N NOT APPLICABLE	Y VESTED = LUMP SUM APV OF ACCR BEN (MIN = REF W/ INT)	N NOT APPLICABLE	No
MIAMI 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

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

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
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
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 COLLIER 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 MIAMI 691 [GPF]	F	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 691 [GPF]	G	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y 14SC OR 55 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
SYS	Y	Y	Y	Y	Y
NORTH MIAMI 691 [GPF]	P	Y ILOD = 75% PAY; REG = ACCR BEN (MAX 50% PAY); OFFSET W/ OTHER DISB BENS	Y ILOD = 50% PAY TO SP + 10% PER CH (MAX 100%); REG = VR W/ RET ELIG OR NOT ELIG	Y W/14SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	No
NORTH MIAMI 748	P	Y ILOD = 75% COMP (MIN ACCR BEN OR 42% AFC); REG = VESTED ACCR BEN (W/10SC, MIN = ACCR BEN OR 25% AFC)	Y ILOD = VR W/SP&CH; REG = LUMP SUM, VR W/ VESTED OR NON-VESTED	Y 20SC (IF NO 20 & OUT WAIVER) OR 50 W/10SC; REDUCED ACCR BEN (REDUCTION VR W/ OR W/O 20 & OUT WAIVER)	No
NORTH MIAMI BEACH	G	Y ACCR BEN (MIN = 60% FMC - 64% SS DISB); SPECIAL PROVISIONS IF MBR DIES BEF NRD	Y BEN SUPPORTED BY > OF A) PVAB OR B) < OF 24X MO PAY ON PRIOR OCTOBER 1 AND 100X ANTICIPATED NRB	Y 20SC OR 55 W/15SC; ACCR BEN ACTUARIALLY REDUCED	Yes
NORTH MIAMI BEACH	PF	Y ILOD = ACCR BEN (MIN 60% FMC)	Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
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
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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SY	Y	Y		
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	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
SAINT PETE BEACH	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SAINT PETERSBURG	F	Y ILOD = ACCR BEN (MIN 60% AMS), -WC; REG = ACCR BEN (MIN 25% AMS) + 7.5% AMS PER TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% AMS); REG = ACCR BEN	Y 25SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (OR DATE MBR WOULD HAVE 30SC, IF EARLIER)	Yes
SAINT PETERSBURG	G	Y ILOD = ACCR BEN W/ SC PROJ TO AGE 65 (MIN 65% AMS), -WC, SS; REG = W/7SC, ACCR BEN (MIN 30% AMS)	Y ILOD = 40% SAL TO SP FOR 10 YRS, THEN 30% SAL; REG = VR W/SC, RET ELIG	N NONE SPECIFIED	Yes
SAINT PETERSBURG	P	Y ILOD = ACCR BEN (MIN 60% EARN BASE), -WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
SAN CARLOS PARK FCD	F	Y ILOD = ACCR BEN (MIN 65% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y 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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
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 <10SC = REF W/ INT; >10SC = ACCR BEN OFFSET W/ WC, SS, ETC	Y W/10SC = LIFE ANNUITY BASED ON APV OF ACCR BEN (OR LUMP SUM); <10SC = 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
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
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

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

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
SWEETWATER	P	Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL)	Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT	Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	No
TALLAHASSEE [GPF]	F	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TALLAHASSEE [GPF]	G	Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD W/ MAX = 50% AFC	Y GREATER OF:50% BASE SALARY; CONTRIB REFUND; OR \$50,000	Y W/ 25SC;55 W/ 5SC-REDUCED	No
TALLAHASSEE [GPF]	P	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD & NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 7.2%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TAMARAC	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8CSC, ACCR BEN (MIN 25% AFC); OFFSET W/ LONG-TERM DISB	Y VESTED = ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TAMARAC	G	Y ILOD & REG (W/10SC) = SPEC. PROV. FOR BEN UNTIL NRA & BEN AFTER NRA	Y VESTED = ACTUARIAL EQUIV. (> OF 50% ACCR BEN OR 100% JT & CONT); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 2.8%/YR PRIOR TO AGE 62	No
TAMARAC	P	Y ILOD = > OF ACCR BEN, 42% AMC OR BASE PAY W/ OFFSETS; REG = W/2SC, VR W/ 2-9SC OR 10+SC	Y VESTED = > OF ACCR BEN, 100% SURV ANNUITY OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
TAMARAC - EXECUTIVE	G	Y ACCR BEN	Y VESTED = 50% JT & CONT ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
TAMPA	G	Y W/6SC; ACCR BEN PAID IMMEDIATELY	Y 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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
TAVARES	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
TAVARES	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NR	Yes
TEMPLE TERRACE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + VR BEN; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEMPLE TERRACE	P	Y ILOD = ACCR BEN (MIN 50%, MAX 100% PAY), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = \$10000 + BENS TO SP & CH; REG = VESTED: ACCR BEN (REDUCED IF EARLY), NON-VESTED: REF W/O	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEQUESTA	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 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

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

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

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
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
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

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

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

Offer Disability	447	Offer Early Ret.	433	Offer DROP	316
No Disability	43	No Early Ret.	57	No DROP	174
	<u>490</u>		<u>490</u>		<u>490</u>

APPENDIX C

MARKET VALUE OF ASSETS

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

HEADINGS

INFORMATION PROVIDED

City or District

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

TYP SYS

Type of Retirement System:

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

Valuation Date

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

The different asset investment categories are as follows:

Equities

Equities includes stock and stock mutual funds. (May be domestic or international)

Cash & Equiv

Cash and equivalents includes cash on hand, accrued interest, certificates of deposit, money market accounts, commercial paper and repurchase agreements.

Receivables

Short term assets consisting of contributions due as of the end of the reporting period from the sponsors and plan members as well as interests and dividends receivable on investments.

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. (May be domestic or international)

Real Estate

Current market value of properties, lands and buildings

Liabilities

Prepaid contributions, short term payables, etc.

Alternative Invest.

May include private placements and other alternatives

Other Assets

Uncommon assets that do not fit in any of the above categories.

Total Market Assets

The market of value of assets, including DROP accounts.

DROP Amount

The accumulated DROP account balances for participants in Deferred Retirement Option Programs

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables			Equity:		Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	International Domestic	Fixed Inc:						
ALACHUA COUNTY LIBRARY	G	10/01/2014	84,060	0	0						23,457,673	/	0
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2014	410,825	1,760,668	1,295,965						3,467,458	/	0
ALTAMONTE SPRINGS	G	10/01/2014	10,871	0	0						17,044,376	/	0
ALTAMONTE SPRINGS	P	10/01/2013	11,889	0	0						11,059,676	/	0
APOPKA	F	10/01/2013	77,805	0	0						27,657,517	/	712,533
APOPKA	G	10/01/2013	171,111	0	0						36,687,734	/	633,142
APOPKA	P	10/01/2014	177,597	0	0						38,742,430	/	0
ARCADIA	G	01/01/2015	64,082	0	0						2,312,098	/	0
ARCADIA	PF	10/01/2014	75,420	0	0						8,794,640	/	629,498
ATLANTIC BEACH	G	09/30/2014	40,709	0	0						14,919,308	/	273,114
ATLANTIC BEACH	P	09/30/2014	23,541	0	0						8,128,264	/	346,448
ATLANTIS	P	10/01/2014	0	0	0						1,323,407	/	0
AUBURNDALE	F	10/01/2014	78,096	0	0						6,384,033	/	369,649
AUBURNDALE	G	10/01/2013	0	0	0						14,874,264	/	0
AUBURNDALE	P	10/01/2014	162,897	0	0						9,952,401	/	482,278
AVENTURA	P	10/01/2014	74,524	0	0						28,811,486	/	0

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
AVON PARK	F	10/01/2013	21,726 184,227	0 2,618,442	0 1,263,396	0	0	0	0	0	4,087,791 /	14,788
AVON PARK	P	10/01/2013	0 357,494	0 3,199,665	0 2,323,180	0	0	0	0	0	5,880,339 /	0
BAL HARBOUR VILLAGE	G	10/01/2014	3,150 541,119	0 6,163,787	0 3,709,388	0	0	0	312,085	10,105,359 /	0	
BAL HARBOUR VILLAGE	P	10/01/2014	86,850 467,634	0 11,450,070	0 6,341,896	0	0	0	13,355	18,333,095 /	1,933,306	
BARTOW	F	10/01/2013	0 142,379	0 4,322,358	0 2,646,167	0	0	0	0	7,110,904 /	0	
BARTOW	G	10/01/2014	54,170 405,026	0 12,237,787	0 5,825,135	2,344,477	0	0	0	20,866,595 /	912,189	
BARTOW	P	10/01/2013	0 300,514	0 8,756,041	0 4,958,316	0	0	0	0	14,014,871 /	19,872	
BAY HARBOR ISLANDS [GP]	G	10/01/2014	19,942 211,144	0 4,560,042	0 2,757,346	0	0	0	56,562	7,491,912 /	0	
BAY HARBOR ISLANDS [GP]	P	10/01/2014	21,046 222,824	0 4,813,369	0 2,909,888	0	0	0	50,738	7,916,389 /	0	
BAY MEDICAL CENTER	G	01/01/2015	1,195,075 1,716,794	0 56,797,615	0 36,180,310	1,920,000	0	0	0	97,809,794 /	0	
BELLE GLADE	G	10/01/2014	504,521 283,136	0 10,779,017	0 4,765,331	0	0	0	557,610	15,774,395 /	0	
BELLE GLADE (RETIRED)	PF	10/01/2014	200,280 321,897	0 2,506,377	0 2,847,351	0	0	0	66,315	5,809,590 /	0	
BELLE GLADE HOUSING	G	10/01/2014	0 0	0 0	0 0	0	0	1,901,551	0	1,901,551 /	0	
BELLEAIR	P	10/01/2013	0 152,630	0 1,543,280	0 798,598	0	0	0	0	2,494,508 /	0	
BELLEVUE	P	10/01/2013	3,497 90,694	0 1,712,188	0 1,188,101	0	0	0	2,327	2,992,153 /	241,385	
BERT FISH MEDICAL CENTER	G	01/01/2015	8,255 102,729	0 15,846,744	0 0	0	6,180,157	0	0	22,137,885 /	0	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
BOCA GRANDE FCD	F	10/01/2014	20,808 107,459	0 3,089,052	0 1,396,914	0	0	0	0	0	4,614,233 /	0
BOCA RATON	G	10/01/2014	1,525,961 4,024,194	29,012,884 88,849,388	0 63,874,478	16,719,451	0	6,395	792,572	203,220,179 /	5,003,488	
BOCA RATON	PF	10/01/2014	1,206,589 3,388,593	0 230,593,671	0 53,226,945	24,778,100	0	0	1,122,648	312,071,250 /	19,954,542	
BOCA RATON EXECUTIVE	G	10/01/2014	11,792 317,104	2,917,358 18,962,825	0 9,513,123	0	0	0	0	31,722,202 /	1,214,346	
BOCA RATON HOUSING	G	10/01/2013	19,719 28,928	231,427 1,101,504	0 863,401	0	0	0	0	2,244,979 /	0	
BONITA SPRINGS FCD	F	10/01/2013	120,136 369,035	0 26,808,039	0 12,187,029	3,561,296	0	0	63,821	42,981,714 /	1,037,020	
BONITA SPRINGS FCD	G	10/01/2014	0 537,220	0 1,231,412	0 1,030,967	0	0	0	53	2,799,546 /	115,995	
BOYNTON BEACH	F	10/01/2014	461,217 1,155,218	10,796,441 40,676,697	3,814,078 14,633,139	6,992,603	0	0	250,302	78,279,091 /	10,406,243	
BOYNTON BEACH	G	10/01/2014	677,450 3,796,340	0 89,296,965	63,297 24,112,109	13,343,924	0	0	817,737	130,472,348 /	7,454,497	
BOYNTON BEACH	P	10/01/2014	677,895 25,518	0 48,931,920	0 22,669,808	4,181,355	0	0	145,124	76,341,372 /	8,497,374	
BRADENTON	F	10/01/2014	81,914 1,294,317	0 28,807,505	0 9,859,075	4,001,397	0	0	530,890	43,513,318 /	1,150,279	
BRADENTON	P	10/01/2014	380,612 1,566,217	2,821,913 37,341,420	0 22,193,876	0	0	0	0	64,304,038 /	386,238	
BROOKSVILLE	F	10/01/2014	19,076 114,810	0 3,652,910	0 2,276,363	0	0	0	38,973	6,024,186 /	404,081	
BROOKSVILLE	P	10/01/2014	92,757 16,611	0 3,206,694	0 1,521,458	0	0	0	0	4,837,520 /	0	
BUNNELL	F	10/01/2014	6,125 1,102	0 339,849	0 180,990	0	0	0	0	528,066 /	0	
BUSHNELL	G	10/01/2014	23,387 147,125	0 1,282,876	0 654,577	0	0	0	1,477	2,106,488 /	0	

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
CAPE CORAL	F	10/01/2014	155,352	0	0							
			5,693,496	85,322,290	29,488,086	6,953,468	0	0	67,528	127,545,164	/	7,128,773
CAPE CORAL	G	10/01/2014	61,667	0	0							
			4,818,378	125,584,059	45,602,885	18,086,076	0	0	547,615	193,605,450	/	9,014,029
CAPE CORAL	P	10/01/2014	134,181	0	6,953,468							
			5,707,199	84,388,337	26,182,372	0	0	0	239,392	123,126,165	/	3,945,616
CASSELBERRY	PF	10/01/2013	0	0	0							
			558,858	9,305,370	4,409,472	0	0	0	0	14,273,700	/	0
CHATTAHOOCHEE	F	10/01/2013	21,343	0	0							
			390,426	0	0	0	0	0	0	411,769	/	0
CLEARWATER	F	10/01/2014	31,068	0	0							
			2,770,355	0	2,058,880	0	0	0	0	4,860,303	/	0
CLEARWATER	GPF	01/01/2015	10,612,442	110,222,671	0							
			11,566,747	450,794,323	266,691,996	48,080,996	0	0	944,035	897,025,140	/	0
CLERMONT	F	10/01/2014	169,639	884,847	0							
			55,885	6,883,179	1,490,269	0	0	0	252,193	9,231,626	/	0
CLERMONT	P	10/01/2014	217,653	1,273,425	0							
			80,427	9,905,908	2,144,716	0	0	0	194,513	13,427,616	/	144,781
CLERMONT (RETIRED)	G	10/01/2014	0	43,598	0							
			2,753	339,147	73,428	0	0	0	0	458,926	/	0
CLEWISTON	G	10/01/2014	0	0	0							
			4,057,397	6,379,020	0	0	0	0	0	10,436,417	/	0
COCOA	F	10/01/2014	517,873	0	0							
			972,464	10,620,711	3,167,557	0	0	0	3,948	15,274,657	/	458,649
COCOA	G	10/01/2014	23,777	0	0							
			518,544	7,138,353	3,701,619	1,664,786	0	0	3,020	13,044,059	/	49,370
COCOA	P	10/01/2014	28,681	0	0							
			705,098	14,532,242	11,619,668	0	0	0	6,175	26,879,514	/	1,144,323
COCOA BEACH	F	10/01/2014	4,636	0	0							
			250,147	7,232,858	3,627,294	0	0	0	42,035	11,072,900	/	414,316
COCOA BEACH	G	10/01/2013	0	0	0							
			577,900	14,294,677	5,245,753	0	0	0	31,278	20,087,052	/	0

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equip	International Domestic	International Domestic							
COCOA BEACH	P	10/01/2014	4,489 226,362	0 7,078,209	0 3,484,848	0	0	28,244	0	10,822,152	/	0
COOPER CITY	F	10/01/2014	342,168 473,339	0 14,941,848	0 6,918,937	1,032,882	0	0	829,196	22,879,978	/	3,123,004
COOPER CITY	G	10/01/2014	96,072 1,879,214	0 16,598,725	0 8,373,852	2,533,824	0	0	333,925	29,147,762	/	1,316,771
COOPER CITY	P	10/01/2014	91,922 766,185	2,080,631 14,210,223	0 7,203,856	2,572,713	0	0	1,596,251	25,329,279	/	2,728,536
COOPER CITY - MANAGEMENT	GPF	10/01/2014	1,107 20,591	326,022 2,536,111	0 549,090	0	0	0	0	3,432,921	/	69,879
CORAL GABLES	GPF	10/01/2014	928,903 5,424,862	46,298,904 127,201,736	16,045,556 43,805,986	42,456,292	54,915,355	0	978,755	336,098,839	/	37,765,529
CORAL SPRINGS	F	10/01/2014	333,342 1,708,499	0 45,543,197	0 18,338,300	0	0	627	1,491,528	64,432,437	/	0
CORAL SPRINGS	G	10/01/2014	26,556 201,086	0 4,129,983	0 3,320,978	0	0	0	39,306	7,639,297	/	0
CORAL SPRINGS	P	10/01/2014	422,797 18,921,772	0 114,863,052	0 27,353,333	0	0	2,066,713	220,766	163,406,901	/	0
CRESCENT CITY	F	10/01/2012	0 0	0 371,454	0 0	0	0	60,444	1,625	430,273	/	0
CRESCENT CITY	P	10/01/2012	1,587 0	0 575,631	0 0	0	0	112,585	2,250	687,553	/	0
CRESTVIEW	G	10/01/2014	44,105 507,275	0 10,253,247	0 4,381,314	813,913	0	0	27,641	15,972,213	/	394,603
CRESTVIEW	PF	10/01/2014	296,686 346,268	0 10,605,589	0 5,620,622	0	0	0	92,884	16,776,281	/	394,603
DADE CITY	F	10/01/2013	0 192,751	0 3,675,379	0 1,205,684	0	0	0	0	5,073,814	/	0
DADE CITY	P	10/01/2013	0 316,854	0 5,146,397	0 1,749,236	0	0	0	0	7,212,487	/	44,665
DANIA BEACH	G	10/01/2014	153,551 317,068	0 14,012,062	0 5,286,529	0	0	0	0	19,769,210	/	1,045,631

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
DANIA BEACH [PF]	F	10/01/2014	441,026	0	0							
			2,022,494	15,758,432	5,539,852	3,537,083	0	5,349,753	140,275	32,508,365	/	1,310,337
DANIA BEACH [PF]	P	10/01/2014	54,307	0	0							
			249,045	2,053,779	682,165	435,549	0	586,532	58,370	4,003,007	/	0
DAVIE	F	10/01/2014	1,060,089	8,554,555	0							
			855,380	40,789,540	15,931,921	9,804,412	0	0	9,119,110	67,876,787	/	2,148,563
DAVIE	P	10/01/2014	757,880	11,233,935	0							
			2,536,783	63,468,503	32,327,950	9,502,736	0	0	2,059,161	117,768,626	/	5,924,843
DAVIE - GENERAL & MGMT	G	10/01/2014	0	0	0							
			283,380	39,389,807	7,556,798	0	0	0	0	47,229,985	/	23,497
DAYTONA BEACH	PF	10/01/2014	2,183,165	28,385,640	0							
			1,680,671	74,351,736	43,030,184	8,547,637	12,138,211	0	675,104	169,642,140	/	1,371,423
DEERFIELD BEACH	F	10/01/2014	427,468	0	0							
			2,364,157	58,734,088	28,013,682	10,437,711	3,917,478	0	0	103,894,584	/	12,758,630
DEERFIELD BEACH	G	10/01/2014	207,826	0	0							
			1,809,013	38,413,347	16,576,888	3,033,463	0	0	193,998	59,846,539	/	0
DEERFIELD BEACH	P	10/01/2013	0	0	0							
			2,179,416	27,881,678	8,004,743	0	0	0	0	38,065,837	/	0
DELAND	F	10/01/2014	715,944	0	0							
			433,072	7,919,464	2,307,416	1,068,203	0	0	8,388	12,435,711	/	0
DELAND	G	10/01/2014	809,561	0	0							
			763,316	15,993,957	5,928,920	2,196,569	0	2,507,493	0	28,199,816	/	1,135,610
DELAND	P	10/01/2014	0	0	0							
			1,368,174	11,473,884	7,012,064	1,077,913	0	529,855	0	21,461,890	/	853,785
DELRAY BEACH	G	10/01/2014	2,301,630	19,285,795	0							
			862	91,025,053	0	0	0	0	153,784	112,459,556	/	4,736,415
DELRAY BEACH	PF	10/01/2014	378,897	0	0							
			16,231,761	86,172,670	57,730,668	7,113,545	5,636,471	0	105,906	173,158,106	/	18,904,334
DELTONA	F	10/01/2014	73,860	0	0							
			971,126	12,857,839	5,797,546	632,402	0	0	27,856	20,304,917	/	0
DESTIN FCD	F	10/01/2014	17,027	0	0							
			995,629	9,781,278	3,384,182	0	0	0	0	14,178,116	/	391,833

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
DUNEDIN	F	10/01/2014	92,997 609,454	0 15,417,803	0 5,756,122	2,422,421	0	0	51,074	24,247,723	/	0
DUNNELLON	PF	10/01/2013	493 23,799	0 1,096,575	0 710,302	0	0	0	23,459	1,807,710	/	0
EAST LAKE TARPON FCD	F	10/01/2014	24,230 195,172	0 7,460,391	0 3,705,734	1,030,755	0	0	22,009	12,394,273	/	236,117
EAST NICEVILLE FCD	F	10/01/2012	0 391,157	0 0	0 0	0	0	0	0	391,157	/	0
EATONVILLE	P	10/01/2012	0 109,255	0 447,060	0 451,363	0	0	0	0	1,007,678	/	0
EDGEWATER	F	10/01/2014	15,969 592,535	0 6,861,941	0 2,479,405	0	0	0	27,250	9,922,600	/	0
EDGEWATER	G	10/01/2014	46,286 455,485	0 8,101,431	0 3,942,029	0	0	0	6,426	12,538,805	/	0
EDGEWATER	P	10/01/2014	34,973 343,105	0 4,970,796	0 2,737,893	0	0	0	0	8,086,767	/	162,698
ENGLEWOOD AREA FCD	F	10/01/2013	0 808,695	0 11,873,137	0 4,976,545	0	0	0	0	17,658,377	/	514,487
ENGLEWOOD WATER DISTRICT	G	10/01/2014	0 23,017	0 291,147	0 179,917	0	119,902	0	0	613,983	/	0
ESTERO FCD	F	10/01/2014	7,055 95,549	1,512,861 11,768,461	0 2,547,976	0	0	0	531,135	15,400,767	/	0
EUSTIS	F	10/01/2014	42,526 621,598	0 4,608,239	0 1,735,778	0	0	0	0	7,008,141	/	0
EUSTIS	P	10/01/2014	78,630 1,783,821	1,170,435 8,946,184	111,543 3,278,870	0	0	0	47,689	15,321,794	/	0
FERNANDINA BEACH	G	10/01/2013	44,934 748,408	0 9,637,272	0 4,491,338	0	0	0	9,410	14,912,542	/	912,821
FERNANDINA BEACH	PF	10/01/2014	58,250 1,740,169	0 11,066,696	0 5,278,477	352,575	0	0	9,894	18,486,273	/	0
FLAGLER BEACH	F	10/01/2013	1,278 15,575	0 749,174	0 385,187	0	0	0	17,095	1,134,119	/	0

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
FLAGLER BEACH	P	10/01/2013	51,694 24,891	0 1,539,611	0 743,386	0	0	0	0	2,359,582	/	0
FLORIDA CITY	P	10/01/2014	6,092 134,885	0 2,186,134	0 927,337	0	0	0	0	3,254,448	/	0
FLORIDA CITY - ELECTED	G	10/01/2012	0 1,446,799	0 0	0 0	0	0	0	0	1,446,799	/	0
FORT LAUDERDALE	G	09/30/2013	0 7,564,528	0 475,008,778	0 67,300,673	0	0	0	0	549,873,979	/	1,969,019
FORT LAUDERDALE	PF	10/01/2014	16,313,204 31,266,373	0 476,388,374	0 198,043,417	79,239,258	0	0	12,372,224	788,878,402	/	0
FORT MEADE [GPF]	F	10/01/2014	0 2,147	0 214,725	0 141,003	0	0	0	167	357,708	/	0
FORT MEADE [GPF]	G	10/01/2014	0 25,858	0 2,585,823	0 1,698,024	0	0	0	94,190	4,215,515	/	0
FORT MEADE [GPF]	P	10/01/2014	0 7,890	0 789,021	0 518,124	0	0	0	3,689	1,311,346	/	0
FORT MYERS	F	10/01/2014	5,257,797 4,155,408	0 43,400,776	0 11,149,606	8,065,067	0	0	118,202	71,910,452	/	1,527,185
FORT MYERS	G	10/01/2014	223,100 3,761,788	0 55,431,097	0 31,404,047	0	0	0	197,359	90,622,673	/	1,962,303
FORT MYERS	P	10/01/2013	0 13,513,165	0 44,310,854	0 25,098,511	0	0	0	0	82,922,530	/	701,400
FORT PIERCE [G, P, UTIL]	G	09/30/2014	229,811 2,476,972	0 37,024,310	0 14,572,280	0	0	0	14,373	54,289,000	/	0
FORT PIERCE [G, P, UTIL]	P	09/30/2014	198,952 2,144,361	0 32,052,640	0 12,605,044	0	0	0	12,444	46,988,553	/	0
FORT PIERCE SUPP	P	09/30/2014	38,602 1,356,204	0 7,956,558	0 2,914,217	0	0	0	274,235	11,991,346	/	259,878
FORT PIERCE UTILITIES [G, P, UTIL]	G	10/01/2014	329,472 3,551,136	0 53,080,279	0 20,891,720	0	0	0	20,607	77,832,000	/	0
FORT WALTON BEACH	F	10/01/2014	65,106 344,609	0 7,782,176	0 4,247,419	1,223,010	0	0	0	13,662,320	/	0

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			Cash & Equiv	International Domestic	International Domestic							
FORT WALTON BEACH	G	10/01/2014	73,865	0	0	0	3,967,825	0	0	0	39,242,245	0
FORT WALTON BEACH	P	10/01/2014	37,291	0	0	0	0	0	0	0	20,463,453	0
FROSTPROOF	G	10/01/2014	0	134,337	0	0	0	0	0	0	1,414,070	0
FROSTPROOF	P	10/01/2014	169,725	0	0	0	0	0	0	12,628	3,566,794	0
FRUITLAND PARK	F	10/01/2013	0	0	0	0	0	0	0	0	445,395	0
GAINESVILLE	G	10/01/2013	29,182	0	0	0	42,748,829	1,022,712	0	0	324,299,576	9,639,774
GAINESVILLE	PF	10/01/2014	470,287	0	0	0	13,228,783	34,401,309	0	247,265	216,089,584	6,545,575
GAINESVILLE - DISABILITY	G	10/01/2012	0	0	0	0	0	0	0	0	6,673,712	0
GOLDEN BEACH [GP]	G	10/01/2013	3,997	0	0	0	0	0	0	27,984	2,387,369	0
GOLDEN BEACH [GP]	P	10/01/2013	6,729	0	0	0	0	0	0	47,117	4,019,664	0
GREATER NAPLES FCD	F	10/01/2014	258,316	0	0	0	814,519	0	0	301,909	19,586,653	0
GREEN COVE SPRINGS	P	10/01/2013	0	0	0	0	0	0	0	0	2,916,857	0
GREENACRES	PF	10/01/2014	387,966	1,822,273	0	0	0	0	0	0	20,145,669	0
GULF BREEZE	P	10/01/2014	148,460	15,469,514	2,317,456	0	0	0	0	0	3,851,014	0
GULFPORT	F	10/01/2014	87,448	357,539	0	0	0	0	0	0	3,315,237	0
GULFPORT	G	10/01/2014	22,581	2,781,275	602,171	0	0	0	0	2,831	13,847,696	0
GULFPORT	G	10/01/2014	41,105	0	0	0	0	0	0	0	13,847,696	0
GULFPORT	G	10/01/2014	139,617	1,854,645	1,282,701	0	0	0	0	0	13,847,696	0
GULFPORT	G	10/01/2014	152,129	0	0	0	0	0	0	0	13,847,696	0
GULFPORT	G	10/01/2014	72,320	8,819,092	4,804,155	0	0	0	0	0	13,847,696	0

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
GULFPORT	P	10/01/2014	28,729 175,868	0 5,137,234	0 3,160,412	0	0	0	20,966	8,481,277	/	0
HAINES CITY	F	10/01/2013	0 89,640	0 2,928,454	0 1,492,483	0	0	0	0	4,510,577	/	0
HAINES CITY	G	10/01/2014	8,745 303,062	0 10,509,778	0 5,775,855	0	0	0	5,298	16,592,142	/	0
HAINES CITY	P	10/01/2013	0 353,931	0 4,377,463	0 2,360,357	0	0	0	0	7,091,751	/	0
HALIFAX HOSPITAL	G	10/01/2013	0 1,948,677	0 127,138,432	0 78,111,631	0	0	0	0	207,198,740	/	0
HALLANDALE BEACH	G	10/01/2014	985,149 0	4,710,958 17,294,234	0 25,045,445	0	0	0	0	48,035,786	/	1,135,706
HALLANDALE BEACH	PF	10/01/2014	4,074,536 3,888,090	0 98,362,489	0 21,702,741	5,185,608	0	0	979,965	132,233,499	/	21,618,782
HALLANDALE BEACH PM	G	10/01/2014	228,186 0	1,968,421 7,017,811	0 6,760,042	0	0	0	0	15,974,460	/	1,160,045
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	0 0	0 0	0 0	0	0	0	0	0	/	0
HAVANA	F	10/01/2012	0 59,164	0 342,073	0 336,896	0	0	0	0	738,133	/	0
HIALEAH	GPF	10/01/2014	21,584,425 105,459,444	0 321,663,609	0 245,650,612	973,780	0	10,130,193	107,137,917	598,324,146	/	4,582,852
HIALEAH - ELECTED	G	10/01/2013	0 208,424	0 4,844,666	0 4,151,225	0	0	0	336,097	8,868,218	/	0
HIALEAH GARDENS	P	10/01/2014	53,872 2,786,552	1,663,253 6,504,438	0 4,004,212	0	0	0	709,594	14,302,733	/	812,747
HILLSBOROUGH COUNTY	ERP	07/01/2013	34,040 194,783	0 0	0 13,373,142	0	0	0	1,977	13,599,988	/	0
HOLLEY-NAVARRE FCD	F	10/01/2011	0 118,247	0 292,200	0 204,095	0	0	0	0	614,542	/	0
HOLLY HILL	F	10/01/2013	23,144 94,271	0 1,922,166	0 1,445,442	0	0	0	34	3,484,989	/	6,244

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
HOLLY HILL	P	10/01/2013	0	0	0	0	0	0	0	0	8,075,016 /	344,220
HOLLYWOOD	F	10/01/2014	2,991,543	0	0	22,963,748	0	7,239,208	1,337,801	202,590,551 /	78,438,425	
HOLLYWOOD	G	10/01/2014	389,938	0	0	67,024,845	0	0	10,763,318	278,791,696 /	15,295,545	
HOLLYWOOD	P	10/01/2014	3,911,414	0	750,001	16,481,816	0	0	2,658,295	251,192,893 /	64,113,948	
HOLMES BEACH	P	10/01/2014	16,479	0	0	2,524,771	0	0	0	7,602,071 /	191,292	
HOMESTEAD	F	01/01/2014	0	0	0	2,187,388	0	0	0	7,636,163 /	0	
HOMESTEAD	P	10/01/2014	915,643	0	0	17,215,273	0	4,781	121,390	76,672,802 /	8,459,225	
HOMESTEAD - General & Hospital	G	10/01/2013	473,381	0	0	18,751,231	4,370,452	0	41,571	60,567,798 /	1,225,014	
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2014	3,385	0	0	1,386,733	0	0	23,511	4,493,668 /	0	
HOMESTEAD - Old Elected	G	01/01/2014	42,621	0	0	710,091	0	0	8,790	2,458,290 /	0	
HOWEY-IN-THE-HILLS	P	10/01/2014	0	119,627	0	201,477	0	0	0	1,259,231 /	0	
INDIALANTIC	G	10/01/2014	3,055	0	0	312,079	0	0	0	1,232,017 /	0	
INDIALANTIC	PF	10/01/2014	41,935	0	0	2,356,298	0	0	0	6,731,495 /	0	
INDIAN HARBOUR BEACH	P	10/01/2014	141,271	0	0	226,527	0	0	4,063	7,881,363 /	133,650	
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2013	0	0	0	35,959	0	0	0	96,065 /	0	
INDIAN RIVER SHORES	G	10/01/2014	4,592	55,514	0	61,584	0	0	0	526,361 /	0	

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
INDIAN RIVER SHORES	PF	10/01/2014	98,066	0	0						11,916,458	0
			570,029	6,824,685	4,423,678	0	0	0	0	0		
INDIAN SHORES	P	10/01/2013	7,143	0	15,358						2,150,334	0
			211,361	1,324,160	592,312	0	0	0	0	0		
JACKSON MEMORIAL HOSPITAL	G	01/01/2014	0	95,532,069	8,429,921						576,053,935	0
			13,561,014	320,278,021	97,969,739	40,283,171	0	0	0	0		
JACKSONVILLE	CO	10/01/2014	413,000	0	0						163,571,000	14,850,000
			706,726	98,897,561	32,357,286	31,281,427	0	0	85,000			
JACKSONVILLE	G	10/01/2014	5,674,000	0	0						1,848,189,000	0
			27,656,971	1,105,443,195	361,678,712	349,653,122	0	9,000	1,926,000			
JACKSONVILLE	PF	10/01/2014	6,291,477	0	0						1,389,747,614	269,054,863
			17,287,791	987,833,492	310,860,878	154,659,253	29,182	0	87,214,459			
JACKSONVILLE - DISABILITY	G	10/01/2012	0	0	0						5,049,000	0
			51,000	4,998,000	0	0	0	0	0			
JACKSONVILLE BEACH	F	10/01/2014	101,995	0	0						10,946,306	102,478
			206,116	7,007,219	3,630,976	0	0	0	0			
JACKSONVILLE BEACH	G	10/01/2014	-1,553	0	0						49,635,813	815,521
			948,990	31,779,677	16,908,699	0	0	0	0			
JACKSONVILLE BEACH	P	10/01/2014	33,748	0	0						19,317,303	0
			328,461	12,407,105	6,547,989	0	0	0	0			
JACKSONVILLE PF SENIOR STAFF	G	10/01/2013	0	0	0						3,918,906	0
			543,160	2,671,910	703,836	0	0	0	0			
JUPITER	P	10/01/2014	274,240	7,846,380	63,400						56,943,073	2,342,639
			4,763,019	21,956,573	16,306,136	5,733,325	0	0	0			
JUPITER ISLAND	GPF	10/01/2014	0	0	0						10,729,207	0
			378,522	10,350,685	0	0	0	0	0			
KEY BISCAYNE	PF	10/01/2014	76,284	2,424,675	836,703						28,050,126	522,942
			916,319	16,033,100	7,297,713	0	522,942	0	57,610			
KEY WEST	G	10/01/2013	127,060	0	0						44,281,241	443,635
			1,328,134	32,539,821	10,286,226	0	0	0	0			
KEY WEST	PF	10/01/2014	1,135,857	8,997,661	0						78,993,264	8,114,418
			3,568,855	41,703,713	15,775,112	4,260,000	5,300,206	0	1,748,140			

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
KEY WEST HOUSING	G	01/01/2015	3,313 218,163	0 5,243,251	0 1,629,416	0	0	0	16,194	7,077,949	/	411,132
KEY WEST UTILITY	G	01/01/2015	823,818 1,364,424	13,076,885 43,928,380	0 13,711,209	7,077,323	0	0	616,059	79,365,980	/	0
KISSIMMEE	F	10/01/2014	1,876,129 714,864	0 22,364,804	0 11,364,695	1,721,556	0	0	558,538	37,483,510	/	4,111,987
KISSIMMEE	G	10/01/2014	3,708,167 501,857	14,010,278 45,957,992	2,854,965 18,055,581	8,743,277	0	0	0	93,832,117	/	1,952,902
KISSIMMEE	P	10/01/2014	1,970,232 952,074	0 29,701,691	0 13,966,821	4,926,290	0	0	0	51,517,108	/	227,398
KISSIMMEE UTILITY AUTHORITY	G	10/01/2013	0 -1,070,453	0 45,342,634	0 16,077,336	0	0	0	0	60,349,517	/	2,051,978
LABELLE	F	10/01/2014	0 7,048	111,595 868,089	0 187,949	0	0	0	172,128	1,002,553	/	0
LADY LAKE	P	10/01/2014	5,608 164,431	0 3,784,234	0 2,279,658	0	0	0	0	6,233,931	/	0
LAKE ALFRED	G	10/01/2014	0 0	0 0	3,883,370	0	0	0	0	3,883,370	/	0
LAKE ALFRED	PF	10/01/2014	1,869 23,378	0 2,051,240	0 1,045,892	0	0	0	4,975	3,117,404	/	0
LAKE CITY	F	10/01/2014	68,077 214,128	0 5,695,157	0 2,128,443	38,566	0	0	0	8,144,371	/	38,838
LAKE CITY	G	10/01/2014	145,898 1,179,529	0 11,918,827	0 4,211,990	160,885	0	0	0	17,617,129	/	211,979
LAKE CITY	P	10/01/2013	0 614,339	0 7,155,707	0 3,556,584	0	0	0	0	11,326,630	/	33,302
LAKE HELEN	P	10/01/2014	57 6,580	104,186 810,455	0 175,470	0	0	0	0	1,096,748	/	0
LAKE MARY	F	10/01/2014	231,635 646,260	1,837,953 6,748,626	0 3,270,493	538,957	0	0	0	13,273,924	/	546,528
LAKE MARY	P	10/01/2014	172,807 1,264,694	0 9,988,131	0 4,029,867	538,957	105,355	0	35,559	16,064,252	/	0

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
			0	0	0							
LAKE PARK (RETIRED)	P	10/01/2014	51,972	996,539	426,301	0	0	0	0	0	1,474,812 /	0
			14,279	0	0							
LAKE WALES	F	10/01/2014	745,427	4,468,327	2,359,706	0	0	0	0	0	7,587,739 /	244,448
			18,896	0	0							
LAKE WALES	G	10/01/2014	798,665	5,719,640	2,781,354	0	0	0	0	0	9,318,555 /	197,157
			20,912	0	0							
LAKE WALES	P	10/01/2014	1,630,637	7,849,243	3,918,734	0	0	0	0	0	13,419,526 /	157,396
			1,190,521	0	0							
LAKE WORTH	F	10/01/2014	1,766,874	25,714,758	7,240,890	2,106,769	0	0	48,565	0	37,971,247 /	13,007,839
			879,390	0	0							
LAKE WORTH	G	10/01/2014	3,442,847	47,819,001	16,835,434	0	0	0	369,673	0	68,606,999 /	3,725,145
			794,302	0	0							
LAKE WORTH	P	10/01/2014	1,290,270	18,048,345	9,021,584	3,219,952	0	0	188,684	0	32,185,769 /	913,098
			1,036,468	0	0							
LAKELAND	F	10/01/2014	716,817	45,252,477	25,018,044	14,110,371	0	0	0	0	86,134,177 /	1,816,800
			0	0	0							
LAKELAND	G	10/01/2013	3,386,164	331,183,414	125,985,790	0	0	0	0	0	460,555,368 /	15,198,578
			859,418	0	0							
LAKELAND	P	10/01/2014	2,316,241	70,389,335	27,701,010	5,844,668	0	0	22,910	0	107,087,762 /	1,981,801
			105,350	0	0							
LANTANA	F	09/30/2014	663,894	26,783,119	4,094,309	1,243,235	0	0	0	0	32,889,907 /	1,302,417
			10,717	1,458,262	0							
LANTANA	P	10/01/2014	300,825	5,675,959	3,524,357	0	0	0	2,746	0	10,967,374 /	64,657
			85,867	18,342,994	0							
LARGO	PF	10/01/2014	3,081,152	56,151,511	23,508,656	8,534,469	0	13,180,742	0	0	122,885,391 /	9,633,222
			153,054	0	0							
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	614,181	436,996	515,097	0	0	0	0	0	1,719,328 /	0
			1,020,743	0	0							
LAUDERHILL	F	10/01/2014	3,244,615	39,289,885	9,874,838	9,412,891	0	0	0	0	62,842,972 /	1,253,385
			22,415	0	0							
LAUDERHILL	G	10/01/2014	301,859	14,816,970	4,266,134	850,000	0	0	4,144	0	20,253,234 /	301,540

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			Cash & Equiv	International Domestic	International Domestic							
LAUDERHILL	P	10/01/2014	1,209,666	7,544,427	0							
			876,663	27,007,022	8,066,067	4,317,773	29,751	0	64,765	48,986,604	/	344,640
LAUDERHILL (C&M)	G	10/01/2014	856,857	3,504,137	0							
			294,810	8,481,086	5,438,362	0	0	0	14,179	18,561,073	/	235,237
LEESBURG	F	10/01/2014	29,337	0	0							
			1,239,260	10,282,798	5,284,050	352,576	0	0	160,496	17,027,525	/	0
LEESBURG	G	10/01/2014	326,464	0	0							
			904,403	19,894,337	6,476,656	0	7,361,411	0	14,362	34,948,909	/	0
LEESBURG	P	10/01/2014	0	0	0							
			598,872	12,945,244	4,247,784	0	0	0	10,798	17,781,102	/	130,561
LIGHTHOUSE POINT	PF	10/01/2014	11,131	1,549,222	0							
			97,845	12,051,315	2,609,216	0	0	0	0	16,318,729	/	0
LIVE OAK	F	10/01/2014	35,395	0	0							
			68,335	1,246,128	573,549	0	0	0	5,242	1,918,165	/	0
LONGBOAT KEY	F	10/01/2014	55,191	0	0							
			1,124,041	10,081,183	4,484,657	0	0	0	37,523	15,707,549	/	629,785
LONGBOAT KEY	G	10/01/2014	15,675	0	0							
			315,677	6,643,322	3,229,050	0	0	0	0	10,203,724	/	380,440
LONGBOAT KEY	P	10/01/2014	96,881	0	0							
			278,221	4,410,566	2,073,877	0	0	0	1,505	6,858,040	/	64,350
LONGWOOD	PF	10/01/2014	43,844	1,085,556	0							
			68,561	8,444,482	1,828,305	0	0	0	390,127	11,080,621	/	0
LYNN HAVEN	F	10/01/2014	163,710	0	0							
			18,298	3,158,332	1,913,575	0	0	0	49,193	5,204,722	/	0
LYNN HAVEN	G	10/01/2014	28,602	0	0							
			66,732	8,249,052	6,553,582	0	0	0	62,762	14,835,206	/	932,304
LYNN HAVEN	P	10/01/2014	120,867	0	0							
			22,175	3,924,058	3,110,380	0	0	0	11,874	7,165,606	/	0
MADISON	F	10/01/2013	34,910	0	0							
			-139,440	948,964	790,997	0	0	0	12,465	1,622,966	/	36,310
MADISON	P	10/01/2012	0	0	0							
			338,679	1,172,641	1,425,585	0	0	0	0	2,936,905	/	0

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
MAITLAND	PF	10/01/2014	44,239	0	0	0	1,807,404	0	0	0	25,146,149	276,792
MARATHON	F	10/01/2014	102,500	524,132	0	0	0	0	0	2,526	5,617,154	0
MARCO ISLAND	F	10/01/2013	33,103	2,786,176	0	0	0	0	0	300	9,281,733	0
MARCO ISLAND	P	10/01/2014	465,513	0	0	0	0	0	0	117,756	7,254,092	0
MARIANNA	F	10/01/2013	366,070	5,375,055	0	0	0	0	0	0	2,782,073	0
MARIANNA	P	10/01/2013	159,267	0	0	0	0	0	0	0	3,434,372	0
MARTIN COUNTY	ERP	07/01/2013	612,964	4,334,669	0	0	0	0	0	0	5,834,664	0
MEDLEY	P	10/01/2014	26,072	0	0	0	0	0	0	767,552	18,668,199	0
MEDLEY - GENERAL + ELECTED	G	10/01/2014	41,983	2,256,900	0	0	0	0	0	0	15,847,200	0
MELBOURNE	F	10/01/2014	0	0	0	0	0	0	0	84,791	58,760,194	6,804,458
MELBOURNE	G	10/01/2014	5,457	0	0	0	0	0	0	0	7,221,583	272,844
MELBOURNE	P	10/01/2014	0	13,660,884	0	0	0	0	0	419,042	68,011,913	3,040,479
MELBOURNE - SPECIAL RISK	G	10/01/2014	0	1,584,720	0	0	0	0	0	29,987	960,372	0
MELBOURNE BEACH	P	10/01/2014	140,409	41,300,474	0	0	0	0	0	0	2,622,551	0
MIAMI - ELECTED	G	01/01/2014	19,451	5,220,070	0	0	0	0	0	868	6,526,196	0
MIAMI - FIPO	PF	10/01/2014	118,493	2,336,098	0	0	0	0	0	0	1,531,029,898	0

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
MIAMI - FIPO (STAFF)	G	01/01/2015	0 20,962	0 1,749,626	0 847,036	0	0	0	3,147	2,614,477	/	0
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2012	0 19,590,345	0 205,769,116	0 124,948,244	0	0	0	0	350,307,705	/	0
MIAMI - GESE	GS	10/01/2014	3,855,489 21,989,988	0 425,263,998	0 145,601,240	22,850,580	0	0	0	619,561,295	/	0
MIAMI - GESE (EXCESS)	GS	10/01/2012	0 0	0 0	0 0	0	0	0	0	0	/	0
MIAMI - GESE (STAFF)	GS	10/01/2014	0 98,001	0 2,169,879	0 922,444	0	0	0	0	3,190,324	/	0
MIAMI - OFF-STREET PARKING	G	10/01/2014	10,555 82,336	0 15,548,288	0 312,753	0	0	0	24,500	15,929,432	/	0
MIAMI BEACH	G	10/01/2014	311,076 1,273,721	85,158,862 262,508,080	0 159,989,139	0	0	0	140,700	509,100,178	/	7,598,683
MIAMI BEACH	PF	10/01/2014	2,375,685 23,462,912	34,416,123 384,146,024	52,010,673 221,354,075	36,892,451	15,135,801	0	495,172	769,298,572	/	15,135,801
MIAMI SHORES VILLAGE	G	10/01/2013	20,645 634,969	0 6,859,733	0 2,921,774	0	0	0	0	10,437,121	/	481,371
MIAMI SHORES VILLAGE	P	10/01/2013	55,356 1,910,122	0 10,563,199	0 4,714,810	0	0	0	0	17,243,487	/	294,435
MIAMI SPRINGS	G	10/01/2014	64,565 2,113,166	0 10,390,443	0 5,486,756	1,235,738	0	0	1,827,763	17,462,905	/	1,004,372
MIAMI SPRINGS	PF	10/01/2014	195,490 3,457,846	0 16,170,439	0 8,896,481	1,824,523	0	0	2,951,725	27,593,054	/	1,955,200
MIAMI-DADE COUNTY	ERP	07/01/2014	0 837,813	4,928,449 13,088,452	0 8,340,640	0	0	0	0	27,195,354	/	0
MIDWAY FCD	F	10/01/2011	0 180,892	0 881,551	0 689,562	0	0	0	0	1,752,005	/	0
MILTON	F	10/01/2013	14,090 163,959	0 2,197,751	0 1,203,103	0	0	0	29,479	3,549,424	/	172,666
MILTON	G	10/01/2014	36,576 551,074	0 7,219,923	0 4,673,193	0	0	0	45,284	12,435,482	/	668,972

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			Cash & Equiv	International Domestic	International Domestic							
MILTON	P	10/01/2014	20,306 393,909	0 3,786,934	0 2,665,280	0	0	0	0	6,866,429	/	92,474
MIRAMAR	F	10/01/2014	1,275,561 6,940,469	15,435,471 64,497,933	0 6,540,599	5,901,068	0	0	201,630	100,389,471	/	9,559,659
MIRAMAR	G	10/01/2014	321,211 1,392,021	0 44,762,396	0 17,667,321	5,727,039	3,130,995	0	233,984	72,766,999	/	3,130,995
MIRAMAR	P	10/01/2013	1,246,600 2,651,647	14,465,898 45,299,729	0 25,859,553	7,102,582	6,555,417	0	271,288	102,910,138	/	16,175,351
MIRAMAR - MANAGEMENT	G	10/01/2014	54,723 1,879,289	0 15,300,341	0 4,877,870	1,876,317	1,439,148	0	222,291	25,205,397	/	1,439,148
MONROE COUNTY	ERP	07/01/2013	0 195,625	0 0	0 0	0	0	0	0	195,625	/	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2014	0 857,126	0 0	0 0	0	0	0	0	857,126	/	0
MONTICELLO	F	10/01/2012	0 2,302	0 349,365	0 229,292	0	0	0	0	580,959	/	0
MONTICELLO	P	10/01/2011	0 20,893	0 694,537	0 584,090	0	0	0	6,055	1,293,465	/	0
MOUNT DORA	F	10/01/2014	3,303 94,249	962,418 3,566,065	361,398 1,815,023	0	0	0	8,835	6,793,621	/	63,799
MOUNT DORA	G	10/01/2014	17,961 81,350	2,563,595 7,763,946	357,857 3,759,893	1,123,551	0	0	24,988	15,643,165	/	151,854
MOUNT DORA	P	10/01/2014	4,226 186,663	1,083,835 4,299,573	492,465 2,015,214	0	0	0	0	8,081,976	/	0
NAPLES	F	10/01/2014	872,237 1,031,652	0 30,827,254	0 10,453,944	1,698,085	0	0	178,270	44,704,902	/	103,225
NAPLES	G	10/01/2014	13 1,240,295	0 35,675,581	0 12,001,265	2,342,186	0	0	23,195	51,236,145	/	0
NAPLES	P	10/01/2014	541,037 1,079,516	0 29,177,920	0 9,987,406	1,815,194	0	0	132,829	42,468,244	/	772,980
NEPTUNE BEACH	P	10/01/2014	31,803 82,499	0 4,383,949	0 3,649,745	0	0	0	60,373	8,087,623	/	458,056

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			Cash & Equiv	International Domestic	International Domestic							
NEW PORT RICHEY	F	10/01/2013	48,472	0	0	0	0	0	0	0	11,060,060 /	579,933
NEW PORT RICHEY	P	10/01/2014	270,247	0	0	2,181,400	0	0	131,809	0	22,218,814 /	193,982
NEW SMYRNA BEACH	F	10/01/2013	329,125	0	0	1,088,443	0	0	3,490	0	17,973,344 /	1,692,034
NEW SMYRNA BEACH	P	10/01/2013	0	0	0	0	0	0	0	0	14,918,691 /	508,844
NORTH BAY FCD	F	10/01/2013	0	0	0	0	0	0	0	0	2,730,354 /	0
NORTH BAY FCD	F	10/01/2013	155,261	1,508,278	1,066,815	0	0	0	0	0	2,730,354 /	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2014	155,989	0	0	644,599	0	0	0	0	59,173,549 /	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2014	2,673,150	38,053,974	17,645,837	0	0	0	0	0	59,173,549 /	0
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2013	0	0	0	0	0	58,420,927	0	0	275,955,651 /	0
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2013	13,842,649	153,297,920	50,394,155	0	0	0	0	0	275,955,651 /	0
NORTH COLLIER FCD	F	10/01/2014	1,062,819	0	0	3,342,950	0	0	163,257	0	49,189,564 /	46,994
NORTH COLLIER FCD	F	10/01/2014	1,902,217	28,941,518	14,103,317	0	0	0	0	0	49,189,564 /	46,994
NORTH MIAMI 691 [GPF]	F	10/01/2014	15,848	0	0	264,173	0	0	24,241	0	3,009,374 /	0
NORTH MIAMI 691 [GPF]	F	10/01/2014	85,517	1,823,293	844,784	0	0	0	0	0	3,009,374 /	0
NORTH MIAMI 691 [GPF]	G	10/01/2014	469,788	0	0	7,830,732	0	0	718,569	0	89,205,167 /	0
NORTH MIAMI 691 [GPF]	G	10/01/2014	2,534,940	54,046,829	25,041,447	0	0	0	0	0	89,205,167 /	0
NORTH MIAMI 691 [GPF]	P	10/01/2014	31,434	0	0	523,961	0	0	48,080	0	5,968,792 /	0
NORTH MIAMI 691 [GPF]	P	10/01/2014	169,615	3,616,318	1,675,544	0	0	0	0	0	5,968,792 /	0
NORTH MIAMI 748	P	10/01/2014	1,239,835	0	0	5,797,627	0	0	1,144,555	0	52,546,501 /	0
NORTH MIAMI 748	P	10/01/2014	2,190,707	21,411,931	23,050,956	0	0	0	0	0	52,546,501 /	0
NORTH MIAMI BEACH	G	10/01/2014	731,022	0	0	4,901,100	0	0	82,587	0	77,890,314 /	2,914,766
NORTH MIAMI BEACH	G	10/01/2014	1,461,106	53,539,780	17,339,893	0	0	0	0	0	77,890,314 /	2,914,766
NORTH MIAMI BEACH	PF	10/01/2014	375,687	0	0	3,653,547	9,054,673	0	546,994	0	93,685,459 /	6,524,255
NORTH MIAMI BEACH	PF	10/01/2014	3,082,099	50,847,652	27,218,795	0	0	0	0	0	93,685,459 /	6,524,255
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2014	14,825	1,586,157	0	0	0	0	0	0	16,711,216 /	0
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2014	100,178	12,338,633	2,671,423	0	0	0	0	0	16,711,216 /	0

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			Cash & Equiv	International Domestic	International Domestic							
NORTH PORT	F	10/01/2014	394,950	0	0							
			947,042	23,088,193	10,338,600	2,981,535	0	0	24,915	37,725,405	/	259,735
NORTH PORT	P	10/01/2014	611,276	0	0							
			1,118,070	18,095,884	8,222,649	2,267,260	0	0	0	30,315,139	/	0
NORTH RIVER FCD	F	10/01/2014	59,354	0	0							
			289,774	8,756,578	6,038,720	0	0	0	9	15,144,417	/	0
OAKLAND PARK	G	10/01/2014	200,198	3,171,879	0							
			344,769	20,617,215	10,343,084	0	0	0	0	34,677,145	/	0
OAKLAND PARK	PF	10/01/2014	1,151,228	9,265,316	0							
			554,090	24,394,586	18,172,167	5,296,554	0	4,554	3,303,189	55,535,306	/	1,601,531
OCALA	F	10/01/2014	-3,519	5,994,284	0							
			1,484,759	22,484,160	11,064,865	4,538,482	0	0	1,848,749	43,714,282	/	1,076,985
OCALA	G	10/01/2014	209,565	0	0							
			4,339,685	94,776,487	18,680,240	0	0	0	75,409	117,930,568	/	5,115,210
OCALA	P	10/01/2013	102,664	0	0							
			2,174,651	36,536,651	14,864,821	0	0	0	62,688	53,616,099	/	3,788,856
OCEAN CITY-WRIGHT FCD	F	10/01/2014	13,003	0	0							
			831,414	5,825,460	1,496,140	0	0	0	0	8,166,017	/	0
OCOEE	G	10/01/2014	188,293	0	0							
			597,140	18,753,118	8,564,302	2,494,210	0	0	7,366	30,589,697	/	635,359
OCOEE	PF	10/01/2014	211,552	0	0							
			11,585,457	24,529,609	10,837,090	2,947,703	0	0	9,341,394	40,770,017	/	1,423,291
OKALOOSA ISLAND FCD	F	10/01/2014	245,348	0	0							
			139,806	3,589,471	2,396,819	0	0	0	0	6,371,444	/	0
OKEECHOBEE	F	10/01/2014	29,837	0	0							
			69,745	959,250	2,197,449	0	0	0	2,623	3,253,658	/	0
OKEECHOBEE	G	10/01/2014	79,658	299,349	0							
			248,918	5,731,676	3,799,463	0	0	0	33,760	10,125,304	/	82,134
OKEECHOBEE	P	10/01/2014	69,436	0	0							
			145,118	2,329,340	5,167,789	0	0	0	28,123	7,683,560	/	171,750
OLDSMAR	F	10/01/2014	1,725	440,247	0							
			27,805	3,424,657	741,468	0	0	0	126,773	4,509,129	/	0

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
ORANGE COUNTY LIBRARY	G	01/01/2015	45,180 888,250	7,578,466 21,396,558	2,434,300 10,596,138		0	0	0	0	42,938,892 /	0
ORANGE PARK	F	10/01/2013	0 248,683	0 3,261,565	0 1,056,878		0	0	0	0	4,567,126 /	0
ORANGE PARK	G	10/01/2014	0 0	0 0	0 0		0	6,322,445	0	0	6,322,445 /	0
ORANGE PARK	P	10/01/2014	233,963 907,720	0 8,681,243	0 4,003,128		0	0	0	39,494	13,786,560 /	0
ORLANDO	F	10/01/2014	306,626 3,966,426	48,268,646 169,078,850	0 81,908,660	23,727,579	0	11,678,517	1,694,506		337,240,798 /	3,358,905
ORLANDO	G	09/30/2014	0 9,062	0 131,567,514	0 66,460,441	11,322,569	4,432,931	0	5,777,873		208,014,644 /	0
ORLANDO	P	10/01/2014	440,149 10,842,504	0 255,861,498	0 149,039,800	34,694,159	34,819,257	0	4,608,095		481,089,272 /	0
ORLANDO AVIATION	G	10/01/2014	562,448 5,695,024	0 75,057,747	0 35,327,016		0	0	0		116,642,235 /	0
ORLANDO UTILITY	G	10/01/2014	318,097 12,194,451	46,307,392 120,119,928	0 72,430,833	30,131,049	47,701,271	0	2,163,951		327,039,070 /	0
ORMOND BEACH	F	10/01/2014	159,436 1,328,059	0 15,647,054	0 7,003,542		0	0	4,266		24,133,825 /	307,516
ORMOND BEACH	G	10/01/2014	115,792 1,250,941	0 26,969,177	0 13,196,878		0	0	13,621		41,519,167 /	415,906
ORMOND BEACH	P	10/01/2013	0 29,359	0 17,388,451	0 7,351,392		0	0	0		24,769,202 /	1,082,646
OVIEDO	F	10/01/2014	12,323 112,613	0 5,967,466	0 4,303,026		0	0	138,055		10,257,373 /	0
OVIEDO	P	10/01/2014	40,528 283,763	0 9,621,504	0 6,922,740	804,668	0	0	0		17,673,203 /	0
PALATKA	F	10/01/2014	30,024 177,467	0 4,614,037	0 2,573,394		0	0	17,549		7,377,373 /	619,869
PALATKA	G	10/01/2014	74,377 67,874	0 9,580,239	0 8,433,008		0	0	4,471		18,151,027 /	501,290

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			Cash & Equiv	International Domestic	International Domestic							
PALATKA	P	10/01/2014	24,648 147,688	0 6,355,343	0 3,696,912	0	0	0	6,734	10,217,857	/	20,017
PALM BAY	G	10/01/2014	113 92	0 125,676	0 56,986	0	0	0	3,533	179,334	/	0
PALM BAY [PF]	F	10/01/2014	1,191,797 1,268,585	0 45,049,822	0 22,951,112	7,116,504	0	0	2,909,090	74,668,730	/	5,797,789
PALM BAY [PF]	P	10/01/2014	1,451,046 2,739,879	0 54,798,206	0 28,287,728	7,116,504	0	0	916,928	93,476,435	/	2,012,356
PALM BEACH [G,P,F,LG]	F	09/30/2014	12,055 935,424	0 40,545,139	0 18,211,418	0	0	18,560	454,898	59,267,698	/	0
PALM BEACH [G,P,F,LG]	G	09/30/2014	39,421 1,204,515	20,916,364 29,369,248	0 23,450,223	1,960,739	0	0	585,756	76,354,754	/	0
PALM BEACH [G,P,F,LG]	LG	09/30/2014	1,821 55,648	966,325 1,356,844	0 1,083,388	90,585	0	0	27,062	3,527,549	/	0
PALM BEACH [G,P,F,LG]	P	09/30/2014	12,919 1,002,496	0 43,285,655	0 19,517,202	0	0	19,890	487,514	63,350,648	/	0
PALM BEACH GARDENS	F	10/01/2014	1,720,467 1,619,564	0 42,204,686	0 16,853,943	6,482,718	0	0	0	68,881,378	/	959,198
PALM BEACH GARDENS	G	10/01/2014	35,680 6,721	217,319 1,673,582	0 342,782	0	0	0	0	2,276,084	/	0
PALM BEACH GARDENS	P	10/01/2014	816,097 2,035,957	5,592,075 43,647,103	2,200,483 15,441,231	2,937,572	0	0	44,187	72,626,331	/	11,341,300
PALM COAST (VOL)	F	10/01/2013	0 57,721	1,286,391 1,985,950	0 0	0	0	0	0	3,330,062	/	0
PALM HARBOR FCD	F	10/01/2014	220,252 1,265,933	0 10,458,356	0 3,726,482	0	0	0	28,518	15,642,505	/	0
PALM TRAN, INC. (ATU-1577)	G	01/01/2015	138,765 2,436,354	0 47,998,485	0 26,486,445	8,207,758	0	0	0	85,267,807	/	0
PALMETTO	G	10/01/2014	74,042 299,856	0 6,972,982	0 2,883,143	1,084,382	0	0	14,067	11,300,338	/	218,860
PALMETTO	P	10/01/2014	29,231 684,033	0 6,755,060	0 3,141,630	0	0	0	0	10,609,954	/	103,237

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
PANAMA CITY	F	10/01/2013	44,239	0	0							
			749,605	20,921,888	10,050,811	0	0	0	53,527	31,713,016	/	1,406,406
PANAMA CITY	P	10/01/2013	0	0	0							
			627,190	18,275,071	8,957,049	0	0	0	0	27,859,310	/	70,155
PANAMA CITY (SUPP)	G	10/01/2014	10,086	259,987	0							
			16,420	2,022,425	437,872	0	0	0	0	2,746,790	/	0
PANAMA CITY BEACH	F	10/01/2013	0	0	0							
			560,346	8,219,719	2,971,182	0	0	0	0	11,751,247	/	471,254
PANAMA CITY BEACH	G	10/01/2013	0	0	0							
			1,213,042	18,456,998	6,671,636	0	0	0	0	26,341,676	/	309,993
PANAMA CITY BEACH	P	10/01/2013	0	0	0							
			837,355	10,385,537	3,754,054	0	0	0	12,226	14,964,720	/	158,251
PARKLAND	P	10/01/2014	77,179	0	0							
			0	1,988,476	0	0	0	0	3,250	2,062,405	/	0
PASCO COUNTY	ERP	07/01/2015	162,704	0	0							
			1,972,553	3,738,439	12,544,340	0	0	0	0	18,418,036	/	0
PEMBROKE PARK COMM SUPP	G	10/01/2014	0	0	0							
			0	997,247	554,868	0	0	0	0	1,552,115	/	0
PEMBROKE PINES	G	10/01/2014	0	0	0							
			0	87,147,420	55,604,247	8,218,609	0	9,800,000	0	160,770,276	/	0
PEMBROKE PINES	PF	10/01/2014	5,998,628	0	7,143,091							
			14,388,631	355,048,109	99,995,299	381,244	0	1,391,720	451,436	483,895,286	/	99,741,915
PENSACOLA	F	10/01/2014	279,286	0	0							
			2,459,152	77,783,755	27,213,708	5,977,524	0	0	1,172,685	112,540,740	/	2,312,080
PENSACOLA	G	09/30/2014	28,074	0	0							
			63,844	125,637,321	13,367,407	0	0	0	146,899	138,949,747	/	3,315,656
PENSACOLA	P	10/01/2014	178,595	5,021,520	0							
			1,860,739	47,007,762	23,384,445	7,086,177	0	0	101,252	84,437,986	/	4,529,916
PERRY	F	10/01/2013	0	0	0							
			41,552	1,842,480	853,426	0	0	0	0	2,737,458	/	0
PERRY	P	10/01/2013	40,884	0	0							
			146,214	4,412,794	1,887,254	0	0	0	24	6,487,122	/	376,158

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
			90,320	0	0							
PINELLAS PARK	F	10/01/2014	1,868,528	32,209,486	13,399,583	2,568,033	0	0	50,874	50,085,076	/	878,802
			97,583	0	0							
PINELLAS PARK	G	10/01/2014	1,555,995	62,683,941	4,974,067	0	0	0	0	69,311,586	/	0
			59,521	0	0							
PINELLAS PARK	P	10/01/2014	1,295,714	50,636,844	3,375,995	0	0	0	0	55,368,074	/	1,162,868
			46,450	0	0							
PLANT CITY	PF	10/01/2014	2,457,308	16,976,006	11,667,212	1,273,969	0	0	0	32,420,945	/	1,391,378
			1,984,191	18,577,042	0							
PLANTATION	G	10/01/2014	2,885,667	70,086,840	39,041,139	5,221,623	0	0	0	137,796,502	/	5,163,997
			348,604	19,902,543	0							
PLANTATION	P	10/01/2014	3,609,658	60,353,246	36,821,330	0	0	0	242,540	120,792,841	/	15,346,539
			357,416	0	0							
PLANTATION (VOL)	F	10/01/2014	753,328	15,296,328	1,098,686	1,035,536	0	0	40,227	18,501,067	/	0
			782,636	0	0							
POMPANO BEACH	G	10/01/2014	2,966,729	113,429,131	24,098,373	14,388,810	0	0	1,352,045	154,313,634	/	0
			3,394,534	0	0							
POMPANO BEACH [PF]	F	10/01/2014	6,151,382	93,389,312	27,366,927	1,390,271	0	22,151	5,637,017	126,077,560	/	14,202,042
			3,078,551	0	0							
POMPANO BEACH [PF]	P	10/01/2014	5,578,774	77,314,620	24,819,452	1,260,856	0	20,089	5,112,290	106,960,052	/	5,711,566
			67,148	0	0							
PORT ORANGE	F	10/01/2014	1,785,957	12,368,305	7,819,256	154,608	0	0	0	22,195,274	/	613,152
			49,861	2,730,784	0							
PORT ORANGE	G	10/01/2014	705,405	16,196,007	7,934,762	1,366,395	0	0	1,508,670	27,474,544	/	0
			18,523	0	0							
PORT ORANGE	P	10/01/2014	586,319	19,082,989	6,934,340	1,672,729	0	0	0	28,294,900	/	2,001,773
			408,264	0	0							
PORT ST. LUCIE	P	10/01/2014	3,439,569	44,225,397	17,964,164	1,656,439	0	0	0	67,693,833	/	1,579,924
			0	0	0							
PUNTA GORDA	F	10/01/2013	289,417	6,584,550	2,159,736	0	0	0	0	9,033,703	/	0
			89,222	0	0							
PUNTA GORDA	G	10/01/2014	2,691,235	22,516,425	9,492,019	1,699,851	0	0	679	36,488,073	/	1,214,325

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
PUNTA GORDA	P	10/01/2013	0	0	0	0	0	0	0	0	12,554,989 /	492,136
QUINCY	PF	10/01/2013	0	0	0	0	0	0	0	0	6,489,362 /	0
RIVIERA BEACH	F	10/01/2014	1,019,741	8,306,728	0	0	0	0	0	0	60,180,744 /	1,922,177
RIVIERA BEACH	G	10/01/2014	2,042,376	27,481,938	15,422,129	6,123,186	0	355,576	570,930	0	71,318,932 /	5,767,046
RIVIERA BEACH	P	09/30/2014	130,426	0	0	0	0	0	0	0	58,539,445 /	0
ROCKLEDGE	F	10/01/2014	1,944,488	36,827,820	17,100,021	2,755,514	13,131	0	235,219	0	10,087,057 /	751,241
ROCKLEDGE	G	10/01/2014	509,017	0	0	0	0	0	0	0	12,863,211 /	689,103
ROCKLEDGE	P	10/01/2014	369,344	6,551,542	2,657,154	0	0	0	0	0	10,799,501 /	98,864
SAFETY HARBOR	F	10/01/2014	111,461	0	0	0	0	0	0	0	5,219,812 /	0
SAINT AUGUSTINE	F	10/01/2013	237,071	6,222,260	3,641,823	0	0	0	0	0	10,101,154 /	129,474
SAINT AUGUSTINE	G	10/01/2014	69,292	0	0	0	0	0	0	0	31,428,495 /	0
SAINT AUGUSTINE	P	10/01/2014	954,694	20,512,619	5,331,232	2,335,169	62,594	0	25,174	0	15,816,662 /	243,608
SAINT CLOUD	G	10/01/2014	34,042	208,869	0	0	0	0	0	0	44,023,487 /	861,439
SAINT CLOUD	PF	10/01/2014	827,931	9,555,839	2,817,392	3,425,023	0	0	164,109	0	36,769,019 /	790,601
SAINT JOHNS RIVER PW PK	G	10/01/2014	24,658	0	0	0	0	0	0	0	145,425,186 /	0
SAINT LUCIE COUNTY FCD	F	10/01/2014	974,843	23,160,522	9,352,061	16,845,756	0	0	460,323	0	196,273,744 /	20,324,948

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
			23,475	0	0							
SAINT LUCIE COUNTY FCD	G	10/01/2014	401,866	7,099,112	3,782,884	565,701	0	0	32,059	11,840,979	/	981,206
			164,750	0	0							
SAINT PETE BEACH	F	10/01/2014	261,133	6,524,757	4,257,012	0	0	0	2,205	11,205,447	/	373,289
			71,933	0	0							
SAINT PETE BEACH	G	10/01/2014	157,904	7,992,948	3,721,981	0	0	0	0	11,944,766	/	438,194
			250,352	0	0							
SAINT PETE BEACH	P	10/01/2014	214,279	6,913,150	4,479,202	0	0	0	0	11,856,983	/	273,208
			649,340	0	0							
SAINT PETERSBURG	F	10/01/2014	1,163,416	164,286,928	69,679,373	0	0	0	28,912	235,750,145	/	19,942,210
			825,415	0	0							
SAINT PETERSBURG	G	10/01/2014	8,545,414	229,078,637	86,688,427	0	0	53,500,745	2,245,127	376,393,511	/	8,538,965
			1,302,043	0	0							
SAINT PETERSBURG	P	10/01/2014	7,936,149	246,714,271	80,255,917	0	0	39,847,493	31,360	376,024,513	/	19,688,036
			79,423	1,010,059	0							
SAN CARLOS PARK FCD	F	10/01/2014	109,789	8,574,519	1,284,531	0	0	0	0	11,058,321	/	0
			0	0	0							
SANFORD	F	10/01/2013	1,288,479	15,858,526	5,532,202	0	0	0	0	22,679,207	/	436,117
			0	0	0							
SANFORD	P	10/01/2013	966,559	25,775,230	6,766,464	0	0	0	0	33,508,253	/	862,046
			66,792	0	0							
SANIBEL	G	10/01/2014	589,157	15,197,951	7,437,711	942,627	0	0	20,428	24,213,810	/	86,810
			64,621	0	0							
SANIBEL	P	10/01/2014	183,179	11,426,132	4,188,738	0	0	0	6,142	15,856,528	/	518,525
			-4,125,697	3,162,214	0							
SARASOTA	F	09/30/2014	627,608	84,175,637	32,675,844	13,640,187	0	26,285	0	130,182,078	/	0
			304,781	22,977,298	0							
SARASOTA	G	09/30/2014	10,176,217	72,233,305	28,355,570	6,607,633	0	0	0	140,654,804	/	980,832
			321,017	30,072,727	0							
SARASOTA	P	09/30/2014	4,437,052	99,262,425	39,990,615	22,134,732	0	0	190,118	196,028,450	/	4,908,932
			0	0	0							
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2013	3,495,682	181,494,984	84,624,856	2,308,869	0	0	0	271,924,391	/	0

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			Cash & Equiv	International Domestic	International Domestic							
SARASOTA-MANATEE A	G	10/01/2014	0	1,366,377	0						18,446,819 /	0
			0	5,261,650	11,818,792	0	0	0	0	0		
SATELLITE BEACH	G	10/01/2014	6,297	606,295	0						6,388,350 /	84,179
			38,292	4,716,337	1,021,129	0	0	0	0	0		
SATELLITE BEACH	PF	10/01/2014	349,121	1,242,090	0						13,423,754 /	0
			78,448	9,662,154	2,091,941	0	0	0	0	0		
SEBASTIAN	P	10/01/2014	45,022	0	0						11,253,240 /	0
			717,489	7,231,042	3,259,687	0	0	0	0	0		
SEBRING	F	10/01/2013	124,178	0	0						11,427,607 /	115,987
			340,580	7,084,848	3,878,001	0	0	0	0	0		
SEBRING	P	10/01/2014	43,505	5,661,129	0						14,511,444 /	1,092,694
			245,161	8,588,788	0	0	0	0	27,139			
SEMINOLE	F	10/01/2014	522,053	0	0						38,183,826 /	0
			1,408,956	23,060,136	9,456,315	3,738,929	0	0	2,563			
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2014	-1,041,143	0	0						439,203,901 /	0
			45,968,476	261,829,887	132,446,681	0	0	0	0	0		
SOUTH MIAMI [GP]	G	10/01/2013	0	0	0						12,769,772 /	0
			321,030	8,984,012	3,464,730	0	0	0	0	0		
SOUTH MIAMI [GP]	P	10/01/2013	0	0	0						16,323,098 /	0
			530,215	11,397,413	4,395,470	0	0	0	0	0		
SOUTH PASADENA	F	10/01/2014	40,252	0	0						6,598,999 /	696,742
			189,647	3,745,841	2,663,261	0	0	0	40,002			
SOUTH WALTON FCD	F	10/01/2013	0	0	0						25,968,084 /	79,409
			521,471	18,626,846	6,819,767	0	0	0	0	0		
SOUTHERN MANATEE FCD	F	10/01/2014	0	2,478,152	0						25,606,084 /	783,802
			156,515	19,277,416	4,173,730	0	0	0	479,729			
SOUTHERN MANATEE FCD	G	10/01/2014	0	183,211	0						1,916,144 /	0
			11,571	1,425,190	308,567	0	0	0	12,395			
STARKE	F	10/01/2014	14,167	0	0						2,967,952 /	174,857
			486,056	2,035,300	438,596	0	0	0	6,167			
STARKE	G	10/01/2014	14,944	0	0						9,256,944 /	395,463
			875,774	6,806,437	1,576,313	0	0	0	16,524			

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
STARKE	P	10/01/2014	221,333	2,271,331	2	0	1,257,244	0	0	0	5,199	3,744,711 / 82,723
SUNRISE	F	10/01/2014	2,971,524	79,900,543	802,250	12,049,833	13,647,168	0	0	0	0	109,371,318 / 9,371,094
SUNRISE	G	10/01/2013	2,181,401	87,249,465	200,445	22,174,326	44,316,842	0	0	0	502,485	155,619,994 / 10,587,204
SUNRISE	P	10/01/2014	1,626,664	56,446,580	1,177,987	9,053,873	37,589,251	0	0	0	330,450	105,563,905 / 7,274,060
SURFSIDE [GP]	G	10/01/2014	197,827	4,647,500	47,627	0	1,418,665	0	0	0	38,138	6,273,481 / 80,779
SURFSIDE [GP]	P	10/01/2014	296,740	6,971,250	71,441	0	2,257,986	0	0	0	23,243	9,574,174 / 20,195
SWEETWATER	P	10/01/2014	1,248,108	4,151,079	492,437	1,100,000	1,969,966	0	0	0	1,131,107	7,830,483 / 0
TALLAHASSEE [GPF]	F	10/01/2014	467,704	179,866,750	18,235,986	0	0	0	0	0	18,742,418	179,828,022 / 0
TALLAHASSEE [GPF]	G	10/01/2014	2,466,818	948,673,707	96,182,313	0	0	0	0	0	98,853,395	948,469,443 / 0
TALLAHASSEE [GPF]	P	10/01/2014	684,857	263,378,294	26,702,894	0	0	0	0	0	27,444,461	263,321,584 / 0
TAMARAC	F	10/01/2014	2,661,223	55,751,756	722,579	0	22,501,274	0	0	0	2,331,286	79,305,546 / 3,556,975
TAMARAC	G	10/01/2014	3,587,498	29,406,169	0	0	9,946,716	0	0	0	823,852	42,116,531 / 0
TAMARAC	P	10/01/2014	755,772	2,761,378	473,843	0	1,492,410	0	0	0	6,550	5,476,853 / 0
TAMARAC - EXECUTIVE	G	10/01/2014	182,502	24,012,689	0	3,086,882	5,198,959	0	0	0	0	32,481,032 / 0
TAMPA	G	01/01/2014	0	468,666,000	21,620,000	0	184,919,000	33,961,000	0	0	21,662,000	687,504,000 / 17,805,000
TAMPA	PF	10/01/2014	49,394,965	1,568,522,237	8,149,525	0	289,360,111	546,299	0	0	6,085,261	1,909,887,876 / 63,181,266

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
TARPON SPRINGS	F	10/01/2013	0	0	0	0	0	0	0	0	18,437,914 /	585,183
TARPON SPRINGS	P	10/01/2013	641,326	12,628,736	5,167,852	0	0	0	0	0	21,005,740 /	207,387
TAVARES	F	10/01/2014	0	0	0	0	0	0	0	0	5,375,793 /	36,422
TAVARES	P	10/01/2014	100,792	2,909,636	1,967,850	260,514	0	0	0	0	9,849,903 /	0
TEMPLE TERRACE	F	10/01/2014	22,517	5,324,428	3,784,564	480,322	0	0	10,891	19,441	19,865,208 /	868,310
TEMPLE TERRACE	P	10/01/2013	664,358	11,315,787	6,006,598	1,840,751	0	0	0	0	18,665,837 /	205,836
TEQUESTA	G	10/01/2013	0	0	0	0	0	0	0	0	2,792,102 /	0
TEQUESTA [PF]	F	10/01/2014	64,621	1,654,694	1,072,787	0	0	0	0	0	7,824,203 /	346,206
TEQUESTA [PF]	P	10/01/2014	116,473	4,769,135	2,586,418	0	0	0	14,093	10,827	3,066,944 /	0
TITUSVILLE	G	10/01/2014	5,763	1,896,583	1,028,563	0	0	0	0	0	50,992,228 /	1,318,414
TITUSVILLE	PF	10/01/2014	122,846	1,896,583	1,028,563	0	0	0	10,827	473,836	49,933,159 /	637,877
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2013	87,532	33,272,231	11,063,558	4,805,634	0	0	0	0	112,099,505 /	180,319
UMATILLA	P	10/01/2011	156,540	33,175,303	9,467,398	6,924,622	0	0	12,098,392	0	1,005,072 /	0
VALPARAISO	PF	10/01/2014	6,347	16,158,006	41,461,625	5,680,172	0	220,303	0	0	1,812,495 /	0
VENICE	F	10/01/2014	45,482	538,014	421,576	0	0	0	0	0	18,628,386 /	0
VENICE	P	10/01/2014	6,015	1,334,988	289,037	0	0	0	0	0	31,832,954 /	369,948

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
VERO BEACH	F	10/01/2014	12,877	93,366	204,489							
			381,012	4,085,266	1,765,930	951,662	0	0	1,747	7,492,855	/	0
VERO BEACH	G	10/01/2014	0	5,114,759	0							
			0	38,246,490	28,565,097	0	0	0	0	71,926,346	/	0
VERO BEACH	P	10/01/2014	102,587	0	0							
			793,589	22,268,185	9,000,378	3,268,221	0	0	0	35,432,960	/	119,955
VILLAGE OF NORTH PALM BEACH	G	10/01/2014	30,294	0	0							
			153,656	9,007,221	2,748,417	0	0	0	9,709	11,929,879	/	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2014	166,765	0	0							
			1,929,204	9,848,084	3,781,799	1,254,828	0	0	189,833	16,790,847	/	0
VILLAGE OF PALM SPRINGS	G	10/01/2014	12,093	0	0							
			333,171	12,658,283	6,083,729	250,070	0	0	0	19,337,346	/	0
VILLAGE OF PALM SPRINGS	PF	10/01/2013	26,799	5,943,859	0							
			120,323	11,660,251	0	0	0	0	0	17,751,232	/	641,880
VOLUSIA COUNTY (VOL)	F	10/01/2014	0	0	0							
			2,959,567	1,371,282	0	0	0	0	0	4,330,849	/	0
WAUCHULA	GP	10/01/2014	0	1,575,453	0							
			99,502	12,255,365	2,653,395	0	0	0	93,421	16,490,294	/	0
WEST MANATEE FCD	F	10/01/2014	24,410	0	0							
			572,288	6,050,977	3,627,934	0	0	0	75,921	10,199,688	/	0
WEST MELBOURNE	P	10/01/2014	19,305	0	0							
			238,962	6,862,701	3,387,377	0	0	0	0	10,508,345	/	401,933
WEST PALM BEACH	F	09/30/2014	614,753	0	43,931,707							
			2,084,218	115,483,763	0	12,908,968	754,433	1,572,504	375,854	176,974,492	/	47,920,899
WEST PALM BEACH	G	09/30/2014	0	4,455,201	0							
			728,224	24,205,012	15,783,314	0	0	0	0	45,171,751	/	0
WEST PALM BEACH	P	09/30/2014	4,181,141	30,866,316	0							
			5,291,804	140,307,134	52,092,095	24,168,838	0	2,259,666	1,100,113	258,066,881	/	43,289,658
WILLISTON	G	10/01/2014	17,332	419,498	0							
			26,495	3,263,251	706,523	0	0	0	0	4,433,099	/	0
WILLISTON	P	10/01/2014	15,286	166,430	0							
			10,511	1,294,646	280,303	0	0	0	58,970	1,708,206	/	0

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
WILTON MANORS (VOL)	F	10/01/2014	61,094	29,118	0							
			56,343	979,433	331,251	0	0	0	2,277	1,454,962	/	0
WILTON MANORS [GP]	G	10/01/2014	20,423	0	0							
			523,646	9,373,450	3,078,639	0	0	0	694,282	12,301,876	/	166,845
WILTON MANORS [GP]	P	10/01/2014	11,567	0	0							
			568,538	10,177,016	3,342,564	0	0	0	753,233	13,346,452	/	539,146
WINTER GARDEN	G	10/01/2014	324,720	0	0							
			1,191,399	13,337,603	6,675,572	1,399,490	0	0	25,972	22,902,812	/	0
WINTER GARDEN	PF	10/01/2014	353,591	0	0							
			1,705,362	18,583,965	6,691,463	2,831,627	0	0	57,928	30,108,080	/	0
WINTER HAVEN	F	10/01/2014	40,091	0	0							
			2,455,095	13,033,028	5,161,906	1,989,073	0	0	69,484	22,609,709	/	452,567
WINTER HAVEN	G	10/01/2014	76,780	0	0							
			3,678,211	34,049,504	10,781,869	4,436,616	1,775,525	0	27,807	54,770,698	/	1,159,140
WINTER HAVEN	P	10/01/2014	0	0	0							
			56,150	19,478,160	7,975,746	1,278,160	0	0	81,847	28,706,369	/	33,833
WINTER PARK	F	10/01/2014	34,103	0	0							
			2,061,535	40,154,573	5,449,524	0	0	0	6,888	47,692,847	/	4,014,053
WINTER PARK	P	10/01/2014	38,150	0	0							
			1,824,350	38,287,040	4,156,638	0	0	0	12,788	44,293,390	/	1,919,690
WINTER SPRINGS	GPF	10/01/2013	373,125	0	0							
			718,075	21,747,126	6,625,943	2,708,272	0	0	0	32,172,541	/	0
Grand Totals:	490		373,747,753	1,263,494,756	149,601,239	1,664,677,667	267,493,705	223,303,559	521,700,199	35,059,589,709	/	1,357,130,502

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

HEADINGS

INFORMATION PROVIDED

City or District

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

TYP SYS

Type of Retirement System:

- 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.

REV

Indicates whether the valuation was revised.

Plan Change

Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.

Market Value of Assets

The market value of assets, including DROP accounts.

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 "Inact").

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 (includes DROP accounts)

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 less the liability for the inactives *divided* by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading.

The formula for determining the percent is:

$$\frac{\text{Market Value of Assets} - \text{Inact}}{\text{Contr}}$$

Actvs

The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:

$$\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$$

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
ALACHUA COUNTY LIBRARY	G	10/01/2014	N	After	23,457,673	17,517,208	1,507,249	7,949,189	26,973,646	87.0%	100.0%	100.0%	55.8%
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 SCHOOL BOARD	ERP	07/01/2014	N	After	3,467,458	8,601,730	0	0	8,601,730	40.3%	40.3%	0.0%	0.0%
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%
ALTAMONTE SPRINGS	G	10/01/2014	N	None	17,044,376	2,978,355	0	8,460,683	11,439,038	149.0%	100.0%	100.0%	100.0%
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	P	10/01/2013	Y	None	11,059,676	921,237	0	6,094,678	7,015,915	157.6%	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%
APOPKA	F	10/01/2013	N	After	27,657,517	14,552,260	3,112,358	8,163,426	25,828,044	107.1%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2013	Y	None	27,657,517	15,264,793	3,112,358	8,163,426	26,540,577	104.2%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2012	N	None	24,022,315	12,890,604	2,874,758	7,005,404	22,770,766	105.5%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2012	Y	None	24,022,315	12,890,604	2,874,758	7,005,404	22,770,766	105.5%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2011	N	None	20,382,022	12,466,601	2,563,418	6,488,639	21,518,658	94.7%	100.0%	100.0%	82.5%
APOPKA	F	10/01/2010	Y	None	20,244,813	11,980,961	2,401,335	5,724,870	20,107,166	100.7%	100.0%	100.0%	100.0%
APOPKA	G	10/01/2013	N	After	36,687,734	17,076,849	3,635,888	16,500,296	37,213,033	98.6%	100.0%	100.0%	96.8%

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
APOPKA	G	10/01/2013	Y	None	36,687,734	17,709,991	3,635,888	16,500,296	37,846,175	96.9%	100.0%	100.0%	93.0%
APOPKA	G	10/01/2012	Y	None	31,566,408	16,108,870	3,352,585	13,783,944	33,245,399	94.9%	100.0%	100.0%	87.8%
APOPKA	G	10/01/2012	N	None	31,566,408	15,543,242	3,352,585	13,783,944	32,679,771	96.6%	100.0%	100.0%	91.9%
APOPKA	G	10/01/2011	N	None	26,365,441	14,540,019	3,091,702	12,542,868	30,174,589	87.4%	100.0%	100.0%	69.6%
APOPKA	G	10/01/2010	N	None	26,109,660	12,699,315	2,825,041	11,073,718	26,598,074	98.2%	100.0%	100.0%	95.6%
APOPKA	P	10/01/2014	N	None	38,742,430	15,817,272	3,071,271	17,152,872	36,041,415	107.5%	100.0%	100.0%	100.0%
APOPKA	P	10/01/2013	Y	None	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	10/01/2013	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	Y	None	29,347,081	14,738,984	2,383,635	11,641,766	28,764,385	102.0%	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%
ARCADIA	G	01/01/2015	N	None	2,312,098	1,576,358	492,746	472,372	2,541,476	91.0%	100.0%	100.0%	51.4%
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	PF	10/01/2014	N	None	8,794,640	8,493,704	337,925	719,802	9,551,431	92.1%	100.0%	89.1%	0.0%
ARCADIA	PF	10/01/2013	Y	None	8,348,677	7,818,398	367,322	901,904	9,087,624	91.9%	100.0%	100.0%	18.1%
ARCADIA	PF	10/01/2012	N	None	7,658,079	8,493,559	348,124	757,110	9,598,793	79.8%	90.2%	0.0%	0.0%
ARCADIA	PF	10/01/2011	N	None	7,050,882	6,955,427	506,189	1,914,730	9,376,346	75.2%	100.0%	18.9%	0.0%
ARCADIA	PF	10/01/2010	N	None	7,376,883	5,550,525	572,419	2,778,109	8,901,053	82.9%	100.0%	100.0%	45.1%
ATLANTIC BEACH	G	09/30/2014	N	After	14,919,308	10,901,686	1,204,929	5,536,210	17,642,825	84.6%	100.0%	100.0%	50.8%
ATLANTIC BEACH	G	09/30/2013	N	None	13,859,831	8,960,466	1,225,604	5,084,432	15,270,502	90.8%	100.0%	100.0%	72.3%
ATLANTIC BEACH	G	09/30/2012	N	None	12,823,418	7,400,898	1,296,875	5,713,769	14,411,542	89.0%	100.0%	100.0%	72.2%

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
ATLANTIC BEACH	G	09/30/2011	N	None	10,660,618	6,836,513	1,211,505	5,513,056	13,561,074	78.6%	100.0%	100.0%	47.4%
ATLANTIC BEACH	P	09/30/2014	N	After	8,128,264	8,299,283	432,695	2,274,229	11,006,207	73.9%	97.9%	0.0%	0.0%
ATLANTIC BEACH	P	09/30/2013	N	None	7,530,789	7,437,233	405,604	1,794,982	9,637,819	78.1%	100.0%	23.1%	0.0%
ATLANTIC BEACH	P	09/30/2012	N	None	7,003,654	6,821,275	381,408	1,934,476	9,137,159	76.7%	100.0%	47.8%	0.0%
ATLANTIC BEACH	P	09/30/2011	N	None	6,073,025	6,016,226	333,818	2,074,844	8,424,888	72.1%	100.0%	17.0%	0.0%
ATLANTIS	P	10/01/2014	N	After	1,323,407	1,374,730	0	0	1,374,730	96.3%	96.3%	0.0%	0.0%
ATLANTIS	P	10/01/2011	Y	After	1,140,287	1,569,732	0	0	1,569,732	72.6%	72.6%	0.0%	0.0%
ATLANTIS	P	10/01/2011	N	After	1,140,287	1,529,662	0	0	1,529,662	74.5%	74.5%	0.0%	0.0%
AUBURNDALE	F	10/01/2014	N	None	6,384,033	5,138,024	402,192	1,692,721	7,232,937	88.3%	100.0%	100.0%	49.8%
AUBURNDALE	F	10/01/2013	N	None	6,179,087	5,576,628	323,539	1,391,759	7,291,926	84.7%	100.0%	100.0%	20.0%
AUBURNDALE	F	10/01/2012	N	None	5,537,202	4,725,294	337,689	1,553,385	6,616,368	83.7%	100.0%	100.0%	30.5%
AUBURNDALE	F	10/01/2011	N	None	4,693,963	4,525,300	289,457	1,344,997	6,159,754	76.2%	100.0%	58.3%	0.0%
AUBURNDALE	F	10/01/2010	N	After	4,757,958	3,930,412	300,682	1,497,767	5,728,861	83.1%	100.0%	100.0%	35.2%
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	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	10/01/2012	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	10/01/2011	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	P	10/01/2014	N	None	9,952,401	6,057,645	313,816	3,768,621	10,140,082	98.1%	100.0%	100.0%	95.0%
AUBURNDALE	P	10/01/2013	N	None	8,726,664	4,933,225	275,514	4,032,834	9,241,573	94.4%	100.0%	100.0%	87.2%
AUBURNDALE	P	10/01/2012	N	None	7,794,895	4,396,947	256,722	3,302,913	7,956,582	98.0%	100.0%	100.0%	95.1%
AUBURNDALE	P	10/01/2011	N	None	6,553,032	3,565,187	263,282	3,230,383	7,058,852	92.8%	100.0%	100.0%	84.3%
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%
AVENTURA	P	10/01/2014	N	None	28,811,486	4,256,558	5,372,667	14,928,317	24,557,542	117.3%	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
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%
AVON PARK	F	10/01/2013	N	None	4,087,791	2,732,190	297,321	1,746,241	4,775,752	85.6%	100.0%	100.0%	60.6%
AVON PARK	F	10/01/2012	Y	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	10/01/2012	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	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%
BAL HARBOUR VILLAGE	G	10/01/2014	N	After	10,105,359	7,973,376	739,683	3,625,147	12,338,206	81.9%	100.0%	100.0%	38.4%
BAL HARBOUR VILLAGE	G	10/01/2013	N	After	9,055,856	7,046,208	680,281	3,172,122	10,898,611	83.1%	100.0%	100.0%	41.9%
BAL HARBOUR VILLAGE	G	10/01/2012	N	None	8,323,340	6,405,425	643,747	2,981,519	10,030,691	83.0%	100.0%	100.0%	42.7%
BAL HARBOUR VILLAGE	G	10/01/2011	N	None	7,091,512	6,151,036	636,316	2,827,824	9,615,176	73.8%	100.0%	100.0%	10.8%
BAL HARBOUR VILLAGE	G	10/01/2010	N	None	7,912,281	5,855,701	557,911	2,493,048	8,906,660	88.8%	100.0%	100.0%	60.1%
BAL HARBOUR VILLAGE	P	10/01/2014	N	None	18,333,095	19,780,792	835,946	1,866,459	22,483,197	81.5%	92.7%	0.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2013	N	None	16,077,476	19,064,686	702,531	1,423,228	21,190,445	75.9%	84.3%	0.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2012	N	None	14,377,596	15,152,260	976,443	4,682,894	20,811,597	69.1%	94.9%	0.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2011	N	None	11,812,198	12,743,856	1,059,858	5,522,548	19,326,262	61.1%	92.7%	0.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2010	N	After	10,186,665	9,034,241	1,136,155	7,037,927	17,208,323	59.2%	100.0%	100.0%	0.2%
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%

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
BARTOW	G	10/01/2014	N	None	20,866,595	11,534,327	2,887,910	7,489,364	21,911,601	95.2%	100.0%	100.0%	86.0%
BARTOW	G	10/01/2013	N	None	18,820,812	10,223,203	2,917,046	6,846,795	19,987,044	94.2%	100.0%	100.0%	83.0%
BARTOW	G	10/01/2012	N	After	15,683,204	9,089,228	2,559,525	6,610,932	18,259,685	85.9%	100.0%	100.0%	61.0%
BARTOW	G	10/01/2011	Y	After	12,503,537	8,516,376	2,353,552	5,728,947	16,598,875	75.3%	100.0%	100.0%	28.5%
BARTOW	G	10/01/2010	N	None	11,487,733	5,095,469	2,734,797	5,637,105	13,467,371	85.3%	100.0%	100.0%	64.9%
BARTOW	P	10/01/2013	N	None	14,014,871	9,270,932	577,874	6,349,222	16,198,028	86.5%	100.0%	100.0%	65.6%
BARTOW	P	10/01/2012	N	None	13,162,924	9,779,060	510,224	5,500,966	15,790,250	83.4%	100.0%	100.0%	52.2%
BARTOW	P	10/01/2011	N	None	11,193,152	8,838,983	529,858	5,116,963	14,485,804	77.3%	100.0%	100.0%	35.7%
BARTOW	P	10/01/2010	N	None	10,979,357	8,258,991	493,923	4,494,253	13,247,167	82.9%	100.0%	100.0%	49.5%
BAY HARBOR ISLANDS [GP]	G	10/01/2014	N	None	7,491,912	2,763,627	1,121,353	2,864,173	6,749,153	111.0%	100.0%	100.0%	100.0%
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]	P	10/01/2014	N	None	7,916,389	1,196,448	0	5,619,579	6,816,027	116.1%	100.0%	100.0%	100.0%
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 MEDICAL CENTER	G	01/01/2015	N	None	97,809,794	110,010,930	0	20,516	110,031,446	88.9%	88.9%	0.0%	0.0%
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%
BELLE GLADE	G	10/01/2014	N	None	15,774,395	6,348,750	1,155,380	4,029,317	11,533,447	136.8%	100.0%	100.0%	100.0%
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%

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
BELLE GLADE	G	10/01/2011	N	After	11,361,709	6,194,537	955,208	2,619,084	9,768,829	116.3%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2010	N	None	11,555,442	6,013,247	918,494	2,161,078	9,092,819	127.1%	100.0%	100.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2014	N	After	5,809,590	3,151,166	0	0	3,151,166	184.4%	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 HOUSING	G	10/01/2014	N	After	1,901,551	293,256	0	1,285,359	1,578,615	120.5%	100.0%	100.0%	100.0%
BELLE GLADE HOUSING	G	10/01/2013	N	None	1,817,437	291,999	0	1,207,421	1,499,420	121.2%	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%
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%
BELLEVIEW	P	10/01/2013	N	None	2,992,153	1,994,585	120,571	804,034	2,919,190	102.5%	100.0%	100.0%	100.0%
BELLEVIEW	P	10/01/2012	N	None	2,597,609	1,877,917	112,127	632,636	2,622,680	99.0%	100.0%	100.0%	96.0%
BELLEVIEW	P	10/01/2011	N	After	1,926,477	1,018,895	115,607	923,915	2,058,417	93.6%	100.0%	100.0%	85.7%
BELLEVIEW	P	10/01/2010	N	After	2,110,304	1,212,904	108,380	830,074	2,151,358	98.1%	100.0%	100.0%	95.1%
BERT FISH MEDICAL CENTER	G	01/01/2015	N	None	22,137,885	28,277,628	0	3,777,044	32,054,672	69.1%	78.3%	0.0%	0.0%
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	10/01/2014	N	After	4,614,233	611,012	43,535	2,103,384	2,757,931	167.3%	100.0%	100.0%	100.0%
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%

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
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%
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 RATON	G	10/01/2014	N	None	203,220,179	115,014,947	23,592,101	49,736,502	188,343,550	107.9%	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	180,016,448	94,280,454	21,990,135	51,150,012	167,420,601	107.5%	100.0%	100.0%	100.0%
BOCA RATON	G	10/01/2011	N	None	152,479,417	93,177,415	20,503,927	50,921,408	164,602,750	92.6%	100.0%	100.0%	76.2%
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	PF	10/01/2014	N	None	312,071,250	278,326,748	24,754,347	55,396,238	358,477,333	87.1%	100.0%	100.0%	16.2%
BOCA RATON	PF	10/01/2013	N	After	283,305,374	244,635,796	25,717,354	65,586,846	335,939,996	84.3%	100.0%	100.0%	19.7%
BOCA RATON	PF	10/01/2012	N	None	244,603,841	220,491,688	24,523,257	67,801,000	312,815,945	78.2%	100.0%	98.3%	0.0%
BOCA RATON	PF	10/01/2011	N	None	207,182,538	217,082,894	23,543,725	67,818,791	308,445,410	67.2%	95.4%	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%
BOCA RATON EXECUTIVE	G	10/01/2014	N	After	31,722,202	25,730,479	5,841,631	7,925,719	39,497,829	80.3%	100.0%	100.0%	1.9%
BOCA RATON EXECUTIVE	G	10/01/2013	N	None	27,876,795	22,133,611	6,000,045	7,215,499	35,349,155	78.9%	100.0%	95.7%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2012	N	After	23,754,084	17,520,026	6,470,264	8,852,300	32,842,590	72.3%	100.0%	96.3%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2011	N	After	18,458,402	13,964,838	6,690,053	8,791,994	29,446,885	62.7%	100.0%	67.2%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	17,324,128	10,130,110	7,268,337	7,344,388	24,742,835	70.0%	100.0%	99.0%	0.0%
BOCA RATON EXECUTIVE	G	10/01/2010	Y	After	17,324,128	10,270,335	7,268,337	8,264,482	25,803,154	67.1%	100.0%	97.0%	0.0%
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%
BONITA SPRINGS FCD	F	10/01/2013	N	None	42,981,714	42,739,824	2,769,077	11,183,605	56,692,506	75.8%	100.0%	8.7%	0.0%
BONITA SPRINGS FCD	F	10/01/2012	N	None	34,983,095	34,032,368	2,834,587	14,604,681	51,471,636	68.0%	100.0%	33.5%	0.0%
BONITA SPRINGS FCD	F	10/01/2011	N	None	29,945,214	32,500,132	2,661,882	15,965,536	51,127,550	58.6%	92.1%	0.0%	0.0%
BONITA SPRINGS FCD	F	10/01/2010	N	After	27,765,668	14,615,562	3,392,249	22,372,196	40,380,007	68.8%	100.0%	100.0%	43.6%
BONITA SPRINGS FCD	G	10/01/2014	N	After	2,799,546	1,611,328	354,523	505,684	2,471,535	113.3%	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
BONITA SPRINGS FCD	G	10/01/2011	N	None	1,922,844	1,188,092	501,168	306,147	1,995,407	96.4%	100.0%	100.0%	76.3%
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%
BOYNTON BEACH	F	10/01/2014	N	After	78,279,091	74,501,364	8,732,736	21,016,673	104,250,773	75.1%	100.0%	43.3%	0.0%
BOYNTON BEACH	F	10/01/2013	N	After	66,864,692	71,925,848	7,626,681	17,018,879	96,571,408	69.2%	93.0%	0.0%	0.0%
BOYNTON BEACH	F	10/01/2012	N	After	57,441,452	62,795,059	7,395,233	18,739,335	88,929,627	64.6%	91.5%	0.0%	0.0%
BOYNTON BEACH	F	10/01/2011	N	After	48,022,126	59,699,960	6,533,704	16,891,639	83,125,303	57.8%	80.4%	0.0%	0.0%
BOYNTON BEACH	F	10/01/2010	Y	After	47,338,208	47,820,031	6,590,977	21,928,387	76,339,395	62.0%	99.0%	0.0%	0.0%
BOYNTON BEACH	G	10/01/2014	N	None	130,472,348	99,902,192	12,399,026	35,924,386	148,225,604	88.0%	100.0%	100.0%	50.6%
BOYNTON BEACH	G	10/01/2013	N	After	118,123,740	92,161,902	12,360,805	37,526,049	142,048,756	83.2%	100.0%	100.0%	36.2%
BOYNTON BEACH	G	10/01/2012	N	None	103,668,941	80,207,110	12,450,870	33,902,177	126,560,157	81.9%	100.0%	100.0%	32.5%
BOYNTON BEACH	G	10/01/2011	N	After	88,394,053	71,732,946	12,524,528	34,312,004	118,569,478	74.6%	100.0%	100.0%	12.1%
BOYNTON BEACH	G	10/01/2010	N	None	88,487,083	58,548,952	13,781,502	37,012,549	109,343,003	80.9%	100.0%	100.0%	43.7%
BOYNTON BEACH	P	10/01/2014	N	After	76,341,372	68,572,636	6,800,856	23,788,004	99,161,496	77.0%	100.0%	100.0%	4.1%
BOYNTON BEACH	P	10/01/2013	N	After	66,959,363	64,738,925	6,247,797	21,174,478	92,161,200	72.7%	100.0%	35.5%	0.0%
BOYNTON BEACH	P	10/01/2012	N	After	59,617,447	60,733,629	5,924,573	19,406,907	86,065,109	69.3%	98.2%	0.0%	0.0%
BOYNTON BEACH	P	10/01/2011	N	After	49,815,496	56,066,321	5,609,965	18,504,985	80,181,271	62.1%	88.9%	0.0%	0.0%
BOYNTON BEACH	P	10/01/2010	Y	None	50,397,944	50,602,415	5,299,542	20,803,320	76,705,277	65.7%	99.6%	0.0%	0.0%
BOYNTON BEACH	P	10/01/2010	N	None	50,397,944	50,602,415	5,299,542	20,803,320	76,705,277	65.7%	99.6%	0.0%	0.0%
BRADENTON	F	10/01/2014	N	None	43,513,318	27,782,782	2,783,696	10,940,419	41,506,897	104.8%	100.0%	100.0%	100.0%
BRADENTON	F	10/01/2013	N	None	37,734,279	26,529,084	2,607,581	10,514,683	39,651,348	95.2%	100.0%	100.0%	81.8%
BRADENTON	F	10/01/2012	N	None	32,404,432	27,033,836	2,190,069	8,966,128	38,190,033	84.9%	100.0%	100.0%	35.5%
BRADENTON	F	10/01/2011	N	None	27,700,369	25,709,020	2,111,830	8,641,087	36,461,937	76.0%	100.0%	94.3%	0.0%
BRADENTON	F	10/01/2010	N	After	28,221,638	23,521,509	2,131,619	7,238,094	32,891,222	85.8%	100.0%	100.0%	35.5%
BRADENTON	P	10/01/2014	N	None	64,304,038	41,933,172	2,989,088	14,404,135	59,326,395	108.4%	100.0%	100.0%	100.0%
BRADENTON	P	10/01/2013	N	None	57,594,081	40,607,893	2,809,173	13,020,037	56,437,103	102.1%	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
BRADENTON	P	10/01/2012	N	None	51,606,718	37,415,388	2,811,198	13,793,377	54,019,963	95.5%	100.0%	100.0%	82.5%
BRADENTON	P	10/01/2011	N	None	45,190,995	37,236,850	2,491,370	11,676,723	51,404,943	87.9%	100.0%	100.0%	46.8%
BRADENTON	P	10/01/2010	N	After	44,634,426	34,366,875	2,310,568	11,049,751	47,727,194	93.5%	100.0%	100.0%	72.0%
BROOKSVILLE	F	10/01/2014	N	None	6,024,186	5,332,505	130,941	1,074,182	6,537,628	92.1%	100.0%	100.0%	52.2%
BROOKSVILLE	F	10/01/2013	N	None	5,456,906	5,206,458	133,297	1,038,750	6,378,505	85.6%	100.0%	100.0%	11.3%
BROOKSVILLE	F	10/01/2012	N	None	4,937,188	4,937,476	122,573	1,040,141	6,100,190	80.9%	100.0%	0.0%	0.0%
BROOKSVILLE	F	10/01/2011	Y	After	4,222,826	4,540,533	112,021	1,190,361	5,842,915	72.3%	93.0%	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	P	10/01/2014	N	None	4,837,520	260,096	65,146	2,437,315	2,762,557	175.1%	100.0%	100.0%	100.0%
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%
BUNNELL	F	10/01/2014	N	After	528,066	146,726	7,416	273,583	427,725	123.5%	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	10/01/2014	N	None	2,106,488	282,169	0	1,081,953	1,364,122	154.4%	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%
CAPE CORAL	F	10/01/2014	N	None	127,545,164	109,807,180	8,412,098	35,200,902	153,420,180	83.1%	100.0%	100.0%	26.5%
CAPE CORAL	F	10/01/2014	Y	After	127,545,164	111,469,814	8,412,098	36,238,508	156,120,420	81.7%	100.0%	100.0%	21.1%
CAPE CORAL	F	10/01/2013	N	None	115,283,188	103,562,561	7,685,462	33,376,256	144,624,279	79.7%	100.0%	100.0%	12.1%
CAPE CORAL	F	10/01/2012	N	After	98,502,092	95,434,102	7,310,134	35,130,893	137,875,129	71.4%	100.0%	42.0%	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
CAPE CORAL	F	10/01/2011	N	None	80,344,043	87,679,372	6,982,295	31,456,506	126,118,173	63.7%	91.6%	0.0%	0.0%
CAPE CORAL	F	10/01/2010	N	After	77,986,921	78,433,613	6,678,094	31,095,215	116,206,922	67.1%	99.4%	0.0%	0.0%
CAPE CORAL	G	10/01/2014	N	None	193,605,450	158,283,452	25,091,644	43,106,262	226,481,358	85.5%	100.0%	100.0%	23.7%
CAPE CORAL	G	10/01/2013	N	None	168,405,357	150,660,974	23,185,072	33,442,991	207,289,037	81.2%	100.0%	76.5%	0.0%
CAPE CORAL	G	10/01/2012	N	After	143,856,272	132,898,132	23,010,913	33,620,892	189,529,937	75.9%	100.0%	47.6%	0.0%
CAPE CORAL	G	10/01/2012	Y	After	143,856,272	132,898,132	23,010,913	33,620,892	189,529,937	75.9%	100.0%	47.6%	0.0%
CAPE CORAL	G	10/01/2011	N	None	117,748,545	118,902,635	22,076,356	39,397,886	180,376,877	65.3%	99.0%	0.0%	0.0%
CAPE CORAL	G	10/01/2010	Y	After	112,723,733	107,933,607	21,406,847	26,471,017	155,811,471	72.3%	100.0%	22.4%	0.0%
CAPE CORAL	G	10/01/2010	N	None	112,723,733	105,592,048	22,681,265	30,155,712	158,429,025	71.2%	100.0%	31.4%	0.0%
CAPE CORAL	P	10/01/2014	N	None	123,126,165	90,188,416	9,476,410	33,009,113	132,673,939	92.8%	100.0%	100.0%	71.1%
CAPE CORAL	P	10/01/2013	N	None	109,765,384	87,498,059	8,643,652	27,055,955	123,197,666	89.1%	100.0%	100.0%	50.4%
CAPE CORAL	P	10/01/2012	N	After	92,770,697	80,229,127	8,109,560	28,180,579	116,519,266	79.6%	100.0%	100.0%	15.7%
CAPE CORAL	P	10/01/2012	Y	After	92,770,697	80,229,127	8,109,560	28,180,579	116,519,266	79.6%	100.0%	100.0%	15.7%
CAPE CORAL	P	10/01/2011	N	None	77,004,202	77,305,136	7,060,362	20,896,613	105,262,111	73.2%	99.6%	0.0%	0.0%
CAPE CORAL	P	10/01/2010	N	After	74,753,559	70,546,301	6,686,601	20,472,139	97,705,041	76.5%	100.0%	62.9%	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%
CHATTAHOOCHEE	F	10/01/2013	N	After	411,769	268,801	22,238	156,413	447,452	92.0%	100.0%	100.0%	77.2%
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	10/01/2014	N	None	4,860,303	3,797,780	0	0	3,797,780	128.0%	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	GPF	01/01/2015	N	After	897,025,140	543,526,033	58,657,980	190,484,089	792,668,102	113.2%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
CLERMONT	F	10/01/2014	N	After	9,231,626	255,525	0	4,467,574	4,723,099	195.5%	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	P	10/01/2014	N	After	13,427,616	3,954,353	0	4,611,397	8,565,750	156.8%	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	10/01/2012	Y	After	9,336,492	3,756,005	0	3,230,457	6,986,462	133.6%	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 (RETIRED)	G	10/01/2014	N	After	458,926	413,199	0	0	413,199	111.1%	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%
CLEWISTON	G	10/01/2014	N	None	10,436,417	6,987,292	0	4,269,490	11,256,782	92.7%	100.0%	100.0%	80.8%
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%
COCOA	F	10/01/2014	N	None	15,274,657	15,326,712	1,507,156	4,281,017	21,114,885	72.3%	99.7%	0.0%	0.0%
COCOA	F	10/01/2013	N	None	13,338,465	15,230,271	1,314,489	3,709,965	20,254,725	65.9%	87.6%	0.0%	0.0%
COCOA	F	10/01/2012	N	None	11,193,740	14,922,749	1,258,906	3,516,968	19,698,623	56.8%	75.0%	0.0%	0.0%
COCOA	F	10/01/2011	N	After	9,638,924	14,767,206	1,182,573	3,413,908	19,363,687	49.8%	65.3%	0.0%	0.0%
COCOA	F	10/01/2010	N	After	9,389,179	12,691,016	1,299,894	3,659,557	17,650,467	53.2%	74.0%	0.0%	0.0%
COCOA	F	10/01/2010	Y	After	9,389,179	12,969,858	1,299,894	3,874,770	18,144,522	51.7%	72.4%	0.0%	0.0%
COCOA	G	10/01/2014	N	After	13,044,059	14,466,314	163,408	1,556,134	16,185,856	80.6%	90.2%	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
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	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	10/01/2012	N	After	11,323,597	13,575,131	237,959	2,010,995	15,824,085	71.6%	83.4%	0.0%	0.0%
COCOA	G	10/01/2011	N	None	10,400,436	12,918,079	266,289	2,118,177	15,302,545	68.0%	80.5%	0.0%	0.0%
COCOA	G	10/01/2010	N	None	11,374,072	13,223,875	282,028	2,295,502	15,801,405	72.0%	86.0%	0.0%	0.0%
COCOA	P	10/01/2014	N	None	26,879,514	17,714,748	1,677,715	5,322,427	24,714,890	108.8%	100.0%	100.0%	100.0%
COCOA	P	10/01/2013	N	None	23,874,074	16,701,506	1,591,621	4,994,212	23,287,339	102.5%	100.0%	100.0%	100.0%
COCOA	P	10/01/2012	N	None	21,083,643	15,783,949	1,581,322	4,329,738	21,695,009	97.2%	100.0%	100.0%	85.9%
COCOA	P	10/01/2011	N	None	17,949,269	13,648,574	1,618,696	4,818,881	20,086,151	89.4%	100.0%	100.0%	55.7%
COCOA	P	10/01/2010	N	None	17,728,913	12,144,553	1,679,792	5,845,621	19,669,966	90.1%	100.0%	100.0%	66.8%
COCOA BEACH	F	10/01/2014	N	None	11,072,900	8,902,909	617,289	2,487,343	12,007,541	92.2%	100.0%	100.0%	62.4%
COCOA BEACH	F	10/01/2013	N	None	9,464,080	8,025,880	600,411	2,725,382	11,351,673	83.4%	100.0%	100.0%	30.7%
COCOA BEACH	F	10/01/2012	N	None	8,409,705	7,892,071	543,678	2,451,086	10,886,835	77.2%	100.0%	95.2%	0.0%
COCOA BEACH	F	10/01/2011	N	None	6,594,845	7,620,034	501,456	2,038,295	10,159,785	64.9%	86.5%	0.0%	0.0%
COCOA BEACH	F	10/01/2010	N	None	7,011,897	7,826,560	472,643	1,744,359	10,043,562	69.8%	89.6%	0.0%	0.0%
COCOA BEACH	G	10/01/2013	N	None	20,087,052	9,755,056	1,974,180	7,013,375	18,742,611	107.2%	100.0%	100.0%	100.0%
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	P	10/01/2014	N	None	10,822,152	8,072,917	832,114	4,379,141	13,284,172	81.5%	100.0%	100.0%	43.8%
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%
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	6,964,117	7,405,845	742,855	3,310,229	11,458,929	60.8%	94.0%	0.0%	0.0%
COOPER CITY	F	10/01/2014	N	None	22,879,978	24,853,569	388,232	2,081,916	27,323,717	83.7%	92.1%	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
COOPER CITY	F	10/01/2013	N	After	21,738,775	23,689,982	494,583	2,611,303	26,795,868	81.1%	91.8%	0.0%	0.0%
COOPER CITY	F	10/01/2012	N	After	19,051,987	22,922,761	445,294	2,213,974	25,582,029	74.5%	83.1%	0.0%	0.0%
COOPER CITY	F	10/01/2011	N	After	15,026,961	21,275,419	313,734	1,910,433	23,499,586	63.9%	70.6%	0.0%	0.0%
COOPER CITY	F	10/01/2010	N	None	13,802,078	13,604,904	775,944	5,584,758	19,965,606	69.1%	100.0%	25.4%	0.0%
COOPER CITY	G	10/01/2014	N	After	29,147,762	19,580,532	5,426,091	6,274,464	31,281,087	93.2%	100.0%	100.0%	66.0%
COOPER CITY	G	10/01/2013	N	After	25,971,468	17,823,916	4,977,735	6,653,155	29,454,806	88.2%	100.0%	100.0%	47.6%
COOPER CITY	G	10/01/2012	N	After	21,788,872	14,893,184	4,835,500	7,369,988	27,098,672	80.4%	100.0%	100.0%	28.0%
COOPER CITY	G	10/01/2011	N	None	18,473,550	13,369,169	4,080,919	7,637,693	25,087,781	73.6%	100.0%	100.0%	13.4%
COOPER CITY	G	10/01/2010	N	None	17,398,115	11,286,522	3,849,961	8,244,469	23,380,952	74.4%	100.0%	100.0%	27.4%
COOPER CITY	P	10/01/2014	N	None	25,329,279	27,141,848	970,611	2,184,470	30,296,929	83.6%	93.3%	0.0%	0.0%
COOPER CITY	P	10/01/2013	N	None	24,741,110	26,692,249	873,014	1,891,663	29,456,926	84.0%	92.7%	0.0%	0.0%
COOPER CITY	P	10/01/2012	N	None	21,734,832	26,344,109	781,084	1,611,102	28,736,295	75.6%	82.5%	0.0%	0.0%
COOPER CITY	P	10/01/2011	N	None	18,220,913	23,070,283	1,290,393	3,335,572	27,696,248	65.8%	79.0%	0.0%	0.0%
COOPER CITY	P	10/01/2010	N	After	17,413,201	20,801,322	1,412,843	4,193,585	26,407,750	65.9%	83.7%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2014	N	After	3,432,921	3,969,695	283,315	466,402	4,719,412	72.7%	86.5%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	After	2,093,552	3,396,156	323,061	894,267	4,613,484	45.4%	61.6%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2011	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	10/01/2014	N	After	336,098,839	452,931,444	17,248,729	71,387,175	541,567,348	62.1%	74.2%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2013	N	None	311,134,464	421,614,770	15,542,219	84,085,279	521,242,268	59.7%	73.8%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2012	N	After	279,370,902	396,749,657	13,234,301	93,124,794	503,108,752	55.5%	70.4%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2011	N	After	240,275,271	368,283,497	9,442,224	103,215,602	480,941,323	50.0%	65.2%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2010	N	None	236,215,611	317,868,052	8,143,746	96,910,686	422,922,484	55.9%	74.3%	0.0%	0.0%
CORAL SPRINGS	F	10/01/2014	N	After	64,432,437	5,991,972	10,943,156	25,722,439	42,657,567	151.0%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2013	N	After	54,912,179	7,089,732	9,672,128	22,553,157	39,315,017	139.7%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2012	N	None	44,326,537	5,656,316	8,496,523	17,029,665	31,182,504	142.2%	100.0%	100.0%	100.0%

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
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	G	10/01/2014	N	After	7,639,297	7,307,373	593,085	1,127,652	9,028,110	84.6%	100.0%	56.0%	0.0%
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	P	10/01/2014	N	After	163,406,901	142,400,102	15,293,616	52,527,570	210,221,288	77.7%	100.0%	100.0%	10.9%
CORAL SPRINGS	P	10/01/2013	N	None	153,191,243	131,801,992	14,307,929	46,995,220	193,105,141	79.3%	100.0%	100.0%	15.1%
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	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	10/01/2011	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	10/01/2010	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%
CRESCENT CITY	F	10/01/2012	N	After	430,273	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	10/01/2014	N	None	15,972,213	5,716,636	1,775,923	5,943,720	13,436,279	118.9%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2013	N	None	14,232,497	5,297,142	1,706,367	5,610,916	12,614,425	112.8%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2012	N	After	12,330,167	5,201,648	1,541,791	4,454,880	11,198,319	110.1%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2011	N	None	10,303,819	4,583,457	1,481,651	4,089,044	10,154,152	101.5%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2010	N	None	10,099,263	5,140,197	1,344,337	3,760,971	10,245,505	98.6%	100.0%	100.0%	96.1%
CRESTVIEW	PF	10/01/2014	N	None	16,776,281	6,292,151	1,471,563	3,699,620	11,463,334	146.3%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2013	N	None	15,314,706	4,016,950	1,745,840	5,224,328	10,987,118	139.4%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2012	N	None	12,781,014	3,928,332	1,574,581	4,264,777	9,767,690	130.8%	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
CRESTVIEW	PF	10/01/2011	N	None	10,055,218	3,649,792	1,423,441	3,809,840	8,883,073	113.2%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2010	N	None	9,154,699	3,591,708	1,221,040	2,860,957	7,673,705	119.3%	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	P	10/01/2013	N	After	7,212,487	3,698,050	80,768	2,088,642	5,867,460	122.9%	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	6,018,399	3,153,290	69,847	1,662,132	4,885,269	123.2%	100.0%	100.0%	100.0%
DANIA BEACH	G	10/01/2014	N	After	19,769,210	19,904,154	2,901,787	2,047,274	24,853,215	79.5%	99.3%	0.0%	0.0%
DANIA BEACH	G	10/01/2013	N	After	18,836,991	19,854,899	2,750,926	1,985,659	24,591,484	76.6%	94.9%	0.0%	0.0%
DANIA BEACH	G	10/01/2012	N	None	17,611,501	18,025,783	3,172,462	2,471,723	23,669,968	74.4%	97.7%	0.0%	0.0%
DANIA BEACH	G	10/01/2011	N	None	17,493,299	18,141,398	3,686,654	2,826,042	24,654,094	71.0%	96.4%	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 [PF]	F	10/01/2014	N	After	32,508,365	30,009,404	7,745,629	13,495,411	51,250,444	63.4%	100.0%	32.3%	0.0%
DANIA BEACH [PF]	F	10/01/2013	N	After	30,183,938	27,349,309	7,454,054	10,712,255	45,515,618	66.3%	100.0%	38.0%	0.0%
DANIA BEACH [PF]	F	10/01/2012	N	After	25,415,821	26,489,628	6,745,629	7,399,055	40,634,312	62.5%	95.9%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2011	N	After	21,954,436	24,977,162	6,353,951	6,042,185	37,373,298	58.7%	87.9%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2010	N	After	19,795,373	23,013,620	6,318,249	6,224,419	35,556,288	55.7%	86.0%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2014	N	After	4,003,007	7,146,646	0	380,713	7,527,359	53.2%	56.0%	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%
DANIA BEACH [PF]	P	10/01/2012	N	After	3,900,877	7,382,256	0	0	7,382,256	52.8%	52.8%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2011	N	After	3,668,972	7,302,989	0	0	7,302,989	50.2%	50.2%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2010	N	After	4,519,520	7,856,447	0	0	7,856,447	57.5%	57.5%	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
DAVIE	F	10/01/2014	N	None	67,876,787	37,864,661	7,883,446	24,640,520	70,388,627	96.4%	100.0%	100.0%	89.8%
DAVIE	F	10/01/2013	N	None	59,098,184	36,995,003	6,800,099	19,963,192	63,758,294	92.7%	100.0%	100.0%	76.7%
DAVIE	F	10/01/2012	N	None	51,581,175	36,133,267	5,924,139	17,278,204	59,335,610	86.9%	100.0%	100.0%	55.1%
DAVIE	F	10/01/2011	N	After	41,761,078	35,870,624	5,115,134	14,688,724	55,674,482	75.0%	100.0%	100.0%	5.3%
DAVIE	F	10/01/2010	N	After	39,284,379	29,270,660	4,712,803	17,459,440	51,442,903	76.4%	100.0%	100.0%	30.4%
DAVIE	P	10/01/2014	N	None	117,768,626	79,145,467	8,311,904	38,690,355	126,147,726	93.4%	100.0%	100.0%	78.3%
DAVIE	P	10/01/2013	N	None	106,391,394	67,592,425	0	44,803,144	112,395,569	94.7%	100.0%	100.0%	86.6%
DAVIE	P	10/01/2012	N	None	92,882,202	64,389,881	7,547,022	30,410,458	102,347,361	90.8%	100.0%	100.0%	68.9%
DAVIE	P	10/01/2011	N	None	76,588,917	62,553,988	6,925,651	25,217,977	94,697,616	80.9%	100.0%	100.0%	28.2%
DAVIE	P	10/01/2010	N	None	72,999,218	59,939,502	5,781,840	22,513,310	88,234,652	82.7%	100.0%	100.0%	32.3%
DAVIE - GENERAL & MGMT	G	10/01/2014	N	After	47,229,985	19,796,338	208,733	17,859,587	37,864,658	124.7%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2013	N	After	41,097,056	18,008,486	0	16,169,152	34,177,638	120.2%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2012	Y	After	34,322,299	16,432,825	0	14,779,781	31,212,606	110.0%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2012	N	After	34,322,299	16,432,825	0	14,779,781	31,212,606	110.0%	100.0%	100.0%	100.0%
DAVIE - GENERAL & MGMT	G	10/01/2011	N	After	26,851,614	12,902,065	0	14,669,839	27,571,904	97.4%	100.0%	100.0%	95.1%
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%
DAYTONA BEACH	PF	10/01/2014	N	None	169,642,140	158,886,884	17,754,000	25,729,211	202,370,095	83.8%	100.0%	60.6%	0.0%
DAYTONA BEACH	PF	10/01/2013	N	None	158,405,319	155,069,560	16,508,000	23,508,245	195,085,805	81.2%	100.0%	20.2%	0.0%
DAYTONA BEACH	PF	10/01/2012	N	None	144,159,231	140,975,642	0	46,196,367	187,172,009	77.0%	100.0%	100.0%	6.9%
DAYTONA BEACH	PF	10/01/2011	N	After	123,787,762	133,004,460	0	48,481,831	181,486,291	68.2%	93.1%	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%
DEERFIELD BEACH	F	10/01/2014	N	None	103,894,584	96,274,919	6,730,784	19,249,530	122,255,233	85.0%	100.0%	100.0%	4.6%
DEERFIELD BEACH	F	10/01/2013	N	None	95,798,355	89,005,910	7,082,545	18,945,338	115,033,793	83.3%	100.0%	95.9%	0.0%
DEERFIELD BEACH	F	10/01/2012	N	After	85,969,494	81,526,372	7,226,182	21,206,081	109,958,635	78.2%	100.0%	61.5%	0.0%
DEERFIELD BEACH	F	10/01/2011	N	After	75,109,266	67,715,884	7,760,432	27,405,254	102,881,570	73.0%	100.0%	95.3%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DEERFIELD BEACH	F	10/01/2010	N	None	76,415,091	64,973,121	7,123,355	18,645,574	90,742,050	84.2%	100.0%	100.0%	23.2%
DEERFIELD BEACH	G	10/01/2014	N	After	59,846,539	58,780,239	874,180	2,108,767	61,763,186	96.9%	100.0%	100.0%	9.1%
DEERFIELD BEACH	G	10/01/2013	N	After	58,452,045	58,649,199	803,833	2,004,010	61,457,042	95.1%	99.7%	0.0%	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	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%
DELAND	F	10/01/2014	N	After	12,435,711	7,280,829	807,961	3,066,300	11,155,090	111.5%	100.0%	100.0%	100.0%
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	7,798,959	5,581,443	553,124	1,390,224	7,524,791	103.6%	100.0%	100.0%	100.0%
DELAND	G	10/01/2014	N	None	28,199,816	21,466,908	3,054,281	4,978,679	29,499,868	95.6%	100.0%	100.0%	73.9%
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	28,026,980	86.4%	100.0%	100.0%	29.1%
DELAND	G	10/01/2011	N	After	22,157,050	18,299,765	3,188,616	5,535,008	27,023,389	82.0%	100.0%	100.0%	12.1%
DELAND	G	10/01/2010	N	None	22,182,875	16,012,032	3,550,946	6,714,119	26,277,097	84.4%	100.0%	100.0%	39.0%
DELAND	P	10/01/2014	N	None	21,461,890	19,286,885	1,467,929	5,446,144	26,200,958	81.9%	100.0%	100.0%	13.0%
DELAND	P	10/01/2013	N	After	18,713,299	19,141,582	1,289,981	4,402,485	24,834,048	75.4%	97.8%	0.0%	0.0%
DELAND	P	10/01/2012	N	After	16,489,856	15,611,568	1,598,572	6,900,133	24,110,273	68.4%	100.0%	54.9%	0.0%
DELAND	P	10/01/2011	N	None	14,758,242	13,649,950	1,671,262	7,252,310	22,573,522	65.4%	100.0%	66.3%	0.0%
DELAND	P	10/01/2010	N	None	15,721,311	11,569,557	1,656,506	6,592,905	19,818,968	79.3%	100.0%	100.0%	37.8%

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
DELRAY BEACH	G	10/01/2014	N	None	112,459,556	69,274,986	4,890,372	28,099,512	102,264,870	110.0%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2013	N	After	106,685,421	61,933,402	5,091,361	30,116,040	97,140,803	109.8%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2012	N	None	95,812,011	54,892,689	5,220,902	31,086,407	91,199,998	105.1%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2011	N	After	82,620,685	48,796,323	5,261,596	31,635,865	85,693,784	96.4%	100.0%	100.0%	90.3%
DELRAY BEACH	G	10/01/2010	N	None	82,395,380	41,332,250	5,179,032	34,244,712	80,755,994	102.0%	100.0%	100.0%	100.0%
DELRAY BEACH	PF	10/01/2014	N	None	173,158,106	164,761,988	10,110,166	36,738,168	211,610,322	81.8%	100.0%	83.0%	0.0%
DELRAY BEACH	PF	10/01/2013	N	After	157,305,524	156,092,247	8,913,298	36,624,401	201,629,946	78.0%	100.0%	13.6%	0.0%
DELRAY BEACH	PF	10/01/2012	N	None	141,523,551	148,498,611	7,982,317	33,828,353	190,309,281	74.4%	95.3%	0.0%	0.0%
DELRAY BEACH	PF	10/01/2012	Y	After	141,523,551	147,916,289	7,982,317	32,889,482	188,788,088	75.0%	95.7%	0.0%	0.0%
DELRAY BEACH	PF	10/01/2011	N	After	121,523,099	134,615,240	8,018,528	36,976,896	179,610,664	67.7%	90.3%	0.0%	0.0%
DELRAY BEACH	PF	10/01/2010	N	After	118,281,439	118,633,541	7,969,968	39,740,367	166,343,876	71.1%	99.7%	0.0%	0.0%
DELTONA	F	10/01/2014	N	None	20,304,917	9,547,218	3,050,163	9,983,676	22,581,057	89.9%	100.0%	100.0%	77.2%
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	12,503,910	4,790,936	2,600,381	7,825,668	15,216,985	82.2%	100.0%	100.0%	65.3%
DELTONA	F	10/01/2010	N	None	11,882,794	2,569,132	2,665,054	8,477,540	13,711,726	86.7%	100.0%	100.0%	78.4%
DESTIN FCD	F	10/01/2014	N	None	14,178,116	12,751,075	1,034,809	6,148,892	19,934,776	71.1%	100.0%	100.0%	6.4%
DESTIN FCD	F	10/01/2013	N	None	12,112,873	10,677,525	1,237,578	6,813,449	18,728,552	64.7%	100.0%	100.0%	2.9%
DESTIN FCD	F	10/01/2012	N	After	10,219,747	8,838,224	1,211,677	6,876,501	16,926,402	60.4%	100.0%	100.0%	2.5%
DESTIN FCD	F	10/01/2011	N	None	7,875,729	8,601,564	1,065,287	3,056,844	12,723,695	61.9%	91.6%	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%
DUNEDIN	F	10/01/2014	N	None	24,247,723	11,824,441	1,785,477	6,991,654	20,601,572	117.7%	100.0%	100.0%	100.0%
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	19,849,748	10,274,389	1,652,682	6,542,368	18,469,439	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%

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
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%
DUNNELLON	PF	10/01/2013	N	After	1,807,710	219,266	0	523,309	742,575	243.4%	100.0%	100.0%	100.0%
DUNNELLON	PF	10/01/2011	N	None	802,214	209,673	0	300,949	510,622	157.1%	100.0%	100.0%	100.0%
EAST LAKE TARPON FCD	F	10/01/2014	N	None	12,394,273	6,839,552	1,456,008	4,618,705	12,914,265	96.0%	100.0%	100.0%	88.7%
EAST LAKE TARPON FCD	F	10/01/2013	N	None	10,566,176	5,322,402	1,577,153	4,792,947	11,692,502	90.4%	100.0%	100.0%	76.5%
EAST LAKE TARPON FCD	F	10/01/2012	N	After	9,001,382	5,342,629	1,470,989	3,775,827	10,589,445	85.0%	100.0%	100.0%	57.9%
EAST LAKE TARPON FCD	F	10/01/2011	N	None	7,060,734	5,074,513	1,369,962	3,294,237	9,738,712	72.5%	100.0%	100.0%	18.7%
EAST LAKE TARPON FCD	F	10/01/2010	N	After	6,655,479	4,157,516	1,438,606	3,268,282	8,864,404	75.1%	100.0%	100.0%	32.4%
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	10/01/2014	N	None	9,922,600	3,448,268	985,596	3,310,153	7,744,017	128.1%	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	7,274,129	2,746,265	937,859	2,671,479	6,355,603	114.5%	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	5,338,749	1,961,188	733,369	2,443,914	5,138,471	103.9%	100.0%	100.0%	100.0%
EDGEWATER	G	10/01/2014	N	None	12,538,805	15,664,981	101,889	1,513,700	17,280,570	72.6%	80.0%	0.0%	0.0%
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	P	10/01/2014	N	None	8,086,767	9,003,196	381,787	1,246,048	10,631,031	76.1%	89.8%	0.0%	0.0%
EDGEWATER	P	10/01/2013	N	None	7,401,395	8,587,543	360,638	1,463,509	10,411,690	71.1%	86.2%	0.0%	0.0%
EDGEWATER	P	10/01/2012	N	None	6,445,568	8,543,662	318,812	1,335,833	10,198,307	63.2%	75.4%	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
EDGEWATER	P	10/01/2012	Y	After	6,445,568	8,543,662	318,812	1,206,513	10,068,987	64.0%	75.4%	0.0%	0.0%
EDGEWATER	P	10/01/2011	N	None	7,307,701	9,654,776	308,631	1,314,751	11,278,158	64.8%	75.7%	0.0%	0.0%
EDGEWATER	P	10/01/2010	N	None	7,368,839	7,758,504	395,784	2,463,166	10,617,454	69.4%	95.0%	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	24,021,775	73.5%	100.0%	100.0%	19.6%
ENGLEWOOD AREA FCD	F	10/01/2012	N	None	15,138,514	10,823,398	1,935,593	8,910,722	21,669,713	69.9%	100.0%	100.0%	26.7%
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 WATER DISTRICT	G	10/01/2014	N	None	613,983	651,116	0	0	651,116	94.3%	94.3%	0.0%	0.0%
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	N	None	465,353	639,159	0	0	639,159	72.8%	72.8%	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%
ESTERO FCD	F	10/01/2014	N	None	15,400,767	2,321,537	1,032,260	7,834,315	11,188,112	137.7%	100.0%	100.0%	100.0%
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%
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%
EUSTIS	F	10/01/2014	N	None	7,008,141	4,630,828	291,613	2,634,080	7,556,521	92.7%	100.0%	100.0%	79.2%
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	5,014,073	4,879,022	182,480	1,549,255	6,610,757	75.8%	100.0%	74.0%	0.0%
EUSTIS	F	10/01/2010	N	After	5,283,586	3,932,915	194,129	2,457,519	6,584,563	80.2%	100.0%	100.0%	47.1%
EUSTIS	P	10/01/2014	N	After	15,321,794	8,941,299	575,498	7,735,950	17,252,747	88.8%	100.0%	100.0%	75.0%
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%

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
FERNANDINA BEACH	G	10/01/2013	N	None	14,912,542	15,817,000	2,071,670	3,265,061	21,153,731	70.5%	94.3%	0.0%	0.0%
FERNANDINA BEACH	G	10/01/2012	N	After	13,373,058	15,258,521	1,978,293	2,082,199	19,319,013	69.2%	87.6%	0.0%	0.0%
FERNANDINA BEACH	G	10/01/2011	N	None	11,757,553	13,148,522	2,014,844	2,720,226	17,883,592	65.7%	89.4%	0.0%	0.0%
FERNANDINA BEACH	G	10/01/2010	N	None	12,121,298	11,184,772	1,990,627	3,311,585	16,486,984	73.5%	100.0%	47.0%	0.0%
FERNANDINA BEACH	PF	10/01/2014	N	None	18,486,273	15,292,053	1,913,800	6,292,480	23,498,333	78.7%	100.0%	100.0%	20.3%
FERNANDINA BEACH	PF	10/01/2013	N	None	17,226,283	16,182,942	1,644,791	5,352,318	23,180,051	74.3%	100.0%	63.4%	0.0%
FERNANDINA BEACH	PF	10/01/2012	N	None	15,161,094	16,132,328	1,489,274	4,729,540	22,351,142	67.8%	94.0%	0.0%	0.0%
FERNANDINA BEACH	PF	10/01/2011	N	None	13,373,016	16,593,833	1,252,976	3,950,344	21,797,153	61.4%	80.6%	0.0%	0.0%
FERNANDINA BEACH	PF	10/01/2010	N	After	13,644,066	15,073,337	1,224,851	4,148,180	20,446,368	66.7%	90.5%	0.0%	0.0%
FLAGLER BEACH	F	10/01/2013	Y	After	1,134,119	514,989	32,245	144,042	691,276	164.1%	100.0%	100.0%	100.0%
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	P	10/01/2013	N	After	2,359,582	531,579	316,895	1,152,990	2,001,464	117.9%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2012	N	After	1,928,088	422,519	299,360	1,062,435	1,784,314	108.1%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2011	N	After	1,476,955	408,823	254,722	927,635	1,591,180	92.8%	100.0%	100.0%	87.7%
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	10/01/2014	N	None	3,248,356	2,575,233	5,972	0	2,581,205	125.8%	100.0%	100.0%	100.0%
FLORIDA CITY	P	10/01/2014	Y	None	3,254,448	2,575,233	0	5,972	2,581,205	126.1%	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 - 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	529,788,086	103.8%	100.0%	100.0%	100.0%
FORT LAUDERDALE	G	09/30/2012	N	None	498,932,155	363,193,293	32,830,933	109,277,985	505,302,211	98.7%	100.0%	100.0%	94.2%
FORT LAUDERDALE	G	09/30/2011	N	After	307,445,266	357,825,917	31,115,791	101,929,687	490,871,395	62.6%	85.9%	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
FORT LAUDERDALE	PF	10/01/2014	N	None	788,878,402	541,069,736	47,959,743	163,438,038	752,467,517	104.8%	100.0%	100.0%	100.0%
FORT LAUDERDALE	PF	10/01/2013	N	None	751,888,235	520,434,495	45,957,894	160,379,764	726,772,153	103.5%	100.0%	100.0%	100.0%
FORT LAUDERDALE	PF	01/01/2013	Y	None	685,333,527	504,920,844	43,594,426	150,588,731	699,104,001	98.0%	100.0%	100.0%	90.9%
FORT LAUDERDALE	PF	01/01/2012	N	After	452,786,999	465,337,441	35,937,000	167,898,585	669,173,026	67.7%	97.3%	0.0%	0.0%
FORT LAUDERDALE	PF	01/01/2011	N	None	455,378,727	442,389,564	32,399,000	147,876,831	622,665,395	73.1%	100.0%	40.1%	0.0%
FORT MEADE [GPF]	F	10/01/2014	N	None	357,708	270,165	0	90,162	360,327	99.3%	100.0%	100.0%	97.1%
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	10/01/2014	N	None	4,215,515	3,438,644	0	818,566	4,257,210	99.0%	100.0%	100.0%	94.9%
FORT MEADE [GPF]	G	10/01/2013	N	None	4,025,781	3,118,800	0	991,404	4,110,204	97.9%	100.0%	100.0%	91.5%
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	10/01/2014	N	None	1,311,346	1,540,429	0	0	1,540,429	85.1%	85.1%	0.0%	0.0%
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	10/01/2014	N	None	71,910,452	71,020,808	5,259,801	22,674,701	98,955,310	72.7%	100.0%	16.9%	0.0%
FORT MYERS	F	10/01/2013	N	After	63,449,358	70,021,258	4,968,422	18,405,585	93,395,265	67.9%	90.6%	0.0%	0.0%
FORT MYERS	F	10/01/2012	N	None	53,825,076	60,378,034	4,955,982	16,271,668	81,605,684	66.0%	89.1%	0.0%	0.0%
FORT MYERS	F	10/01/2011	N	None	44,133,409	52,710,772	4,251,581	15,268,055	72,230,408	61.1%	83.7%	0.0%	0.0%
FORT MYERS	F	10/01/2010	N	After	41,564,387	49,260,986	4,654,222	14,663,349	68,578,557	60.6%	84.4%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FORT MYERS	G	10/01/2014	N	After	90,622,673	90,632,241	6,745,072	35,275,833	132,653,146	68.3%	100.0%	0.0%	0.0%
FORT MYERS	G	10/01/2013	N	After	83,322,058	84,520,068	6,577,861	34,073,025	125,170,954	66.6%	98.6%	0.0%	0.0%
FORT MYERS	G	10/01/2012	N	After	74,987,273	80,286,775	6,429,972	30,663,942	117,380,689	63.9%	93.4%	0.0%	0.0%
FORT MYERS	G	10/01/2011	N	None	63,748,116	74,090,753	6,203,611	28,152,647	108,447,011	58.8%	86.0%	0.0%	0.0%
FORT MYERS	G	10/01/2010	N	None	64,597,601	71,201,486	5,836,034	22,983,298	100,020,818	64.6%	90.7%	0.0%	0.0%
FORT MYERS	P	10/01/2013	N	None	82,922,530	109,112,951	7,579,500	16,405,838	133,098,289	62.3%	76.0%	0.0%	0.0%
FORT MYERS	P	10/01/2012	N	None	71,890,903	104,442,581	6,948,028	15,776,803	127,167,412	56.5%	68.8%	0.0%	0.0%
FORT MYERS	P	10/01/2011	N	After	58,494,730	96,251,438	6,724,657	17,311,858	120,287,953	48.6%	60.8%	0.0%	0.0%
FORT MYERS	P	10/01/2010	N	After	57,452,477	89,604,262	6,103,496	14,812,140	110,519,898	52.0%	64.1%	0.0%	0.0%
FORT PIERCE [G, P, UTIL]	G	09/30/2014	N	None	54,289,000	37,404,000	4,241,000	7,947,000	49,592,000	109.5%	100.0%	100.0%	100.0%
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]	P	09/30/2014	N	None	46,988,553	27,645,000	3,495,000	11,135,000	42,275,000	111.1%	100.0%	100.0%	100.0%
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 SUPP	P	09/30/2014	N	After	11,991,346	4,683,237	2,282,093	3,973,893	10,939,223	109.6%	100.0%	100.0%	100.0%
FORT PIERCE SUPP	P	09/30/2013	N	None	10,885,121	3,547,161	2,211,414	3,690,695	9,449,270	115.2%	100.0%	100.0%	100.0%
FORT PIERCE SUPP	P	09/30/2012	N	None	10,322,339	3,275,259	1,989,674	4,209,111	9,474,044	109.0%	100.0%	100.0%	100.0%
FORT PIERCE SUPP	P	09/30/2011	N	After	8,793,166	2,943,852	1,804,243	4,290,669	9,038,764	97.3%	100.0%	100.0%	94.3%
FORT PIERCE UTILITIES [G, P, UTIL]	G	10/01/2014	N	None	77,832,000	55,806,000	7,067,000	12,528,000	75,401,000	103.2%	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%

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
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 WALTON BEACH	F	10/01/2014	N	None	13,662,320	11,534,501	1,093,767	3,801,907	16,430,175	83.2%	100.0%	100.0%	27.2%
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	G	10/01/2014	N	None	39,242,245	29,060,204	2,546,851	8,121,377	39,728,432	98.8%	100.0%	100.0%	94.0%
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	P	10/01/2014	N	None	20,463,453	18,807,825	821,143	3,196,635	22,825,603	89.7%	100.0%	100.0%	26.1%
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%
FROSTPROOF	G	10/01/2014	N	None	1,414,070	503,971	0	215,353	719,324	196.6%	100.0%	100.0%	100.0%
FROSTPROOF	G	10/01/2012	N	None	1,106,835	386,509	0	313,769	700,278	158.1%	100.0%	100.0%	100.0%
FROSTPROOF	G	10/01/2010	N	After	1,178,546	517,457	0	279,797	797,254	147.8%	100.0%	100.0%	100.0%
FROSTPROOF	P	10/01/2014	N	None	3,566,794	2,645,865	15,396	1,099,923	3,761,184	94.8%	100.0%	100.0%	82.3%
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%
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%

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
FRUITLAND PARK	F	10/01/2013	N	After	445,395	31,845	5,306	29,011	66,162	673.2%	100.0%	100.0%	100.0%
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	10/01/2013	N	After	324,299,576	309,818,665	30,743,520	55,421,985	395,984,170	81.9%	100.0%	47.1%	0.0%
GAINESVILLE	G	10/01/2012	N	None	272,205,884	294,451,783	29,281,389	51,407,739	375,140,911	72.6%	92.4%	0.0%	0.0%
GAINESVILLE	G	10/01/2011	N	None	232,503,451	269,551,812	29,633,541	64,205,801	363,391,154	64.0%	86.3%	0.0%	0.0%
GAINESVILLE	G	10/01/2010	N	After	244,069,301	240,122,003	28,449,707	69,637,540	338,209,250	72.2%	100.0%	13.9%	0.0%
GAINESVILLE	PF	10/01/2014	N	None	216,089,584	164,242,717	15,120,025	41,201,986	220,564,728	98.0%	100.0%	100.0%	89.1%
GAINESVILLE	PF	10/01/2012	N	None	174,857,918	146,980,799	14,303,114	43,975,716	205,259,629	85.2%	100.0%	100.0%	30.9%
GAINESVILLE	PF	10/01/2011	Y	None	149,226,585	135,283,007	14,154,770	44,380,889	193,818,666	77.0%	100.0%	98.5%	0.0%
GAINESVILLE	PF	10/01/2010	Y	After	158,250,408	126,587,088	13,553,518	42,993,461	183,134,067	86.4%	100.0%	100.0%	42.1%
GAINESVILLE	PF	10/01/2010	N	After	158,250,408	126,587,088	13,553,518	42,993,461	183,134,067	86.4%	100.0%	100.0%	42.1%
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	10/01/2013	N	None	2,387,369	627,559	285,111	1,253,590	2,166,260	110.2%	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]	P	10/01/2013	N	None	4,019,664	2,289,150	364,938	1,364,440	4,018,528	100.0%	100.0%	100.0%	100.0%
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%
GREATER NAPLES FCD	F	10/01/2014	N	None	19,586,653	2,001,262	389,984	7,809,015	10,200,261	192.0%	100.0%	100.0%	100.0%
GREATER 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%
GREATER NAPLES FCD	F	10/01/2013	Y	After	17,119,540	2,068,365	277,979	6,480,890	8,827,234	193.9%	100.0%	100.0%	100.0%
GREATER NAPLES FCD	F	10/01/2012	N	After	14,186,654	1,881,804	251,213	5,476,305	7,609,322	186.4%	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
GREATER 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%
GREATER 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%
GREATER 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%
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%
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%
GREENACRES	PF	10/01/2014	N	None	20,145,669	3,932,266	0	8,191,039	12,123,305	166.2%	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	Y	None	10,564,789	946,402	0	5,818,633	6,765,035	156.2%	100.0%	100.0%	100.0%
GREENACRES	PF	10/01/2011	N	None	10,447,459	946,402	0	5,818,633	6,765,035	154.4%	100.0%	100.0%	100.0%
GREENACRES	PF	10/01/2010	N	After	9,367,420	930,946	0	4,594,623	5,525,569	169.5%	100.0%	100.0%	100.0%
GULF BREEZE	P	10/01/2014	Y	After	3,851,014	1,146,449	0	1,938,989	3,085,438	124.8%	100.0%	100.0%	100.0%
GULF BREEZE	P	10/01/2014	N	After	3,851,014	1,146,449	0	1,938,989	3,085,438	124.8%	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	10/01/2014	N	After	3,315,237	1,299,663	367,049	966,460	2,633,172	125.9%	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	G	10/01/2014	N	None	13,847,696	7,242,450	282,892	3,253,606	10,778,948	128.5%	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%

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
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	P	10/01/2014	N	None	8,481,277	4,925,480	978,045	1,115,797	7,019,322	120.8%	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%
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%
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	G	10/01/2014	N	None	16,592,142	11,140,522	1,273,925	3,875,315	16,289,762	101.9%	100.0%	100.0%	100.0%
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	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%
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%
HALLANDALE BEACH	G	10/01/2014	N	None	48,035,786	29,915,849	3,252,574	19,279,344	52,447,767	91.6%	100.0%	100.0%	77.1%

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
HALLANDALE BEACH	G	10/01/2013	N	None	42,758,149	27,873,699	3,219,292	17,776,801	48,869,792	87.5%	100.0%	100.0%	65.6%
HALLANDALE BEACH	G	10/01/2012	N	After	37,804,428	25,140,633	3,091,707	17,819,776	46,052,116	82.1%	100.0%	100.0%	53.7%
HALLANDALE BEACH	G	10/01/2011	N	None	31,026,638	22,981,199	3,090,632	15,913,483	41,985,314	73.9%	100.0%	100.0%	31.1%
HALLANDALE BEACH	G	10/01/2010	N	None	29,592,676	21,741,934	2,846,428	15,991,131	40,579,493	72.9%	100.0%	100.0%	31.3%
HALLANDALE BEACH	PF	10/01/2014	N	None	132,233,499	141,919,981	9,612,359	25,700,021	177,232,361	74.6%	93.2%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2013	N	None	118,612,855	133,064,103	9,427,802	16,865,466	159,357,371	74.4%	89.1%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2012	N	None	101,230,755	119,490,122	10,130,704	21,445,279	151,066,105	67.0%	84.7%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2011	N	After	82,570,549	118,309,956	8,978,018	17,939,385	145,227,359	56.9%	69.8%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2010	N	After	81,423,864	114,487,365	8,055,242	16,042,638	138,585,245	58.8%	71.1%	0.0%	0.0%
HALLANDALE BEACH PM	G	10/01/2014	N	None	15,974,460	15,351,719	665,069	1,710,287	17,727,075	90.1%	100.0%	93.6%	0.0%
HALLANDALE BEACH PM	G	10/01/2013	N	None	14,565,895	10,484,266	995,430	5,138,999	16,618,695	87.6%	100.0%	100.0%	60.1%
HALLANDALE BEACH PM	G	10/01/2012	N	After	12,810,101	10,357,029	904,446	4,977,517	16,238,992	78.9%	100.0%	100.0%	31.1%
HALLANDALE BEACH PM	G	10/01/2011	N	None	10,102,657	8,226,448	795,419	4,154,148	13,176,015	76.7%	100.0%	100.0%	26.0%
HALLANDALE BEACH PM	G	10/01/2011	Y	None	10,102,657	8,226,448	795,419	4,154,148	13,176,015	76.7%	100.0%	100.0%	26.0%
HALLANDALE BEACH PM	G	10/01/2010	N	None	9,169,790	6,916,210	849,272	4,708,736	12,474,218	73.5%	100.0%	100.0%	29.8%
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	N	None	0	0	0	0	0	N/A	100.0%	100.0%	100.0%
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	10/01/2014	N	None	598,324,146	529,929,003	65,975,171	146,077,502	741,981,676	80.6%	100.0%	100.0%	1.7%
HIALEAH	GPF	10/01/2013	N	None	608,462,135	525,234,930	99,582,701	135,020,384	759,838,015	80.1%	100.0%	83.6%	0.0%
HIALEAH	GPF	10/01/2012	N	None	518,259,961	499,643,428	62,883,437	137,875,370	700,402,235	74.0%	100.0%	29.6%	0.0%
HIALEAH	GPF	10/01/2011	N	None	463,468,699	477,359,176	63,190,178	136,298,034	676,847,388	68.5%	97.1%	0.0%	0.0%
HIALEAH	GPF	10/01/2010	N	None	478,834,485	436,146,273	64,419,145	136,193,252	636,758,670	75.2%	100.0%	66.3%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HIALEAH - ELECTED	G	10/01/2013	N	None	8,868,218	3,427,874	0	3,513,839	6,941,713	127.8%	100.0%	100.0%	100.0%
HIALEAH - ELECTED	G	10/01/2012	N	None	7,982,574	3,384,009	0	3,109,360	6,493,369	122.9%	100.0%	100.0%	100.0%
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 GARDENS	P	10/01/2014	N	None	14,302,733	9,041,902	827,456	4,123,239	13,992,597	102.2%	100.0%	100.0%	100.0%
HIALEAH GARDENS	P	10/01/2013	N	None	13,281,201	8,867,757	739,323	3,908,152	13,515,232	98.3%	100.0%	100.0%	94.0%
HIALEAH GARDENS	P	10/01/2012	N	After	11,514,678	8,301,468	686,334	3,568,708	12,556,510	91.7%	100.0%	100.0%	70.8%
HIALEAH GARDENS	P	10/01/2011	N	None	9,869,767	8,082,659	598,513	2,967,200	11,648,372	84.7%	100.0%	100.0%	40.1%
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%
HILLSBOROUGH COUNTY	ERP	07/01/2013	N	None	13,599,988	26,618,963	0	0	26,618,963	51.1%	51.1%	0.0%	0.0%
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%
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	10/01/2013	N	None	3,484,989	2,731,689	315,459	1,181,012	4,228,160	82.4%	100.0%	100.0%	37.1%
HOLLY HILL	F	10/01/2012	N	None	3,339,613	3,001,388	281,433	818,443	4,101,264	81.4%	100.0%	100.0%	6.9%
HOLLY HILL	F	10/01/2011	N	None	2,880,411	2,911,027	242,848	662,323	3,816,198	75.5%	98.9%	0.0%	0.0%
HOLLY HILL	F	10/01/2010	N	After	2,898,678	2,038,426	331,774	1,057,400	3,427,600	84.6%	100.0%	100.0%	50.0%
HOLLY HILL	P	10/01/2013	N	None	8,075,016	8,246,968	456,050	1,587,491	10,290,509	78.5%	97.9%	0.0%	0.0%
HOLLY HILL	P	10/01/2012	N	None	7,515,903	8,019,566	422,876	1,335,050	9,777,492	76.9%	93.7%	0.0%	0.0%
HOLLY HILL	P	10/01/2011	N	None	6,486,493	8,046,229	406,926	953,120	9,406,275	69.0%	80.6%	0.0%	0.0%
HOLLY HILL	P	10/01/2010	N	None	6,712,545	8,059,825	400,119	845,666	9,305,610	72.1%	83.3%	0.0%	0.0%
HOLLYWOOD	F	10/01/2014	N	After	202,590,551	272,730,340	10,047,520	36,617,639	319,395,499	63.4%	74.3%	0.0%	0.0%
HOLLYWOOD	F	10/01/2013	N	After	189,054,093	266,291,861	9,283,442	33,042,862	308,618,165	61.3%	71.0%	0.0%	0.0%
HOLLYWOOD	F	10/01/2012	N	After	101,139,676	251,030,651	8,448,953	27,654,464	287,134,068	35.2%	40.3%	0.0%	0.0%
HOLLYWOOD	F	10/01/2011	N	After	151,923,369	243,169,176	7,982,196	29,788,650	280,940,022	54.1%	62.5%	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
HOLLYWOOD	F	10/01/2010	Y	After	149,484,845	227,009,448	8,052,611	29,265,448	264,327,507	56.6%	65.8%	0.0%	0.0%
HOLLYWOOD	F	10/01/2010	N	After	149,375,044	226,899,647	8,052,611	45,288,374	280,240,632	53.3%	65.8%	0.0%	0.0%
HOLLYWOOD	G	10/01/2014	N	After	278,791,696	362,176,210	22,732,439	56,421,518	441,330,167	63.2%	77.0%	0.0%	0.0%
HOLLYWOOD	G	10/01/2013	N	After	258,474,498	348,994,900	21,816,090	70,358,962	441,169,952	58.6%	74.1%	0.0%	0.0%
HOLLYWOOD	G	10/01/2012	N	None	231,077,381	321,147,569	20,862,974	53,079,349	395,089,892	58.5%	72.0%	0.0%	0.0%
HOLLYWOOD	G	10/01/2011	N	None	200,979,618	308,958,355	21,296,067	53,253,893	383,508,315	52.4%	65.1%	0.0%	0.0%
HOLLYWOOD	G	10/01/2010	N	None	201,041,190	258,157,838	23,673,667	74,156,991	355,988,496	56.5%	77.9%	0.0%	0.0%
HOLLYWOOD	P	10/01/2014	N	None	251,192,893	268,871,589	15,173,641	24,816,246	308,861,476	81.3%	93.4%	0.0%	0.0%
HOLLYWOOD	P	10/01/2013	N	None	237,258,985	324,531,464	13,963,001	23,032,437	361,526,902	65.6%	73.1%	0.0%	0.0%
HOLLYWOOD	P	10/01/2012	Y	After	169,520,688	311,950,639	12,950,457	19,775,471	344,676,567	49.2%	54.3%	0.0%	0.0%
HOLLYWOOD	P	10/01/2012	N	None	223,286,576	311,994,890	13,229,284	22,095,539	347,319,713	64.3%	71.6%	0.0%	0.0%
HOLLYWOOD	P	10/01/2011	N	None	196,401,748	298,762,374	12,569,564	22,834,872	334,166,810	58.8%	65.7%	0.0%	0.0%
HOLLYWOOD	P	10/01/2010	Y	After	197,621,920	282,219,555	11,932,090	25,184,017	319,335,662	61.9%	70.0%	0.0%	0.0%
HOLMES BEACH	P	10/01/2014	N	None	7,602,071	5,928,033	193,214	600,348	6,721,595	113.1%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2013	Y	None	6,936,888	5,377,036	200,185	753,853	6,331,074	109.6%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2012	N	None	6,460,327	4,938,452	227,409	992,464	6,158,325	104.9%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2011	N	None	5,428,421	3,983,552	249,257	1,354,552	5,587,361	97.2%	100.0%	100.0%	88.3%
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%
HOMESTEAD	F	01/01/2014	N	None	7,636,163	8,089,940	0	0	8,089,940	94.4%	94.4%	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	7,878,726	9,556,752	0	0	9,556,752	82.4%	82.4%	0.0%	0.0%
HOMESTEAD	F	01/01/2011	N	None	8,815,159	9,935,670	0	0	9,935,670	88.7%	88.7%	0.0%	0.0%
HOMESTEAD	P	10/01/2014	N	After	76,672,802	46,963,278	3,679,398	17,889,135	68,531,811	111.9%	100.0%	100.0%	100.0%
HOMESTEAD	P	10/01/2012	N	After	51,029,915	58,748,905	2,983,240	14,269,465	76,001,610	67.1%	86.9%	0.0%	0.0%
HOMESTEAD	P	10/01/2011	N	None	46,501,879	49,267,169	3,072,919	17,628,578	69,968,666	66.5%	94.4%	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
HOMESTEAD	P	10/01/2010	N	None	44,172,437	41,372,211	3,100,128	21,271,151	65,743,490	67.2%	100.0%	90.3%	0.0%
HOMESTEAD - General & Hospital	G	10/01/2013	N	After	60,567,798	39,888,092	4,344,640	22,374,177	66,606,909	90.9%	100.0%	100.0%	73.0%
HOMESTEAD - General & Hospital	G	10/01/2012	N	None	56,002,324	35,350,668	4,258,804	21,337,089	60,946,561	91.9%	100.0%	100.0%	76.8%
HOMESTEAD - General & Hospital	G	10/01/2011	N	None	47,723,411	31,733,183	4,273,583	21,867,394	57,874,160	82.5%	100.0%	100.0%	53.6%
HOMESTEAD - General & Hospital	G	10/01/2010	N	None	45,343,646	30,365,029	3,919,164	20,255,081	54,539,274	83.1%	100.0%	100.0%	54.6%
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2014	N	After	4,493,668	4,086,029	0	174,230	4,260,259	105.5%	100.0%	100.0%	100.0%
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 - Old Elected	G	01/01/2014	N	None	2,458,290	2,620,689	0	300,819	2,921,508	84.1%	93.8%	0.0%	0.0%
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%
HOWEY-IN-THE-HILLS	P	10/01/2014	N	After	1,259,231	598,651	103,787	502,603	1,205,041	104.5%	100.0%	100.0%	100.0%
HOWEY-IN-THE-HILLS	P	10/01/2013	N	After	1,135,045	377,715	129,734	602,306	1,109,755	102.3%	100.0%	100.0%	100.0%
HOWEY-IN-THE-HILLS	P	10/01/2010	N	After	787,999	373,060	92,331	328,107	793,498	99.3%	100.0%	100.0%	98.3%
INDIALANTIC	G	10/01/2014	N	None	1,232,017	596,430	192,755	672,203	1,461,388	84.3%	100.0%	100.0%	65.9%
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	PF	10/01/2014	N	None	6,731,495	2,814,021	457,699	2,888,292	6,160,012	109.3%	100.0%	100.0%	100.0%
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%
INDIAN HARBOUR BEACH	P	10/01/2014	N	After	7,881,363	5,053,726	421,841	2,386,058	7,861,625	100.3%	100.0%	100.0%	100.0%
INDIAN HARBOUR BEACH	P	10/01/2012	N	None	6,389,778	4,624,606	354,613	1,921,212	6,900,431	92.6%	100.0%	100.0%	73.4%
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%

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
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 (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	10/01/2014	N	None	526,361	482,810	0	181,741	664,551	79.2%	100.0%	100.0%	24.0%
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	PF	10/01/2014	N	After	11,916,458	8,801,373	561,828	3,054,393	12,417,594	96.0%	100.0%	100.0%	83.6%
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 SHORES	P	10/01/2013	N	After	2,150,334	736,470	237,594	963,539	1,937,603	111.0%	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	01/01/2014	N	None	576,053,935	139,807,728	895,184	270,109,677	410,812,589	140.2%	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%
JACKSONVILLE	CO	10/01/2014	N	After	163,571,000	222,868,270	15,902,761	60,872,195	299,643,226	54.6%	73.4%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2013	N	None	147,070,000	194,333,854	0	78,104,536	272,438,390	54.0%	75.7%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2012	N	After	127,364,000	170,270,520	0	82,057,039	252,327,559	50.5%	74.8%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2011	Y	None	108,857,000	137,094,535	16,927,534	62,595,585	216,617,654	50.3%	79.4%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2011	N	None	108,857,000	137,094,535	16,927,534	62,595,585	216,617,654	50.3%	79.4%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2010	N	After	99,690,000	108,023,123	16,979,981	66,992,311	191,995,415	51.9%	92.3%	0.0%	0.0%
JACKSONVILLE	CO	10/01/2010	Y	After	99,690,000	108,023,123	16,979,981	66,992,311	191,995,415	51.9%	92.3%	0.0%	0.0%
JACKSONVILLE	G	10/01/2014	N	After	1,848,189,000	1,803,198,109	185,561,961	491,927,588	2,480,687,658	74.5%	100.0%	24.2%	0.0%
JACKSONVILLE	G	10/01/2013	N	None	1,733,319,000	1,709,453,050	0	631,992,876	2,341,445,926	74.0%	100.0%	100.0%	3.8%
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%

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
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	N	After	1,456,079,000	1,349,949,442	180,295,958	454,112,027	1,984,357,427	73.4%	100.0%	58.9%	0.0%
JACKSONVILLE	G	10/01/2010	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	PF	10/01/2014	N	None	1,389,747,614	2,256,919,238	90,397,571	495,979,861	2,843,296,670	48.9%	61.6%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2013	N	None	1,298,084,531	2,139,000,381	87,316,500	475,299,602	2,701,616,483	48.0%	60.7%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2012	N	After	1,110,737,208	2,031,708,963	87,316,500	468,922,033	2,587,947,496	42.9%	54.7%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2011	N	After	927,318,048	1,710,150,885	91,552,794	439,197,040	2,240,900,719	41.4%	54.2%	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 BEACH	F	10/01/2014	N	After	10,946,306	7,178,725	1,615,601	2,346,674	11,141,000	98.3%	100.0%	100.0%	91.7%
JACKSONVILLE BEACH	F	10/01/2013	N	None	10,097,893	7,237,068	1,440,000	2,494,864	11,171,932	90.4%	100.0%	100.0%	56.9%
JACKSONVILLE BEACH	F	10/01/2012	N	None	8,979,198	6,394,697	1,445,000	2,882,000	10,721,697	83.7%	100.0%	100.0%	39.5%
JACKSONVILLE BEACH	F	10/01/2011	N	None	7,758,867	6,486,971	1,098,000	2,803,000	10,387,971	74.7%	100.0%	100.0%	6.2%
JACKSONVILLE BEACH	F	10/01/2010	N	None	7,875,016	6,647,316	974,000	2,871,000	10,492,316	75.1%	100.0%	100.0%	8.8%
JACKSONVILLE BEACH	G	10/01/2014	N	None	49,635,813	36,355,521	8,478,000	9,154,000	53,987,521	91.9%	100.0%	100.0%	52.5%
JACKSONVILLE BEACH	G	10/01/2013	N	After	47,809,793	34,529,009	8,682,000	9,027,000	52,238,009	91.5%	100.0%	100.0%	50.9%
JACKSONVILLE BEACH	G	10/01/2012	N	None	42,759,671	31,193,222	8,712,000	11,028,000	50,933,222	84.0%	100.0%	100.0%	25.9%
JACKSONVILLE BEACH	G	10/01/2011	N	None	37,834,361	26,907,539	7,431,000	13,906,000	48,244,539	78.4%	100.0%	100.0%	25.1%
JACKSONVILLE BEACH	G	10/01/2010	N	None	39,014,957	24,491,525	7,560,000	15,161,000	47,212,525	82.6%	100.0%	100.0%	45.9%
JACKSONVILLE BEACH	P	10/01/2014	N	After	19,317,303	11,825,000	2,833,000	4,383,000	19,041,000	101.5%	100.0%	100.0%	100.0%
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	16,529,793	11,275,344	2,594,000	4,551,000	18,420,344	89.7%	100.0%	100.0%	58.5%
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 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%

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
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	10/01/2014	N	None	56,943,073	35,236,888	6,213,978	18,376,451	59,827,317	95.2%	100.0%	100.0%	84.3%
JUPITER	P	10/01/2013	N	None	50,685,368	33,883,716	5,568,361	16,770,594	56,222,671	90.2%	100.0%	100.0%	67.0%
JUPITER	P	10/01/2012	N	After	44,891,149	31,932,415	4,980,584	15,400,166	52,313,165	85.8%	100.0%	100.0%	51.8%
JUPITER	P	10/01/2011	N	None	36,357,994	28,729,059	4,599,343	14,357,686	47,686,088	76.2%	100.0%	100.0%	21.1%
JUPITER	P	10/01/2010	N	After	33,909,059	22,479,734	4,588,467	17,461,095	44,529,296	76.2%	100.0%	100.0%	39.2%
JUPITER ISLAND	GPF	10/01/2014	N	None	10,729,207	9,339,069	3,645,639	0	12,984,708	82.6%	100.0%	38.1%	0.0%
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%
KEY BISCAYNE	PF	10/01/2014	N	After	28,050,126	10,927,762	5,574,832	12,601,409	29,104,003	96.4%	100.0%	100.0%	91.6%
KEY BISCAYNE	PF	10/01/2013	N	After	23,556,733	7,646,534	5,665,647	12,004,148	25,316,329	93.0%	100.0%	100.0%	85.3%
KEY BISCAYNE	PF	10/01/2012	N	After	19,294,852	3,824,519	5,874,519	11,818,489	21,517,527	89.7%	100.0%	100.0%	81.2%
KEY BISCAYNE	PF	10/01/2012	Y	After	19,373,515	3,903,182	5,874,519	11,818,489	21,596,190	89.7%	100.0%	100.0%	81.2%
KEY BISCAYNE	PF	10/01/2011	N	After	14,996,171	2,759,382	5,472,588	10,682,079	18,914,049	79.3%	100.0%	100.0%	63.3%
KEY BISCAYNE	PF	10/01/2010	N	None	14,021,171	2,614,917	4,813,805	8,019,383	15,448,105	90.8%	100.0%	100.0%	82.2%
KEY WEST	G	10/01/2013	N	After	44,281,241	24,127,358	3,968,723	9,418,985	37,515,066	118.0%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2012	N	None	40,333,862	23,386,647	3,779,555	7,424,516	34,590,718	116.6%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2011	N	After	35,968,958	22,376,932	3,592,131	7,360,409	33,329,472	107.9%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2010	N	None	36,827,175	20,577,449	3,416,488	7,254,623	31,248,560	117.9%	100.0%	100.0%	100.0%
KEY WEST	PF	10/01/2014	N	None	78,993,264	60,183,619	5,473,321	22,982,901	88,639,841	89.1%	100.0%	100.0%	58.0%
KEY WEST	PF	10/01/2013	N	None	71,857,797	54,840,333	5,610,710	23,483,611	83,934,654	85.6%	100.0%	100.0%	48.6%
KEY WEST	PF	10/01/2012	Y	None	62,304,631	50,050,292	5,363,431	21,429,248	76,842,971	81.1%	100.0%	100.0%	32.2%
KEY WEST	PF	10/01/2012	N	None	62,304,631	50,050,292	5,363,431	21,429,248	76,842,971	81.1%	100.0%	100.0%	32.2%

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
KEY WEST	PF	10/01/2011	N	None	51,787,157	45,539,255	5,260,034	21,428,950	72,228,239	71.7%	100.0%	100.0%	4.6%
KEY WEST	PF	10/01/2010	N	After	53,138,756	42,605,502	5,128,424	20,207,462	67,941,388	78.2%	100.0%	100.0%	26.7%
KEY WEST HOUSING	G	01/01/2015	N	After	7,077,949	4,901,949	0	3,581,447	8,483,396	83.4%	100.0%	100.0%	60.8%
KEY WEST HOUSING	G	01/01/2014	N	None	6,652,025	3,954,986	0	3,502,141	7,457,127	89.2%	100.0%	100.0%	77.0%
KEY WEST HOUSING	G	01/01/2013	N	None	5,799,149	3,075,304	0	3,571,966	6,647,270	87.2%	100.0%	100.0%	76.3%
KEY WEST HOUSING	G	01/01/2012	N	None	5,065,354	2,746,959	0	3,369,366	6,116,325	82.8%	100.0%	100.0%	68.8%
KEY WEST HOUSING	G	01/01/2011	N	None	4,907,636	2,373,693	0	3,181,405	5,555,098	88.3%	100.0%	100.0%	79.6%
KEY WEST UTILITY	G	01/01/2015	N	None	79,365,980	62,576,827	6,552	30,405,599	92,988,978	85.3%	100.0%	100.0%	55.2%
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%
KISSIMMEE	F	10/01/2014	N	None	37,483,510	33,759,325	363,751	8,174,274	42,297,350	88.6%	100.0%	100.0%	41.1%
KISSIMMEE	F	10/01/2013	N	None	34,253,782	30,758,066	386,242	9,925,598	41,069,906	83.4%	100.0%	100.0%	31.3%
KISSIMMEE	F	10/01/2012	N	None	30,231,856	25,422,648	428,543	13,350,988	39,202,179	77.1%	100.0%	100.0%	32.8%
KISSIMMEE	F	10/01/2011	N	None	25,164,813	24,020,647	390,605	12,452,288	36,863,540	68.3%	100.0%	100.0%	6.1%
KISSIMMEE	F	10/01/2010	N	None	24,722,341	19,622,290	401,899	14,243,222	34,267,411	72.1%	100.0%	100.0%	33.0%
KISSIMMEE	G	10/01/2014	N	None	93,832,117	49,990,362	6,314,773	37,473,290	93,778,425	100.1%	100.0%	100.0%	100.0%
KISSIMMEE	G	10/01/2013	N	After	84,861,118	43,453,303	6,396,978	37,926,635	87,776,916	96.7%	100.0%	100.0%	92.3%
KISSIMMEE	G	10/01/2012	N	None	75,357,351	38,933,204	5,909,722	32,654,985	77,497,911	97.2%	100.0%	100.0%	93.4%
KISSIMMEE	G	10/01/2011	N	After	62,385,878	33,085,750	5,676,747	33,093,942	71,856,439	86.8%	100.0%	100.0%	71.4%
KISSIMMEE	G	10/01/2010	N	None	61,772,996	30,779,361	5,201,199	30,512,643	66,493,203	92.9%	100.0%	100.0%	84.5%
KISSIMMEE	P	10/01/2014	N	None	51,517,108	31,746,682	2,456,111	15,277,112	49,479,905	104.1%	100.0%	100.0%	100.0%
KISSIMMEE	P	10/01/2013	N	None	47,061,815	30,706,695	2,403,172	14,930,320	48,040,187	98.0%	100.0%	100.0%	93.4%
KISSIMMEE	P	10/01/2012	N	None	42,009,998	29,504,830	2,398,536	15,484,609	47,387,975	88.7%	100.0%	100.0%	65.3%
KISSIMMEE	P	10/01/2011	N	None	35,666,221	27,385,853	2,351,336	13,873,250	43,610,439	81.8%	100.0%	100.0%	42.7%

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
KISSIMMEE	P	10/01/2010	N	None	35,057,144	26,372,646	2,324,781	9,948,060	38,645,487	90.7%	100.0%	100.0%	63.9%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2013	N	None	60,349,517	40,839,995	1,782,011	26,973,346	69,595,352	86.7%	100.0%	100.0%	65.7%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2012	N	After	54,268,000	38,059,385	1,633,228	24,119,248	63,811,861	85.0%	100.0%	100.0%	60.4%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	N	None	43,623,534	35,373,585	1,513,292	21,632,708	58,519,585	74.5%	100.0%	100.0%	31.1%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	N	None	44,512,933	32,661,021	1,456,777	19,394,034	53,511,832	83.2%	100.0%	100.0%	53.6%
LABELLE	F	10/01/2014	N	After	1,002,553	117,682	0	122,627	240,309	417.2%	100.0%	100.0%	100.0%
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	10/01/2014	N	None	6,233,931	2,445,337	426,623	1,489,897	4,361,857	142.9%	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%
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%
LAKE ALFRED	G	10/01/2014	N	None	3,883,370	2,517,721	245,845	736,401	3,499,967	111.0%	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	PF	10/01/2014	N	None	3,117,404	636,391	272,063	1,402,437	2,310,891	134.9%	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 CITY	F	10/01/2014	N	None	8,144,371	5,632,629	377,087	1,904,067	7,913,783	102.9%	100.0%	100.0%	100.0%
LAKE CITY	F	10/01/2013	N	None	7,235,097	4,013,785	419,759	2,823,003	7,256,547	99.7%	100.0%	100.0%	99.2%
LAKE CITY	F	10/01/2012	N	None	6,594,960	3,775,012	508,060	3,111,463	7,394,535	89.2%	100.0%	100.0%	74.3%

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
LAKE CITY	F	10/01/2011	N	None	5,568,082	3,720,439	500,580	2,695,231	6,916,250	80.5%	100.0%	100.0%	50.0%
LAKE CITY	F	10/01/2010	N	After	5,623,996	3,626,706	478,838	2,424,214	6,529,758	86.1%	100.0%	100.0%	62.6%
LAKE CITY	G	10/01/2014	N	None	17,617,129	14,412,081	282,919	4,719,452	19,414,452	90.7%	100.0%	100.0%	61.9%
LAKE CITY	G	10/01/2013	N	None	15,984,970	13,505,472	321,986	5,239,715	19,067,173	83.8%	100.0%	100.0%	41.2%
LAKE CITY	G	10/01/2012	N	None	13,636,707	11,725,288	326,375	6,107,828	18,159,491	75.1%	100.0%	100.0%	26.0%
LAKE CITY	G	10/01/2011	N	After	10,975,936	10,460,813	328,903	5,915,750	16,705,466	65.7%	100.0%	100.0%	3.1%
LAKE CITY	G	10/01/2010	N	After	11,322,995	8,686,544	337,044	6,097,958	15,121,546	74.9%	100.0%	100.0%	37.7%
LAKE CITY	P	10/01/2013	N	None	11,326,630	6,907,282	530,863	2,424,698	9,862,843	114.8%	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 HELEN	P	10/01/2014	N	After	1,096,748	140,994	149	396,808	537,951	203.9%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2012	N	None	861,097	116,780	13,842	255,216	385,838	223.2%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2010	N	None	613,988	102,149	10,835	174,383	287,367	213.7%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2014	N	After	13,273,924	5,336,055	1,506,918	4,690,596	11,533,569	115.1%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2013	N	After	11,344,060	5,581,128	1,353,262	4,016,513	10,950,903	103.6%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2012	N	After	9,635,807	4,175,830	1,344,835	4,213,425	9,734,090	99.0%	100.0%	100.0%	97.7%
LAKE MARY	F	10/01/2011	N	After	7,876,350	3,315,303	1,269,045	4,260,941	8,845,289	89.0%	100.0%	100.0%	77.3%
LAKE MARY	F	10/01/2010	N	After	7,467,813	3,229,026	1,107,442	3,577,315	7,913,783	94.4%	100.0%	100.0%	87.5%
LAKE MARY	P	10/01/2014	N	None	16,064,252	6,354,895	978,447	5,249,449	12,582,791	127.7%	100.0%	100.0%	100.0%
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 PARK (RETIRED)	P	10/01/2014	N	None	1,474,812	1,516,642	0	0	1,516,642	97.2%	97.2%	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
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 WALES	F	10/01/2014	N	None	7,587,739	7,088,548	562,379	1,598,078	9,249,005	82.0%	100.0%	88.8%	0.0%
LAKE WALES	F	10/01/2013	N	None	7,456,858	7,687,729	512,793	1,326,991	9,527,513	78.3%	97.0%	0.0%	0.0%
LAKE WALES	F	10/01/2012	N	None	6,479,204	6,951,398	511,661	1,633,587	9,096,646	71.2%	93.2%	0.0%	0.0%
LAKE WALES	F	10/01/2011	Y	After	5,572,008	6,481,746	514,019	1,896,710	8,892,475	62.7%	86.0%	0.0%	0.0%
LAKE WALES	F	10/01/2011	N	After	5,572,008	6,481,746	514,019	1,896,710	8,892,475	62.7%	86.0%	0.0%	0.0%
LAKE WALES	F	10/01/2010	N	None	5,640,468	6,273,696	457,822	1,439,132	8,170,650	69.0%	89.9%	0.0%	0.0%
LAKE WALES	G	10/01/2014	N	None	9,318,555	4,772,416	1,031,064	2,018,092	7,821,572	119.1%	100.0%	100.0%	100.0%
LAKE WALES	G	10/01/2013	N	None	8,522,030	4,743,689	946,358	1,805,177	7,495,224	113.7%	100.0%	100.0%	100.0%
LAKE WALES	G	10/01/2012	N	After	7,798,768	4,869,433	851,413	1,531,174	7,252,020	107.5%	100.0%	100.0%	100.0%
LAKE WALES	G	10/01/2011	N	None	7,050,397	5,018,733	742,825	1,300,746	7,062,304	99.8%	100.0%	100.0%	99.1%
LAKE WALES	G	10/01/2010	N	None	7,433,374	4,429,272	734,637	1,304,479	6,468,388	114.9%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2014	N	None	13,419,526	8,350,179	918,091	3,364,389	12,632,659	106.2%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2013	N	None	12,289,632	8,410,635	822,561	2,859,117	12,092,313	101.6%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2012	N	None	10,892,858	7,820,552	789,547	2,856,536	11,466,635	95.0%	100.0%	100.0%	79.9%
LAKE WALES	P	10/01/2011	Y	After	9,386,803	6,459,651	795,675	3,541,209	10,796,535	86.9%	100.0%	100.0%	60.2%
LAKE WALES	P	10/01/2011	N	After	9,386,803	6,459,651	795,675	3,518,948	10,774,274	87.1%	100.0%	100.0%	60.6%
LAKE WALES	P	10/01/2010	N	None	9,552,106	6,144,168	778,516	2,881,090	9,803,774	97.4%	100.0%	100.0%	91.3%
LAKE WORTH	F	10/01/2014	N	After	37,971,247	52,306,223	960,287	3,803,287	57,069,797	66.5%	72.6%	0.0%	0.0%
LAKE WORTH	F	10/01/2013	N	After	35,302,673	50,856,100	837,406	2,997,394	54,690,900	64.5%	69.4%	0.0%	0.0%
LAKE WORTH	F	10/01/2012	N	After	31,080,431	49,043,778	821,879	3,011,897	52,877,554	58.8%	63.4%	0.0%	0.0%
LAKE WORTH	F	10/01/2011	N	After	26,555,613	46,451,016	776,415	2,615,554	49,842,985	53.3%	57.2%	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
LAKE WORTH	F	10/01/2010	N	After	27,433,250	40,677,385	1,007,146	5,045,946	46,730,477	58.7%	67.4%	0.0%	0.0%
LAKE WORTH	G	10/01/2014	N	None	68,606,999	90,520,451	5,289,414	7,625,376	103,435,241	66.3%	75.8%	0.0%	0.0%
LAKE WORTH	G	10/01/2013	N	After	65,044,534	91,287,020	5,259,928	8,383,938	104,930,886	62.0%	71.3%	0.0%	0.0%
LAKE WORTH	G	10/01/2012	N	After	59,673,490	90,266,904	5,091,565	8,144,430	103,502,899	57.7%	66.1%	0.0%	0.0%
LAKE WORTH	G	10/01/2011	N	After	54,414,756	89,162,737	4,650,182	10,059,777	103,872,696	52.4%	61.0%	0.0%	0.0%
LAKE WORTH	G	10/01/2010	N	After	61,127,346	83,346,243	5,060,197	12,805,167	101,211,607	60.4%	73.3%	0.0%	0.0%
LAKE WORTH	P	10/01/2014	N	None	32,185,769	47,872,502	728,905	2,781,745	51,383,152	62.6%	67.2%	0.0%	0.0%
LAKE WORTH	P	10/01/2013	N	After	30,546,979	45,855,582	854,956	3,683,631	50,394,169	60.6%	66.6%	0.0%	0.0%
LAKE WORTH	P	10/01/2012	N	After	23,107,742	39,335,732	827,645	3,241,960	43,405,337	53.2%	58.7%	0.0%	0.0%
LAKE WORTH	P	10/01/2011	N	After	20,814,465	37,896,951	879,928	2,983,660	41,760,539	49.8%	54.9%	0.0%	0.0%
LAKE WORTH	P	10/01/2010	N	After	23,021,948	32,894,919	1,492,772	5,568,527	39,956,218	57.6%	70.0%	0.0%	0.0%
LAKELAND	F	10/01/2014	N	None	86,134,177	49,877,975	9,873,843	19,010,549	78,762,367	109.4%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2013	N	None	80,435,881	46,462,676	9,571,644	19,050,119	75,084,439	107.1%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2012	N	None	70,160,419	34,653,980	10,126,143	26,445,108	71,225,231	98.5%	100.0%	100.0%	96.0%
LAKELAND	F	10/01/2011	N	None	17,119,114	8,698,093	2,736,484	5,200,036	16,634,613	102.9%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2010	N	After	17,996,459	8,568,037	2,579,259	4,991,935	16,139,231	111.5%	100.0%	100.0%	100.0%
LAKELAND	G	10/01/2013	N	None	460,555,368	354,396,506	57,334,809	154,893,799	566,625,114	81.3%	100.0%	100.0%	31.5%
LAKELAND	G	10/01/2012	N	None	486,542,317	364,017,835	62,170,832	178,433,770	604,622,437	80.5%	100.0%	100.0%	33.8%
LAKELAND	G	10/01/2011	N	After	417,608,747	326,137,151	61,724,036	191,899,441	579,760,628	72.0%	100.0%	100.0%	15.5%
LAKELAND	G	10/01/2010	N	After	424,539,097	292,090,138	61,349,784	190,306,971	543,746,893	78.1%	100.0%	100.0%	37.4%
LAKELAND	P	10/01/2014	Y	None	107,087,762	81,505,371	13,192,866	26,157,538	120,855,775	88.6%	100.0%	100.0%	47.4%
LAKELAND	P	10/01/2013	N	None	99,441,085	75,807,889	12,878,957	27,017,252	115,704,098	85.9%	100.0%	100.0%	39.8%
LAKELAND	P	10/01/2012	N	None	90,894,245	68,108,859	12,812,062	29,866,494	110,787,415	82.0%	100.0%	100.0%	33.4%
LAKELAND	P	10/01/2011	N	None	78,918,481	65,201,802	11,620,484	28,347,392	105,169,678	75.0%	100.0%	100.0%	7.4%
LAKELAND	P	10/01/2010	Y	After	79,607,614	64,066,700	10,153,057	26,125,659	100,345,416	79.3%	100.0%	100.0%	20.6%

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
LANTANA	F	09/30/2014	N	None	32,889,907	19,254,982	461,000	10,605,000	30,320,982	108.5%	100.0%	100.0%	100.0%
LANTANA	F	09/30/2013	N	None	26,905,080	12,793,587	475,000	14,865,000	28,133,587	95.6%	100.0%	100.0%	91.7%
LANTANA	F	09/30/2012	N	None	24,719,008	14,253,000	470,000	13,740,000	28,463,000	86.8%	100.0%	100.0%	72.8%
LANTANA	F	09/30/2011	N	After	19,266,901	9,974,789	463,000	12,302,416	22,740,205	84.7%	100.0%	100.0%	71.8%
LANTANA	P	10/01/2014	N	None	10,967,374	4,918,294	902,731	4,361,307	10,182,332	107.7%	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%
LARGO	PF	10/01/2014	N	None	122,885,391	105,909,720	6,099,870	28,813,461	140,823,051	87.3%	100.0%	100.0%	37.7%
LARGO	PF	10/01/2013	N	None	113,832,908	99,550,021	6,130,053	30,060,365	135,740,439	83.9%	100.0%	100.0%	27.1%
LARGO	PF	10/01/2012	N	None	97,107,180	88,324,820	6,415,795	32,190,874	126,931,489	76.5%	100.0%	100.0%	7.4%
LARGO	PF	10/01/2011	N	None	82,427,413	83,089,329	6,283,639	31,544,231	120,917,199	68.2%	99.2%	0.0%	0.0%
LARGO	PF	10/01/2010	N	After	81,343,113	74,839,104	6,575,275	33,066,571	114,480,950	71.1%	100.0%	98.9%	0.0%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	N	After	1,719,328	132,913	69,330	289,318	491,561	349.8%	100.0%	100.0%	100.0%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2013	N	None	1,518,424	125,228	65,400	263,095	453,723	334.7%	100.0%	100.0%	100.0%
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%
LAUDERHILL	F	10/01/2014	N	None	62,842,972	49,365,357	9,211,586	9,969,537	68,546,480	91.7%	100.0%	100.0%	42.8%
LAUDERHILL	F	10/01/2013	N	None	56,334,474	45,322,907	0	18,976,935	64,299,842	87.6%	100.0%	100.0%	58.0%
LAUDERHILL	F	10/01/2012	N	After	46,216,351	44,208,820	0	16,685,631	60,894,451	75.9%	100.0%	100.0%	12.0%
LAUDERHILL	F	10/01/2011	N	After	38,296,874	41,185,630	0	15,590,242	56,775,872	67.5%	93.0%	0.0%	0.0%
LAUDERHILL	F	10/01/2010	N	After	37,462,362	37,810,819	0	15,989,354	53,800,173	69.6%	99.1%	0.0%	0.0%
LAUDERHILL	G	10/01/2014	N	After	20,253,234	15,112,510	0	9,705,730	24,818,240	81.6%	100.0%	100.0%	53.0%
LAUDERHILL	G	10/01/2013	N	After	18,650,780	14,957,884	0	9,600,710	24,558,594	75.9%	100.0%	100.0%	38.5%
LAUDERHILL	G	10/01/2012	N	None	16,261,807	14,652,829	0	6,813,154	21,465,983	75.8%	100.0%	100.0%	23.6%
LAUDERHILL	G	10/01/2011	N	None	13,610,435	15,220,961	0	6,036,249	21,257,210	64.0%	89.4%	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
LAUDERHILL	G	10/01/2010	N	None	15,253,270	15,472,357	2,142,177	3,442,372	21,056,906	72.4%	98.6%	0.0%	0.0%
LAUDERHILL	P	10/01/2014	N	None	48,986,604	19,647,603	7,569,623	26,693,795	53,911,021	90.9%	100.0%	100.0%	81.6%
LAUDERHILL	P	10/01/2013	N	None	42,472,168	13,047,429	7,342,525	27,127,833	47,517,787	89.4%	100.0%	100.0%	81.4%
LAUDERHILL	P	10/01/2012	N	None	34,763,343	10,608,436	6,878,545	24,891,481	42,378,462	82.0%	100.0%	100.0%	69.4%
LAUDERHILL	P	10/01/2011	N	After	27,026,389	8,796,322	5,608,268	21,190,913	35,595,503	75.9%	100.0%	100.0%	59.6%
LAUDERHILL	P	10/01/2011	Y	After	27,026,389	8,796,322	5,608,268	21,190,913	35,595,503	75.9%	100.0%	100.0%	59.6%
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 (C&M)	G	10/01/2014	N	None	18,561,073	16,783,611	2,822,847	4,683,269	24,289,727	76.4%	100.0%	63.0%	0.0%
LAUDERHILL (C&M)	G	10/01/2013	N	None	16,653,060	15,911,629	0	7,986,434	23,898,063	69.7%	100.0%	100.0%	9.3%
LAUDERHILL (C&M)	G	10/01/2012	N	None	14,731,017	16,074,502	0	6,513,519	22,588,021	65.2%	91.6%	0.0%	0.0%
LAUDERHILL (C&M)	G	10/01/2011	N	After	12,291,563	14,612,413	2,057,512	3,718,816	20,388,741	60.3%	84.1%	0.0%	0.0%
LAUDERHILL (C&M)	G	10/01/2010	N	None	12,409,367	12,783,589	1,902,648	4,098,441	18,784,678	66.1%	97.1%	0.0%	0.0%
LEESBURG	F	10/01/2014	N	None	17,027,525	7,946,220	1,777,955	6,958,783	16,682,958	102.1%	100.0%	100.0%	100.0%
LEESBURG	F	10/01/2013	N	None	15,329,768	7,372,411	1,857,334	6,112,131	15,341,876	99.9%	100.0%	100.0%	99.8%
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	G	10/01/2014	N	None	34,948,909	30,171,024	20,102	9,509,472	39,700,598	88.0%	100.0%	100.0%	50.0%
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%
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	P	10/01/2014	N	None	17,781,102	8,906,887	2,164,059	3,395,565	14,466,511	122.9%	100.0%	100.0%	100.0%
LEESBURG	P	10/01/2013	N	None	15,987,684	7,547,299	2,354,645	4,351,146	14,253,090	112.2%	100.0%	100.0%	100.0%
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%

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
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%
LIGHTHOUSE POINT	PF	10/01/2014	N	None	16,318,729	4,598,048	5,611,579	4,408,490	14,618,117	111.6%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2013	N	None	14,132,771	4,427,508	4,959,166	3,611,645	12,998,319	108.7%	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%
LIVE OAK	F	10/01/2014	N	None	1,918,165	1,950,731	0	0	1,950,731	98.3%	98.3%	0.0%	0.0%
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	10/01/2014	N	After	15,707,549	25,846,510	849,454	2,095,957	28,791,921	54.6%	60.8%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2013	N	None	14,663,400	24,427,210	896,585	1,650,657	26,974,452	54.4%	60.0%	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	11,053,255	17,329,945	1,705,749	4,748,180	23,783,874	46.5%	63.8%	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	G	10/01/2014	N	None	10,203,724	11,867,696	728,165	2,319,096	14,914,957	68.4%	86.0%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2013	Y	After	9,561,295	11,783,821	758,403	2,142,758	14,684,982	65.1%	81.1%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2012	N	After	8,083,358	6,245,744	1,239,459	4,383,289	11,868,492	68.1%	100.0%	100.0%	13.6%
LONGBOAT KEY	G	10/01/2011	N	None	6,618,863	5,399,249	1,216,721	3,079,534	9,695,504	68.3%	100.0%	100.0%	0.1%
LONGBOAT KEY	G	10/01/2010	N	None	6,286,618	4,684,498	1,187,822	3,111,705	8,984,025	70.0%	100.0%	100.0%	13.3%
LONGBOAT KEY	P	10/01/2014	N	None	6,858,040	10,153,074	533,401	576,423	11,262,898	60.9%	67.5%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2013	N	None	6,832,349	9,436,857	524,574	1,661,083	11,622,514	58.8%	72.4%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2012	N	After	5,817,427	9,125,889	558,183	1,685,476	11,369,548	51.2%	63.7%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2011	N	None	4,739,490	8,556,676	462,772	1,095,764	10,115,212	46.9%	55.4%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2010	N	None	4,663,329	8,216,094	532,445	1,189,384	9,937,923	46.9%	56.8%	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
LONGWOOD	PF	10/01/2014	N	None	11,080,621	3,768,367	0	4,046,064	7,814,431	141.8%	100.0%	100.0%	100.0%
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%
LYNN HAVEN	F	10/01/2014	N	None	5,204,722	1,832,998	285,657	1,255,415	3,374,070	154.3%	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	3,207,640	920,922	278,135	1,316,767	2,515,824	127.5%	100.0%	100.0%	100.0%
LYNN HAVEN	F	10/01/2010	N	After	2,520,099	1,017,170	255,286	1,102,516	2,374,972	106.1%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2014	N	None	14,835,206	8,076,991	1,148,835	5,515,177	14,741,003	100.6%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2013	N	None	12,976,971	4,387,947	1,331,729	7,430,125	13,149,801	98.7%	100.0%	100.0%	97.7%
LYNN HAVEN	G	10/01/2012	N	After	10,714,411	3,359,458	1,292,206	7,104,205	11,755,869	91.1%	100.0%	100.0%	85.3%
LYNN HAVEN	G	10/01/2011	N	None	9,161,512	3,005,976	1,187,138	5,994,713	10,187,827	89.9%	100.0%	100.0%	82.9%
LYNN HAVEN	G	10/01/2010	N	None	8,303,189	2,283,938	1,127,075	5,367,449	8,778,462	94.6%	100.0%	100.0%	91.1%
LYNN HAVEN	P	10/01/2014	N	After	7,165,606	3,396,906	367,088	1,762,830	5,526,824	129.7%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2013	N	None	6,443,782	2,717,679	356,772	1,999,295	5,073,746	127.0%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2012	N	None	5,578,006	2,671,714	321,613	1,534,993	4,528,320	123.2%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2011	N	None	4,618,584	2,421,207	303,315	1,446,879	4,171,401	110.7%	100.0%	100.0%	100.0%
LYNN HAVEN	P	10/01/2010	N	After	4,530,552	2,380,336	282,253	1,286,821	3,949,410	114.7%	100.0%	100.0%	100.0%
MADISON	F	10/01/2013	N	None	1,622,966	2,199,804	70,806	188,536	2,459,146	66.0%	73.8%	0.0%	0.0%
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%
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	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%

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
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%
MAITLAND	PF	10/01/2014	N	None	25,146,149	20,583,202	1,529,505	4,828,721	26,941,428	93.3%	100.0%	100.0%	62.8%
MAITLAND	PF	10/01/2012	Y	After	20,535,812	19,675,568	1,297,538	4,561,620	25,534,726	80.4%	100.0%	66.3%	0.0%
MAITLAND	PF	10/01/2012	N	After	20,535,813	20,161,718	1,297,538	4,612,019	26,071,275	78.8%	100.0%	28.8%	0.0%
MAITLAND	PF	10/01/2011	N	None	17,496,191	18,635,352	1,290,458	5,447,879	25,373,689	69.0%	93.9%	0.0%	0.0%
MAITLAND	PF	10/01/2010	N	After	17,571,310	17,209,141	1,287,175	6,042,763	24,539,079	71.6%	100.0%	28.1%	0.0%
MARATHON	F	10/01/2014	N	None	5,617,154	126,794	0	1,968,136	2,094,930	268.1%	100.0%	100.0%	100.0%
MARATHON	F	10/01/2013	N	None	4,885,735	107,062	0	1,652,248	1,759,310	277.7%	100.0%	100.0%	100.0%
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	10/01/2013	N	After	9,281,733	4,808,498	96,635	2,975,682	7,880,815	117.8%	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	P	10/01/2014	N	None	7,254,092	3,478,800	472,450	4,080,900	8,032,150	90.3%	100.0%	100.0%	80.9%
MARCO ISLAND	P	10/01/2013	N	None	6,100,487	3,748,902	458,001	2,975,749	7,182,652	84.9%	100.0%	100.0%	63.6%
MARCO ISLAND	P	10/01/2013	Y	None	6,095,776	3,748,902	458,001	2,975,749	7,182,652	84.9%	100.0%	100.0%	63.5%
MARCO ISLAND	P	10/01/2012	N	None	4,817,776	2,663,592	466,567	3,107,649	6,237,808	77.2%	100.0%	100.0%	54.3%
MARCO ISLAND	P	10/01/2011	N	None	3,596,721	1,420,268	478,770	2,940,395	4,839,433	74.3%	100.0%	100.0%	57.7%
MARCO ISLAND	P	10/01/2011	Y	After	3,596,721	1,522,393	478,770	3,216,517	5,217,680	68.9%	100.0%	100.0%	49.6%
MARCO ISLAND	P	10/01/2010	N	After	2,857,608	727,080	442,640	2,640,400	3,810,120	75.0%	100.0%	100.0%	63.9%
MARIANNA	F	10/01/2013	N	None	2,782,073	1,096,738	190,368	468,299	1,755,405	158.5%	100.0%	100.0%	100.0%
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%

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
MARIANNA	P	10/01/2013	N	None	3,434,372	578,046	181,651	821,738	1,581,435	217.2%	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%
MARTIN COUNTY	ERP	07/01/2013	N	None	5,834,664	6,802,673	0	0	6,802,673	85.8%	85.8%	0.0%	0.0%
MARTIN COUNTY	ERP	07/01/2011	N	None	6,193,224	6,938,673	0	0	6,938,673	89.3%	89.3%	0.0%	0.0%
MEDLEY	P	10/01/2014	Y	None	18,668,199	10,517,691	777,283	8,093,228	19,388,202	96.3%	100.0%	100.0%	91.1%
MEDLEY	P	10/01/2013	N	None	16,430,607	8,911,113	715,841	8,261,298	17,888,252	91.9%	100.0%	100.0%	82.4%
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	10/01/2014	N	None	15,847,200	10,942,684	0	6,136,289	17,078,973	92.8%	100.0%	100.0%	79.9%
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%
MELBOURNE	F	10/01/2014	N	None	58,760,194	55,560,108	2,702,724	11,956,387	70,219,219	83.7%	100.0%	100.0%	4.2%
MELBOURNE	F	10/01/2013	N	After	59,562,119	54,545,272	2,528,191	9,524,174	66,597,637	89.4%	100.0%	100.0%	26.1%
MELBOURNE	F	10/01/2012	N	After	47,932,356	48,689,941	2,528,325	11,962,826	63,181,092	75.9%	98.4%	0.0%	0.0%
MELBOURNE	F	10/01/2011	Y	None	40,880,542	38,309,865	2,782,400	16,008,475	57,100,740	71.6%	100.0%	92.4%	0.0%
MELBOURNE	F	10/01/2010	N	None	41,803,664	30,970,670	0	22,424,112	53,394,782	78.3%	100.0%	100.0%	48.3%
MELBOURNE	G	10/01/2014	N	After	7,221,583	4,437,123	25,447	695,857	5,158,427	140.0%	100.0%	100.0%	100.0%
MELBOURNE	G	10/01/2013	N	After	6,530,179	3,845,695	25,447	896,396	4,767,538	137.0%	100.0%	100.0%	100.0%
MELBOURNE	G	10/01/2012	N	After	6,026,355	3,629,970	25,447	755,974	4,411,391	136.6%	100.0%	100.0%	100.0%
MELBOURNE	G	10/01/2011	N	None	4,936,925	2,412,598	122,382	1,324,110	3,859,090	127.9%	100.0%	100.0%	100.0%
MELBOURNE	G	10/01/2010	N	None	5,246,333	1,964,555	122,382	1,084,516	3,171,453	165.4%	100.0%	100.0%	100.0%
MELBOURNE	P	10/01/2014	N	None	68,011,913	60,268,253	3,703,457	15,798,558	79,770,268	85.3%	100.0%	100.0%	25.6%

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
MELBOURNE	P	10/01/2013	N	None	62,211,538	58,327,927	3,468,629	14,509,494	76,306,050	81.5%	100.0%	100.0%	2.9%
MELBOURNE	P	10/01/2012	N	None	55,662,976	56,386,307	3,293,431	13,586,772	73,266,510	76.0%	98.7%	0.0%	0.0%
MELBOURNE	P	10/01/2011	Y	After	46,415,314	50,537,798	3,244,600	15,648,336	69,430,734	66.9%	91.8%	0.0%	0.0%
MELBOURNE	P	10/01/2010	N	After	47,321,473	50,188,313	3,124,433	16,294,460	69,607,206	68.0%	94.3%	0.0%	0.0%
MELBOURNE - SPECIAL RISK	G	10/01/2014	N	After	960,372	184,771	0	549,483	734,254	130.8%	100.0%	100.0%	100.0%
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%
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 BEACH	P	10/01/2014	N	None	2,622,551	2,404,583	143,886	510,098	3,058,567	85.7%	100.0%	100.0%	14.5%
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%
MIAMI - ELECTED	G	01/01/2014	N	None	6,526,196	7,348,107	0	778,958	8,127,065	80.3%	88.8%	0.0%	0.0%
MIAMI - ELECTED	G	01/01/2013	N	None	6,258,402	5,999,118	0	2,044,465	8,043,583	77.8%	100.0%	100.0%	12.7%
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 - FIPO	PF	10/01/2014	N	None	1,531,029,898	1,369,708,777	0	219,908,847	1,589,617,624	96.3%	100.0%	100.0%	73.4%
MIAMI - FIPO	PF	10/01/2013	N	None	1,121,166,552	1,377,316,123	0	179,445,384	1,556,761,507	72.0%	81.4%	0.0%	0.0%
MIAMI - FIPO	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 - FIPO	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 - FIPO	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 - FIPO (STAFF)	G	01/01/2015	N	None	2,614,477	0	0	1,195,789	1,195,789	218.6%	100.0%	100.0%	100.0%
MIAMI - FIPO 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%

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
MIAMI - FIPO 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 - FIPO 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 - GESE	GS	10/01/2014	N	After	619,561,295	735,433,118	0	83,949,240	819,382,358	75.6%	84.2%	0.0%	0.0%
MIAMI - GESE	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 - GESE	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 - GESE	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 - GESE (EXCESS)	GS	10/01/2012	N	None	0	6,280,868	0	0	6,280,868	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2011	N	None	0	5,825,435	0	0	5,825,435	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2010	N	None	0	5,704,602	0	0	5,704,602	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2014	N	After	3,190,324	4,420,898	127,242	91,505	4,639,645	68.8%	72.2%	0.0%	0.0%
MIAMI - GESE (STAFF)	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 - GESE (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 - GESE (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 - GESE (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 - OFF-STREET PARKING	G	10/01/2014	N	None	15,929,432	4,835,073	2,778,980	5,978,861	13,592,914	117.2%	100.0%	100.0%	100.0%
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 BEACH	G	10/01/2014	N	After	509,100,178	501,541,962	61,646,599	95,569,921	658,758,482	77.3%	100.0%	12.3%	0.0%
MIAMI BEACH	G	10/01/2013	N	None	471,609,529	455,716,378	63,736,469	96,461,469	615,914,316	76.6%	100.0%	24.9%	0.0%
MIAMI BEACH	G	10/01/2012	N	After	429,663,186	439,420,178	61,073,761	101,914,264	602,408,203	71.3%	97.8%	0.0%	0.0%
MIAMI BEACH	G	10/01/2011	N	After	367,509,648	401,731,190	60,662,311	106,765,952	569,159,453	64.6%	91.5%	0.0%	0.0%
MIAMI BEACH	G	10/01/2010	N	After	382,474,208	377,406,163	57,037,036	102,153,167	536,596,366	71.3%	100.0%	8.9%	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
MIAMI BEACH	PF	10/01/2014	N	After	769,298,572	789,513,921	52,202,964	116,748,565	958,465,450	80.3%	97.4%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2013	N	After	710,329,822	750,811,016	49,479,668	108,680,398	908,971,082	78.1%	94.6%	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 SHORES VILLAGE	G	10/01/2013	N	After	10,437,121	5,588,764	1,871,849	2,599,078	10,059,691	103.8%	100.0%	100.0%	100.0%
MIAMI SHORES VILLAGE	G	10/01/2011	Y	After	8,171,710	5,992,487	1,561,848	1,818,538	9,372,873	87.2%	100.0%	100.0%	33.9%
MIAMI SHORES VILLAGE	P	10/01/2013	N	After	17,243,487	11,822,582	2,497,926	6,147,890	20,468,398	84.2%	100.0%	100.0%	47.5%
MIAMI SHORES VILLAGE	P	10/01/2012	N	After	14,624,121	11,564,443	2,207,808	5,658,587	19,430,838	75.3%	100.0%	100.0%	15.1%
MIAMI SHORES VILLAGE	P	10/01/2011	N	After	11,690,414	11,313,139	1,932,607	4,644,881	17,890,627	65.3%	100.0%	19.5%	0.0%
MIAMI SHORES VILLAGE	P	10/01/2010	N	None	11,682,596	10,767,785	1,673,320	3,418,838	15,859,943	73.7%	100.0%	54.7%	0.0%
MIAMI SPRINGS	G	10/01/2014	N	None	17,462,905	12,463,943	1,186,981	2,954,888	16,605,812	105.2%	100.0%	100.0%	100.0%
MIAMI SPRINGS	G	10/01/2013	N	After	15,280,103	10,989,553	1,353,604	3,725,798	16,068,955	95.1%	100.0%	100.0%	78.8%
MIAMI SPRINGS	G	10/01/2012	N	After	14,694,782	9,786,853	1,420,423	3,853,454	15,060,730	97.6%	100.0%	100.0%	90.5%
MIAMI SPRINGS	G	10/01/2011	N	After	12,478,138	8,584,060	1,526,478	3,762,408	13,872,946	89.9%	100.0%	100.0%	62.9%
MIAMI SPRINGS	G	10/01/2010	N	After	13,260,831	6,312,823	1,922,669	4,841,296	13,076,788	101.4%	100.0%	100.0%	100.0%
MIAMI SPRINGS	PF	10/01/2014	N	None	27,593,054	23,647,021	2,258,409	4,228,554	30,133,984	91.6%	100.0%	100.0%	39.9%
MIAMI SPRINGS	PF	10/01/2013	N	After	23,512,392	21,476,602	2,327,010	4,931,230	28,734,842	81.8%	100.0%	87.5%	0.0%
MIAMI SPRINGS	PF	10/01/2012	Y	After	22,140,680	15,817,090	2,754,609	8,091,229	26,662,928	83.0%	100.0%	100.0%	44.1%
MIAMI SPRINGS	PF	10/01/2011	N	After	18,705,619	14,464,338	2,440,578	8,297,802	25,202,718	74.2%	100.0%	100.0%	21.7%
MIAMI SPRINGS	PF	10/01/2010	N	After	19,888,903	9,944,087	2,795,649	10,461,947	23,201,683	85.7%	100.0%	100.0%	68.3%
MIAMI-DADE COUNTY	ERP	07/01/2014	N	None	27,195,354	38,592,871	0	0	38,592,871	70.5%	70.5%	0.0%	0.0%
MIAMI-DADE COUNTY	ERP	07/01/2012	N	None	23,733,942	40,997,298	0	0	40,997,298	57.9%	57.9%	0.0%	0.0%
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%

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
MILTON	F	10/01/2013	N	None	3,549,424	4,655,326	351,587	1,169,913	6,176,826	57.5%	76.2%	0.0%	0.0%
MILTON	F	10/01/2012	N	None	3,354,838	4,647,979	313,754	977,622	5,939,355	56.5%	72.2%	0.0%	0.0%
MILTON	F	10/01/2011	N	None	2,951,494	3,926,537	324,418	1,173,652	5,424,607	54.4%	75.2%	0.0%	0.0%
MILTON	F	10/01/2010	N	After	3,068,665	3,149,880	305,502	1,497,169	4,952,551	62.0%	97.4%	0.0%	0.0%
MILTON	F	10/01/2010	Y	After	3,068,665	3,196,828	305,502	1,560,036	5,062,366	60.6%	96.0%	0.0%	0.0%
MILTON	G	10/01/2014	N	None	12,435,482	9,512,342	1,745,230	1,360,118	12,617,690	98.6%	100.0%	100.0%	86.6%
MILTON	G	10/01/2013	N	None	11,487,958	8,353,884	1,853,841	1,929,632	12,137,357	94.6%	100.0%	100.0%	66.3%
MILTON	G	10/01/2012	N	After	10,202,042	7,940,419	1,808,231	1,968,904	11,717,554	87.1%	100.0%	100.0%	23.0%
MILTON	G	10/01/2011	N	None	8,773,906	6,987,303	1,785,877	2,161,627	10,934,807	80.2%	100.0%	100.0%	0.0%
MILTON	G	10/01/2010	N	None	8,890,359	5,932,755	1,934,752	2,519,186	10,386,693	85.6%	100.0%	100.0%	40.6%
MILTON	P	10/01/2014	N	None	6,866,429	2,770,784	370,485	2,319,377	5,460,646	125.7%	100.0%	100.0%	100.0%
MILTON	P	10/01/2013	N	None	6,284,153	2,341,331	387,938	2,316,223	5,045,492	124.5%	100.0%	100.0%	100.0%
MILTON	P	10/01/2012	N	None	5,506,266	2,227,192	363,812	2,084,751	4,675,755	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%
MIRAMAR	F	10/01/2014	N	None	100,389,471	66,036,035	12,635,383	40,010,727	118,682,145	84.6%	100.0%	100.0%	54.3%
MIRAMAR	F	10/01/2013	N	None	85,170,746	64,076,595	11,872,725	30,704,639	106,653,959	79.9%	100.0%	100.0%	30.0%
MIRAMAR	F	10/01/2012	N	None	70,906,406	57,616,607	11,301,326	26,752,717	95,670,650	74.1%	100.0%	100.0%	7.4%
MIRAMAR	F	10/01/2011	N	After	49,545,338	44,115,520	10,409,114	25,560,688	80,085,322	61.9%	100.0%	52.2%	0.0%
MIRAMAR	F	10/01/2010	N	None	47,993,313	40,709,298	9,267,212	32,635,804	82,612,314	58.1%	100.0%	78.6%	0.0%
MIRAMAR	F	10/01/2010	Y	None	47,937,304	41,287,950	9,267,212	22,789,940	73,345,102	65.4%	100.0%	71.8%	0.0%
MIRAMAR	G	10/01/2014	N	None	72,766,999	43,571,233	9,215,309	21,358,769	74,145,311	98.1%	100.0%	100.0%	93.5%
MIRAMAR	G	10/01/2013	N	None	63,728,708	40,670,805	8,786,790	20,574,811	70,032,406	91.0%	100.0%	100.0%	69.4%
MIRAMAR	G	10/01/2012	N	After	57,986,333	38,394,845	8,411,019	20,215,797	67,021,661	86.5%	100.0%	100.0%	55.3%
MIRAMAR	G	10/01/2011	N	None	47,955,720	33,716,929	7,751,026	17,562,348	59,030,303	81.2%	100.0%	100.0%	36.9%

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
MIRAMAR	G	10/01/2010	N	None	44,243,593	27,628,995	7,449,689	20,662,098	55,740,782	79.4%	100.0%	100.0%	44.4%
MIRAMAR	P	10/01/2013	N	None	102,910,138	91,220,625	13,258,987	26,834,908	131,314,520	78.4%	100.0%	88.2%	0.0%
MIRAMAR	P	10/01/2012	N	None	84,279,627	81,279,542	12,510,038	25,636,335	119,425,915	70.6%	100.0%	24.0%	0.0%
MIRAMAR	P	10/01/2011	N	After	66,707,710	71,229,834	11,595,078	24,715,360	107,540,272	62.0%	93.7%	0.0%	0.0%
MIRAMAR	P	10/01/2010	N	None	60,742,183	57,677,117	10,577,953	22,360,285	90,615,355	67.0%	100.0%	29.0%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2014	N	None	25,205,397	21,728,304	6,698,139	9,040,816	37,467,259	67.3%	100.0%	51.9%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2013	N	After	21,516,775	19,917,140	6,481,600	7,843,552	34,242,292	62.8%	100.0%	24.7%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2012	N	After	18,399,479	16,554,905	6,124,136	6,858,625	29,537,666	62.3%	100.0%	30.1%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2011	N	After	14,825,124	13,506,573	5,825,703	5,936,029	25,268,305	58.7%	100.0%	22.6%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2010	N	None	11,694,354	9,648,623	4,467,190	7,745,982	21,861,795	53.5%	100.0%	45.8%	0.0%
MONROE COUNTY	ERP	07/01/2013	N	After	195,625	605,156	0	0	605,156	32.3%	32.3%	0.0%	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 VOL F.F. & EMS	F	01/01/2014	N	After	857,126	497,622	0	327,509	825,131	103.9%	100.0%	100.0%	100.0%
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%
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	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	10/01/2014	N	After	6,793,621	3,805,881	508,433	1,767,285	6,081,599	111.7%	100.0%	100.0%	100.0%
MOUNT DORA	F	10/01/2013	N	After	6,092,019	3,655,334	430,554	1,460,184	5,546,072	109.8%	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%

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
MOUNT DORA	G	10/01/2014	N	None	15,643,165	14,362,260	1,547,228	1,114,773	17,024,261	91.9%	100.0%	82.8%	0.0%
MOUNT DORA	G	10/01/2013	N	After	14,458,444	13,504,439	1,678,025	1,344,314	16,526,778	87.5%	100.0%	56.9%	0.0%
MOUNT DORA	G	10/01/2012	N	After	13,270,019	9,402,546	1,836,600	5,114,780	16,353,926	81.1%	100.0%	100.0%	39.7%
MOUNT DORA	G	10/01/2011	N	After	11,582,830	9,474,387	1,778,453	4,586,749	15,839,589	73.1%	100.0%	100.0%	7.2%
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	P	10/01/2014	N	None	8,081,976	4,573,853	668,301	2,111,128	7,353,282	109.9%	100.0%	100.0%	100.0%
MOUNT DORA	P	10/01/2013	N	None	7,126,964	3,976,133	628,356	2,209,986	6,814,475	104.6%	100.0%	100.0%	100.0%
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%
NAPLES	F	10/01/2014	N	After	44,704,902	40,203,809	1,948,164	13,987,703	56,139,676	79.6%	100.0%	100.0%	18.3%
NAPLES	F	10/01/2013	N	None	39,294,014	30,517,178	2,151,882	21,036,503	53,705,563	73.2%	100.0%	100.0%	31.5%
NAPLES	F	10/01/2012	N	None	33,747,107	26,969,744	2,001,635	19,113,774	48,085,153	70.2%	100.0%	100.0%	25.0%
NAPLES	F	10/01/2011	N	None	27,089,641	21,569,903	1,997,007	20,526,147	44,093,057	61.4%	100.0%	100.0%	17.2%
NAPLES	F	10/01/2010	N	None	26,688,421	18,502,686	1,909,819	19,629,129	40,041,634	66.7%	100.0%	100.0%	32.0%
NAPLES	F	10/01/2010	Y	None	26,007,939	18,502,686	1,909,819	19,629,129	40,041,634	65.0%	100.0%	100.0%	28.5%
NAPLES	G	10/01/2014	N	After	51,236,145	35,712,657	7,247,611	17,425,919	60,386,187	84.8%	100.0%	100.0%	47.5%
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	35,890,721	30,145,077	6,033,660	18,666,817	54,845,554	65.4%	100.0%	95.2%	0.0%
NAPLES	G	10/01/2010	N	None	35,982,506	26,500,453	5,680,007	19,790,706	51,971,166	69.2%	100.0%	100.0%	19.2%
NAPLES	P	10/01/2014	N	After	42,468,244	40,518,663	2,534,807	16,719,552	59,773,022	71.0%	100.0%	76.9%	0.0%
NAPLES	P	10/01/2013	N	None	37,977,024	37,466,306	2,431,127	17,498,181	57,395,614	66.2%	100.0%	21.0%	0.0%
NAPLES	P	10/01/2012	N	None	33,753,118	35,769,596	2,229,851	17,432,577	55,432,024	60.9%	94.4%	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%

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
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%
NEPTUNE BEACH	P	10/01/2014	N	None	8,087,623	6,423,461	566,694	985,047	7,975,202	101.4%	100.0%	100.0%	100.0%
NEPTUNE BEACH	P	10/01/2013	N	None	7,405,555	4,456,432	902,433	2,178,979	7,537,844	98.2%	100.0%	100.0%	93.9%
NEPTUNE BEACH	P	10/01/2012	N	None	6,518,586	3,024,413	1,043,158	2,679,946	6,747,517	96.6%	100.0%	100.0%	91.5%
NEPTUNE BEACH	P	10/01/2011	N	None	5,203,134	2,961,655	822,013	2,229,194	6,012,862	86.5%	100.0%	100.0%	63.7%
NEPTUNE BEACH	P	10/01/2010	N	After	5,009,770	2,935,065	748,967	1,901,131	5,585,163	89.7%	100.0%	100.0%	69.7%
NEW PORT RICHEY	F	10/01/2013	N	After	11,060,060	10,003,109	271,412	1,368,435	11,642,956	95.0%	100.0%	100.0%	57.4%
NEW PORT RICHEY	F	10/01/2012	N	None	10,128,593	9,492,508	302,073	1,843,788	11,638,369	87.0%	100.0%	100.0%	18.1%
NEW PORT RICHEY	F	10/01/2011	N	None	9,371,030	9,993,615	259,111	1,317,444	11,570,170	81.0%	93.8%	0.0%	0.0%
NEW PORT RICHEY	F	10/01/2010	N	After	9,815,391	9,877,514	220,381	1,076,311	11,174,206	87.8%	99.4%	0.0%	0.0%
NEW PORT RICHEY	P	10/01/2014	N	None	22,218,814	16,498,822	592,246	5,034,555	22,125,623	100.4%	100.0%	100.0%	100.0%
NEW PORT RICHEY	P	10/01/2013	N	None	19,499,782	15,937,406	535,970	4,519,691	20,993,067	92.9%	100.0%	100.0%	67.0%
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	14,510,754	13,016,632	652,391	5,007,384	18,676,407	77.7%	100.0%	100.0%	16.8%
NEW SMYRNA BEACH	F	10/01/2013	N	None	17,973,344	19,617,728	230,427	3,064,112	22,912,267	78.4%	91.6%	0.0%	0.0%
NEW SMYRNA BEACH	F	10/01/2012	N	None	16,495,528	18,231,821	202,962	3,593,575	22,028,358	74.9%	90.5%	0.0%	0.0%
NEW SMYRNA BEACH	F	10/01/2011	Y	After	13,893,124	16,310,611	208,037	4,484,711	21,003,359	66.1%	85.2%	0.0%	0.0%
NEW SMYRNA BEACH	F	10/01/2011	N	None	13,893,124	16,310,611	208,037	4,484,711	21,003,359	66.1%	85.2%	0.0%	0.0%
NEW SMYRNA BEACH	F	10/01/2010	Y	After	14,080,531	14,884,297	211,162	4,767,567	19,863,026	70.9%	94.6%	0.0%	0.0%
NEW SMYRNA BEACH	P	10/01/2013	N	None	14,918,691	15,881,884	1,046,197	1,375,124	18,303,205	81.5%	93.9%	0.0%	0.0%
NEW SMYRNA BEACH	P	10/01/2012	N	None	14,516,986	14,745,079	1,118,481	2,045,696	17,909,256	81.1%	98.5%	0.0%	0.0%
NEW SMYRNA BEACH	P	10/01/2011	N	None	12,505,776	9,941,230	1,510,251	4,595,830	16,047,311	77.9%	100.0%	100.0%	22.9%
NEW SMYRNA BEACH	P	10/01/2010	N	None	12,552,961	9,823,975	1,463,589	4,693,381	15,980,945	78.5%	100.0%	100.0%	27.0%
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%

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
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 BREVARD HOSPITAL (Parrish)	G	10/01/2014	N	After	59,173,549	12,098,396	1,474	29,170,487	41,270,357	143.4%	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%
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 BROWARD HOSPITAL (aka Broward Health)	G	07/01/2013	N	None	275,955,651	142,335,428	0	169,183,114	311,518,542	88.6%	100.0%	100.0%	79.0%
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 COLLIER FCD	F	10/01/2014	N	None	49,189,564	5,060,995	1,476,243	25,778,771	32,316,009	152.2%	100.0%	100.0%	100.0%
NORTH COLLIER 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 COLLIER 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 COLLIER 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 MIAMI 691 [GPF]	F	10/01/2014	N	None	3,009,374	3,096,560	0	0	3,096,560	97.2%	97.2%	0.0%	0.0%
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]	G	10/01/2014	N	None	89,205,167	69,701,329	6,493,771	21,759,155	97,954,255	91.1%	100.0%	100.0%	59.8%
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%

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
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]	P	10/01/2014	N	None	5,968,792	4,237,170	199,922	1,316,337	5,753,429	103.7%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	P	10/01/2013	N	None	5,807,645	4,339,794	213,754	1,237,565	5,791,113	100.3%	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 748	P	10/01/2014	N	After	52,546,501	33,340,843	6,426,606	28,154,644	67,922,093	77.4%	100.0%	100.0%	45.4%
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%
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 BEACH	G	10/01/2014	N	None	77,890,314	72,930,877	6,978,357	18,135,177	98,044,411	79.4%	100.0%	71.1%	0.0%
NORTH MIAMI BEACH	G	10/01/2013	N	None	71,776,351	68,285,746	7,016,614	19,108,331	94,410,691	76.0%	100.0%	49.7%	0.0%
NORTH MIAMI BEACH	G	10/01/2012	N	None	65,190,331	61,058,749	7,590,756	20,747,344	89,396,849	72.9%	100.0%	54.4%	0.0%
NORTH MIAMI BEACH	G	10/01/2011	N	After	55,792,952	56,120,802	7,524,103	21,736,728	85,381,633	65.3%	99.4%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2010	Y	None	55,856,768	45,331,159	7,970,181	19,584,662	72,886,002	76.6%	100.0%	100.0%	13.0%
NORTH MIAMI BEACH	G	10/01/2010	N	None	55,856,768	45,331,159	7,970,181	19,584,844	72,886,184	76.6%	100.0%	100.0%	13.0%
NORTH MIAMI BEACH	PF	10/01/2014	N	None	93,685,459	108,824,336	6,779,902	10,964,329	126,568,567	74.0%	86.1%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2013	N	None	86,242,705	107,018,378	6,153,955	10,754,932	123,927,265	69.6%	80.6%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2012	N	After	84,470,473	102,496,171	6,237,216	11,975,460	120,708,847	70.0%	82.4%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2011	N	None	63,992,342	88,568,337	8,393,808	14,014,873	110,977,018	57.7%	72.3%	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 - MANAGEMENT	G	10/01/2014	N	After	16,711,216	18,587,880	916,896	1,313,461	20,818,237	80.3%	89.9%	0.0%	0.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2013	Y	After	15,781,755	15,127,367	1,319,428	2,386,853	18,833,648	83.8%	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%

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
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 PORT	F	10/01/2014	N	None	37,725,405	16,977,383	4,374,309	7,595,542	28,947,234	130.3%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2013	N	None	33,497,303	12,464,773	4,570,449	8,904,207	25,939,429	129.1%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2012	N	None	28,156,196	9,070,648	4,318,091	9,968,680	23,357,419	120.5%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2011	N	None	22,603,662	9,010,819	3,823,234	7,583,631	20,417,684	110.7%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2010	N	After	21,879,813	9,165,071	3,372,814	6,498,194	19,036,079	114.9%	100.0%	100.0%	100.0%
NORTH PORT	P	10/01/2014	N	None	30,315,139	12,854,343	3,890,449	12,106,632	28,851,424	105.1%	100.0%	100.0%	100.0%
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	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	10/01/2012	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	10/01/2011	N	None	17,387,978	8,088,203	3,279,778	7,649,103	19,017,084	91.4%	100.0%	100.0%	78.7%
NORTH PORT	P	10/01/2010	N	After	16,444,455	7,502,622	2,896,279	4,921,112	15,320,013	107.3%	100.0%	100.0%	100.0%
NORTH RIVER FCD	F	10/01/2014	N	None	15,144,417	12,898,934	747,416	4,017,532	17,663,882	85.7%	100.0%	100.0%	37.3%
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%
OAKLAND PARK	G	10/01/2014	N	None	34,677,145	29,540,523	345,119	14,303,879	44,189,521	78.5%	100.0%	100.0%	33.5%
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%

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
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	PF	10/01/2014	N	None	55,535,306	55,172,781	4,690,175	9,445,014	69,307,970	80.1%	100.0%	7.7%	0.0%
OAKLAND PARK	PF	10/01/2013	N	None	51,958,521	53,413,788	4,550,365	8,849,380	66,813,533	77.8%	97.3%	0.0%	0.0%
OAKLAND PARK	PF	10/01/2012	N	After	49,407,591	51,909,211	4,648,580	8,869,670	65,427,461	75.5%	95.2%	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%
OAKLAND PARK	PF	10/01/2010	N	After	44,449,345	45,393,690	4,813,663	11,000,462	61,207,815	72.6%	97.9%	0.0%	0.0%
OCALA	F	10/01/2014	N	None	43,714,282	33,356,822	5,424,404	10,952,266	49,733,492	87.9%	100.0%	100.0%	45.0%
OCALA	F	10/01/2013	N	None	37,910,874	28,511,969	5,391,530	10,838,514	44,742,013	84.7%	100.0%	100.0%	37.0%
OCALA	F	10/01/2012	N	None	32,847,373	23,889,780	5,151,790	13,230,640	42,272,210	77.7%	100.0%	100.0%	28.8%
OCALA	F	10/01/2011	N	After	27,207,534	21,894,797	4,853,771	13,357,230	40,105,798	67.8%	100.0%	100.0%	3.4%
OCALA	F	10/01/2010	N	None	26,428,345	20,952,744	4,266,137	10,261,148	35,480,029	74.5%	100.0%	100.0%	11.8%
OCALA	G	10/01/2014	N	None	117,930,568	154,608,269	6,779,645	38,328,303	199,716,217	59.0%	76.3%	0.0%	0.0%
OCALA	G	10/01/2013	N	None	107,914,119	149,015,033	6,768,848	35,229,804	191,013,685	56.5%	72.4%	0.0%	0.0%
OCALA	G	10/01/2012	N	After	92,584,313	115,066,114	8,768,452	41,886,161	165,720,727	55.9%	80.5%	0.0%	0.0%
OCALA	G	10/01/2011	N	After	77,940,297	98,487,495	7,878,491	44,182,113	150,548,099	51.8%	79.1%	0.0%	0.0%
OCALA	G	10/01/2010	N	None	75,249,197	88,255,009	6,035,098	39,016,628	133,306,735	56.4%	85.3%	0.0%	0.0%
OCALA	P	10/01/2013	N	None	53,616,099	42,731,773	5,158,106	18,078,232	65,968,111	81.3%	100.0%	100.0%	31.7%
OCALA	P	10/01/2012	N	None	46,694,113	38,475,462	5,033,885	18,828,882	62,338,229	74.9%	100.0%	100.0%	16.9%
OCALA	P	10/01/2011	N	After	39,158,774	34,829,466	4,822,780	17,453,768	57,106,014	68.6%	100.0%	89.8%	0.0%
OCALA	P	10/01/2010	N	None	39,765,030	31,672,411	4,522,784	14,664,797	50,859,992	78.2%	100.0%	100.0%	24.3%
OCALA	P	10/01/2010	Y	After	39,765,029	32,154,341	4,522,784	15,185,404	51,862,529	76.7%	100.0%	100.0%	20.3%
OCEAN CITY-WRIGHT FCD	F	10/01/2014	N	None	8,166,017	7,186,589	1,352,557	4,701,946	13,241,092	61.7%	100.0%	72.4%	0.0%
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%

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
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	10/01/2011	N	None	4,454,655	5,429,474	1,365,908	3,300,385	10,095,767	44.1%	82.0%	0.0%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	After	4,216,531	5,487,822	1,266,112	2,338,764	9,092,698	46.4%	76.8%	0.0%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2010	Y	After	4,216,531	5,612,542	1,266,112	2,474,593	9,353,247	45.1%	75.1%	0.0%	0.0%
OCOEE	G	10/01/2014	N	None	30,589,697	13,210,140	4,546,668	8,843,485	26,600,293	115.0%	100.0%	100.0%	100.0%
OCOEE	G	10/01/2013	Y	After	27,027,991	13,219,451	4,244,120	7,406,632	24,870,203	108.7%	100.0%	100.0%	100.0%
OCOEE	G	10/01/2013	N	None	27,027,991	12,951,804	4,244,120	8,131,592	25,327,516	106.7%	100.0%	100.0%	100.0%
OCOEE	G	10/01/2012	N	After	22,828,882	11,586,274	4,059,600	7,580,132	23,226,006	98.3%	100.0%	100.0%	94.8%
OCOEE	G	10/01/2011	N	None	19,331,522	11,357,410	3,717,316	5,928,980	21,003,706	92.0%	100.0%	100.0%	71.8%
OCOEE	G	10/01/2010	N	None	18,587,571	9,970,307	3,478,625	5,767,524	19,216,456	96.7%	100.0%	100.0%	89.1%
OCOEE	PF	10/01/2014	N	None	40,770,017	22,171,705	4,412,011	12,912,518	39,496,234	103.2%	100.0%	100.0%	100.0%
OCOEE	PF	10/01/2013	N	None	35,666,513	18,465,744	4,329,993	13,817,738	36,613,475	97.4%	100.0%	100.0%	93.1%
OCOEE	PF	10/01/2012	N	None	30,218,037	17,687,931	3,927,660	12,486,600	34,102,191	88.6%	100.0%	100.0%	68.9%
OCOEE	PF	10/01/2011	N	None	24,883,662	15,883,758	3,557,726	12,084,305	31,525,789	78.9%	100.0%	100.0%	45.0%
OCOEE	PF	10/01/2010	N	None	23,900,000	12,117,752	3,447,264	11,633,491	27,198,507	87.9%	100.0%	100.0%	71.6%
OKALOOSA ISLAND FCD	F	10/01/2014	N	None	6,371,444	8,708,942	600,663	2,239,931	11,549,536	55.2%	73.2%	0.0%	0.0%
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%
OKEECHOBEE	F	10/01/2014	N	After	3,253,658	1,206,442	262,101	882,838	2,351,381	138.4%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2013	N	After	2,896,405	1,233,917	230,960	748,820	2,213,697	130.8%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2012	N	After	2,772,277	1,360,729	193,492	622,746	2,176,967	127.3%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2011	N	None	2,308,272	943,380	221,116	828,170	1,992,666	115.8%	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
OKEECHOBEE	F	10/01/2010	N	None	2,318,666	907,327	202,443	763,054	1,872,824	123.8%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2014	N	After	10,125,304	3,489,351	1,961,077	2,213,927	7,664,355	132.1%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2013	N	After	8,950,249	3,294,070	1,821,457	1,883,311	6,998,838	127.9%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2012	N	After	8,188,923	3,194,673	1,716,271	1,517,814	6,428,758	127.4%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2011	N	None	6,712,136	2,205,924	1,827,134	2,253,909	6,286,967	106.8%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2010	N	None	6,579,412	2,147,435	1,713,788	1,932,299	5,793,522	113.6%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2014	N	After	7,683,560	3,762,609	487,387	1,961,741	6,211,737	123.7%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2013	N	After	6,811,928	3,184,072	521,502	2,129,874	5,835,448	116.7%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2012	N	After	6,253,105	3,093,679	463,205	1,844,217	5,401,101	115.8%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2011	N	None	5,279,765	2,861,811	443,542	1,864,120	5,169,473	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%
OLDSMAR	F	10/01/2014	N	None	4,509,129	863,459	158,159	1,283,301	2,304,919	195.6%	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%
ORANGE COUNTY LIBRARY	G	01/01/2015	N	None	42,938,892	21,038,601	437,858	11,376,801	32,853,260	130.7%	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 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	4,078,068	2,847,882	170,901	818,693	3,837,476	106.3%	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
ORANGE PARK	G	10/01/2014	N	None	6,322,445	3,607,619	8,850	3,898,732	7,515,201	84.1%	100.0%	100.0%	69.4%
ORANGE PARK	G	10/01/2013	N	After	5,916,087	3,476,766	0	3,555,609	7,032,375	84.1%	100.0%	100.0%	68.6%
ORANGE PARK	G	10/01/2012	N	None	5,377,948	2,813,817	0	3,525,484	6,339,301	84.8%	100.0%	100.0%	72.7%
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%
ORANGE PARK	P	10/01/2014	N	None	13,786,560	10,167,852	320,075	3,792,037	14,279,964	96.5%	100.0%	100.0%	87.0%
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%
ORLANDO	F	10/01/2014	N	None	337,240,798	224,545,592	27,702,743	84,205,100	336,453,435	100.2%	100.0%	100.0%	100.0%
ORLANDO	F	10/01/2013	N	None	300,270,613	204,447,191	25,626,022	83,764,237	313,837,450	95.7%	100.0%	100.0%	83.8%
ORLANDO	F	10/01/2012	N	None	270,670,993	197,644,370	0	117,311,156	314,955,526	85.9%	100.0%	100.0%	62.3%
ORLANDO	F	10/01/2011	N	None	233,999,839	183,030,531	22,599,127	93,592,452	299,222,110	78.2%	100.0%	100.0%	30.3%
ORLANDO	F	10/01/2010	N	After	232,085,927	165,039,869	21,798,479	96,244,292	283,082,640	82.0%	100.0%	100.0%	47.0%
ORLANDO	G	09/30/2014	N	None	208,014,644	171,307,880	0	51,674,586	222,982,466	93.3%	100.0%	100.0%	71.0%
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	P	10/01/2014	N	None	481,089,272	337,557,422	35,554,292	92,626,640	465,738,354	103.3%	100.0%	100.0%	100.0%
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 AVIATION	G	10/01/2014	N	None	116,642,235	65,026,458	0	52,028,147	117,054,605	99.6%	100.0%	100.0%	99.2%

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
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 UTILITY	G	10/01/2014	N	After	327,039,070	257,998,311	28,418,651	106,022,744	392,439,706	83.3%	100.0%	100.0%	38.3%
ORLANDO UTILITY	G	10/01/2013	N	None	301,185,185	250,928,473	28,226,058	102,899,075	382,053,606	78.8%	100.0%	100.0%	21.4%
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%
ORMOND BEACH	F	10/01/2014	N	After	24,133,825	20,934,428	2,246,393	7,495,766	30,676,587	78.7%	100.0%	100.0%	12.7%
ORMOND BEACH	F	10/01/2013	N	After	21,641,079	17,805,456	2,507,266	8,447,897	28,760,619	75.2%	100.0%	100.0%	15.7%
ORMOND BEACH	F	10/01/2012	N	None	18,732,816	17,614,488	2,266,700	6,164,522	26,045,710	71.9%	100.0%	49.3%	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	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	10/01/2010	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	G	10/01/2014	N	After	41,519,167	28,122,272	2,746,620	13,310,178	44,179,070	94.0%	100.0%	100.0%	80.0%
ORMOND BEACH	G	10/01/2013	N	After	36,888,869	26,837,439	2,641,316	12,005,178	41,483,933	88.9%	100.0%	100.0%	61.7%
ORMOND BEACH	G	10/01/2012	N	After	32,238,717	25,808,266	2,599,375	11,727,419	40,135,060	80.3%	100.0%	100.0%	32.7%
ORMOND BEACH	G	10/01/2011	N	None	27,314,844	26,167,510	2,384,031	10,933,321	39,484,862	69.2%	100.0%	48.1%	0.0%
ORMOND BEACH	G	10/01/2010	N	None	28,003,590	24,702,929	2,197,479	8,083,175	34,983,583	80.0%	100.0%	100.0%	13.6%
ORMOND BEACH	G	10/01/2010	Y	After	28,003,590	25,687,893	2,197,479	9,091,845	36,977,217	75.7%	100.0%	100.0%	1.3%
ORMOND BEACH	P	10/01/2013	N	After	24,769,202	25,993,149	1,926,945	4,935,141	32,855,235	75.4%	95.3%	0.0%	0.0%
ORMOND BEACH	P	10/01/2012	N	None	22,898,326	25,028,130	1,816,753	4,067,411	30,912,294	74.1%	91.5%	0.0%	0.0%
ORMOND BEACH	P	10/01/2011	Y	None	19,553,076	24,908,970	1,754,311	3,691,580	30,354,861	64.4%	78.5%	0.0%	0.0%
ORMOND BEACH	P	10/01/2010	Y	After	20,053,422	21,389,356	2,028,327	5,039,583	28,457,266	70.5%	93.8%	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
OVIEDO	F	10/01/2014	N	After	10,257,373	2,812,858	1,630,929	5,728,650	10,172,437	100.8%	100.0%	100.0%	100.0%
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%
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	10/01/2014	N	None	17,673,203	7,128,073	1,822,598	5,320,808	14,271,479	123.8%	100.0%	100.0%	100.0%
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%
PALATKA	F	10/01/2014	N	None	7,377,373	7,560,901	284,471	424,796	8,270,168	89.2%	97.6%	0.0%	0.0%
PALATKA	F	10/01/2013	N	None	6,764,640	7,416,051	257,762	297,017	7,970,830	84.9%	91.2%	0.0%	0.0%
PALATKA	F	10/01/2012	N	After	6,107,403	7,284,832	225,104	209,406	7,719,342	79.1%	83.8%	0.0%	0.0%
PALATKA	F	10/01/2011	Y	After	5,334,223	7,076,014	179,683	132,242	7,387,939	72.2%	75.4%	0.0%	0.0%
PALATKA	F	10/01/2010	N	None	5,928,745	5,562,208	288,295	1,232,822	7,083,325	83.7%	100.0%	100.0%	6.3%
PALATKA	G	10/01/2014	N	None	18,151,027	16,160,793	1,253,335	2,224,734	19,638,862	92.4%	100.0%	100.0%	33.1%
PALATKA	G	10/01/2013	Y	None	17,170,641	15,545,932	1,274,595	2,397,648	19,218,175	89.3%	100.0%	100.0%	14.6%
PALATKA	G	10/01/2012	N	After	16,450,040	15,015,044	1,301,712	3,842,713	20,159,469	81.6%	100.0%	100.0%	3.5%
PALATKA	G	10/01/2011	Y	After	14,692,635	14,704,695	1,241,602	3,922,616	19,868,913	73.9%	99.9%	0.0%	0.0%
PALATKA	G	10/01/2010	Y	None	15,527,760	14,059,640	1,268,941	4,055,632	19,384,213	80.1%	100.0%	100.0%	4.9%
PALATKA	P	10/01/2014	N	None	10,217,857	5,321,758	714,420	2,994,721	9,030,899	113.1%	100.0%	100.0%	100.0%
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%

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
PALM BAY	G	10/01/2014	N	None	179,334	34,481	0	0	34,481	520.1%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2014	N	None	74,668,730	59,331,752	3,325,684	15,199,417	77,856,853	95.9%	100.0%	100.0%	79.0%
PALM BAY [PF]	F	10/01/2013	N	None	69,842,203	54,042,631	3,387,455	16,164,375	73,594,461	94.9%	100.0%	100.0%	76.8%
PALM BAY [PF]	F	10/01/2012	N	None	61,231,318	46,440,225	3,475,461	17,773,892	67,689,578	90.5%	100.0%	100.0%	63.7%
PALM BAY [PF]	F	10/01/2011	N	After	52,555,618	39,157,965	3,514,958	20,525,708	63,198,631	83.2%	100.0%	100.0%	48.1%
PALM BAY [PF]	F	10/01/2010	N	After	51,810,860	31,443,054	3,385,876	18,181,163	53,010,093	97.7%	100.0%	100.0%	93.4%
PALM BAY [PF]	P	10/01/2014	N	None	93,476,435	67,410,086	4,659,294	14,517,727	86,587,107	108.0%	100.0%	100.0%	100.0%
PALM BAY [PF]	P	10/01/2013	N	None	86,011,125	61,619,214	12,264,016	8,116,920	82,000,150	104.9%	100.0%	100.0%	100.0%
PALM BAY [PF]	P	10/01/2012	N	None	77,968,830	55,034,976	4,869,176	17,208,655	77,112,807	101.1%	100.0%	100.0%	100.0%
PALM BAY [PF]	P	10/01/2011	N	After	67,000,225	45,961,693	5,171,316	19,993,019	71,126,028	94.2%	100.0%	100.0%	79.4%
PALM BAY [PF]	P	10/01/2010	N	After	69,387,426	42,002,985	4,941,087	15,213,391	62,157,463	111.6%	100.0%	100.0%	100.0%
PALM BEACH [G,P,F,LG]	F	09/30/2014	N	After	59,267,698	75,340,737	1,877,000	8,048,000	85,265,737	69.5%	78.7%	0.0%	0.0%
PALM BEACH [G,P,F,LG]	F	09/30/2013	N	None	58,433,440	68,657,140	2,812,000	12,112,000	83,581,140	69.9%	85.1%	0.0%	0.0%
PALM BEACH [G,P,F,LG]	F	09/30/2012	N	After	54,209,446	66,219,210	2,820,000	11,750,000	80,789,210	67.1%	81.9%	0.0%	0.0%
PALM BEACH [G,P,F,LG]	F	09/30/2011	N	After	50,296,679	59,046,324	3,104,000	8,505,000	70,655,324	71.2%	85.2%	0.0%	0.0%
PALM BEACH [G,P,F,LG]	G	09/30/2014	N	After	76,354,754	64,862,000	6,620,000	16,789,000	88,271,000	86.5%	100.0%	100.0%	29.0%
PALM BEACH [G,P,F,LG]	G	09/30/2013	N	After	76,298,763	63,624,027	6,432,000	21,227,000	91,283,027	83.6%	100.0%	100.0%	29.4%
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]	LG	09/30/2014	N	After	3,527,549	3,806,000	245,000	1,075,000	5,126,000	68.8%	92.7%	0.0%	0.0%
PALM BEACH [G,P,F,LG]	LG	09/30/2013	N	After	3,524,963	3,786,755	231,000	1,008,000	5,025,755	70.1%	93.1%	0.0%	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
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]	P	09/30/2014	N	After	63,350,648	72,402,000	2,166,000	10,356,000	84,924,000	74.6%	87.5%	0.0%	0.0%
PALM BEACH [G,P,F,LG]	P	09/30/2013	N	None	61,920,948	65,939,000	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%
PALM BEACH GARDENS	F	10/01/2014	N	After	68,881,378	33,762,746	5,492,028	31,144,332	70,399,106	97.8%	100.0%	100.0%	95.1%
PALM BEACH GARDENS	F	10/01/2013	N	After	59,994,725	29,872,842	5,916,021	27,331,359	63,120,222	95.0%	100.0%	100.0%	88.6%
PALM BEACH GARDENS	F	10/01/2012	N	None	50,720,309	23,547,613	5,844,494	25,943,065	55,335,172	91.7%	100.0%	100.0%	82.2%
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	G	10/01/2014	N	After	2,276,084	2,345,609	0	508,989	2,854,598	79.7%	97.0%	0.0%	0.0%
PALM BEACH GARDENS	G	10/01/2012	N	None	2,103,061	2,574,999	0	437,479	3,012,478	69.8%	81.7%	0.0%	0.0%
PALM BEACH GARDENS	G	10/01/2011	N	None	1,914,292	2,626,005	0	377,918	3,003,923	63.7%	72.9%	0.0%	0.0%
PALM BEACH GARDENS	P	10/01/2014	N	After	72,626,331	72,581,751	3,889,790	12,025,909	88,497,450	82.1%	100.0%	1.1%	0.0%
PALM BEACH GARDENS	P	10/01/2013	N	After	56,261,907	64,669,796	4,089,690	12,867,469	81,626,955	68.9%	87.0%	0.0%	0.0%
PALM BEACH GARDENS	P	10/01/2011	N	After	43,773,722	48,108,301	4,622,917	17,433,082	70,164,300	62.4%	91.0%	0.0%	0.0%
PALM BEACH GARDENS	P	10/01/2010	N	None	41,426,892	33,997,972	5,275,526	23,845,039	63,118,537	65.6%	100.0%	100.0%	9.0%
PALM COAST (VOL)	F	10/01/2013	N	None	3,330,062	885,549	0	276,048	1,161,597	286.7%	100.0%	100.0%	100.0%
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 HARBOR FCD	F	10/01/2014	N	None	15,642,505	5,056,061	1,148,302	5,818,247	12,022,610	130.1%	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	10/01/2012	N	None	11,110,165	2,848,882	1,040,316	5,376,268	9,265,466	119.9%	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%

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
PALM HARBOR FCD	F	10/01/2010	N	After	5,956,440	1,028,973	726,533	3,128,522	4,884,028	122.0%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2010	Y	After	5,956,441	1,088,305	726,533	3,524,973	5,339,811	111.5%	100.0%	100.0%	100.0%
PALM TRAN, INC. (ATU-1577)	G	01/01/2015	N	None	85,267,807	45,604,048	6,009,670	40,421,993	92,035,711	92.6%	100.0%	100.0%	83.3%
PALM TRAN, INC. (ATU-1577)	G	01/01/2014	N	None	67,953,448	40,357,760	5,871,117	38,023,530	84,252,407	80.7%	100.0%	100.0%	57.1%
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%
PALMETTO	G	10/01/2014	N	None	11,300,338	8,957,485	959,277	2,839,662	12,756,424	88.6%	100.0%	100.0%	48.7%
PALMETTO	G	10/01/2013	N	None	10,639,447	8,998,659	945,367	2,925,252	12,869,278	82.7%	100.0%	100.0%	23.8%
PALMETTO	G	10/01/2012	N	After	9,350,022	9,087,310	893,731	2,549,763	12,530,804	74.6%	100.0%	29.4%	0.0%
PALMETTO	G	10/01/2011	N	None	7,988,227	8,028,533	904,262	2,873,621	11,806,416	67.7%	99.5%	0.0%	0.0%
PALMETTO	G	10/01/2010	N	After	8,361,769	6,934,231	986,543	3,353,146	11,273,920	74.2%	100.0%	100.0%	13.2%
PALMETTO	P	10/01/2014	N	After	10,609,954	7,747,335	650,683	2,697,590	11,095,608	95.6%	100.0%	100.0%	82.0%
PALMETTO	P	10/01/2013	N	After	9,579,906	7,414,812	609,450	2,613,762	10,638,024	90.1%	100.0%	100.0%	59.5%
PALMETTO	P	10/01/2012	N	After	8,736,205	7,250,318	568,072	2,378,254	10,196,644	85.7%	100.0%	100.0%	38.6%
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%
PANAMA CITY	F	10/01/2013	N	None	31,713,016	34,417,689	1,573,747	5,096,779	41,088,215	77.2%	92.1%	0.0%	0.0%
PANAMA CITY	F	10/01/2012	N	None	29,254,020	33,518,450	1,555,357	5,510,365	40,584,172	72.1%	87.3%	0.0%	0.0%
PANAMA CITY	F	10/01/2011	N	None	25,042,687	30,056,695	1,672,467	5,761,749	37,490,911	66.8%	83.3%	0.0%	0.0%
PANAMA CITY	F	10/01/2010	N	After	25,673,473	24,878,279	1,963,711	7,957,464	34,799,454	73.8%	100.0%	40.5%	0.0%
PANAMA CITY	P	10/01/2013	N	None	27,859,310	23,010,444	1,272,607	7,412,621	31,695,672	87.9%	100.0%	100.0%	48.2%
PANAMA CITY	P	10/01/2012	N	None	25,708,962	22,555,941	1,249,190	5,386,178	29,191,309	88.1%	100.0%	100.0%	35.3%
PANAMA CITY	P	10/01/2011	N	None	22,357,253	21,931,663	1,153,133	3,680,720	26,765,516	83.5%	100.0%	36.9%	0.0%
PANAMA CITY	P	10/01/2010	N	After	22,634,476	22,313,800	1,050,009	3,383,354	26,747,163	84.6%	100.0%	30.5%	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
PANAMA CITY (SUPP)	G	10/01/2014	N	None	2,746,790	2,310,445	182,529	290,062	2,783,036	98.7%	100.0%	100.0%	87.5%
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%
PANAMA CITY BEACH	F	10/01/2013	N	None	11,751,247	5,467,740	1,088,825	5,519,146	12,075,711	97.3%	100.0%	100.0%	94.1%
PANAMA CITY BEACH	F	10/01/2012	N	None	9,922,597	4,212,781	1,046,345	5,641,064	10,900,190	91.0%	100.0%	100.0%	82.7%
PANAMA CITY BEACH	F	10/01/2011	N	None	8,082,726	3,507,536	972,282	5,572,296	10,052,114	80.4%	100.0%	100.0%	64.7%
PANAMA CITY BEACH	F	10/01/2010	N	None	7,496,023	2,069,946	974,460	5,609,302	8,653,708	86.6%	100.0%	100.0%	79.4%
PANAMA CITY BEACH	G	10/01/2013	N	None	26,341,676	9,868,646	3,672,387	10,362,600	23,903,633	110.2%	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	17,748,319	7,199,593	2,693,654	7,740,025	17,633,272	100.7%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	P	10/01/2013	N	None	14,964,720	8,897,987	1,902,076	3,384,766	14,184,829	105.5%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	P	10/01/2012	N	None	12,948,979	8,785,866	1,618,849	2,717,877	13,122,592	98.7%	100.0%	100.0%	93.6%
PANAMA CITY BEACH	P	10/01/2011	N	None	10,896,206	6,954,834	1,543,872	3,149,872	11,648,578	93.5%	100.0%	100.0%	76.1%
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%
PARKLAND	P	10/01/2014	N	None	2,062,405	2,216,561	0	0	2,216,561	93.0%	93.0%	0.0%	0.0%
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%
PASCO COUNTY	ERP	07/01/2015	N	After	18,418,036	11,966,163	0	3,483,528	15,449,691	119.2%	100.0%	100.0%	100.0%
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%

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
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	10/01/2014	N	After	1,552,115	65,070	0	1,876,994	1,942,064	79.9%	100.0%	100.0%	79.2%
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%
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 PINES	G	10/01/2014	N	None	160,770,276	140,573,938	1,119,999	9,974,427	151,668,364	106.0%	100.0%	100.0%	100.0%
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	PF	10/01/2014	N	None	483,895,286	488,895,668	32,169,210	117,364,798	638,429,676	75.8%	99.0%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2013	N	None	436,512,061	466,937,648	29,747,144	106,126,672	602,811,464	72.4%	93.5%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2012	N	None	376,680,848	442,972,526	27,423,358	96,601,053	566,996,937	66.4%	85.0%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2011	N	After	308,419,102	408,936,424	26,333,244	96,783,926	532,053,594	58.0%	75.4%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2010	N	None	298,347,976	370,824,163	25,391,021	98,251,044	494,466,228	60.3%	80.5%	0.0%	0.0%
PENSACOLA	F	10/01/2014	N	None	112,540,740	96,982,323	4,262,025	12,666,627	113,910,975	98.8%	100.0%	100.0%	89.2%
PENSACOLA	F	10/01/2013	N	None	106,296,804	89,984,369	4,977,917	17,122,545	112,084,831	94.8%	100.0%	100.0%	66.2%
PENSACOLA	F	10/01/2010	Y	None	88,983,514	78,166,906	5,290,074	21,726,421	105,183,401	84.6%	100.0%	100.0%	25.4%
PENSACOLA	G	09/30/2014	N	After	138,949,747	154,678,909	4,429,923	15,105,191	174,214,023	79.8%	89.8%	0.0%	0.0%
PENSACOLA	G	09/30/2012	N	After	126,036,688	158,676,279	4,593,175	14,286,830	177,556,284	71.0%	79.4%	0.0%	0.0%
PENSACOLA	P	10/01/2014	N	After	84,437,986	95,327,489	928,582	14,923,973	111,180,044	75.9%	88.6%	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	70,735,097	81,293,430	909,895	14,283,716	96,487,041	73.3%	87.0%	0.0%	0.0%
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%

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
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%
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	P	10/01/2013	N	None	6,487,122	4,444,181	105,894	1,414,204	5,964,279	108.8%	100.0%	100.0%	100.0%
PERRY	P	10/01/2012	N	None	5,710,922	3,918,729	98,912	1,417,137	5,434,778	105.1%	100.0%	100.0%	100.0%
PERRY	P	10/01/2011	N	None	4,693,613	3,768,474	89,281	1,246,327	5,104,082	92.0%	100.0%	100.0%	67.1%
PERRY	P	10/01/2010	N	After	4,669,487	3,150,782	83,460	1,435,724	4,669,966	100.0%	100.0%	100.0%	100.0%
PINELLAS PARK	F	10/01/2014	N	After	50,085,076	47,440,886	3,633,027	9,637,711	60,711,624	82.5%	100.0%	72.8%	0.0%
PINELLAS PARK	F	10/01/2013	N	None	48,310,383	45,830,039	2,470,523	9,654,475	57,955,037	83.4%	100.0%	100.0%	0.1%
PINELLAS PARK	F	10/01/2012	N	After	42,957,599	42,427,518	2,280,198	8,585,631	53,293,347	80.6%	100.0%	23.2%	0.0%
PINELLAS PARK	F	10/01/2011	N	None	35,200,738	39,301,429	2,155,972	8,769,823	50,227,224	70.1%	89.6%	0.0%	0.0%
PINELLAS PARK	F	10/01/2010	Y	After	35,583,182	39,031,570	1,826,050	8,589,056	49,446,676	72.0%	91.2%	0.0%	0.0%
PINELLAS PARK	G	10/01/2014	N	After	69,311,586	40,419,428	2,373,332	17,521,351	60,314,111	114.9%	100.0%	100.0%	100.0%
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	P	10/01/2014	N	None	55,368,074	31,336,117	2,937,410	12,505,231	46,778,758	118.4%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2012	N	None	44,092,350	26,754,434	2,772,003	12,233,402	41,759,839	105.6%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2011	N	None	34,578,975	22,734,293	2,537,835	12,349,901	37,622,029	91.9%	100.0%	100.0%	75.4%
PINELLAS PARK	P	10/01/2010	N	After	35,275,213	20,610,267	2,297,447	12,322,508	35,230,222	100.1%	100.0%	100.0%	100.0%
PLANT CITY	PF	10/01/2014	Y	None	32,420,945	30,052,253	4,175,203	9,084,707	43,312,163	74.9%	100.0%	56.7%	0.0%
PLANT CITY	PF	10/01/2014	N	None	32,420,203	30,052,253	4,175,203	9,084,707	43,312,163	74.9%	100.0%	56.7%	0.0%
PLANT CITY	PF	10/01/2013	N	None	29,272,764	27,561,567	4,232,793	8,563,747	40,358,107	72.5%	100.0%	40.4%	0.0%
PLANT CITY	PF	10/01/2012	N	None	26,105,315	25,953,852	3,951,262	6,953,477	36,858,591	70.8%	100.0%	3.8%	0.0%
PLANT CITY	PF	10/01/2011	N	After	21,274,116	24,238,575	3,729,106	6,488,276	34,455,957	61.7%	87.8%	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
PLANT CITY	PF	10/01/2010	N	After	20,282,792	22,610,518	3,777,455	6,646,773	33,034,746	61.4%	89.7%	0.0%	0.0%
PLANTATION	G	10/01/2014	N	After	137,796,502	99,921,215	15,489,447	40,245,765	155,656,427	88.5%	100.0%	100.0%	55.6%
PLANTATION	G	10/01/2013	N	After	126,272,372	92,912,966	15,167,012	40,418,672	148,498,650	85.0%	100.0%	100.0%	45.0%
PLANTATION	G	10/01/2012	N	After	112,554,953	84,803,893	14,956,680	39,197,283	138,957,856	81.0%	100.0%	100.0%	32.6%
PLANTATION	G	10/01/2011	N	After	96,896,826	71,051,257	15,189,226	41,016,616	127,257,099	76.1%	100.0%	100.0%	26.0%
PLANTATION	G	10/01/2010	N	After	96,067,728	61,511,170	15,054,374	40,114,803	116,680,347	82.3%	100.0%	100.0%	48.6%
PLANTATION	P	10/01/2014	N	After	120,792,841	117,709,914	7,391,174	34,765,555	159,866,643	75.6%	100.0%	41.7%	0.0%
PLANTATION	P	10/01/2013	N	After	111,300,748	112,469,925	7,037,667	32,568,282	152,075,874	73.2%	99.0%	0.0%	0.0%
PLANTATION	P	10/01/2012	N	After	98,418,764	104,071,677	6,815,137	30,611,895	141,498,709	69.6%	94.6%	0.0%	0.0%
PLANTATION	P	10/01/2011	N	After	81,834,677	81,107,121	7,724,197	39,812,883	128,644,201	63.6%	100.0%	9.4%	0.0%
PLANTATION	P	10/01/2010	N	After	80,771,897	70,780,391	7,610,051	39,517,632	117,908,074	68.5%	100.0%	100.0%	6.0%
PLANTATION (VOL)	F	10/01/2014	N	None	18,501,067	9,421,232	0	4,434,921	13,856,153	133.5%	100.0%	100.0%	100.0%
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%
POMPANO BEACH	G	10/01/2014	N	None	154,313,634	122,365,462	25,460,675	32,989,204	180,815,341	85.3%	100.0%	100.0%	19.7%
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 [PF]	F	10/01/2014	N	None	126,077,560	111,281,847	12,366,151	17,982,203	141,630,201	89.0%	100.0%	100.0%	13.5%
POMPANO BEACH [PF]	F	10/01/2013	N	After	102,324,027	106,694,441	0	0	106,694,441	95.9%	95.9%	0.0%	0.0%
POMPANO BEACH [PF]	F	10/01/2012	Y	After	100,562,329	104,438,646	0	0	104,438,646	96.3%	96.3%	0.0%	0.0%
POMPANO BEACH [PF]	F	10/01/2011	N	After	85,788,891	98,018,389	0	31,124,706	129,143,095	66.4%	87.5%	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
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	10/01/2010	N	After	86,260,357	85,761,363	0	32,019,182	117,780,545	73.2%	100.0%	100.0%	1.6%
POMPANO BEACH [PF]	P	10/01/2014	N	None	106,960,052	139,256,355	1,831,406	6,422,939	147,510,700	72.5%	76.8%	0.0%	0.0%
POMPANO BEACH [PF]	P	10/01/2013	N	After	101,483,814	132,796,320	0	0	132,796,320	76.4%	76.4%	0.0%	0.0%
POMPANO BEACH [PF]	P	10/01/2012	Y	After	98,781,401	125,901,893	0	0	125,901,893	78.5%	78.5%	0.0%	0.0%
POMPANO BEACH [PF]	P	10/01/2011	N	After	91,884,572	110,034,268	0	28,517,071	138,551,339	66.3%	83.5%	0.0%	0.0%
POMPANO BEACH [PF]	P	10/01/2011	Y	After	91,035,818	110,034,268	0	28,517,071	138,551,339	65.7%	82.7%	0.0%	0.0%
POMPANO BEACH [PF]	P	10/01/2010	N	After	91,296,622	99,595,972	0	27,370,833	126,966,805	71.9%	91.7%	0.0%	0.0%
PORT ORANGE	F	10/01/2014	N	After	22,195,274	32,546,581	577,542	4,836,122	37,960,245	58.5%	68.2%	0.0%	0.0%
PORT ORANGE	F	10/01/2013	N	None	20,254,676	32,835,804	413,982	4,253,685	37,503,471	54.0%	61.7%	0.0%	0.0%
PORT ORANGE	F	10/01/2012	N	None	18,739,700	33,073,548	288,588	3,757,829	37,119,965	50.5%	56.7%	0.0%	0.0%
PORT ORANGE	F	10/01/2011	N	None	15,612,516	32,696,589	341,402	3,260,231	36,298,222	43.0%	47.7%	0.0%	0.0%
PORT ORANGE	F	10/01/2010	N	After	15,339,237	27,031,185	544,359	5,111,533	32,687,077	46.9%	56.7%	0.0%	0.0%
PORT ORANGE	F	10/01/2010	Y	After	15,339,237	28,420,385	544,359	5,567,221	34,531,965	44.4%	54.0%	0.0%	0.0%
PORT ORANGE	G	10/01/2014	N	None	27,474,544	17,351,007	3,517,927	6,521,809	27,390,743	100.3%	100.0%	100.0%	100.0%
PORT ORANGE	G	10/01/2013	N	None	26,857,732	15,989,120	3,295,751	6,466,190	25,751,061	104.3%	100.0%	100.0%	100.0%
PORT ORANGE	G	10/01/2012	N	None	23,268,773	11,215,907	3,406,937	8,559,226	23,182,070	100.4%	100.0%	100.0%	100.0%
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	P	10/01/2014	N	None	28,294,900	32,582,648	1,103,166	6,199,298	39,885,112	70.9%	86.8%	0.0%	0.0%
PORT ORANGE	P	10/01/2013	N	None	25,322,725	29,270,321	919,769	5,946,673	36,136,763	70.1%	86.5%	0.0%	0.0%
PORT ORANGE	P	10/01/2012	N	After	21,378,509	29,474,193	679,209	5,364,086	35,517,488	60.2%	72.5%	0.0%	0.0%
PORT ORANGE	P	10/01/2011	N	After	18,971,164	27,673,010	448,530	3,903,394	32,024,934	59.2%	68.6%	0.0%	0.0%
PORT ORANGE	P	10/01/2010	N	After	16,252,286	25,969,755	326,541	3,321,265	29,617,561	54.9%	62.6%	0.0%	0.0%
PORT ST. LUCIE	P	10/01/2014	N	None	67,693,833	32,217,923	14,321,918	17,193,540	63,733,381	106.2%	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
PORT ST. LUCIE	P	10/01/2013	N	None	55,403,364	25,513,669	10,312,847	17,451,676	53,278,192	104.0%	100.0%	100.0%	100.0%
PORT ST. LUCIE	P	10/01/2012	N	None	45,852,334	23,914,929	9,434,920	15,825,738	49,175,587	93.2%	100.0%	100.0%	79.0%
PORT ST. LUCIE	P	10/01/2012	Y	None	45,852,334	23,914,929	9,434,920	15,825,738	49,175,587	93.2%	100.0%	100.0%	79.0%
PORT ST. LUCIE	P	10/01/2011	Y	After	38,223,073	20,794,636	9,157,094	14,999,024	44,950,754	85.0%	100.0%	100.0%	55.1%
PORT ST. LUCIE	P	10/01/2010	N	After	37,704,666	18,520,339	8,376,131	10,731,891	37,628,361	100.2%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2013	N	None	9,033,703	4,414,257	993,819	4,255,840	9,663,916	93.5%	100.0%	100.0%	85.2%
PUNTA GORDA	F	10/01/2012	N	None	7,792,010	4,217,956	889,994	3,297,724	8,405,674	92.7%	100.0%	100.0%	81.4%
PUNTA GORDA	F	10/01/2011	N	None	6,339,710	3,990,999	804,869	2,899,079	7,694,947	82.4%	100.0%	100.0%	53.3%
PUNTA GORDA	F	10/01/2010	N	After	6,182,984	4,018,265	716,725	2,338,489	7,073,479	87.4%	100.0%	100.0%	61.9%
PUNTA GORDA	G	10/01/2014	N	None	36,488,073	22,816,198	3,609,382	10,981,904	37,407,484	97.5%	100.0%	100.0%	91.6%
PUNTA GORDA	G	10/01/2013	N	None	32,775,835	19,697,398	3,651,724	11,225,074	34,574,196	94.8%	100.0%	100.0%	84.0%
PUNTA GORDA	G	10/01/2012	N	After	28,038,533	15,629,237	3,736,011	12,181,156	31,546,404	88.9%	100.0%	100.0%	71.2%
PUNTA GORDA	G	10/01/2011	N	None	22,675,983	13,964,547	3,381,299	10,880,878	28,226,724	80.3%	100.0%	100.0%	49.0%
PUNTA GORDA	G	10/01/2010	N	None	22,281,565	11,396,952	3,433,706	9,743,976	24,574,634	90.7%	100.0%	100.0%	76.5%
PUNTA GORDA	P	10/01/2013	N	None	12,554,989	8,488,116	943,209	3,197,366	12,628,691	99.4%	100.0%	100.0%	97.7%
PUNTA GORDA	P	10/01/2012	N	None	11,356,724	8,358,567	838,867	2,369,284	11,566,718	98.2%	100.0%	100.0%	91.1%
PUNTA GORDA	P	10/01/2011	N	None	9,648,266	6,110,531	965,986	3,306,882	10,383,399	92.9%	100.0%	100.0%	77.8%
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%
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	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	10/01/2012	N	None	6,197,393	5,530,461	371,965	2,230,908	8,133,334	76.2%	100.0%	100.0%	13.2%
QUINCY	PF	10/01/2010	N	After	5,682,953	4,928,146	0	2,450,565	7,378,711	77.0%	100.0%	100.0%	30.8%
QUINCY	PF	10/01/2010	Y	After	5,682,953	5,038,690	306,202	2,387,050	7,731,942	73.5%	100.0%	100.0%	14.2%
RIVIERA BEACH	F	10/01/2014	N	After	60,180,744	45,636,178	4,235,126	13,953,364	63,824,668	94.3%	100.0%	100.0%	73.9%
RIVIERA BEACH	F	10/01/2013	N	After	56,438,265	44,362,555	3,698,748	12,363,354	60,424,657	93.4%	100.0%	100.0%	67.8%

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
RIVIERA BEACH	F	10/01/2012	N	After	49,019,405	41,894,011	3,360,528	10,006,170	55,260,709	88.7%	100.0%	100.0%	37.6%
RIVIERA BEACH	F	10/01/2011	N	After	42,786,627	40,159,436	3,156,662	8,566,362	51,882,460	82.5%	100.0%	83.2%	0.0%
RIVIERA BEACH	F	10/01/2010	N	None	42,930,233	30,922,911	3,902,819	12,942,250	47,767,980	89.9%	100.0%	100.0%	62.6%
RIVIERA BEACH	G	10/01/2014	N	None	71,318,932	69,260,457	5,285,806	15,570,506	90,116,769	79.1%	100.0%	38.9%	0.0%
RIVIERA BEACH	G	10/01/2013	N	After	64,604,969	64,440,981	5,314,722	16,100,547	85,856,250	75.2%	100.0%	3.1%	0.0%
RIVIERA BEACH	G	10/01/2012	N	After	56,963,873	61,926,517	5,040,327	15,899,849	82,866,693	68.7%	92.0%	0.0%	0.0%
RIVIERA BEACH	G	10/01/2011	N	After	48,588,067	60,055,279	4,593,495	14,750,887	79,399,661	61.2%	80.9%	0.0%	0.0%
RIVIERA BEACH	G	10/01/2010	N	After	47,908,438	49,489,785	5,480,165	18,778,742	73,748,692	65.0%	96.8%	0.0%	0.0%
RIVIERA BEACH	P	09/30/2014	N	None	58,539,445	50,300,000	400,000	11,570,000	62,270,000	94.0%	100.0%	100.0%	67.8%
RIVIERA BEACH	P	09/30/2013	N	None	52,827,603	46,860,000	0	9,940,000	56,800,000	93.0%	100.0%	100.0%	60.0%
RIVIERA BEACH	P	09/30/2012	N	None	49,855,363	45,360,000	0	10,920,000	56,280,000	88.6%	100.0%	100.0%	41.2%
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%
ROCKLEDGE	F	10/01/2014	N	None	10,087,057	9,257,151	1,253,119	2,325,427	12,835,697	78.6%	100.0%	66.2%	0.0%
ROCKLEDGE	F	10/01/2014	Y	None	10,087,057	9,257,151	1,253,119	2,325,427	12,835,697	78.6%	100.0%	66.2%	0.0%
ROCKLEDGE	F	10/01/2013	N	None	9,600,740	8,217,446	1,243,143	2,472,816	11,933,405	80.5%	100.0%	100.0%	5.7%
ROCKLEDGE	F	10/01/2012	N	After	8,568,635	5,854,887	1,502,851	3,599,863	10,957,601	78.2%	100.0%	100.0%	33.6%
ROCKLEDGE	F	10/01/2011	N	After	7,408,817	5,596,533	1,375,332	2,589,067	9,560,932	77.5%	100.0%	100.0%	16.9%
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	G	10/01/2014	N	None	12,863,211	7,571,895	2,658,556	3,332,986	13,563,437	94.8%	100.0%	100.0%	79.0%
ROCKLEDGE	G	10/01/2013	N	After	11,921,154	6,442,809	2,605,087	3,389,915	12,437,811	95.8%	100.0%	100.0%	84.8%
ROCKLEDGE	G	10/01/2012	N	After	10,654,625	5,350,960	2,607,068	3,361,039	11,319,067	94.1%	100.0%	100.0%	80.2%
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	P	10/01/2014	N	None	10,799,501	4,201,935	2,066,901	3,470,566	9,739,402	110.9%	100.0%	100.0%	100.0%
ROCKLEDGE	P	10/01/2013	N	None	9,694,311	3,706,425	1,932,259	3,209,915	8,848,599	109.6%	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
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%
SAFETY HARBOR	F	10/01/2014	N	None	5,219,812	151,842	0	2,080,122	2,231,964	233.9%	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%
SAINT AUGUSTINE	F	10/01/2013	N	None	10,101,154	6,764,541	488,169	1,499,664	8,752,374	115.4%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2012	N	None	9,216,167	6,135,755	471,626	1,804,665	8,412,046	109.6%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2011	N	None	7,839,936	5,479,298	452,501	2,106,320	8,038,119	97.5%	100.0%	100.0%	90.6%
SAINT AUGUSTINE	F	10/01/2010	Y	None	7,870,439	5,580,297	371,609	1,933,600	7,885,506	99.8%	100.0%	100.0%	99.2%
SAINT AUGUSTINE	G	10/01/2014	N	None	31,428,495	20,133,389	0	12,369,110	32,502,499	96.7%	100.0%	100.0%	91.3%
SAINT AUGUSTINE	G	10/01/2013	Y	None	28,125,539	18,811,621	3,622,253	7,842,976	30,276,850	92.9%	100.0%	100.0%	72.6%
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	10/01/2012	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	N	None	22,177,395	18,439,367	3,020,982	7,258,547	28,718,896	77.2%	100.0%	100.0%	9.9%
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	P	10/01/2014	N	None	15,816,662	8,282,511	0	5,646,886	13,929,397	113.5%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2012	Y	None	13,103,963	8,375,409	952,453	3,531,526	12,859,388	101.9%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2011	Y	None	11,991,251	7,300,936	938,821	3,899,937	12,139,694	98.8%	100.0%	100.0%	96.2%
SAINT AUGUSTINE	P	10/01/2011	N	None	11,991,251	7,300,936	0	5,006,322	12,307,258	97.4%	100.0%	100.0%	93.7%
SAINT AUGUSTINE	P	10/01/2010	N	After	11,586,922	7,268,780	843,997	4,281,211	12,393,988	93.5%	100.0%	100.0%	81.1%
SAINT CLOUD	G	10/01/2014	N	None	44,023,487	19,940,195	778,234	14,253,545	34,971,974	125.9%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2013	N	None	38,634,187	17,395,005	742,939	13,897,795	32,035,739	120.6%	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
SAINT CLOUD	G	10/01/2012	N	After	33,809,085	13,817,636	810,711	14,947,691	29,576,038	114.3%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2011	N	None	28,067,727	11,036,280	793,202	17,022,774	28,852,256	97.3%	100.0%	100.0%	95.4%
SAINT CLOUD	G	10/01/2010	N	After	27,217,180	10,381,638	737,406	16,332,132	27,451,176	99.1%	100.0%	100.0%	98.6%
SAINT CLOUD	PF	10/01/2014	N	After	36,769,019	23,331,626	2,258,142	10,885,406	36,475,174	100.8%	100.0%	100.0%	100.0%
SAINT CLOUD	PF	10/01/2013	N	None	32,801,976	21,718,798	2,167,979	10,749,746	34,636,523	94.7%	100.0%	100.0%	82.9%
SAINT CLOUD	PF	10/01/2012	N	None	28,605,461	19,227,223	2,104,676	10,183,423	31,515,322	90.8%	100.0%	100.0%	71.4%
SAINT CLOUD	PF	10/01/2011	Y	After	24,022,781	17,666,850	1,997,889	9,652,562	29,317,301	81.9%	100.0%	100.0%	45.1%
SAINT CLOUD	PF	10/01/2011	N	None	24,022,781	17,318,859	1,997,889	9,153,267	28,470,015	84.4%	100.0%	100.0%	51.4%
SAINT CLOUD	PF	10/01/2010	N	None	23,071,802	16,073,540	1,661,768	7,891,836	25,627,144	90.0%	100.0%	100.0%	67.6%
SAINT JOHNS RIVER PW PK	G	10/01/2014	N	None	145,425,186	95,111,515	5,736,502	44,796,349	145,644,366	99.8%	100.0%	100.0%	99.5%
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 LUCIE COUNTY FCD	F	10/01/2014	N	None	196,273,744	150,720,797	2,660,630	77,655,470	231,036,897	85.0%	100.0%	100.0%	55.2%
SAINT LUCIE COUNTY FCD	F	10/01/2013	N	None	163,372,274	142,416,514	2,818,126	68,025,093	213,259,733	76.6%	100.0%	100.0%	26.7%
SAINT LUCIE COUNTY FCD	F	10/01/2012	N	None	156,682,937	125,235,183	3,153,565	54,284,623	182,673,371	85.8%	100.0%	100.0%	52.1%
SAINT LUCIE COUNTY FCD	F	10/01/2012	Y	After	156,682,937	125,235,183	3,153,565	54,284,623	182,673,371	85.8%	100.0%	100.0%	52.1%
SAINT LUCIE COUNTY FCD	F	10/01/2011	Y	After	132,284,680	111,551,888	3,747,215	64,306,213	179,605,316	73.7%	100.0%	100.0%	26.4%
SAINT LUCIE COUNTY FCD	G	10/01/2014	N	None	11,840,979	10,240,077	37,273	3,223,973	13,501,323	87.7%	100.0%	100.0%	48.5%
SAINT LUCIE COUNTY FCD	G	10/01/2013	N	None	10,027,716	9,420,550	45,197	3,139,628	12,605,375	79.6%	100.0%	100.0%	17.9%
SAINT LUCIE COUNTY FCD	G	10/01/2012	Y	After	9,604,131	8,962,884	51,576	2,784,280	11,798,740	81.4%	100.0%	100.0%	21.2%
SAINT LUCIE COUNTY FCD	G	10/01/2012	N	After	9,604,131	8,962,884	51,576	2,784,280	11,798,740	81.4%	100.0%	100.0%	21.2%
SAINT LUCIE COUNTY FCD	G	10/01/2011	Y	After	8,299,942	8,003,523	111,187	2,675,198	10,789,908	76.9%	100.0%	100.0%	6.9%
SAINT PETE BEACH	F	10/01/2014	N	None	11,205,447	13,258,454	1,124,095	2,331,848	16,714,397	67.0%	84.5%	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
SAINT PETE BEACH	F	10/01/2013	N	None	10,386,840	12,763,744	1,214,140	2,233,320	16,211,204	64.1%	81.4%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2012	N	None	9,252,791	12,573,274	1,224,272	1,879,302	15,676,848	59.0%	73.6%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2011	Y	After	8,059,960	12,802,529	1,045,116	1,109,109	14,956,754	53.9%	63.0%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2010	Y	After	8,397,122	9,476,199	1,226,834	1,930,335	12,633,368	66.5%	88.6%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2014	N	None	11,944,766	14,682,584	415,029	1,477,216	16,574,829	72.1%	81.4%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2013	N	None	11,317,985	14,363,082	465,663	1,571,825	16,400,570	69.0%	78.8%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2012	N	After	10,984,346	14,634,037	546,563	1,272,881	16,453,481	66.8%	75.1%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2011	Y	After	9,799,568	14,013,475	533,414	1,436,554	15,983,443	61.3%	69.9%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2010	N	None	10,694,539	11,977,099	755,649	2,116,803	14,849,551	72.0%	89.3%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2014	N	After	11,856,983	15,947,957	50,724	246,974	16,245,655	73.0%	74.3%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2012	N	None	10,434,328	13,501,318	633,091	1,683,801	15,818,210	66.0%	77.3%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2011	Y	After	9,581,202	13,984,729	604,359	1,262,805	15,851,893	60.4%	68.5%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2010	Y	After	9,593,799	11,141,325	839,450	1,846,767	13,827,542	69.4%	86.1%	0.0%	0.0%
SAINT PETERSBURG	F	10/01/2014	N	None	235,750,145	174,281,583	7,578,069	21,732,953	203,592,605	115.8%	100.0%	100.0%	100.0%
SAINT PETERSBURG	F	10/01/2013	N	None	233,578,137	187,840,397	7,898,118	25,066,233	220,804,748	105.8%	100.0%	100.0%	100.0%
SAINT PETERSBURG	F	10/01/2012	N	None	207,751,770	175,551,093	8,492,882	30,828,277	214,872,252	96.7%	100.0%	100.0%	76.9%
SAINT PETERSBURG	F	10/01/2011	N	None	180,811,790	169,539,867	8,897,539	36,009,380	214,446,786	84.3%	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	G	10/01/2014	N	None	376,393,511	221,184,144	14,499,951	110,651,725	346,335,820	108.7%	100.0%	100.0%	100.0%
SAINT PETERSBURG	G	10/01/2013	N	None	351,885,400	208,522,611	13,937,179	110,994,241	333,454,031	105.5%	100.0%	100.0%	100.0%
SAINT PETERSBURG	G	10/01/2012	N	None	305,895,424	190,561,786	13,410,861	113,017,650	316,990,297	96.5%	100.0%	100.0%	90.2%
SAINT PETERSBURG	G	10/01/2011	N	None	262,116,096	175,719,448	12,562,121	110,709,858	298,991,427	87.7%	100.0%	100.0%	66.7%
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	P	10/01/2014	N	None	376,024,513	278,097,688	17,765,632	59,306,054	355,169,374	105.9%	100.0%	100.0%	100.0%
SAINT PETERSBURG	P	10/01/2013	N	None	364,701,582	282,668,240	17,610,445	61,315,680	361,594,365	100.9%	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
SAINT PETERSBURG	P	10/01/2012	N	None	324,835,338	270,096,220	16,910,256	60,464,867	347,471,343	93.5%	100.0%	100.0%	62.6%
SAINT PETERSBURG	P	10/01/2011	N	None	281,288,670	253,326,910	17,258,050	67,003,649	337,588,609	83.3%	100.0%	100.0%	16.0%
SAINT PETERSBURG	P	10/01/2010	N	None	283,168,413	229,128,377	0	92,420,588	321,548,965	88.1%	100.0%	100.0%	58.5%
SAN CARLOS PARK FCD	F	10/01/2014	N	After	11,058,321	719,216	112,619	6,940,267	7,772,102	142.3%	100.0%	100.0%	100.0%
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	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	10/01/2010	N	None	4,312,752	172,982	66,709	3,252,606	3,492,297	123.5%	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	23,645,158	95.9%	100.0%	100.0%	82.3%
SANFORD	F	10/01/2012	N	None	20,463,175	12,891,849	2,488,627	6,807,324	22,187,800	92.2%	100.0%	100.0%	74.7%
SANFORD	F	10/01/2011	N	None	16,965,212	12,035,555	2,359,984	6,479,939	20,875,478	81.3%	100.0%	100.0%	39.7%
SANFORD	F	10/01/2010	N	None	16,542,608	10,952,955	2,284,621	5,974,090	19,211,666	86.1%	100.0%	100.0%	55.3%
SANFORD	P	10/01/2013	N	None	33,508,253	21,229,082	3,697,780	9,063,635	33,990,497	98.6%	100.0%	100.0%	94.7%
SANFORD	P	10/01/2012	Y	After	29,181,787	20,627,214	3,340,114	8,483,669	32,450,997	89.9%	100.0%	100.0%	61.5%
SANFORD	P	10/01/2011	N	None	24,545,721	17,491,143	3,529,545	9,155,430	30,176,118	81.3%	100.0%	100.0%	38.5%
SANFORD	P	10/01/2010	N	After	24,001,059	16,385,911	3,600,744	7,567,776	27,554,431	87.1%	100.0%	100.0%	53.0%
SANIBEL	G	10/01/2014	N	None	24,213,810	26,091,681	513,631	2,498,069	29,103,381	83.2%	92.8%	0.0%	0.0%
SANIBEL	G	10/01/2013	N	After	21,346,473	25,530,275	454,037	2,258,672	28,242,984	75.6%	83.6%	0.0%	0.0%
SANIBEL	G	10/01/2012	N	After	18,689,249	25,047,575	391,766	2,063,676	27,503,017	68.0%	74.6%	0.0%	0.0%
SANIBEL	G	10/01/2011	N	None	11,808,556	20,780,770	341,443	1,962,194	23,084,407	51.2%	56.8%	0.0%	0.0%
SANIBEL	G	10/01/2010	N	None	11,010,228	12,102,983	957,088	8,827,605	21,887,676	50.3%	91.0%	0.0%	0.0%
SANIBEL	P	10/01/2014	N	None	15,856,528	14,433,382	878,986	3,122,374	18,434,742	86.0%	100.0%	100.0%	17.4%
SANIBEL	P	10/01/2013	N	After	13,939,400	12,303,870	951,736	3,770,839	17,026,445	81.9%	100.0%	100.0%	18.1%
SANIBEL	P	10/01/2012	N	None	11,397,390	11,705,752	868,963	2,879,341	15,454,056	73.8%	97.4%	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
SANIBEL	P	10/01/2011	N	None	8,638,969	7,365,923	1,107,664	4,250,882	12,724,469	67.9%	100.0%	100.0%	3.9%
SANIBEL	P	10/01/2010	N	After	8,659,744	7,013,726	1,016,631	3,688,904	11,719,261	73.9%	100.0%	100.0%	17.1%
SARASOTA	F	09/30/2014	N	After	130,182,078	149,462,716	1,810,000	9,363,000	160,635,716	81.0%	87.1%	0.0%	0.0%
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	G	09/30/2014	N	After	140,654,804	131,186,832	11,280,000	32,361,000	174,827,832	80.5%	100.0%	83.9%	0.0%
SARASOTA	G	09/30/2013	N	None	130,861,234	124,397,023	11,381,000	32,520,000	168,298,023	77.8%	100.0%	56.8%	0.0%
SARASOTA	G	09/30/2012	N	After	118,187,167	116,699,812	11,680,000	34,570,000	162,949,812	72.5%	100.0%	12.7%	0.0%
SARASOTA	G	09/30/2011	N	After	105,930,677	104,286,257	10,050,000	36,771,000	151,107,257	70.1%	100.0%	16.4%	0.0%
SARASOTA	P	09/30/2014	N	None	196,028,450	193,321,728	9,579,000	30,985,000	233,885,728	83.8%	100.0%	28.3%	0.0%
SARASOTA	P	09/30/2013	N	None	180,293,744	188,621,199	8,827,000	30,568,000	228,016,199	79.1%	95.6%	0.0%	0.0%
SARASOTA	P	09/30/2012	N	After	155,602,527	175,861,685	9,274,000	34,513,000	219,648,685	70.8%	88.5%	0.0%	0.0%
SARASOTA	P	09/30/2011	N	After	138,591,826	147,742,994	10,127,000	36,905,000	194,774,994	71.2%	93.8%	0.0%	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-MANATEE A	G	10/01/2014	N	None	18,446,819	8,103,052	0	12,108,595	20,211,647	91.3%	100.0%	100.0%	85.4%
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%
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%
SATELLITE BEACH	G	10/01/2014	N	None	6,388,350	4,847,679	839,664	1,231,076	6,918,419	92.3%	100.0%	100.0%	56.9%

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
SATELLITE BEACH	G	10/01/2013	N	None	5,975,209	4,979,209	767,206	1,106,344	6,852,759	87.2%	100.0%	100.0%	20.7%
SATELLITE BEACH	G	10/01/2012	N	After	5,433,079	4,467,037	902,786	1,285,502	6,655,325	81.6%	100.0%	100.0%	4.9%
SATELLITE BEACH	G	10/01/2012	Y	After	5,433,079	4,467,037	902,786	1,285,502	6,655,325	81.6%	100.0%	100.0%	4.9%
SATELLITE BEACH	G	10/01/2011	N	None	4,533,494	2,899,942	973,858	2,249,510	6,123,310	74.0%	100.0%	100.0%	29.3%
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	PF	10/01/2014	N	None	13,423,754	7,044,075	2,462,156	4,960,320	14,466,551	92.8%	100.0%	100.0%	79.0%
SATELLITE BEACH	PF	10/01/2013	N	None	12,938,069	7,357,823	2,220,437	4,315,514	13,893,774	93.1%	100.0%	100.0%	77.9%
SATELLITE BEACH	PF	10/01/2012	N	None	11,474,050	7,422,408	2,041,875	3,772,820	13,237,103	86.7%	100.0%	100.0%	53.3%
SATELLITE BEACH	PF	10/01/2012	Y	None	11,474,050	7,422,408	2,041,875	3,772,820	13,237,103	86.7%	100.0%	100.0%	53.3%
SATELLITE BEACH	PF	10/01/2011	N	After	8,935,849	7,281,736	1,811,233	3,361,238	12,454,207	71.7%	100.0%	91.3%	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%
SEBASTIAN	P	10/01/2014	N	None	11,253,240	5,657,573	963,020	3,558,556	10,179,149	110.6%	100.0%	100.0%	100.0%
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	10/01/2013	N	None	11,427,607	11,287,789	226,116	1,501,570	13,015,475	87.8%	100.0%	61.8%	0.0%
SEBRING	F	10/01/2012	N	None	11,060,787	10,608,557	397,692	2,279,939	13,286,188	83.3%	100.0%	100.0%	2.4%
SEBRING	F	10/01/2011	N	None	9,140,259	9,853,084	343,234	1,835,261	12,031,579	76.0%	92.8%	0.0%	0.0%
SEBRING	F	10/01/2010	N	After	9,143,015	9,033,529	359,220	2,097,014	11,489,763	79.6%	100.0%	30.5%	0.0%
SEBRING	P	10/01/2014	N	None	14,511,444	8,189,339	579,377	4,599,677	13,368,393	108.6%	100.0%	100.0%	100.0%
SEBRING	P	10/01/2013	N	None	11,867,634	7,803,226	523,163	3,932,544	12,258,933	96.8%	100.0%	100.0%	90.0%
SEBRING	P	10/01/2012	N	After	11,765,828	7,428,350	485,815	3,337,040	11,251,205	104.6%	100.0%	100.0%	100.0%
SEBRING	P	10/01/2011	N	None	9,167,774	6,408,818	424,050	2,446,499	9,279,367	98.8%	100.0%	100.0%	95.4%
SEBRING	P	10/01/2010	N	None	9,034,580	4,462,340	492,760	3,438,525	8,393,625	107.6%	100.0%	100.0%	100.0%
SEMINOLE	F	10/01/2014	N	None	38,183,826	27,940,094	2,587,805	5,507,301	36,035,200	106.0%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2014	N	After	439,203,901	173,423,822	0	259,471,907	432,895,729	101.5%	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 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	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	10/01/2012	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	10/01/2011	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]	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%
SOUTH PASADENA	F	10/01/2014	N	None	6,598,999	6,099,896	329,371	767,791	7,197,058	91.7%	100.0%	100.0%	22.1%
SOUTH PASADENA	F	10/01/2012	N	None	5,557,198	4,122,160	515,766	2,043,174	6,681,100	83.2%	100.0%	100.0%	45.0%
SOUTH PASADENA	F	10/01/2011	N	None	4,718,627	3,387,930	538,756	2,411,838	6,338,524	74.4%	100.0%	100.0%	32.8%
SOUTH PASADENA	F	10/01/2010	N	After	4,408,905	2,521,189	553,645	2,704,365	5,779,199	76.3%	100.0%	100.0%	49.3%
SOUTH WALTON FCD	F	10/01/2013	N	None	25,968,084	3,520,221	2,907,636	11,692,812	18,120,669	143.3%	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
SOUTH WALTON FCD	F	10/01/2012	Y	None	20,569,580	2,982,248	2,554,487	10,119,387	15,656,122	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	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	10/01/2010	Y	None	13,701,158	660,674	1,856,937	6,786,885	9,304,496	147.3%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2014	N	None	25,606,084	10,836,494	1,427,989	11,958,748	24,223,231	105.7%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2013	N	After	22,289,035	9,956,390	1,323,841	10,642,049	21,922,280	101.7%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2012	Y	None	19,247,843	9,696,164	1,201,699	8,228,838	19,126,701	100.6%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2012	N	None	19,409,374	9,696,164	1,201,699	8,228,838	19,126,701	101.5%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2011	N	None	14,887,509	8,209,849	1,122,440	7,770,277	17,102,566	87.0%	100.0%	100.0%	71.5%
SOUTHERN MANATEE FCD	F	10/01/2010	N	None	14,165,249	3,918,450	1,279,450	9,494,608	14,692,508	96.4%	100.0%	100.0%	94.4%
SOUTHERN MANATEE FCD	G	10/01/2014	N	None	1,916,144	525,373	126,044	1,041,112	1,692,529	113.2%	100.0%	100.0%	100.0%
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%
STARKE	F	10/01/2014	N	None	2,967,952	1,613,252	450,175	912,749	2,976,176	99.7%	100.0%	100.0%	99.1%
STARKE	F	10/01/2013	N	None	2,524,896	1,549,546	406,632	871,934	2,828,112	89.3%	100.0%	100.0%	65.2%
STARKE	F	10/01/2012	N	After	2,169,993	1,509,325	360,096	843,607	2,713,028	80.0%	100.0%	100.0%	35.6%
STARKE	F	10/01/2011	N	None	1,793,554	1,446,956	315,385	750,406	2,512,747	71.4%	100.0%	100.0%	4.2%
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	G	10/01/2014	N	None	9,256,944	10,284,170	465,927	788,547	11,538,644	80.2%	90.0%	0.0%	0.0%
STARKE	G	10/01/2013	N	None	7,966,015	10,410,128	0	1,119,995	11,530,123	69.1%	76.5%	0.0%	0.0%
STARKE	G	10/01/2012	N	After	7,818,272	10,034,059	459,910	943,433	11,437,402	68.4%	77.9%	0.0%	0.0%
STARKE	G	10/01/2011	N	After	6,612,457	8,265,781	702,133	1,660,763	10,628,677	62.2%	80.0%	0.0%	0.0%
STARKE	G	10/01/2010	N	None	7,093,201	7,203,509	889,931	2,070,396	10,163,836	69.8%	98.5%	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
STARKE	P	10/01/2014	N	None	3,744,711	2,275,528	233,621	597,878	3,107,027	120.5%	100.0%	100.0%	100.0%
STARKE	P	10/01/2013	N	None	3,336,830	1,936,305	245,905	603,894	2,786,104	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%
SUNRISE	F	10/01/2014	N	None	109,371,318	107,070,582	8,311,114	24,095,712	139,477,408	78.4%	100.0%	27.7%	0.0%
SUNRISE	F	10/01/2013	N	None	99,036,104	102,370,079	7,829,584	23,277,100	133,476,763	74.2%	96.7%	0.0%	0.0%
SUNRISE	F	10/01/2012	N	After	87,062,354	92,468,996	7,657,397	23,558,071	123,684,464	70.4%	94.2%	0.0%	0.0%
SUNRISE	F	10/01/2011	N	None	72,682,594	86,697,224	7,758,866	27,509,072	121,965,162	59.6%	83.8%	0.0%	0.0%
SUNRISE	F	10/01/2010	N	After	69,936,309	74,000,471	0	37,011,814	111,012,285	63.0%	94.5%	0.0%	0.0%
SUNRISE	G	10/01/2013	N	After	155,619,994	107,491,514	0	95,702,531	203,194,045	76.6%	100.0%	100.0%	50.3%
SUNRISE	G	10/01/2012	N	None	135,969,990	89,683,466	0	104,214,895	193,898,361	70.1%	100.0%	100.0%	44.4%
SUNRISE	G	10/01/2011	N	After	114,019,827	117,912,807	0	63,420,798	181,333,605	62.9%	96.7%	0.0%	0.0%
SUNRISE	G	10/01/2010	N	After	114,404,863	110,596,661	0	56,442,730	167,039,391	68.5%	100.0%	100.0%	6.7%
SUNRISE	P	10/01/2014	N	After	105,563,905	99,269,117	10,659,660	41,322,325	151,251,102	69.8%	100.0%	59.1%	0.0%
SUNRISE	P	10/01/2013	N	After	87,604,883	96,328,656	9,559,967	29,936,786	135,825,409	64.5%	90.9%	0.0%	0.0%
SUNRISE	P	10/01/2012	N	After	83,527,845	88,254,387	8,904,752	25,785,834	122,944,973	67.9%	94.6%	0.0%	0.0%
SUNRISE	P	10/01/2011	N	After	66,166,274	74,005,595	8,844,401	28,955,329	111,805,325	59.2%	89.4%	0.0%	0.0%
SUNRISE	P	10/01/2010	N	After	62,143,294	63,446,811	8,301,841	27,518,495	99,267,147	62.6%	97.9%	0.0%	0.0%
SURFSIDE [GP]	G	10/01/2014	N	None	6,273,481	3,858,012	972,312	1,160,202	5,990,526	104.7%	100.0%	100.0%	100.0%
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%
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]	P	10/01/2014	N	None	9,574,174	3,918,071	1,535,458	2,885,479	8,339,008	114.8%	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
SURFSIDE [GP]	P	10/01/2013	N	After	8,719,520	3,556,806	1,341,305	2,643,976	7,542,087	115.6%	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%
SWEETWATER	P	10/01/2014	N	None	7,830,483	1,829,452	1,421,750	4,597,255	7,848,457	99.8%	100.0%	100.0%	99.6%
SWEETWATER	P	10/01/2013	N	None	6,436,434	137,871	1,671,271	5,351,262	7,160,404	89.9%	100.0%	100.0%	86.5%
SWEETWATER	P	10/01/2012	N	After	5,470,747	123,674	1,444,489	4,669,612	6,237,775	87.7%	100.0%	100.0%	83.6%
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%
TALLAHASSEE [GPF]	F	10/01/2014	N	None	179,828,022	153,620,000	15,684,000	27,912,000	197,216,000	91.2%	100.0%	100.0%	37.7%
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]	G	10/01/2014	N	None	948,469,443	608,998,000	52,071,000	185,661,000	846,730,000	112.0%	100.0%	100.0%	100.0%
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]	P	10/01/2014	N	None	263,321,584	189,555,000	18,469,000	48,485,000	256,509,000	102.7%	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%
TAMARAC	F	10/01/2014	N	After	79,305,546	58,745,566	6,935,865	12,681,211	78,362,642	101.2%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2013	N	After	70,921,507	58,718,073	6,019,077	10,261,723	74,998,873	94.6%	100.0%	100.0%	60.3%
TAMARAC	F	10/01/2012	N	After	58,548,760	48,555,794	6,581,813	15,441,910	70,579,517	83.0%	100.0%	100.0%	22.1%
TAMARAC	F	10/01/2011	N	None	48,318,389	42,612,747	6,253,602	14,972,526	63,838,875	75.7%	100.0%	91.2%	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
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	G	10/01/2014	N	After	42,116,531	17,224,706	5,498,132	13,605,511	36,328,349	115.9%	100.0%	100.0%	100.0%
TAMARAC	G	10/01/2013	N	None	37,985,597	15,972,354	5,305,289	12,933,381	34,211,024	111.0%	100.0%	100.0%	100.0%
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	P	10/01/2014	N	None	5,476,853	11,203,547	0	0	11,203,547	48.9%	48.9%	0.0%	0.0%
TAMARAC	P	10/01/2013	N	After	5,359,591	10,748,096	0	0	10,748,096	49.9%	49.9%	0.0%	0.0%
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 - EXECUTIVE	G	10/01/2014	N	After	32,481,032	13,306,728	6,554,370	13,617,093	33,478,191	97.0%	100.0%	100.0%	92.7%
TAMARAC - EXECUTIVE	G	10/01/2014	Y	After	32,481,032	13,306,728	6,554,370	13,617,093	33,478,191	97.0%	100.0%	100.0%	92.7%
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%
TAMPA	G	01/01/2014	N	None	687,504,000	488,802,302	2,056,065	135,101,767	625,960,134	109.8%	100.0%	100.0%	100.0%
TAMPA	G	01/01/2013	N	None	585,179,000	471,535,843	2,562,871	116,022,419	590,121,133	99.2%	100.0%	100.0%	95.7%
TAMPA	G	01/01/2012	N	None	529,702,000	460,584,002	0	114,583,046	575,167,048	92.1%	100.0%	100.0%	60.3%
TAMPA	G	01/01/2011	N	None	557,783,000	471,361,467	4,931,454	116,738,943	593,031,864	94.1%	100.0%	100.0%	69.8%
TAMPA	PF	10/01/2014	N	None	1,909,887,876	835,427,431	68,531,490	170,025,876	1,073,984,797	177.8%	100.0%	100.0%	100.0%
TAMPA	PF	10/01/2013	N	None	945,571,129	773,338,749	63,648,350	185,993,653	1,022,980,752	92.4%	100.0%	100.0%	58.4%
TAMPA	PF	10/01/2012	N	After	940,177,155	739,583,762	54,228,707	188,999,300	982,811,769	95.7%	100.0%	100.0%	77.4%
TAMPA	PF	10/01/2011	Y	After	686,089,455	633,585,052	43,234,624	140,818,699	817,638,375	83.9%	100.0%	100.0%	6.6%

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
TAMPA	PF	10/01/2010	Y	None	679,332,704	599,735,638	33,304,810	142,414,214	775,454,662	87.6%	100.0%	100.0%	32.5%
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%
TARPON SPRINGS	F	10/01/2013	N	None	18,437,914	17,628,162	1,265,386	2,947,947	21,841,495	84.4%	100.0%	64.0%	0.0%
TARPON SPRINGS	F	10/01/2012	N	None	17,062,164	16,641,259	1,157,749	3,189,431	20,988,439	81.3%	100.0%	36.4%	0.0%
TARPON SPRINGS	F	10/01/2011	N	None	14,939,731	15,694,746	1,134,970	3,125,652	19,955,368	74.9%	95.2%	0.0%	0.0%
TARPON SPRINGS	F	10/01/2011	Y	After	14,939,731	15,850,324	1,134,970	3,227,990	20,213,284	73.9%	94.3%	0.0%	0.0%
TARPON SPRINGS	F	10/01/2010	N	After	15,985,364	12,311,496	1,349,889	4,455,582	18,116,967	88.2%	100.0%	100.0%	52.2%
TARPON SPRINGS	P	10/01/2013	N	None	21,005,740	9,946,410	2,033,120	7,982,905	19,962,435	105.2%	100.0%	100.0%	100.0%
TARPON SPRINGS	P	10/01/2012	N	None	19,307,932	10,070,643	1,901,316	7,190,514	19,162,473	100.8%	100.0%	100.0%	100.0%
TARPON SPRINGS	P	10/01/2011	N	None	16,390,710	10,136,229	1,710,479	6,096,394	17,943,102	91.3%	100.0%	100.0%	74.5%
TARPON SPRINGS	P	10/01/2010	N	None	16,334,828	9,236,278	1,627,525	4,457,272	15,321,075	106.6%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2014	N	None	5,375,793	1,987,140	288,024	2,058,732	4,333,896	124.0%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2013	N	None	4,643,513	2,123,254	246,009	1,796,486	4,165,749	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	P	10/01/2014	N	None	9,849,903	4,931,571	1,259,367	3,073,547	9,264,485	106.3%	100.0%	100.0%	100.0%
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	7,953,137	3,750,808	1,067,701	3,554,737	8,373,246	95.0%	100.0%	100.0%	88.2%
TAVARES	P	10/01/2011	N	None	6,585,306	2,897,504	971,085	3,495,186	7,363,775	89.4%	100.0%	100.0%	77.7%
TAVARES	P	10/01/2010	N	None	6,232,993	2,803,208	807,112	3,388,171	6,998,491	89.1%	100.0%	100.0%	77.4%
TEMPLE TERRACE	F	10/01/2014	N	After	19,865,208	18,740,955	1,846,625	4,505,194	25,092,774	79.2%	100.0%	60.9%	0.0%
TEMPLE TERRACE	F	10/01/2013	N	After	18,124,980	17,612,046	1,676,095	3,954,008	23,242,149	78.0%	100.0%	30.6%	0.0%
TEMPLE TERRACE	F	10/01/2012	N	After	15,703,584	15,838,913	1,626,518	5,052,517	22,517,948	69.7%	99.1%	0.0%	0.0%
TEMPLE TERRACE	F	10/01/2011	N	None	13,234,595	13,089,833	1,539,958	5,767,469	20,397,260	64.9%	100.0%	9.4%	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
TEMPLE TERRACE	F	10/01/2010	N	None	13,319,112	12,003,656	1,397,912	3,841,015	17,242,583	77.2%	100.0%	94.1%	0.0%
TEMPLE TERRACE	P	10/01/2013	N	After	18,665,837	28,786,042	1,692,444	4,398,298	34,876,784	53.5%	64.8%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2012	N	After	17,047,571	25,279,311	1,857,335	5,504,957	32,641,603	52.2%	67.4%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2011	N	None	14,512,755	23,381,973	1,710,249	5,631,588	30,723,810	47.2%	62.1%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2011	Y	After	14,512,755	23,624,510	1,710,249	5,787,859	31,122,618	46.6%	61.4%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2010	N	After	14,968,176	20,990,868	1,602,833	5,978,640	28,572,341	52.4%	71.3%	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 [PF]	F	10/01/2014	N	None	7,824,203	2,350,604	697,455	3,622,407	6,670,466	117.3%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2013	N	None	6,810,903	2,236,498	631,652	3,040,005	5,908,155	115.3%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2012	N	None	5,388,909	1,516,527	627,760	3,048,131	5,192,418	103.8%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2011	N	After	4,281,564	1,453,832	563,027	2,564,358	4,581,217	93.5%	100.0%	100.0%	88.3%
TEQUESTA [PF]	P	10/01/2014	N	None	3,066,944	752,560	174,953	591,497	1,519,010	201.9%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2013	N	None	2,782,754	577,347	217,305	749,853	1,544,505	180.2%	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%
TITUSVILLE	G	10/01/2014	N	None	50,992,228	44,349,672	875,845	10,917,884	56,143,401	90.8%	100.0%	100.0%	52.8%
TITUSVILLE	G	10/01/2013	N	None	47,049,212	43,799,206	1,450,479	11,900,031	57,149,716	82.3%	100.0%	100.0%	15.1%
TITUSVILLE	G	10/01/2012	Y	After	41,518,005	41,928,729	583,513	12,107,683	54,619,925	76.0%	99.0%	0.0%	0.0%
TITUSVILLE	G	10/01/2012	N	After	41,518,005	41,928,729	583,513	12,536,433	55,048,675	75.4%	99.0%	0.0%	0.0%
TITUSVILLE	G	10/01/2011	N	None	34,960,245	39,260,568	363,277	12,653,353	52,277,198	66.9%	89.0%	0.0%	0.0%
TITUSVILLE	G	10/01/2010	N	None	34,608,535	33,820,153	240,963	13,798,290	47,859,406	72.3%	100.0%	100.0%	4.0%
TITUSVILLE	PF	10/01/2014	N	None	49,933,159	45,415,865	3,042,232	7,932,833	56,390,930	88.5%	100.0%	100.0%	18.6%

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
TITUSVILLE	PF	10/01/2012	N	None	40,937,521	43,147,473	3,118,578	9,929,027	56,195,078	72.8%	94.9%	0.0%	0.0%
TITUSVILLE	PF	10/01/2012	Y	None	40,937,521	43,147,473	3,118,578	9,800,949	56,067,000	73.0%	94.9%	0.0%	0.0%
TITUSVILLE	PF	10/01/2011	N	None	34,189,669	41,064,461	3,137,113	9,635,794	53,837,368	63.5%	83.3%	0.0%	0.0%
TITUSVILLE	PF	10/01/2010	N	After	33,699,863	38,905,373	2,970,112	9,022,045	50,897,530	66.2%	86.6%	0.0%	0.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2013	N	After	112,099,505	45,124,551	0	46,593,117	91,717,668	122.2%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2012	N	None	96,270,773	35,838,948	0	49,266,930	85,105,878	113.1%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2011	N	None	80,069,233	30,642,084	0	48,121,289	78,763,373	101.7%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2010	N	After	77,138,607	25,220,416	0	45,994,340	71,214,756	108.3%	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	10/01/2014	N	After	1,812,495	333,989	0	575,272	909,261	199.3%	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%
VENICE	F	10/01/2014	N	None	18,628,385	23,702,684	2,543,410	4,695,097	30,941,191	60.2%	78.6%	0.0%	0.0%
VENICE	F	10/01/2014	Y	After	18,628,386	25,387,459	2,543,410	5,594,808	33,525,677	55.6%	73.4%	0.0%	0.0%
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%
VENICE	P	10/01/2014	N	None	31,832,954	28,913,528	1,511,701	4,511,936	34,937,165	91.1%	100.0%	100.0%	31.2%
VENICE	P	10/01/2013	N	None	29,113,419	26,076,227	1,717,986	7,225,330	35,019,543	83.1%	100.0%	100.0%	18.3%
VENICE	P	10/01/2012	N	None	26,370,246	23,786,205	1,862,578	8,133,631	33,782,414	78.1%	100.0%	100.0%	8.9%
VENICE	P	10/01/2011	N	After	23,184,406	24,669,809	1,645,351	6,270,353	32,585,513	71.1%	94.0%	0.0%	0.0%
VENICE	P	10/01/2010	N	After	23,917,515	24,486,968	1,531,813	5,486,257	31,505,038	75.9%	97.7%	0.0%	0.0%
VERO BEACH	F	10/01/2014	N	After	7,492,855	8,617,060	0	0	8,617,060	87.0%	87.0%	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%

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
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	G	10/01/2014	N	None	71,926,346	61,576,741	5,079,878	23,878,434	90,535,053	79.4%	100.0%	100.0%	22.1%
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	P	10/01/2014	N	None	35,432,960	24,197,023	1,180,389	11,479,170	36,856,582	96.1%	100.0%	100.0%	87.6%
VERO BEACH	P	10/01/2013	N	None	33,407,578	22,515,867	1,193,853	11,551,850	35,261,570	94.7%	100.0%	100.0%	84.0%
VERO BEACH	P	10/01/2012	N	After	29,566,638	21,427,805	1,123,517	11,098,310	33,649,632	87.9%	100.0%	100.0%	63.2%
VERO BEACH	P	10/01/2011	N	None	25,330,192	20,269,434	1,093,556	9,338,532	30,701,522	82.5%	100.0%	100.0%	42.5%
VERO BEACH	P	10/01/2010	N	None	25,697,620	15,618,188	1,272,324	11,553,019	28,443,531	90.3%	100.0%	100.0%	76.2%
VILLAGE OF NORTH PALM BEACH	G	10/01/2014	N	None	11,929,879	6,054,379	907,377	4,681,625	11,643,381	102.5%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	G	10/01/2013	N	None	10,433,153	4,587,968	1,048,247	5,143,189	10,779,404	96.8%	100.0%	100.0%	93.3%
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	PF	10/01/2014	N	After	16,790,847	7,790,984	651,210	7,516,149	15,958,343	105.2%	100.0%	100.0%	100.0%
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%
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 PALM SPRINGS	G	10/01/2014	N	After	19,337,346	12,157,200	578,447	6,079,183	18,814,830	102.8%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2013	N	After	17,369,035	9,427,442	612,238	7,072,581	17,112,261	101.5%	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
VILLAGE OF PALM SPRINGS	G	10/01/2012	N	After	14,889,816	8,701,168	547,465	6,540,507	15,789,140	94.3%	100.0%	100.0%	86.2%
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	PF	10/01/2013	N	None	17,751,232	14,130,692	900,345	7,047,502	22,078,539	80.4%	100.0%	100.0%	38.6%
VILLAGE OF PALM SPRINGS	PF	10/01/2012	N	After	15,178,627	13,836,499	781,776	6,107,968	20,726,243	73.2%	100.0%	100.0%	9.2%
VILLAGE OF PALM SPRINGS	PF	10/01/2011	N	None	12,609,165	11,703,715	733,068	5,498,265	17,935,048	70.3%	100.0%	100.0%	3.1%
VILLAGE OF PALM SPRINGS	PF	10/01/2010	N	None	12,582,577	11,368,784	610,947	4,653,944	16,633,675	75.6%	100.0%	100.0%	13.0%
VOLUSIA COUNTY (VOL)	F	10/01/2014	N	None	4,330,849	1,282,685	0	65,500	1,348,185	321.2%	100.0%	100.0%	100.0%
VOLUSIA COUNTY (VOL)	F	10/01/2012	N	None	4,323,436	1,232,348	0	245,000	1,477,348	292.6%	100.0%	100.0%	100.0%
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%
WAUCHULA	GP	10/01/2014	Y	After	16,490,294	8,023,363	1,615,066	2,211,512	11,849,941	139.2%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2014	N	After	16,490,294	8,023,363	1,615,066	2,211,512	11,849,941	139.2%	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%
WEST MANATEE FCD	F	10/01/2014	N	None	10,199,688	1,139,913	383,494	4,424,466	5,947,873	171.5%	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 MELBOURNE	P	10/01/2014	N	After	10,508,345	7,394,653	789,993	2,107,477	10,292,123	102.1%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2013	N	After	8,988,343	6,311,913	766,022	2,168,365	9,246,300	97.2%	100.0%	100.0%	88.1%
WEST MELBOURNE	P	10/01/2012	Y	After	7,795,884	6,139,749	700,916	2,017,139	8,857,804	88.0%	100.0%	100.0%	47.4%
WEST MELBOURNE	P	10/01/2011	N	After	5,992,917	4,996,750	874,915	2,353,347	8,225,012	72.9%	100.0%	100.0%	5.2%
WEST MELBOURNE	P	10/01/2010	N	None	5,797,177	4,226,406	954,080	2,705,672	7,886,158	73.5%	100.0%	100.0%	22.8%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WEST PALM BEACH	F	09/30/2014	N	After	176,974,492	181,781,126	21,642,000	31,779,000	235,202,126	75.2%	97.4%	0.0%	0.0%
WEST PALM BEACH	F	09/30/2013	N	None	164,579,552	163,545,908	20,780,000	35,600,000	219,925,908	74.8%	100.0%	5.0%	0.0%
WEST PALM BEACH	F	09/30/2013	Y	After	164,579,552	166,081,696	19,932,000	37,516,000	223,529,696	73.6%	99.1%	0.0%	0.0%
WEST PALM BEACH	F	09/30/2012	N	After	145,385,813	145,200,754	18,714,000	46,229,000	210,143,754	69.2%	100.0%	1.0%	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	G	09/30/2014	N	None	45,171,751	28,537,446	1,807,000	4,864,000	35,208,446	128.3%	100.0%	100.0%	100.0%
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	P	09/30/2014	N	After	258,066,881	239,169,812	15,629,000	29,955,000	284,753,812	90.6%	100.0%	100.0%	10.9%
WEST PALM BEACH	P	09/30/2013	N	After	238,502,690	228,087,775	14,641,000	27,980,000	270,708,775	88.1%	100.0%	71.1%	0.0%
WEST PALM BEACH	P	09/30/2012	N	After	210,876,785	213,553,113	13,663,000	27,140,000	254,356,113	82.9%	98.7%	0.0%	0.0%
WEST PALM BEACH	P	09/30/2011	N	After	180,659,259	179,262,715	15,625,000	42,261,000	237,148,715	76.2%	100.0%	8.9%	0.0%
WILLISTON	G	10/01/2014	N	None	4,433,099	2,112,596	0	1,005,138	3,117,734	142.2%	100.0%	100.0%	100.0%
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	P	10/01/2014	N	After	1,708,206	849,424	0	600,102	1,449,526	117.8%	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%
WILTON MANORS (VOL)	F	10/01/2014	N	After	1,454,962	1,250,484	0	198,450	1,448,934	100.4%	100.0%	100.0%	100.0%
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%

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
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 [GP]	G	10/01/2014	N	After	12,301,876	14,545,345	588,494	1,751,521	16,885,360	72.9%	84.6%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2013	N	After	12,894,548	14,460,915	545,816	1,452,622	16,459,353	78.3%	89.2%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2012	N	None	12,491,566	15,459,340	504,256	1,301,696	17,265,292	72.4%	80.8%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2011	N	None	10,801,421	13,754,598	723,243	2,046,294	16,524,135	65.4%	78.5%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2010	N	After	11,283,815	13,472,191	726,912	1,973,964	16,173,067	69.8%	83.8%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2014	N	After	13,346,452	19,978,086	201,224	738,006	20,917,316	63.8%	66.8%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2013	N	After	12,119,521	17,802,629	184,612	528,046	18,515,287	65.5%	68.1%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2012	N	None	12,192,787	18,004,427	250,718	542,057	18,797,202	64.9%	67.7%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2011	N	None	10,557,135	17,174,648	327,501	918,024	18,420,173	57.3%	61.5%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2010	N	After	10,618,026	16,907,567	300,216	738,987	17,946,770	59.2%	62.8%	0.0%	0.0%
WINTER GARDEN	G	10/01/2014	N	None	22,902,812	12,595,506	371,807	5,722,978	18,690,291	122.5%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2013	N	None	20,903,928	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	PF	10/01/2014	N	None	30,108,080	13,723,608	936,901	9,517,615	24,178,124	124.5%	100.0%	100.0%	100.0%
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%
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 HAVEN	F	10/01/2014	N	After	22,609,709	13,629,597	2,818,108	6,958,821	23,406,526	96.6%	100.0%	100.0%	88.5%
WINTER HAVEN	F	10/01/2013	N	None	19,505,234	12,776,265	2,522,138	6,776,410	22,074,813	88.4%	100.0%	100.0%	62.1%

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
WINTER HAVEN	F	10/01/2012	N	None	16,139,814	10,762,133	2,365,273	7,515,474	20,642,880	78.2%	100.0%	100.0%	40.1%
WINTER HAVEN	F	10/01/2011	N	None	13,056,661	9,872,676	2,141,322	7,083,493	19,097,491	68.4%	100.0%	100.0%	14.7%
WINTER HAVEN	F	10/01/2010	N	None	13,202,036	9,686,998	1,860,949	5,886,237	17,434,184	75.7%	100.0%	100.0%	28.1%
WINTER HAVEN	G	10/01/2014	N	After	54,770,698	41,120,683	6,929,390	16,799,948	64,850,021	84.5%	100.0%	100.0%	40.0%
WINTER HAVEN	G	10/01/2013	N	None	45,472,350	37,838,501	6,873,346	18,353,420	63,065,267	72.1%	100.0%	100.0%	4.1%
WINTER HAVEN	G	10/01/2013	Y	After	45,472,350	38,133,153	6,873,346	16,346,275	61,352,774	74.1%	100.0%	100.0%	2.8%
WINTER HAVEN	G	10/01/2012	N	After	40,734,908	36,649,041	6,502,935	16,989,419	60,141,395	67.7%	100.0%	62.8%	0.0%
WINTER HAVEN	G	10/01/2011	N	None	33,429,175	32,881,173	6,197,015	16,977,888	56,056,076	59.6%	100.0%	8.8%	0.0%
WINTER HAVEN	G	10/01/2010	N	None	34,350,449	29,815,521	5,861,573	15,603,787	51,280,881	67.0%	100.0%	77.4%	0.0%
WINTER HAVEN	P	10/01/2014	N	After	28,706,369	16,786,203	2,572,950	7,309,979	26,669,132	107.6%	100.0%	100.0%	100.0%
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	22,622,801	16,005,024	2,091,694	6,959,446	25,056,164	90.3%	100.0%	100.0%	65.0%
WINTER HAVEN	P	10/01/2011	N	None	18,627,287	14,412,345	2,072,609	7,353,207	23,838,161	78.1%	100.0%	100.0%	29.1%
WINTER HAVEN	P	10/01/2010	N	None	18,455,582	14,577,817	1,897,955	5,490,011	21,965,783	84.0%	100.0%	100.0%	36.1%
WINTER PARK	F	10/01/2014	N	None	47,692,847	33,133,536	3,306,698	10,353,903	46,794,137	101.9%	100.0%	100.0%	100.0%
WINTER PARK	F	10/01/2013	N	None	42,299,247	33,105,577	3,197,776	7,015,895	43,319,248	97.6%	100.0%	100.0%	85.5%
WINTER PARK	F	10/01/2012	N	None	37,103,722	27,139,212	3,370,943	10,265,995	40,776,150	91.0%	100.0%	100.0%	64.2%
WINTER PARK	F	10/01/2011	N	None	31,793,673	26,163,064	3,064,054	10,392,342	39,619,460	80.2%	100.0%	100.0%	24.7%
WINTER PARK	F	10/01/2010	Y	None	30,937,890	21,472,485	3,255,781	11,284,361	36,012,627	85.9%	100.0%	100.0%	55.0%
WINTER PARK	P	10/01/2014	N	None	44,293,390	39,280,384	2,799,268	8,327,376	50,407,028	87.9%	100.0%	100.0%	26.6%
WINTER PARK	P	10/01/2013	N	After	38,824,002	38,432,512	2,763,272	7,718,596	48,914,380	79.4%	100.0%	14.2%	0.0%
WINTER PARK	P	10/01/2012	N	None	36,015,087	32,925,375	3,038,341	7,809,896	43,773,612	82.3%	100.0%	100.0%	0.7%
WINTER PARK	P	10/01/2011	N	None	30,608,806	29,867,362	3,038,148	8,690,211	41,595,721	73.6%	100.0%	24.4%	0.0%
WINTER PARK	P	10/01/2010	Y	None	30,972,410	26,027,903	3,168,392	9,925,992	39,122,287	79.2%	100.0%	100.0%	17.9%

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
WINTER SPRINGS	GPF	10/01/2013	N	None	32,172,541	25,585,118	2,511,683	14,010,972	42,107,773	76.4%	100.0%	100.0%	29.1%
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%

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 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: <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
Plan Yr Ended	Date <i>plan year ended</i> of the valuation date shown.
Salary Assmp	Annual salary increase assumption percent.
Salary Actual	Actual salary increase percent.
Int Assump	Annual interest assumption percent.
AV Actual	Actual interest return percent on the basis of actuarial value of assets.
MV Actual	Actual interest return percent on the basis of market value of assets.
Pr Gr Assump	Annual payroll growth assumption percent for the purpose of financing any Unfunded Actuarial Accrued Liability (UAAL).
Retirement Age Assumption	
YR	Assumed retirement age
Description	Full description of the retirement age and/or service assumption.

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	10/01/2014	EAN	09/30/2014	2.80	3.10	7.00	10.06	10.08	0.00	VR NORM RET AGE OR VARIABLE RATES
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2014	EAN	06/30/2014	4.50	0.00	6.50	11.80	12.90	0.00	62 62
ALTAMONTE SPRINGS	G	10/01/2014	EAN	09/30/2014	4.13	4.62	7.50	12.78	12.78	0.00	VR 30SC, ANY AGE; 62 W/6SC
ALTAMONTE SPRINGS	P	10/01/2013	EAN	09/30/2013	4.26	8.15	7.50	9.19	9.19	0.00	VR VR W/ AGE & SC
APOPKA	F	10/01/2013	EAN	09/30/2013	7.00	-0.34	8.00	9.50	14.24	3.54	VR 55 W/10SC OR 22SC, ANY AGE
APOPKA	G	10/01/2013	EAN	09/30/2013	5.50	3.46	7.50	9.53	14.48	3.22	57 AGE 57
APOPKA	P	10/01/2014	EAN	09/30/2014	5.50	5.05	7.50	11.69	9.05	4.50	VR 20SC, ANY AGE; 45 W/10SC
ARCADIA	G	01/01/2015	FIL	12/31/2014	4.50	-0.25	6.50	3.09	3.09	0.00	65 AGE 65
ARCADIA	PF	10/01/2014	EAN	09/30/2014	6.20	-2.80	8.00	7.92	6.80	0.00	VR VARIABLE RATES
ATLANTIC BEACH	G	09/30/2014	EAN	09/30/2014	5.90	4.80	7.00	6.30	4.90	0.00	VR VARIABLE RATES
ATLANTIC BEACH	P	09/30/2014	EAN	09/30/2014	7.50	7.80	7.00	6.30	5.80	0.00	VR VARIABLE RATES
ATLANTIS	P	10/01/2014	EAN	09/30/2014	0.00	0.00	7.69	9.59	9.72	0.00	VR Earlier AGE 55 AND 6 YRS OF SVCS OR 25 YRS OF SVCS
AUBURNDALE	F	10/01/2014	EAN	09/30/2014	6.00	3.30	7.75	7.80	10.93	3.00	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	10/01/2014	FIL	09/30/2014	5.75	3.20	7.75	7.76	11.26	2.68	VR 20SC, ANY AGE; 55 W/10SC
AVENTURA	P	10/01/2014	EAN	09/30/2014	5.00	2.70	7.50	8.90	8.65	0.00	55 55&10cs;25cs
AVON PARK	F	10/01/2013	EAN	09/30/2013	6.00	-1.10	7.75	8.60	8.77	2.60	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	10/01/2014	EAN	09/30/2014	5.00	3.10	6.50	9.10	8.60	0.00	VR VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2014	EAN	09/30/2014	7.00	7.10	8.00	10.74	12.04	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	10/01/2014	EAN	09/30/2014	4.75	1.20	7.75	9.26	7.65	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	10/01/2014	EAN	09/30/2014	4.00	6.96	6.00	-0.44	-0.44	0.00	65	65; 55&10CS ;52&20CS
BAY HARBOR ISLANDS [GP]	P	10/01/2014	EAN	09/30/2014	4.00	5.07	6.00	19.54	18.98	0.00	VR	50W/20SC; 55 W/10SC OR AGE 65
BAY MEDICAL CENTER	G	01/01/2015	PUC	12/31/2014	0.00	0.00	7.50	5.70	5.70	0.00	VR	VARIABLE RATES
BELLE GLADE	G	10/01/2014	AGG	09/30/2014	6.00	3.20	7.75	10.14	10.23	0.00	VR	AGE 65; 62 W/10SC; OR 30SC, ANY AGE
BELLE GLADE (RETIRED)	PF	10/01/2014	AGG	09/30/2014	0.00	0.00	6.25	10.70	10.70	0.00	VR	VARIABLE
BELLE GLADE HOUSING	G	10/01/2014	AGG	09/30/2014	3.50	2.50	5.50	5.60	5.60	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	01/01/2015	UC	12/30/2014	0.00	0.00	7.25	6.75	6.19	0.00	62	62&5YRSCS; 30YRSCS
BOCA GRANDE FCD	F	10/01/2014	FIL	09/30/2014	5.50	2.60	7.25	12.90	12.90	3.00	VR	52 W/25SC; 55 W/10SC
BOCA RATON	G	10/01/2014	EAN	09/30/2014	5.40	0.50	8.00	10.10	10.30	3.00	VR	VARIABLE
BOCA RATON	PF	10/01/2014	EAN	09/30/2014	5.50	5.50	8.00	8.31	9.21	4.09	VR	VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2014	EAN	09/30/2014	1.00	0.44	7.50	9.92	7.59	3.50	VR	VARIABLE
BOCA RATON HOUSING	G	10/01/2013	AGG	09/30/2013	4.50	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	10/01/2014	FIL	09/30/2014	6.00	5.00	8.00	8.31	10.16	1.10	55	55AND7 YRS OF CS OR 25 YRS OF CS
BOYNTON BEACH	F	10/01/2014	EAN	09/30/2014	6.00	7.20	7.50	8.84	10.23	4.00	VR	VARIABLE RATES
BOYNTON BEACH	G	10/01/2014	EAN	09/30/2014	2.80	3.50	7.50	8.26	9.98	0.00	VR	VARIABLE RATES
BOYNTON BEACH	P	10/01/2014	EAN	09/30/2014	5.80	1.00	7.75	8.92	10.35	4.00	VR	VARIABLE RATES
BRADENTON	F	10/01/2014	EAN	09/30/2014	7.50	2.90	8.00	11.15	12.89	2.20	VR	25SC, ANY AGE; 55 W/10SC
BRADENTON	P	10/01/2014	EAN	09/30/2014	7.50	1.40	8.00	9.91	11.04	1.69	VR	VARIABLE RATES
BROOKSVILLE	F	10/01/2014	EAN	09/30/2014	6.50	1.70	7.75	9.10	9.91	2.28	VR	VR W/ AGE @ HIRE DT
BROOKSVILLE	P	10/01/2014	AGG	09/30/2014	5.90	3.49	7.50	9.43	9.50	0.00	VR	VR W/ AGE @ HIRE DT
BUNNELL	F	10/01/2014	AGG	09/30/2014	0.00	1.80	8.00	8.14	6.66	0.00	52	52&10YRSCS
BUSHNELL	G	10/01/2014	EAN	09/30/2014	6.00	5.20	7.75	8.28	9.50	0.00	VR	62 OR 30SC

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
CAPE CORAL	F	10/01/2014	EAN	09/30/2014	7.50	10.05	7.75	9.62	9.48	4.41	VR 25SC, ANY AGE OR AGE 50
CAPE CORAL	G	10/01/2014	EAN	09/30/2014	6.90	3.13	7.75	9.78	10.04	2.14	VR VARIABLE RATES
CAPE CORAL	P	10/01/2014	EAN	09/30/2014	7.20	-2.80	7.75	9.45	9.77	4.08	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	10/01/2013	AGG	09/30/2015	5.00	-2.40	4.00	1.80	1.80	-4.20	52 52W25YRS OF CS
CLEARWATER	F	10/01/2014	EAN	09/30/2014	2.25	5.18	3.00	3.00	3.00	0.00	VR 20 yrs cs
CLEARWATER	GPF	01/01/2015	FIL	12/31/2014	4.04	3.38	7.00	11.04	7.99	0.00	VR VARIABLE RATES
CLERMONT	F	10/01/2014	AGG	09/30/2014	5.50	-0.51	7.50	9.68	8.37	0.00	55 55W10YRS OF CS OR ANY AGE WITH 20 YRS OR MORE OF CS
CLERMONT	P	10/01/2014	AGG	09/30/2014	5.50	0.36	7.50	9.44	8.48	0.00	55 55W10YRS OF CS OR ANY AGE W AT LEAST 20 YRS
CLERMONT (RETIRED)	G	10/01/2014	AGG	09/30/2014	0.00	0.00	7.00	8.95	8.95	0.00	
CLEWISTON	G	10/01/2014	PUC	09/30/2014	0.00	0.00	7.00	11.86	11.86	0.00	VR 62 W/10SC; 65 W/5SC
COCOA	F	10/01/2014	EAN	09/30/2014	5.00	2.30	8.00	11.12	10.29	0.00	VR 25SC, ANY AGE; 52 W/10SC
COCOA	G	10/01/2014	EAN	09/30/2014	6.50	3.10	7.60	10.60	10.60	0.00	VR AGE 57 OR 50 W/25SC
COCOA	P	10/01/2014	EAN	09/30/2014	6.50	1.00	8.00	9.18	10.27	0.00	VR 25SC, ANY AGE; 50 W/10SC
COCOA BEACH	F	10/01/2014	EAN	09/30/2014	6.50	1.90	8.00	11.60	10.77	1.80	VR 55 W/10SC; 25SC, ANY AGE
COCOA BEACH	G	10/01/2013	FIL	09/30/2013	6.00	0.40	8.00	8.65	13.01	0.00	VR LATER: AGE 62 OR 5 SC
COCOA BEACH	P	10/01/2014	EAN	09/30/2014	6.00	1.50	8.00	11.73	11.11	1.80	VR 55 W/10SC; 52 W/25SC
COOPER CITY	F	10/01/2014	AGG	09/30/2014	7.25	1.60	7.00	8.97	11.07	0.00	VR VARIABLE RATES
COOPER CITY	G	10/01/2014	FIL	09/30/2014	6.00	1.90	7.20	9.28	10.83	0.00	VR VARIABLE RATES
COOPER CITY	P	10/01/2014	AGG	09/30/2014	5.00	0.30	7.50	7.80	10.00	0.00	VR WHEN 1ST ELIG FOR NORM RET OR DROP
COOPER CITY - MANAGEMENT	GPF	10/01/2014	EAN	09/30/2014	4.00	2.40	7.00	9.13	7.86	0.00	62 62W/4CS OR 55W/ RULEOF75
CORAL GABLES	GPF	10/01/2014	EAN	09/30/2014	4.70	2.90	7.75	10.50	9.90	0.00	VR VARIABLE RATES
CORAL SPRINGS	F	10/01/2014	EAN	09/30/2014	4.75	3.51	7.50	9.71	11.58	0.00	VR VARIABLE RATES
CORAL SPRINGS	G	10/01/2014	EAN	09/30/2014	5.00	1.80	7.50	11.30	9.10	0.00	VR 55 W/10SC; 62 W/ANY SC

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
CORAL SPRINGS	P	10/01/2014	EAN	09/30/2014	5.75	2.24	8.00	21.70	11.48	0.00	VR NORM RET AGE
CRESCENT CITY	F	10/01/2012	AGG	09/30/2012	5.00	-5.50	7.00	13.92	13.92	0.00	VR VARIABLE RATES
CRESCENT CITY	P	10/01/2012	AGG	09/30/2012	7.50	-2.50	7.00	12.68	12.68	0.00	VR VARIABLE RATES
CRESTVIEW	G	10/01/2014	FIL	09/30/2014	6.00	3.30	8.00	9.38	9.70	3.00	55 55 W/10SC
CRESTVIEW	PF	10/01/2014	FIL	09/30/2014	6.50	-0.30	8.00	9.23	9.92	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	10/01/2014	AGG	09/30/2014	4.00	4.00	7.00	7.19	7.14	0.00	VR VARIABLE
DANIA BEACH [PF]	F	10/01/2014	AGG	09/30/2014	6.00	6.40	7.25	6.91	8.14	0.00	VR VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2014	AGG	09/30/2014	0.00	0.00	7.25	6.91	8.14	0.00	VR VARIABLE RATES
DAVIE	F	10/01/2014	EAN	09/30/2014	5.75	4.90	7.70	10.60	10.70	0.00	VR VARIABLE RATES
DAVIE	P	10/01/2014	EAN	09/30/2014	5.50	2.80	7.60	7.30	9.10	0.00	VR VARIABLE RATES
DAVIE - GENERAL & MGMT	G	10/01/2014	AGG	09/30/2014	4.00	8.03	7.50	8.51	8.78	0.00	VR VARIES
DAYTONA BEACH	PF	10/01/2014	EAN	09/30/2014	5.00	2.20	7.50	8.80	9.50	0.00	VR VARIABLE
DEERFIELD BEACH	F	10/01/2014	EAN	09/30/2014	7.00	5.00	7.63	8.70	9.40	0.00	VR VARIABLE RATES
DEERFIELD BEACH	G	10/01/2014	EAN	09/30/2014	6.00	-3.00	7.00	9.70	10.40	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	10/01/2014	EAN	09/30/2014	5.50	11.38	7.50	8.96	8.04	3.00	VR 23SC, ANY AGE; 58 W/10SC
DELAND	G	10/01/2014	EAN	09/30/2014	5.10	6.70	7.50	10.10	7.80	0.00	VR VARIABLE
DELAND	P	10/01/2014	EAN	09/30/2014	5.20	12.00	7.50	9.70	10.70	0.00	VR 5% FOR 1ST YR ELIG FOR EARLY RET, 2% THEREAFTER UNTIL 100% @ NRD
DELRAY BEACH	G	10/01/2014	EAN	09/30/2014	2.00	4.00	7.25	8.80	12.00	0.00	VR VARIABLE RATES
DELRAY BEACH	PF	10/01/2014	EAN	09/30/2014	5.67	0.77	8.00	9.44	10.02	1.17	VR VARIES
DELTONA	F	10/01/2014	EAN	09/30/2014	5.70	4.10	8.00	8.52	11.27	3.00	VR VARIABLE RATES
DESTIN FCD	F	10/01/2014	EAN	09/30/2014	7.50	0.00	8.00	9.72	12.26	1.60	VR 55 W/10SC; 52 W/25SC
DUNEDIN	F	10/01/2014	EAN	09/30/2014	7.00	2.40	7.75	10.95	8.56	2.40	VR VARIABLE RATES

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
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 10/01/2014	FIL	09/30/2014	5.50	5.34	7.75	9.91	11.42	2.63	VR 52 W/25SC; 55 W/10SC
EAST NICEVILLE FCD		F 10/01/2012	EAN	09/30/2012	6.00	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 10/01/2014	EAN	09/30/2014	5.90	-0.60	7.50	10.12	13.59	3.50	VR VARIABLE RATES
EDGEWATER		G 10/01/2014	EAN	09/30/2014	4.00	-2.60	7.50	10.97	8.94	0.00	VR VARIABLE
EDGEWATER		P 10/01/2014	EAN	09/30/2014	6.40	6.58	7.50	10.32	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 10/01/2014	FIL	09/30/2014	0.00	0.00	7.00	7.80	7.80	0.00	65 AGE 65 OR 30 YRS OF CS
ESTERO FCD		F 10/01/2014	AGG	09/30/2014	4.50	5.50	7.00	1.64	7.97	0.00	VR VARIABLE RATES
EUSTIS		F 10/01/2014	EAN	09/30/2014	6.50	5.06	8.00	9.31	9.07	5.00	VR 55 W/10SC; 52 W/25SC
EUSTIS		P 10/01/2014	EAN	09/30/2014	3.40	3.60	7.60	9.16	10.57	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 10/01/2014	EAN	09/30/2014	5.00	4.40	8.00	8.25	9.27	2.30	VR 55 W/6SC; 25SC, ANY AGE
FLAGLER BEACH		F 10/01/2013	AGG	09/30/2013	7.50	9.40	7.50	11.40	11.40	0.00	VR 55 W/10SC; 52 W/25SC
FLAGLER BEACH		P 10/01/2013	AGG	09/30/2013	5.80	6.20	7.70	11.20	11.20	0.00	VR Earlier of 1) Age 52 w/25SC or 2) Age 55 w/10SC
FLORIDA CITY		P 10/01/2014	AGG	09/30/2014	7.00	8.94	7.00	8.94	8.94	0.00	55 55&10yrsofcs or 25yrsofcs
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	4.40	2.50	7.65	7.90	14.80	0.00	VR VARIABLE RATES
FORT LAUDERDALE		PF 10/01/2014	EAN	09/30/2014	4.60	2.40	7.50	7.82	8.60	2.00	VR W/20SC; VARIABLE RATES
FORT MEADE [GPF]		F 10/01/2014	FIL	09/30/2014	3.00	0.00	7.50	9.29	8.72	0.00	VR 55 W/30SC; 40SC, ANY AGE, ETC
FORT MEADE [GPF]		G 10/01/2014	FIL	09/30/2014	3.00	0.00	7.50	7.85	8.72	0.00	VR 62 W/30SC; 60 W/35SC; 40SC, ANY AGE, ETC
FORT MEADE [GPF]		P 10/01/2014	UC	09/30/2014	0.00	0.00	7.50	1.13	8.52	0.00	VR

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FORT MYERS	F	10/01/2014	EAN	09/30/2014	6.00	2.10	8.00	10.56	10.36	4.42	VR AGE 53 OR 26SC
FORT MYERS	G	10/01/2014	EAN	09/30/2014	5.70	2.80	7.75	8.87	8.22	0.00	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	09/30/2014	EAN	09/30/2014	5.60	3.50	8.00	10.24	10.98	1.65	VR VARIABLE RATES
FORT PIERCE [G, P, UTIL]	P	09/30/2014	EAN	09/30/2014	6.80	6.90	8.00	10.98	10.24	2.13	VR VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2014	EAN	09/30/2014	6.90	6.20	7.25	7.80	8.30	1.18	VR VARIABLE RATES
FORT PIERCE UTILITIES [G, P, UTIL]	G	10/01/2014	EAN	09/30/2014	5.70	0.00	8.00	10.98	10.24	1.71	VR VARIABLE RATES
FORT WALTON BEACH	F	10/01/2014	EAN	09/30/2014	6.50	1.60	8.00	9.85	9.72	3.00	VR 25SC, ANY AGE; 55 W/10SC
FORT WALTON BEACH	G	10/01/2014	EAN	09/30/2014	3.78	3.20	7.90	8.09	8.82	0.00	62 62 W/10SC
FORT WALTON BEACH	P	10/01/2014	EAN	09/30/2014	7.00	1.90	8.00	7.87	9.96	0.00	VR VARIABLE RATES
FROSTPROOF	G	10/01/2014	AGG	09/30/2014	5.50	0.02	7.25	9.49	8.57	0.00	65 65W10YRS OF VC
FROSTPROOF	P	10/01/2014	EAN	09/30/2014	4.00	5.00	7.50	8.44	6.74	0.00	VR 20SC OR AGE 50
FRUITLAND PARK	F	10/01/2013	AGG	09/30/2013	4.50	7.90	4.00	1.00	1.00	0.00	52 20W/ 25 YRS OF CR SVCS
GAINESVILLE	G	10/01/2013	EAN	09/30/2013	5.66	2.65	8.40	9.08	23.41	4.50	VR VARIABLE
GAINESVILLE	PF	10/01/2014	EAN	09/30/2014	5.01	2.90	8.30	9.31	10.35	3.00	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	10/01/2013	FIL	09/30/2013	5.00	0.50	7.50	6.70	12.40	4.00	VR VARIABLE RATES
GOLDEN BEACH [GP]	P	10/01/2013	FIL	09/30/2013	5.00	7.80	7.50	6.70	12.40	4.00	VR VARIABLE RATES
GREATER NAPLES FCD	F	10/01/2014	EAN	09/30/2014	7.10	18.10	7.75	9.00	9.00	0.00	VR 25SC, ANY AGE; 55 W/6SC
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	10/01/2014	AGG	09/30/2014	5.35	3.57	7.25	7.71	7.71	0.00	VR VARIES
GULF BREEZE	P	10/01/2014	AGG	09/30/2014	4.00	9.94	7.00	8.26	8.23	0.00	VR NRA
GULFPORT	F	10/01/2014	FIL	09/30/2014	5.50	5.30	7.75	9.87	11.05	3.00	VR 55 W/10SC, 52 W/25SC OR 30SC, ANY AGE
GULFPORT	G	10/01/2014	EAN	09/30/2014	6.00	3.60	7.50	9.47	10.61	0.00	62 62 W/5SC

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GULFPORT	P	10/01/2014	FIL	09/30/2014	6.00	2.50	7.75	9.41	10.23	2.70	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	10/01/2014	EAN	09/30/2014	6.00	0.20	8.00	10.40	11.20	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	UC	09/30/2013	0.00	0.00	6.75	12.99	12.99	0.00	63 AGE 63
HALLANDALE BEACH	G	10/01/2014	AGG	09/30/2014	5.00	6.72	7.25	8.87	8.18	0.00	60 AGE 60
HALLANDALE BEACH	PF	10/01/2014	EAN	09/30/2014	6.90	5.80	7.75	12.06	11.72	4.24	VR VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2014	FIL	09/30/2014	7.01	2.44	7.50	9.87	8.91	0.00	VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	UC	09/30/2014	0.00	0.00		0.00	0.00	0.00	52 52w10yrsofcs or 60w4yrsofcs or 25yrsofcs
HAVANA	F	10/01/2012	AGG	09/30/2012	7.50	0.00	7.00	12.87	12.87	0.00	VR VARIABLE RATES
HIALEAH	GPF	10/01/2014	EAN	09/30/2014	2.33	2.02	8.00	10.94	9.89	3.50	VR VARIES W/ EMPLOYEE GROUP
HIALEAH - ELECTED	G	10/01/2013	EAN	09/30/2013	8.00	0.10	6.00	9.40	9.90	0.00	VR 20SC OR 55 W/8SC
HIALEAH GARDENS	P	10/01/2014	AGG	09/30/2014	5.30	3.50	7.64	9.40	7.91	0.00	VR VARIABLE RATES
HILLSBOROUGH COUNTY	ERP	07/01/2013	EAN	06/30/2013	0.00	0.00	3.50	0.50	0.50	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	10/01/2013	EAN	09/30/2013	6.00	1.60	7.50	7.92	11.44	4.00	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	10/01/2014	EAN	09/30/2014	10.8	7.05	7.50	12.79	10.77	3.00	VR VARIABLE RATES
HOLLYWOOD	G	10/01/2014	EAN	09/30/2014	5.80	5.80	7.90	9.80	11.00	0.00	VR VARIABLE
HOLLYWOOD	P	10/01/2014	EAN	09/30/2114	5.47	12.24	8.00	10.09	10.51	3.50	VR 50YRSCS OR 22YRSCS; 55&10YRSCS
HOLMES BEACH	P	10/01/2014	FIL	09/30/2014	6.00	11.50	7.50	9.30	9.24	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	10/01/2014	EAN	09/30/2014	6.60	3.10	7.80	15.90	11.60	0.00	55 55&10YRSCS; 20YRSCS; CS+POAGE:64
HOMESTEAD - General & Hospital	G	10/01/2013	EAN	09/30/2013	5.00	2.00	7.00	9.00	7.20	0.00	VR VARIABLE

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HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2014	AGG	09/30/2014	1.00	0.00	7.00	16.90	16.90	0.00	55	55&5CS
HOMESTEAD - Old Elected	G	01/01/2014	EAN	12/31/2013	7.00	0.00	6.75	11.20	11.20	0.00	55	55 W/4SC
HOWEY-IN-THE-HILLS	P	10/01/2014	AGG	09/30/2014	4.00	1.53	7.00	8.42	8.42	0.00	VR	58W13YRS OF CR OR 52W28YRS OF CS
INDIALANTIC	G	10/01/2014	FIL	09/30/2014	6.00	5.40	7.00	7.82	6.54	1.20	VR	LATER OF AGE 65 OR 5SC
INDIALANTIC	PF	10/01/2014	EAN	09/30/2014	7.00	0.80	8.00	9.76	11.06	3.00	VR	52 W/25SC; AGE 55
INDIAN HARBOUR BEACH	P	10/01/2014	EAN	09/30/2014	6.00	-0.30	7.75	9.09	9.33	3.00	52	52&10YRSCS
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	10/01/2014	EAN	09/30/2014	5.00	10.72	5.90	9.32	9.32	0.00	VR	LATER OF AGE 62 OR 1 YR AFTER VAL DATE
INDIAN RIVER SHORES	PF	10/01/2014	EAN	09/30/2014	5.25	3.30	6.25	11.20	11.20	0.00	VR	AGE 55 w/ 7 CS or AGE 52 w/ 25 CR
INDIAN SHORES	P	10/01/2013	FIL	09/30/2013	6.40	-0.30	7.00	6.80	6.80	0.00	VR	58w13yrs of cs or 55w28yrs of cs
JACKSON MEMORIAL HOSPITAL	G	01/01/2014	AGG	12/31/2013	2.00	3.60	7.50	10.40	17.44	0.00	VR	VR W/ AGE
JACKSONVILLE	CO	10/01/2014	EAN	09/30/2014	1.70	3.89	7.50	11.80	11.66	0.39	VR	65 W/5SC OR ANY AGE W/ 20SC
JACKSONVILLE	G	10/01/2014	EAN	09/30/2014	2.84	0.04	7.50	12.31	11.51	2.24	VR	65 W/5SC, 55 W/20SC, OR ANY AGE W/30SC
JACKSONVILLE	PF	10/01/2014	EAN	09/30/2014	4.00	3.00	7.00	10.73	10.73	3.25	VR	VR W/ SC
JACKSONVILLE - DISABILITY	G	10/01/2012	EAN	09/30/2012	2.31	5.83	7.75	4.50	4.50	3.00	VR	VARIABLE RATES
JACKSONVILLE BEACH	F	10/01/2014	EAN	09/30/2014	6.40	1.70	8.00	9.30	10.10	4.20	VR	VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2014	EAN	09/30/2014	5.50	3.80	8.00	9.40	10.20	1.50	VR	60 W/5SC OR 30 YRS
JACKSONVILLE BEACH	P	10/01/2014	EAN	09/30/2014	6.10	3.90	8.00	9.40	10.20	3.20	VR	VARIABLE RATES
JACKSONVILLE PF SENIOR STAFF	G	10/01/2013	AGG	09/30/2013	0.00	0.00	7.00	16.81	16.81	0.00	2	2 years from valuation da
JUPITER	P	10/01/2014	EAN	09/30/2014	7.80	2.00	7.50	9.50	9.30	2.40	VR	VARIABLE
JUPITER ISLAND	GPF	10/01/2014	FIL	09/30/2014	6.50	0.00	6.00	6.23	6.23	0.00	VR	VARIABLE
KEY BISCAYNE	PF	10/01/2014	EAN	09/30/2014	4.90	7.00	7.85	9.30	10.40	0.00	VR	VARIABLE RATES

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KEY WEST	G	10/01/2013	AGG	09/30/2013	7.60	3.30	7.50	8.80	13.30	0.00	VR VARIABLE RATES
KEY WEST	PF	10/01/2014	EAN	09/30/2014	4.50	4.30	7.50	12.60	10.50	0.00	VR VARIABLE
KEY WEST HOUSING	G	01/01/2015	EAN	12/31/2014	4.50	4.40	7.75	7.40	5.50	0.00	VR VARIABLE
KEY WEST UTILITY	G	01/01/2015	EAN	12/31/2014	5.60	2.30	7.50	10.50	5.10	2.70	60 60&10YRSCS OR 30YRSCS
KISSIMMEE	F	10/01/2014	EAN	09/30/2014	7.19	7.92	8.00	10.29	12.10	1.54	VR VARIABLE RATES
KISSIMMEE	G	10/01/2014	EAN/AG	09/30/2014	4.90	4.00	7.50	7.70	9.60	0.00	VR VARIABLE RATES
KISSIMMEE	P	10/01/2014	EAN	09/30/2014	7.00	4.48	8.00	9.62	10.56	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	10/01/2014	AGG	09/30/2014	4.00	-12.12	6.75	14.01	8.42	0.00	52 55w10yrsofcs or 52w25yrsofcs
LADY LAKE	P	10/01/2014	EAN	09/30/2014	6.25	9.90	7.75	8.54	9.08	4.50	VR 25SC, ANY AGE OR 55 W/10SC
LAKE ALFRED	G	10/01/2014	EAN	09/30/2014	6.00	2.78	7.50	8.45	8.40	1.60	59 59 W/12SC
LAKE ALFRED	PF	10/01/2014	EAN	09/30/2014	5.34	3.84	7.50	8.67	11.50	3.00	VR 55 W/10SC; 52 W/25SC
LAKE CITY	F	10/01/2014	EAN	09/30/2014	5.25	2.98	7.75	9.96	13.54	0.00	55 55&10CS;52&25CS
LAKE CITY	G	10/01/2014	EAN	09/30/2014	4.26	4.12	7.75	9.80	10.72	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	10/01/2014	AGG	09/30/2014	5.00	5.96	7.00	10.10	8.52	0.00	55 55 W/6 CS & 25 CS
LAKE MARY	F	10/01/2014	EAN	09/30/2014	7.50	1.60	7.60	7.39	9.74	5.00	55 55 AND 5 YRS OF CS OR
LAKE MARY	P	10/01/2014	EAN	09/30/2014	7.00	3.20	7.50	9.26	9.92	3.80	VR 55 W/5SC; 20SC, ANY AGE
LAKE PARK (RETIRED)	P	10/01/2014	EAN	09/30/2014	0.00	0.00	7.50	12.40	12.40	0.00	VR
LAKE WALES	F	10/01/2014	EAN	09/30/2014	5.75	6.30	7.75	8.66	9.50	3.00	VR 55 W/10SC; 50 W/25SC; NRD +1
LAKE WALES	G	10/01/2014	FIL	09/30/2014	6.50	2.70	7.75	8.95	10.18	3.66	60 60 W/10SC
LAKE WALES	P	10/01/2014	EAN	09/30/2014	5.75	2.90	7.75	8.59	9.59	3.30	VR 55 W/10SC; 50 W/25SC
LAKE WORTH	F	10/01/2014	EAN	09/30/2014	6.50	11.50	7.75	9.10	8.80	0.00	VR VARIABLE RATES
LAKE WORTH	G	10/01/2014	EAN	09/30/2014	7.10	2.00	7.75	9.39	11.92	0.00	VR 55 W/30SC; 65 W/10SC
LAKE WORTH	P	10/01/2014	EAN	09/30/2014	6.50	7.20	7.75	8.70	9.70	0.00	VR VARIABLE

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LAKELAND	F	10/01/2014	FIL	09/30/2014	6.00	4.50	7.50	11.31	8.60	3.00	VR VARIABLE RATES
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	10/01/2014	EAN	09/30/2014	6.00	4.90	7.75	10.13	9.62	3.01	VR VARIABLE RATES
LANTANA	F	09/30/2014	EAN	09/30/2014	7.00	-0.50	8.00	10.10	9.60	0.00	VR VARIABLE RATES
LANTANA	P	10/01/2014	EAN	09/30/2014	6.00	1.80	7.50	8.16	10.10	0.00	50 50 and 10 yrs of cs
LARGO	PF	10/01/2014	EAN	09/30/2014	5.00	4.40	7.50	9.60	9.60	0.89	VR 55 W/10SC, 23SC OR 62
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	AGG	09/30/2014	5.50	-2.60	6.50	3.70	3.70	0.00	VR 55 AND 10 YRS OF CSOR 52 AND 25 YRS OF CS
LAUDERHILL	F	10/01/2014	EAN	09/30/2014	7.00	3.20	8.00	12.20	9.60	0.00	VR VARIES
LAUDERHILL	G	10/01/2014	EAN	09/30/2014	5.00	0.00	7.25	9.19	9.63	0.00	VR Variable
LAUDERHILL	P	10/01/2014	EAN	09/30/2014	5.50	5.20	7.50	9.10	9.20	0.00	VR VR W/ TIER 1 OR 2
LAUDERHILL (C&M)	G	10/01/2014	EAN	09/30/2014	6.00	3.10	7.75	8.00	8.20	0.00	VR 20SC, ANY AGE; 55 W/7SC (HDT BEF 3/1/09) OR 10SC (HDT AFT 3/1/09)
LEESBURG	F	10/01/2014	EAN	09/30/2014	4.75	1.30	7.50	8.16	8.82	3.00	VR 55 W/10SC; 52 W/25SC
LEESBURG	G	10/01/2014	EAN	09/30/2014	0.00	0.00	7.50	8.75	10.13	0.00	VR VARIABLE RATES
LEESBURG	P	10/01/2014	FIL	09/30/2014	5.20	-1.10	7.75	9.61	11.00	1.60	VR 50 W/25SC OR 55 W/10SC
LIGHTHOUSE POINT	PF	10/01/2014	AGG	09/30/2014	5.58	4.31	7.75	1.69	8.46	0.00	VR 60w8yrscs or 55w10yrscs or 50w25yrscs
LIVE OAK	F	10/01/2014	AGG	09/30/2014	0.00	0.00	7.50	9.30	9.30	0.00	52 55&10CS OR 55&25CS
LONGBOAT KEY	F	10/01/2014	EAN	09/30/2014	0.00	0.00	7.50	7.85	9.60	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGBOAT KEY	G	10/01/2014	EAN	09/30/2014	0.00	0.00	7.00	7.89	9.53	0.00	VR 55 W/30SC; AGE 62
LONGBOAT KEY	P	10/01/2014	EAN	09/30/2014	0.00	0.00	7.50	10.12	9.94	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGWOOD	PF	10/01/2014	AGG	09/30/2014	4.00	0.48	7.00	10.73	8.45	0.00	VR 50 W/5SC OR 25SC, ANY AGE
LYNN HAVEN	F	10/01/2014	FIL	09/30/2014	6.50	6.70	8.00	9.60	11.14	3.00	VR 55 W/10SC OR 25SC, ANY AGE
LYNN HAVEN	G	10/01/2014	EAN	09/30/2014	6.00	3.10	8.00	8.59	8.67	3.00	55 55 W/10SC

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LYNN HAVEN	P	10/01/2014	FIL	09/30/2014	6.50	3.20	8.00	8.88	8.83	3.00	VR 55 W/10SC; 25SC, ANY AGE OR AGE 60
MADISON	F	10/01/2013	EAN	09/30/2013	6.00	11.60	8.00	7.57	8.35	4.00	VR 55 W/10SC; 52 W/25SC; NRA +1
MADISON	P	10/01/2012	AGG	09/30/2012	6.00	-2.40	8.00	6.70	13.05	0.00	VR 55 W/10SC; 25SC, ANY AGE
MAITLAND	PF	10/01/2014	EAN	09/30/2014	5.80	4.40	7.90	9.41	10.27	0.00	VR 55&10yrs ofcs or 45&20yrs of cs or 20yrsof cs for membrs w/ additional contr.
MARATHON	F	10/01/2014	AGG	09/30/2014	4.00	0.88	7.50	7.68	8.27	0.00	VR 20SC, ANY AGE; 55 W/6SC
MARCO ISLAND	F	10/01/2013	EAN	09/30/2013	9.00	6.50	7.00	8.90	8.90	0.00	VR 100% WHEN FIRST ELIG FOR NR
MARCO ISLAND	P	10/01/2014	EAN	09/30/2014	6.00	10.30	7.50	7.01	8.56	3.00	VR 25SC, ANY AGE; 55 W/6SC
MARIANNA	F	10/01/2013	AGG	09/30/2014	7.00	1.40	7.50	10.70	10.70	0.00	VR 52w25yrs of cs or 55w10yrs of cs
MARIANNA	P	10/01/2013	AGG	09/30/2015	7.00	-1.60	7.50	10.80	10.80	0.00	VR 52W25YRS OF CS OR 55W10YRS OF CS
MARTIN COUNTY	ERP	07/01/2013	EAN	06/30/2014	0.00	0.00	8.00	7.30	18.10	0.00	N/A N/A
MEDLEY	P	10/01/2014	FIL	09/30/2014	5.20	3.80	7.50	9.69	9.09	0.00	VR 55 W/10SC OR 52 W/25SC
MEDLEY - GENERAL + ELECTED	G	10/01/2014	AGG	09/30/2014	3.50	17.88	6.50	9.44	9.44	0.00	VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC
MELBOURNE	F	10/01/2014	EAN	09/30/2014	6.00	5.60	8.00	11.40	13.30	1.75	VR VARIABLE RATES
MELBOURNE	G	10/01/2014	EAN	09/30/2014	6.00	0.70	7.80	9.24	11.78	0.00	VR 30SC, ANY AGE; 62 W/6SC
MELBOURNE	P	10/01/2014	EAN	09/30/2014	6.00	3.00	7.50	10.13	10.00	0.90	VR 25SC, ANY AGE; 55 W/10SC
MELBOURNE - SPECIAL RISK	G	10/01/2014	EAN	09/30/2014	6.00	11.70	7.80	9.24	11.78	0.00	VR 25SC, ANY AGE; 55 W/6SC
MELBOURNE BEACH	P	10/01/2014	EAN	09/30/2014	6.00	1.90	8.00	10.12	10.99	0.90	VR 55 W/10SC OR 52 W/20SC
MIAMI - ELECTED	G	01/01/2014	PUC	12/31/2013	0.00	-1.85	3.75	-0.36	-0.36	0.00	VR END OF CURRENT TERM
MIAMI - FIPO	PF	10/01/2014	AGG	09/30/2014	7.72	1.38	7.50	7.18	13.39	0.00	50 rule of 64 ior rule 68 or rule of 70
MIAMI - FIPO (STAFF)	G	01/01/2015	AGG	12/31/2014	5.00	6.10	6.50	9.90	7.30	0.00	55 55&10CS;
MIAMI - FIPO 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 - GESE	GS	10/01/2014	EAN	09/30/2014	4.66	4.38	7.70	10.46	11.40	3.00	VR VARIABLE RATES
MIAMI - GESE (EXCESS)	GS	10/01/2012	EAN	09/30/2012	5.25	0.00	7.90	0.00	0.00	0.00	VR VARIABLE

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MIAMI - GESE (STAFF)	GS	10/01/2014	EAN	09/30/2014	6.00	0.00	7.70	13.80	11.87	0.00	VR
MIAMI - OFF-STREET PARKING	G	10/01/2014	AGG	09/30/2014	5.00	4.00	6.25	9.50	9.60	0.00	VR VR W/ HDT
MIAMI BEACH	G	10/01/2014	EAN	09/30/2014	5.60	3.60	7.85	9.90	11.10	0.00	VR VARIABLE RATES
MIAMI BEACH	PF	10/01/2014	EAN	09/30/2014	3.70	4.00	7.95	10.90	10.30	2.30	VR 50W/26.25SC, NO LATER THAN AGE 65; VARIABLE RATES
MIAMI SHORES VILLAGE	G	10/01/2013	EAN	09/30/2014	5.50	2.30	7.70	7.00	15.60	0.00	62 AGE 62 OR 30 YRS CS
MIAMI SHORES VILLAGE	P	10/01/2013	EAN	09/30/2013	6.50	2.70	7.70	7.00	13.50	0.00	VR WHEN 1ST ELIG FOR NORMAL RET
MIAMI SPRINGS	G	10/01/2014	EAN	09/30/2014	6.80	3.40	7.50	8.75	12.04	0.00	VR VR
MIAMI SPRINGS	PF	10/01/2014	EAN	09/30/2014	5.40	2.50	7.50	8.33	11.95	0.00	VR VARIES
MIAMI-DADE COUNTY	ERP	07/01/2014	EAN	06/30/2014	0.00	0.00	6.75	18.90	18.90	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	10/01/2014	EAN	09/30/2014	5.50	4.10	8.00	9.24	9.19	0.02	VR 65 W/10SC; 25SC, ANY AGE
MILTON	P	10/01/2014	EAN	09/30/2014	7.50	2.90	8.00	8.80	8.55	1.60	VR 55 W/10SC; 20SC, ANY AGE
MIRAMAR	F	10/01/2014	EAN	09/30/2014	6.75	2.20	8.25	11.70	12.00	3.50	VR VARIABLE RATES
MIRAMAR	G	10/01/2014	EAN	09/30/2014	5.20	4.10	7.00	7.90	11.20	3.07	VR VARIABLE
MIRAMAR	P	10/01/2013	EAN	09/30/2013	6.25	2.20	7.75	7.48	15.40	0.00	VR VR W/ TIER 1 OR 2
MIRAMAR - MANAGEMENT	G	10/01/2014	EAN	09/30/2014	4.00	4.30	7.00	11.10	11.10	3.50	VR VARIABLE RATES
MONROE COUNTY	ERP	07/01/2013	AGG	09/30/2014	0.00	0.00	4.00	0.01	0.01	0.00	VR VR
MONROE COUNTY VOL F.F. & EMS	F	01/01/2014	AGG	12/31/2013	0.00	0.00	1.00	0.22	0.22	0.00	VR VARIES
MONTICELLO	F	10/01/2012	AGG	09/30/2012	0.00	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	10/01/2014	AGG	09/30/2014	5.50	2.80	7.80	9.44	10.08	0.00	VR VARIABLE RATES
MOUNT DORA	G	10/01/2014	FIL	09/30/2014	6.00	3.30	7.50	8.89	10.69	0.00	VR VARIABLE RATES

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MOUNT DORA	P	10/01/2014	AGG	09/30/2016	8.80	5.90	7.50	9.10	10.27	0.00	VR 52AND25 YRS OF CS OR 55AND6 YRS OF CS OF 55 IF HIRED B4 05-20-1997
NAPLES	F	10/01/2014	EAN	09/30/2014	6.50	2.30	7.50	11.03	12.67	1.00	VR 25SC, ANY AGE; 50 W/20SC; AGE 55
NAPLES	G	10/01/2014	EAN	09/30/2014	7.00	2.70	7.50	11.60	12.72	3.50	VR VARIABLE RATES
NAPLES	P	10/01/2014	EAN	09/30/2014	6.80	3.70	7.50	11.38	12.60	1.20	VR VARIABLE RATES
NEPTUNE BEACH	P	10/01/2014	EAN	09/30/2014	6.50	9.50	8.00	9.34	9.98	1.50	VR 25SC, ANY AGE; 55 W/10SC
NEW PORT RICHEY	F	10/01/2013	AGG	09/30/2013	5.00	3.30	8.00	8.67	11.63	0.00	VR 41 W/21SC; 51 W/11SC
NEW PORT RICHEY	P	10/01/2014	EAN	09/30/2014	6.50	2.70	8.00	12.20	13.20	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	10/01/2014	AGG	09/30/2014	6.20	6.40	8.00	10.42	8.35	0.00	VR VARIABLE RATES
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2013	FIL	06/30/2013	4.00	2.00	8.00	7.83	14.64	0.00	VR VARIABLE
NORTH COLLIER FCD	F	10/01/2014	FIL	09/30/2014	6.00	3.30	8.00	9.40	9.40	0.00	55 55&6YRSCS; 25YRSCS
NORTH MIAMI 691 [GPF]	F	10/01/2014	EAN	09/30/2014	0.00	0.00	7.50	7.50	10.60	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2014	EAN	09/30/2014	6.20	-0.20	7.50	7.50	10.60	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2014	EAN	09/30/2014	5.40	-3.40	7.50	7.50	10.60	0.00	VR VARIABLE RATES
NORTH MIAMI 748	P	10/01/2014	EAN	09/30/2014	6.90	1.10	8.20	7.90	10.10	1.68	VR VARIABLE RATES
NORTH MIAMI BEACH	G	10/01/2014	EAN	09/30/2014	3.75	4.92	7.75	9.47	10.51	0.00	VR VR W/AGE
NORTH MIAMI BEACH	PF	10/01/2014	EAN	09/30/2014	5.64	-3.13	8.00	10.68	9.98	3.00	VR VARIABLE RATES
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2014	AGG	09/30/2014	4.00	1.20	7.25	8.78	8.70	0.00	VR VARIABLE RATES
NORTH PORT	F	10/01/2014	EAN	09/30/2014	7.50	5.60	8.00	8.96	8.84	5.00	VR 55 W/10SC; 52 W/25SC
NORTH PORT	P	10/01/2014	EAN	09/30/2014	8.60	1.50	7.75	8.46	8.12	5.00	VR 25SC, ANY AGE; 55 W/10SC

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NORTH RIVER FCD	F	10/01/2014	EAN	09/30/2014	6.50	6.30	7.75	9.27	8.90	3.90	VR 25SC, ANY AGE; 55 W/5SC
OAKLAND PARK	G	10/01/2014	AGG	09/30/2014	5.00	3.91	7.50	14.48	9.77	0.00	VR AGE 62 OR 30SC
OAKLAND PARK	PF	10/01/2014	EAN	09/30/2014	5.00	2.88	7.50	13.40	11.40	0.00	VR VR W/ P OR F
OCALA	F	10/01/2014	EAN	09/30/2014	5.40	1.10	7.75	7.90	9.50	3.25	VR VARIABLE RATES
OCALA	G	10/01/2014	EAN	09/30/2014	5.90	1.80	7.00	11.42	9.86	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	10/01/2014	EAN	09/30/2014	6.25	2.90	7.75	8.90	12.85	3.60	VR 52 W/25SC OR 55 W/10SC
OCOEE	G	10/01/2014	EAN	09/30/2014	4.70	4.30	7.75	8.46	8.92	3.30	60 AGE 60
OCOEE	PF	10/01/2014	EAN	09/30/2014	6.00	4.20	8.00	9.67	10.95	3.00	VR 25SC, ANY AGE; 55 W/10SC
OKALOOSA ISLAND FCD	F	10/01/2014	EAN	09/30/2014	7.00	2.40	7.75	9.16	10.46	3.50	VR 55 W/10SC; 52 W/25SC
OKEECHOBEE	F	10/01/2014	AGG	09/30/2014	7.00	2.70	7.00	7.90	11.00	0.00	VR 55 W/10SC OR 25SC, ANY AGE
OKEECHOBEE	G	10/01/2014	AGG	09/30/2014	6.00	1.20	7.00	8.50	10.60	0.00	VR 30SC, ANY AGE; 65 W/5SC
OKEECHOBEE	P	10/01/2014	AGG	09/30/2014	6.00	5.70	7.00	8.00	10.00	0.00	VR 25SC, ANY AGE; 55 W/10SC
OLDSMAR	F	10/01/2014	AGG	09/30/2014	4.50	1.90	7.50	10.36	8.49	0.00	VR MOST VALUABLE RET AGE
ORANGE COUNTY LIBRARY	G	01/01/2015	EAN	12/31/2014	5.00	3.28	7.00	6.28	6.28	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	10/01/2014	EAN	09/30/2014	4.75	3.36	7.00	3.50	3.50	0.00	VR 65 W/10SC; 62 W/20SC
ORANGE PARK	P	10/01/2014	EAN	09/30/2014	6.00	3.00	8.00	8.88	10.24	0.90	VR earlier: 55 w/ 10sc;52w/25sc
ORLANDO	F	10/01/2014	EAN	09/30/2014	6.90	2.70	8.00	7.80	9.00	4.60	VR W/20SC; VARIABLE RATES
ORLANDO	G	09/30/2014	AGG	09/30/2014	4.30	1.10	8.00	9.60	8.80	0.00	VR variable
ORLANDO	P	10/01/2014	EAN	09/30/2014	5.26	5.07	8.00	10.05	9.23	2.23	VR VARIABLE
ORLANDO AVIATION	G	10/01/2014	AGG	09/30/2014	5.00	4.86	7.25	10.23	9.21	0.00	VR VARIABLE RATES
ORLANDO UTILITY	G	10/01/2014	EAN	09/30/2014	5.00	5.00	7.75	9.20	9.60	0.00	VR VARIABLE RATES
ORMOND BEACH	F	10/01/2014	EAN	09/30/2014	5.50	5.60	7.00	10.61	11.53	0.00	VR AGE 60; 55 W/10SC; 20SC, ANY AGE
ORMOND BEACH	G	10/01/2014	EAN	09/30/2014	4.00	3.47	7.00	11.04	11.92	0.00	VR 62 W/5SC; AGE+SC= 85 (MIN AGE: 55)

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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	10/01/2014	FIL	09/30/2014	6.00	2.30	7.00	11.80	11.80	3.00	VR 55 W/10SC; 52 W/25SC
OVIEDO	P	10/01/2014	EAN	09/30/2014	6.00	3.20	8.00	10.40	11.74	3.20	VR 25SC, ANY AGE OR 55 W/10SC;
PALATKA	F	10/01/2014	EAN	09/30/2014	5.00	5.78	8.00	9.52	9.69	0.92	VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC
PALATKA	G	10/01/2014	EAN	09/30/2014	5.50	6.20	8.00	9.65	9.51	0.00	VR 55&7cs or 30cs
PALATKA	P	10/01/2014	EAN	09/30/2014	5.50	7.80	8.00	8.70	9.66	2.20	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC; 50 W/7SC
PALM BAY	G	10/01/2014	AGG	09/30/2014	0.00	0.00	8.00	11.42	11.43	0.00	
PALM BAY [PF]	F	10/01/2014	EAN	09/30/2014	6.50	2.95	8.00	10.97	11.04	0.62	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC
PALM BAY [PF]	P	10/01/2014	EAN	09/30/2014	6.50	-0.49	8.00	10.94	10.82	2.28	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	09/30/2014	EAN	09/30/2014	5.80	3.00	7.50	7.20	7.20	0.90	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	G	09/30/2014	EAN	09/30/2014	5.00	3.40	7.50	8.54	8.54	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	LG	09/30/2014	EAN	09/30/2014	5.20	3.50	7.50	8.54	8.54	0.00	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	P	09/30/2014	EAN	09/30/2014	5.50	4.00	7.50	7.11	7.11	3.50	VR VARIABLE RATES
PALM BEACH GARDENS	F	10/01/2014	PUC	09/30/2014	5.00	1.60	7.85	10.89	11.57	0.70	VR VARIABLE
PALM BEACH GARDENS	G	10/01/2014	AGG	09/30/2014	5.00	-1.11	7.25	9.74	8.68	0.00	62 620or 55w 10yrs of cs
PALM BEACH GARDENS	P	10/01/2014	EAN	09/30/2014	7.50	1.00	7.10	8.70	10.40	0.00	52 52&10YRSCS OR 20YRSCS
PALM COAST (VOL)	F	10/01/2013	EAN	09/30/2013	0.00	0.00	7.65	8.71	11.24	0.00	VR 55 W/10SC; 52 W/25SC OR 62 W/5SC
PALM HARBOR FCD	F	10/01/2014	EAN	09/30/2014	5.00	3.40	7.50	8.85	12.60	6.00	VR 55 &6YRSOFCS OR 25YRS OF CS
PALM TRAN, INC. (ATU-1577)	G	01/01/2015	EAN	12/31/2014	7.80	7.90	8.00	8.90	6.20	2.80	65 65 W/5SC; 62 W/10SC; AGE+SC = 85
PALMETTO	G	10/01/2014	EAN	09/30/2014	7.40	3.84	7.50	9.73	8.77	0.00	VR VARIABLE RATES
PALMETTO	P	10/01/2014	EAN	09/30/2014	7.70	1.00	7.60	10.34	10.85	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

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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	10/01/2014	AGG	09/30/2014	4.00	5.96	7.00	8.60	8.60	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	9.64	13.68	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PARKLAND	P	10/01/2014	EAN	09/30/2014	0.00	0.00	7.00	7.66	7.66	0.00	VR UPON ATTAINMENT OF NRA
PASCO COUNTY	ERP	07/01/2015	EAN	06/30/2015	3.00	0.00	6.95	2.40	2.40	0.00	VR VARIABLE RATES
PEMBROKE PARK COMM SUPP	G	10/01/2014	AGG	09/30/2014	3.00	3.00	5.00	9.65	9.65	0.00	VR EARLY RET AGE (VR W/ BEF OR AFT 10/1/08)
PEMBROKE PINES	G	10/01/2014	EAN	09/30/2014	4.67	3.78	7.75	10.86	11.13	0.00	VR LATER OF 55 OR 10SC
PEMBROKE PINES	PF	10/01/2014	EAN	09/30/2014	4.50	1.20	8.00	8.30	10.10	1.70	VR VARIABLE RATES
PENSACOLA	F	10/01/2014	EAN	09/30/2014	6.86	5.98	8.00	9.02	10.49	0.00	VR VARIABLE RATES
PENSACOLA	G	09/30/2014	EAN	09/30/2014	6.30	5.00	7.80	11.40	11.89	0.00	55 55and20yrs of cs
PENSACOLA	P	10/01/2014	EAN	09/30/2014	4.00	8.14	7.25	11.01	8.78	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	10/01/2014	EAN	09/30/2014	6.00	2.00	7.25	10.07	9.58	0.00	VR 25SC, ANY AGE; 55 W/10SC
PINELLAS PARK	G	10/01/2014	EAN	09/30/2014	7.00	9.39	7.25	10.58	8.87	2.70	62 62&10YRSCS OR 30YRSOFCS
PINELLAS PARK	P	10/01/2014	EAN	09/30/2014	3.50	7.40	7.50	11.10	10.80	0.90	55 55&10YRSCS OR 25YRSCS
PLANT CITY	PF	10/01/2014	EAN	09/30/2014	5.50	5.30	7.75	8.22	9.16	2.70	VR AGE 60; 55 W/10SC; 23SC
PLANTATION	G	10/01/2014	EAN	09/30/2014	4.50	0.40	7.50	9.30	9.80	0.36	VR VARIABLE RATES
PLANTATION	P	10/01/2014	EAN	09/30/2014	5.60	1.70	7.00	7.24	8.35	0.00	VR VARIABLE RATES
PLANTATION (VOL)	F	10/01/2014	AGG	09/30/2014	0.00	0.00	7.08	7.60	8.50	0.00	VR NORM RET DT OR 1YR AFTER VAL DT IF BEYOND SUCH DT
POMPANO BEACH	G	10/01/2014	EAN	09/30/2014	5.80	5.40	8.00	10.72	8.75	2.40	VR VARIABLE RATES

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
POMPANO BEACH [PF]	F	10/01/2014	EAN	09/30/2014	5.20	5.70	7.50	9.60	10.00	0.00	VR VARIABLE
POMPANO BEACH [PF]	P	10/01/2014	EAN	09/30/2014	5.50	3.70	7.50	9.60	10.00	0.00	VR VR
PORT ORANGE	F	10/01/2014	EAN	09/30/2014	5.70	1.86	7.90	8.00	8.54	0.00	VR VARIABLE RATES
PORT ORANGE	G	10/01/2014	AGG	09/30/2014	4.00	3.00	7.50	8.10	10.90	0.00	VR LATER OF 65 OR 10SC
PORT ORANGE	P	10/01/2014	EAN	09/30/2014	7.50	7.50	7.75	8.82	7.55	1.00	VR VARIABLE RATES
PORT ST. LUCIE	P	10/01/2014	EAN	09/30/2014	6.70	7.00	8.00	8.20	8.27	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
PUNTA GORDA	G	10/01/2014	EAN	09/30/2014	5.00	-1.70	7.75	10.04	9.33	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	10/01/2014	EAN	09/30/2014	7.50	2.10	7.15	9.10	9.53	0.76	VR VARIABLE
RIVIERA BEACH	G	10/01/2014	EAN	09/30/2014	3.00	3.60	7.50	10.70	10.10	0.10	VR VARIABLE RATES
RIVIERA BEACH	P	09/30/2014	EAN	09/30/2014	6.30	5.80	7.50	8.91	8.91	1.00	VR VARIES
ROCKLEDGE	F	10/01/2014	EAN	09/30/2014	6.00	4.70	8.00	7.19	8.75	0.00	VR 52 W/25SC; 55 W/10SC
ROCKLEDGE	G	10/01/2014	EAN	09/30/2014	6.00	3.60	8.00	7.45	9.69	1.10	65 65 W/10SC
ROCKLEDGE	P	10/01/2014	EAN	09/30/2014	6.00	5.30	8.00	7.59	9.65	1.50	VR VARIABLE RATES
SAFETY HARBOR	F	10/01/2014	AGG	09/30/2014	4.50	-0.60	7.00	10.21	9.15	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	10/01/2014	EAN	09/30/2012	4.02	7.75	7.75	9.68	9.68	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	10/01/2014	EAN	09/30/2014	5.48	4.28	7.75	8.56	8.56	0.00	55 55&25YRS;
SAINT CLOUD	G	10/01/2014	EAN	09/30/2014	6.00	3.40	8.00	9.76	11.26	0.00	VR 30SC, ANY AGE;60 W/5SC
SAINT CLOUD	PF	10/01/2014	EAN	09/30/2014	5.75	7.60	8.17	9.76	11.53	5.00	VR 25SC, ANY AGE; 55 W/10SC
SAINT JOHNS RIVER PW PK	G	10/01/2014	EAN	09/30/2014	3.29	7.19	7.00	10.32	10.32	0.00	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2014	EAN	09/30/2014	6.40	4.20	8.00	4.56	8.84	4.30	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	G	10/01/2014	EAN	09/30/2014	5.80	5.10	8.00	5.54	8.71	2.83	VR VARIABLE RATES

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
SAINT PETE BEACH	F	10/01/2014	EAN	09/30/2014	4.50	0.60	7.75	9.61	9.74	1.38	VR AGE 56 OR 26SC
SAINT PETE BEACH	G	10/01/2014	EAN	09/30/2014	5.00	1.90	7.75	10.00	10.84	0.00	VR VR W/HDT BEF OR AFT 10/1/02
SAINT PETE BEACH	P	10/01/2014	EAN	09/30/2016	5.00	1.90	7.00	9.74	9.67	0.00	55 EARLIER OF 55 OR 24 YRS OF CS FOR FROZEN BEN. OR 60 WITH 10 YRS OF CS OR 30 YRS OF CS
SAINT PETERSBURG	F	10/01/2014	EAN	09/30/2014	4.70	4.60	8.00	10.60	11.20	0.00	VR VARIABLE RATES
SAINT PETERSBURG	G	10/01/2014	EAN	09/30/2014	2.50	2.10	7.75	11.40	10.60	0.20	VR VARIABLE
SAINT PETERSBURG	P	10/01/2014	EAN	09/30/2014	4.00	2.50	8.00	10.20	10.50	1.50	VR VARIABLE
SAN CARLOS PARK FCD	F	10/01/2014	AGG	09/30/2014	4.50	1.80	7.00	8.53	8.48	0.00	VR VARIABLE
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	10/01/2014	EAN	09/30/2014	3.80	3.10	6.75	11.00	11.00	0.00	VR NR +1 YR
SANIBEL	P	10/01/2014	EAN	09/30/2014	7.00	5.40	7.50	9.35	10.91	0.00	VR 2 YRS AFTER: 60 W/5SC; 55 W/10SC; 25SC, ANY AGE
SARASOTA	F	09/30/2014	EAN	09/30/2014	3.90	0.90	7.25	15.08	11.13	0.00	50 AGE 50
SARASOTA	G	09/30/2014	EAN	09/30/2014	5.00	4.90	7.00	9.00	10.30	0.00	VR VARIABLE RATES
SARASOTA	P	09/30/2014	EAN	09/30/2014	5.70	7.80	7.00	9.70	10.90	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	10/01/2014	AGG	09/30/2014	3.74	3.92	6.75	7.72	7.37	0.00	62 62 W/2 CALENDAR YRS SC
SATELLITE BEACH	G	10/01/2014	AGG	09/30/2014	4.75	5.53	7.75	9.53	8.62	0.00	62 62 W/5SC
SATELLITE BEACH	PF	10/01/2014	EAN	09/30/2014	4.75	1.97	7.75	9.41	8.57	0.00	52 52 W10CS;5SC
SEBASTIAN	P	10/01/2014	FIL	09/30/2014	6.91	7.00	7.75	9.40	9.40	3.00	VR 55 W/10SC; 52 W/25SC
SEBRING	F	10/01/2013	FIL	09/30/2013	7.00	10.20	8.00	8.94	10.21	0.00	VR 55 W/10SC; 25SC, ANY AGE
SEBRING	P	10/01/2014	AGG	09/30/2014	5.00	1.50	7.50	9.35	10.98	0.00	VR VARIABLE RATES
SEMINOLE	F	10/01/2014	EAN	09/30/2014	4.60	6.25	7.75	10.46	9.54	0.00	VR VARIABLE RATES
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2014	PUC	04/30/2014	5.20	3.70	7.50	9.40	9.20	0.00	VR VARIABLE RATES

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
SOUTH 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	10/01/2014	EAN	09/30/2014	5.30	4.10	7.75	10.13	10.35	0.00	55 52&25YRSCS;55&10YRSCS
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	10/01/2014	AGG	09/30/2014	4.50	4.32	7.00	8.90	8.45	0.00	VR VARIABLE RATES
SOUTHERN MANATEE FCD	G	10/01/2014	AGG	09/30/2014	4.00	6.59	7.00	8.53	8.48	0.00	VR VARIABLE RATES
STARKE	F	10/01/2014	EAN	09/30/2014	5.70	1.20	7.75	8.86	11.83	2.40	VR 25SC OR AGE 55W/10SC
STARKE	G	10/01/2014	EAN	09/30/2014	4.70	1.40	7.75	10.15	12.56	0.00	VR 65&10yrs or 30yrsCS if hired before 10/1/2012
STARKE	P	10/01/2014	EAN	09/30/2014	7.10	1.40	8.00	7.70	8.40	0.00	VR VARIABLE RATES
SUNRISE	F	10/01/2014	EAN	09/30/2014	7.00	3.30	8.00	11.70	10.50	3.50	VR VARIABLE RATES
SUNRISE	G	10/01/2013	EAN	09/30/2013	5.87	3.20	7.50	8.50	14.20	2.27	VR VARIABLE RATES
SUNRISE	P	10/01/2014	EAN	09/30/2014	6.20	3.20	7.80	9.90	9.00	2.63	VR VARIABLE RATES
SURFSIDE [GP]	G	10/01/2014	EAN	09/30/2014	4.90	10.70	7.50	8.90	9.50	0.00	VR VARIABLE RATES
SURFSIDE [GP]	P	10/01/2014	EAN	09/30/2014	5.80	3.90	7.50	8.90	9.50	0.00	VR VARIABLE RATES
SWEETWATER	P	10/01/2014	AGG	09/30/2014	7.00	7.60	7.50	9.20	12.60	0.00	VR LATER: 50 W/10SC; VAL DT + 1 YR
TALLAHASSEE [GPF]	F	10/01/2014	EAN	09/30/2014	4.00	6.80	7.75	7.90	14.10	2.90	55 55&10CS;25CS
TALLAHASSEE [GPF]	G	10/01/2014	EAN	09/30/2014	3.50	2.50	7.75	8.00	14.50	1.99	55 55&10CS;25CS
TALLAHASSEE [GPF]	P	10/01/2014	EAN	09/30/2014	5.00	4.80	7.75	8.60	15.30	3.24	55 55&5CS;25CS
TAMARAC	F	10/01/2014	EAN	09/30/2014	4.00	1.29	7.00	13.80	11.78	0.00	VR EARLIER: AGE 55 OR 25SC
TAMARAC	G	10/01/2014	EAN	09/30/2014	4.00	3.48	7.00	12.29	9.97	0.00	VR VARIABLE RATES
TAMARAC	P	10/01/2014	EAN	09/30/2014	0.00	0.00	6.75	7.10	7.60	0.00	N/A N/A
TAMARAC - EXECUTIVE	G	10/01/2014	EAN	09/30/2014	5.00	3.15	7.00	1.65	8.53	0.00	VR VARIABLE RATES
TAMPA	G	01/01/2014	FIL	12/31/2013	6.00	2.20	8.00	13.30	18.80	0.00	VR VARIABLE RATES
TAMPA	PF	10/01/2014	EAN	09/30/2014	6.00	5.88	8.50	8.06	8.48	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

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
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	10/01/2014	EAN	09/30/2014	7.50	8.00	8.00	9.50	10.20	3.00	VR EARLIEST ELIG RET DT
TAVARES	P	10/01/2014	EAN	09/30/2014	6.00	7.50	8.00	8.79	10.49	3.00	VR EARLIEST AGE MBR IS ELIG FOR UNREDUCED BEN
TEMPLE TERRACE	F	10/01/2014	EAN	09/30/2014	6.50	0.80	7.60	10.60	10.82	3.70	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	10/01/2014	EAN	09/30/2014	6.00	7.30	7.50	8.30	8.10	0.00	VR NRD
TEQUESTA [PF]	P	10/01/2014	EAN	09/30/2014	6.00	7.20	7.50	7.70	7.80	0.00	VR NRD
TITUSVILLE	G	10/01/2014	EAN	09/30/2014	5.00	-0.67	8.00	12.48	12.97	0.00	VR VARIABLE RATES
TITUSVILLE	PF	10/01/2014	EAN	09/30/2014	6.00	-6.00	8.00	11.07	11.20	1.50	55 55&10CS;52&25CS
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2013	EAN	09/30/2013	5.60	6.30	7.50	9.30	13.80	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	10/01/2014	AGG	09/30/2014	4.50	3.01	7.50	8.62	8.32	0.00	55 55&6yrscs or 52&25yrscs
VENICE	F	10/01/2014	EAN	09/30/2014	7.70	3.40	7.00	9.39	10.38	0.00	VR 25SC, ANY AGE OR 55 W/10SC
VENICE	P	10/01/2014	EAN	09/30/2014	7.40	5.40	7.90	10.05	11.57	0.00	VR 50 W/10SC; 25SC, ANY AGE
VERO BEACH	F	10/01/2014	EAN	09/30/2014	0.00	0.00	6.25	7.70	10.00	0.00	VR NOT APPLICABLE
VERO BEACH	G	10/01/2014	EAN	09/30/2014	4.99	1.22	7.75	10.86	10.69	0.70	VR VARIABLE RATES
VERO BEACH	P	10/01/2014	EAN	09/30/2014	4.80	4.30	7.75	10.80	9.40	0.00	55 55and 10 yrs of cs or 25 of cs
VILLAGE OF NORTH PALM BEACH	G	10/01/2014	FIL	09/30/2014	5.50	10.10	7.50	8.70	10.07	0.00	65 65YRS&9YRSCS OR 60YRS&9YRSCS DEPENDING ON HIRING DATE
VILLAGE OF NORTH PALM BEACH	PF	10/01/2014	AGG	09/30/2014	6.00	10.60	7.90	8.82	10.00	0.00	VR VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2014	EAN	09/30/2014	5.90	4.00	7.50	9.20	8.40	0.00	VR W/5SC; ASSUMED TO RET@RATE OF 10%/YR FROM AGE 52-61; @62, 100%
VILLAGE OF PALM SPRINGS	PF	10/01/2013	EAN	09/30/2013	4.80	6.20	7.50	7.43	11.30	0.00	VR VARIABLE RATES
VOLUSIA COUNTY (VOL)	F	10/01/2014	FIL	09/30/2014	0.00	0.00	5.50	1.10	1.10	0.00	55 55 & 10 yrs of cs or 35 yrs of cs

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	
WAUCHULA	GP	10/01/2014	FIL	09/30/2014	5.00	4.86	7.00	8.95	8.65	0.00	60	60WW6RSOFCS OR 30YRSOFCS
WEST MANATEE FCD	F	10/01/2014	AGG	09/30/2014	6.00	4.50	8.00	8.60	8.69	0.00	VR	55 W/6SC OR 25SC, ANY AGE
WEST MELBOURNE	P	10/01/2014	FIL	09/30/2014	6.00	1.80	7.20	10.20	10.96	0.00	VR	VARIABLE RATES
WEST PALM BEACH	F	09/30/2014	EAN	09/30/2014	5.40	4.20	8.00	12.50	10.90	3.60	VR	variable
WEST PALM BEACH	G	09/30/2014	AGG	09/30/2014	5.7	0.80	8.00	14.50	14.50	0.00	VR	VARIABLE RATES
WEST PALM BEACH	P	09/30/2014	EAN	09/30/2014	5.00	5.00	8.00	10.90	10.00	0.00	VR	VARIABLE RATES
WILLISTON	G	10/01/2014	AGG	09/30/2014	4.00	10.46	7.00	9.56	8.80	0.00	62	62 W/5SC
WILLISTON	P	10/01/2014	AGG	09/30/2014	4.50	13.01	7.25	8.78	8.46	0.00	VR	NRA
WILTON MANORS (VOL)	F	10/01/2014	EAN	09/30/2014	0.00	0.00	7.00	10.60	12.70	0.00	VR	1/2 YR AFT VAL DT @ WHICH 1ST ELIG FOR NR
WILTON MANORS [GP]	G	10/01/2014	EAN	09/30/2014	5.50	2.70	7.00	10.90	12.60	0.00	VR	VARIABLE RATES
WILTON MANORS [GP]	P	10/01/2014	EAN	09/30/2014	5.50	5.90	7.00	10.90	12.60	0.00	VR	VARIABLE RATES
WINTER GARDEN	G	10/01/2014	EAN	09/30/2014	6.20	3.30	7.25	10.71	10.97	0.00	VR	VARIABLE RATES
WINTER GARDEN	PF	10/01/2014	EAN	09/30/2014	6.30	6.60	7.50	9.08	9.20	0.00	VR	VARIABLE RATES
WINTER HAVEN	F	10/01/2014	EAN	09/30/2014	6.00	2.70	7.75	9.07	10.47	5.00	VR	25SC, ANY AGE; 25SC, ANY AGE; 55 W/10SC
WINTER HAVEN	G	10/01/2014	EAN	09/30/2014	5.20	1.30	7.80	9.88	10.95	0.00	55	55 W/10SC
WINTER HAVEN	P	10/01/2014	EAN	09/30/2014	6.20	3.30	7.80	10.59	14.04	2.90	VR	25SC, ANY AGE; 55 W/10SC; AGE 60
WINTER PARK	F	10/01/2014	EAN	09/30/2014	7.70	3.30	7.75	9.62	9.95	0.00	VR	VARIABLE
WINTER PARK	P	10/01/2014	EAN	09/30/2014	4.80	2.20	7.75	9.57	10.07	0.00	VR	VR W/ AGE
WINTER SPRINGS	GPF	10/01/2013	EAN	09/30/2013	4.80	0.70	8.00	8.50	16.00	0.00	VR	VR W/ AGE & SC

Total Plans: 490

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, not including DROP participants.

Membr Retrd

Number of retirees, and/or beneficiaries.

Membr DROP

Number of active participant in Deferred Retirement Option Program

Membr Termd

Number of vested-terminees.

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
ALACHUA COUNTY LIBRARY	G		Alachua	250,730	44	78	0	117
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	250,730	0	165	0	0
ALTAMONTE SPRINGS	G	42,719	Seminole	437,086	237	30	0	60
ALTAMONTE SPRINGS	P	42,719	Seminole	437,086	73	1	0	7
APOPKA	F	45,669	Orange	1,227,995	73	29	2	5
APOPKA	G	45,669	Orange	1,227,995	200	81	10	35
APOPKA	P	45,669	Orange	1,227,995	87	39	0	0
ARCADIA	G	7,479	De Soto	34,426	26	24	0	9
ARCADIA	PF	7,479	De Soto	34,426	13	22	3	3
ATLANTIC BEACH	G	12,986	Duval	890,066	48	53	6	12
ATLANTIC BEACH	P	12,986	Duval	890,066	21	20	0	5
ATLANTIS	P	2,006	Palm Beach	1,360,238	0	6	0	0
AUBURNDALE	F	14,262	Polk	623,174	18	10	2	3
AUBURNDALE	G	14,262	Polk	623,174	66	74	0	18
AUBURNDALE	P	14,262	Polk	623,174	29	18	5	11
AVENTURA	P	37,262	Miami-Dade	2,613,692	82	11	0	3
AVON PARK	F	9,513	Highlands	99,818	14	10	1	0
AVON PARK	P	9,513	Highlands	99,818	3	15	0	14
BAL HARBOUR VILLAGE	G	2,855	Miami-Dade	2,613,692	22	28	0	1
BAL HARBOUR VILLAGE	P	2,855	Miami-Dade	2,613,692	15	13	8	1
BARTOW	F	17,812	Polk	623,174	20	12	0	4
BARTOW	G	17,812	Polk	623,174	195	49	20	84
BARTOW	P	17,812	Polk	623,174	38	25	1	14
BAY HARBOR ISLANDS [GP]	G	5,785	Miami-Dade	2,613,692	41	27	0	7
BAY HARBOR ISLANDS [GP]	P	5,785	Miami-Dade	2,613,692	19	10	0	0
BAY MEDICAL CENTER	G		Bay	170,781	0	616	0	1,230
BELLE GLADE	G	17,424	Palm Beach	1,360,238	76	49	0	40
BELLE GLADE (RETIRED)	PF	17,424	Palm Beach	1,360,238	0	12	0	4
BELLE GLADE HOUSING	G	17,424	Palm Beach	1,360,238	24	4	0	10
BELLEAIR	P	3,887	Pinellas	933,258	12	4	0	0
BELLEVIEW	P	4,629	Marion	337,455	9	3	2	2

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
BERT FISH MEDICAL CENTER	G		Volusia	503,851	23	146	0	51
BOCA GRANDE FCD	F		Multi: Charlotte/Le	408,976	19	7	0	1
BOCA RATON	G	86,647	Palm Beach	1,360,238	558	429	52	36
BOCA RATON	PF	86,647	Palm Beach	1,360,238	327	243	65	2
BOCA RATON EXECUTIVE	G	86,647	Palm Beach	1,360,238	40	17	8	9
BOCA RATON HOUSING	G	86,647	Palm Beach	1,360,238	17	4	0	1
BONITA SPRINGS FCD	F	45,819	Lee	653,485	76	33	10	2
BONITA SPRINGS FCD	G	45,819	Lee	653,485	11	7	1	0
BOYNTON BEACH	F	71,608	Palm Beach	1,360,238	119	84	14	1
BOYNTON BEACH	G	71,608	Palm Beach	1,360,238	379	314	49	44
BOYNTON BEACH	P	71,608	Palm Beach	1,360,238	139	105	11	7
BRADENTON	F	51,148	Manatee	339,545	59	61	4	1
BRADENTON	P	51,148	Manatee	339,545	116	74	4	1
BROOKSVILLE	F	7,687	Hernando	174,955	16	15	3	10
BROOKSVILLE	P	7,687	Hernando	174,955	24	0	0	9
BUNNELL	F	2,787	Flagler	99,121	17	2	0	0
BUSHNELL	G	2,503	Sumter	111,125	19	1	0	8
CAPE CORAL	F	163,599	Lee	653,485	163	98	21	5
CAPE CORAL	G	163,599	Lee	653,485	729	540	90	113
CAPE CORAL	P	163,599	Lee	653,485	203	104	9	21
CASSELBERRY	PF	27,527	Seminole	437,086	76	7	0	22
CHATTAHOOCHEE	F	3,138	Gadsden	48,096	17	4	0	1
CLEARWATER	F	109,340	Pinellas	933,258	0	22	0	0
CLEARWATER	GPF	109,340	Pinellas	933,258	1,482	1,125	0	69
CLERMONT	F	31,745	Lake	309,736	58	1	0	5
CLERMONT	P	31,745	Lake	309,736	59	15	1	5
CLERMONT (RETIRED)	G	31,745	Lake	309,736	0	8	0	0
CLEWISTON	G	7,420	Hendry	37,895	66	47	0	59
COCOA	F	17,678	Brevard	552,427	40	37	2	1
COCOA	G	17,678	Brevard	552,427	4	60	2	1
COCOA	P	17,678	Brevard	552,427	58	35	10	8

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
COCOA BEACH	F	11,131	Brevard	552,427	25	17	2	7
COCOA BEACH	G	11,131	Brevard	552,427	123	64	0	21
COCOA BEACH	P	11,131	Brevard	552,427	31	34	0	3
COOPER CITY	F	32,996	Broward	1,803,903	5	15	7	1
COOPER CITY	G	32,996	Broward	1,803,903	68	68	14	4
COOPER CITY	P	32,996	Broward	1,803,903	6	38	6	2
COOPER CITY - MANAGEMENT	GPF	32,996	Broward	1,803,903	2	5	1	0
CORAL GABLES	GPF	48,780	Miami-Dade	2,613,692	557	734	189	42
CORAL SPRINGS	F	123,618	Broward	1,803,903	157	7	2	1
CORAL SPRINGS	G	123,618	Broward	1,803,903	4	41	0	3
CORAL SPRINGS	P	123,618	Broward	1,803,903	190	135	10	7
CRESCENT CITY	F	1,520	Putnam	72,523	9	2	0	4
CRESCENT CITY	P	1,520	Putnam	72,523	7	4	0	0
CRESTVIEW	G	23,209	Okaloosa	190,666	106	50	3	0
CRESTVIEW	PF	23,209	Okaloosa	190,666	91	19	2	5
DADE CITY	F	6,583	Pasco	479,340	6	10	0	9
DADE CITY	P	6,583	Pasco	479,340	20	10	1	5
DANIA BEACH	G	30,351	Broward	1,803,903	19	62	11	1
DANIA BEACH [PF]	F	30,351	Broward	1,803,903	30	37	3	0
DANIA BEACH [PF]	P	30,351	Broward	1,803,903	0	21	0	0
DAVIE	F	95,505	Broward	1,803,903	137	63	7	0
DAVIE	P	95,505	Broward	1,803,903	153	95	14	3
DAVIE - GENERAL & MGMT	G	95,505	Broward	1,803,903	237	64	1	36
DAYTONA BEACH	PF	62,622	Volusia	503,851	295	353	14	5
DEERFIELD BEACH	F	76,152	Broward	1,803,903	92	96	17	0
DEERFIELD BEACH	G	76,152	Broward	1,803,903	4	147	0	0
DEERFIELD BEACH	P	76,152	Broward	1,803,903	0	77	0	0
DELAND	F	29,467	Volusia	503,851	42	22	0	0
DELAND	G	29,467	Volusia	503,851	51	102	15	1
DELAND	P	29,467	Volusia	503,851	52	35	9	0
DELRAY BEACH	G	62,700	Palm Beach	1,360,238	342	247	47	52

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
DELRAY BEACH	PF	62,700	Palm Beach	1,360,238	250	202	39	7
DELTONA	F	86,360	Volusia	503,851	70	16	0	9
DESTIN FCD	F	12,541	Okaloosa	190,666	26	15	3	1
DUNEDIN	F	35,606	Pinellas	933,258	50	43	1	3
DUNNELLON	PF	1,770	Marion	337,455	13	1	0	0
EAST LAKE TARPON FCD	F		Pinellas	933,258	34	8	2	6
EAST NICEVILLE FCD	F		Okaloosa	190,666	10	0	0	0
EATONVILLE	P	2,233	Orange	1,227,995	12	0	0	0
EDGEWATER	F	20,748	Volusia	503,851	28	6	0	0
EDGEWATER	G	20,748	Volusia	503,851	7	83	0	30
EDGEWATER	P	20,748	Volusia	503,851	23	24	1	10
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Sa	275,804	47	14	7	0
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Sa	275,804	0	3	0	1
ESTERO FCD	F		Lee	653,485	51	4	0	3
EUSTIS	F	19,098	Lake	309,736	22	16	0	16
EUSTIS	P	19,098	Lake	309,736	40	19	0	11
FERNANDINA BEACH	G	11,853	Nassau	75,321	88	67	10	28
FERNANDINA BEACH	PF	11,853	Nassau	75,321	60	51	0	4
FLAGLER BEACH	F	4,522	Flagler	99,121	24	5	0	3
FLAGLER BEACH	P	4,522	Flagler	99,121	15	1	0	9
FLORIDA CITY	P	12,430	Miami-Dade	2,613,692	0	5	0	42
FLORIDA CITY - ELECTED	G	12,430	Miami-Dade	2,613,692	5	2	0	0
FORT LAUDERDALE	G	171,544	Broward	1,803,903	947	1,335	19	108
FORT LAUDERDALE	PF	171,544	Broward	1,803,903	798	914	89	19
FORT MEADE [GPF]	F	5,955	Polk	623,174	23	8	0	7
FORT MEADE [GPF]	G	5,955	Polk	623,174	44	17	0	19
FORT MEADE [GPF]	P	5,955	Polk	623,174	0	5	0	8
FORT MYERS	F	69,437	Lee	653,485	119	83	11	13
FORT MYERS	G	69,437	Lee	653,485	484	456	41	254
FORT MYERS	P	69,437	Lee	653,485	167	139	4	9
FORT PIERCE [G, P, UTIL]	G	41,888	Saint Lucie	282,821	198	196	0	14

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
FORT PIERCE [G, P, UTIL]	P	41,888	Saint Lucie	282,821	109	79	0	2
FORT PIERCE SUPP	P	41,888	Saint Lucie	282,821	109	23	6	2
FORT PIERCE UTILITIES [G, P, UTIL]	G	41,888	Saint Lucie	282,821	219	214	0	15
FORT WALTON BEACH	F	20,719	Okaloosa	190,666	34	24	0	2
FORT WALTON BEACH	G	20,719	Okaloosa	190,666	105	182	0	4
FORT WALTON BEACH	P	20,719	Okaloosa	190,666	42	44	0	11
FROSTPROOF	G	2,961	Polk	623,174	18	7	0	1
FROSTPROOF	P	2,961	Polk	623,174	2	5	0	0
FRUITLAND PARK	F	4,153	Lake	309,736	21	0	0	20
GAINESVILLE	G	125,661	Alachua	250,730	1,474	1,022	98	375
GAINESVILLE	PF	125,661	Alachua	250,730	396	355	55	19
GAINESVILLE - DISABILITY	G	125,661	Alachua	250,730	1,471	34	0	0
GOLDEN BEACH [GP]	G	917	Miami-Dade	2,613,692	20	6	0	1
GOLDEN BEACH [GP]	P	917	Miami-Dade	2,613,692	17	11	0	1
GREATER NAPLES FCD	F	19,530	Collier	336,783	51	2	0	6
GREEN COVE SPRINGS	P	7,030	Clay	197,403	16	2	0	1
GREENACRES	PF	38,590	Palm Beach	1,360,238	73	3	0	22
GULF BREEZE	P	5,823	Santa Rosa	159,785	14	2	0	3
GULFPORT	F	12,145	Pinellas	933,258	13	22	0	8
GULFPORT	G	12,145	Pinellas	933,258	64	58	0	73
GULFPORT	P	12,145	Pinellas	933,258	31	18	0	6
HAINES CITY	F	21,956	Polk	623,174	27	14	0	2
HAINES CITY	G	21,956	Polk	623,174	116	55	0	62
HAINES CITY	P	21,956	Polk	623,174	50	14	0	9
HALIFAX HOSPITAL	G		Volusia	503,851	689	830	0	613
HALLANDALE BEACH	G	38,273	Broward	1,803,903	136	137	12	58
HALLANDALE BEACH	PF	38,273	Broward	1,803,903	146	159	17	8
HALLANDALE BEACH PM	G	38,273	Broward	1,803,903	8	18	5	9
HALLANDALE BEACH PM (EXCESS)	G	38,273	Broward	1,803,903	0	0	0	0
HAVANA	F	1,723	Gadsden	48,096	16	0	0	3
HIALEAH	GPF	230,544	Miami-Dade	2,613,692	1,091	1,359	42	103

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
HIALEAH - ELECTED	G	230,544	Miami-Dade	2,613,692	15	8	0	5
HIALEAH GARDENS	P	22,571	Miami-Dade	2,613,692	34	12	4	1
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,301,887	0	564	0	7
HOLLEY-NAVARRE FCD	F		Santa Rosa	159,785	14	0	0	0
HOLLY HILL	F	11,661	Volusia	503,851	13	9	0	0
HOLLY HILL	P	11,661	Volusia	503,851	24	17	1	5
HOLLYWOOD	F	144,310	Broward	1,803,903	188	230	24	9
HOLLYWOOD	G	144,310	Broward	1,803,903	557	907	108	97
HOLLYWOOD	P	144,310	Broward	1,803,903	216	340	27	9
HOLMES BEACH	P	3,839	Manatee	339,545	12	10	3	0
HOMESTEAD	F	66,586	Miami-Dade	2,613,692	0	12	0	0
HOMESTEAD	P	66,586	Miami-Dade	2,613,692	80	58	24	5
HOMESTEAD - General & Hospital	G	66,586	Miami-Dade	2,613,692	171	177	23	44
HOMESTEAD - New Elected & Sr. Mgmt	G	66,586	Miami-Dade	2,613,692	5	4	0	1
HOMESTEAD - Old Elected	G	66,586	Miami-Dade	2,613,692	1	3	0	5
HOWEY-IN-THE-HILLS	P	1,089	Lake	309,736	5	3	0	0
INDIALANTIC	G	2,765	Brevard	552,427	14	5	0	6
INDIALANTIC	PF	2,765	Brevard	552,427	17	13	0	2
INDIAN HARBOUR BEACH	P	8,393	Brevard	552,427	18	9	1	2
INDIAN HARBOUR BEACH (SUPP)	P	8,393	Brevard	552,427	19	7	0	2
INDIAN RIVER SHORES	G	3,962	Indian River	140,955	3	3	0	0
INDIAN RIVER SHORES	PF	3,962	Indian River	140,955	22	10	0	1
INDIAN SHORES	P	1,424	Pinellas	933,258	10	3	0	0
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,613,692	6,148	522	0	1,615
JACKSONVILLE	CO	846,421	Duval	890,066	616	186	120	1
JACKSONVILLE	G	846,421	Duval	890,066	5,026	4,907	0	76
JACKSONVILLE	PF	846,421	Duval	890,066	2,237	2,228	511	62
JACKSONVILLE - DISABILITY	G	846,421	Duval	890,066	5,627	16	0	0
JACKSONVILLE BEACH	F	22,136	Duval	890,066	28	22	2	0
JACKSONVILLE BEACH	G	22,136	Duval	890,066	218	165	17	16
JACKSONVILLE BEACH	P	22,136	Duval	890,066	62	41	0	2

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
JACKSONVILLE PF SENIOR STAFF	G	846,421	Duval	890,066	1	2	0	0
JUPITER	P	57,263	Palm Beach	1,360,238	97	44	11	3
JUPITER ISLAND	GPF	816	Martin	148,585	25	29	0	18
KEY BISCAYNE	PF	12,525	Miami-Dade	2,613,692	59	19	11	5
KEY WEST	G	24,620	Monroe	74,044	240	123	7	14
KEY WEST	PF	24,620	Monroe	74,044	145	100	4	21
KEY WEST HOUSING	G	24,620	Monroe	74,044	54	28	6	15
KEY WEST UTILITY	G	24,620	Monroe	74,044	130	180	0	26
KISSIMMEE	F	64,365	Osceola	295,553	77	48	18	19
KISSIMMEE	G	64,365	Osceola	295,553	429	204	33	114
KISSIMMEE	P	64,365	Osceola	295,553	124	93	4	13
KISSIMMEE UTILITY AUTHORITY	G	64,365	Osceola	295,553	248	152	16	77
LABELLE	F	4,708	Hendry	37,895	19	0	0	4
LADY LAKE	P	14,148	Lake	309,736	26	9	0	2
LAKE ALFRED	G	5,127	Polk	623,174	37	17	0	29
LAKE ALFRED	PF	5,127	Polk	623,174	19	3	0	5
LAKE CITY	F	12,004	Columbia	67,826	19	17	1	4
LAKE CITY	G	12,004	Columbia	67,826	43	72	4	18
LAKE CITY	P	12,004	Columbia	67,826	37	18	1	17
LAKE HELEN	P	2,616	Volusia	503,851	4	0	0	1
LAKE MARY	F	15,037	Seminole	437,086	38	7	2	1
LAKE MARY	P	15,037	Seminole	437,086	38	31	0	1
LAKE PARK (RETIRED)	P	8,477	Palm Beach	1,360,238	0	7	0	0
LAKE WALES	F	14,830	Polk	623,174	25	10	2	2
LAKE WALES	G	14,830	Polk	623,174	92	35	2	6
LAKE WALES	P	14,830	Polk	623,174	43	20	1	5
LAKE WORTH	F	36,423	Palm Beach	1,360,238	11	51	15	2
LAKE WORTH	G	36,423	Palm Beach	1,360,238	237	295	25	9
LAKE WORTH	P	36,423	Palm Beach	1,360,238	14	98	4	0
LAKELAND	F	100,728	Polk	623,174	144	95	17	9
LAKELAND	G	100,728	Polk	623,174	1,417	916	172	68

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
LAKELAND	P	100,728	Polk	623,174	203	169	15	32
LANTANA	F	10,681	Palm Beach	1,360,238	15	13	4	2
LANTANA	P	10,681	Palm Beach	1,360,238	25	13	2	6
LARGO	PF	79,431	Pinellas	933,258	217	169	45	13
LAUDERDALE-BY-THE-SEA (VOL)	F	6,070	Broward	1,803,903	51	8	0	0
LAUDERHILL	F	68,558	Broward	1,803,903	86	66	7	0
LAUDERHILL	G	68,558	Broward	1,803,903	81	80	3	9
LAUDERHILL	P	68,558	Broward	1,803,903	107	25	2	11
LAUDERHILL (C&M)	G	68,558	Broward	1,803,903	75	49	4	3
LEESBURG	F	21,163	Lake	309,736	52	25	0	2
LEESBURG	G	21,163	Lake	309,736	221	441	0	5
LEESBURG	P	21,163	Lake	309,736	65	39	1	1
LIGHTHOUSE POINT	PF	10,374	Broward	1,803,903	52	8	0	1
LIVE OAK	F	6,850	Suwannee	44,168	0	8	0	0
LONGBOAT KEY	F	6,825	Multi: Sarasota/Ma	363,343	10	32	7	3
LONGBOAT KEY	G	6,825	Multi: Sarasota/Ma	363,343	24	35	9	12
LONGBOAT KEY	P	6,825	Multi: Sarasota/Ma	363,343	9	20	1	0
LONGWOOD	PF	13,781	Seminole	437,086	67	1	0	17
LYNN HAVEN	F	19,068	Bay	170,781	20	6	0	0
LYNN HAVEN	G	19,068	Bay	170,781	87	15	12	14
LYNN HAVEN	P	19,068	Bay	170,781	28	11	0	8
MADISON	F	3,102	Madison	19,303	9	5	1	0
MADISON	P	3,102	Madison	19,303	15	7	0	1
MAITLAND	PF	16,411	Orange	1,227,995	86	64	2	16
MARATHON	F	8,425	Monroe	74,044	24	0	0	2
MARCO ISLAND	F	16,607	Collier	336,783	26	1	0	0
MARCO ISLAND	P	16,607	Collier	336,783	33	9	0	14
MARIANNA	F	7,903	Jackson	50,231	18	4	0	1
MARIANNA	P	7,903	Jackson	50,231	18	6	0	0
MARTIN COUNTY	ERP		Martin	148,585	0	77	0	0
MEDLEY	P	859	Miami-Dade	2,613,692	37	13	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
MEDLEY - GENERAL + ELECTED	G	859	Miami-Dade	2,613,692	53	27	0	15
MELBOURNE	F	78,088	Brevard	552,427	103	87	25	4
MELBOURNE	G	78,088	Brevard	552,427	10	25	4	35
MELBOURNE	P	78,088	Brevard	552,427	138	121	17	36
MELBOURNE - SPECIAL RISK	G	78,088	Brevard	552,427	3	1	0	1
MELBOURNE BEACH	P	3,086	Brevard	552,427	9	7	0	1
MIAMI - ELECTED	G	428,107	Miami-Dade	2,613,692	1	6	0	4
MIAMI - FIPO	PF	428,107	Miami-Dade	2,613,692	1,482	2,247	401	12
MIAMI - FIPO (STAFF)	G	417,650	dade	2,617,000	4	0	0	0
MIAMI - FIPO COLA (RETIRED)	PF	428,107	Miami-Dade	2,613,692	0	2,279	0	0
MIAMI - GESE	GS	428,107	Miami-Dade	2,613,692	1,376	2,031	0	170
MIAMI - GESE (EXCESS)	GS	428,107	Miami-Dade	2,613,692	0	37	0	0
MIAMI - GESE (STAFF)	GS	428,107	Miami-Dade	2,613,692	3	7	0	1
MIAMI - OFF-STREET PARKING	G	428,107	Miami-Dade	2,613,692	89	13	0	6
MIAMI BEACH	G	91,540	Miami-Dade	2,613,692	1,011	1,066	93	88
MIAMI BEACH	PF	91,540	Miami-Dade	2,613,692	487	642	65	16
MIAMI SHORES VILLAGE	G	10,781	Miami-Dade	2,613,692	65	37	2	8
MIAMI SHORES VILLAGE	P	10,781	Miami-Dade	2,613,692	32	19	1	2
MIAMI SPRINGS	G	14,027	Miami-Dade	2,613,692	50	63	18	7
MIAMI SPRINGS	PF	14,027	Miami-Dade	2,613,692	29	33	12	3
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,613,692	0	562	0	0
MIDWAY FCD	F		Santa Rosa	159,785	21	0	0	0
MILTON	F	9,316	Santa Rosa	159,785	14	12	2	0
MILTON	G	9,316	Santa Rosa	159,785	57	35	10	3
MILTON	P	9,316	Santa Rosa	159,785	15	10	2	2
MIRAMAR	F	128,432	Broward	1,803,903	124	40	4	3
MIRAMAR	G	128,432	Broward	1,803,903	365	129	18	21
MIRAMAR	P	128,432	Broward	1,803,903	169	68	28	2
MIRAMAR - MANAGEMENT	G	128,432	Broward	1,803,903	78	29	10	5
MONROE COUNTY	ERP		Monroe	74,044	0	8	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	74,044	13	12	0	36

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MONTICELLO	F	2,481	Jefferson	14,597	17	3	0	5
MONTICELLO	P	2,481	Jefferson	14,597	8	5	0	0
MOUNT DORA	F	12,949	Lake	309,736	22	12	1	0
MOUNT DORA	G	12,949	Lake	309,736	72	73	3	14
MOUNT DORA	P	12,949	Lake	309,736	33	16	0	7
NAPLES	F	19,530	Collier	336,783	48	37	6	5
NAPLES	G	19,530	Collier	336,783	301	239	0	27
NAPLES	P	19,530	Collier	336,783	62	78	5	2
NEPTUNE BEACH	P	7,112	Duval	890,066	13	8	4	6
NEW PORT RICHEY	F	15,107	Pasco	479,340	16	20	4	5
NEW PORT RICHEY	P	15,107	Pasco	479,340	33	38	3	4
NEW SMYRNA BEACH	F	23,834	Volusia	503,851	28	37	9	5
NEW SMYRNA BEACH	P	23,834	Volusia	503,851	35	44	7	12
NORTH BAY FCD	F		Okaloosa	190,666	15	2	0	3
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	552,427	800	64	0	126
NORTH BROWARD HOSPITAL (aka Broward Health)	G		Broward	1,803,903	6,323	1,477	0	1,635
NORTH COLLIER FCD	F		Collier	336,783	104	4	3	7
NORTH MIAMI 691 [GPF]	F	61,912	Miami-Dade	2,613,692	0	14	0	0
NORTH MIAMI 691 [GPF]	G	61,912	Miami-Dade	2,613,692	242	191	0	2
NORTH MIAMI 691 [GPF]	P	61,912	Miami-Dade	2,613,692	1	23	0	0
NORTH MIAMI 748	P	61,912	Miami-Dade	2,613,692	112	37	0	0
NORTH MIAMI BEACH	G	43,227	Miami-Dade	2,613,692	193	230	42	30
NORTH MIAMI BEACH	PF	43,227	Miami-Dade	2,613,692	69	124	24	0
NORTH MIAMI BEACH - MANAGEMENT	G	43,227	Miami-Dade	2,613,692	28	22	0	6
NORTH PORT	F	60,295	Sarasota	387,140	78	17	5	9
NORTH PORT	P	60,295	Sarasota	387,140	97	26	0	17
NORTH RIVER FCD	F		Manatee	339,545	48	29	0	3
OAKLAND PARK	G	42,893	Broward	1,803,903	102	158	0	42
OAKLAND PARK	PF	42,893	Broward	1,803,903	57	119	7	4
OCALA	F	57,494	Marion	337,455	117	65	12	5

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
OCALA	G	57,494	Marion	337,455	308	644	15	344
OCALA	P	57,494	Marion	337,455	143	84	18	12
OCEAN CITY-WRIGHT FCD	F		Okaloosa	190,666	34	11	0	5
OCOEE	G	39,679	Orange	1,227,995	172	75	3	56
OCOEE	PF	39,679	Orange	1,227,995	115	40	7	24
OKALOOSA ISLAND FCD	F		Okaloosa	190,666	17	12	0	1
OKEECHOBEE	F	5,583	Okeechobee	39,828	12	3	0	2
OKEECHOBEE	G	5,583	Okeechobee	39,828	76	27	2	2
OKEECHOBEE	P	5,583	Okeechobee	39,828	18	11	2	1
OLDSMAR	F	13,859	Pinellas	933,258	12	1	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,227,995	99	118	0	80
ORANGE PARK	F	8,429	Clay	197,403	20	18	0	7
ORANGE PARK	G	8,429	Clay	197,403	43	12	0	51
ORANGE PARK	P	8,429	Clay	197,403	22	23	0	15
ORLANDO	F	255,636	Orange	1,227,995	500	426	19	2
ORLANDO	G	255,636	Orange	1,227,995	174	806	0	93
ORLANDO	P	255,636	Orange	1,227,995	698	659	0	9
ORLANDO AVIATION	G	255,636	Orange	1,227,995	160	358	0	0
ORLANDO UTILITY	G	255,636	Orange	1,227,995	1,040	845	0	111
ORMOND BEACH	F	39,455	Volusia	503,851	42	34	4	2
ORMOND BEACH	G	39,455	Volusia	503,851	159	194	10	3
ORMOND BEACH	P	39,455	Volusia	503,851	59	43	7	3
OVIEDO	F	36,251	Seminole	437,086	51	6	0	2
OVIEDO	P	36,251	Seminole	437,086	63	20	0	6
PALATKA	F	10,377	Putnam	72,523	20	11	2	1
PALATKA	G	10,377	Putnam	72,523	83	103	14	0
PALATKA	P	10,377	Putnam	72,523	34	25	1	2
PALM BAY	G	105,815	Brevard	552,427	0	4	0	0
PALM BAY [PF]	F	105,815	Brevard	552,427	101	44	29	3
PALM BAY [PF]	P	105,815	Brevard	552,427	141	76	12	13
PALM BEACH [G,P,F,LG]	F	8,170	Palm Beach	1,360,238	50	101	0	25

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
PALM BEACH [G,P,F,LG]	G	8,170	Palm Beach	1,360,238	4	9	3	0
PALM BEACH [G,P,F,LG]	LG	8,170	Palm Beach	1,360,238	4	9	0	0
PALM BEACH [G,P,F,LG]	P	8,170	Palm Beach	1,360,238	49	97	0	23
PALM BEACH GARDENS	F	50,067	Palm Beach	1,360,238	101	19	13	3
PALM BEACH GARDENS	G	50,067	Palm Beach	1,360,238	2	11	0	2
PALM BEACH GARDENS	P	50,067	Palm Beach	1,360,238	74	38	34	3
PALM COAST (VOL)	F	78,046	Flagler	99,121	45	20	0	1
PALM HARBOR FCD	F		Pinellas	933,258	29	5	0	2
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,360,238	560	289	0	100
PALMETTO	G	12,799	Manatee	339,545	68	58	3	5
PALMETTO	P	12,799	Manatee	339,545	32	25	2	4
PANAMA CITY	F	35,773	Bay	170,781	62	64	14	0
PANAMA CITY	P	35,773	Bay	170,781	89	78	2	6
PANAMA CITY (SUPP)	G	35,773	Bay	170,781	18	12	0	2
PANAMA CITY BEACH	F	12,191	Bay	170,781	27	6	4	2
PANAMA CITY BEACH	G	12,191	Bay	170,781	154	47	6	3
PANAMA CITY BEACH	P	12,191	Bay	170,781	53	18	1	5
PARKLAND	P	26,273	Broward	1,803,903	0	4	0	0
PASCO COUNTY	ERP		Pasco	479,340	587	259	0	0
PEMBROKE PARK COMM SUPP	G	6,174	Broward	1,803,903	5	2	0	0
PEMBROKE PINES	G	157,905	Broward	1,803,903	43	378	0	285
PEMBROKE PINES	PF	157,905	Broward	1,803,903	365	263	47	4
PENSACOLA	F	52,758	Escambia	303,907	89	164	24	0
PENSACOLA	G	52,758	Escambia	303,907	159	610	37	68
PENSACOLA	P	52,758	Escambia	303,907	91	133	27	14
PERRY	F	7,069	Taylor	22,932	14	12	0	5
PERRY	P	7,069	Taylor	22,932	19	8	3	7
PINELLAS PARK	F	50,352	Pinellas	933,258	66	68	7	7
PINELLAS PARK	G	50,352	Pinellas	933,258	264	248	9	12
PINELLAS PARK	P	50,352	Pinellas	933,258	95	77	0	1
PLANT CITY	PF	35,956	Hillsborough	1,301,887	94	63	6	15

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
PLANTATION	G	86,782	Broward	1,803,903	495	316	60	55
PLANTATION	P	86,782	Broward	1,803,903	113	108	36	7
PLANTATION (VOL)	F	86,782	Broward	1,803,903	221	68	0	21
POMPANO BEACH	G	104,662	Broward	1,803,903	468	337	47	25
POMPANO BEACH [PF]	F	104,662	Broward	1,803,903	150	129	37	0
POMPANO BEACH [PF]	P	104,662	Broward	1,803,903	13	220	7	2
PORT ORANGE	F	57,467	Volusia	503,851	53	48	3	3
PORT ORANGE	G	57,467	Volusia	503,851	128	71	0	26
PORT ORANGE	P	57,467	Volusia	503,851	80	41	7	5
PORT ST. LUCIE	P	169,888	Saint Lucie	282,821	205	43	13	21
PUNTA GORDA	F	17,487	Charlotte	164,467	26	17	0	1
PUNTA GORDA	G	17,487	Charlotte	164,467	123	115	21	0
PUNTA GORDA	P	17,487	Charlotte	164,467	30	24	3	3
QUINCY	PF	7,918	Gadsden	48,096	20	36	0	24
RIVIERA BEACH	F	33,728	Palm Beach	1,360,238	61	55	2	2
RIVIERA BEACH	G	33,728	Palm Beach	1,360,238	207	163	30	1
RIVIERA BEACH	P	33,728	Palm Beach	1,360,238	91	77	12	2
ROCKLEDGE	F	25,662	Brevard	552,427	31	11	7	1
ROCKLEDGE	G	25,662	Brevard	552,427	127	31	11	3
ROCKLEDGE	P	25,662	Brevard	552,427	48	8	1	2
SAFETY HARBOR	F	17,011	Pinellas	933,258	18	0	0	1
SAINT AUGUSTINE	F	13,414	Saint Johns	207,443	31	24	1	0
SAINT AUGUSTINE	G	13,414	Saint Johns	207,443	215	118	0	13
SAINT AUGUSTINE	P	13,414	Saint Johns	207,443	49	24	1	9
SAINT CLOUD	G	39,674	Osceola	295,553	275	96	17	107
SAINT CLOUD	PF	39,674	Osceola	295,553	137	48	34	14
SAINT JOHNS RIVER PW PK	G		Duval	890,066	240	258	0	52
SAINT LUCIE COUNTY FCD	F		Saint Lucie	282,821	310	121	49	22
SAINT LUCIE COUNTY FCD	G		Saint Lucie	282,821	41	26	3	10
SAINT PETE BEACH	F	9,367	Pinellas	933,258	26	22	2	3
SAINT PETE BEACH	G	9,367	Pinellas	933,258	19	72	5	45

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SAINT PETE BEACH	P	9,367	Pinellas	933,258	1	24	2	7
SAINT PETERSBURG	F	252,372	Pinellas	933,258	226	373	95	10
SAINT PETERSBURG	G	252,372	Pinellas	933,258	1,511	1,121	116	216
SAINT PETERSBURG	P	252,372	Pinellas	933,258	444	510	108	53
SAN CARLOS PARK FCD	F		Okaloosa	190,666	35	2	0	1
SANFORD	F	55,509	Seminole	437,086	70	44	7	2
SANFORD	P	55,509	Seminole	437,086	118	49	6	16
SANIBEL	G	6,490	Lee	653,485	24	65	66	3
SANIBEL	P	6,490	Lee	653,485	19	22	2	6
SARASOTA	F	52,584	Sarasota	387,140	9	163	0	1
SARASOTA	G	52,584	Sarasota	387,140	226	402	13	20
SARASOTA	P	52,584	Sarasota	387,140	128	180	28	3
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	387,140	1,915	778	0	594
SARASOTA-MANATEE A	G		Sarasota	387,140	60	51	0	22
SATELLITE BEACH	G	10,290	Brevard	552,427	6	21	1	4
SATELLITE BEACH	PF	10,290	Brevard	552,427	34	21	0	7
SEBASTIAN	P	22,622	Indian River	140,955	35	11	0	6
SEBRING	F	10,666	Highlands	99,818	5	19	1	4
SEBRING	P	10,666	Highlands	99,818	23	13	6	2
SEMINOLE	F	17,754	Pinellas	933,258	65	68	0	9
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,803,903	6,484	1,458	0	2,792
SOUTH MIAMI [GP]	G	13,623	Miami-Dade	2,613,692	42	22	0	4
SOUTH MIAMI [GP]	P	13,623	Miami-Dade	2,613,692	44	17	0	5
SOUTH PASADENA	F	5,106	Pinellas	933,258	11	10	6	2
SOUTH WALTON FCD	F		Walton	59,793	90	4	1	9
SOUTHERN MANATEE FCD	F		Manatee	339,545	72	12	4	1
SOUTHERN MANATEE FCD	G		Manatee	339,545	7	3	0	0
STARKE	F	5,536	Bradford	27,323	33	5	1	0
STARKE	G	5,536	Bradford	27,323	26	58	8	1
STARKE	P	5,536	Bradford	27,323	16	8	2	3

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SUNRISE	F	88,033	Broward	1,803,903	113	74	31	4
SUNRISE	G	88,033	Broward	1,803,903	469	391	94	67
SUNRISE	P	88,033	Broward	1,803,903	145	106	26	1
SURFSIDE [GP]	G	5,722	Miami-Dade	2,613,692	57	20	4	3
SURFSIDE [GP]	P	5,722	Miami-Dade	2,613,692	27	12	1	3
SWEETWATER	P	20,345	Miami-Dade	2,613,692	40	3	0	3
TALLAHASSEE [GPF]	F	185,784	Leon	281,292	229	216	0	5
TALLAHASSEE [GPF]	G	185,784	Leon	281,292	2,028	1,392	0	199
TALLAHASSEE [GPF]	P	185,784	Leon	281,292	319	229	0	34
TAMARAC	F	61,270	Broward	1,803,903	88	32	10	3
TAMARAC	G	61,270	Broward	1,803,903	176	135	0	23
TAMARAC	P	61,270	Broward	1,803,903	0	36	0	0
TAMARAC - EXECUTIVE	G	61,270	Broward	1,803,903	81	26	0	18
TAMPA	G	352,741	Hillsborough	1,301,887	2,359	1,885	197	547
TAMPA	PF	352,741	Hillsborough	1,301,887	1,317	1,808	239	10
TARPON SPRINGS	F	24,220	Pinellas	933,258	29	25	5	4
TARPON SPRINGS	P	24,220	Pinellas	933,258	46	25	1	6
TAVARES	F	14,582	Lake	309,736	22	8	1	0
TAVARES	P	14,582	Lake	309,736	25	9	0	2
TEMPLE TERRACE	F	25,308	Hillsborough	1,301,887	46	21	4	5
TEMPLE TERRACE	P	25,308	Hillsborough	1,301,887	46	46	3	5
TEQUESTA	G	5,629	Palm Beach	1,360,238	37	1	0	2
TEQUESTA [PF]	F	5,629	Palm Beach	1,360,238	16	3	0	1
TEQUESTA [PF]	P	5,629	Palm Beach	1,360,238	7	2	0	2
TITUSVILLE	G	44,077	Brevard	552,427	241	307	21	93
TITUSVILLE	PF	44,077	Brevard	552,427	127	115	5	31
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,227,995	808	286	10	58
UMATILLA	P	3,658	Lake	309,736	8	1	0	0
VALPARAISO	PF	5,246	Okaloosa	190,666	11	2	0	1
VENICE	F	21,188	Sarasota	387,140	40	43	0	0
VENICE	P	21,188	Sarasota	387,140	38	48	6	5

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
VERO BEACH	F	15,477	Indian River	140,955	0	15	0	0
VERO BEACH	G	15,477	Indian River	140,955	339	348	0	87
VERO BEACH	P	15,477	Indian River	140,955	48	44	2	1
VILLAGE OF NORTH PALM BEACH	G	12,182	Palm Beach	1,360,238	39	22	0	49
VILLAGE OF NORTH PALM BEACH	PF	12,182	Palm Beach	1,360,238	52	22	0	9
VILLAGE OF PALM SPRINGS	G	20,887	Palm Beach	1,360,238	52	48	0	40
VILLAGE OF PALM SPRINGS	PF	20,887	Palm Beach	1,360,238	22	22	1	16
VOLUSIA COUNTY (VOL)	F		Volusia	503,851	26	33	0	8
WAUCHULA	GP	5,115	Hardee	27,712	69	43	0	6
WEST MANATEE FCD	F		Manatee	339,545	32	3	0	3
WEST MELBOURNE	P	19,834	Brevard	552,427	30	12	4	1
WEST PALM BEACH	F	104,630	Palm Beach	1,360,238	190	194	0	6
WEST PALM BEACH	G	104,630	Palm Beach	1,360,238	30	161	0	8
WEST PALM BEACH	P	104,630	Palm Beach	1,360,238	221	202	46	13
WILLISTON	G	2,815	Levy	40,473	31	21	0	16
WILLISTON	P	2,815	Levy	40,473	9	2	1	0
WILTON MANORS (VOL)	F	12,071	Broward	1,803,903	1	5	0	4
WILTON MANORS [GP]	G	12,071	Broward	1,803,903	8	39	2	1
WILTON MANORS [GP]	P	12,071	Broward	1,803,903	2	30	2	0
WINTER GARDEN	G	38,442	Orange	1,227,995	131	56	0	81
WINTER GARDEN	PF	38,442	Orange	1,227,995	116	37	0	38
WINTER HAVEN	F	37,016	Polk	623,174	65	31	3	2
WINTER HAVEN	G	37,016	Polk	623,174	245	187	18	87
WINTER HAVEN	P	37,016	Polk	623,174	81	41	1	11
WINTER PARK	F	29,073	Orange	1,227,995	56	36	16	1
WINTER PARK	P	29,073	Orange	1,227,995	68	62	10	3
WINTER SPRINGS	GPF	34,627	Seminole	437,086	152	79	0	135
Grand Totals:		490			96,109	69,083	5,469	17,095

APPENDIX G
FUNDING PROGRESS (GASB 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 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.
REV	Indicates whether the valuation was revised.
Plan Change	Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.
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
Total Market Assets	The market value of assets including DROP accounts.
AAL	Actuarial Accrued Liability
UAAL	Unfunded Actuarial Accrued Liability (AAL – Total Market Value of Assets)
Funded Ratio Pct	Total Market Value of Assets ÷ AAL = Funded Ratio Pct
Covered Payroll	Payroll on which benefits are based
UAAL As Pct of Covd Pay	AAL – Total Market Value of Assets ÷ Covered Payroll
Total Actuarial Assets	The actuarial value of assets including DROP accounts. The actuarial value of assets is used to determine the plan's required contribution. Actuarial Value may equal Market Value but this is not usually the case.

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ALACHUA COUNTY LIBRARY	G	10/01/2014	N	After	EAN	23,457,673	30,882,994	8,944,065	76.0%	2,932,783	305.0	21,938,929
ALACHUA COUNTY LIBRARY	G	10/01/2013	N	None	UC	21,214,673	27,271,963	7,433,016	77.8%	2,996,542	248.1	19,838,947
ALACHUA COUNTY LIBRARY	G	10/01/2012	N	After	UC	18,692,527	25,710,712	7,768,934	72.7%	3,337,959	232.8	17,941,778
ALACHUA COUNTY LIBRARY	G	10/01/2011	N	None	UC	15,376,653	23,506,704	7,226,630	65.4%	4,074,755	177.4	16,280,074
ALACHUA COUNTY LIBRARY	G	10/01/2010	N	None	UC	14,604,830	21,910,656	6,310,203	66.7%	4,044,568	156.0	15,600,453
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2014	N	After	EAN	3,467,458	8,601,730	5,134,272	40.3%	0	0.0	3,467,458
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	3,174,419
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	3,352,827
ALTAMONTE SPRINGS	G	10/01/2014	N	None	EAN	17,044,376	15,432,205	-1,612,171	110.4%	9,016,971	-17.9	17,044,376
ALTAMONTE SPRINGS	G	10/01/2013	N	None	EAN	14,219,695	13,871,914	-347,781	102.5%	8,286,242	-4.2	14,219,695
ALTAMONTE SPRINGS	G	10/01/2012	N	None	EAN	12,188,195	12,429,282	241,087	98.1%	8,052,707	3.0	12,188,195
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	9,523,673
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	8,837,719
ALTAMONTE SPRINGS	P	10/01/2013	Y	None	EAN	11,059,676	11,223,564	1,134,539	98.5%	4,023,718	28.2	10,089,025
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	8,488,020
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	6,135,753
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	5,474,818
APOPKA	F	10/01/2013	N	After	EAN	27,657,517	31,080,526	3,423,009	89.0%	4,606,154	74.3	27,657,517
APOPKA	F	10/01/2013	Y	None	EAN	27,657,517	31,793,059	3,423,009	87.0%	4,606,154	74.3	28,370,049
APOPKA	F	10/01/2012	N	None	EAN	24,022,315	27,895,903	4,415,687	86.1%	4,621,781	95.5	23,480,216
APOPKA	F	10/01/2012	Y	None	EAN	24,022,315	27,895,903	4,415,687	86.1%	4,621,781	95.5	23,480,216
APOPKA	F	10/01/2011	N	None	EAN	20,382,022	26,022,103	4,004,472	78.3%	4,164,301	96.2	22,017,631
APOPKA	F	10/01/2010	Y	None	EAN	20,244,813	24,494,656	2,713,729	82.6%	4,115,944	65.9	21,780,927
APOPKA	G	10/01/2013	N	After	EAN	36,687,734	44,786,454	8,098,720	81.9%	9,682,597	83.6	36,687,734

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
APOPKA	G	10/01/2013	Y	None	EAN	36,687,734	45,419,596	8,098,720	80.8%	10,153,247	79.8	37,320,876
APOPKA	G	10/01/2012	Y	None	EAN	31,566,408	40,485,839	9,803,876	78.0%	9,358,654	104.8	30,681,963
APOPKA	G	10/01/2012	N	None	EAN	31,566,408	40,485,839	9,803,876	78.0%	9,358,654	104.8	30,681,963
APOPKA	G	10/01/2011	N	None	EAN	26,365,441	38,149,628	9,395,217	69.1%	8,445,046	111.3	28,754,411
APOPKA	G	10/01/2010	N	None	EAN	26,109,660	34,629,287	6,429,613	75.4%	8,530,307	75.4	28,199,674
APOPKA	P	10/01/2014	N	None	EAN	38,742,430	41,316,716	1,648,340	93.8%	5,836,530	28.2	39,668,376
APOPKA	P	10/01/2013	Y	None	EAN	34,680,042	37,839,348	3,159,306	91.7%	5,200,868	60.8	34,680,042
APOPKA	P	10/01/2013	N	After	EAN	34,680,042	37,839,348	3,159,306	91.7%	5,200,868	60.8	34,680,042
APOPKA	P	10/01/2012	Y	None	EAN	29,347,081	33,238,719	4,126,896	88.3%	4,893,755	84.3	29,111,823
APOPKA	P	10/01/2012	N	None	EAN	29,539,001	33,238,719	4,126,896	88.9%	4,893,755	84.3	29,111,823
APOPKA	P	10/01/2011	N	None	EAN	24,607,164	31,182,216	4,394,521	78.9%	4,332,162	101.4	26,787,695
APOPKA	P	10/01/2010	N	None	EAN	24,460,371	28,860,892	2,335,072	84.8%	4,619,039	50.6	26,525,820
ARCADIA	G	01/01/2015	N	None	FIL	2,312,098	3,169,853	857,755	72.9%	640,695	133.9	2,312,098
ARCADIA	G	01/01/2014	N	None	FIL	2,224,437	2,899,980	675,543	76.7%	640,345	105.5	2,224,437
ARCADIA	G	01/01/2013	N	None	FIL	2,139,934	2,768,705	692,792	77.3%	838,596	82.6	2,075,913
ARCADIA	G	01/01/2012	N	After	FIL	1,998,633	2,928,098	971,552	68.3%	686,316	141.6	1,956,546
ARCADIA	G	01/01/2011	N	None	FIL	1,946,570	2,880,372	961,664	67.6%	821,992	117.0	1,918,708
ARCADIA	PF	10/01/2014	N	None	EAN	8,794,640	9,919,240	1,287,394	88.7%	511,791	251.6	8,631,846
ARCADIA	PF	10/01/2013	Y	None	EAN	8,348,677	9,493,224	1,381,118	87.9%	546,605	252.7	8,112,106
ARCADIA	PF	10/01/2012	N	None	EAN	7,658,079	9,991,004	2,383,891	76.6%	579,741	411.2	7,607,113
ARCADIA	PF	10/01/2011	N	None	EAN	7,050,882	9,758,041	2,114,138	72.3%	633,064	334.0	7,643,903
ARCADIA	PF	10/01/2010	N	None	EAN	7,376,883	9,371,073	1,392,384	78.7%	880,617	158.1	7,978,689
ATLANTIC BEACH	G	09/30/2014	N	After	EAN	14,919,308	20,023,500	4,856,100	74.5%	2,397,875	202.5	15,167,400
ATLANTIC BEACH	G	09/30/2013	N	None	EAN	13,859,831	17,371,221	3,466,268	79.8%	2,733,429	126.8	13,904,953
ATLANTIC BEACH	G	09/30/2012	N	None	EAN	12,823,418	16,926,758	4,284,136	75.8%	3,713,609	115.4	12,642,622

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ATLANTIC BEACH	G	09/30/2011	N	None	EAN	10,660,618	16,265,180	4,933,603	65.5%	3,738,277	132.0	11,331,577
ATLANTIC BEACH	P	09/30/2014	N	After	EAN	8,128,264	12,656,462	4,386,911	64.2%	1,294,600	338.9	8,269,551
ATLANTIC BEACH	P	09/30/2013	N	None	EAN	7,530,789	11,094,393	3,466,384	67.9%	1,360,245	254.8	7,628,009
ATLANTIC BEACH	P	09/30/2012	N	None	EAN	7,003,654	10,669,148	3,720,063	65.6%	1,548,109	240.3	6,949,085
ATLANTIC BEACH	P	09/30/2011	N	None	EAN	6,073,025	10,081,627	3,759,831	60.2%	1,605,814	234.1	6,321,796
ATLANTIS	P	10/01/2014	N	After	EAN	1,323,407	1,374,730	199,371	96.3%	0	0.0	1,175,359
ATLANTIS	P	10/01/2011	Y	After	EAN	1,140,287	1,569,732	363,234	72.6%	0	0.0	1,206,498
ATLANTIS	P	10/01/2011	N	After	EAN	1,140,287	1,529,662	323,164	74.5%	0	0.0	1,206,498
AUBURNDALE	F	10/01/2014	N	None	EAN	6,384,033	8,147,235	2,058,310	78.4%	863,798	238.3	6,088,925
AUBURNDALE	F	10/01/2013	N	None	EAN	6,179,087	8,155,033	2,078,093	75.8%	729,369	284.9	6,076,940
AUBURNDALE	F	10/01/2012	N	None	EAN	5,537,202	7,602,062	2,086,052	72.8%	738,736	282.4	5,516,010
AUBURNDALE	F	10/01/2011	N	None	EAN	4,693,963	7,068,429	1,917,221	66.4%	691,020	277.4	5,151,208
AUBURNDALE	F	10/01/2010	N	After	FIL	4,757,958	6,701,781	1,590,167	71.0%	756,303	210.3	5,111,614
AUBURNDALE	G	10/01/2013	N	None	EAN	14,874,264	20,814,905	6,648,712	71.5%	2,615,453	254.2	14,166,193
AUBURNDALE	G	10/01/2012	Y	After	EAN	13,245,504	19,273,002	6,404,207	68.7%	2,716,654	235.7	12,868,795
AUBURNDALE	G	10/01/2012	N	After	EAN	13,245,504	19,279,869	6,411,074	68.7%	2,716,654	236.0	12,868,795
AUBURNDALE	G	10/01/2011	Y	None	EAN	11,357,849	18,653,582	5,970,137	60.9%	2,809,911	212.5	12,683,445
AUBURNDALE	G	10/01/2010	N	None	AGG	11,278,445	16,188,583	2,806,756	69.7%	3,194,215	87.9	13,381,827
AUBURNDALE	G	10/01/2010	Y	After	EAN	11,278,446	17,216,967	3,854,916	65.5%	2,897,533	133.0	13,362,051
AUBURNDALE	P	10/01/2014	N	None	FIL	9,952,401	11,257,933	1,754,168	88.4%	1,546,150	113.5	9,503,765
AUBURNDALE	P	10/01/2013	N	None	FIL	8,726,664	10,351,355	1,786,462	84.3%	1,603,156	111.4	8,564,893
AUBURNDALE	P	10/01/2012	N	None	FIL	7,794,895	9,271,563	1,534,300	84.1%	1,494,246	102.7	7,737,263
AUBURNDALE	P	10/01/2011	N	None	FIL	6,553,032	8,711,219	1,532,396	75.2%	1,535,612	99.8	7,178,823
AUBURNDALE	P	10/01/2010	N	After	FIL	6,531,196	8,524,049	1,473,985	76.6%	1,671,141	88.2	7,050,064
AVENTURA	P	10/01/2014	N	None	EAN	28,811,486	30,968,666	3,173,580	93.0%	8,385,987	37.8	27,795,086

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
AVENTURA	P	10/01/2012	N	None	EAN	20,116,833	25,129,927	5,519,006	80.1%	7,663,687	72.0	19,610,921
AVON PARK	F	10/01/2013	N	None	EAN	4,087,791	5,766,581	1,748,866	70.9%	709,877	246.4	4,017,715
AVON PARK	F	10/01/2012	Y	None	EAN	3,653,070	5,475,749	1,881,646	66.7%	732,830	256.8	3,594,103
AVON PARK	F	10/01/2012	N	None	EAN	3,653,070	5,475,749	1,881,646	66.7%	732,830	256.8	3,594,103
AVON PARK	F	10/01/2011	N	None	EAN	3,046,877	4,967,713	1,638,296	61.3%	703,667	232.8	3,329,417
AVON PARK	F	10/01/2010	N	After	EAN	3,035,523	4,524,930	1,075,147	67.1%	680,087	158.1	3,449,783
AVON PARK	F	10/01/2010	Y	After	EAN	3,035,523	4,651,658	1,201,875	65.3%	680,087	176.7	3,449,783
AVON PARK	P	10/01/2013	N	None	EAN	5,880,339	5,769,186	141,500	101.9%	161,890	87.4	5,627,686
AVON PARK	P	10/01/2012	N	None	EAN	5,446,214	5,924,414	440,910	91.9%	205,197	214.9	5,483,504
AVON PARK	P	10/01/2011	N	None	EAN	4,698,666	5,689,461	516,195	82.6%	955,150	54.0	5,173,266
AVON PARK	P	10/01/2010	N	After	EAN	4,857,652	5,555,052	286,690	87.4%	1,025,823	27.9	5,268,362
BAL HARBOUR VILLAGE	G	10/01/2014	N	After	EAN	10,105,359	13,672,298	4,051,074	73.9%	1,068,585	379.1	9,621,224
BAL HARBOUR VILLAGE	G	10/01/2013	N	After	EAN	9,055,856	12,061,936	3,498,117	75.1%	1,130,179	309.5	8,563,819
BAL HARBOUR VILLAGE	G	10/01/2012	N	None	EAN	8,323,340	11,212,293	3,098,208	74.2%	1,026,671	301.8	8,114,085
BAL HARBOUR VILLAGE	G	10/01/2011	N	None	EAN	7,091,512	11,028,710	3,060,108	64.3%	1,203,183	254.3	7,968,602
BAL HARBOUR VILLAGE	G	10/01/2010	N	None	EAN	7,912,281	10,506,971	1,822,654	75.3%	1,337,979	131.0	8,684,317
BAL HARBOUR VILLAGE	P	10/01/2014	N	None	EAN	18,333,095	24,015,753	7,688,554	76.3%	1,526,834	503.6	16,327,199
BAL HARBOUR VILLAGE	P	10/01/2013	N	None	EAN	16,077,476	22,662,939	8,190,877	70.9%	1,171,737	699.0	14,472,062
BAL HARBOUR VILLAGE	P	10/01/2012	N	None	EAN	14,377,596	22,897,649	9,663,319	62.8%	1,830,726	527.8	13,234,330
BAL HARBOUR VILLAGE	P	10/01/2011	N	None	EAN	11,812,198	21,232,031	8,866,363	55.6%	1,995,357	444.3	12,365,668
BAL HARBOUR VILLAGE	P	10/01/2010	N	After	EAN	10,186,665	19,323,788	8,528,020	52.7%	2,256,484	377.9	10,795,768
BARTOW	F	10/01/2013	N	None	FIL	7,110,904	7,725,090	812,878	92.0%	1,008,932	80.6	6,912,212
BARTOW	F	10/01/2012	N	None	FIL	6,487,849	7,257,446	994,968	89.4%	917,980	108.4	6,262,478
BARTOW	F	10/01/2011	N	None	FIL	5,505,924	6,711,989	900,071	82.0%	1,016,923	88.5	5,811,918
BARTOW	F	10/01/2010	N	After	FIL	5,413,116	6,680,251	830,867	81.0%	1,017,521	81.7	5,849,384

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BARTOW	G	10/01/2014	N	None	EAN	20,866,595	28,587,983	8,850,672	73.0%	7,448,749	118.8	19,737,311
BARTOW	G	10/01/2013	N	None	EAN	18,820,812	27,223,026	9,716,181	69.1%	7,824,411	124.2	17,506,845
BARTOW	G	10/01/2012	N	After	EAN	15,683,204	25,456,216	10,532,053	61.6%	7,865,605	133.9	14,924,163
BARTOW	G	10/01/2011	Y	After	EAN	12,503,537	23,265,141	10,287,933	53.7%	7,906,990	130.1	12,977,208
BARTOW	G	10/01/2010	N	None	EAN	11,487,733	20,390,894	8,367,932	56.3%	8,342,130	100.3	12,022,962
BARTOW	P	10/01/2013	N	None	EAN	14,014,871	17,393,726	3,966,228	80.6%	1,884,843	210.4	13,427,498
BARTOW	P	10/01/2012	N	None	EAN	13,162,924	17,217,968	4,430,044	76.4%	1,667,067	265.7	12,787,924
BARTOW	P	10/01/2011	N	None	EAN	11,193,152	16,442,400	4,534,742	68.1%	1,729,395	262.2	11,907,658
BARTOW	P	10/01/2010	N	None	EAN	10,979,357	15,491,596	3,450,678	70.9%	1,775,191	194.4	12,040,918
BAY HARBOR ISLANDS [GP]	G	10/01/2014	N	None	EAN	7,491,912	7,224,190	-268,722	103.7%	2,366,424	-11.4	7,492,912
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	7,284,068
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	5,329,264
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	5,454,127
BAY HARBOR ISLANDS [GP]	P	10/01/2014	N	None	EAN	7,916,389	7,632,479	-85,254	103.7%	1,609,279	-5.3	7,717,733
BAY HARBOR ISLANDS [GP]	P	10/01/2013	N	After	EAN	6,139,895	6,866,315	899,250	89.4%	1,196,325	75.2	5,967,065
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	6,066,531
BAY HARBOR ISLANDS [GP]	P	10/01/2010	N	After	EAN	5,609,179	7,841,748	2,350,281	71.5%	1,549,004	151.7	5,491,467
BAY MEDICAL CENTER	G	01/01/2015	N	None	PUC	97,809,794	110,031,446	12,221,652	88.9%	0	0.0	97,809,794
BAY MEDICAL CENTER	G	01/01/2014	N	After	PUC	97,920,961	108,611,312	10,690,351	90.2%	0	0.0	97,920,961
BAY MEDICAL CENTER	G	01/01/2013	N	After	PUC	87,807,918	102,102,230	14,294,312	86.0%	0	0.0	87,807,918
BAY MEDICAL CENTER	G	01/01/2012	N	After	PUC	79,101,850	100,251,000	15,398,618	78.9%	67,145,281	22.9	84,852,382
BAY MEDICAL CENTER	G	01/01/2011	N	After	PUC	83,063,046	92,024,507	5,661,736	90.3%	69,397,780	8.2	86,362,771
BELLE GLADE	G	10/01/2014	N	None	AGG	15,774,395	13,263,517	-1,651,057	118.9%	2,935,945	-56.2	14,914,574
BELLE GLADE	G	10/01/2013	N	None	AGG	14,683,383	12,513,359	-1,404,895	117.3%	2,893,673	-48.6	13,918,254
BELLE GLADE	G	10/01/2012	N	After	AGG	13,295,196	12,524,347	-356,173	106.2%	2,769,571	-12.9	12,880,520

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BELLE GLADE	G	10/01/2011	N	After	AGG	11,361,709	11,859,393	-427,814	95.8%	2,755,045	-15.5	12,287,207
BELLE GLADE	G	10/01/2010	N	None	EAN	11,555,442	11,256,078	-1,346,440	102.7%	2,687,813	-50.1	12,602,518
BELLE GLADE (RETIRED)	PF	10/01/2014	N	After	AGG	5,809,590	3,151,166	-2,658,424	184.4%	0	0.0	5,809,590
BELLE GLADE (RETIRED)	PF	10/01/2013	N	None	AGG	5,473,221	4,037,472	-1,435,749	135.6%	0	0.0	5,473,221
BELLE GLADE (RETIRED)	PF	10/01/2012	N	None	AGG	5,260,711	4,002,874	-1,257,836	131.4%	0	0.0	5,260,710
BELLE GLADE (RETIRED)	PF	10/01/2011	N	After	AGG	4,655,665	3,792,377	-863,287	122.8%	0	0.0	4,655,664
BELLE GLADE (RETIRED)	PF	10/01/2010	N	None	AGG	4,745,197	3,497,569	-1,247,628	135.7%	0	0.0	4,745,197
BELLE GLADE HOUSING	G	10/01/2014	N	After	AGG	1,901,551	2,311,840	410,289	82.3%	868,107	47.3	1,901,551
BELLE GLADE HOUSING	G	10/01/2013	N	None	AGG	1,817,437	2,166,851	349,414	83.9%	893,744	39.1	1,817,437
BELLE GLADE HOUSING	G	10/01/2012	N	None	AGG	1,588,375	1,830,180	241,805	86.8%	903,579	26.8	1,588,375
BELLE GLADE HOUSING	G	10/01/2011	N	None	AGG	1,427,204	1,701,650	274,446	83.9%	899,775	30.5	1,427,204
BELLE GLADE HOUSING	G	10/01/2010	N	None	AGG	1,233,941	1,517,140	283,199	81.3%	842,420	33.6	1,233,941
BELLEAIR	P	10/01/2013	N	None	FIL	2,494,508	2,941,833	587,582	84.8%	749,510	78.4	2,354,251
BELLEAIR	P	10/01/2012	N	None	FIL	2,210,156	2,641,751	511,056	83.7%	701,450	72.9	2,130,695
BELLEAIR	P	10/01/2011	N	None	FIL	1,855,983	2,481,436	467,399	74.8%	738,041	63.3	2,014,037
BELLEAIR	P	10/01/2010	N	None	FIL	1,749,663	2,462,675	486,891	71.0%	688,721	70.7	1,975,784
BELLEVIEW	P	10/01/2013	N	None	EAN	2,992,153	3,542,520	699,703	84.5%	436,342	160.4	2,842,817
BELLEVIEW	P	10/01/2012	N	None	EAN	2,597,609	3,391,131	879,816	76.6%	393,392	223.6	2,511,315
BELLEVIEW	P	10/01/2011	N	After	EAN	1,926,477	2,815,814	785,489	68.4%	437,910	179.4	2,030,325
BELLEVIEW	P	10/01/2010	N	After	EAN	2,110,304	3,003,898	778,083	70.3%	506,862	153.5	2,225,815
BERT FISH MEDICAL CENTER	G	01/01/2015	N	None	UC	22,137,885	32,054,672	10,133,720	69.1%	1,174,181	863.1	21,920,952
BERT FISH MEDICAL CENTER	G	01/01/2012	N	None	UC	17,141,404	28,823,501	9,331,178	59.5%	1,340,868	695.9	19,492,323
BOCA GRANDE FCD	F	10/01/2014	N	After	FIL	4,614,233	5,107,071	492,838	90.3%	1,215,160	40.6	4,614,233
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	3,779,552

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	3,034,303
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	2,199,148
BOCA GRANDE FCD	F	10/01/2010	N	After	FIL	1,879,110	1,662,138	-216,972	113.1%	978,777	-22.2	1,879,110
BOCA RATON	G	10/01/2014	N	None	EAN	203,220,179	200,760,699	23,783,295	101.2%	26,712,329	89.0	176,977,404
BOCA RATON	G	10/01/2013	N	None	EAN	189,010,635	195,694,689	30,073,992	96.6%	27,597,864	109.0	165,620,697
BOCA RATON	G	10/01/2012	N	After	EAN	180,016,448	183,855,688	27,927,702	97.9%	28,583,981	97.7	155,927,986
BOCA RATON	G	10/01/2011	N	None	EAN	152,479,417	183,067,543	27,101,884	83.3%	29,915,815	90.6	155,965,659
BOCA RATON	G	10/01/2010	N	None	EAN	154,861,377	169,663,427	14,621,445	91.3%	32,165,959	45.5	155,041,982
BOCA RATON	PF	10/01/2014	N	None	EAN	312,071,250	392,598,102	83,133,930	79.5%	29,422,696	282.6	309,464,172
BOCA RATON	PF	10/01/2013	N	After	EAN	283,305,374	379,320,108	96,014,733	74.7%	29,375,812	326.9	283,305,375
BOCA RATON	PF	10/01/2012	N	None	EAN	244,603,841	346,647,021	129,010,164	70.6%	29,457,656	438.0	217,636,857
BOCA RATON	PF	10/01/2011	N	None	EAN	207,182,538	340,630,459	122,151,172	60.8%	28,591,197	427.2	218,479,287
BOCA RATON	PF	10/01/2010	N	None	EAN	204,304,759	296,741,692	88,245,166	68.8%	29,499,150	299.1	208,496,526
BOCA RATON EXECUTIVE	G	10/01/2014	N	After	EAN	31,722,202	41,592,839	11,327,467	76.3%	4,374,217	259.0	30,265,372
BOCA RATON EXECUTIVE	G	10/01/2013	N	None	EAN	27,876,795	37,521,477	11,559,087	74.3%	4,463,155	259.0	25,962,390
BOCA RATON EXECUTIVE	G	10/01/2012	N	After	EAN	23,754,084	34,773,285	11,840,737	68.3%	4,821,123	245.6	22,932,548
BOCA RATON EXECUTIVE	G	10/01/2011	N	After	EAN	18,458,402	31,574,275	10,778,663	58.5%	5,090,292	211.7	20,795,612
BOCA RATON EXECUTIVE	G	10/01/2010	N	After	EAN	17,324,128	27,425,323	8,064,987	63.2%	4,896,787	164.7	19,360,336
BOCA RATON EXECUTIVE	G	10/01/2010	Y	After	EAN	17,324,128	27,913,308	8,553,371	62.1%	4,896,787	174.7	19,359,937
BOCA RATON HOUSING	G	10/01/2013	N	After	AGG	2,244,979	1,784,398	-460,581	125.8%	715,045	-64.4	2,244,979
BOCA RATON HOUSING	G	10/01/2011	Y	After	AGG	1,528,642	1,350,273	-178,369	113.2%	862,168	-20.7	1,528,642
BONITA SPRINGS FCD	F	10/01/2013	N	None	EAN	42,981,714	66,863,964	28,186,378	64.3%	6,372,000	442.4	38,677,586
BONITA SPRINGS FCD	F	10/01/2012	N	None	EAN	34,983,095	62,437,016	29,388,344	56.0%	6,060,748	484.9	33,048,672
BONITA SPRINGS FCD	F	10/01/2011	N	None	EAN	29,945,214	61,118,006	29,968,246	49.0%	6,482,298	462.3	31,149,760
BONITA SPRINGS FCD	F	10/01/2010	N	After	EAN	27,765,668	50,856,516	22,151,147	54.6%	7,924,994	279.5	28,705,369

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BONITA SPRINGS FCD	G	10/01/2014	N	After	FIL	2,799,546	2,547,160	92,489	109.9%	526,980	17.6	2,454,671
BONITA SPRINGS FCD	G	10/01/2011	N	None	FIL	1,922,844	1,915,327	-48,066	100.4%	540,894	-8.9	1,963,393
BONITA SPRINGS FCD	G	10/01/2010	N	None	FIL	1,741,923	1,719,658	-45,302	101.3%	937,679	-4.8	1,764,960
BOYNTON BEACH	F	10/01/2014	N	After	EAN	78,279,091	115,715,257	44,542,294	67.6%	9,823,480	453.4	71,172,963
BOYNTON BEACH	F	10/01/2013	N	After	EAN	66,864,692	106,264,226	42,529,489	62.9%	9,128,801	465.9	63,734,737
BOYNTON BEACH	F	10/01/2012	N	After	EAN	57,441,452	95,506,836	37,871,381	60.1%	9,375,520	403.9	57,635,455
BOYNTON BEACH	F	10/01/2011	N	After	EAN	48,022,126	90,570,279	35,244,346	53.0%	9,781,772	360.3	55,325,933
BOYNTON BEACH	F	10/01/2010	Y	After	EAN	47,338,208	83,198,236	29,524,277	56.9%	10,506,008	281.0	53,673,959
BOYNTON BEACH	G	10/01/2014	N	None	EAN	130,472,348	157,930,198	34,228,338	82.6%	20,315,120	168.5	123,701,860
BOYNTON BEACH	G	10/01/2013	N	After	EAN	118,123,740	150,253,861	36,497,011	78.6%	20,496,419	178.1	113,756,850
BOYNTON BEACH	G	10/01/2012	N	None	EAN	103,668,941	140,809,784	34,541,917	73.6%	20,956,556	164.8	106,267,867
BOYNTON BEACH	G	10/01/2011	N	After	EAN	88,394,053	136,309,427	34,147,870	64.8%	22,183,119	153.9	102,161,557
BOYNTON BEACH	G	10/01/2010	N	None	EAN	88,487,083	128,622,893	29,666,764	68.8%	26,148,644	113.5	98,956,129
BOYNTON BEACH	P	10/01/2014	N	After	EAN	76,341,372	110,525,549	37,645,350	69.1%	11,142,832	337.8	72,880,199
BOYNTON BEACH	P	10/01/2013	N	After	EAN	66,959,363	104,009,960	39,258,109	64.4%	11,302,523	347.3	64,751,851
BOYNTON BEACH	P	10/01/2012	N	After	EAN	59,617,447	98,962,159	39,756,380	60.2%	11,789,237	337.2	59,205,779
BOYNTON BEACH	P	10/01/2011	N	After	EAN	49,815,496	95,340,626	40,540,684	52.3%	12,397,266	327.0	54,799,942
BOYNTON BEACH	P	10/01/2010	Y	None	EAN	50,397,944	87,991,983	33,827,611	57.3%	12,592,795	268.6	54,164,372
BOYNTON BEACH	P	10/01/2010	N	None	EAN	50,397,944	87,991,983	33,827,611	57.3%	12,619,906	268.0	54,164,372
BRADENTON	F	10/01/2014	N	None	EAN	43,513,318	49,226,972	9,898,623	88.4%	4,277,354	231.4	39,328,349
BRADENTON	F	10/01/2013	N	None	EAN	37,734,279	47,471,556	12,856,436	79.5%	4,175,030	307.9	34,615,120
BRADENTON	F	10/01/2012	N	None	EAN	32,404,432	46,534,418	15,168,250	69.6%	3,861,209	392.8	31,366,168
BRADENTON	F	10/01/2011	N	None	EAN	27,700,369	45,854,850	15,453,237	60.4%	3,801,293	406.5	30,401,613
BRADENTON	F	10/01/2010	N	After	EAN	28,221,638	43,796,564	12,869,021	64.4%	3,575,486	359.9	30,927,543
BRADENTON	P	10/01/2014	N	None	EAN	64,304,038	69,758,187	9,659,206	92.2%	6,946,336	139.1	60,098,981

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BRADENTON	P	10/01/2013	N	None	EAN	57,594,081	69,061,464	13,988,845	83.4%	6,980,110	200.4	55,072,619
BRADENTON	P	10/01/2012	N	None	EAN	51,606,718	67,317,363	15,603,516	76.7%	6,776,210	230.3	51,713,847
BRADENTON	P	10/01/2011	N	None	EAN	45,190,995	63,282,892	12,956,552	71.4%	6,490,692	199.6	50,326,340
BRADENTON	P	10/01/2010	N	After	EAN	44,634,426	59,085,470	9,965,193	75.5%	6,518,785	152.9	49,120,277
BROOKSVILLE	F	10/01/2014	N	None	EAN	6,024,186	6,953,087	1,200,501	86.6%	598,402	200.6	5,752,586
BROOKSVILLE	F	10/01/2013	N	None	EAN	5,456,906	6,844,292	1,594,969	79.7%	651,472	244.8	5,249,323
BROOKSVILLE	F	10/01/2012	N	None	EAN	4,937,188	6,488,945	1,678,420	76.1%	651,086	257.8	4,810,525
BROOKSVILLE	F	10/01/2011	Y	After	EAN	4,222,826	6,249,982	1,734,588	67.6%	687,564	252.3	4,515,394
BROOKSVILLE	F	10/01/2010	N	After	EAN	4,196,805	5,896,346	1,369,057	71.2%	750,916	182.3	4,527,289
BROOKSVILLE	P	10/01/2014	N	None	AGG	4,837,520	4,156,963	-357,851	116.4%	1,190,417	-30.1	4,514,814
BROOKSVILLE	P	10/01/2013	N	None	AGG	4,293,567	3,709,750	-291,554	115.7%	1,207,096	-24.2	4,001,304
BROOKSVILLE	P	10/01/2012	N	None	AGG	3,699,849	3,560,524	36,063	103.9%	1,155,943	3.1	3,524,461
BROOKSVILLE	P	10/01/2011	N	None	AGG	3,059,472	3,477,532	269,333	88.0%	1,162,664	23.2	3,208,199
BROOKSVILLE	P	10/01/2010	N	After	AGG	3,013,631	3,239,304	136,635	93.0%	959,684	14.2	3,102,669
BUNNELL	F	10/01/2014	N	After	AGG	528,066	573,676	60,695	92.0%	23,509	258.2	512,981
BUNNELL	F	10/01/2012	N	After	AGG	448,581	377,638	-61,619	118.8%	21,667	-284.4	439,257
BUNNELL	F	10/01/2010	N	After	EAN	389,009	374,902	-35,008	103.8%	22,500	-155.6	409,910
BUSHNELL	G	10/01/2014	N	None	EAN	2,106,488	2,124,047	186,601	99.2%	1,016,735	18.4	1,937,446
BUSHNELL	G	10/01/2013	Y	After	EAN	1,769,071	1,881,708	250,157	94.0%	1,042,671	24.0	1,631,551
BUSHNELL	G	10/01/2012	N	After	EAN	1,439,364	1,639,409	284,116	87.8%	966,407	29.4	1,355,293
BUSHNELL	G	10/01/2011	N	None	EAN	1,094,729	1,453,237	315,309	75.3%	983,148	32.1	1,137,928
BUSHNELL	G	10/01/2010	N	After	EAN	959,775	1,237,957	224,088	77.5%	888,535	25.2	1,013,869
CAPE CORAL	F	10/01/2014	N	None	EAN	127,545,164	165,102,355	45,953,284	77.3%	13,410,078	342.7	119,149,071
CAPE CORAL	F	10/01/2014	Y	After	EAN	127,545,164	168,003,895	48,854,824	75.9%	13,410,078	364.3	119,149,071
CAPE CORAL	F	10/01/2013	N	None	EAN	115,283,188	156,828,538	49,387,895	73.5%	12,652,698	390.3	107,440,643

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CAPE CORAL	F	10/01/2012	N	After	EAN	98,502,092	156,540,009	60,533,254	62.9%	13,453,644	449.9	96,006,755
CAPE CORAL	F	10/01/2011	N	None	EAN	80,344,043	147,926,470	60,483,603	54.3%	12,767,637	473.7	87,442,867
CAPE CORAL	F	10/01/2010	N	After	EAN	77,986,921	139,662,931	54,167,599	55.8%	13,173,617	411.2	85,495,332
CAPE CORAL	G	10/01/2014	N	None	EAN	193,605,450	258,925,523	77,679,420	74.8%	32,975,744	235.6	181,246,103
CAPE CORAL	G	10/01/2013	N	None	EAN	168,405,357	244,779,005	87,277,792	68.8%	33,444,267	261.0	157,501,213
CAPE CORAL	G	10/01/2012	N	After	EAN	143,856,272	233,658,246	95,592,021	61.6%	35,151,182	272.0	138,066,225
CAPE CORAL	G	10/01/2012	Y	After	EAN	143,856,272	227,762,381	89,696,156	63.2%	35,151,182	255.2	138,066,225
CAPE CORAL	G	10/01/2011	N	None	EAN	117,748,545	217,024,631	90,955,206	54.3%	35,472,029	256.4	126,069,425
CAPE CORAL	G	10/01/2010	Y	After	EAN	112,723,733	204,208,285	80,548,539	55.2%	37,595,657	214.3	123,659,746
CAPE CORAL	G	10/01/2010	N	None	EAN	112,723,733	204,586,779	80,927,033	55.1%	37,963,288	213.2	123,659,746
CAPE CORAL	P	10/01/2014	N	None	EAN	123,126,165	143,577,604	29,001,782	85.8%	13,583,335	213.5	114,575,822
CAPE CORAL	P	10/01/2013	N	None	EAN	109,765,384	137,249,312	34,993,061	80.0%	14,437,605	242.4	102,256,251
CAPE CORAL	P	10/01/2012	N	After	EAN	92,770,697	133,742,825	43,220,424	69.4%	14,266,182	303.0	90,522,401
CAPE CORAL	P	10/01/2012	Y	After	EAN	92,770,697	128,446,621	37,924,220	72.2%	14,266,182	265.8	90,522,401
CAPE CORAL	P	10/01/2011	N	None	EAN	77,004,202	129,320,234	46,684,013	59.5%	13,098,122	356.4	82,636,221
CAPE CORAL	P	10/01/2010	N	After	EAN	74,753,559	122,112,672	41,440,217	61.2%	14,650,761	282.9	80,672,455
CASSELBERRY	PF	10/01/2013	N	None	AGG	14,273,700	13,512,834	340,777	105.6%	4,027,175	8.5	13,172,057
CASSELBERRY	PF	10/01/2012	N	None	AGG	11,296,952	12,511,094	1,593,497	90.3%	3,499,263	45.5	10,917,597
CASSELBERRY	PF	10/01/2011	N	None	AGG	8,642,985	11,003,759	1,895,876	78.5%	3,621,240	52.4	9,107,883
CASSELBERRY	PF	10/01/2010	N	After	AGG	7,861,257	9,468,325	1,409,540	83.0%	3,278,798	43.0	8,058,785
CHATTAHOOCHEE	F	10/01/2013	N	After	AGG	411,769	411,769	0	100.0%	31,994	0.0	411,769
CHATTAHOOCHEE	F	10/01/2010	N	After	AGG	379,802	428,989	49,187	88.5%	55,128	89.2	379,802
CLEARWATER	F	10/01/2014	N	None	EAN	4,860,303	3,797,780	-1,062,523	128.0%	0	0.0	4,860,303
CLEARWATER	F	01/01/2014	N	After	AGG	5,008,891	4,513,458	-495,433	111.0%	0	0.0	5,008,891
CLEARWATER	F	01/01/2012	N	After	AGG	6,341,468	5,659,565	-681,903	112.0%	0	0.0	6,341,468

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CLEARWATER	GPF	01/01/2015	N	After	FIL	897,025,140	834,655,662	-5,212,649	107.5%	75,078,542	-6.9	839,868,311
CLEARWATER	GPF	01/01/2014	N	None	FIL	846,966,929	828,489,285	56,078,217	102.2%	74,254,159	75.5	772,411,068
CLEARWATER	GPF	01/01/2013	N	After	FIL	735,778,899	746,701,092	57,969,871	98.5%	74,422,344	77.9	688,731,221
CLEARWATER	GPF	01/01/2012	N	None	FIL	656,705,582	681,871,531	17,784,332	96.3%	74,765,020	23.8	664,087,199
CLEARWATER	GPF	01/01/2011	N	None	FIL	670,340,014	665,701,475	18,744,675	100.7%	76,505,599	24.5	646,956,800
CLERMONT	F	10/01/2014	N	After	AGG	9,231,626	6,999,221	-1,320,213	131.9%	2,798,049	-47.2	8,319,434
CLERMONT	F	10/01/2012	N	None	AGG	5,898,932	5,068,853	-830,079	116.4%	2,767,580	-30.0	5,898,932
CLERMONT	F	10/01/2011	N	None	AGG	4,284,079	4,224,986	-59,093	101.4%	2,792,489	-2.1	4,284,079
CLERMONT	P	10/01/2014	N	After	AGG	13,427,616	10,893,088	-1,388,621	123.3%	3,108,552	-44.7	12,281,709
CLERMONT	P	10/01/2012	N	After	AGG	9,336,492	8,619,484	-717,008	108.3%	2,424,191	-29.6	9,336,492
CLERMONT	P	10/01/2012	Y	After	AGG	9,336,492	8,677,191	-659,301	107.6%	2,424,191	-27.2	9,336,492
CLERMONT	P	10/01/2011	N	None	AGG	7,341,114	7,908,270	567,156	92.8%	2,548,993	22.3	7,341,114
CLERMONT (RETIRED)	G	10/01/2014	N	After	AGG	458,926	413,199	-45,727	111.1%	0	0.0	458,926
CLERMONT (RETIRED)	G	10/01/2011	N	None	AGG	488,225	412,730	-75,495	118.3%	0	0.0	488,225
CLEWISTON	G	10/01/2014	N	None	PUC	10,436,417	11,256,782	820,365	92.7%	0	0.0	10,436,417
CLEWISTON	G	10/01/2013	N	None	PUC	9,372,895	10,970,858	1,597,964	85.4%	0	0.0	9,372,894
CLEWISTON	G	10/01/2012	Y	After	PUC	8,267,261	10,890,264	2,623,003	75.9%	2,766,512	94.8	8,267,261
CLEWISTON	G	10/01/2011	N	After	AGG	7,214,934	11,470,505	3,705,424	62.9%	2,736,523	135.4	7,765,081
CLEWISTON	G	10/01/2010	N	None	AGG	7,061,840	9,687,335	1,876,292	72.9%	2,539,065	69.0	7,811,043
COCOA	F	10/01/2014	N	None	EAN	15,274,657	23,326,764	8,546,033	65.5%	2,203,435	387.9	14,780,731
COCOA	F	10/01/2013	N	None	EAN	13,338,465	22,466,592	9,712,379	59.4%	2,012,675	482.6	12,754,213
COCOA	F	10/01/2012	N	None	EAN	11,193,740	22,362,765	11,111,650	50.1%	1,772,109	627.0	11,251,115
COCOA	F	10/01/2011	N	After	EAN	9,638,924	22,112,715	11,225,667	43.6%	1,879,004	597.4	10,887,048
COCOA	F	10/01/2010	N	After	EAN	9,389,179	20,784,701	9,782,970	45.2%	2,071,147	472.3	11,001,731
COCOA	F	10/01/2010	Y	After	EAN	9,389,179	21,099,299	10,097,568	44.5%	2,071,147	487.5	11,001,731

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
COCOA	G	10/01/2014	N	After	EAN	13,044,059	16,402,968	3,947,488	79.5%	226,924	1,739.6	12,455,480
COCOA	G	10/01/2013	N	After	EAN	12,272,550	16,245,018	4,507,559	75.5%	288,268	1,563.7	11,737,459
COCOA	G	10/01/2012	Y	After	EAN	11,323,597	16,455,035	5,200,923	68.8%	325,223	1,599.2	11,254,112
COCOA	G	10/01/2012	N	After	EAN	11,323,597	16,435,966	5,181,854	68.9%	325,223	1,593.3	11,254,112
COCOA	G	10/01/2011	N	None	EAN	10,400,436	16,025,987	4,695,003	64.9%	373,372	1,257.5	11,330,984
COCOA	G	10/01/2010	N	None	EAN	11,374,072	16,751,490	4,407,821	67.9%	438,351	1,005.6	12,343,669
COCOA	P	10/01/2014	N	None	EAN	26,879,514	27,720,040	1,963,330	97.0%	3,100,684	63.3	25,756,710
COCOA	P	10/01/2013	N	None	EAN	23,874,074	26,370,779	3,307,899	90.5%	3,145,824	105.2	23,062,880
COCOA	P	10/01/2012	N	None	EAN	21,083,643	25,736,408	5,027,010	81.9%	2,846,388	176.6	20,709,398
COCOA	P	10/01/2011	N	None	EAN	17,949,269	24,116,697	4,841,190	74.4%	3,042,163	159.1	19,275,507
COCOA	P	10/01/2010	N	None	EAN	17,728,913	24,393,279	5,126,130	72.7%	3,610,927	142.0	19,267,149
COCOA BEACH	F	10/01/2014	N	None	EAN	11,072,900	14,237,939	4,104,846	77.8%	1,408,079	291.5	10,133,093
COCOA BEACH	F	10/01/2013	N	None	EAN	9,464,080	13,493,832	4,622,614	70.1%	1,456,769	317.3	8,871,218
COCOA BEACH	F	10/01/2012	N	None	EAN	8,409,705	13,002,091	5,185,109	64.7%	1,439,422	360.2	7,816,982
COCOA BEACH	F	10/01/2011	N	None	EAN	6,594,845	12,297,971	5,217,074	53.6%	1,362,467	382.9	7,080,897
COCOA BEACH	F	10/01/2010	N	None	EAN	7,011,897	12,625,236	5,321,410	55.5%	1,368,368	388.9	7,303,826
COCOA BEACH	G	10/01/2013	N	None	FIL	20,087,052	19,138,820	202,097	105.0%	4,830,141	4.2	18,936,723
COCOA BEACH	G	10/01/2012	N	After	FIL	17,541,376	17,303,559	107,777	101.4%	4,886,906	2.2	17,195,782
COCOA BEACH	G	10/01/2011	N	None	FIL	14,730,150	15,623,261	-431,777	94.3%	4,879,634	-8.8	16,055,038
COCOA BEACH	G	10/01/2010	N	None	FIL	14,724,768	15,509,486	-434,981	94.9%	4,871,767	-8.9	15,944,467
COCOA BEACH	P	10/01/2014	N	None	EAN	10,822,152	15,384,144	5,467,508	70.3%	1,782,517	306.7	9,916,636
COCOA BEACH	P	10/01/2013	N	None	EAN	9,588,864	14,883,640	6,114,281	64.4%	1,919,428	318.6	8,769,359
COCOA BEACH	P	10/01/2012	N	None	EAN	8,346,569	14,499,039	6,678,819	57.6%	1,798,182	371.4	7,820,220
COCOA BEACH	P	10/01/2011	N	None	EAN	6,530,225	14,287,613	7,220,782	45.7%	1,852,447	389.8	7,066,831
COCOA BEACH	P	10/01/2010	N	None	EAN	6,964,117	14,807,777	7,431,304	47.0%	1,841,483	403.5	7,376,473

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
COOPER CITY	F	10/01/2014	N	None	AGG	22,879,978	28,120,270	6,787,978	81.4%	545,753	1,243.8	21,332,292
COOPER CITY	F	10/01/2013	N	After	AGG	21,738,775	27,615,823	6,889,786	78.7%	658,222	1,046.7	20,726,037
COOPER CITY	F	10/01/2012	N	After	AGG	19,051,987	26,322,343	7,348,326	72.4%	621,690	1,182.0	18,974,017
COOPER CITY	F	10/01/2011	N	After	AGG	15,026,961	24,547,789	8,018,762	61.2%	666,772	1,202.6	16,529,027
COOPER CITY	F	10/01/2010	N	None	AGG	13,802,078	21,042,031	6,383,370	65.6%	1,355,415	471.0	14,658,661
COOPER CITY	G	10/01/2014	N	After	FIL	29,147,762	33,316,129	6,131,690	87.5%	3,812,310	160.8	27,184,439
COOPER CITY	G	10/01/2013	N	After	FIL	25,971,468	31,489,907	6,943,667	82.5%	4,137,685	167.8	24,546,240
COOPER CITY	G	10/01/2012	N	After	FIL	21,788,872	29,299,976	6,902,503	74.4%	4,625,087	149.2	22,397,473
COOPER CITY	G	10/01/2011	N	None	FIL	18,473,550	27,373,206	7,083,846	67.5%	5,011,475	141.4	20,289,360
COOPER CITY	G	10/01/2010	N	None	FIL	17,398,115	25,753,459	7,170,337	67.6%	5,360,118	133.8	18,583,122
COOPER CITY	P	10/01/2014	N	None	AGG	25,329,279	30,931,445	5,923,884	81.9%	600,779	986.0	25,007,561
COOPER CITY	P	10/01/2013	N	None	AGG	24,741,110	30,260,970	5,280,259	81.8%	601,711	877.5	24,980,711
COOPER CITY	P	10/01/2012	N	None	AGG	21,734,832	29,642,480	6,678,534	73.3%	592,661	1,126.9	22,963,946
COOPER CITY	P	10/01/2011	N	None	AGG	18,220,913	28,666,815	7,536,752	63.6%	904,863	832.9	21,130,063
COOPER CITY	P	10/01/2010	N	After	AGG	17,413,201	27,454,491	7,577,716	63.4%	1,154,305	656.5	19,876,775
COOPER CITY - MANAGEMENT	GPF	10/01/2014	N	After	EAN	3,432,921	4,795,709	2,343,498	71.6%	266,146	880.5	2,452,211
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	After	EAN	2,093,552	4,876,002	2,698,410	42.9%	398,743	676.7	2,177,592
COOPER CITY - MANAGEMENT	GPF	10/01/2011	N	After	EAN	2,093,552	4,678,527	2,500,935	44.7%	398,743	627.2	2,177,592
CORAL GABLES	GPF	10/01/2014	N	After	EAN	336,098,839	553,236,612	239,939,061	60.8%	37,013,103	648.3	313,297,551
CORAL GABLES	GPF	10/01/2013	N	None	EAN	311,134,464	532,200,908	243,368,656	58.5%	37,158,283	655.0	288,832,252
CORAL GABLES	GPF	10/01/2012	N	After	EAN	279,370,902	512,948,494	247,517,286	54.5%	39,651,521	624.2	265,431,208
CORAL GABLES	GPF	10/01/2011	N	After	EAN	240,275,271	499,648,345	235,019,847	48.1%	40,863,780	575.1	264,628,498
CORAL GABLES	GPF	10/01/2010	N	None	EAN	236,215,611	460,731,842	195,650,969	51.3%	46,949,522	416.7	265,080,873
CORAL SPRINGS	F	10/01/2014	N	After	EAN	64,432,437	60,168,311	5,219,723	107.1%	12,414,588	42.1	54,948,588

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
CORAL SPRINGS	F	10/01/2013	N	After	EAN	54,912,179	55,128,413	7,468,625	99.6%	11,954,244	62.5	47,659,788
CORAL SPRINGS	F	10/01/2012	N	None	EAN	44,326,537	47,859,558	8,970,918	92.6%	11,696,314	76.7	38,888,640
CORAL SPRINGS	F	10/01/2011	N	After	EAN	32,982,760	43,871,717	10,563,201	75.2%	12,124,772	87.1	33,308,516
CORAL SPRINGS	F	10/01/2010	N	After	EAN	30,024,177	35,322,287	7,187,902	85.0%	11,504,623	62.5	28,134,385
CORAL SPRINGS	G	10/01/2014	N	After	EAN	7,639,297	9,411,859	1,920,364	81.2%	218,269	879.8	7,491,495
CORAL SPRINGS	G	10/01/2013	N	After	EAN	7,208,530	8,941,943	2,006,921	80.6%	273,381	734.1	6,935,022
CORAL SPRINGS	G	10/01/2012	N	None	EAN	6,735,011	9,660,844	3,011,501	69.7%	270,617	1,112.8	6,649,343
CORAL SPRINGS	G	10/01/2011	N	None	EAN	6,081,361	9,740,964	3,320,321	62.4%	409,842	810.1	6,420,643
CORAL SPRINGS	G	10/01/2010	N	None	EAN	6,280,561	9,296,389	2,907,069	67.6%	374,110	777.1	6,389,320
CORAL SPRINGS	P	10/01/2014	N	After	EAN	163,406,901	213,689,553	61,242,942	76.5%	14,375,815	426.0	152,446,611
CORAL SPRINGS	P	10/01/2013	N	None	EAN	153,191,243	193,988,510	61,772,457	79.0%	13,987,337	441.6	132,216,053
CORAL SPRINGS	P	10/01/2012	N	After	EAN	126,723,214	178,460,050	65,406,922	71.0%	13,474,217	485.4	113,053,128
CORAL SPRINGS	P	10/01/2011	Y	After	EAN	102,807,238	179,274,309	75,284,420	57.3%	15,342,616	490.7	103,989,889
CORAL SPRINGS	P	10/01/2011	N	None	FIL	102,878,798	131,045,563	27,055,674	78.5%	15,342,616	176.3	103,989,889
CORAL SPRINGS	P	10/01/2010	N	After	FIL	94,339,022	124,510,025	27,679,993	75.8%	14,737,581	187.8	96,830,032
CRESCENT CITY	F	10/01/2012	N	After	AGG	430,273	237,023	-193,249	181.5%	43,178	-447.6	430,272
CRESCENT CITY	F	10/01/2010	N	After	AGG	409,354	234,298	-175,056	174.7%	34,738	-503.9	409,354
CRESCENT CITY	P	10/01/2012	N	After	AGG	687,553	847,732	160,179	81.1%	321,199	49.9	687,553
CRESCENT CITY	P	10/01/2010	N	After	AGG	642,467	812,282	175,878	79.1%	253,435	69.4	636,404
CRESTVIEW	G	10/01/2014	N	None	FIL	15,972,213	15,307,658	305,157	104.3%	3,951,280	7.7	15,002,501
CRESTVIEW	G	10/01/2013	N	None	FIL	14,232,497	13,998,886	611,117	101.7%	3,969,646	15.4	13,387,769
CRESTVIEW	G	10/01/2012	N	After	FIL	12,330,167	12,815,816	951,763	96.2%	3,762,590	25.3	11,864,053
CRESTVIEW	G	10/01/2011	N	None	FIL	10,303,819	11,655,509	680,632	88.4%	3,749,083	18.2	10,974,877
CRESTVIEW	G	10/01/2010	N	None	FIL	10,099,263	11,742,469	808,433	86.0%	3,683,859	21.9	10,934,036
CRESTVIEW	PF	10/01/2014	N	None	FIL	16,776,281	15,958,007	292,824	105.1%	3,803,303	7.7	15,665,183

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CRESTVIEW	PF	10/01/2013	N	None	FIL	15,314,706	14,798,827	408,073	103.5%	4,171,345	9.8	14,390,754
CRESTVIEW	PF	10/01/2012	N	None	FIL	12,781,014	13,128,854	876,903	97.4%	4,147,740	21.1	12,251,951
CRESTVIEW	PF	10/01/2011	N	None	FIL	10,055,218	11,501,658	940,620	87.4%	4,226,006	22.3	10,561,038
CRESTVIEW	PF	10/01/2010	N	None	FIL	9,154,699	10,659,777	1,004,165	85.9%	3,929,132	25.6	9,655,612
DADE CITY	F	10/01/2013	N	After	EAN	5,073,814	6,124,087	1,063,658	82.9%	388,580	273.7	5,060,429
DADE CITY	F	10/01/2012	N	After	EAN	4,704,873	5,771,911	1,100,007	81.5%	364,683	301.6	4,671,904
DADE CITY	F	10/01/2011	N	None	EAN	4,105,027	5,513,305	1,134,669	74.5%	362,453	313.1	4,378,636
DADE CITY	F	10/01/2010	Y	After	EAN	4,112,894	5,302,689	910,396	77.6%	360,165	252.8	4,392,293
DADE CITY	P	10/01/2013	N	After	AGG	7,212,487	7,427,286	327,137	97.1%	982,341	33.3	7,100,149
DADE CITY	P	10/01/2012	N	After	AGG	6,657,291	7,122,647	587,479	93.5%	1,011,015	58.1	6,535,168
DADE CITY	P	10/01/2011	Y	After	AGG	5,752,920	6,712,489	630,155	85.7%	1,003,498	62.8	6,082,334
DADE CITY	P	10/01/2010	Y	After	AGG	6,018,399	6,572,026	205,664	91.6%	982,162	20.9	6,366,362
DANIA BEACH	G	10/01/2014	N	After	AGG	19,769,210	24,990,287	5,565,355	79.1%	1,072,451	518.9	19,424,932
DANIA BEACH	G	10/01/2013	N	After	AGG	18,836,991	25,253,077	6,752,436	74.6%	1,082,405	623.8	18,500,641
DANIA BEACH	G	10/01/2012	N	None	AGG	17,611,501	24,314,496	6,449,060	72.4%	1,319,723	488.7	17,865,436
DANIA BEACH	G	10/01/2011	N	None	AGG	17,493,299	25,197,726	5,590,992	69.4%	1,683,322	332.1	19,606,734
DANIA BEACH	G	10/01/2010	N	After	AGG	15,336,912	22,177,225	5,003,601	69.2%	2,041,766	245.1	17,173,624
DANIA BEACH [PF]	F	10/01/2014	N	After	AGG	32,508,365	55,909,998	22,830,897	58.1%	3,020,808	755.8	33,079,101
DANIA BEACH [PF]	F	10/01/2013	N	After	AGG	30,183,938	50,097,192	20,433,684	60.3%	3,002,671	680.5	29,663,508
DANIA BEACH [PF]	F	10/01/2012	N	After	AGG	25,415,821	44,663,781	18,139,007	56.9%	2,890,789	627.5	26,524,774
DANIA BEACH [PF]	F	10/01/2011	N	After	EAN	21,954,436	41,837,702	15,995,953	52.5%	3,019,514	529.8	25,841,749
DANIA BEACH [PF]	F	10/01/2010	N	After	EAN	19,795,373	38,064,059	12,352,827	52.0%	2,777,071	444.8	25,711,232
DANIA BEACH [PF]	P	10/01/2014	N	After	AGG	4,003,007	7,527,359	3,631,611	53.2%	2,932,823	123.8	3,895,748
DANIA BEACH [PF]	P	10/01/2013	N	After	AGG	3,744,273	7,370,460	3,555,103	50.8%	0	0.0	3,815,357
DANIA BEACH [PF]	P	10/01/2012	N	After	AGG	3,900,877	7,382,256	3,280,891	52.8%	0	0.0	4,101,365

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DANIA BEACH [PF]	P	10/01/2011	N	After	EAN	3,668,972	7,302,989	2,879,200	50.2%	0	0.0	4,423,789
DANIA BEACH [PF]	P	10/01/2010	N	After	EAN	4,519,520	7,856,447	2,485,349	57.5%	0	0.0	5,371,098
DAVIE	F	10/01/2014	N	None	EAN	67,876,787	86,907,948	23,703,620	78.1%	12,095,009	196.0	63,204,328
DAVIE	F	10/01/2013	N	None	EAN	59,098,184	78,336,737	23,038,943	75.4%	11,510,217	200.2	55,297,794
DAVIE	F	10/01/2012	N	None	EAN	51,581,175	73,233,348	24,672,373	70.4%	11,259,382	219.1	48,560,975
DAVIE	F	10/01/2011	N	After	EAN	41,761,078	67,697,253	24,665,046	61.7%	10,708,836	230.3	43,032,207
DAVIE	F	10/01/2010	N	After	EAN	39,284,379	63,013,883	23,260,007	62.3%	10,554,782	220.4	39,753,876
DAVIE	P	10/01/2014	N	None	EAN	117,768,626	141,997,014	29,097,388	82.9%	13,411,960	217.0	112,899,626
DAVIE	P	10/01/2013	N	None	EAN	106,391,394	129,277,671	25,742,439	82.3%	13,916,944	185.0	103,535,232
DAVIE	P	10/01/2012	N	None	EAN	92,882,202	119,475,857	28,267,161	77.7%	13,014,220	217.2	91,208,696
DAVIE	P	10/01/2011	N	None	EAN	76,588,917	113,272,877	34,784,854	67.6%	13,006,234	267.4	78,488,023
DAVIE	P	10/01/2010	N	None	EAN	72,999,218	104,473,529	26,891,392	69.9%	11,618,049	231.5	77,582,137
DAVIE - GENERAL & MGMT	G	10/01/2014	N	After	AGG	47,229,985	45,780,631	6,617,321	103.2%	13,954,054	47.4	39,163,310
DAVIE - GENERAL & MGMT	G	10/01/2013	N	After	AGG	41,097,056	41,058,771	6,813,339	100.1%	12,904,184	52.8	34,245,432
DAVIE - GENERAL & MGMT	G	10/01/2012	Y	After	AGG	34,322,299	37,885,760	8,345,790	90.6%	13,169,485	63.4	29,539,970
DAVIE - GENERAL & MGMT	G	10/01/2012	N	After	AGG	34,322,299	37,885,760	8,345,790	90.6%	13,169,485	63.4	29,539,970
DAVIE - GENERAL & MGMT	G	10/01/2011	N	After	AGG	26,851,614	33,806,400	7,977,313	79.4%	13,684,829	58.3	25,829,087
DAVIE - GENERAL & MGMT	G	10/01/2010	N	After	AGG	23,908,450	29,893,406	7,278,903	80.0%	11,472,365	63.4	22,614,503
DAYTONA BEACH	PF	10/01/2014	N	None	EAN	169,642,140	215,615,408	53,902,236	78.7%	15,553,436	346.6	161,713,172
DAYTONA BEACH	PF	10/01/2013	N	None	EAN	158,405,319	208,419,899	54,333,314	76.0%	15,139,296	358.9	154,086,585
DAYTONA BEACH	PF	10/01/2012	N	None	EAN	144,159,231	198,627,599	52,962,858	72.6%	15,425,013	343.4	145,664,741
DAYTONA BEACH	PF	10/01/2011	N	After	EAN	123,787,762	194,182,070	56,085,176	63.7%	16,026,354	350.0	138,096,894
DAYTONA BEACH	PF	10/01/2010	N	None	EAN	123,451,305	189,944,247	56,350,772	65.0%	17,429,066	323.3	133,593,475
DEERFIELD BEACH	F	10/01/2014	N	None	EAN	103,894,584	132,952,717	33,144,877	78.1%	9,439,506	351.1	99,807,840
DEERFIELD BEACH	F	10/01/2013	N	None	EAN	95,798,355	125,150,438	32,541,464	76.5%	9,962,476	326.6	92,608,974

APPENDIX G - Funding Progress (GASB BASIS)

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DEERFIELD BEACH	F	10/01/2012	N	After	EAN	85,969,494	120,019,498	33,318,064	71.6%	10,434,701	319.3	86,701,434
DEERFIELD BEACH	F	10/01/2011	N	After	EAN	75,109,266	112,087,229	25,481,248	67.0%	10,264,440	248.2	86,605,981
DEERFIELD BEACH	F	10/01/2010	N	None	EAN	76,415,091	101,861,897	14,864,700	75.0%	11,313,910	131.4	86,997,197
DEERFIELD BEACH	G	10/01/2014	N	After	EAN	59,846,539	62,283,467	6,239,188	96.1%	393,579	1,585.2	56,044,279
DEERFIELD BEACH	G	10/01/2013	N	After	EAN	58,452,045	61,985,234	7,296,604	94.3%	405,566	1,799.1	54,688,630
DEERFIELD BEACH	G	10/01/2012	N	None	EAN	56,216,505	61,842,485	8,408,776	90.9%	389,606	2,158.3	53,433,709
DEERFIELD BEACH	G	10/01/2011	N	None	EAN	51,183,299	62,618,207	8,928,742	81.7%	384,733	2,320.8	53,689,465
DEERFIELD BEACH	G	10/01/2010	N	None	AGG	52,211,864	61,445,568	5,062,032	85.0%	2,382,749	212.4	56,383,536
DEERFIELD BEACH	P	10/01/2013	N	After	EAN	38,065,837	52,185,457	16,733,539	72.9%	0	0.0	35,451,918
DEERFIELD BEACH	P	10/01/2012	N	After	EAN	35,771,018	51,877,214	17,518,477	69.0%	0	0.0	34,358,737
DEERFIELD BEACH	P	10/01/2011	N	None	EAN	33,011,728	49,287,507	14,746,749	67.0%	0	0.0	34,540,758
DEERFIELD BEACH	P	10/01/2010	N	After	EAN	35,899,879	50,068,994	13,876,073	71.7%	0	0.0	36,192,921
DELAND	F	10/01/2014	N	After	EAN	12,435,711	14,482,756	2,538,682	85.9%	2,170,708	117.0	11,944,074
DELAND	F	10/01/2013	N	None	EAN	11,238,821	12,528,657	1,876,118	89.7%	2,123,872	88.3	10,652,539
DELAND	F	10/01/2012	N	None	EAN	9,719,380	11,527,481	2,111,387	84.3%	2,043,800	103.3	9,416,094
DELAND	F	10/01/2011	N	None	EAN	7,956,617	10,295,549	1,936,505	77.3%	1,853,588	104.5	8,359,044
DELAND	F	10/01/2010	N	None	EAN	7,798,959	9,821,432	1,647,000	79.4%	1,758,198	93.7	8,174,432
DELAND	G	10/01/2014	N	None	EAN	28,199,816	31,015,404	4,059,028	90.9%	2,364,693	171.7	26,956,376
DELAND	G	10/01/2013	N	None	EAN	27,159,665	30,159,606	4,688,994	90.1%	2,522,178	185.9	25,470,612
DELAND	G	10/01/2012	N	None	EAN	24,214,396	29,420,023	5,475,596	82.3%	2,559,718	213.9	23,944,427
DELAND	G	10/01/2011	N	After	EAN	22,157,050	28,698,627	5,444,005	77.2%	2,888,353	188.5	23,254,622
DELAND	G	10/01/2010	N	None	EAN	22,182,875	28,730,904	5,957,879	77.2%	3,430,400	173.7	22,773,025
DELAND	P	10/01/2014	N	None	EAN	21,461,890	28,421,607	8,282,295	75.5%	2,558,622	323.7	20,139,312
DELAND	P	10/01/2013	N	After	EAN	18,713,299	26,700,329	8,335,647	70.1%	2,212,498	376.8	18,364,682
DELAND	P	10/01/2012	N	After	EAN	16,489,856	25,837,660	8,854,042	63.8%	2,527,223	350.3	16,983,618

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DELAND	P	10/01/2011	N	None	EAN	14,758,242	24,201,982	7,384,065	61.0%	2,536,454	291.1	16,817,917
DELAND	P	10/01/2010	N	None	EAN	15,721,311	21,138,092	4,008,715	74.4%	2,598,079	154.3	17,129,377
DELRAY BEACH	G	10/01/2014	N	None	EAN	112,459,556	114,285,464	3,268,828	98.4%	15,895,095	20.6	111,016,636
DELRAY BEACH	G	10/01/2013	N	After	EAN	106,685,421	108,151,764	4,040,481	98.6%	16,527,919	24.5	104,111,283
DELRAY BEACH	G	10/01/2012	N	None	EAN	95,812,011	101,459,333	3,668,352	94.4%	16,937,526	21.7	97,790,981
DELRAY BEACH	G	10/01/2011	N	After	EAN	82,620,685	95,899,944	3,032,918	86.2%	17,817,131	17.0	92,867,026
DELRAY BEACH	G	10/01/2010	N	None	EAN	82,395,380	93,144,601	3,269,096	88.5%	18,988,947	17.2	89,875,505
DELRAY BEACH	PF	10/01/2014	N	None	EAN	173,158,106	248,662,216	85,237,974	69.6%	17,169,271	496.5	163,424,242
DELRAY BEACH	PF	10/01/2013	N	After	EAN	157,305,524	239,054,847	89,156,319	65.8%	17,192,910	518.6	149,898,528
DELRAY BEACH	PF	10/01/2012	N	None	EAN	141,523,551	230,822,861	92,811,692	61.3%	16,867,194	550.3	138,011,169
DELRAY BEACH	PF	10/01/2012	Y	After	EAN	141,523,551	226,679,666	88,668,497	62.4%	16,775,434	528.6	138,011,169
DELRAY BEACH	PF	10/01/2011	N	After	EAN	121,523,099	222,226,944	91,500,212	54.7%	17,789,167	514.4	130,726,732
DELRAY BEACH	PF	10/01/2010	N	After	EAN	118,281,439	207,907,136	75,372,568	56.9%	18,716,071	393.3	132,534,568
DELTONA	F	10/01/2014	N	None	EAN	20,304,917	26,864,598	7,172,638	75.6%	3,926,984	182.7	19,691,960
DELTONA	F	10/01/2013	N	None	EAN	17,519,560	22,622,086	5,237,388	77.4%	4,051,588	129.3	17,384,698
DELTONA	F	10/01/2012	N	None	EAN	15,177,949	20,442,874	4,954,866	74.2%	4,127,685	120.0	15,488,008
DELTONA	F	10/01/2011	N	None	EAN	12,503,910	19,038,851	4,687,744	65.7%	4,125,753	113.6	14,351,107
DELTONA	F	10/01/2010	N	None	EAN	11,882,794	17,957,109	4,724,772	66.2%	4,455,835	106.0	13,232,337
DESTIN FCD	F	10/01/2014	N	None	EAN	14,178,116	21,852,860	8,455,489	64.9%	1,682,767	502.5	13,397,371
DESTIN FCD	F	10/01/2013	N	None	EAN	12,112,873	21,606,264	9,925,779	56.1%	2,154,312	460.7	11,680,485
DESTIN FCD	F	10/01/2012	N	After	EAN	10,219,747	20,031,047	10,067,337	51.0%	2,152,791	467.6	9,963,710
DESTIN FCD	F	10/01/2011	N	None	EAN	7,875,729	18,010,535	9,402,058	43.7%	2,149,440	437.4	8,608,477
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	7,524,748
DUNEDIN	F	10/01/2014	N	None	EAN	24,247,723	23,069,358	38,253	105.1%	3,255,152	1.2	23,031,105
DUNEDIN	F	10/01/2013	N	None	EAN	22,397,685	21,751,959	943,934	103.0%	3,261,637	28.9	20,808,025

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DUNEDIN	F	10/01/2012	N	After	EAN	19,849,748	20,777,619	1,677,855	95.5%	3,110,720	53.9	19,099,764
DUNEDIN	F	10/01/2011	N	None	EAN	16,943,916	20,442,979	2,081,056	82.9%	3,287,502	63.3	18,361,923
DUNEDIN	F	10/01/2010	N	None	EAN	16,792,256	20,313,740	2,307,283	82.7%	3,507,977	65.8	18,006,457
DUNNELLON	PF	10/01/2013	N	After	AGG	1,807,710	1,234,143	-573,567	146.5%	614,903	-93.3	1,807,710
DUNNELLON	PF	10/01/2011	N	None	AGG	802,214	758,063	-44,151	105.8%	565,373	-7.8	802,214
EAST LAKE TARPON FCD	F	10/01/2014	N	None	FIL	12,394,273	15,099,830	3,739,479	82.1%	2,326,768	160.7	11,360,351
EAST LAKE TARPON FCD	F	10/01/2013	N	None	FIL	10,566,176	13,581,103	3,816,880	77.8%	2,323,280	164.3	9,764,223
EAST LAKE TARPON FCD	F	10/01/2012	N	After	FIL	9,001,382	12,326,430	3,844,627	73.0%	2,057,194	186.9	8,481,803
EAST LAKE TARPON FCD	F	10/01/2011	N	None	FIL	7,060,734	10,945,876	3,578,282	64.5%	1,992,516	179.6	7,367,594
EAST LAKE TARPON FCD	F	10/01/2010	N	After	FIL	6,655,479	10,450,937	3,426,895	63.7%	2,142,685	159.9	7,024,042
EAST NICEVILLE FCD	F	10/01/2012	N	After	EAN	391,157	324,254	-66,903	120.6%	365,331	-18.3	391,157
EAST NICEVILLE FCD	F	10/01/2010	N	After	EAN	261,539	285,025	23,486	91.8%	292,199	8.0	261,539
EATONVILLE	P	10/01/2012	N	After	AGG	1,007,678	657,152	-350,526	153.3%	552,485	-63.5	1,007,678
EATONVILLE	P	10/01/2010	N	After	AGG	761,857	688,645	-73,213	110.6%	670,970	-10.9	761,858
EDGEWATER	F	10/01/2014	N	None	EAN	9,922,600	9,171,971	203,928	108.2%	1,482,094	13.8	8,968,043
EDGEWATER	F	10/01/2013	N	None	EAN	8,418,701	8,618,577	802,400	97.7%	1,502,209	53.4	7,816,177
EDGEWATER	F	10/01/2012	N	After	EAN	7,274,129	8,068,598	1,292,256	90.2%	1,528,795	84.5	6,776,342
EDGEWATER	F	10/01/2011	N	None	EAN	5,254,136	7,319,117	1,805,970	71.8%	1,439,711	125.4	5,513,147
EDGEWATER	F	10/01/2010	N	After	EAN	5,338,749	6,794,508	1,183,413	78.6%	1,475,291	80.2	5,611,095
EDGEWATER	G	10/01/2014	N	None	EAN	12,538,805	17,386,235	5,655,338	72.1%	360,510	1,568.7	11,730,897
EDGEWATER	G	10/01/2013	N	None	EAN	12,030,937	17,101,109	6,005,247	70.4%	550,178	1,091.5	11,095,862
EDGEWATER	G	10/01/2012	N	After	EAN	11,315,559	17,138,842	6,343,085	66.0%	580,324	1,093.0	10,795,757
EDGEWATER	G	10/01/2011	N	None	AGG	11,351,366	17,289,981	5,062,423	65.7%	1,017,953	497.3	12,227,558
EDGEWATER	G	10/01/2010	N	None	AGG	12,028,266	17,088,869	3,778,092	70.4%	1,122,562	336.6	13,310,777
EDGEWATER	P	10/01/2014	N	None	EAN	8,086,767	12,038,786	4,429,422	67.2%	1,212,319	365.4	7,609,364

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EDGEWATER	P	10/01/2013	N	None	EAN	7,401,395	11,771,068	4,802,842	62.9%	1,159,490	414.2	6,968,226
EDGEWATER	P	10/01/2012	N	None	FIL	6,445,568	7,733,542	1,600,817	83.3%	1,111,828	144.0	6,132,725
EDGEWATER	P	10/01/2012	Y	After	EAN	6,445,568	11,153,497	5,020,772	57.8%	1,117,545	449.3	6,132,725
EDGEWATER	P	10/01/2011	N	None	FIL	7,307,701	9,369,958	1,575,894	78.0%	968,913	162.6	7,794,064
EDGEWATER	P	10/01/2010	N	None	FIL	7,368,839	9,147,404	1,142,505	80.6%	1,090,756	104.7	8,004,899
ENGLEWOOD AREA FCD	F	10/01/2013	N	None	EAN	17,658,377	27,108,364	10,252,808	65.1%	3,402,604	301.3	16,855,556
ENGLEWOOD AREA FCD	F	10/01/2012	N	None	EAN	15,138,514	24,474,204	10,203,235	61.9%	3,676,240	277.5	14,270,969
ENGLEWOOD AREA FCD	F	10/01/2011	N	None	EAN	11,712,336	22,734,334	10,488,611	51.5%	3,727,723	281.4	12,245,723
ENGLEWOOD AREA FCD	F	10/01/2010	N	After	EAN	10,339,033	22,448,587	11,370,142	46.1%	3,527,772	322.3	11,078,445
ENGLEWOOD AREA FCD	F	10/01/2010	Y	After	EAN	10,339,033	23,946,682	12,868,237	43.2%	3,527,772	364.8	11,078,445
ENGLEWOOD WATER DISTRICT	G	10/01/2014	N	None	FIL	613,983	651,116	37,133	94.3%	0	0.0	613,983
ENGLEWOOD WATER DISTRICT	G	10/01/2013	N	None	FIL	599,836	659,472	59,637	91.0%	0	0.0	599,835
ENGLEWOOD WATER DISTRICT	G	10/01/2012	N	None	FIL	542,056	669,050	126,994	81.0%	0	0.0	542,056
ENGLEWOOD WATER DISTRICT	G	10/01/2011	N	None	FIL	465,353	639,159	173,806	72.8%	0	0.0	465,353
ENGLEWOOD WATER DISTRICT	G	10/01/2011	Y	After	FIL	465,353	709,427	244,074	65.6%	0	0.0	465,353
ESTERO FCD	F	10/01/2014	N	None	AGG	15,400,767	15,460,762	960,411	99.6%	4,288,910	22.4	14,500,351
ESTERO FCD	F	10/01/2013	Y	After	AGG	13,266,930	13,702,130	435,200	96.8%	4,234,095	10.3	13,266,930
ESTERO FCD	F	10/01/2012	N	None	AGG	10,055,571	10,591,334	2,435,378	94.9%	4,070,894	59.8	8,155,956
ESTERO FCD	F	10/01/2011	N	After	AGG	7,180,311	9,049,483	2,175,576	79.3%	4,086,455	53.2	6,873,907
ESTERO FCD	F	10/01/2010	N	None	AGG	6,719,379	6,685,999	1,953,995	100.5%	3,742,880	52.2	4,732,004
EUSTIS	F	10/01/2014	N	None	EAN	7,008,141	9,016,907	2,367,354	77.7%	1,205,812	196.3	6,649,553
EUSTIS	F	10/01/2013	N	None	EAN	6,404,957	8,785,968	2,726,623	72.9%	1,315,897	57.8	6,059,345
EUSTIS	F	10/01/2011	N	None	EAN	5,014,073	8,219,438	2,580,341	61.0%	961,007	268.5	5,639,097

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EUSTIS	F	10/01/2010	N	After	EAN	5,283,586	8,004,914	2,092,033	66.0%	1,003,447	208.5	5,912,881
EUSTIS	P	10/01/2014	N	After	EAN	15,321,794	20,340,377	5,985,568	75.3%	2,139,979	279.7	14,354,809
EUSTIS	P	10/01/2013	N	After	EAN	13,627,487	18,006,362	5,087,790	75.7%	2,110,250	241.1	12,918,572
EUSTIS	P	10/01/2010	N	None	EAN	9,652,207	14,659,344	4,030,860	65.8%	2,232,881	180.5	10,628,484
FERNANDINA BEACH	G	10/01/2013	N	None	EAN	14,912,542	24,191,730	9,808,049	61.6%	4,297,813	228.2	14,383,681
FERNANDINA BEACH	G	10/01/2012	N	After	EAN	13,373,058	23,108,039	9,631,434	57.9%	4,196,468	229.5	13,476,605
FERNANDINA BEACH	G	10/01/2011	N	None	EAN	11,757,553	21,917,705	9,002,947	53.6%	4,710,043	191.1	12,914,758
FERNANDINA BEACH	G	10/01/2010	N	None	EAN	12,121,298	21,289,419	8,184,678	56.9%	5,084,090	161.0	13,104,741
FERNANDINA BEACH	PF	10/01/2014	N	None	EAN	18,486,273	27,103,507	9,440,183	68.2%	3,740,503	252.4	17,663,324
FERNANDINA BEACH	PF	10/01/2013	N	None	EAN	17,226,283	26,540,089	9,915,957	64.9%	3,507,860	282.7	16,624,132
FERNANDINA BEACH	PF	10/01/2012	N	None	EAN	15,161,094	26,981,529	11,776,854	56.2%	3,390,911	347.3	15,204,675
FERNANDINA BEACH	PF	10/01/2011	N	None	EAN	13,373,016	26,052,352	11,281,173	51.3%	3,047,462	370.2	14,771,179
FERNANDINA BEACH	PF	10/01/2010	N	After	EAN	13,644,066	24,747,885	9,744,928	55.1%	3,212,196	303.4	15,002,957
FLAGLER BEACH	F	10/01/2013	Y	After	AGG	1,134,119	804,841	-329,278	140.9%	207,918	-158.4	1,134,119
FLAGLER BEACH	F	10/01/2012	N	None	AGG	1,026,197	996,389	-29,808	103.0%	245,463	-12.1	1,026,197
FLAGLER BEACH	F	10/01/2011	N	None	AGG	826,353	914,226	87,873	90.4%	250,266	35.1	826,353
FLAGLER BEACH	F	10/01/2010	N	After	AGG	783,957	1,071,819	287,863	73.1%	249,053	115.6	783,956
FLAGLER BEACH	P	10/01/2013	N	After	AGG	2,359,582	2,468,756	109,174	95.6%	730,497	15.0	2,359,582
FLAGLER BEACH	P	10/01/2012	N	After	AGG	1,928,088	2,331,079	402,991	82.7%	723,789	55.7	1,928,088
FLAGLER BEACH	P	10/01/2011	N	After	AGG	1,476,955	2,136,504	659,548	69.1%	702,118	93.9	1,476,956
FLAGLER BEACH	P	10/01/2010	N	After	AGG	1,440,319	2,251,935	811,616	64.0%	637,661	127.3	1,440,319
FLORIDA CITY	P	10/01/2014	N	None	AGG	3,248,356	2,581,205	-667,151	125.8%	0	0.0	3,248,356
FLORIDA CITY	P	10/01/2014	Y	None	AGG	3,254,448	2,581,205	-673,243	126.1%	0	0.0	3,254,448
FLORIDA CITY	P	10/01/2012	N	None	AGG	2,830,029	2,479,441	-350,588	114.1%	0	0.0	2,830,029
FLORIDA CITY	P	10/01/2010	N	None	AGG	2,519,253	2,369,541	-149,712	106.3%	0	0.0	2,519,253

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	1,446,799
FORT LAUDERDALE	G	09/30/2013	N	After	EAN	549,873,979	574,485,353	52,519,051	95.7%	57,216,597	91.8	521,966,302
FORT LAUDERDALE	G	09/30/2012	N	None	EAN	498,932,155	553,735,466	51,325,141	90.1%	57,218,657	89.7	502,410,325
FORT LAUDERDALE	G	09/30/2011	N	After	EAN	307,445,266	538,828,203	45,175,619	57.1%	60,621,037	74.5	493,652,584
FORT LAUDERDALE	PF	10/01/2014	N	None	EAN	788,878,402	806,812,229	24,668,793	97.8%	69,945,417	35.3	782,143,436
FORT LAUDERDALE	PF	10/01/2013	N	None	EAN	751,888,235	780,415,711	36,992,718	96.3%	68,314,824	54.2	743,422,993
FORT LAUDERDALE	PF	01/01/2013	Y	None	EAN	685,333,527	753,982,107	40,819,444	90.9%	68,922,464	59.2	713,162,663
FORT LAUDERDALE	PF	01/01/2012	N	After	EAN	452,786,999	724,112,813	218,794,060	62.5%	65,318,290	335.0	505,318,753
FORT LAUDERDALE	PF	01/01/2011	N	None	EAN	455,378,727	674,229,902	192,048,672	67.5%	62,571,391	306.9	482,181,230
FORT MEADE [GPF]	F	10/01/2014	N	None	FIL	357,708	345,477	11,734	103.5%	78,102	15.0	333,743
FORT MEADE [GPF]	F	10/01/2013	N	None	FIL	352,058	343,914	11,965	102.4%	65,337	18.3	331,949
FORT MEADE [GPF]	F	10/01/2012	N	None	FIL	326,025	343,341	12,179	95.0%	64,606	18.9	331,162
FORT MEADE [GPF]	F	10/01/2011	N	None	FIL	291,033	358,152	12,378	81.3%	69,768	17.7	345,774
FORT MEADE [GPF]	F	10/01/2010	N	None	FIL	307,568	375,940	12,563	81.8%	106,820	11.8	363,377
FORT MEADE [GPF]	G	10/01/2014	N	None	FIL	4,215,515	4,212,059	248,506	100.1%	1,206,734	20.6	3,963,553
FORT MEADE [GPF]	G	10/01/2013	N	None	FIL	4,025,781	4,078,184	254,307	98.7%	1,045,343	24.3	3,823,877
FORT MEADE [GPF]	G	10/01/2012	N	None	FIL	3,561,241	3,895,463	259,704	91.4%	1,115,668	23.3	3,635,759
FORT MEADE [GPF]	G	10/01/2011	N	None	FIL	3,092,635	3,904,212	264,724	79.2%	1,149,360	23.0	3,639,488
FORT MEADE [GPF]	G	10/01/2010	N	None	FIL	3,174,282	3,922,456	269,395	80.9%	1,219,363	22.1	3,653,061
FORT MEADE [GPF]	P	10/01/2014	N	None	UC	1,311,346	1,540,429	311,570	85.1%	0	0.0	1,228,859
FORT MEADE [GPF]	P	10/01/2013	N	None	FIL	1,287,090	1,393,481	170,812	92.4%	0	0.0	1,222,669
FORT MEADE [GPF]	P	10/01/2012	N	None	FIL	1,191,003	1,483,864	260,972	80.3%	0	0.0	1,222,892
FORT MEADE [GPF]	P	10/01/2011	N	None	FIL	1,096,135	1,522,133	206,773	72.0%	0	0.0	1,315,360
FORT MEADE [GPF]	P	10/01/2010	N	None	FIL	1,202,575	1,513,126	89,980	79.5%	0	0.0	1,423,146
FORT MYERS	F	10/01/2014	N	None	EAN	71,910,452	107,366,305	42,557,198	67.0%	7,866,259	541.0	64,809,107

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FORT MYERS	F	10/01/2013	N	After	EAN	63,449,358	101,177,134	44,652,191	62.7%	7,941,816	562.2	56,524,943
FORT MYERS	F	10/01/2012	N	None	EAN	53,825,076	90,654,374	41,311,927	59.4%	8,085,699	510.9	49,342,447
FORT MYERS	F	10/01/2011	N	None	EAN	44,133,409	85,552,482	40,794,824	51.6%	8,096,721	503.8	44,757,658
FORT MYERS	F	10/01/2010	N	After	EAN	41,564,387	84,493,760	40,906,784	49.2%	7,230,421	565.8	43,586,976
FORT MYERS	G	10/01/2014	N	After	EAN	90,622,673	144,533,349	57,472,882	62.7%	20,844,800	275.7	87,060,467
FORT MYERS	G	10/01/2013	N	After	EAN	83,322,058	136,679,325	57,192,448	61.0%	21,092,818	271.2	79,486,877
FORT MYERS	G	10/01/2012	N	After	EAN	74,987,273	129,474,676	55,239,369	57.9%	20,847,217	265.0	74,235,307
FORT MYERS	G	10/01/2011	N	None	EAN	63,748,116	123,909,182	54,503,524	51.4%	23,572,017	231.2	69,405,658
FORT MYERS	G	10/01/2010	N	None	EAN	64,597,601	138,221,744	67,029,215	46.7%	25,753,922	260.3	71,192,529
FORT MYERS	P	10/01/2013	N	None	EAN	82,922,530	153,600,950	73,294,106	54.0%	11,573,866	633.3	80,306,844
FORT MYERS	P	10/01/2012	N	None	EAN	71,890,903	146,236,582	75,129,462	49.2%	11,359,363	661.4	71,107,120
FORT MYERS	P	10/01/2011	N	After	EAN	58,494,730	138,487,917	74,434,123	42.2%	11,090,359	671.2	64,053,794
FORT MYERS	P	10/01/2010	N	After	EAN	57,452,477	132,750,547	69,353,005	43.3%	11,433,914	606.6	63,397,542
FORT PIERCE [G, P, UTIL]	G	09/30/2014	N	None	EAN	54,289,000	55,417,000	4,665,000	98.0%	7,912,918	59.0	50,752,000
FORT PIERCE [G, P, UTIL]	G	09/30/2013	N	None	EAN	51,385,908	54,228,000	6,379,000	94.8%	7,765,325	82.2	47,849,000
FORT PIERCE [G, P, UTIL]	G	09/30/2012	N	None	EAN	47,093,121	53,320,328	8,236,328	88.3%	8,625,945	95.5	45,084,000
FORT PIERCE [G, P, UTIL]	G	09/30/2011	N	After	EAN	41,317,100	51,699,000	7,947,000	79.9%	8,488,894	93.6	43,752,000
FORT PIERCE [G, P, UTIL]	G	09/30/2011	Y	After	EAN	41,317,100	51,699,025	7,947,025	79.9%	8,488,894	93.6	43,752,000
FORT PIERCE [G, P, UTIL]	P	09/30/2014	N	None	EAN	46,988,553	45,905,000	1,968,000	102.4%	6,195,492	31.8	43,937,000
FORT PIERCE [G, P, UTIL]	P	09/30/2013	N	None	EAN	44,096,921	44,434,000	3,373,000	99.2%	5,899,165	57.2	41,061,000
FORT PIERCE [G, P, UTIL]	P	09/30/2012	N	None	EAN	40,111,103	42,983,904	4,584,904	93.3%	5,415,125	84.7	38,399,000
FORT PIERCE [G, P, UTIL]	P	09/30/2011	N	After	EAN	34,846,485	40,774,000	3,867,000	85.5%	5,361,391	72.1	36,907,000
FORT PIERCE [G, P, UTIL]	P	09/30/2011	Y	After	EAN	34,846,485	40,773,445	3,866,445	85.5%	5,361,391	72.1	36,907,000
FORT PIERCE SUPP	P	09/30/2014	N	After	EAN	11,991,346	12,338,572	694,286	97.2%	6,179,327	11.2	11,644,286
FORT PIERCE SUPP	P	09/30/2013	N	None	EAN	10,885,121	11,320,297	585,684	96.2%	6,149,728	9.5	10,734,613

APPENDIX G - Funding Progress (GASB BASIS)

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FORT PIERCE SUPP	P	09/30/2012	N	None	EAN	10,322,339	10,845,870	624,577	95.2%	5,422,508	11.5	10,221,293
FORT PIERCE SUPP	P	09/30/2011	N	After	EAN	8,793,166	10,087,811	647,676	87.2%	5,711,777	11.3	9,440,135
FORT PIERCE UTILITIES [G, P, UTIL]	G	10/01/2014	N	None	EAN	77,832,000	80,998,000	8,236,000	96.1%	11,071,951	74.4	72,762,000
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2013	N	None	EAN	64,684,669	78,843,000	10,608,000	82.0%	11,534,243	92.0	68,235,000
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2012	N	None	EAN	66,995,173	77,010,991	12,874,991	87.0%	11,801,344	109.1	64,136,000
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	Y	After	EAN	58,364,000	75,210,167	13,407,167	77.6%	11,893,916	112.7	61,803,000
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2011	N	After	EAN	58,363,519	75,210,000	13,407,000	77.6%	11,893,916	112.7	61,803,000
FORT WALTON BEACH	F	10/01/2014	N	None	EAN	13,662,320	19,146,350	6,029,261	71.4%	2,121,613	284.2	13,117,089
FORT WALTON BEACH	F	10/01/2013	N	None	EAN	12,501,663	18,477,592	6,497,895	67.7%	2,153,568	301.7	11,979,697
FORT WALTON BEACH	F	10/01/2012	N	None	EAN	11,436,927	18,139,496	7,211,967	63.0%	1,946,811	370.5	10,927,529
FORT WALTON BEACH	F	10/01/2011	N	None	EAN	9,577,812	17,609,820	7,295,530	54.4%	1,961,080	372.0	10,314,290
FORT WALTON BEACH	F	10/01/2010	N	After	EAN	9,750,404	17,167,805	6,575,875	56.8%	2,116,516	310.7	10,591,930
FORT WALTON BEACH	G	10/01/2014	N	None	EAN	39,242,245	41,998,744	3,027,901	93.4%	3,821,137	79.2	38,970,843
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	37,122,638
FORT WALTON BEACH	G	10/01/2011	N	None	EAN	28,883,580	40,196,872	6,518,662	71.9%	5,004,486	130.3	33,678,210
FORT WALTON BEACH	G	10/01/2010	N	After	EAN	29,986,598	40,428,706	6,076,758	74.2%	5,483,209	114.1	34,351,948
FORT WALTON BEACH	P	10/01/2014	N	None	EAN	20,463,453	24,592,417	4,582,539	83.2%	2,098,019	218.4	20,009,878
FORT WALTON BEACH	P	10/01/2013	Y	After	EAN	19,156,156	24,597,204	5,505,409	77.9%	2,030,034	271.2	19,091,795
FORT WALTON BEACH	P	10/01/2012	N	None	EAN	18,137,431	25,755,221	7,375,553	70.4%	2,178,847	338.5	18,379,668
FORT WALTON BEACH	P	10/01/2011	N	None	EAN	16,278,144	25,394,666	7,482,408	64.1%	2,239,545	334.1	17,912,258
FORT WALTON BEACH	P	10/01/2010	N	After	EAN	17,235,921	24,702,783	5,828,634	69.8%	2,195,529	265.5	18,874,149
FROSTPROOF	G	10/01/2014	N	None	AGG	1,414,070	957,918	-326,153	147.6%	509,811	-64.0	1,284,071
FROSTPROOF	G	10/01/2012	N	None	AGG	1,106,835	911,713	-195,122	121.4%	550,447	-35.4	1,106,835

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FROSTPROOF	G	10/01/2010	N	After	AGG	1,178,546	914,236	-130,496	128.9%	447,774	-29.1	1,044,732
FROSTPROOF	P	10/01/2014	N	None	EAN	3,566,794	3,962,020	513,875	90.0%	118,853	432.4	3,448,145
FROSTPROOF	P	10/01/2013	N	After	EAN	3,290,010	3,949,856	827,974	83.3%	166,619	496.9	3,121,882
FROSTPROOF	P	10/01/2012	N	None	EAN	2,844,880	3,612,562	730,925	78.7%	158,329	461.6	2,881,637
FROSTPROOF	P	10/01/2011	N	None	EAN	2,445,284	3,559,023	778,234	68.7%	197,870	393.3	2,780,789
FROSTPROOF	P	10/01/2010	N	After	EAN	2,607,074	3,339,193	423,046	78.1%	183,755	230.2	2,916,147
FRUITLAND PARK	F	10/01/2013	N	After	AGG	445,395	99,499	-345,895	447.6%	42,415	-815.5	445,394
FRUITLAND PARK	F	10/01/2010	N	After	AGG	366,544	139,529	-227,015	262.7%	35,926	-631.9	366,544
GAINESVILLE	G	10/01/2013	N	After	EAN	324,299,576	432,889,431	150,078,626	74.9%	81,654,532	183.8	282,810,805
GAINESVILLE	G	10/01/2012	N	None	EAN	272,205,884	411,233,091	142,934,435	66.2%	83,982,453	170.2	268,298,656
GAINESVILLE	G	10/01/2011	N	None	EAN	232,503,451	402,397,012	124,567,372	57.8%	85,731,110	145.3	277,829,640
GAINESVILLE	G	10/01/2010	N	After	EAN	244,069,301	379,512,501	87,460,819	64.3%	81,386,433	107.5	292,051,682
GAINESVILLE	PF	10/01/2014	N	None	EAN	216,089,584	236,520,444	35,167,950	91.4%	24,540,979	143.3	201,352,494
GAINESVILLE	PF	10/01/2012	N	None	EAN	174,857,918	221,822,502	38,974,787	78.8%	24,725,295	157.6	182,847,715
GAINESVILLE	PF	10/01/2011	Y	None	EAN	149,226,585	213,173,896	36,441,898	70.0%	26,139,311	139.4	176,731,998
GAINESVILLE	PF	10/01/2010	Y	After	EAN	158,250,408	202,083,968	22,911,316	78.3%	24,342,597	94.1	179,172,652
GAINESVILLE	PF	10/01/2010	N	After	EAN	158,250,408	202,083,968	22,586,269	78.3%	24,342,597	92.8	179,497,699
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	6,673,712
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	5,459,769
GOLDEN BEACH [GP]	G	10/01/2013	N	None	FIL	2,387,369	2,552,297	477,116	93.5%	823,682	57.9	2,075,181
GOLDEN BEACH [GP]	G	10/01/2012	N	None	FIL	2,089,415	2,388,633	488,346	87.5%	863,261	56.6	1,900,287
GOLDEN BEACH [GP]	G	10/01/2011	N	None	FIL	1,778,650	2,257,224	479,801	78.8%	768,493	62.4	1,777,423
GOLDEN BEACH [GP]	G	10/01/2010	N	None	FIL	1,765,179	2,110,419	392,982	83.6%	801,697	49.0	1,717,437
GOLDEN BEACH [GP]	P	10/01/2013	N	None	FIL	4,019,664	4,394,313	900,286	91.5%	1,110,905	81.0	3,494,027
GOLDEN BEACH [GP]	P	10/01/2012	N	None	FIL	3,350,237	3,688,063	641,079	90.8%	1,102,872	58.1	3,046,984

APPENDIX G - Funding Progress (GASB BASIS)

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GOLDEN BEACH [GP]	P	10/01/2011	N	None	FIL	2,667,496	3,474,519	808,863	76.8%	998,430	81.0	2,665,656
GOLDEN BEACH [GP]	P	10/01/2010	N	None	FIL	2,540,232	3,410,907	939,381	74.5%	1,063,119	88.4	2,471,526
GREATER NAPLES FCD	F	10/01/2014	N	None	EAN	19,586,653	16,340,961	-3,345,692	119.9%	3,998,708	-83.7	19,686,653
GREATER NAPLES FCD	F	10/01/2013	N	None	EAN	17,002,054	13,224,911	-3,777,143	128.6%	3,333,117	-113.3	17,002,054
GREATER NAPLES FCD	F	10/01/2013	Y	After	EAN	17,119,540	12,939,446	-4,062,608	132.3%	3,333,117	-121.9	17,002,054
GREATER NAPLES FCD	F	10/01/2012	N	After	EAN	14,186,654	11,877,576	-2,309,078	119.4%	3,369,504	-68.5	14,186,654
GREATER 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	9,575,689
GREATER NAPLES FCD	F	10/01/2010	Y	After	EAN	7,934,741	9,659,572	1,724,832	82.1%	4,353,278	39.6	7,934,740
GREATER NAPLES FCD	F	10/01/2010	N	After	EAN	7,934,741	9,659,572	1,724,832	82.1%	4,353,278	39.6	7,934,740
GREEN COVE SPRINGS	P	10/01/2013	N	After	AGG	2,916,857	2,648,419	-268,438	110.1%	693,444	-38.7	2,916,857
GREEN COVE SPRINGS	P	10/01/2011	N	None	AGG	1,863,280	1,963,799	100,519	94.9%	719,300	14.0	1,863,280
GREEN COVE SPRINGS	P	10/01/2010	N	None	AGG	1,648,285	1,816,842	168,557	90.7%	727,111	23.2	1,648,285
GREENACRES	PF	10/01/2014	N	None	AGG	20,145,669	18,823,093	-1,322,576	107.0%	5,001,795	-26.4	20,145,669
GREENACRES	PF	10/01/2013	N	None	AGG	17,308,555	16,650,146	-658,409	104.0%	4,941,623	-13.3	17,308,555
GREENACRES	PF	10/01/2012	N	After	AGG	14,074,637	14,905,359	830,722	94.4%	5,018,761	16.6	14,074,637
GREENACRES	PF	10/01/2011	Y	None	AGG	10,564,789	12,924,608	2,359,819	81.7%	5,108,490	46.2	10,564,789
GREENACRES	PF	10/01/2011	N	None	AGG	10,447,459	12,924,608	2,477,149	80.8%	4,865,229	50.9	10,447,459
GREENACRES	PF	10/01/2010	N	After	AGG	9,367,420	10,811,719	1,932,235	86.6%	4,753,155	40.7	8,879,484
GULF BREEZE	P	10/01/2014	Y	After	AGG	3,851,014	3,821,829	-14,309	100.8%	709,848	-2.0	3,836,138
GULF BREEZE	P	10/01/2014	N	After	AGG	3,851,014	3,821,829	-14,309	100.8%	709,848	-2.0	3,836,138
GULF BREEZE	P	10/01/2013	N	After	AGG	3,314,601	4,156,871	842,270	79.7%	617,823	136.3	3,314,601
GULF BREEZE	P	10/01/2012	N	None	AGG	2,779,873	3,608,235	828,362	77.0%	563,728	146.9	2,779,873
GULF BREEZE	P	10/01/2010	N	None	AGG	1,994,190	2,445,151	623,357	81.6%	514,615	121.1	1,821,794
GULFPORT	F	10/01/2014	N	After	FIL	3,315,237	3,240,892	122,705	102.3%	987,744	12.4	3,118,187
GULFPORT	F	10/01/2013	N	None	FIL	2,858,633	2,661,066	-43,647	107.4%	938,173	-4.7	2,704,713

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GULFPORT	F	10/01/2012	N	None	FIL	2,448,619	2,508,206	140,400	97.6%	846,940	16.6	2,367,806
GULFPORT	F	10/01/2011	N	None	FIL	2,016,613	2,203,590	47,771	91.5%	840,413	5.7	2,155,819
GULFPORT	F	10/01/2010	N	After	FIL	1,996,255	2,246,828	79,169	88.8%	765,404	10.3	2,167,659
GULFPORT	G	10/01/2014	N	None	EAN	13,847,696	12,540,408	-428,244	110.4%	2,540,156	-16.9	12,968,652
GULFPORT	G	10/01/2013	N	None	EAN	12,575,496	12,143,781	246,222	103.6%	2,482,117	9.9	11,897,559
GULFPORT	G	10/01/2012	N	After	EAN	11,126,134	11,789,309	913,597	94.4%	2,424,556	37.7	10,875,712
GULFPORT	G	10/01/2011	N	None	EAN	9,687,468	11,721,667	1,336,035	82.6%	2,719,159	49.1	10,385,632
GULFPORT	G	10/01/2010	N	After	EAN	9,932,520	10,947,296	534,601	90.7%	3,172,592	16.9	10,412,695
GULFPORT	P	10/01/2014	N	None	FIL	8,481,277	8,674,554	647,797	97.8%	1,968,637	32.9	8,026,757
GULFPORT	P	10/01/2013	N	After	FIL	7,600,636	8,020,342	778,891	94.8%	1,829,669	42.6	7,241,451
GULFPORT	P	10/01/2012	N	None	FIL	6,802,063	7,560,528	1,019,601	90.0%	1,777,381	57.4	6,540,927
GULFPORT	P	10/01/2011	N	None	FIL	5,764,084	6,948,828	862,600	83.0%	1,774,895	48.6	6,086,228
GULFPORT	P	10/01/2010	N	None	FIL	5,688,488	6,798,061	745,690	83.7%	1,834,094	40.7	6,052,371
HAINES CITY	F	10/01/2013	N	After	EAN	4,510,577	7,286,776	2,905,897	61.9%	1,161,285	250.2	4,380,879
HAINES CITY	F	10/01/2012	N	None	EAN	4,056,547	7,165,347	3,085,072	56.6%	1,135,521	271.7	4,080,275
HAINES CITY	F	10/01/2011	N	None	EAN	3,654,907	7,120,473	2,967,352	51.3%	1,164,891	254.7	4,153,121
HAINES CITY	F	10/01/2010	N	None	EAN	3,723,477	6,993,323	2,743,539	53.2%	1,318,324	62.9	4,249,784
HAINES CITY	G	10/01/2014	N	None	EAN	16,592,142	18,721,298	2,980,103	88.6%	4,283,894	69.6	15,741,195
HAINES CITY	G	10/01/2013	N	None	EAN	14,775,846	17,882,669	3,776,314	82.6%	4,858,315	77.7	14,106,355
HAINES CITY	G	10/01/2012	N	After	EAN	12,987,536	17,949,163	5,375,872	72.4%	5,268,563	102.0	12,573,291
HAINES CITY	G	10/01/2011	N	None	EAN	10,210,713	15,647,778	4,805,671	65.3%	5,676,298	84.7	10,842,107
HAINES CITY	G	10/01/2010	N	None	EAN	9,625,473	13,155,133	3,283,759	73.2%	5,508,442	59.6	9,871,374
HAINES CITY	P	10/01/2013	N	None	EAN	7,091,751	9,807,174	3,214,081	72.3%	2,353,380	136.6	6,593,093
HAINES CITY	P	10/01/2012	N	None	EAN	5,878,451	9,356,856	3,428,932	62.8%	2,106,203	163.0	5,927,924
HAINES CITY	P	10/01/2011	N	None	EAN	4,931,628	8,585,899	2,890,607	57.4%	1,886,237	153.2	5,695,292

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HAINES CITY	P	10/01/2010	N	None	EAN	5,111,650	8,480,935	2,842,257	60.3%	2,063,013	137.8	5,638,678
HALIFAX HOSPITAL	G	10/01/2013	N	None	UC	207,198,740	331,066,975	123,868,235	62.6%	46,959,963	263.8	207,198,740
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	219,087,867
HALIFAX HOSPITAL	G	10/01/2011	N	After	PUC	174,605,138	331,934,291	135,591,662	52.6%	55,572,640	244.0	196,342,629
HALIFAX HOSPITAL	G	10/01/2010	N	After	PUC	169,082,866	302,870,273	116,785,859	55.8%	56,311,380	207.4	186,084,414
HALLANDALE BEACH	G	10/01/2014	N	None	AGG	48,035,786	60,211,636	13,601,821	79.8%	6,968,913	195.2	46,609,815
HALLANDALE BEACH	G	10/01/2013	N	None	AGG	42,758,149	56,234,327	15,060,830	76.0%	7,175,995	209.9	41,173,497
HALLANDALE BEACH	G	10/01/2012	N	After	AGG	37,804,428	53,973,611	17,780,956	70.0%	7,059,208	251.9	36,192,655
HALLANDALE BEACH	G	10/01/2011	N	None	AGG	31,026,638	48,313,484	15,546,506	64.2%	7,108,799	218.7	32,766,978
HALLANDALE BEACH	G	10/01/2010	N	None	AGG	29,592,676	48,025,940	15,301,768	61.6%	7,129,958	214.6	32,724,172
HALLANDALE BEACH	PF	10/01/2014	N	None	EAN	132,233,499	186,732,808	66,905,715	70.8%	12,010,846	557.0	119,827,093
HALLANDALE BEACH	PF	10/01/2013	N	None	EAN	118,612,855	177,807,251	70,724,348	66.7%	11,738,849	602.5	107,082,903
HALLANDALE BEACH	PF	10/01/2012	N	None	EAN	101,230,755	174,280,586	76,486,697	58.1%	12,443,197	614.7	97,793,889
HALLANDALE BEACH	PF	10/01/2011	N	After	FIL	82,570,549	134,577,650	41,140,288	61.4%	12,092,139	340.2	93,437,362
HALLANDALE BEACH	PF	10/01/2010	N	After	FIL	81,423,864	129,356,175	38,772,961	62.9%	11,813,839	328.2	90,583,214
HALLANDALE BEACH PM	G	10/01/2014	N	None	FIL	15,974,460	18,961,160	3,672,433	84.2%	758,177	484.4	15,288,727
HALLANDALE BEACH PM	G	10/01/2013	N	None	FIL	14,565,895	17,479,708	3,694,435	83.3%	695,382	501.2	13,785,273
HALLANDALE BEACH PM	G	10/01/2012	N	After	FIL	12,810,101	17,264,360	5,395,531	74.2%	985,364	516.5	11,868,829
HALLANDALE BEACH PM	G	10/01/2011	N	None	FIL	10,102,657	15,032,620	3,511,160	67.2%	1,324,574	265.1	11,521,460
HALLANDALE BEACH PM	G	10/01/2011	Y	None	FIL	10,102,657	14,210,241	3,421,285	71.1%	1,324,574	258.3	10,788,956
HALLANDALE BEACH PM	G	10/01/2010	N	None	FIL	9,169,790	14,656,282	3,515,336	62.6%	1,592,899	220.7	11,140,946
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	N	None	UC	0	8,574,662	8,574,662	.0%	715,194	1,198.9	0
HALLANDALE BEACH PM (EXCESS)	G	10/01/2011	N	None	UC	0	0	0	N/A	1,239,657	0.0	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	0

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HAVANA	F	10/01/2012	N	After	AGG	738,133	46,278	-691,855	1595.0%	10,245	-6,753.1	738,133
HAVANA	F	10/01/2010	N	After	AGG	632,597	44,445	-588,152	1423.3%	9,500	-6,191.1	632,597
HIALEAH	GPF	10/01/2014	N	None	EAN	598,324,146	797,047,510	233,445,124	75.1%	61,751,067	378.0	563,602,386
HIALEAH	GPF	10/01/2013	N	None	EAN	608,462,135	814,715,828	239,404,935	74.7%	61,172,102	391.4	575,310,893
HIALEAH	GPF	10/01/2012	N	None	EAN	518,259,961	742,643,531	227,480,876	69.8%	62,092,146	366.4	515,162,655
HIALEAH	GPF	10/01/2011	N	None	EAN	463,468,699	713,501,873	196,440,068	65.0%	62,406,221	314.8	517,061,805
HIALEAH	GPF	10/01/2010	N	None	EAN	478,834,485	688,787,559	163,726,321	69.5%	72,614,908	225.5	525,061,238
HIALEAH - ELECTED	G	10/01/2013	N	None	EAN	8,868,218	8,009,595	-274,584	110.7%	1,176,462	-23.3	8,284,179
HIALEAH - ELECTED	G	10/01/2012	N	None	EAN	7,982,574	7,549,980	65,462	105.7%	1,085,310	6.0	7,484,518
HIALEAH - ELECTED	G	10/01/2011	N	None	EAN	6,759,235	7,237,258	403,734	93.4%	1,048,795	38.5	6,833,524
HIALEAH - ELECTED	G	10/01/2010	N	None	EAN	6,596,296	6,439,651	145,957	102.4%	1,113,794	13.1	6,293,694
HIALEAH GARDENS	P	10/01/2014	N	None	AGG	14,302,733	14,867,989	1,192,311	96.2%	2,264,932	52.6	13,675,678
HIALEAH GARDENS	P	10/01/2013	N	None	AGG	13,281,201	14,139,784	1,241,049	93.9%	2,038,640	60.9	12,898,735
HIALEAH GARDENS	P	10/01/2012	N	After	AGG	11,514,678	13,235,740	1,319,341	87.0%	2,112,481	62.5	11,916,399
HIALEAH GARDENS	P	10/01/2011	N	None	AGG	9,869,767	12,105,617	646,776	81.5%	2,012,405	32.1	11,458,841
HIALEAH GARDENS	P	10/01/2010	N	None	AGG	9,713,927	11,619,621	866,581	83.6%	2,741,190	31.6	10,753,040
HILLSBOROUGH COUNTY	ERP	07/01/2013	N	None	EAN	13,599,988	26,618,963	13,016,998	51.1%	0	0.0	13,601,965
HILLSBOROUGH COUNTY	ERP	07/01/2012	N	None	EAN	14,313,623	27,770,427	13,456,804	51.5%	0	0.0	14,313,623
HILLSBOROUGH COUNTY	ERP	07/01/2011	N	None	EAN	15,470,853	28,536,584	13,065,731	54.2%	0	0.0	15,470,853
HOLLEY-NAVARRE FCD	F	10/01/2011	N	After	AGG	614,542	310,750	-303,792	197.8%	441,412	-68.8	614,542
HOLLY HILL	F	10/01/2013	N	None	EAN	3,484,989	4,738,350	1,420,933	73.5%	690,628	205.8	3,317,417
HOLLY HILL	F	10/01/2012	N	None	EAN	3,339,613	4,908,256	1,618,612	68.0%	486,099	333.0	3,289,644
HOLLY HILL	F	10/01/2011	N	None	EAN	2,880,411	4,603,673	1,499,625	62.6%	429,175	349.4	3,104,048
HOLLY HILL	F	10/01/2010	N	After	EAN	2,898,678	4,380,660	1,225,583	66.2%	513,599	238.6	3,155,077
HOLLY HILL	P	10/01/2013	N	None	EAN	8,075,016	11,137,148	3,218,006	72.5%	1,125,038	286.0	7,919,142

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HOLLY HILL	P	10/01/2012	N	None	EAN	7,515,903	11,360,426	4,119,929	66.2%	1,041,612	395.5	7,240,497
HOLLY HILL	P	10/01/2011	N	None	EAN	6,486,493	11,130,133	4,403,886	58.3%	1,060,484	415.3	6,726,247
HOLLY HILL	P	10/01/2010	N	None	EAN	6,712,545	11,025,801	4,086,153	60.9%	1,018,222	401.3	6,939,648
HOLLYWOOD	F	10/01/2014	N	After	EAN	202,590,551	326,396,904	141,129,243	62.1%	15,549,137	907.6	185,267,661
HOLLYWOOD	F	10/01/2013	N	After	EAN	189,054,093	314,689,454	144,488,529	60.1%	13,968,031	1,034.4	170,200,925
HOLLYWOOD	F	10/01/2012	N	After	EAN	101,139,676	290,770,366	128,769,518	34.8%	10,371,171	1,241.6	162,000,848
HOLLYWOOD	F	10/01/2011	N	After	EAN	151,923,369	280,387,199	123,816,758	54.2%	11,979,081	1,033.6	156,570,441
HOLLYWOOD	F	10/01/2010	Y	After	EAN	149,484,845	266,825,910	111,580,780	56.0%	13,034,176	856.1	155,245,130
HOLLYWOOD	F	10/01/2010	N	After	EAN	149,375,044	295,573,366	140,438,037	50.5%	13,759,947	1,051.2	155,135,329
HOLLYWOOD	G	10/01/2014	N	After	EAN	278,791,696	454,041,093	194,884,247	61.4%	31,028,415	628.1	259,156,846
HOLLYWOOD	G	10/01/2013	N	After	EAN	258,474,498	439,662,931	196,303,799	58.8%	28,007,058	700.9	243,359,132
HOLLYWOOD	G	10/01/2012	N	None	EAN	231,077,381	401,024,224	169,564,667	57.6%	29,111,818	582.5	231,459,557
HOLLYWOOD	G	10/01/2011	N	None	EAN	200,979,618	387,738,981	151,988,066	51.8%	29,823,518	509.6	235,750,915
HOLLYWOOD	G	10/01/2010	N	None	EAN	201,041,190	390,224,007	156,308,613	51.5%	42,103,939	371.2	233,915,394
HOLLYWOOD	P	10/01/2014	N	None	EAN	251,192,893	322,485,770	146,241,676	77.9%	17,082,050	856.1	176,244,094
HOLLYWOOD	P	10/01/2013	N	None	EAN	237,258,985	375,072,364	146,996,010	63.3%	14,581,728	1,008.1	228,076,354
HOLLYWOOD	P	10/01/2012	Y	After	EAN	169,520,688	357,416,614	137,626,290	47.4%	13,707,806	1,004.0	219,790,324
HOLLYWOOD	P	10/01/2012	N	None	EAN	223,286,576	350,144,159	130,353,835	63.8%	13,572,085	960.5	219,790,324
HOLLYWOOD	P	10/01/2011	N	None	EAN	196,401,748	337,505,044	126,250,903	58.2%	15,763,904	800.9	211,254,141
HOLLYWOOD	P	10/01/2010	Y	After	EAN	197,621,920	324,749,517	111,467,441	60.9%	15,824,576	704.4	213,282,076
HOLMES BEACH	P	10/01/2014	N	None	FIL	7,602,071	7,705,239	494,932	98.7%	733,392	67.5	7,210,307
HOLMES BEACH	P	10/01/2013	Y	None	FIL	6,936,888	7,161,378	589,953	96.9%	714,403	82.6	6,571,425
HOLMES BEACH	P	10/01/2012	N	None	FIL	6,460,327	6,951,226	813,410	92.9%	539,468	150.8	6,137,816
HOLMES BEACH	P	10/01/2011	N	None	FIL	5,428,421	6,429,854	788,290	84.4%	546,761	144.2	5,641,564
HOLMES BEACH	P	10/01/2010	N	After	FIL	5,255,884	6,325,590	792,173	83.1%	736,641	107.5	5,533,417

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HOMESTEAD	F	01/01/2014	N	None	EAN	7,636,163	8,089,940	948,327	94.4%	0	0.0	7,141,613
HOMESTEAD	F	01/01/2013	N	None	EAN	7,077,178	8,278,294	1,387,072	85.5%	0	0.0	6,891,222
HOMESTEAD	F	01/01/2012	N	None	EAN	7,878,726	9,556,752	1,180,242	82.4%	0	0.0	8,376,510
HOMESTEAD	F	01/01/2011	N	None	EAN	8,815,159	9,935,670	1,694,650	88.7%	0	0.0	8,241,020
HOMESTEAD	P	10/01/2014	N	After	EAN	76,672,802	73,109,474	20,182,336	104.9%	6,052,845	333.4	52,927,138
HOMESTEAD	P	10/01/2012	N	After	EAN	51,029,915	75,468,812	26,664,057	67.6%	5,511,249	483.8	48,804,755
HOMESTEAD	P	10/01/2011	N	None	EAN	46,501,879	75,581,021	28,458,198	61.5%	6,155,417	462.3	47,122,823
HOMESTEAD	P	10/01/2010	N	None	EAN	44,172,437	71,252,700	25,874,064	62.0%	6,487,400	398.8	45,378,636
HOMESTEAD - General & Hospital	G	10/01/2013	N	After	EAN	60,567,798	74,592,076	15,939,716	81.2%	9,509,187	167.6	58,652,360
HOMESTEAD - General & Hospital	G	10/01/2012	N	None	EAN	56,002,324	68,773,188	16,423,577	81.4%	10,144,566	161.9	52,349,611
HOMESTEAD - General & Hospital	G	10/01/2011	N	None	EAN	47,723,411	67,589,199	18,815,233	70.6%	11,519,402	163.3	48,773,966
HOMESTEAD - General & Hospital	G	10/01/2010	N	None	EAN	45,343,646	63,678,277	16,555,525	71.2%	11,576,309	143.0	47,122,752
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2014	N	After	AGG	4,493,668	4,313,213	-180,455	104.2%	151,500	-119.1	4,493,668
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	3,314,017
HOMESTEAD - Old Elected	G	01/01/2014	N	None	EAN	2,458,290	2,924,350	466,060	84.1%	32,100	1,451.9	2,458,290
HOMESTEAD - Old Elected	G	01/01/2013	N	After	EAN	2,100,700	2,771,065	670,365	75.8%	94,267	711.1	2,100,700
HOWEY-IN-THE-HILLS	P	10/01/2014	N	After	AGG	1,259,231	1,368,789	109,558	92.0%	220,740	49.6	1,259,231
HOWEY-IN-THE-HILLS	P	10/01/2013	N	After	AGG	1,135,045	1,352,691	217,646	83.9%	280,966	77.5	1,135,045
HOWEY-IN-THE-HILLS	P	10/01/2010	N	After	AGG	787,999	1,087,249	299,250	72.5%	264,138	113.3	787,999
INDIALANTIC	G	10/01/2014	N	None	FIL	1,232,017	1,680,835	517,767	73.3%	618,807	83.7	1,163,068
INDIALANTIC	G	10/01/2013	N	None	FIL	1,118,832	1,581,079	540,740	70.8%	600,307	90.1	1,040,339
INDIALANTIC	G	10/01/2012	N	After	FIL	968,608	1,476,737	534,436	65.6%	552,175	96.8	942,301
INDIALANTIC	G	10/01/2011	N	None	FIL	801,732	1,353,748	513,614	59.2%	592,356	86.7	840,134

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
INDIALANTIC	G	10/01/2010	N	None	FIL	761,653	1,322,119	525,526	57.6%	531,032	99.0	796,593
INDIALANTIC	PF	10/01/2014	N	None	EAN	6,731,495	6,986,985	653,208	96.3%	1,073,498	60.9	6,333,777
INDIALANTIC	PF	10/01/2013	N	None	EAN	6,006,569	6,790,314	1,081,980	88.5%	1,113,948	97.1	5,708,334
INDIALANTIC	PF	10/01/2012	N	None	EAN	5,306,281	6,565,944	1,425,231	80.8%	1,026,314	138.9	5,140,713
INDIALANTIC	PF	10/01/2011	N	None	EAN	4,468,845	6,288,135	1,637,597	71.1%	1,050,783	155.8	4,650,538
INDIALANTIC	PF	10/01/2010	N	None	EAN	4,340,640	5,926,278	1,442,501	73.2%	1,008,973	143.0	4,483,777
INDIAN HARBOUR BEACH	P	10/01/2014	N	After	EAN	7,881,363	8,693,444	1,388,074	90.7%	1,038,632	133.6	7,305,370
INDIAN HARBOUR BEACH	P	10/01/2012	N	None	EAN	6,389,778	8,029,243	1,848,944	79.6%	826,166	223.8	6,180,299
INDIAN HARBOUR BEACH	P	10/01/2011	N	None	EAN	5,240,836	7,335,885	1,772,085	71.4%	1,124,857	157.5	5,563,800
INDIAN HARBOUR BEACH	P	10/01/2010	N	After	EAN	5,033,615	6,991,920	1,661,217	72.0%	1,133,896	146.5	5,330,703
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2013	N	After	AGG	96,065	220,601	124,536	43.5%	733,956	17.0	96,065
INDIAN RIVER SHORES	G	10/01/2014	N	None	EAN	526,361	787,978	261,617	66.8%	251,169	104.2	526,361
INDIAN RIVER SHORES	G	10/01/2013	N	After	EAN	422,700	738,908	316,208	57.2%	221,719	142.6	422,700
INDIAN RIVER SHORES	G	10/01/2012	Y	After	EAN	339,952	659,936	373,031	51.5%	92,719	402.3	286,905
INDIAN RIVER SHORES	G	10/01/2011	N	After	EAN	286,201	569,864	295,359	50.2%	87,214	338.7	274,505
INDIAN RIVER SHORES	PF	10/01/2014	N	After	EAN	11,916,458	13,233,119	1,316,661	90.1%	1,346,057	97.8	11,916,458
INDIAN RIVER SHORES	PF	10/01/2013	N	After	EAN	10,280,659	11,173,751	1,652,199	92.0%	1,024,274	161.3	9,521,552
INDIAN RIVER SHORES	PF	10/01/2011	N	After	EAN	6,128,432	9,610,570	3,731,232	63.8%	1,720,628	216.9	5,879,338
INDIAN SHORES	P	10/01/2013	N	After	FIL	2,150,334	2,507,918	357,584	85.7%	562,721	63.6	2,150,334
INDIAN SHORES	P	10/01/2011	N	After	FIL	1,616,746	1,881,026	264,280	86.0%	536,653	49.2	1,616,746
JACKSON MEMORIAL HOSPITAL	G	01/01/2014	N	None	AGG	576,053,935	534,084,428	-5,326,735	107.9%	402,410,826	-1.3	539,411,163
JACKSON MEMORIAL HOSPITAL	G	01/01/2013	N	None	AGG	473,354,585	458,036,998	-12,993,132	103.3%	393,422,214	-3.3	471,030,130
JACKSON MEMORIAL HOSPITAL	G	01/01/2012	N	None	AGG	397,247,551	411,464,238	-14,718,180	96.5%	439,993,058	-3.3	426,182,418

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
JACKSON MEMORIAL HOSPITAL	G	01/01/2011	N	None	AGG	369,739,399	434,325,695	58,715,683	85.1%	451,944,219	13.0	375,610,012
JACKSONVILLE	CO	10/01/2014	N	After	EAN	163,571,000	316,972,370	156,845,726	51.6%	27,373,702	573.0	160,126,644
JACKSONVILLE	CO	10/01/2013	N	None	EAN	147,070,000	285,989,724	150,126,682	51.4%	27,871,010	538.7	135,863,042
JACKSONVILLE	CO	10/01/2012	N	After	EAN	127,364,000	251,035,516	141,561,597	50.7%	28,944,158	489.1	109,473,919
JACKSONVILLE	CO	10/01/2011	Y	None	EAN	108,857,000	239,023,233	120,420,977	45.5%	31,832,037	378.3	118,602,256
JACKSONVILLE	CO	10/01/2011	N	None	EAN	108,857,000	239,023,233	120,420,977	45.5%	31,832,037	378.3	118,602,256
JACKSONVILLE	CO	10/01/2010	N	After	EAN	99,690,000	214,452,334	106,920,379	46.5%	32,329,400	330.7	107,531,955
JACKSONVILLE	CO	10/01/2010	Y	After	EAN	99,690,000	214,452,334	106,920,379	46.5%	32,329,400	330.7	107,531,955
JACKSONVILLE	G	10/01/2014	N	After	EAN	1,848,189,000	2,662,187,817	910,299,307	69.4%	262,358,813	347.0	1,751,888,510
JACKSONVILLE	G	10/01/2013	N	None	EAN	1,733,319,000	2,512,635,436	947,344,126	69.0%	365,404,735	259.3	1,565,291,310
JACKSONVILLE	G	10/01/2012	Y	After	EAN	1,558,645,000	2,434,274,957	915,697,031	64.0%	283,020,575	323.5	1,518,577,926
JACKSONVILLE	G	10/01/2011	Y	None	EAN	1,384,227,000	2,217,380,856	635,339,183	62.4%	314,054,361	202.3	1,582,041,673
JACKSONVILLE	G	10/01/2011	N	None	EAN	1,384,227,000	2,217,380,856	635,339,183	62.4%	314,054,361	202.3	1,582,041,673
JACKSONVILLE	G	10/01/2010	N	After	EAN	1,456,079,000	2,163,079,984	522,187,217	67.3%	322,530,502	161.9	1,640,892,767
JACKSONVILLE	G	10/01/2010	Y	After	EAN	1,456,079,000	2,163,079,984	522,187,217	67.3%	322,530,502	161.9	1,640,892,767
JACKSONVILLE	PF	10/01/2014	N	None	EAN	1,389,747,614	3,012,590,568	1,622,842,954	46.1%	134,521,216	1,206.4	1,389,747,614
JACKSONVILLE	PF	10/01/2013	N	None	EAN	1,298,084,531	2,876,606,192	1,648,475,008	45.1%	130,972,174	1,258.7	1,228,131,184
JACKSONVILLE	PF	10/01/2012	N	After	EAN	1,110,737,208	2,762,976,506	1,684,069,919	40.2%	133,611,459	1,260.4	1,078,906,587
JACKSONVILLE	PF	10/01/2011	N	After	EAN	927,318,048	2,427,197,626	1,387,303,384	38.2%	148,967,906	931.3	1,039,894,242
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	5,049,000
JACKSONVILLE BEACH	F	10/01/2014	N	After	EAN	10,946,306	12,223,000	1,785,466	89.6%	1,867,968	95.6	10,437,534
JACKSONVILLE BEACH	F	10/01/2013	N	None	EAN	10,097,893	13,271,366	3,570,047	76.1%	1,836,131	194.5	9,701,319
JACKSONVILLE BEACH	F	10/01/2012	N	None	EAN	8,979,198	12,779,076	3,891,450	70.3%	2,065,908	188.4	8,887,626
JACKSONVILLE BEACH	F	10/01/2011	N	None	EAN	7,758,867	12,511,582	4,149,018	62.0%	2,264,814	183.2	8,362,564

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
JACKSONVILLE BEACH	F	10/01/2010	N	None	EAN	7,875,016	11,987,193	3,553,166	65.7%	2,078,655	170.9	8,434,027
JACKSONVILLE BEACH	G	10/01/2014	N	None	EAN	49,635,813	57,746,000	10,608,000	86.0%	10,662,900	99.5	47,138,000
JACKSONVILLE BEACH	G	10/01/2013	N	After	EAN	47,809,793	56,970,009	11,904,000	83.9%	10,713,988	111.1	45,066,009
JACKSONVILLE BEACH	G	10/01/2012	N	None	EAN	42,759,671	57,220,091	14,932,094	74.7%	10,884,445	137.2	42,287,997
JACKSONVILLE BEACH	G	10/01/2011	N	None	EAN	37,834,361	55,620,211	14,166,355	68.0%	11,449,082	123.7	41,453,856
JACKSONVILLE BEACH	G	10/01/2010	N	None	EAN	39,014,957	53,817,078	11,279,693	72.5%	11,484,650	98.2	42,537,385
JACKSONVILLE BEACH	P	10/01/2014	N	After	EAN	19,317,303	20,779,000	2,412,000	93.0%	3,945,943	61.1	18,367,000
JACKSONVILLE BEACH	P	10/01/2013	N	None	EAN	18,210,225	22,653,430	5,184,215	80.4%	3,559,498	145.6	17,469,215
JACKSONVILLE BEACH	P	10/01/2012	N	None	EAN	16,529,793	22,170,886	5,806,280	74.6%	3,743,405	155.1	16,364,606
JACKSONVILLE BEACH	P	10/01/2011	N	None	EAN	14,335,554	21,629,832	6,172,151	66.3%	3,785,736	163.0	15,457,681
JACKSONVILLE BEACH	P	10/01/2010	N	None	EAN	14,616,340	20,687,810	5,042,026	70.7%	3,896,087	129.4	15,645,784
JACKSONVILLE PF SENIOR STAFF	G	10/01/2013	N	None	AGG	3,918,906	3,918,906	0	100.0%	255,000	0.0	3,918,906
JACKSONVILLE PF SENIOR STAFF	G	10/01/2012	N	None	AGG	3,423,706	3,423,706	0	100.0%	250,000	0.0	3,423,706
JUPITER	P	10/01/2014	N	None	EAN	56,943,073	63,326,911	9,196,545	89.9%	7,587,567	121.2	54,130,366
JUPITER	P	10/01/2013	N	None	EAN	50,685,368	59,837,180	11,810,308	84.7%	7,602,240	155.4	48,026,872
JUPITER	P	10/01/2012	N	After	EAN	44,891,149	56,359,773	13,398,145	79.7%	7,683,583	174.4	42,961,628
JUPITER	P	10/01/2011	N	None	EAN	36,357,994	52,545,109	12,555,089	69.2%	8,074,317	155.5	39,990,020
JUPITER	P	10/01/2010	N	After	EAN	33,909,059	49,534,402	14,853,056	68.5%	8,105,374	183.2	34,681,346
JUPITER ISLAND	GPF	10/01/2014	N	None	FIL	10,729,207	6,790,432	-4,038,302	158.0%	1,747,560	-231.1	10,828,734
JUPITER ISLAND	GPF	10/01/2013	N	None	FIL	10,471,163	11,679,658	1,074,625	89.7%	1,886,510	57.0	10,605,033
JUPITER ISLAND	GPF	10/01/2012	N	After	FIL	9,567,882	11,840,695	1,512,179	80.8%	2,054,448	73.6	10,328,516
JUPITER ISLAND	GPF	10/01/2011	N	None	FIL	8,338,190	10,398,777	392,949	80.2%	2,132,391	18.4	10,005,828
JUPITER ISLAND	GPF	10/01/2010	N	None	FIL	8,737,515	10,506,540	439,522	83.2%	2,160,574	20.3	10,067,018
KEY BISCAIYNE	PF	10/01/2014	N	After	EAN	28,050,126	29,258,628	3,168,739	95.9%	5,615,610	56.4	26,089,889

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
KEY BISCAYNE	PF	10/01/2013	N	After	EAN	23,556,733	29,651,672	7,175,498	79.4%	6,349,849	113.0	22,476,174
KEY BISCAYNE	PF	10/01/2012	N	After	EAN	19,294,852	26,286,554	7,035,237	73.4%	6,782,023	103.7	19,251,317
KEY BISCAYNE	PF	10/01/2012	Y	After	EAN	19,373,515	26,365,217	7,035,237	73.5%	6,782,023	103.7	19,329,980
KEY BISCAYNE	PF	10/01/2011	N	After	EAN	14,996,171	23,626,653	6,736,711	63.5%	6,761,983	99.6	16,889,942
KEY BISCAYNE	PF	10/01/2010	N	None	EAN	14,021,171	20,317,415	5,659,823	69.0%	7,062,807	80.1	14,657,592
KEY WEST	G	10/01/2013	N	After	AGG	44,281,241	41,994,258	-296,695	105.4%	9,932,184	-3.0	42,290,953
KEY WEST	G	10/01/2012	N	None	AGG	40,333,862	39,500,077	-648,094	102.1%	9,945,221	-6.5	40,148,171
KEY WEST	G	10/01/2011	N	After	AGG	35,968,958	37,923,959	-1,877,396	94.8%	9,608,967	-19.5	39,801,355
KEY WEST	G	10/01/2010	N	None	EAN	36,827,175	35,029,470	-3,793,197	105.1%	9,938,506	-38.2	38,822,667
KEY WEST	PF	10/01/2014	N	None	EAN	78,993,264	95,644,118	22,927,912	82.6%	9,977,377	229.8	72,716,206
KEY WEST	PF	10/01/2013	N	None	EAN	71,857,797	91,532,080	24,487,886	78.5%	10,050,867	243.6	67,044,194
KEY WEST	PF	10/01/2012	Y	None	EAN	62,304,631	83,593,202	21,334,642	74.5%	9,634,039	221.5	62,258,560
KEY WEST	PF	10/01/2012	N	None	EAN	62,304,631	83,593,202	21,334,642	74.5%	9,634,039	221.5	62,258,560
KEY WEST	PF	10/01/2011	N	None	EAN	51,787,157	79,942,822	18,987,082	64.8%	9,645,464	196.8	60,955,740
KEY WEST	PF	10/01/2010	N	After	EAN	53,138,756	76,777,978	15,831,506	69.2%	9,681,323	163.5	60,946,472
KEY WEST HOUSING	G	01/01/2015	N	After	EAN	7,077,949	9,551,329	1,967,962	74.1%	2,613,702	75.3	7,583,367
KEY WEST HOUSING	G	01/01/2014	N	None	EAN	6,652,025	8,713,224	2,097,297	76.3%	2,662,009	78.8	6,615,927
KEY WEST HOUSING	G	01/01/2013	N	None	EAN	5,799,149	8,045,333	2,159,078	72.1%	2,783,925	77.6	5,886,255
KEY WEST HOUSING	G	01/01/2012	N	None	EAN	5,065,354	7,457,147	1,979,862	67.9%	2,872,889	68.9	5,477,285
KEY WEST HOUSING	G	01/01/2011	N	None	EAN	4,907,636	7,074,573	1,994,519	69.4%	3,140,065	63.5	5,080,054
KEY WEST UTILITY	G	01/01/2015	N	None	EAN	79,365,980	100,946,542	25,600,788	78.6%	9,226,528	277.5	75,345,754
KEY WEST UTILITY	G	01/01/2013	N	None	EAN	64,668,829	89,635,044	26,808,343	72.1%	9,558,105	280.5	62,826,701
KEY WEST UTILITY	G	01/01/2012	N	None	EAN	58,164,551	85,044,033	23,180,229	68.4%	9,667,272	239.8	61,863,804
KEY WEST UTILITY	G	01/01/2011	N	None	EAN	58,610,097	81,598,657	20,215,849	71.8%	10,005,398	202.0	61,382,808
KISSIMMEE	F	10/01/2014	N	None	EAN	37,483,510	44,662,267	9,614,492	83.9%	4,334,899	221.8	35,047,775

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KISSIMMEE	F	10/01/2013	N	None	EAN	34,253,782	43,601,320	11,131,967	78.6%	4,309,440	258.3	32,469,353
KISSIMMEE	F	10/01/2012	N	None	EAN	30,231,856	42,279,361	12,514,128	71.5%	4,396,627	284.6	29,765,233
KISSIMMEE	F	10/01/2011	N	None	EAN	25,164,813	40,042,025	13,192,741	62.8%	4,175,435	316.0	26,849,284
KISSIMMEE	F	10/01/2010	N	None	EAN	24,722,341	37,614,396	11,517,176	65.7%	4,623,580	249.1	26,097,220
KISSIMMEE	G	10/01/2014	N	None	EAN/AG	93,832,117	108,892,418	15,604,967	86.2%	19,681,068	79.3	93,287,451
KISSIMMEE	G	10/01/2013	N	After	EAN/AG	84,861,118	102,793,438	16,919,987	82.6%	19,850,499	85.2	85,873,451
KISSIMMEE	G	10/01/2012	N	None	EAN	75,357,351	92,563,976	13,120,122	81.4%	19,962,395	65.7	79,443,854
KISSIMMEE	G	10/01/2011	N	After	EAN	62,385,878	88,096,572	14,263,170	70.8%	20,560,919	69.4	73,833,402
KISSIMMEE	G	10/01/2010	N	None	EAN	61,772,996	83,332,457	13,506,400	74.1%	21,742,063	62.1	69,826,057
KISSIMMEE	P	10/01/2014	N	None	EAN	51,517,108	57,149,425	8,134,738	90.1%	7,195,409	113.1	49,014,687
KISSIMMEE	P	10/01/2013	N	None	EAN	47,061,815	56,593,728	11,553,050	83.2%	7,065,530	163.5	45,040,678
KISSIMMEE	P	10/01/2012	N	None	EAN	42,009,998	55,869,574	14,766,410	75.2%	6,685,798	220.9	41,103,164
KISSIMMEE	P	10/01/2011	N	None	EAN	35,666,221	52,372,506	14,229,922	68.1%	6,863,694	207.3	38,142,584
KISSIMMEE	P	10/01/2010	N	None	EAN	35,057,144	49,171,982	10,490,415	71.3%	6,451,996	162.6	38,681,567
KISSIMMEE UTILITY AUTHORITY	G	10/01/2013	N	None	EAN	60,349,517	87,354,100	29,810,533	69.1%	16,609,389	179.5	57,543,567
KISSIMMEE UTILITY AUTHORITY	G	10/01/2012	N	After	EAN	54,268,000	80,605,255	29,240,057	67.3%	15,843,964	184.6	51,365,198
KISSIMMEE UTILITY AUTHORITY	G	10/01/2011	N	None	EAN	43,623,534	73,031,344	25,681,869	59.7%	14,444,644	177.8	47,349,475
KISSIMMEE UTILITY AUTHORITY	G	10/01/2010	N	None	EAN	44,512,933	69,542,796	20,847,271	64.0%	14,500,536	143.8	48,695,525
LABELLE	F	10/01/2014	N	After	AGG	1,002,553	332,403	-408,253	301.6%	136,761	-298.5	740,656
LABELLE	F	10/01/2011	N	None	AGG	340,194	276,982	-63,212	122.8%	231,678	-27.3	340,194
LADY LAKE	P	10/01/2014	N	None	EAN	6,233,931	5,603,930	-265,377	111.2%	1,542,230	-17.2	5,869,307
LADY LAKE	P	10/01/2013	N	None	EAN	5,558,335	5,269,784	21,803	105.5%	1,534,806	1.4	5,247,981
LADY LAKE	P	10/01/2012	N	None	EAN	4,855,467	4,677,794	61,890	103.8%	1,344,024	4.6	4,615,904
LADY LAKE	P	10/01/2011	N	None	EAN	3,827,070	4,128,690	127,373	92.7%	1,324,208	9.6	4,001,317

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LADY LAKE	P	10/01/2010	N	None	EAN	3,583,803	4,310,907	500,017	83.1%	1,548,425	32.3	3,810,890
LAKE ALFRED	G	10/01/2014	N	None	EAN	3,883,370	4,108,324	367,786	94.5%	1,127,360	32.6	3,740,538
LAKE ALFRED	G	10/01/2013	N	After	EAN	3,578,211	4,052,705	600,783	88.3%	1,081,295	55.6	3,451,922
LAKE ALFRED	G	10/01/2012	N	After	EAN	3,233,292	3,799,701	578,523	85.1%	1,095,004	52.8	3,221,178
LAKE ALFRED	G	10/01/2011	N	None	EAN	2,901,934	3,486,650	371,127	83.2%	1,202,118	30.9	3,115,523
LAKE ALFRED	G	10/01/2010	N	None	EAN	3,481,134	3,872,677	179,874	89.9%	1,419,705	12.7	3,692,803
LAKE ALFRED	PF	10/01/2014	N	None	EAN	3,117,404	2,793,247	-111,699	111.6%	751,307	-14.9	2,904,946
LAKE ALFRED	PF	10/01/2013	N	After	EAN	2,702,765	2,669,018	87,584	101.3%	772,791	11.3	2,581,434
LAKE ALFRED	PF	10/01/2012	N	None	EAN	2,322,452	2,486,607	212,162	93.4%	750,077	28.3	2,274,445
LAKE ALFRED	PF	10/01/2011	N	None	EAN	1,984,287	2,274,364	173,051	87.2%	625,360	27.7	2,101,313
LAKE ALFRED	PF	10/01/2010	N	None	EAN	1,513,849	1,615,568	-23,089	93.7%	368,264	-6.3	1,638,657
LAKE CITY	F	10/01/2014	N	None	EAN	8,144,371	8,622,886	1,214,069	94.5%	808,371	150.2	7,408,817
LAKE CITY	F	10/01/2013	N	None	EAN	7,235,097	7,556,351	720,754	95.7%	765,722	94.1	6,835,597
LAKE CITY	F	10/01/2012	N	None	EAN	6,594,960	7,926,181	1,227,516	83.2%	880,475	139.4	6,698,665
LAKE CITY	F	10/01/2011	N	None	EAN	5,568,082	7,782,059	1,131,634	71.6%	897,824	126.0	6,650,425
LAKE CITY	F	10/01/2010	N	After	EAN	5,623,996	7,400,632	674,873	76.0%	885,532	76.2	6,725,759
LAKE CITY	G	10/01/2014	N	None	EAN	17,617,129	21,225,486	4,853,567	83.0%	1,625,433	298.6	16,371,919
LAKE CITY	G	10/01/2013	N	None	EAN	15,984,970	21,218,894	6,234,035	75.3%	1,946,424	320.3	14,984,859
LAKE CITY	G	10/01/2012	N	None	EAN	13,636,707	20,612,935	7,297,653	66.2%	2,247,085	324.8	13,315,282
LAKE CITY	G	10/01/2011	N	After	EAN	10,975,936	19,300,340	6,836,304	56.9%	2,277,075	300.2	12,464,036
LAKE CITY	G	10/01/2010	N	After	EAN	11,322,995	17,970,768	5,396,282	63.0%	2,559,598	210.8	12,574,486
LAKE CITY	P	10/01/2013	N	None	EAN	11,326,630	11,578,403	742,978	97.8%	1,679,964	44.2	10,835,425
LAKE CITY	P	10/01/2012	N	None	EAN	9,916,812	11,158,589	1,507,185	88.9%	1,613,998	93.4	9,651,404
LAKE CITY	P	10/01/2011	N	After	EAN	8,339,684	10,545,723	1,606,610	79.1%	1,606,093	100.0	8,939,113
LAKE CITY	P	10/01/2010	N	None	EAN	8,177,695	9,992,664	963,388	81.8%	1,381,799	69.7	9,029,276

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE HELEN	P	10/01/2014	N	After	AGG	1,096,748	724,263	-219,183	151.4%	119,534	-183.4	943,446
LAKE HELEN	P	10/01/2012	N	None	AGG	861,097	456,299	-254,289	188.7%	160,017	-158.9	710,588
LAKE HELEN	P	10/01/2010	N	None	AGG	613,988	468,313	-46,885	131.1%	150,291	-31.2	515,198
LAKE MARY	F	10/01/2014	N	After	EAN	13,273,924	14,046,907	1,933,890	94.5%	2,538,452	76.2	12,113,017
LAKE MARY	F	10/01/2013	N	After	EAN	11,344,060	13,534,869	2,285,352	83.8%	2,540,246	90.0	11,249,517
LAKE MARY	F	10/01/2012	N	After	EAN	9,635,807	12,053,330	2,047,832	79.9%	2,369,067	86.4	10,005,498
LAKE MARY	F	10/01/2011	N	After	EAN	7,876,350	11,041,816	2,058,787	71.3%	2,418,945	85.1	8,983,029
LAKE MARY	F	10/01/2010	N	After	EAN	7,467,813	10,003,050	1,849,529	74.7%	2,384,696	77.6	8,153,521
LAKE MARY	P	10/01/2014	N	None	EAN	16,064,252	14,734,574	-190,812	109.0%	2,504,947	-7.6	14,925,386
LAKE MARY	P	10/01/2013	N	None	EAN	14,108,691	14,119,801	975,056	99.9%	2,540,321	38.4	13,144,745
LAKE MARY	P	10/01/2012	N	None	EAN	11,928,127	13,403,692	1,821,977	89.0%	2,198,303	82.9	11,581,715
LAKE MARY	P	10/01/2011	N	None	EAN	9,799,564	12,680,596	2,090,854	77.3%	2,187,492	95.6	10,589,742
LAKE MARY	P	10/01/2010	N	After	EAN	9,753,640	12,184,792	1,676,700	80.0%	2,189,138	76.6	10,508,092
LAKE PARK (RETIRED)	P	10/01/2014	N	None	EAN	1,474,812	1,665,347	190,535	88.6%	0	0.0	1,474,812
LAKE PARK (RETIRED)	P	10/01/2013	N	After	EAN	1,423,896	1,764,115	340,219	80.7%	0	0.0	1,423,896
LAKE PARK (RETIRED)	P	10/01/2012	N	None	EAN	1,374,695	1,784,148	409,453	77.1%	0	0.0	1,374,695
LAKE PARK (RETIRED)	P	10/01/2011	N	None	EAN	1,266,384	1,828,986	562,602	69.2%	0	0.0	1,266,384
LAKE PARK (RETIRED)	P	10/01/2010	N	After	EAN	1,375,827	1,742,929	367,102	78.9%	0	0.0	1,375,827
LAKE WALES	F	10/01/2014	N	None	EAN	7,587,739	10,689,042	3,460,774	71.0%	1,333,495	259.5	7,228,268
LAKE WALES	F	10/01/2013	N	None	EAN	7,456,858	10,850,339	3,669,777	68.7%	1,214,019	302.3	7,180,562
LAKE WALES	F	10/01/2012	N	None	EAN	6,479,204	10,931,961	4,373,548	59.3%	1,153,396	379.2	6,558,413
LAKE WALES	F	10/01/2011	Y	After	EAN	5,572,008	10,609,759	4,450,201	52.5%	1,160,475	383.5	6,159,558
LAKE WALES	F	10/01/2011	N	After	EAN	5,572,008	10,714,156	4,554,598	52.0%	1,160,475	392.5	6,159,558
LAKE WALES	F	10/01/2010	N	None	EAN	5,640,468	9,968,773	3,721,173	56.6%	1,176,080	316.4	6,247,600
LAKE WALES	G	10/01/2014	N	None	FIL	9,318,555	9,501,065	717,320	98.1%	3,282,762	21.9	8,783,745

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE WALES	G	10/01/2013	N	None	FIL	8,522,030	8,911,546	784,098	95.6%	3,219,722	24.4	8,127,448
LAKE WALES	G	10/01/2012	N	After	FIL	7,798,768	9,003,499	1,175,787	86.6%	2,926,546	40.2	7,827,712
LAKE WALES	G	10/01/2011	N	None	FIL	7,050,397	9,001,864	1,145,508	78.3%	2,704,493	42.4	7,856,356
LAKE WALES	G	10/01/2010	N	None	FIL	7,433,374	9,296,889	1,063,680	80.0%	2,907,120	36.6	8,233,209
LAKE WALES	P	10/01/2014	N	None	EAN	13,419,526	14,357,827	1,603,113	93.5%	2,272,261	70.6	12,754,714
LAKE WALES	P	10/01/2013	N	None	EAN	12,289,632	13,729,122	1,944,663	89.5%	2,178,365	89.3	11,784,459
LAKE WALES	P	10/01/2012	N	None	EAN	10,892,858	14,122,588	3,118,491	77.1%	1,940,719	160.7	11,004,097
LAKE WALES	P	10/01/2011	Y	After	EAN	9,386,803	13,823,598	3,488,414	67.9%	2,119,040	164.6	10,335,184
LAKE WALES	P	10/01/2011	N	After	EAN	9,386,803	14,011,542	3,676,358	67.0%	2,119,040	173.5	10,335,184
LAKE WALES	P	10/01/2010	N	None	EAN	9,552,106	13,656,242	3,181,437	69.9%	2,545,228	125.0	10,474,805
LAKE WORTH	F	10/01/2014	N	After	EAN	37,971,247	58,620,667	22,691,176	64.8%	1,108,520	2,047.0	35,929,491
LAKE WORTH	F	10/01/2013	N	After	EAN	35,302,673	56,013,911	22,682,142	63.0%	994,538	2,280.7	33,331,769
LAKE WORTH	F	10/01/2012	N	After	EAN	31,080,431	54,542,607	23,593,457	57.0%	1,073,889	2,197.0	30,949,150
LAKE WORTH	F	10/01/2011	N	After	EAN	26,555,613	51,771,553	20,987,247	51.3%	1,118,599	1,876.2	30,784,306
LAKE WORTH	F	10/01/2010	N	After	EAN	27,433,250	47,974,636	16,722,583	57.2%	1,312,204	1,274.4	31,252,053
LAKE WORTH	G	10/01/2014	N	None	EAN	68,606,999	103,961,085	40,950,398	66.0%	11,624,855	352.3	63,010,687
LAKE WORTH	G	10/01/2013	N	After	EAN	65,044,534	105,289,108	43,904,144	61.8%	11,547,885	380.2	61,384,964
LAKE WORTH	G	10/01/2012	N	After	EAN	59,673,490	103,608,450	43,463,807	57.6%	11,916,382	364.7	60,144,643
LAKE WORTH	G	10/01/2011	N	After	EAN	54,414,756	105,276,466	41,654,362	51.7%	10,951,357	380.4	63,622,104
LAKE WORTH	G	10/01/2010	N	After	EAN	61,127,346	103,819,327	34,694,027	58.9%	13,066,058	265.5	69,125,300
LAKE WORTH	P	10/01/2014	N	None	EAN	32,185,769	53,063,368	22,602,478	60.7%	1,206,774	1,873.0	30,460,890
LAKE WORTH	P	10/01/2013	N	After	EAN	30,546,979	52,206,025	22,963,425	58.5%	1,445,490	1,588.6	29,242,600
LAKE WORTH	P	10/01/2012	N	After	EAN	23,107,742	45,251,711	21,660,667	51.1%	1,460,425	1,483.2	23,591,044
LAKE WORTH	P	10/01/2011	N	After	EAN	20,814,465	43,622,952	19,194,012	47.7%	1,553,664	1,235.4	24,428,940
LAKE WORTH	P	10/01/2010	N	After	EAN	23,021,948	41,648,172	15,347,498	55.3%	2,037,850	753.1	26,300,674

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKELAND	F	10/01/2014	N	None	FIL	86,134,177	98,244,756	15,903,286	87.7%	9,152,999	173.8	82,341,470
LAKELAND	F	10/01/2013	N	None	FIL	80,435,881	91,465,436	16,376,919	87.9%	8,807,939	185.9	75,088,517
LAKELAND	F	10/01/2012	N	None	FIL	70,160,419	83,318,332	17,063,313	84.2%	8,542,319	199.8	66,255,019
LAKELAND	F	10/01/2011	N	None	AGG	17,119,114	19,317,690	1,883,897	88.6%	8,971,604	21.0	17,433,793
LAKELAND	F	10/01/2010	N	After	AGG	17,996,459	17,999,932	157,074	100.0%	8,614,639	1.8	17,842,858
LAKELAND	G	10/01/2013	N	None	EAN	460,555,368	602,616,143	103,487,792	76.4%	81,094,749	127.6	499,128,351
LAKELAND	G	10/01/2012	N	None	EAN	486,542,317	647,689,684	116,758,367	75.1%	89,153,459	131.0	530,931,317
LAKELAND	G	10/01/2011	N	After	EAN	417,608,747	622,584,087	121,453,591	67.1%	90,161,635	134.7	501,130,496
LAKELAND	G	10/01/2010	N	After	EAN	424,539,097	601,287,660	98,095,048	70.6%	93,636,946	104.8	503,192,612
LAKELAND	P	10/01/2014	Y	None	EAN	107,087,762	133,740,079	30,818,134	80.1%	13,036,612	236.4	102,921,945
LAKELAND	P	10/01/2013	N	None	EAN	99,441,085	129,129,758	33,953,753	77.0%	12,560,850	270.3	95,176,005
LAKELAND	P	10/01/2012	N	None	EAN	90,894,245	125,804,852	38,368,499	72.3%	13,305,212	288.4	87,436,353
LAKELAND	P	10/01/2011	N	None	EAN	78,918,481	120,656,845	38,479,155	65.4%	12,242,185	314.3	82,177,690
LAKELAND	P	10/01/2010	Y	After	EAN	79,607,614	116,268,413	35,145,381	68.5%	12,344,092	284.7	81,123,032
LANTANA	F	09/30/2014	N	None	EAN	32,889,907	34,199,280	3,210,396	96.2%	1,914,133	167.7	30,988,884
LANTANA	F	09/30/2013	N	None	EAN	26,905,080	32,896,587	5,069,000	81.8%	2,119,708	239.1	27,827,587
LANTANA	F	09/30/2012	N	None	EAN	24,719,008	33,005,000	6,073,000	74.9%	2,072,894	293.0	26,932,000
LANTANA	F	09/30/2011	N	After	EAN	19,266,901	27,885,668	6,346,489	69.1%	2,223,670	285.4	21,539,179
LANTANA	P	10/01/2014	N	None	EAN	10,967,374	11,942,528	1,435,232	91.8%	1,613,718	88.9	10,507,296
LANTANA	P	10/01/2012	N	After	EAN	8,421,163	10,041,459	1,557,110	83.9%	1,662,329	93.7	8,484,349
LANTANA	P	10/01/2011	N	After	EAN	7,341,028	8,962,174	1,365,873	81.9%	1,690,206	80.8	7,596,301
LANTANA	P	10/01/2010	N	After	EAN	7,085,478	7,965,445	1,255,800	89.0%	1,677,543	74.9	6,709,645
LARGO	PF	10/01/2014	N	None	EAN	122,885,391	154,728,763	31,843,372	79.4%	12,732,998	250.1	122,885,391
LARGO	PF	10/01/2013	N	None	EAN	113,832,908	148,820,641	34,987,733	76.5%	12,623,764	277.2	113,832,908
LARGO	PF	10/01/2012	N	None	EAN	97,107,180	140,778,502	43,671,322	69.0%	13,224,720	330.2	97,107,180

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LARGO	PF	10/01/2011	N	None	EAN	82,427,413	135,119,785	52,692,372	61.0%	13,458,669	391.5	82,427,413
LARGO	PF	10/01/2010	N	After	EAN	81,343,113	129,126,229	47,783,116	63.0%	14,215,052	336.1	81,343,113
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	N	After	AGG	1,719,328	527,286	-399,453	326.1%	249,041	-160.4	926,739
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2013	N	None	AGG	1,518,424	1,174,763	-343,661	129.3%	298,081	-115.3	1,518,424
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2011	N	None	AGG	645,806	467,091	-178,715	138.3%	347,941	-51.4	645,806
LAUDERHILL	F	10/01/2014	N	None	EAN	62,842,972	78,122,204	19,958,731	80.4%	7,469,301	267.2	58,163,473
LAUDERHILL	F	10/01/2013	N	None	EAN	56,334,474	73,850,209	23,047,229	76.3%	7,391,545	311.8	50,802,980
LAUDERHILL	F	10/01/2012	N	After	EAN	46,216,351	69,712,454	25,701,147	66.3%	6,916,158	371.6	44,011,307
LAUDERHILL	F	10/01/2011	N	After	EAN	38,296,874	64,168,614	22,818,175	59.7%	6,557,030	348.0	41,350,439
LAUDERHILL	F	10/01/2010	N	After	EAN	37,462,362	60,332,690	19,069,493	62.1%	6,393,671	298.3	41,263,197
LAUDERHILL	G	10/01/2014	N	After	EAN	20,253,234	26,734,447	7,789,800	75.8%	3,472,515	224.3	18,944,647
LAUDERHILL	G	10/01/2013	N	After	EAN	18,650,780	25,812,587	8,285,475	72.3%	3,776,063	219.4	17,527,112
LAUDERHILL	G	10/01/2012	N	None	EAN	16,261,807	23,318,897	7,117,289	69.7%	3,453,665	206.1	16,201,608
LAUDERHILL	G	10/01/2011	N	None	EAN	13,610,435	23,100,568	6,914,221	58.9%	3,616,860	191.2	16,186,347
LAUDERHILL	G	10/01/2010	N	None	EAN	15,253,270	22,686,110	6,187,152	67.2%	3,756,141	164.7	16,498,958
LAUDERHILL	P	10/01/2014	N	None	EAN	48,986,604	61,970,392	14,801,856	79.0%	9,712,011	152.4	47,168,536
LAUDERHILL	P	10/01/2013	N	None	EAN	42,472,168	55,215,102	14,456,253	76.9%	9,671,315	149.5	40,758,849
LAUDERHILL	P	10/01/2012	N	None	EAN	34,763,343	49,163,449	14,024,603	70.7%	8,844,361	158.6	35,138,846
LAUDERHILL	P	10/01/2011	N	After	EAN	27,026,389	42,618,440	12,401,617	63.4%	8,818,777	140.6	30,216,823
LAUDERHILL	P	10/01/2011	Y	After	EAN	27,026,389	42,618,440	12,943,160	63.4%	8,818,777	146.8	29,675,280
LAUDERHILL	P	10/01/2010	N	None	EAN	25,395,398	35,483,016	8,345,786	71.6%	9,149,345	91.2	27,137,230
LAUDERHILL (C&M)	G	10/01/2014	N	None	EAN	18,561,073	26,236,829	8,344,364	70.7%	4,337,897	192.4	17,892,465
LAUDERHILL (C&M)	G	10/01/2013	N	None	EAN	16,653,060	25,562,770	9,564,230	65.1%	3,967,314	241.1	15,998,540
LAUDERHILL (C&M)	G	10/01/2012	N	None	EAN	14,731,017	24,170,766	9,446,001	60.9%	3,565,534	264.9	14,724,765

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAUDERHILL (C&M)	G	10/01/2011	N	After	EAN	12,291,563	22,310,625	8,201,927	55.1%	3,995,271	205.3	14,108,698
LAUDERHILL (C&M)	G	10/01/2010	N	None	EAN	12,409,367	21,032,929	7,521,691	59.0%	4,414,548	170.4	13,511,238
LEESBURG	F	10/01/2014	N	None	EAN	17,027,525	19,953,847	4,055,228	85.3%	2,853,270	142.1	15,898,619
LEESBURG	F	10/01/2013	N	None	FIL	15,329,768	16,231,911	1,854,876	94.4%	3,031,562	61.2	14,377,035
LEESBURG	F	10/01/2012	N	None	FIL	13,180,705	14,866,354	1,838,778	88.7%	3,004,257	61.2	13,027,576
LEESBURG	F	10/01/2011	N	None	FIL	10,739,624	13,611,707	1,813,991	78.9%	3,073,457	59.0	11,797,716
LEESBURG	F	10/01/2010	Y	After	FIL	10,692,388	13,580,057	2,005,882	78.7%	3,106,945	64.6	11,574,175
LEESBURG	G	10/01/2014	N	None	EAN	34,948,909	39,209,103	5,245,901	89.1%	10,028,148	52.3	33,963,202
LEESBURG	G	10/01/2013	N	None	EAN	32,983,623	37,958,850	5,464,968	86.9%	11,545,209	47.3	32,493,882
LEESBURG	G	10/01/2012	N	After	EAN	31,112,567	38,821,147	7,648,211	80.1%	12,742,737	60.0	31,172,936
LEESBURG	G	10/01/2011	N	None	EAN	28,828,625	37,570,673	6,834,877	76.7%	13,550,400	50.4	30,735,796
LEESBURG	G	10/01/2010	N	None	EAN	30,058,657	36,539,203	3,995,930	82.3%	14,349,754	27.8	32,543,273
LEESBURG	P	10/01/2014	N	None	FIL	17,781,102	17,465,185	759,554	101.8%	3,403,703	22.3	16,705,631
LEESBURG	P	10/01/2013	N	None	FIL	15,987,684	16,183,978	871,647	98.8%	3,755,014	23.2	15,312,331
LEESBURG	P	10/01/2012	N	None	FIL	14,260,248	14,793,748	808,049	96.4%	3,621,679	22.3	13,985,699
LEESBURG	P	10/01/2011	N	None	FIL	12,285,713	13,997,607	760,486	87.8%	3,687,749	20.6	13,237,121
LEESBURG	P	10/01/2010	N	After	FIL	12,360,304	14,063,487	744,771	87.9%	3,738,540	19.9	13,318,716
LIGHTHOUSE POINT	PF	10/01/2014	N	None	AGG	16,318,729	17,752,296	2,422,101	91.9%	3,043,337	79.6	15,330,195
LIGHTHOUSE POINT	PF	10/01/2013	N	None	AGG	14,132,771	16,158,726	2,025,955	87.5%	3,125,632	64.8	14,132,771
LIGHTHOUSE POINT	PF	10/01/2012	N	None	FIL	11,123,289	9,687,897	132,848	114.8%	3,108,447	4.3	9,555,049
LIGHTHOUSE POINT	PF	10/01/2010	N	None	FIL	7,741,279	7,146,306	137,382	108.3%	2,718,225	5.1	7,008,924
LIVE OAK	F	10/01/2014	N	None	AGG	1,918,165	1,950,731	32,566	98.3%	0	0.0	1,918,165
LIVE OAK	F	10/01/2012	N	None	AGG	1,837,463	2,121,590	284,126	86.6%	0	0.0	1,837,464
LIVE OAK	F	10/01/2011	N	After	AGG	1,643,979	2,136,647	492,668	76.9%	61,610	799.7	1,643,979
LIVE OAK	F	10/01/2010	N	None	EAN	1,701,982	2,035,947	333,965	83.6%	57,868	577.1	1,701,982

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LONGBOAT KEY	F	10/01/2014	N	After	EAN	15,707,549	28,729,336	13,703,215	54.7%	0	0.0	15,026,121
LONGBOAT KEY	F	10/01/2013	N	None	EAN	14,663,400	26,913,699	12,653,355	54.5%	0	0.0	14,260,344
LONGBOAT KEY	F	10/01/2012	N	None	EAN	12,670,985	27,693,570	14,949,888	45.8%	2,354,945	634.8	12,743,682
LONGBOAT KEY	F	10/01/2011	N	None	EAN	11,053,255	27,202,598	15,265,117	40.6%	2,476,609	616.4	11,937,481
LONGBOAT KEY	F	10/01/2010	N	None	EAN	10,843,487	26,130,298	14,359,321	41.5%	2,590,585	554.3	11,770,977
LONGBOAT KEY	G	10/01/2014	N	None	EAN	10,203,724	14,902,382	5,126,147	68.5%	0	0.0	9,776,235
LONGBOAT KEY	G	10/01/2013	Y	After	EAN	9,561,295	14,671,207	5,364,774	65.2%	0	0.0	9,306,433
LONGBOAT KEY	G	10/01/2012	N	After	EAN	8,083,358	13,591,166	5,457,726	59.5%	2,402,728	227.1	8,133,440
LONGBOAT KEY	G	10/01/2011	N	None	EAN	6,618,863	13,703,842	6,395,229	48.3%	2,413,590	265.0	7,308,613
LONGBOAT KEY	G	10/01/2010	N	None	EAN	6,286,618	13,272,513	6,198,427	47.4%	2,612,601	237.3	7,074,086
LONGBOAT KEY	P	10/01/2014	N	None	EAN	6,858,040	11,170,242	4,741,178	61.4%	0	0.0	6,429,064
LONGBOAT KEY	P	10/01/2013	N	None	EAN	6,832,349	11,606,913	5,160,866	58.9%	0	0.0	6,446,047
LONGBOAT KEY	P	10/01/2012	N	After	EAN	5,817,427	11,828,890	6,151,883	49.2%	1,001,603	614.2	5,677,007
LONGBOAT KEY	P	10/01/2011	N	None	EAN	4,739,490	10,911,840	5,881,572	43.4%	967,293	608.0	5,030,268
LONGBOAT KEY	P	10/01/2010	N	None	EAN	4,663,329	11,096,248	6,002,978	42.0%	871,703	688.6	5,093,270
LONGWOOD	PF	10/01/2014	N	None	AGG	11,080,621	10,048,284	-1,032,337	110.3%	2,805,739	-36.8	11,080,621
LONGWOOD	PF	10/01/2013	N	After	AGG	9,741,626	9,009,960	-731,666	108.1%	2,821,105	-25.9	9,741,626
LONGWOOD	PF	10/01/2012	N	None	AGG	6,337,454	6,244,335	-93,119	101.5%	2,765,734	-3.4	6,337,454
LONGWOOD	PF	10/01/2011	N	None	AGG	4,551,114	5,527,620	976,506	82.3%	2,759,829	33.5	4,551,114
LONGWOOD	PF	10/01/2010	N	None	AGG	6,500,141	4,568,647	702,791	142.3%	2,502,991	28.1	3,865,856
LYNN HAVEN	F	10/01/2014	N	None	FIL	5,204,722	4,867,146	26,908	106.9%	809,401	3.3	4,840,238
LYNN HAVEN	F	10/01/2013	N	None	FIL	4,522,113	4,308,503	57,550	105.0%	812,400	7.1	4,250,953
LYNN HAVEN	F	10/01/2012	N	None	FIL	3,917,554	3,797,323	68,851	103.2%	735,495	9.4	3,728,472
LYNN HAVEN	F	10/01/2011	N	None	FIL	3,207,640	3,460,531	76,034	92.7%	709,837	10.7	3,384,497
LYNN HAVEN	F	10/01/2010	N	After	FIL	2,520,099	3,385,372	64,285	74.4%	699,324	9.2	3,321,087

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LYNN HAVEN	G	10/01/2014	N	None	EAN	14,835,206	17,029,295	2,854,039	87.1%	3,352,390	85.1	14,175,256
LYNN HAVEN	G	10/01/2013	N	None	EAN	12,976,971	15,595,954	3,215,207	83.2%	3,739,869	86.0	12,380,747
LYNN HAVEN	G	10/01/2012	N	After	EAN	10,714,411	14,111,447	3,275,773	75.9%	3,622,330	90.4	10,835,674
LYNN HAVEN	G	10/01/2011	N	None	EAN	9,161,512	12,368,923	2,914,625	74.1%	3,406,364	85.6	9,454,298
LYNN HAVEN	G	10/01/2010	N	None	EAN	8,303,189	11,879,051	3,167,651	69.9%	3,161,268	100.2	8,711,400
LYNN HAVEN	P	10/01/2014	N	After	FIL	7,165,606	6,360,781	-476,939	112.7%	1,376,190	-34.7	6,837,720
LYNN HAVEN	P	10/01/2013	N	None	FIL	6,443,782	5,825,315	-310,102	110.6%	1,294,280	-24.0	6,135,417
LYNN HAVEN	P	10/01/2012	N	None	FIL	5,578,006	5,408,129	-5,625	103.1%	1,210,208	-0.5	5,413,754
LYNN HAVEN	P	10/01/2011	N	None	FIL	4,618,584	5,154,686	334,872	89.6%	1,068,445	31.3	4,819,814
LYNN HAVEN	P	10/01/2010	N	After	FIL	4,530,552	4,936,286	166,001	91.8%	1,073,605	15.5	4,770,285
MADISON	F	10/01/2013	N	None	EAN	1,622,966	2,698,283	1,074,259	60.1%	340,717	315.3	1,624,024
MADISON	F	10/01/2012	N	None	EAN	1,567,407	2,624,937	1,045,182	59.7%	304,418	343.3	1,579,755
MADISON	F	10/01/2011	N	None	EAN	1,389,703	2,552,881	1,086,357	54.4%	365,058	297.6	1,466,524
MADISON	F	10/01/2010	N	After	EAN	1,371,378	2,516,370	1,050,216	54.5%	336,609	312.0	1,466,154
MADISON	P	10/01/2012	N	None	AGG	2,936,905	3,193,723	260,937	92.0%	592,430	44.1	2,932,786
MADISON	P	10/01/2011	N	None	AGG	2,609,016	3,052,339	291,361	85.5%	601,036	48.5	2,760,978
MADISON	P	10/01/2010	N	After	AGG	2,606,548	2,899,679	84,579	89.9%	564,638	15.0	2,815,100
MAITLAND	PF	10/01/2014	N	None	EAN	25,146,149	30,278,553	6,110,831	83.0%	5,030,068	121.5	24,167,722
MAITLAND	PF	10/01/2012	Y	After	EAN	20,535,812	28,271,531	7,735,719	72.6%	4,593,302	168.4	20,535,812
MAITLAND	PF	10/01/2012	N	After	EAN	20,535,813	30,114,517	9,578,705	68.2%	4,622,742	207.2	20,535,812
MAITLAND	PF	10/01/2011	N	None	EAN	17,496,191	28,867,875	7,735,556	60.6%	4,696,743	164.7	21,132,319
MAITLAND	PF	10/01/2010	N	After	EAN	17,571,310	27,597,740	6,732,573	63.7%	4,377,391	153.8	20,865,167
MARATHON	F	10/01/2014	N	None	AGG	5,617,154	4,446,952	0	126.3%	1,358,418	0.0	4,446,952
MARATHON	F	10/01/2013	N	None	AGG	4,885,735	3,137,008	-1,009,558	155.7%	1,295,521	-77.9	4,146,566
MARATHON	F	10/01/2012	N	None	AGG	3,967,391	2,377,610	-995,529	166.9%	1,164,340	-85.5	3,373,139

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MARATHON	F	10/01/2011	N	After	AGG	3,046,419	2,351,247	-508,177	129.6%	1,368,971	-37.1	2,859,424
MARATHON	F	10/01/2010	N	After	AGG	2,460,019	2,357,649	109,161	104.3%	1,378,189	7.9	2,248,488
MARCO ISLAND	F	10/01/2013	N	After	EAN	9,281,733	10,155,426	873,393	91.4%	1,714,860	50.9	9,282,033
MARCO ISLAND	F	10/01/2012	N	After	EAN	4,122,634	4,794,681	672,047	86.0%	1,526,426	44.0	4,122,634
MARCO ISLAND	F	10/01/2011	N	After	EAN	3,071,853	3,573,520	501,667	86.0%	1,404,142	35.7	3,071,853
MARCO ISLAND	F	10/01/2010	N	After	EAN	2,662,517	3,005,433	342,916	88.6%	1,309,352	26.2	2,662,517
MARCO ISLAND	P	10/01/2014	N	None	EAN	7,254,092	9,749,960	3,064,501	74.4%	2,156,454	142.1	6,685,459
MARCO ISLAND	P	10/01/2013	N	None	EAN	6,100,487	8,593,478	2,949,642	71.0%	2,045,756	144.2	5,643,836
MARCO ISLAND	P	10/01/2013	Y	None	EAN	6,095,776	8,590,379	2,946,543	71.0%	2,045,756	144.0	5,643,836
MARCO ISLAND	P	10/01/2012	N	None	EAN	4,817,776	7,946,977	3,424,270	60.6%	2,030,227	168.7	4,522,707
MARCO ISLAND	P	10/01/2011	N	None	EAN	3,596,721	6,895,623	3,304,552	52.2%	1,916,201	172.5	3,591,071
MARCO ISLAND	P	10/01/2011	Y	After	EAN	3,596,721	7,423,811	3,832,740	48.4%	1,916,201	200.0	3,591,071
MARCO ISLAND	P	10/01/2010	N	After	EAN	2,857,608	6,480,618	3,653,219	44.1%	1,976,687	184.8	2,827,399
MARIANNA	F	10/01/2013	N	None	AGG	2,782,073	2,782,073	0	100.0%	602,351	0.0	2,782,073
MARIANNA	F	10/01/2011	N	After	AGG	2,058,743	2,489,813	431,070	82.7%	580,333	74.3	2,058,743
MARIANNA	P	10/01/2013	N	None	AGG	3,434,372	3,434,372	0	100.0%	630,001	0.0	3,434,372
MARIANNA	P	10/01/2011	N	After	AGG	2,576,135	2,194,506	-381,629	117.4%	509,310	-74.9	2,576,135
MARTIN COUNTY	ERP	07/01/2013	N	None	EAN	5,834,664	6,802,673	1,247,001	85.8%	0	0.0	5,555,672
MARTIN COUNTY	ERP	07/01/2011	N	None	EAN	6,193,224	6,938,673	814,390	89.3%	0	0.0	6,124,283
MEDLEY	P	10/01/2014	Y	None	FIL	18,668,199	22,422,634	6,149,405	83.3%	2,881,548	213.4	16,273,229
MEDLEY	P	10/01/2013	N	None	FIL	16,430,607	20,308,747	6,085,785	80.9%	2,879,647	211.3	14,222,962
MEDLEY	P	10/01/2012	N	None	FIL	13,222,908	18,575,827	6,594,034	71.2%	2,688,574	245.3	11,981,793
MEDLEY	P	10/01/2011	N	None	FIL	10,309,212	16,242,013	6,036,506	63.5%	2,508,804	240.6	10,205,507
MEDLEY	P	10/01/2010	Y	After	FIL	8,898,313	15,864,972	7,174,173	56.1%	2,416,247	296.9	8,690,799
MEDLEY - GENERAL + ELECTED	G	10/01/2014	N	None	AGG	15,847,200	19,147,057	3,299,857	82.8%	2,283,397	144.5	15,847,200

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MEDLEY - GENERAL + ELECTED	G	10/01/2013	N	None	AGG	14,352,960	17,876,827	3,523,868	80.3%	1,774,307	198.6	14,352,959
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	11,826,650
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	9,281,214
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	8,491,233
MELBOURNE	F	10/01/2014	N	None	EAN	58,760,194	76,041,717	21,491,339	77.3%	6,033,034	356.2	54,550,378
MELBOURNE	F	10/01/2013	N	After	EAN	59,562,119	72,441,997	21,998,591	82.2%	5,812,229	378.5	50,443,406
MELBOURNE	F	10/01/2012	N	After	EAN	47,932,356	68,596,876	20,920,528	69.9%	6,020,515	347.5	47,676,348
MELBOURNE	F	10/01/2011	Y	None	EAN	40,880,542	62,138,701	14,056,875	65.8%	6,639,037	211.7	48,081,826
MELBOURNE	F	10/01/2010	N	None	EAN	41,803,664	58,292,819	9,899,576	71.7%	7,230,774	136.9	48,393,243
MELBOURNE	G	10/01/2014	N	After	EAN	7,221,583	5,302,671	-1,643,103	136.2%	325,745	-504.4	6,945,774
MELBOURNE	G	10/01/2013	N	After	EAN	6,530,179	4,966,241	-1,515,272	131.5%	549,814	-275.6	6,481,513
MELBOURNE	G	10/01/2012	N	After	EAN	6,026,355	4,701,008	-1,330,722	128.2%	510,644	-260.6	6,031,730
MELBOURNE	G	10/01/2011	N	None	EAN	4,936,925	4,193,144	-1,594,408	117.7%	774,258	-205.9	5,787,552
MELBOURNE	G	10/01/2010	N	None	EAN	5,246,333	3,727,077	-2,517,103	140.8%	996,148	-252.7	6,244,180
MELBOURNE	P	10/01/2014	N	None	EAN	68,011,913	88,888,029	26,029,708	76.5%	7,944,619	327.6	62,858,321
MELBOURNE	P	10/01/2013	N	None	EAN	62,211,538	85,628,591	28,171,071	72.7%	7,981,649	353.0	57,457,520
MELBOURNE	P	10/01/2012	N	None	EAN	55,662,976	82,968,652	29,777,004	67.1%	7,915,204	376.2	53,191,648
MELBOURNE	P	10/01/2011	Y	After	EAN	46,415,314	82,384,329	32,290,675	56.3%	7,835,807	412.1	50,093,654
MELBOURNE	P	10/01/2010	N	After	EAN	47,321,473	83,613,915	32,079,859	56.6%	7,594,997	422.4	51,534,056
MELBOURNE - SPECIAL RISK	G	10/01/2014	N	After	EAN	960,372	1,035,727	167,434	92.7%	201,771	83.0	868,293
MELBOURNE - SPECIAL RISK	G	10/01/2013	N	After	EAN	781,873	875,393	155,658	89.3%	180,698	86.1	719,735
MELBOURNE - SPECIAL RISK	G	10/01/2012	N	After	EAN	655,418	823,100	222,254	79.6%	159,908	139.0	600,846
MELBOURNE - SPECIAL RISK	G	10/01/2011	N	None	EAN	486,925	853,041	338,347	57.1%	212,067	159.5	514,694
MELBOURNE - SPECIAL RISK	G	10/01/2010	N	None	EAN	411,038	743,815	293,013	55.3%	208,613	140.5	450,802

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MELBOURNE BEACH	P	10/01/2014	N	None	EAN	2,622,551	3,389,607	869,733	77.4%	453,741	191.7	2,519,874
MELBOURNE BEACH	P	10/01/2013	N	None	EAN	2,353,599	3,273,863	997,856	71.9%	445,185	224.1	2,276,007
MELBOURNE BEACH	P	10/01/2012	N	None	EAN	2,113,208	3,176,905	1,097,639	66.5%	411,573	266.7	2,079,266
MELBOURNE BEACH	P	10/01/2011	N	None	EAN	1,808,009	3,084,260	1,094,278	58.6%	418,522	261.5	1,989,982
MELBOURNE BEACH	P	10/01/2010	N	None	EAN	1,779,123	2,967,296	955,051	60.0%	412,334	231.6	2,012,245
MIAMI - ELECTED	G	01/01/2014	N	None	PUC	6,526,196	8,127,065	1,600,869	80.3%	103,194	1,551.3	6,526,196
MIAMI - ELECTED	G	01/01/2013	N	None	PUC	6,258,402	8,043,583	1,785,181	77.8%	335,952	531.4	6,258,402
MIAMI - ELECTED	G	01/01/2012	N	After	PUC	5,922,119	7,480,479	1,558,360	79.2%	335,952	463.9	5,922,119
MIAMI - ELECTED	G	12/31/2010	N	None	AGG	5,498,053	0	0		209,260	0.0	5,498,053
MIAMI - FIPO	PF	10/01/2014	N	None	AGG	1,531,029,898	1,597,778,645	446,762,114	95.8%	93,705,765	476.8	1,151,016,531
MIAMI - FIPO	PF	10/01/2013	N	None	AGG	1,121,166,552	1,580,354,511	434,892,645	70.9%	85,222,842	510.3	1,145,461,866
MIAMI - FIPO	PF	10/01/2012	N	None	AGG	1,075,059,846	1,573,040,275	429,433,327	68.3%	82,205,838	522.4	1,143,606,948
MIAMI - FIPO	PF	10/01/2011	N	After	AGG	987,110,729	1,590,500,000	440,176,473	62.1%	82,164,617	535.7	1,150,323,527
MIAMI - FIPO	PF	10/01/2010	N	After	AGG	1,027,748,485	1,568,300,000	387,650,368	65.5%	80,152,355	483.6	1,180,649,632
MIAMI - FIPO (STAFF)	G	01/01/2015	N	None	AGG	2,614,477	1,494,977	-225,721	174.9%	330,886	-68.2	1,720,698
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2012	N	None	AB	350,307,705	312,602,174	-112,434,629	112.1%	0	0.0	425,036,803
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2011	N	None	AB	310,033,968	303,630,842	-36,435,738	102.1%	0	0.0	340,066,580
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2010	N	After	AB	311,770,986	315,600,000	-28,166,397	98.8%	0	0.0	343,766,397
MIAMI - GESE	GS	10/01/2014	N	After	EAN	619,561,295	865,858,199	289,061,972	71.6%	71,924,747	401.9	576,796,227
MIAMI - GESE	GS	10/01/2012	N	After	EAN	566,197,533	858,248,941	297,282,199	66.0%	64,391,195	461.7	560,966,742
MIAMI - GESE	GS	10/01/2011	N	After	EAN	517,904,877	845,125,040	244,446,430	61.3%	65,509,421	373.2	600,678,610
MIAMI - GESE	GS	10/01/2010	N	None	EAN	538,012,201	840,871,136	187,871,210	64.0%	70,825,712	265.3	652,999,926
MIAMI - GESE (EXCESS)	GS	10/01/2012	N	None	EAN	0	6,280,868	6,280,868	.0%	0	0.0	0
MIAMI - GESE (EXCESS)	GS	10/01/2011	N	None	EAN	0	5,825,435	5,825,435	.0%	63,601,380	9.2	0

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MIAMI - GESE (EXCESS)	GS	10/01/2010	N	None	EAN	0	5,704,602	5,704,602	.0%	68,762,827	8.3	0
MIAMI - GESE (STAFF)	GS	10/01/2014	N	After	EAN	3,190,324	4,797,273	1,735,058	66.5%	164,547	1,054.5	3,062,215
MIAMI - GESE (STAFF)	GS	10/01/2013	N	After	EAN	590,384,170	865,911,262	309,340,701	68.2%	66,370,246	466.1	556,570,561
MIAMI - GESE (STAFF)	GS	10/01/2012	N	After	EAN	2,561,830	4,364,592	1,909,347	58.7%	354,937	537.9	2,455,245
MIAMI - GESE (STAFF)	GS	10/01/2011	N	After	EAN	2,050,377	3,139,899	1,002,921	65.3%	735,056	136.4	2,136,978
MIAMI - GESE (STAFF)	GS	10/01/2010	N	None	EAN	1,817,316	2,826,982	992,369	64.3%	842,955	117.7	1,834,613
MIAMI - OFF-STREET PARKING	G	10/01/2014	N	None	AGG	15,929,432	14,196,932	-606,604	112.2%	3,706,310	-16.4	14,803,536
MIAMI - OFF-STREET PARKING	G	10/01/2013	N	None	AGG	14,572,381	13,309,687	-251,074	109.5%	4,055,976	-6.2	13,560,761
MIAMI - OFF-STREET PARKING	G	10/01/2012	N	After	AGG	13,583,210	12,786,439	-402,231	106.2%	4,046,036	-9.9	13,188,670
MIAMI - OFF-STREET PARKING	G	10/01/2011	N	None	AGG	11,399,849	12,111,392	-426,916	94.1%	4,434,556	-9.6	12,538,308
MIAMI - OFF-STREET PARKING	G	10/01/2010	N	None	FIL	11,179,490	11,914,196	11,499	93.8%	4,549,854	0.3	11,902,697
MIAMI - OFF-STREET PARKING	G	10/01/2010	Y	None	FIL	11,179,490	11,914,196	11,499	93.8%	4,549,854	0.3	11,902,697
MIAMI BEACH	G	10/01/2014	N	After	EAN	509,100,178	694,610,243	211,807,979	73.3%	64,115,083	330.4	482,802,264
MIAMI BEACH	G	10/01/2013	N	None	EAN	471,609,529	654,633,057	208,884,470	72.0%	63,526,903	328.8	445,748,587
MIAMI BEACH	G	10/01/2012	N	After	EAN	429,663,186	643,579,318	215,987,733	66.8%	65,053,945	332.0	427,591,585
MIAMI BEACH	G	10/01/2011	N	After	EAN	367,509,648	608,099,660	176,796,453	60.4%	66,346,904	266.5	431,303,207
MIAMI BEACH	G	10/01/2010	N	After	EAN	382,474,208	582,808,702	148,766,860	65.6%	68,844,264	216.1	434,041,842
MIAMI BEACH	PF	10/01/2014	N	After	EAN	769,298,572	1,009,620,762	288,053,485	76.2%	49,356,212	583.6	721,567,277
MIAMI BEACH	PF	10/01/2013	N	After	EAN	710,329,822	955,238,606	292,005,152	74.4%	47,164,032	743.3	663,233,454
MIAMI BEACH	PF	10/01/2012	N	After	EAN	622,408,229	922,739,521	377,671,868	67.5%	46,313,650	815.5	545,067,653
MIAMI BEACH	PF	10/01/2011	N	After	EAN	523,126,011	871,118,628	339,297,447	60.1%	49,186,725	689.8	531,821,181
MIAMI BEACH	PF	10/01/2010	N	After	EAN	533,495,516	817,640,912	291,931,505	65.2%	49,718,966	587.2	525,709,407
MIAMI SHORES VILLAGE	G	10/01/2013	N	After	EAN	10,437,121	11,400,386	1,552,066	91.6%	2,949,313	52.6	9,848,320

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MIAMI SHORES VILLAGE	G	10/01/2011	Y	After	EAN	8,171,710	11,062,698	1,311,238	73.9%	2,898,603	45.2	9,751,460
MIAMI SHORES VILLAGE	P	10/01/2013	N	After	EAN	17,243,487	23,247,951	7,079,034	74.2%	2,610,111	271.2	16,168,917
MIAMI SHORES VILLAGE	P	10/01/2012	N	After	EAN	14,624,121	21,643,291	7,346,474	67.6%	2,541,774	289.0	14,296,817
MIAMI SHORES VILLAGE	P	10/01/2011	N	After	AGG	11,690,414	20,457,821	6,825,524	57.1%	2,484,518	274.7	13,632,297
MIAMI SHORES VILLAGE	P	10/01/2010	N	None	AGG	11,682,596	18,454,110	5,331,325	63.3%	2,333,748	228.4	13,122,785
MIAMI SPRINGS	G	10/01/2014	N	None	EAN	17,462,905	17,762,085	1,497,271	98.3%	2,238,008	66.9	16,264,814
MIAMI SPRINGS	G	10/01/2013	N	After	EAN	15,280,103	17,252,746	1,825,268	88.6%	2,430,353	75.1	15,427,478
MIAMI SPRINGS	G	10/01/2012	N	After	EAN	14,694,782	16,420,041	1,434,610	89.5%	2,821,874	50.8	14,985,431
MIAMI SPRINGS	G	10/01/2011	N	After	EAN	12,478,138	15,362,348	916,471	81.2%	3,221,566	28.5	14,445,877
MIAMI SPRINGS	G	10/01/2010	N	After	EAN	13,260,831	14,658,780	382,253	90.5%	3,731,068	10.3	14,276,527
MIAMI SPRINGS	PF	10/01/2014	N	None	EAN	27,593,054	30,380,090	4,640,128	90.8%	2,043,213	227.1	25,739,962
MIAMI SPRINGS	PF	10/01/2013	N	After	EAN	23,512,392	29,628,995	5,567,594	79.4%	2,173,033	256.2	24,061,401
MIAMI SPRINGS	PF	10/01/2012	Y	After	EAN	22,140,680	27,513,884	4,706,028	80.5%	2,608,415	179.4	22,807,856
MIAMI SPRINGS	PF	10/01/2011	N	After	EAN	18,705,619	26,200,763	3,690,664	71.4%	2,700,275	136.7	22,510,099
MIAMI SPRINGS	PF	10/01/2010	N	After	EAN	19,888,903	24,135,934	952,656	82.4%	3,044,657	31.3	23,183,278
MIAMI-DADE COUNTY	ERP	07/01/2014	N	None	EAN	27,195,354	38,592,871	11,397,517	70.5%	0	0.0	27,195,354
MIAMI-DADE COUNTY	ERP	07/01/2012	N	None	EAN	23,733,942	40,997,498	17,263,556	57.9%	0	0.0	23,733,942
MIAMI-DADE COUNTY	ERP	07/01/2011	N	None	EAN	25,132,979	42,586,249	17,453,270	59.0%	0	0.0	25,132,979
MIDWAY FCD	F	10/01/2011	N	After	AGG	1,752,005	2,318,913	566,909	75.6%	923,852	61.4	1,752,004
MILTON	F	10/01/2013	N	None	EAN	3,549,424	7,178,707	3,637,764	49.4%	675,572	538.5	3,540,943
MILTON	F	10/01/2012	N	None	EAN	3,354,838	7,133,421	3,812,857	47.0%	657,941	579.5	3,320,564
MILTON	F	10/01/2011	N	None	EAN	2,951,494	6,475,309	3,241,684	45.6%	655,402	494.6	3,233,625
MILTON	F	10/01/2010	N	After	EAN	3,068,665	6,105,598	2,746,023	50.3%	739,015	371.6	3,359,575
MILTON	F	10/01/2010	Y	After	EAN	3,068,665	6,254,523	2,894,948	49.1%	739,015	391.7	3,359,575
MILTON	G	10/01/2014	N	None	EAN	12,435,482	14,146,359	2,279,070	87.9%	2,191,143	104.0	11,867,289

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MILTON	G	10/01/2013	N	None	EAN	11,487,958	13,641,649	2,673,541	84.2%	2,194,960	121.8	10,968,108
MILTON	G	10/01/2012	N	After	EAN	10,202,042	13,254,338	3,208,142	77.0%	2,174,539	147.5	10,046,196
MILTON	G	10/01/2011	N	None	EAN	8,773,906	12,386,065	3,057,839	70.8%	2,212,864	138.2	9,328,226
MILTON	G	10/01/2010	N	None	EAN	8,890,359	12,201,075	2,777,261	72.9%	2,310,954	120.2	9,423,814
MILTON	P	10/01/2014	N	None	EAN	6,866,429	6,286,005	-327,866	109.2%	761,362	-43.1	6,613,871
MILTON	P	10/01/2013	N	None	EAN	6,284,153	5,842,906	-191,346	107.6%	818,259	-23.4	6,034,252
MILTON	P	10/01/2012	N	None	EAN	5,506,266	5,595,594	131,760	98.4%	760,984	17.3	5,463,834
MILTON	P	10/01/2011	N	None	EAN	4,729,037	5,352,791	316,515	88.3%	853,431	37.1	5,036,276
MILTON	P	10/01/2010	N	After	EAN	4,700,078	5,103,861	114,742	92.1%	836,238	13.7	4,989,119
MIRAMAR	F	10/01/2014	N	None	EAN	100,389,471	135,766,791	42,482,392	73.9%	11,183,657	379.9	93,284,399
MIRAMAR	F	10/01/2013	N	None	FIL	85,170,746	124,804,919	44,390,214	68.2%	10,934,413	406.0	80,414,705
MIRAMAR	F	10/01/2012	N	None	FIL	70,906,406	114,868,209	45,777,023	61.7%	10,324,620	443.4	69,091,186
MIRAMAR	F	10/01/2011	N	After	EAN	49,545,338	98,652,957	39,994,383	50.2%	10,126,561	394.9	58,658,574
MIRAMAR	F	10/01/2010	N	None	EAN	47,993,313	90,977,830	37,877,497	52.8%	9,695,058	390.7	53,100,333
MIRAMAR	F	10/01/2010	Y	None	EAN	47,937,304	90,977,452	37,877,119	52.7%	9,695,058	390.7	53,100,333
MIRAMAR	G	10/01/2014	N	None	EAN	72,766,999	90,495,943	20,086,446	80.4%	16,302,969	123.2	70,409,497
MIRAMAR	G	10/01/2013	N	None	EAN	63,728,708	85,722,414	22,203,633	74.3%	14,844,382	149.6	63,518,781
MIRAMAR	G	10/01/2012	N	After	EAN	57,986,333	81,324,433	22,375,698	71.3%	15,013,902	149.0	58,948,735
MIRAMAR	G	10/01/2011	N	None	EAN	47,955,720	74,079,566	21,579,944	64.7%	14,859,096	145.2	52,499,622
MIRAMAR	G	10/01/2010	N	None	EAN	44,243,593	70,964,565	23,953,757	62.3%	15,857,109	151.1	47,010,808
MIRAMAR	P	10/01/2013	N	None	EAN	102,910,138	153,671,012	57,448,001	67.0%	12,703,946	452.2	96,223,011
MIRAMAR	P	10/01/2012	N	None	EAN	84,279,627	141,488,582	58,032,837	59.6%	12,877,037	450.7	83,455,745
MIRAMAR	P	10/01/2011	N	After	EAN	66,707,710	130,892,771	54,996,133	51.0%	13,153,434	418.1	75,896,638
MIRAMAR	P	10/01/2010	N	None	EAN	60,742,183	113,047,722	45,728,177	53.7%	13,480,502	339.2	67,319,545
MIRAMAR - MANAGEMENT	G	10/01/2014	N	None	EAN	25,205,397	38,543,122	14,776,873	65.4%	7,598,539	194.5	23,766,249

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MIRAMAR - MANAGEMENT	G	10/01/2013	N	After	EAN	21,516,775	35,343,467	14,720,041	60.9%	5,976,124	246.3	20,623,426
MIRAMAR - MANAGEMENT	G	10/01/2012	N	After	EAN	18,399,479	30,634,863	12,235,384	60.1%	5,674,807	215.6	18,399,479
MIRAMAR - MANAGEMENT	G	10/01/2011	N	After	EAN	14,825,124	26,713,920	11,888,796	55.5%	5,446,548	218.3	14,825,124
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	11,694,354
MONROE COUNTY	ERP	07/01/2013	N	After	AGG	195,625	605,156	425,549	32.3%	0	0.0	179,607
MONROE COUNTY	ERP	07/01/2011	N	None	AGG	182,324	627,470	445,146	29.1%	0	0.0	182,324
MONROE COUNTY VOL F.F. & EMS	F	01/01/2014	N	After	AGG	857,126	804,285	-52,841	106.6%	0	0.0	857,126
MONROE COUNTY VOL F.F. & EMS	F	01/01/2013	N	After	AGG	848,808	808,903	-39,905	104.9%	0	0.0	848,808
MONROE COUNTY VOL F.F. & EMS	F	01/01/2012	N	After	AGG	849,903	781,709	-68,194	108.7%	0	0.0	849,903
MONROE COUNTY VOL F.F. & EMS	F	01/01/2011	N	After	AGG	841,980	870,648	28,668	96.7%	0	0.0	841,980
MONTICELLO	F	10/01/2012	N	After	AGG	580,959	449,178	-131,780	129.3%	0	0.0	580,958
MONTICELLO	F	10/01/2010	N	After	AGG	482,869	372,919	-109,951	129.5%	0	0.0	482,870
MONTICELLO	P	10/01/2011	N	After	AGG	1,293,465	1,819,789	526,325	71.1%	304,013	173.1	1,293,464
MONTICELLO	P	10/01/2010	N	After	AGG	1,336,435	1,737,218	400,783	76.9%	331,987	120.7	1,336,435
MOUNT DORA	F	10/01/2014	N	After	AGG	6,793,621	7,138,578	669,953	95.2%	1,265,986	52.9	6,468,625
MOUNT DORA	F	10/01/2013	N	After	AGG	6,092,019	6,464,726	633,680	94.2%	1,231,802	51.4	5,831,046
MOUNT DORA	F	10/01/2012	N	After	AGG	5,063,759	5,771,294	726,418	87.7%	1,339,769	54.2	5,044,876
MOUNT DORA	F	10/01/2011	N	None	AGG	4,185,997	5,200,074	604,155	80.5%	1,246,793	48.5	4,595,919
MOUNT DORA	F	10/01/2010	Y	After	AGG	4,071,126	4,858,172	591,038	83.8%	1,318,797	44.8	4,267,134
MOUNT DORA	G	10/01/2014	N	None	FIL	15,643,165	17,020,884	2,053,299	91.9%	3,511,421	58.5	14,967,585
MOUNT DORA	G	10/01/2013	N	After	FIL	14,458,444	16,540,558	2,467,102	87.4%	3,836,623	64.3	14,073,456
MOUNT DORA	G	10/01/2012	N	After	FIL	13,270,019	16,374,710	3,104,691	81.0%	4,387,563	70.8	13,270,019
MOUNT DORA	G	10/01/2011	N	After	FIL	11,582,830	15,897,437	4,314,607	72.9%	4,181,877	103.2	11,582,830
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	12,091,526

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MOUNT DORA	P	10/01/2014	N	None	AGG	8,081,976	9,285,801	1,622,999	87.0%	2,060,571	78.8	7,662,802
MOUNT DORA	P	10/01/2013	N	None	AGG	7,126,964	8,463,332	1,643,127	84.2%	1,938,783	84.8	6,820,205
MOUNT DORA	P	10/01/2012	N	After	AGG	6,082,423	7,744,606	1,720,271	78.5%	1,861,356	92.4	6,024,335
MOUNT DORA	P	10/01/2011	N	None	AGG	4,984,218	6,763,841	1,157,152	73.7%	1,898,583	60.9	5,606,689
MOUNT DORA	P	10/01/2010	N	None	AGG	4,785,196	6,227,313	936,578	76.8%	1,961,175	47.8	5,290,735
NAPLES	F	10/01/2014	N	After	EAN	44,704,902	54,809,329	13,879,264	81.6%	3,055,169	454.3	40,930,065
NAPLES	F	10/01/2013	N	None	EAN	39,294,014	51,831,778	15,379,660	75.8%	3,600,660	427.1	36,452,118
NAPLES	F	10/01/2012	N	None	EAN	33,747,107	53,780,542	21,392,326	62.7%	3,545,457	603.4	32,388,216
NAPLES	F	10/01/2011	N	None	EAN	27,089,641	51,166,192	21,758,591	52.9%	3,640,486	597.7	29,407,601
NAPLES	F	10/01/2010	N	None	EAN	26,688,421	48,047,361	19,091,777	55.5%	3,890,399	490.7	28,955,584
NAPLES	F	10/01/2010	Y	None	EAN	26,007,939	48,047,361	19,767,031	54.1%	3,890,399	508.1	28,280,330
NAPLES	G	10/01/2014	N	After	EAN	51,236,145	63,417,479	16,941,454	80.8%	15,835,700	107.0	46,476,025
NAPLES	G	10/01/2013	N	None	EAN	46,745,386	60,614,022	17,643,278	77.1%	15,986,671	110.4	42,970,744
NAPLES	G	10/01/2012	N	None	EAN	42,141,195	58,017,689	17,731,297	72.6%	15,661,751	113.2	40,286,392
NAPLES	G	10/01/2011	N	None	EAN	35,890,721	56,746,187	15,904,542	63.2%	15,027,747	105.8	40,841,645
NAPLES	G	10/01/2010	N	None	EAN	35,982,506	63,464,546	22,555,900	56.7%	15,831,192	142.5	40,908,646
NAPLES	P	10/01/2014	N	After	EAN	42,468,244	59,913,480	21,179,318	70.9%	4,406,901	480.6	38,734,162
NAPLES	P	10/01/2013	N	None	EAN	37,977,024	56,925,737	21,909,057	66.7%	5,062,658	432.8	35,016,680
NAPLES	P	10/01/2012	N	None	EAN	33,753,118	54,399,857	22,150,435	62.0%	5,035,014	439.9	32,249,422
NAPLES	P	10/01/2011	N	None	EAN	28,037,423	57,751,158	26,491,257	48.5%	5,016,274	528.1	31,259,901
NAPLES	P	10/01/2010	N	None	EAN	28,068,954	53,574,482	22,680,232	52.4%	5,490,110	413.1	30,894,250
NEPTUNE BEACH	P	10/01/2014	N	None	EAN	8,087,623	9,385,969	1,726,366	86.2%	926,206	186.4	7,659,603
NEPTUNE BEACH	P	10/01/2013	N	None	EAN	7,405,555	8,829,046	1,762,268	83.9%	1,005,031	175.3	7,066,778
NEPTUNE BEACH	P	10/01/2012	N	None	EAN	6,518,586	8,219,133	1,969,431	79.3%	1,162,572	169.4	6,249,702
NEPTUNE BEACH	P	10/01/2011	N	None	EAN	5,203,134	7,640,267	2,117,656	68.1%	1,135,648	186.5	5,522,611

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NEPTUNE BEACH	P	10/01/2010	N	After	EAN	5,009,770	7,251,497	1,840,354	69.1%	1,121,230	164.1	5,411,143
NEW PORT RICHEY	F	10/01/2013	N	After	AGG	11,060,060	12,006,694	1,391,148	92.1%	905,448	153.6	10,615,546
NEW PORT RICHEY	F	10/01/2012	N	None	AGG	10,128,593	12,415,809	2,422,773	81.6%	896,277	270.3	9,993,036
NEW PORT RICHEY	F	10/01/2011	N	None	AGG	9,371,030	12,508,064	2,332,285	74.9%	774,608	301.1	10,175,779
NEW PORT RICHEY	F	10/01/2010	N	After	AGG	9,815,391	12,150,180	1,445,068	80.8%	800,030	180.6	10,705,112
NEW PORT RICHEY	P	10/01/2014	N	None	EAN	22,218,814	23,769,060	3,441,159	93.5%	1,977,185	174.0	20,327,901
NEW PORT RICHEY	P	10/01/2013	N	None	EAN	19,499,782	22,364,586	4,366,819	87.2%	2,034,497	214.6	17,997,767
NEW PORT RICHEY	P	10/01/2012	N	After	EAN	17,138,671	21,886,886	5,558,988	78.3%	2,144,794	259.2	16,327,898
NEW PORT RICHEY	P	10/01/2011	N	None	EAN	14,268,174	20,848,141	5,047,685	68.4%	2,101,073	240.2	15,800,456
NEW PORT RICHEY	P	10/01/2010	N	None	EAN	14,510,754	20,224,131	4,537,718	71.7%	1,920,441	236.3	15,686,413
NEW SMYRNA BEACH	F	10/01/2013	N	None	EAN	17,973,344	25,243,083	8,107,853	71.2%	1,669,590	485.6	17,135,230
NEW SMYRNA BEACH	F	10/01/2012	N	None	EAN	16,495,528	24,678,654	8,643,895	66.8%	1,887,813	457.9	16,034,759
NEW SMYRNA BEACH	F	10/01/2011	Y	After	EAN	13,893,124	23,691,156	9,217,664	58.6%	1,717,092	536.8	14,473,492
NEW SMYRNA BEACH	F	10/01/2011	N	None	EAN	13,893,124	23,691,156	9,217,664	58.6%	1,717,092	536.8	14,473,492
NEW SMYRNA BEACH	F	10/01/2010	Y	After	EAN	14,080,531	22,684,603	8,149,744	62.1%	1,756,147	464.1	14,534,859
NEW SMYRNA BEACH	P	10/01/2013	N	None	FIL	14,918,691	15,811,168	782,307	94.4%	1,711,793	45.7	15,028,861
NEW SMYRNA BEACH	P	10/01/2012	N	None	FIL	14,516,986	15,075,740	946,635	96.3%	1,635,285	57.9	14,129,105
NEW SMYRNA BEACH	P	10/01/2011	N	None	FIL	12,505,776	14,012,779	786,790	89.2%	2,076,030	37.9	13,225,989
NEW SMYRNA BEACH	P	10/01/2010	N	None	FIL	12,552,961	14,878,650	826,236	84.4%	2,157,250	38.3	14,052,414
NORTH BAY FCD	F	10/01/2013	N	None	AGG	2,730,354	3,136,167	575,109	87.1%	863,351	66.6	2,561,058
NORTH BAY FCD	F	10/01/2012	N	None	AGG	2,180,214	3,014,325	922,275	72.3%	846,355	109.0	2,092,050
NORTH BAY FCD	F	10/01/2011	N	None	AGG	1,658,332	2,552,038	801,135	65.0%	828,671	96.7	1,750,903
NORTH BAY FCD	F	10/01/2010	N	After	AGG	1,437,173	2,311,515	870,597	62.2%	909,338	95.7	1,440,918
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2014	N	After	AGG	59,173,549	56,735,968	0	104.3%	35,955,458	0.0	56,735,968

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2013	N	None	AGG	55,608,682	52,101,075	-242,827	106.7%	35,701,780	-0.7	52,343,902
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2012	N	None	AGG	48,734,855	43,866,575	-2,864,182	111.1%	37,971,703	-7.5	46,730,757
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2011	N	None	AGG	41,879,122	43,935,305	-411,914	95.3%	39,001,675	-1.1	44,347,219
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2010	N	None	AGG	40,779,602	41,706,410	-654,457	97.8%	39,739,824	-1.6	42,360,867
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2013	N	None	FIL	275,955,651	269,148,631	4,082,540	102.5%	336,524,374	1.2	265,066,091
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2012	N	After	FIL	246,586,533	299,976,734	51,570,883	82.2%	345,555,234	14.9	248,405,851
NORTH BROWARD HOSPITAL (aka Broward Health)	G	07/01/2011	N	None	FIL	253,067,565	303,832,772	76,071,963	83.3%	343,603,851	22.1	227,760,809
NORTH COLLIER FCD	F	10/01/2014	N	None	FIL	49,189,564	48,048,377	-1,141,187	102.4%	9,004,714	-12.7	49,189,564
NORTH COLLIER FCD	F	10/01/2012	N	None	FIL	33,983,491	33,924,855	-58,636	100.2%	8,254,150	-0.7	33,983,491
NORTH COLLIER FCD	F	10/01/2011	N	None	FIL	26,196,164	26,153,965	-42,199	100.2%	8,291,830	-0.5	26,196,164
NORTH COLLIER FCD	F	10/01/2010	N	None	FIL	22,990,534	23,284,830	294,296	98.7%	7,737,940	3.8	22,990,534
NORTH MIAMI 691 [GPF]	F	10/01/2014	N	None	EAN	3,009,374	3,096,560	86,309	97.2%	0	0.0	3,010,251
NORTH MIAMI 691 [GPF]	F	10/01/2013	N	None	EAN	2,982,615	3,203,168	135,620	93.1%	0	0.0	3,067,548
NORTH MIAMI 691 [GPF]	F	10/01/2012	N	None	EAN	2,929,101	3,413,559	307,439	85.8%	0	0.0	3,106,120
NORTH MIAMI 691 [GPF]	F	10/01/2011	N	None	EAN	2,605,742	3,520,535	488,792	74.0%	0	0.0	3,031,743
NORTH MIAMI 691 [GPF]	F	10/01/2010	N	None	EAN	2,904,605	4,185,205	844,395	69.4%	0	0.0	3,340,810
NORTH MIAMI 691 [GPF]	G	10/01/2014	N	None	EAN	89,205,167	109,296,182	20,065,052	81.6%	11,414,321	175.8	89,231,130
NORTH MIAMI 691 [GPF]	G	10/01/2013	N	After	EAN	82,205,746	107,530,888	22,984,244	76.4%	10,479,113	219.3	84,546,644
NORTH MIAMI 691 [GPF]	G	10/01/2012	N	None	EAN	74,342,993	94,565,068	15,729,187	78.6%	12,375,315	127.1	78,835,881
NORTH MIAMI 691 [GPF]	G	10/01/2011	N	None	EAN	65,515,680	93,199,459	16,972,919	70.3%	13,186,800	128.7	76,226,540
NORTH MIAMI 691 [GPF]	G	10/01/2010	N	After	EAN	62,573,641	96,663,732	24,692,958	64.7%	14,733,549	167.6	71,970,774

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NORTH MIAMI 691 [GPF]	P	10/01/2014	N	None	EAN	5,968,792	5,790,651	-179,869	103.1%	109,997	-163.5	5,970,520
NORTH MIAMI 691 [GPF]	P	10/01/2013	N	None	EAN	5,807,645	5,761,414	-305,938	100.8%	113,881	-268.7	6,067,352
NORTH MIAMI 691 [GPF]	P	10/01/2012	N	None	EAN	5,832,579	5,843,356	-341,713	99.8%	107,931	-316.6	6,185,069
NORTH MIAMI 691 [GPF]	P	10/01/2011	N	None	EAN	5,394,363	6,125,462	-150,801	88.1%	97,375	-154.9	6,276,263
NORTH MIAMI 691 [GPF]	P	10/01/2010	N	After	EAN	5,016,011	6,334,066	564,765	79.2%	115,863	487.4	5,769,301
NORTH MIAMI 748	P	10/01/2014	N	After	EAN	52,546,501	74,883,541	21,455,330	70.2%	8,303,772	258.4	53,428,211
NORTH MIAMI 748	P	10/01/2013	N	After	EAN	47,422,133	71,473,243	22,249,735	66.3%	8,641,896	257.5	49,223,508
NORTH MIAMI 748	P	10/01/2012	N	After	EAN	40,612,069	65,146,979	20,569,372	62.3%	8,174,358	251.6	44,577,607
NORTH MIAMI 748	P	10/01/2011	N	None	EAN	35,380,647	63,662,556	21,205,780	55.6%	8,469,168	250.4	42,456,776
NORTH MIAMI 748	P	10/01/2010	N	After	EAN	34,315,243	58,568,153	18,408,317	58.6%	9,004,946	204.4	40,159,836
NORTH MIAMI BEACH	G	10/01/2014	N	None	EAN	77,890,314	102,997,448	28,475,540	75.6%	8,613,816	330.6	74,521,908
NORTH MIAMI BEACH	G	10/01/2013	N	None	EAN	71,776,351	98,711,527	26,826,404	72.7%	9,032,997	297.0	71,885,123
NORTH MIAMI BEACH	G	10/01/2012	N	None	EAN	65,190,331	99,176,476	36,175,064	65.7%	10,612,185	340.9	63,001,412
NORTH MIAMI BEACH	G	10/01/2011	N	After	EAN	55,792,952	95,626,456	33,746,589	58.3%	11,326,066	298.0	61,879,867
NORTH MIAMI BEACH	G	10/01/2010	Y	None	EAN	55,856,768	85,439,130	25,076,132	65.4%	12,754,334	196.6	60,362,998
NORTH MIAMI BEACH	G	10/01/2010	N	None	EAN	55,856,768	85,439,130	25,076,132	65.4%	12,754,334	196.6	60,362,998
NORTH MIAMI BEACH	PF	10/01/2014	N	None	EAN	93,685,459	129,001,450	41,249,824	72.6%	5,789,742	712.5	87,751,626
NORTH MIAMI BEACH	PF	10/01/2013	N	None	EAN	86,242,705	127,462,645	47,118,716	67.7%	5,597,265	841.8	80,343,929
NORTH MIAMI BEACH	PF	10/01/2012	N	After	EAN	84,470,473	124,239,222	49,446,474	68.0%	5,855,524	844.4	74,792,748
NORTH MIAMI BEACH	PF	10/01/2011	N	None	EAN	63,992,342	116,116,214	44,749,575	55.1%	8,329,848	537.2	71,366,639
NORTH MIAMI BEACH	PF	10/01/2010	N	After	EAN	62,884,072	111,765,648	42,896,068	56.3%	8,798,930	487.5	68,869,580
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2014	N	After	AGG	16,711,216	21,129,052	4,559,148	79.1%	2,108,220	216.3	16,569,904
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	15,781,755
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	15,781,755

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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	14,615,897
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	12,275,228
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	11,532,009
NORTH PORT	F	10/01/2014	N	None	EAN	37,725,405	37,300,217	2,265,657	101.1%	5,757,173	39.4	35,034,560
NORTH PORT	F	10/01/2013	N	None	EAN	33,497,303	33,823,852	2,855,538	99.0%	5,943,257	48.1	30,968,314
NORTH PORT	F	10/01/2012	N	None	EAN	28,156,196	31,447,123	4,209,597	89.5%	6,274,808	67.1	27,237,526
NORTH PORT	F	10/01/2011	N	None	EAN	22,603,662	29,723,236	5,363,024	76.0%	5,663,409	94.7	24,360,212
NORTH PORT	F	10/01/2010	N	After	EAN	21,879,813	28,116,585	4,797,688	77.8%	5,619,179	85.4	23,318,897
NORTH PORT	P	10/01/2014	N	None	EAN	30,315,139	33,939,241	5,620,701	89.3%	6,986,815	80.5	28,318,540
NORTH PORT	P	10/01/2013	N	None	EAN	26,375,434	31,636,004	7,225,935	83.4%	6,963,252	103.8	24,410,069
NORTH PORT	P	10/01/2012	N	None	EAN	21,460,774	31,090,791	10,378,557	69.0%	6,053,388	171.5	20,712,234
NORTH PORT	P	10/01/2012	Y	After	EAN	21,460,774	30,107,281	9,395,047	71.3%	6,103,283	153.9	20,712,234
NORTH PORT	P	10/01/2011	N	None	EAN	17,387,978	28,638,814	9,886,967	60.7%	6,201,790	159.4	18,751,847
NORTH PORT	P	10/01/2010	N	After	EAN	16,444,455	25,904,059	8,323,851	63.5%	6,079,559	136.9	17,580,208
NORTH RIVER FCD	F	10/01/2014	N	None	EAN	15,144,417	19,955,362	5,612,803	75.9%	3,029,730	185.3	14,342,559
NORTH RIVER FCD	F	10/01/2013	N	After	EAN	13,684,809	18,971,512	6,044,971	72.1%	2,769,849	218.2	12,926,541
NORTH RIVER FCD	F	10/01/2012	N	After	EAN	12,222,450	18,302,598	6,444,107	66.8%	2,732,537	235.8	11,858,491
NORTH RIVER FCD	F	10/01/2012	Y	After	EAN	12,222,450	18,302,598	6,444,107	66.8%	2,732,537	235.8	11,858,491
NORTH RIVER FCD	F	10/01/2011	N	None	EAN	9,910,965	16,506,195	5,910,148	60.0%	2,789,592	211.9	10,596,047
NORTH RIVER FCD	F	10/01/2011	Y	After	EAN	9,910,965	16,848,837	6,252,790	58.8%	2,789,592	224.1	10,596,047
NORTH RIVER FCD	F	10/01/2010	N	None	EAN	9,301,293	15,886,836	5,859,614	58.5%	2,674,175	219.1	10,027,222
OAKLAND PARK	G	10/01/2014	N	None	AGG	34,677,145	44,189,521	12,941,818	78.5%	4,547,339	284.6	31,247,703
OAKLAND PARK	G	10/01/2013	N	None	AGG	32,118,573	44,195,811	16,381,085	72.7%	4,757,815	344.3	27,814,726
OAKLAND PARK	G	10/01/2012	N	None	AGG	28,703,452	44,086,674	19,124,407	65.1%	5,152,927	371.1	24,962,267

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OAKLAND PARK	G	10/01/2011	N	After	AGG	24,884,570	44,597,783	21,997,767	55.8%	5,386,307	408.4	22,600,016
OAKLAND PARK	G	10/01/2010	N	None	EAN	22,425,535	45,877,168	24,891,271	48.9%	5,610,517	443.7	20,985,897
OAKLAND PARK	G	10/01/2010	Y	After	EAN	22,425,535	47,067,031	26,081,134	47.6%	5,610,517	464.9	20,985,897
OAKLAND PARK	PF	10/01/2014	N	None	EAN	55,535,306	72,980,790	18,847,351	76.1%	4,143,754	454.8	54,133,439
OAKLAND PARK	PF	10/01/2013	N	None	EAN	51,958,521	70,849,697	20,985,379	73.3%	4,568,578	459.3	49,864,318
OAKLAND PARK	PF	10/01/2012	N	After	EAN	49,407,591	69,627,681	22,116,601	71.0%	4,560,724	484.9	47,511,080
OAKLAND PARK	PF	10/01/2011	N	None	EAN	42,100,137	68,556,980	24,678,788	61.4%	5,086,610	485.2	43,878,192
OAKLAND PARK	PF	10/01/2010	N	After	EAN	44,449,345	67,399,129	22,720,700	65.9%	5,323,729	426.8	44,678,429
OCALA	F	10/01/2014	N	None	EAN	43,714,282	56,518,857	12,963,669	77.3%	6,311,053	205.4	43,555,188
OCALA	F	10/01/2013	N	None	EAN	37,910,874	51,870,738	13,513,438	73.1%	6,392,458	211.4	38,357,300
OCALA	F	10/01/2012	N	None	EAN	32,847,373	49,471,059	14,463,687	66.4%	6,961,657	207.8	35,007,372
OCALA	F	10/01/2011	N	After	EAN	27,207,534	48,213,852	15,860,611	56.4%	7,204,930	220.1	32,353,241
OCALA	F	10/01/2010	N	None	EAN	26,428,345	43,407,137	13,179,354	60.9%	6,872,487	191.8	30,227,783
OCALA	G	10/01/2014	N	None	EAN	117,930,568	206,793,440	98,082,090	57.0%	14,817,620	661.9	108,711,350
OCALA	G	10/01/2013	N	None	EAN	107,914,119	204,067,795	105,977,774	52.9%	16,369,544	647.4	98,090,021
OCALA	G	10/01/2012	N	After	EAN	92,584,313	193,785,518	104,367,169	47.8%	27,343,524	381.7	89,418,349
OCALA	G	10/01/2011	N	After	EAN	77,940,297	180,355,743	92,692,561	43.2%	28,551,898	324.7	87,663,182
OCALA	G	10/01/2010	N	None	EAN	75,249,197	169,119,520	84,465,096	44.5%	28,187,278	299.7	84,654,424
OCALA	P	10/01/2013	N	None	EAN	53,616,099	73,891,366	23,346,206	72.6%	8,269,526	282.3	50,545,160
OCALA	P	10/01/2012	N	None	EAN	46,694,113	70,808,298	24,241,092	65.9%	8,558,207	283.3	46,567,206
OCALA	P	10/01/2011	N	After	EAN	39,158,774	68,246,224	22,660,337	57.4%	8,489,320	266.9	45,585,887
OCALA	P	10/01/2010	N	None	EAN	39,765,030	65,244,969	19,658,994	60.9%	8,191,982	240.0	45,585,975
OCALA	P	10/01/2010	Y	After	EAN	39,765,029	66,609,178	21,023,203	59.7%	8,191,982	256.6	45,585,975
OCEAN CITY-WRIGHT FCD	F	10/01/2014	N	None	EAN	8,166,017	16,427,734	8,925,782	49.7%	1,916,330	465.8	7,501,952
OCEAN CITY-WRIGHT FCD	F	10/01/2013	N	None	EAN	6,793,954	15,820,989	9,397,568	42.9%	1,998,503	470.2	6,423,421

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OCEAN CITY-WRIGHT FCD	F	10/01/2012	N	None	EAN	5,725,112	15,786,825	10,388,909	36.3%	1,941,208	535.2	5,397,916
OCEAN CITY-WRIGHT FCD	F	10/01/2011	Y	None	EAN	4,454,655	15,347,654	10,596,662	29.0%	1,995,932	530.9	4,750,992
OCEAN CITY-WRIGHT FCD	F	10/01/2011	N	None	EAN	4,454,655	14,764,216	10,013,224	30.2%	1,995,932	501.7	4,750,992
OCEAN CITY-WRIGHT FCD	F	10/01/2010	N	After	EAN	4,216,531	13,647,287	8,996,911	30.9%	1,795,693	501.0	4,650,376
OCEAN CITY-WRIGHT FCD	F	10/01/2010	Y	After	EAN	4,216,531	14,196,878	9,546,502	29.7%	1,795,693	531.6	4,650,376
OCOEE	G	10/01/2014	N	None	EAN	30,589,697	31,255,035	2,144,203	97.9%	8,239,000	26.0	29,110,832
OCOEE	G	10/01/2013	Y	After	EAN	27,027,991	29,360,112	3,590,402	92.1%	7,966,781	45.1	25,769,710
OCOEE	G	10/01/2013	N	None	EAN	27,027,991	31,559,167	5,789,457	85.6%	8,066,433	71.8	25,769,710
OCOEE	G	10/01/2012	N	After	EAN	22,828,882	29,381,855	6,967,053	77.7%	8,349,507	83.4	22,414,802
OCOEE	G	10/01/2011	N	None	EAN	19,331,522	28,502,945	8,335,087	67.8%	8,018,775	103.9	20,167,858
OCOEE	G	10/01/2010	N	None	EAN	18,587,571	26,285,617	7,031,113	70.7%	8,102,359	86.8	19,254,504
OCOEE	PF	10/01/2014	N	None	EAN	40,770,017	48,451,458	10,419,510	84.1%	7,712,990	135.1	38,031,948
OCOEE	PF	10/01/2013	N	None	EAN	35,666,513	45,411,818	11,862,728	78.5%	8,030,999	147.7	33,549,090
OCOEE	PF	10/01/2012	N	None	EAN	30,218,037	43,282,643	13,787,084	69.8%	7,714,088	178.7	29,495,559
OCOEE	PF	10/01/2011	N	None	EAN	24,883,662	41,175,689	14,866,181	60.4%	7,309,172	203.4	26,309,508
OCOEE	PF	10/01/2010	N	None	EAN	23,900,000	37,576,391	12,343,319	63.6%	7,487,435	164.9	25,233,072
OKALOOSA ISLAND FCD	F	10/01/2014	N	None	EAN	6,371,444	13,651,263	7,797,428	46.7%	1,093,476	713.1	5,853,835
OKALOOSA ISLAND FCD	F	10/01/2013	N	None	EAN	5,665,884	13,176,783	7,934,635	43.0%	1,091,354	727.1	5,242,148
OKALOOSA ISLAND FCD	F	10/01/2012	N	None	EAN	4,913,693	13,300,757	8,702,864	36.9%	1,094,407	795.2	4,597,893
OKALOOSA ISLAND FCD	F	10/01/2011	N	None	EAN	4,032,958	11,985,697	7,877,301	33.6%	1,012,090	778.3	4,108,396
OKALOOSA ISLAND FCD	F	10/01/2010	N	After	EAN	3,543,478	11,189,966	7,597,037	31.7%	1,072,093	708.6	3,592,929
OKALOOSA ISLAND FCD	F	10/01/2010	Y	After	EAN	3,543,478	11,641,640	8,048,711	30.4%	1,072,093	750.7	3,592,929
OKEECHOBEE	F	10/01/2014	N	After	AGG	3,253,658	3,006,957	-55,140	108.2%	523,119	-10.5	3,062,097
OKEECHOBEE	F	10/01/2013	N	After	AGG	2,896,405	2,794,610	-46,288	103.6%	473,939	-9.8	2,840,898
OKEECHOBEE	F	10/01/2012	N	After	AGG	2,772,277	2,684,415	-38,949	103.3%	429,008	-9.1	2,723,364

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
OKEECHOBEE	F	10/01/2011	N	None	AGG	2,308,272	2,400,795	-110,094	96.1%	411,921	-24.0	2,510,889
OKEECHOBEE	F	10/01/2010	N	None	AGG	2,318,666	2,263,420	-202,069	102.4%	461,752	-43.8	2,465,489
OKEECHOBEE	G	10/01/2014	N	After	AGG	10,125,304	10,563,176	927,603	95.9%	2,958,454	31.4	9,635,573
OKEECHOBEE	G	10/01/2013	N	After	AGG	8,950,249	9,586,652	904,220	93.4%	2,962,706	30.5	8,682,432
OKEECHOBEE	G	10/01/2012	N	After	AGG	8,188,923	9,065,467	1,114,007	90.3%	3,023,756	36.8	7,951,460
OKEECHOBEE	G	10/01/2011	N	None	AGG	6,712,136	8,630,615	1,383,232	77.8%	3,098,116	44.6	7,247,383
OKEECHOBEE	G	10/01/2010	N	None	AGG	6,579,412	8,229,125	1,264,331	80.0%	3,266,478	38.7	6,964,794
OKEECHOBEE	P	10/01/2014	N	After	AGG	7,683,560	7,209,088	-144,900	106.6%	911,189	-15.9	7,353,988
OKEECHOBEE	P	10/01/2013	N	After	AGG	6,811,928	6,726,955	96,699	101.3%	928,602	10.4	6,630,256
OKEECHOBEE	P	10/01/2012	N	After	AGG	6,253,105	6,236,793	143,599	100.3%	928,285	15.5	6,093,194
OKEECHOBEE	P	10/01/2011	N	None	AGG	5,279,765	5,888,881	173,920	89.7%	936,580	18.6	5,714,961
OKEECHOBEE	P	10/01/2010	N	None	AGG	5,420,638	5,659,633	-6,574	95.8%	965,252	-0.7	5,666,207
OLDSMAR	F	10/01/2014	N	None	AGG	4,509,129	3,535,542	-344,907	127.5%	663,716	-52.0	3,880,449
OLDSMAR	F	10/01/2013	Y	After	AGG	3,360,995	3,365,574	4,579	99.9%	764,280	0.6	3,360,995
OLDSMAR	F	10/01/2012	N	After	AGG	2,714,391	3,039,133	324,742	89.3%	753,518	43.1	2,714,391
OLDSMAR	F	10/01/2011	N	After	AGG	1,987,344	2,281,958	294,614	87.1%	807,256	36.5	1,987,344
OLDSMAR	F	10/01/2010	N	None	AGG	2,231,621	1,870,125	164,080	119.3%	788,819	20.8	1,706,045
ORANGE COUNTY LIBRARY	G	01/01/2015	N	None	EAN	42,938,892	39,884,277	-3,054,615	107.7%	5,169,894	-59.1	42,938,892
ORANGE COUNTY LIBRARY	G	01/01/2014	N	After	EAN	41,527,166	38,216,150	-3,311,016	108.7%	5,226,257	-63.4	41,527,166
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	35,899,948
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	32,747,770
ORANGE COUNTY LIBRARY	G	01/01/2011	N	None	FIL	33,685,826	34,284,782	589,155	98.3%	6,104,311	9.7	33,695,627
ORANGE PARK	F	10/01/2013	N	None	EAN	4,567,126	5,487,723	693,025	83.2%	1,037,415	66.8	4,794,698
ORANGE PARK	F	10/01/2012	N	None	EAN	4,525,813	5,679,680	1,294,782	79.7%	953,532	135.8	4,384,898
ORANGE PARK	F	10/01/2011	N	None	EAN	3,880,360	5,444,303	1,276,615	71.3%	990,514	128.9	4,167,688

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ORANGE PARK	F	10/01/2010	N	After	EAN	4,078,068	5,335,775	898,222	76.4%	908,479	98.9	4,437,553
ORANGE PARK	G	10/01/2014	N	None	EAN	6,322,445	8,518,891	2,196,446	74.2%	1,957,935	112.2	6,322,445
ORANGE PARK	G	10/01/2013	N	After	EAN	5,916,087	8,045,409	2,129,322	73.5%	1,971,521	108.0	5,916,087
ORANGE PARK	G	10/01/2012	N	None	EAN	5,377,948	8,034,879	2,656,931	66.9%	2,070,199	128.3	5,377,948
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	4,050,451
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	3,313,330
ORANGE PARK	P	10/01/2014	N	None	EAN	13,786,560	15,459,234	2,376,938	89.2%	1,234,348	192.6	13,082,296
ORANGE PARK	P	10/01/2013	N	None	EAN	12,470,853	15,354,633	3,397,547	81.2%	1,158,900	293.2	11,957,086
ORANGE PARK	P	10/01/2012	N	None	EAN	10,946,347	14,668,355	3,661,817	74.6%	1,118,312	327.4	11,006,538
ORANGE PARK	P	10/01/2011	N	None	EAN	9,328,816	14,220,681	3,860,598	65.6%	1,136,628	339.7	10,360,083
ORANGE PARK	P	10/01/2010	N	After	EAN	9,609,021	13,562,064	2,952,075	70.9%	1,049,413	281.3	10,609,989
ORLANDO	F	10/01/2014	N	None	EAN	337,240,798	398,115,648	57,956,626	84.7%	39,030,560	148.5	340,159,022
ORLANDO	F	10/01/2013	N	None	EAN	300,270,613	366,823,600	60,198,636	81.9%	38,746,701	148.0	306,624,964
ORLANDO	F	10/01/2012	N	None	EAN	270,670,993	348,634,639	61,639,144	77.6%	38,093,974	161.8	286,995,495
ORLANDO	F	10/01/2011	N	None	EAN	233,999,839	337,128,902	64,634,261	69.4%	39,952,911	161.8	272,494,641
ORLANDO	F	10/01/2010	N	After	EAN	232,085,927	319,607,777	57,031,522	72.6%	36,668,848	155.5	262,576,255
ORLANDO	G	09/30/2014	N	None	AGG	208,014,644	230,450,000	30,851,813	90.3%	9,803,716	314.7	199,598,187
ORLANDO	G	09/30/2013	N	None	AGG	195,879,490	226,270,000	39,510,361	86.6%	10,486,831	376.8	186,759,639
ORLANDO	G	09/30/2012	N	None	AGG	180,090,447	222,120,000	46,770,551	81.1%	11,833,293	395.3	175,349,449
ORLANDO	G	09/30/2011	N	None	AGG	159,751,648	220,720,000	52,107,198	72.4%	12,723,853	409.5	168,612,802
ORLANDO	P	10/01/2014	N	None	EAN	481,089,272	541,514,562	86,906,403	88.8%	49,185,208	176.7	454,608,159
ORLANDO	P	10/01/2013	N	None	EAN	445,031,940	516,479,852	99,221,950	86.2%	48,942,003	202.7	417,257,902
ORLANDO	P	10/01/2012	N	None	EAN	406,910,122	490,507,471	99,622,083	83.0%	48,578,107	205.1	390,885,388
ORLANDO	P	10/01/2011	N	None	EAN	356,615,717	467,003,754	77,613,352	76.4%	47,592,968	163.1	389,390,402
ORLANDO	P	10/01/2010	N	After	EAN	350,804,714	443,696,404	54,739,602	79.1%	48,422,779	113.0	388,956,802

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ORLANDO AVIATION	G	10/01/2014	N	None	AGG	116,642,235	125,311,720	15,728,886	93.1%	9,568,520	164.4	109,582,834
ORLANDO AVIATION	G	10/01/2013	N	None	AGG	104,839,099	125,311,720	27,906,516	83.7%	10,827,820	257.7	97,405,204
ORLANDO AVIATION	G	10/01/2012	N	None	AGG	90,143,507	114,144,127	26,973,229	79.0%	11,443,116	235.7	87,170,898
ORLANDO AVIATION	G	10/01/2011	Y	After	AGG	75,090,673	108,600,352	26,397,889	69.1%	11,912,824	221.6	82,202,463
ORLANDO AVIATION	G	10/01/2010	N	None	AGG	73,928,361	100,507,993	21,513,732	73.6%	12,371,397	173.9	78,994,261
ORLANDO UTILITY	G	10/01/2014	N	After	EAN	327,039,070	421,558,835	111,495,732	77.6%	75,405,142	147.9	310,063,103
ORLANDO UTILITY	G	10/01/2013	N	None	AGG	301,185,185	412,298,594	125,576,173	73.1%	72,478,712	173.3	286,722,421
ORLANDO UTILITY	G	10/01/2012	N	After	AGG	271,061,567	369,738,873	102,718,792	73.3%	70,147,352	146.4	267,020,081
ORLANDO UTILITY	G	10/01/2011	N	None	AGG	229,295,135	352,684,289	100,459,640	65.0%	73,230,186	137.2	252,224,649
ORLANDO UTILITY	G	10/01/2010	N	After	AGG	235,592,606	339,186,958	87,690,389	69.5%	69,967,434	125.3	251,496,569
ORMOND BEACH	F	10/01/2014	N	After	EAN	24,133,825	33,672,873	11,172,446	71.7%	2,592,731	430.9	22,500,427
ORMOND BEACH	F	10/01/2013	N	After	EAN	21,641,079	31,588,726	11,265,692	68.5%	2,602,816	432.8	20,323,034
ORMOND BEACH	F	10/01/2012	N	None	EAN	18,732,816	29,985,473	11,818,085	62.5%	2,568,321	460.1	18,167,388
ORMOND BEACH	F	10/01/2011	Y	None	EAN	15,542,091	28,998,136	12,190,482	53.6%	2,589,753	470.7	16,807,654
ORMOND BEACH	F	10/01/2010	Y	After	EAN	15,794,302	27,985,959	10,748,015	56.4%	2,754,532	390.2	17,237,944
ORMOND BEACH	F	10/01/2010	N	After	EAN	15,794,302	27,150,024	9,912,080	58.2%	2,754,532	359.8	17,237,944
ORMOND BEACH	G	10/01/2014	N	After	EAN	41,519,167	49,762,507	10,952,679	83.4%	7,324,598	149.5	38,809,828
ORMOND BEACH	G	10/01/2013	N	After	EAN	36,888,869	46,600,806	11,861,928	79.2%	7,720,628	153.6	34,738,878
ORMOND BEACH	G	10/01/2012	N	After	EAN	32,238,717	45,555,855	14,127,387	70.8%	7,781,341	181.6	31,428,468
ORMOND BEACH	G	10/01/2011	N	None	EAN	27,314,844	44,931,080	15,132,399	60.8%	7,737,575	195.6	29,798,681
ORMOND BEACH	G	10/01/2010	N	None	EAN	28,003,590	42,242,012	11,400,744	66.3%	7,716,941	147.7	30,841,268
ORMOND BEACH	G	10/01/2010	Y	After	EAN	28,003,590	43,436,450	12,595,182	64.5%	7,716,941	163.2	30,841,268
ORMOND BEACH	P	10/01/2013	N	After	EAN	24,769,202	35,528,520	11,346,142	69.7%	2,874,152	394.8	24,182,378
ORMOND BEACH	P	10/01/2012	N	None	EAN	22,898,326	33,898,689	11,759,456	67.5%	2,632,006	446.8	22,139,233
ORMOND BEACH	P	10/01/2011	Y	None	EAN	19,553,076	33,537,716	12,339,481	58.3%	2,625,644	470.0	21,198,235

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ORMOND BEACH	P	10/01/2010	Y	After	EAN	20,053,422	31,798,479	9,829,354	63.1%	2,682,154	366.5	21,969,125
OVIEDO	F	10/01/2014	N	After	FIL	10,257,373	14,758,271	4,500,898	69.5%	3,029,446	148.6	10,257,373
OVIEDO	F	10/01/2013	N	None	FIL	8,577,758	12,207,188	3,629,430	70.3%	3,169,607	114.5	8,577,758
OVIEDO	F	10/01/2012	N	None	FIL	6,854,445	10,596,199	3,741,753	64.7%	2,922,755	128.0	6,854,446
OVIEDO	F	10/01/2011	N	None	FIL	4,864,367	8,615,413	3,751,046	56.5%	2,831,066	132.5	4,864,367
OVIEDO	F	10/01/2010	N	After	FIL	4,192,656	7,875,280	3,682,624	53.2%	2,859,247	128.8	4,192,656
OVIEDO	P	10/01/2014	N	None	EAN	17,673,203	17,418,222	1,010,684	101.5%	3,681,141	27.5	16,407,538
OVIEDO	P	10/01/2013	N	None	EAN	15,337,786	16,456,521	2,092,463	93.2%	3,576,890	58.5	14,364,058
OVIEDO	P	10/01/2012	N	None	EAN	13,252,643	16,657,973	4,095,895	79.6%	3,286,796	124.6	12,562,078
OVIEDO	P	10/01/2011	N	None	EAN	10,699,407	15,530,982	4,282,438	68.9%	3,199,428	133.9	11,248,544
OVIEDO	P	10/01/2010	N	After	EAN	10,281,870	14,396,176	3,454,188	71.4%	3,183,628	108.5	10,941,988
PALATKA	F	10/01/2014	N	None	EAN	7,377,373	8,997,933	1,971,132	82.0%	823,207	239.5	7,026,801
PALATKA	F	10/01/2013	N	None	EAN	6,764,640	8,542,812	2,092,286	79.2%	778,258	268.8	6,450,526
PALATKA	F	10/01/2012	N	After	EAN	6,107,403	8,359,988	2,365,154	73.1%	757,002	312.4	5,994,834
PALATKA	F	10/01/2011	Y	After	EAN	5,334,223	7,888,496	2,080,274	67.6%	712,887	291.8	5,808,222
PALATKA	F	10/01/2010	N	None	EAN	5,928,745	7,741,855	1,358,083	76.6%	793,869	171.1	6,383,772
PALATKA	G	10/01/2014	N	None	EAN	18,151,027	22,040,541	4,597,777	82.4%	2,966,693	155.0	17,442,764
PALATKA	G	10/01/2013	Y	None	EAN	17,170,641	21,542,503	5,041,756	79.7%	2,947,074	171.1	16,500,747
PALATKA	G	10/01/2012	N	After	EAN	16,450,040	21,940,503	5,905,747	75.0%	2,822,571	209.2	16,034,756
PALATKA	G	10/01/2011	Y	After	EAN	14,692,635	21,189,979	5,383,099	69.3%	2,851,169	188.8	15,806,880
PALATKA	G	10/01/2010	Y	None	EAN	15,527,760	20,880,284	4,092,670	74.4%	2,857,674	143.2	16,787,614
PALATKA	P	10/01/2014	N	None	EAN	10,217,857	10,352,409	623,391	98.7%	1,609,685	38.7	9,729,018
PALATKA	P	10/01/2013	N	After	EAN	9,442,206	9,757,474	667,912	96.8%	1,484,633	45.0	9,089,562
PALATKA	P	10/01/2012	N	After	EAN	8,487,760	9,432,688	966,143	90.0%	1,504,792	64.2	8,466,545
PALATKA	P	10/01/2011	Y	After	EAN	7,289,826	9,178,192	1,083,913	79.4%	1,451,154	74.7	8,094,279

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALATKA	P	10/01/2010	N	After	EAN	7,721,261	9,401,439	1,031,712	82.1%	1,630,294	63.3	8,369,727
PALM BAY	G	10/01/2014	N	None	AGG	179,334	34,481	-132,484	520.1%	0	0.0	166,965
PALM BAY	G	10/01/2013	N	None	AGG	168,798	35,962	-121,758	469.4%	0	0.0	157,720
PALM BAY	G	10/01/2012	N	None	AGG	160,172	46,575	-107,380	343.9%	0	0.0	153,955
PALM BAY	G	10/01/2011	N	After	AGG	144,663	48,676	-105,670	297.2%	0	0.0	154,346
PALM BAY	G	10/01/2010	N	After	AGG	155,095	49,834	-105,261	311.2%	0	0.0	155,095
PALM BAY [PF]	F	10/01/2014	N	None	EAN	74,668,730	85,091,425	15,119,369	87.8%	5,090,530	297.0	69,972,056
PALM BAY [PF]	F	10/01/2013	N	None	EAN	69,842,203	80,642,063	14,992,679	86.6%	4,622,580	324.3	65,649,384
PALM BAY [PF]	F	10/01/2012	N	None	EAN	61,231,318	75,990,643	16,244,126	80.6%	4,901,789	331.4	59,746,517
PALM BAY [PF]	F	10/01/2011	N	After	EAN	52,555,618	72,751,893	16,651,892	72.2%	5,265,268	316.3	56,100,001
PALM BAY [PF]	F	10/01/2010	N	After	EAN	51,810,860	62,271,781	10,460,921	83.2%	5,430,244	192.6	51,810,860
PALM BAY [PF]	P	10/01/2014	N	None	EAN	93,476,435	98,097,153	10,357,639	95.3%	6,991,512	148.2	87,739,514
PALM BAY [PF]	P	10/01/2013	N	None	EAN	86,011,125	94,958,802	14,212,225	90.6%	7,284,214	195.1	80,746,577
PALM BAY [PF]	P	10/01/2012	N	None	EAN	77,968,830	90,392,097	14,448,484	86.3%	6,967,030	207.4	75,943,613
PALM BAY [PF]	P	10/01/2011	N	After	EAN	67,000,225	85,721,090	14,258,394	78.2%	7,609,528	187.4	71,462,696
PALM BAY [PF]	P	10/01/2010	N	After	EAN	69,387,426	76,955,184	7,567,758	90.2%	6,881,063	104.6	69,387,426
PALM BEACH [G,P,F,LG]	F	09/30/2014	N	After	EAN	59,267,698	84,212,724	26,467,878	70.4%	3,403,307	777.7	57,744,846
PALM BEACH [G,P,F,LG]	F	09/30/2013	N	None	EAN	58,433,440	83,215,083	26,211,000	70.2%	3,671,337	713.9	57,004,083
PALM BEACH [G,P,F,LG]	F	09/30/2012	N	After	EAN	54,209,446	80,161,512	23,583,630	67.6%	4,087,465	577.0	56,577,882
PALM BEACH [G,P,F,LG]	F	09/30/2011	N	After	EAN	50,296,679	73,013,614	14,029,022	68.9%	5,142,125	272.8	58,984,592
PALM BEACH [G,P,F,LG]	G	09/30/2014	N	After	EAN	76,354,754	69,811,000	7,992,304	109.4%	9,868,597	81.0	61,818,696
PALM BEACH [G,P,F,LG]	G	09/30/2013	N	After	EAN	76,298,763	86,808,351	16,216,580	87.9%	9,498,699	170.7	70,591,771
PALM BEACH [G,P,F,LG]	G	09/30/2012	N	After	EAN	69,570,897	85,722,189	16,520,218	81.2%	9,683,803	170.6	69,201,971
PALM BEACH [G,P,F,LG]	G	09/30/2011	N	After	EAN	64,715,832	78,444,299	7,564,873	82.5%	10,721,241	70.6	70,879,426
PALM BEACH [G,P,F,LG]	LG	09/30/2014	N	After	EAN	3,527,549	5,175,228	1,802,060	68.2%	206,713	871.8	3,373,168

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALM BEACH [G,P,F,LG]	LG	09/30/2013	N	After	EAN	3,524,963	5,075,958	1,814,655	69.4%	199,719	908.6	3,261,303
PALM BEACH [G,P,F,LG]	LG	09/30/2012	N	After	EAN	3,207,665	4,959,062	1,768,406	64.7%	200,577	881.7	3,190,656
PALM BEACH [G,P,F,LG]	LG	09/30/2011	N	After	EAN	2,934,916	4,530,066	1,162,923	64.8%	204,927	567.5	3,367,143
PALM BEACH [G,P,F,LG]	P	09/30/2014	N	After	EAN	63,350,648	84,624,189	22,805,493	74.9%	3,354,258	679.9	61,818,696
PALM BEACH [G,P,F,LG]	P	09/30/2013	N	None	EAN	61,920,948	82,415,628	21,862,203	75.1%	3,453,957	633.0	60,553,425
PALM BEACH [G,P,F,LG]	P	09/30/2012	N	After	EAN	58,114,391	80,129,109	19,100,682	72.5%	4,241,336	450.3	61,028,427
PALM BEACH [G,P,F,LG]	P	09/30/2011	N	After	EAN	54,154,099	72,420,773	8,866,490	74.8%	5,221,806	169.8	63,554,283
PALM BEACH GARDENS	F	10/01/2014	N	After	PUC	68,881,378	80,891,632	15,742,839	85.2%	7,891,466	199.5	65,148,793
PALM BEACH GARDENS	F	10/01/2013	N	After	PUC	59,994,725	73,736,905	16,802,062	81.4%	7,808,654	215.2	56,934,843
PALM BEACH GARDENS	F	10/01/2012	N	None	PUC	50,720,309	68,119,057	19,149,261	74.5%	8,909,034	214.9	48,969,796
PALM BEACH GARDENS	F	09/30/2011	N	None	PUC	37,906,384	57,097,669	21,945,772	66.4%	10,575,889	193.0	35,151,897
PALM BEACH GARDENS	G	10/01/2014	N	After	AGG	2,276,084	3,225,574	1,027,685	70.6%	166,945	615.6	2,197,889
PALM BEACH GARDENS	G	10/01/2012	N	None	AGG	2,103,061	3,145,606	1,085,773	66.9%	101,085	1,074.1	2,059,833
PALM BEACH GARDENS	G	10/01/2011	N	None	AGG	1,914,292	3,143,437	1,061,954	60.9%	122,051	870.1	2,081,483
PALM BEACH GARDENS	P	10/01/2014	N	After	EAN	72,626,331	91,461,274	23,362,637	79.4%	4,644,608	503.0	68,098,637
PALM BEACH GARDENS	P	10/01/2013	N	After	EAN	56,261,907	84,406,600	22,891,372	66.7%	4,899,915	467.2	61,515,228
PALM BEACH GARDENS	P	10/01/2011	N	After	EAN	43,773,722	78,923,691	29,819,715	55.5%	6,971,212	427.8	49,103,976
PALM BEACH GARDENS	P	10/01/2010	N	None	EAN	41,426,892	73,878,806	29,393,731	56.1%	8,499,722	345.8	44,485,075
PALM COAST (VOL)	F	10/01/2013	N	None	EAN	3,330,062	2,565,972	-531,668	129.8%	0	0.0	3,097,640
PALM COAST (VOL)	F	10/01/2012	N	After	EAN	2,769,856	2,171,326	-451,913	127.6%	0	0.0	2,623,239
PALM COAST (VOL)	F	10/01/2011	N	None	EAN	2,125,985	1,841,699	-354,775	115.4%	0	0.0	2,196,474
PALM COAST (VOL)	F	10/01/2010	N	After	EAN	1,819,246	1,665,794	-153,452	109.2%	0	0.0	1,819,246
PALM HARBOR FCD	F	10/01/2014	N	None	EAN	15,642,505	15,858,006	1,824,991	98.6%	2,282,523	80.0	14,033,015
PALM HARBOR FCD	F	10/01/2013	N	None	EAN	13,365,137	14,583,934	2,260,833	91.6%	2,348,051	96.3	12,323,101
PALM HARBOR FCD	F	10/01/2012	N	None	EAN	11,110,165	13,955,712	3,583,215	79.6%	2,307,842	155.3	10,372,497

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PALM HARBOR FCD	F	10/01/2011	N	After	EAN	6,784,044	11,269,682	4,230,751	60.2%	2,088,100	202.6	7,038,931
PALM HARBOR FCD	F	10/01/2010	N	After	EAN	5,956,440	11,166,375	5,095,839	53.3%	2,016,825	252.7	6,070,536
PALM HARBOR FCD	F	10/01/2010	Y	After	EAN	5,956,441	12,150,409	6,079,873	49.0%	2,016,825	301.5	6,070,536
PALM TRAN, INC. (ATU-1577)	G	01/01/2015	N	None	EAN	85,267,807	106,630,772	22,337,397	80.0%	27,029,436	82.6	84,293,375
PALM TRAN, INC. (ATU-1577)	G	01/01/2014	N	None	EAN	67,953,448	98,038,801	24,202,567	69.3%	24,661,404	98.1	73,836,234
PALM TRAN, INC. (ATU-1577)	G	01/01/2013	N	None	EAN	64,254,818	96,225,707	32,911,276	66.8%	25,724,674	127.9	63,314,431
PALM TRAN, INC. (ATU-1577)	G	01/01/2012	N	After	EAN	54,215,053	88,489,140	31,452,117	61.3%	24,999,674	125.8	57,037,023
PALM TRAN, INC. (ATU-1577)	G	01/01/2011	N	None	EAN	53,700,203	83,602,521	29,080,313	64.2%	25,497,963	114.0	54,522,208
PALMETTO	G	10/01/2014	N	None	EAN	11,300,338	14,940,473	4,199,579	75.6%	2,795,219	150.2	10,740,894
PALMETTO	G	10/01/2013	N	None	EAN	10,639,447	15,064,062	5,024,670	70.6%	2,733,174	183.8	10,039,392
PALMETTO	G	10/01/2012	N	After	EAN	9,350,022	14,813,169	5,246,985	63.1%	2,672,643	196.3	9,566,184
PALMETTO	G	10/01/2011	N	None	EAN	7,988,227	14,106,817	4,806,300	56.6%	2,629,733	182.8	9,300,517
PALMETTO	G	10/01/2010	N	After	EAN	8,361,769	13,980,379	4,438,217	59.8%	2,979,233	144.9	9,542,162
PALMETTO	P	10/01/2014	N	After	EAN	10,609,954	11,857,620	1,767,378	89.5%	1,483,191	119.2	10,090,242
PALMETTO	P	10/01/2013	N	After	EAN	9,579,906	11,504,234	2,356,496	83.3%	1,583,202	148.8	9,147,738
PALMETTO	P	10/01/2012	N	After	EAN	8,736,205	10,903,362	2,097,253	80.1%	1,425,061	147.2	8,806,109
PALMETTO	P	10/01/2011	Y	After	EAN	7,532,771	10,377,764	1,836,625	72.6%	1,505,965	122.0	8,541,139
PALMETTO	P	10/01/2010	N	After	EAN	7,370,674	10,237,834	1,784,193	72.0%	1,651,607	108.0	8,453,641
PANAMA CITY	F	10/01/2013	N	None	EAN	31,713,016	44,329,729	13,685,312	71.5%	2,697,806	507.3	30,644,417
PANAMA CITY	F	10/01/2012	N	None	EAN	29,254,020	44,116,771	15,112,007	66.3%	2,485,149	608.1	29,004,764
PANAMA CITY	F	10/01/2011	N	None	EAN	25,042,687	41,975,584	14,120,966	59.7%	2,570,589	549.3	27,854,618
PANAMA CITY	F	10/01/2010	N	After	EAN	25,673,473	40,059,804	11,261,254	64.1%	2,948,845	381.9	28,798,550
PANAMA CITY	P	10/01/2013	N	None	EAN	27,859,310	33,868,494	6,863,672	82.3%	3,752,735	182.9	27,004,822

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PANAMA CITY	P	10/01/2012	N	None	EAN	25,708,962	33,870,826	8,419,385	75.9%	3,669,078	229.5	25,451,441
PANAMA CITY	P	10/01/2011	N	None	EAN	22,357,253	32,487,231	8,124,355	68.8%	3,624,265	224.2	24,362,876
PANAMA CITY	P	10/01/2010	N	After	EAN	22,634,476	32,438,131	7,397,451	69.8%	3,452,517	214.3	25,040,680
PANAMA CITY (SUPP)	G	10/01/2014	N	None	AGG	2,746,790	2,920,238	173,448	94.1%	1,177,075	14.7	2,746,790
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	2,546,834
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	2,130,645
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	1,701,792
PANAMA CITY (SUPP)	G	10/01/2010	N	After	AGG	1,522,708	2,151,154	628,446	70.8%	795,185	79.0	1,522,708
PANAMA CITY BEACH	F	10/01/2013	N	None	FIL	11,751,247	12,114,803	1,156,489	97.0%	1,218,753	94.9	10,958,314
PANAMA CITY BEACH	F	10/01/2012	N	None	FIL	9,922,597	10,651,879	1,048,630	93.2%	1,351,699	77.6	9,603,249
PANAMA CITY BEACH	F	10/01/2011	N	None	FIL	8,082,726	10,067,798	1,273,191	80.3%	1,281,165	99.4	8,794,607
PANAMA CITY BEACH	F	10/01/2010	N	None	FIL	7,496,023	9,377,118	1,482,492	79.9%	1,240,477	119.5	7,894,626
PANAMA CITY BEACH	G	10/01/2013	N	None	FIL	26,341,676	25,040,995	522,179	105.2%	5,837,481	9.0	24,518,816
PANAMA CITY BEACH	G	10/01/2012	N	None	FIL	22,463,171	21,820,725	196,176	102.9%	6,451,933	3.0	21,624,549
PANAMA CITY BEACH	G	10/01/2011	N	None	FIL	18,199,089	20,405,275	420,665	89.2%	5,997,163	7.0	19,984,610
PANAMA CITY BEACH	G	10/01/2010	N	None	FIL	17,748,319	19,585,630	728,517	90.6%	5,426,181	13.4	18,857,113
PANAMA CITY BEACH	P	10/01/2013	N	None	FIL	14,964,720	14,428,918	469,988	103.7%	2,664,715	17.6	13,958,930
PANAMA CITY BEACH	P	10/01/2012	N	None	FIL	12,948,979	12,870,655	335,608	100.6%	2,607,407	12.9	12,535,047
PANAMA CITY BEACH	P	10/01/2011	N	None	FIL	10,896,206	12,457,993	459,618	87.5%	2,359,251	19.5	11,998,375
PANAMA CITY BEACH	P	10/01/2010	N	None	FIL	10,591,050	11,974,132	678,677	88.4%	2,265,566	30.0	11,295,455
PARKLAND	P	10/01/2014	N	None	EAN	2,062,405	2,216,561	154,156	93.0%	0	0.0	2,062,405
PARKLAND	P	10/01/2013	N	After	EAN	1,952,986	2,187,103	234,117	89.3%	0	0.0	1,952,986
PARKLAND	P	10/01/2012	N	None	EAN	1,756,197	2,155,927	399,730	81.5%	0	0.0	1,756,197
PARKLAND	P	10/01/2011	Y	None	EAN	1,416,391	2,159,194	742,802	65.6%	0	0.0	1,416,392
PARKLAND	P	10/01/2011	N	None	AGG	1,416,391	2,159,194	742,802	65.6%	0	0.0	1,416,392

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PARKLAND	P	10/01/2010	N	None	EAN	1,694,567	2,050,642	704,470	82.6%	85,816	820.9	1,346,172
PASCO COUNTY	ERP	07/01/2015	N	After	EAN	18,418,036	15,684,552	-2,733,484	117.4%	24,925,025	-11.0	18,418,036
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	15,853,362
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	13,612,687
PEMBROKE PARK COMM SUPP	G	10/01/2014	N	After	AGG	1,552,115	1,995,277	443,162	77.8%	29,664	1,493.9	1,552,115
PEMBROKE PARK COMM SUPP	G	10/01/2013	N	None	AGG	1,383,456	1,913,998	530,543	72.3%	28,840	1,839.6	1,383,455
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	1,079,901
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	808,880
PEMBROKE PARK COMM SUPP	G	10/01/2010	N	None	AGG	873,807	0	0		51,912	0.0	873,807
PEMBROKE PINES	G	10/01/2014	N	None	EAN	160,770,276	154,618,516	871,760	104.0%	3,206,370	27.2	153,746,756
PEMBROKE PINES	G	10/01/2013	N	None	EAN	141,210,749	151,812,739	18,523,220	93.0%	3,235,554	572.5	133,289,519
PEMBROKE PINES	G	10/01/2012	N	None	EAN	128,074,036	150,061,082	28,822,233	85.3%	3,250,029	1,013.1	121,238,849
PEMBROKE PINES	G	10/01/2011	N	After	AGG	111,620,570	147,287,087	28,837,351	75.8%	2,734,327	1,054.6	118,449,736
PEMBROKE PINES	G	10/01/2010	N	After	AGG	115,229,691	142,282,483	14,617,354	81.0%	3,537,545	413.2	127,665,129
PEMBROKE PINES	PF	10/01/2014	N	None	EAN	483,895,286	669,002,676	191,165,548	72.3%	27,875,138	685.8	477,837,128
PEMBROKE PINES	PF	10/01/2013	N	None	EAN	436,512,061	635,655,065	197,740,130	68.7%	27,588,952	716.7	437,914,935
PEMBROKE PINES	PF	10/01/2012	N	None	EAN	376,680,848	599,892,404	199,932,387	62.8%	27,011,016	740.2	399,960,017
PEMBROKE PINES	PF	10/01/2011	N	After	EAN	308,419,102	563,196,927	195,877,135	54.8%	26,857,833	729.3	367,319,792
PEMBROKE PINES	PF	10/01/2010	N	None	EAN	298,347,976	529,979,045	186,429,398	56.3%	27,129,273	517.3	343,549,647
PENSACOLA	F	10/01/2014	N	None	EAN	112,540,740	119,347,615	14,446,187	94.3%	4,187,986	344.9	104,901,428
PENSACOLA	F	10/01/2013	N	None	EAN	106,296,804	116,853,413	16,161,541	91.0%	4,412,953	366.2	100,691,872
PENSACOLA	F	10/01/2010	Y	None	EAN	88,983,514	109,054,618	13,185,566	81.6%	5,009,434	263.2	95,869,052
PENSACOLA	G	09/30/2014	N	After	EAN	138,949,747	176,125,864	49,278,144	78.9%	6,901,570	714.0	126,847,720

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PENSACOLA	G	09/30/2012	N	After	EAN	126,036,688	177,568,867	57,050,285	71.0%	7,834,617	728.2	120,518,582
PENSACOLA	P	10/01/2014	N	After	EAN	84,437,986	118,079,087	38,614,210	71.5%	4,377,970	882.0	79,464,877
PENSACOLA	P	10/01/2013	N	After	EAN	79,153,159	110,870,387	37,802,957	71.4%	4,870,112	776.2	73,067,430
PENSACOLA	P	10/01/2012	N	After	EAN	70,735,097	106,329,495	39,136,764	66.5%	5,296,929	738.9	67,192,731
PERRY	F	10/01/2013	N	After	EAN	2,737,458	3,733,788	1,077,713	73.3%	435,062	247.7	2,656,075
PERRY	F	10/01/2012	N	None	EAN	2,428,294	3,670,206	1,266,309	66.2%	381,516	331.9	2,403,897
PERRY	F	10/01/2011	N	None	EAN	2,077,121	3,603,148	1,302,059	57.6%	388,415	335.2	2,301,089
PERRY	F	10/01/2010	N	After	EAN	2,202,516	3,565,929	1,128,623	61.8%	430,683	262.1	2,437,306
PERRY	P	10/01/2013	N	None	EAN	6,487,122	6,988,760	851,737	92.8%	944,755	90.2	6,137,023
PERRY	P	10/01/2012	N	None	EAN	5,710,922	6,539,360	994,925	87.3%	882,917	112.7	5,544,435
PERRY	P	10/01/2011	N	None	EAN	4,693,613	6,118,977	1,029,553	76.7%	838,276	122.8	5,089,424
PERRY	P	10/01/2010	N	After	EAN	4,669,487	5,659,386	590,852	82.5%	856,840	69.0	5,068,534
PINELLAS PARK	F	10/01/2014	N	After	EAN	50,085,076	63,193,976	16,779,215	79.3%	4,115,773	407.7	46,414,761
PINELLAS PARK	F	10/01/2013	N	None	EAN	48,310,383	61,131,397	16,305,694	79.0%	4,360,810	373.9	44,825,703
PINELLAS PARK	F	10/01/2012	N	After	EAN	42,957,599	60,194,616	18,389,977	71.4%	4,190,929	438.8	41,804,639
PINELLAS PARK	F	10/01/2011	N	None	EAN	35,200,738	56,676,226	15,805,616	62.1%	4,064,745	388.8	40,870,610
PINELLAS PARK	F	10/01/2010	Y	After	EAN	35,583,182	57,412,586	16,602,070	62.0%	3,981,541	417.0	40,810,516
PINELLAS PARK	G	10/01/2014	N	After	EAN	69,311,586	74,479,669	9,368,084	93.1%	13,249,592	70.7	65,111,585
PINELLAS PARK	G	10/01/2012	N	None	EAN	57,583,992	69,524,776	14,365,065	82.8%	12,031,733	119.4	55,159,711
PINELLAS PARK	G	10/01/2011	N	After	EAN	47,876,616	66,499,101	12,863,170	72.0%	12,358,598	104.1	53,635,931
PINELLAS PARK	G	10/01/2010	N	After	EAN	48,101,386	62,125,407	9,657,208	77.4%	13,652,792	70.7	52,468,199
PINELLAS PARK	P	10/01/2014	N	None	EAN	55,368,074	54,752,033	4,941,582	101.1%	5,784,743	85.4	49,810,451
PINELLAS PARK	P	10/01/2012	N	None	EAN	44,092,350	51,894,837	9,423,545	85.0%	5,395,179	174.7	42,471,292
PINELLAS PARK	P	10/01/2011	N	None	EAN	34,578,975	47,694,933	7,800,457	72.5%	5,452,115	143.1	39,894,476
PINELLAS PARK	P	10/01/2010	N	After	EAN	35,275,213	44,746,393	6,116,356	78.8%	5,546,161	110.3	38,630,037

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PLANT CITY	PF	10/01/2014	Y	None	EAN	32,420,945	49,132,257	18,053,819	66.0%	6,066,190	297.6	31,078,438
PLANT CITY	PF	10/01/2014	N	None	EAN	32,420,203	49,132,257	18,053,819	66.0%	6,066,190	297.6	31,078,438
PLANT CITY	PF	10/01/2013	N	None	EAN	29,272,764	48,448,824	20,178,108	60.4%	6,133,823	329.0	28,270,716
PLANT CITY	PF	10/01/2012	N	None	EAN	26,105,315	45,390,068	19,879,368	57.5%	5,555,685	357.8	25,510,700
PLANT CITY	PF	10/01/2011	N	After	EAN	21,274,116	42,321,031	19,669,720	50.3%	5,450,247	360.9	22,651,311
PLANT CITY	PF	10/01/2010	N	After	EAN	20,282,792	39,599,616	17,900,305	51.2%	5,812,481	308.0	21,699,311
PLANTATION	G	10/01/2014	N	After	EAN	137,796,502	168,914,759	39,233,763	81.6%	22,026,645	178.1	129,680,996
PLANTATION	G	10/01/2013	N	After	EAN	126,272,372	159,649,368	40,237,497	79.1%	22,405,476	179.6	119,411,871
PLANTATION	G	10/01/2012	N	After	EAN	112,554,953	150,147,474	38,828,261	75.0%	22,518,645	172.4	111,319,213
PLANTATION	G	10/01/2011	N	After	EAN	96,896,826	139,077,099	31,145,574	69.7%	23,999,990	129.8	107,931,525
PLANTATION	G	10/01/2010	N	After	EAN	96,067,728	128,997,183	24,973,187	74.5%	24,773,102	96.9	104,023,996
PLANTATION	P	10/01/2014	N	After	EAN	120,792,841	163,272,330	46,757,234	74.0%	8,949,617	522.5	116,515,096
PLANTATION	P	10/01/2013	N	After	EAN	111,300,748	162,928,049	54,457,172	68.3%	9,339,051	583.1	108,470,877
PLANTATION	P	10/01/2012	N	After	EAN	98,418,764	154,010,636	54,838,208	63.9%	9,907,061	553.5	99,172,428
PLANTATION	P	10/01/2011	N	After	EAN	81,834,677	140,645,680	47,238,434	58.2%	11,022,576	428.6	93,407,246
PLANTATION	P	10/01/2010	N	After	EAN	80,771,897	130,169,740	41,555,673	62.1%	11,208,624	370.7	88,614,067
PLANTATION (VOL)	F	10/01/2014	N	None	AGG	18,501,067	14,962,912	-3,174,711	123.6%	0	0.0	18,137,623
PLANTATION (VOL)	F	10/01/2013	N	None	AGG	16,826,484	13,400,096	-3,231,526	125.6%	0	0.0	16,631,622
PLANTATION (VOL)	F	10/01/2012	N	After	AGG	14,086,629	10,660,063	-3,866,545	132.1%	0	0.0	14,526,608
PLANTATION (VOL)	F	10/01/2011	N	After	AGG	12,169,328	9,516,127	-4,372,743	127.9%	0	0.0	13,888,870
PLANTATION (VOL)	F	10/01/2010	N	None	AGG	11,976,189	9,685,354	-3,428,901	123.7%	0	0.0	13,114,255
POMPANO BEACH	G	10/01/2014	N	None	EAN	154,313,634	200,746,800	56,106,641	76.9%	26,048,411	215.4	144,640,159
POMPANO BEACH	G	10/01/2013	N	None	EAN	143,522,730	191,553,593	59,305,766	74.9%	25,922,708	228.8	132,247,827
POMPANO BEACH	G	10/01/2012	N	None	EAN	123,122,925	185,014,196	61,589,239	66.5%	25,833,472	238.4	123,424,957
POMPANO BEACH	G	10/01/2011	N	None	EAN	106,693,934	179,688,052	54,517,573	59.4%	26,238,403	207.8	125,170,479

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
POMPANO BEACH	G	10/01/2010	N	None	EAN	106,118,339	169,995,179	43,892,358	62.4%	26,596,532	165.0	126,102,821
POMPANO BEACH [PF]	F	10/01/2014	N	None	EAN	126,077,560	151,880,447	33,669,011	83.0%	12,326,343	273.2	118,211,436
POMPANO BEACH [PF]	F	10/01/2013	N	After	EAN	102,324,027	145,149,106	35,144,712	70.5%	11,522,144	305.0	110,004,394
POMPANO BEACH [PF]	F	10/01/2012	Y	After	EAN	100,562,329	142,915,810	40,183,455	70.4%	12,229,670	328.6	102,732,355
POMPANO BEACH [PF]	F	10/01/2011	N	After	EAN	85,788,891	136,900,769	37,634,236	62.7%	11,303,214	333.0	99,266,533
POMPANO BEACH [PF]	F	10/01/2011	Y	After	EAN	73,351,196	127,113,373	38,601,434	57.7%	11,303,214	341.5	88,511,939
POMPANO BEACH [PF]	F	10/01/2010	N	After	EAN	86,260,357	125,403,385	36,626,367	68.8%	11,992,406	305.4	88,777,018
POMPANO BEACH [PF]	P	10/01/2014	N	None	EAN	106,960,052	147,998,152	48,171,998	72.3%	970,080	4,965.8	99,826,154
POMPANO BEACH [PF]	P	10/01/2013	N	After	EAN	101,483,814	146,086,355	50,342,222	69.5%	1,680,232	2,996.2	95,744,133
POMPANO BEACH [PF]	P	10/01/2012	Y	After	EAN	98,781,401	145,637,373	51,714,111	67.8%	2,492,528	2,074.8	93,923,262
POMPANO BEACH [PF]	P	10/01/2011	N	After	EAN	91,884,572	140,171,318	42,103,396	65.6%	4,210,815	999.9	98,067,922
POMPANO BEACH [PF]	P	10/01/2011	Y	After	EAN	91,035,818	140,171,318	42,995,941	64.9%	4,210,815	1,021.1	97,175,377
POMPANO BEACH [PF]	P	10/01/2010	N	After	EAN	91,296,622	130,751,964	36,699,700	69.8%	4,811,747	762.7	94,052,264
PORT ORANGE	F	10/01/2014	N	After	EAN	22,195,274	38,463,878	16,904,550	57.7%	2,505,571	674.7	21,559,328
PORT ORANGE	F	10/01/2013	N	None	EAN	20,254,676	38,083,452	18,337,157	53.2%	2,332,375	786.2	19,746,295
PORT ORANGE	F	10/01/2012	N	None	EAN	18,739,700	37,718,984	19,353,447	49.7%	1,964,837	985.0	18,365,537
PORT ORANGE	F	10/01/2011	N	None	EAN	15,612,516	37,839,372	21,532,951	41.3%	2,389,427	901.2	16,306,421
PORT ORANGE	F	10/01/2010	N	After	EAN	15,339,237	35,552,357	19,043,100	43.1%	2,704,229	704.2	16,509,257
PORT ORANGE	F	10/01/2010	Y	After	EAN	15,339,237	37,598,137	21,088,880	40.8%	2,704,229	779.8	16,509,257
PORT ORANGE	G	10/01/2014	N	None	AGG	27,474,544	31,707,207	4,881,084	86.7%	5,170,450	94.4	26,826,123
PORT ORANGE	G	10/01/2013	N	None	AGG	26,857,732	30,108,131	4,694,623	89.2%	5,495,483	85.4	25,413,508
PORT ORANGE	G	10/01/2012	N	None	AGG	23,268,773	28,636,887	4,975,816	81.3%	6,507,751	76.5	23,661,071
PORT ORANGE	G	10/01/2011	N	None	AGG	18,446,044	27,530,406	5,611,941	67.0%	6,768,699	82.9	21,918,465
PORT ORANGE	G	10/01/2010	N	None	AGG	18,666,356	26,605,398	5,002,009	70.2%	7,320,768	68.3	21,603,389
PORT ORANGE	P	10/01/2014	N	None	EAN	28,294,900	45,055,287	15,557,057	62.8%	4,266,912	364.6	29,498,230

APPENDIX G - Funding Progress (GASB BASIS)

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PORT ORANGE	P	10/01/2013	N	None	EAN	25,322,725	40,728,361	16,453,824	62.2%	3,938,036	417.8	24,274,537
PORT ORANGE	P	10/01/2012	N	After	EAN	21,378,509	39,737,040	18,882,006	53.8%	3,587,220	526.4	20,855,034
PORT ORANGE	P	10/01/2011	N	After	EAN	18,971,164	36,207,306	15,609,303	52.4%	3,377,643	462.1	20,598,003
PORT ORANGE	P	10/01/2010	N	After	EAN	16,252,286	33,788,038	16,055,257	48.1%	3,464,035	463.5	17,732,781
PORT ST. LUCIE	P	10/01/2014	N	None	EAN	67,693,833	83,997,915	19,903,440	80.6%	16,040,080	124.1	64,094,475
PORT ST. LUCIE	P	10/01/2013	N	None	EAN	55,403,364	70,159,260	18,112,299	79.0%	14,497,207	124.9	52,046,961
PORT ST. LUCIE	P	10/01/2012	N	None	EAN	45,852,334	64,829,083	19,615,872	70.7%	13,585,376	144.4	45,213,211
PORT ST. LUCIE	P	10/01/2012	Y	None	EAN	45,852,334	64,829,083	19,615,872	70.7%	13,585,376	144.4	45,213,211
PORT ST. LUCIE	P	10/01/2011	Y	After	EAN	38,223,073	64,314,398	22,909,701	59.4%	13,446,552	170.4	41,404,697
PORT ST. LUCIE	P	10/01/2010	N	After	EAN	37,704,666	58,241,162	18,278,746	64.7%	12,633,362	144.7	39,962,416
PUNTA GORDA	F	10/01/2013	N	None	EAN	9,033,703	11,856,721	3,235,580	76.2%	1,799,896	179.8	8,621,141
PUNTA GORDA	F	10/01/2012	N	None	EAN	7,792,010	11,555,811	3,962,442	67.4%	1,619,708	244.6	7,593,369
PUNTA GORDA	F	10/01/2011	N	None	EAN	6,339,710	10,670,728	3,822,363	59.4%	1,636,836	233.5	6,848,365
PUNTA GORDA	F	10/01/2010	N	After	EAN	6,182,984	10,159,456	3,423,987	60.9%	1,595,024	214.7	6,735,469
PUNTA GORDA	G	10/01/2014	N	None	EAN	36,488,073	41,920,882	7,800,242	87.0%	5,694,636	137.0	34,120,640
PUNTA GORDA	G	10/01/2013	N	None	EAN	32,775,835	40,088,617	9,681,617	81.8%	6,761,656	143.2	30,407,000
PUNTA GORDA	G	10/01/2012	N	After	EAN	28,038,533	37,102,582	10,236,816	75.6%	7,189,121	142.4	26,865,766
PUNTA GORDA	G	10/01/2011	N	None	EAN	22,675,983	33,980,829	9,537,021	66.7%	7,761,379	122.9	24,443,808
PUNTA GORDA	G	10/01/2010	N	None	EAN	22,281,565	32,414,962	8,164,241	68.7%	8,306,718	98.3	24,250,721
PUNTA GORDA	P	10/01/2013	N	None	FIL	12,554,989	13,648,528	1,248,369	92.0%	2,013,763	62.0	12,400,159
PUNTA GORDA	P	10/01/2012	N	None	FIL	11,356,724	12,511,565	1,246,129	90.8%	1,731,061	72.0	11,265,436
PUNTA GORDA	P	10/01/2011	N	None	FIL	9,648,266	11,659,863	1,111,206	82.7%	1,935,114	57.4	10,548,657
PUNTA GORDA	P	10/01/2010	N	None	FIL	9,608,860	11,481,860	1,037,907	83.7%	2,087,064	49.7	10,443,953
QUINCY	PF	10/01/2013	N	None	EAN	6,489,362	9,332,438	3,020,336	69.5%	800,370	377.4	6,312,102
QUINCY	PF	10/01/2012	Y	None	FIL	6,070,758	9,144,777	3,132,103	66.4%	796,424	393.3	6,012,674

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
QUINCY	PF	10/01/2012	N	None	FIL	6,197,393	6,714,461	574,988	92.3%	811,740	70.8	6,139,473
QUINCY	PF	10/01/2010	N	After	FIL	5,682,953	7,029,621	607,355	80.8%	887,501	68.4	6,422,266
QUINCY	PF	10/01/2010	Y	After	EAN	5,682,953	8,759,168	2,336,902	64.9%	887,501	263.3	6,422,266
RIVIERA BEACH	F	10/01/2014	N	After	EAN	60,180,744	68,758,062	12,532,148	87.5%	4,452,746	281.5	56,225,914
RIVIERA BEACH	F	10/01/2013	N	After	EAN	56,438,265	65,642,424	12,609,548	86.0%	4,463,814	282.5	53,032,876
RIVIERA BEACH	F	10/01/2012	N	After	EAN	49,019,405	60,154,338	11,341,248	81.5%	4,217,167	268.9	48,813,090
RIVIERA BEACH	F	10/01/2011	N	After	EAN	42,786,627	56,571,997	9,581,724	75.6%	4,235,888	226.2	46,990,273
RIVIERA BEACH	F	10/01/2010	N	None	EAN	42,930,233	52,075,216	7,220,346	82.4%	4,882,701	147.9	44,854,870
RIVIERA BEACH	G	10/01/2014	N	None	EAN	71,318,932	96,940,276	31,132,097	73.6%	10,002,888	311.2	65,808,179
RIVIERA BEACH	G	10/01/2013	N	After	EAN	64,604,969	92,298,927	33,000,099	70.0%	9,318,567	354.1	59,298,828
RIVIERA BEACH	G	10/01/2012	N	After	EAN	56,963,873	88,050,446	33,393,082	64.7%	9,008,756	370.7	54,657,364
RIVIERA BEACH	G	10/01/2011	N	After	EAN	48,588,067	84,997,728	32,393,000	57.2%	9,190,206	352.5	52,604,728
RIVIERA BEACH	G	10/01/2010	N	After	EAN	47,908,438	77,889,541	29,207,221	61.5%	10,815,583	270.0	48,682,320
RIVIERA BEACH	P	09/30/2014	N	None	EAN	58,539,445	67,130,324	12,425,818	87.2%	5,111,412	243.1	54,704,506
RIVIERA BEACH	P	09/30/2013	N	None	EAN	52,827,603	63,457,000	13,103,841	83.2%	4,815,433	272.1	50,353,159
RIVIERA BEACH	P	09/30/2012	N	None	EAN	49,855,363	63,841,510	14,440,450	78.1%	5,364,164	269.2	49,401,060
RIVIERA BEACH	P	09/30/2011	N	After	EAN	44,249,462	62,898,957	13,046,012	70.4%	5,342,445	244.2	49,852,945
ROCKLEDGE	F	10/01/2014	N	None	EAN	10,087,057	14,135,273	3,767,452	71.4%	1,415,669	266.1	10,367,821
ROCKLEDGE	F	10/01/2014	Y	None	EAN	10,087,057	14,135,273	3,313,408	71.4%	1,415,669	234.1	10,821,865
ROCKLEDGE	F	10/01/2013	N	None	EAN	9,600,740	13,169,114	3,870,161	72.9%	1,300,150	297.7	9,298,953
ROCKLEDGE	F	10/01/2012	N	After	EAN	8,568,635	12,175,706	3,708,815	70.4%	1,419,030	261.4	8,466,891
ROCKLEDGE	F	10/01/2011	N	After	EAN	7,408,817	11,025,567	2,959,908	67.2%	1,457,242	203.1	8,065,659
ROCKLEDGE	F	10/01/2010	N	None	EAN	7,354,559	9,674,440	1,855,252	76.0%	1,635,302	113.5	7,819,188
ROCKLEDGE	G	10/01/2014	N	None	EAN	12,863,211	15,294,494	2,590,828	84.1%	4,068,272	63.7	12,703,666
ROCKLEDGE	G	10/01/2013	N	After	EAN	11,921,154	14,101,958	2,444,954	84.5%	3,995,034	61.2	11,657,004

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ROCKLEDGE	G	10/01/2012	N	After	EAN	10,654,625	12,877,930	1,985,465	82.7%	4,155,254	47.8	10,892,465
ROCKLEDGE	G	10/01/2011	N	None	EAN	9,211,284	11,667,913	1,167,385	78.9%	4,203,617	27.8	10,500,528
ROCKLEDGE	G	10/01/2010	N	None	EAN	9,255,489	10,731,006	579,864	86.2%	4,434,726	13.1	10,151,142
ROCKLEDGE	P	10/01/2014	N	None	EAN	10,799,501	11,107,526	463,661	97.2%	2,316,202	20.0	10,643,865
ROCKLEDGE	P	10/01/2013	N	None	EAN	9,694,311	10,150,475	748,277	95.5%	2,103,443	35.6	9,402,198
ROCKLEDGE	P	10/01/2012	N	After	EAN	8,762,060	9,435,411	699,208	92.9%	2,273,590	30.8	8,736,203
ROCKLEDGE	P	10/01/2011	N	None	EAN	7,566,604	9,014,488	600,071	83.9%	2,410,948	24.9	8,414,417
ROCKLEDGE	P	10/01/2010	N	None	EAN	7,614,445	8,336,292	73,947	91.3%	2,307,782	3.2	8,262,345
SAFETY HARBOR	F	10/01/2014	N	None	AGG	5,219,812	3,792,210	-1,285,477	137.6%	1,062,547	-121.0	5,077,687
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	4,382,581
SAFETY HARBOR	F	10/01/2012	N	None	AGG	3,563,115	2,908,691	-654,424	122.5%	996,003	-65.7	3,563,115
SAFETY HARBOR	F	10/01/2011	N	None	AGG	2,663,464	2,399,722	-263,742	111.0%	907,930	-29.0	2,663,464
SAFETY HARBOR	F	10/01/2010	N	None	AGG	2,946,774	2,151,877	-201,724	136.9%	975,490	-20.7	2,353,601
SAINT AUGUSTINE	F	10/01/2013	N	None	FIL	10,101,154	9,181,063	-217,801	110.0%	1,546,571	-14.1	9,398,864
SAINT AUGUSTINE	F	10/01/2012	N	None	FIL	9,216,167	8,399,060	-184,343	109.7%	1,439,656	-12.8	8,583,403
SAINT AUGUSTINE	F	10/01/2011	N	None	FIL	7,839,936	7,911,568	-229,325	99.1%	1,348,577	-17.0	8,140,893
SAINT AUGUSTINE	F	10/01/2010	Y	None	FIL	7,870,439	8,215,265	-183,127	95.8%	1,381,622	-13.3	8,398,392
SAINT AUGUSTINE	G	10/01/2014	N	None	EAN	31,428,495	39,206,213	9,688,991	80.2%	8,704,913	111.3	29,517,222
SAINT AUGUSTINE	G	10/01/2013	Y	None	EAN	28,125,539	37,062,612	10,253,615	75.9%	8,442,043	121.5	26,808,997
SAINT AUGUSTINE	G	10/01/2013	N	None	EAN	28,125,539	37,062,612	10,228,310	75.9%	8,716,409	117.4	26,834,302
SAINT AUGUSTINE	G	10/01/2012	Y	None	EAN	24,527,328	35,346,149	10,420,926	69.4%	8,136,234	128.1	24,925,223
SAINT AUGUSTINE	G	10/01/2011	N	None	EAN	22,177,395	33,935,218	8,911,411	65.4%	8,287,967	107.5	25,023,807
SAINT AUGUSTINE	G	10/01/2010	N	After	EAN	22,062,308	31,906,387	6,974,033	69.1%	9,310,573	77.3	24,932,354
SAINT AUGUSTINE	P	10/01/2014	N	None	EAN	15,816,662	15,812,738	867,594	100.0%	2,812,632	30.9	14,945,144
SAINT AUGUSTINE	P	10/01/2012	Y	None	EAN	13,103,963	14,521,656	1,061,668	90.2%	2,237,934	47.4	13,459,988

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT AUGUSTINE	P	10/01/2011	Y	None	EAN	11,991,251	13,879,200	558,613	86.4%	2,280,336	24.5	13,320,587
SAINT AUGUSTINE	P	10/01/2011	N	None	EAN	11,991,251	14,102,432	680,785	85.0%	2,280,336	29.9	13,421,647
SAINT AUGUSTINE	P	10/01/2010	N	After	EAN	11,586,922	14,259,622	956,042	81.3%	2,565,529	37.3	13,303,580
SAINT CLOUD	G	10/01/2014	N	None	EAN	44,023,487	42,635,871	1,423,823	103.3%	10,491,074	13.6	41,212,048
SAINT CLOUD	G	10/01/2013	N	None	EAN	38,634,187	39,229,634	2,594,144	98.5%	10,080,698	25.7	36,635,490
SAINT CLOUD	G	10/01/2012	N	After	EAN	33,809,085	36,610,434	3,967,931	92.3%	9,701,324	40.9	32,642,503
SAINT CLOUD	G	10/01/2011	N	None	EAN	28,067,727	35,042,387	5,550,983	80.1%	9,495,340	58.5	29,491,404
SAINT CLOUD	G	10/01/2010	N	After	EAN	27,217,180	33,068,428	4,200,062	82.3%	9,753,467	43.1	28,868,366
SAINT CLOUD	PF	10/01/2014	N	After	EAN	36,769,019	43,889,620	9,455,849	83.8%	7,428,345	127.3	34,433,771
SAINT CLOUD	PF	10/01/2013	N	None	EAN	32,801,976	41,269,174	10,078,981	79.5%	6,387,002	157.8	31,190,193
SAINT CLOUD	PF	10/01/2012	N	None	EAN	28,605,461	39,286,062	11,607,268	72.8%	5,722,243	202.8	27,678,794
SAINT CLOUD	PF	10/01/2011	Y	After	EAN	24,022,781	36,857,878	11,531,515	65.2%	5,707,283	202.0	25,326,363
SAINT CLOUD	PF	10/01/2011	N	None	EAN	24,022,781	36,120,842	10,794,479	66.5%	5,707,283	189.1	25,326,363
SAINT CLOUD	PF	10/01/2010	N	None	EAN	23,071,802	33,047,963	8,625,220	69.8%	5,528,876	156.0	24,422,743
SAINT JOHNS RIVER PW PK	G	10/01/2014	N	None	EAN	145,425,186	150,629,186	5,204,000	96.5%	17,253,952	30.2	145,425,186
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	135,019,133
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	115,814,811
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	96,511,158
SAINT JOHNS RIVER PW PK	G	10/01/2010	N	None	EAN	91,974,662	120,940,197	28,965,536	76.0%	19,430,971	149.1	91,974,661
SAINT LUCIE COUNTY FCD	F	10/01/2014	N	None	EAN	196,273,744	265,339,717	75,909,962	74.0%	26,278,918	288.9	189,429,755
SAINT LUCIE COUNTY FCD	F	10/01/2013	N	None	EAN	163,372,274	250,058,907	68,951,666	65.3%	26,607,315	259.2	181,107,241
SAINT LUCIE COUNTY FCD	F	10/01/2012	N	None	EAN	156,682,937	224,633,306	49,404,485	69.8%	24,763,675	199.5	175,228,821
SAINT LUCIE COUNTY FCD	F	10/01/2012	Y	After	EAN	156,682,937	224,633,306	49,404,485	69.8%	24,763,675	199.5	175,228,821
SAINT LUCIE COUNTY FCD	F	10/01/2011	Y	After	EAN	132,284,680	230,202,806	64,389,319	57.5%	26,291,209	244.9	165,813,487
SAINT LUCIE COUNTY FCD	G	10/01/2014	N	None	EAN	11,840,979	16,339,282	4,877,562	72.5%	2,745,332	177.7	11,461,720

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT LUCIE COUNTY FCD	G	10/01/2013	N	None	EAN	10,027,716	15,127,263	4,366,977	66.3%	2,881,172	151.6	10,760,286
SAINT LUCIE COUNTY FCD	G	10/01/2012	Y	After	EAN	9,604,131	13,941,369	3,458,449	68.9%	2,667,465	129.7	10,482,920
SAINT LUCIE COUNTY FCD	G	10/01/2012	N	After	EAN	9,604,131	13,941,369	3,458,449	68.9%	2,667,465	129.7	10,482,920
SAINT LUCIE COUNTY FCD	G	10/01/2011	Y	After	EAN	8,299,942	13,317,890	3,128,569	62.3%	2,796,418	111.9	10,189,321
SAINT PETE BEACH	F	10/01/2014	N	None	EAN	11,205,447	16,803,136	6,111,674	66.7%	1,508,496	405.2	10,691,462
SAINT PETE BEACH	F	10/01/2013	N	None	EAN	10,386,840	16,193,620	6,266,456	64.1%	1,503,961	416.7	9,927,164
SAINT PETE BEACH	F	10/01/2012	N	None	EAN	9,252,791	18,551,034	9,562,778	49.9%	1,565,984	610.7	8,988,256
SAINT PETE BEACH	F	10/01/2011	Y	After	EAN	8,059,960	17,576,436	9,025,564	45.9%	1,413,601	638.5	8,550,872
SAINT PETE BEACH	F	10/01/2010	Y	After	EAN	8,397,122	15,122,661	6,090,067	55.5%	1,514,660	402.1	9,032,594
SAINT PETE BEACH	G	10/01/2014	N	None	EAN	11,944,766	16,636,397	5,214,338	71.8%	786,937	662.6	11,422,059
SAINT PETE BEACH	G	10/01/2013	N	None	EAN	11,317,985	16,470,441	5,535,501	68.7%	839,938	659.0	10,934,940
SAINT PETE BEACH	G	10/01/2012	N	After	EAN	10,984,346	16,915,811	6,234,762	64.9%	960,352	649.2	10,681,049
SAINT PETE BEACH	G	10/01/2011	Y	After	EAN	9,799,568	16,587,571	6,108,671	59.1%	1,001,703	609.8	10,478,900
SAINT PETE BEACH	G	10/01/2010	N	None	EAN	10,694,539	15,694,837	4,692,487	68.1%	1,296,564	361.9	11,002,350
SAINT PETE BEACH	P	10/01/2014	N	After	EAN	11,856,983	16,209,583	5,188,926	73.1%	62,402	6,446.0	11,020,657
SAINT PETE BEACH	P	10/01/2012	N	None	EAN	10,434,328	17,659,312	7,501,137	59.1%	1,252,844	598.7	10,158,175
SAINT PETE BEACH	P	10/01/2011	Y	After	EAN	9,581,202	17,731,960	7,544,406	54.0%	1,120,784	673.1	10,187,554
SAINT PETE BEACH	P	10/01/2010	Y	After	EAN	9,593,799	15,959,736	5,748,792	60.1%	1,437,902	399.8	10,210,944
SAINT PETERSBURG	F	10/01/2014	N	None	EAN	235,750,145	235,762,547	20,077,547	100.0%	13,601,128	147.6	215,685,000
SAINT PETERSBURG	F	10/01/2013	N	None	EAN	233,578,137	233,896,696	17,045,017	99.9%	13,805,792	123.5	216,851,679
SAINT PETERSBURG	F	10/01/2012	N	None	EAN	207,751,770	227,193,662	26,831,847	91.4%	14,055,486	190.9	200,361,815
SAINT PETERSBURG	F	10/01/2011	N	None	EAN	180,811,790	226,452,126	35,855,576	79.8%	14,637,378	245.0	190,596,550
SAINT PETERSBURG	F	10/01/2010	N	None	EAN	172,370,122	215,167,485	33,015,103	80.1%	15,948,831	207.0	182,152,382
SAINT PETERSBURG	G	10/01/2014	N	None	EAN	376,393,511	405,087,745	45,947,629	92.9%	69,245,260	66.4	359,140,116
SAINT PETERSBURG	G	10/01/2013	N	None	EAN	351,885,400	393,087,344	66,789,721	89.5%	69,862,270	95.6	326,297,623

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT PETERSBURG	G	10/01/2012	N	None	EAN	305,895,424	375,757,802	77,917,702	81.4%	71,322,942	109.3	297,840,100
SAINT PETERSBURG	G	10/01/2011	N	None	EAN	262,116,096	360,594,647	79,357,759	72.7%	74,150,951	107.0	281,236,888
SAINT PETERSBURG	G	10/01/2010	N	None	EAN	260,385,187	345,049,252	66,357,568	75.5%	78,316,965	84.7	278,691,684
SAINT PETERSBURG	P	10/01/2014	N	None	EAN	376,024,513	385,892,212	31,349,452	97.4%	30,725,421	102.0	354,542,760
SAINT PETERSBURG	P	10/01/2013	N	None	EAN	364,701,582	392,527,123	46,200,421	92.9%	31,889,043	144.9	346,326,702
SAINT PETERSBURG	P	10/01/2012	N	None	EAN	324,835,338	375,251,516	55,363,452	86.6%	29,687,273	186.5	319,888,064
SAINT PETERSBURG	P	10/01/2011	N	None	EAN	281,288,670	363,459,753	58,116,348	77.4%	31,668,999	183.5	305,343,405
SAINT PETERSBURG	P	10/01/2010	N	None	EAN	283,168,413	347,627,201	40,670,168	81.5%	32,817,974	128.1	306,957,033
SAN CARLOS PARK FCD	F	10/01/2014	N	After	AGG	11,058,321	12,141,421	1,083,100	91.1%	2,458,550	44.1	11,058,321
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	8,980,254
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	6,957,333
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	4,916,770
SAN CARLOS PARK FCD	F	10/01/2010	Y	None	AGG	4,349,018	6,453,026	2,559,411	67.4%	2,273,189	112.6	3,893,615
SAN CARLOS PARK FCD	F	10/01/2010	N	None	AGG	4,312,752	6,453,026	2,718,592	66.8%	2,273,189	119.6	3,734,434
SANFORD	F	10/01/2013	N	None	EAN	22,679,207	28,387,529	6,545,783	79.9%	3,751,556	174.5	21,841,746
SANFORD	F	10/01/2012	N	None	EAN	20,463,175	28,282,168	8,582,007	72.4%	3,729,721	230.1	19,700,161
SANFORD	F	10/01/2011	N	None	EAN	16,965,212	26,924,964	9,126,497	63.0%	3,936,215	231.9	17,798,467
SANFORD	F	10/01/2010	N	None	EAN	16,542,608	25,846,233	8,340,456	64.0%	4,039,032	206.5	17,505,777
SANFORD	P	10/01/2013	N	None	EAN	33,508,253	40,315,743	8,601,610	83.1%	5,662,391	151.9	31,714,133
SANFORD	P	10/01/2012	Y	After	EAN	29,181,787	40,387,955	12,290,424	72.3%	5,283,683	232.6	28,097,531
SANFORD	P	10/01/2011	N	None	EAN	24,545,721	37,660,299	11,288,402	65.2%	5,348,870	211.0	26,371,897
SANFORD	P	10/01/2010	N	After	EAN	24,001,059	36,704,573	9,891,074	65.4%	5,529,328	178.9	26,813,499
SANIBEL	G	10/01/2014	N	None	EAN	24,213,810	29,654,357	5,440,547	81.7%	1,268,311	429.0	24,213,810
SANIBEL	G	10/01/2013	N	After	EAN	21,346,473	28,753,212	7,406,739	74.2%	1,274,340	581.2	21,346,473
SANIBEL	G	10/01/2012	N	After	EAN	18,689,249	28,065,758	9,376,510	66.6%	1,325,935	707.2	18,689,248

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SANIBEL	G	10/01/2011	N	None	EAN	11,808,556	23,664,935	11,365,824	49.9%	1,306,071	870.2	12,299,111
SANIBEL	G	10/01/2010	N	None	EAN	11,010,228	25,038,295	12,816,780	44.0%	4,706,046	272.3	12,221,515
SANIBEL	P	10/01/2014	N	None	EAN	15,856,528	20,502,963	5,650,321	77.3%	1,358,441	415.9	14,852,642
SANIBEL	P	10/01/2013	N	After	EAN	13,939,400	19,248,381	6,003,515	72.4%	1,450,942	413.8	13,244,866
SANIBEL	P	10/01/2012	N	None	EAN	11,397,390	17,500,154	6,430,214	65.1%	1,284,662	500.5	11,069,940
SANIBEL	P	10/01/2011	N	None	EAN	8,638,969	15,850,871	6,654,259	54.5%	1,527,468	435.6	9,196,612
SANIBEL	P	10/01/2010	N	After	EAN	8,659,744	15,272,887	6,127,393	56.7%	1,582,903	387.1	9,145,494
SARASOTA	F	09/30/2014	N	After	EAN	130,182,078	161,316,716	36,726,000	80.7%	808,163	4,544.4	124,590,716
SARASOTA	F	09/30/2013	N	None	EAN	118,973,508	155,088,288	45,646,189	76.7%	1,299,687	3,512.1	109,442,099
SARASOTA	F	09/30/2012	N	After	EAN	103,911,749	153,495,000	54,653,719	67.7%	1,791,863	3,050.1	98,841,281
SARASOTA	F	09/30/2012	Y	After	EAN	103,807,704	152,546,864	53,807,717	68.0%	1,720,166	3,128.1	98,739,147
SARASOTA	F	09/30/2011	N	After	EAN	89,655,808	148,762,516	55,173,596	60.3%	2,112,302	2,612.0	93,588,920
SARASOTA	G	09/30/2014	N	After	EAN	140,654,804	183,754,203	55,086,339	76.5%	12,676,489	434.6	128,667,864
SARASOTA	G	09/30/2013	N	None	EAN	130,861,234	177,625,424	56,211,059	73.7%	13,803,015	407.2	121,414,365
SARASOTA	G	09/30/2012	N	After	EAN	118,187,167	173,188,380	55,254,825	68.2%	15,323,219	360.6	117,933,555
SARASOTA	G	09/30/2011	N	After	EAN	105,930,677	163,412,657	40,271,154	64.8%	21,234,520	189.6	123,141,503
SARASOTA	P	09/30/2014	N	None	EAN	196,028,450	238,917,222	59,846,380	82.0%	9,694,205	617.3	179,070,842
SARASOTA	P	09/30/2013	N	None	EAN	180,293,744	231,780,395	65,009,404	77.8%	9,282,221	700.4	166,770,991
SARASOTA	P	09/30/2012	N	After	EAN	155,602,527	224,422,712	63,945,033	69.3%	9,411,970	679.4	160,477,679
SARASOTA	P	09/30/2011	N	After	EAN	138,591,826	207,410,385	47,367,150	66.8%	10,375,692	456.5	160,043,235
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2013	N	None	PUC	271,924,391	304,802,520	47,026,816	89.2%	133,004,920	35.4	257,775,704
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2012	N	After	PUC	187,652,092	293,666,035	111,837,839	63.9%	139,579,218	80.1	181,828,196
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2011	N	After	PUC	155,417,362	274,910,006	102,945,646	56.5%	153,291,551	67.2	171,964,360
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2010	N	After	PUC	149,952,161	249,732,530	87,520,767	60.0%	161,452,376	54.2	162,211,763

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SARASOTA-MANATEE A	G	10/01/2014	N	None	AGG	18,446,819	22,345,604	4,243,712	82.6%	2,385,069	177.9	18,101,892
SARASOTA-MANATEE A	G	10/01/2013	N	None	AGG	16,591,577	21,506,581	5,289,638	77.1%	2,790,909	189.5	16,216,943
SARASOTA-MANATEE A	G	10/01/2012	N	None	AGG	15,005,121	20,324,686	5,855,740	73.8%	3,256,579	125.1	14,468,946
SARASOTA-MANATEE A	G	10/01/2011	N	After	AGG	12,294,221	18,877,584	6,105,183	65.1%	3,433,199	122.7	12,772,401
SARASOTA-MANATEE A	G	10/01/2010	N	After	AGG	11,600,293	16,210,578	4,009,338	71.6%	3,580,709	112.0	12,201,240
SATELLITE BEACH	G	10/01/2014	N	None	AGG	6,388,350	7,431,332	1,230,457	86.0%	386,980	318.0	6,200,875
SATELLITE BEACH	G	10/01/2013	N	None	AGG	5,975,209	7,320,452	1,544,276	81.6%	366,815	421.0	5,776,176
SATELLITE BEACH	G	10/01/2012	N	After	EAN	5,433,079	7,279,830	1,855,006	74.6%	505,167	367.2	5,424,824
SATELLITE BEACH	G	10/01/2012	Y	After	AGG	5,433,079	7,279,830	1,855,006	74.6%	505,167	367.2	5,424,824
SATELLITE BEACH	G	10/01/2011	N	None	EAN	4,533,494	6,814,289	1,855,323	66.5%	723,291	256.5	4,958,966
SATELLITE BEACH	G	10/01/2010	N	After	EAN	4,400,072	6,343,023	1,549,346	69.4%	709,569	207.0	4,793,677
SATELLITE BEACH	PF	10/01/2014	N	None	EAN	13,423,754	16,940,424	3,216,235	79.2%	2,120,048	151.7	13,724,189
SATELLITE BEACH	PF	10/01/2013	N	None	EAN	12,938,069	16,427,826	3,795,109	78.8%	2,075,010	182.9	12,632,717
SATELLITE BEACH	PF	10/01/2012	N	None	EAN	11,474,050	15,710,329	4,397,600	73.0%	1,982,849	221.8	11,312,729
SATELLITE BEACH	PF	10/01/2012	Y	None	EAN	11,474,050	15,710,329	4,397,600	73.0%	1,982,849	221.8	11,312,729
SATELLITE BEACH	PF	10/01/2011	N	After	EAN	8,935,849	14,783,421	4,487,452	60.4%	2,048,798	219.0	10,295,969
SATELLITE BEACH	PF	10/01/2010	N	None	EAN	8,928,751	13,709,165	4,049,622	65.1%	2,079,162	194.8	9,659,543
SEBASTIAN	P	10/01/2014	N	None	FIL	11,253,240	11,997,287	744,047	93.8%	2,196,343	33.9	11,253,240
SEBASTIAN	P	10/01/2013	N	After	FIL	10,072,572	10,924,778	852,206	92.2%	2,131,399	40.0	10,072,572
SEBASTIAN	P	10/01/2012	N	None	FIL	8,843,095	9,793,255	950,159	90.3%	1,893,717	50.2	8,843,096
SEBASTIAN	P	10/01/2010	N	After	FIL	7,086,302	8,029,402	943,100	88.3%	2,205,042	42.8	7,086,302
SEBRING	F	10/01/2013	N	None	FIL	11,427,607	11,276,382	295,386	101.3%	394,998	74.8	10,980,996
SEBRING	F	10/01/2012	N	None	FIL	11,060,787	11,795,663	1,020,536	93.8%	836,440	122.0	10,775,127
SEBRING	F	10/01/2011	N	None	FIL	9,140,259	10,828,059	922,401	84.4%	751,724	122.7	9,905,658
SEBRING	F	10/01/2010	N	After	FIL	9,143,015	11,039,715	1,006,443	82.8%	893,093	112.7	10,033,272

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SEBRING	P	10/01/2014	N	None	AGG	14,511,444	14,741,613	1,010,144	98.4%	1,152,380	87.7	13,731,469
SEBRING	P	10/01/2013	N	None	AGG	11,867,634	13,623,691	1,483,407	87.1%	1,135,895	130.6	12,140,284
SEBRING	P	10/01/2012	N	After	AGG	11,765,828	12,596,622	1,513,235	93.4%	1,228,100	123.2	11,083,387
SEBRING	P	10/01/2011	N	None	FIL	9,167,774	10,642,771	600,513	86.1%	1,241,644	48.4	10,042,258
SEBRING	P	10/01/2010	N	None	FIL	9,034,580	9,666,830	362,866	93.5%	1,427,036	25.4	9,303,964
SEMINOLE	F	10/01/2014	N	None	EAN	38,183,826	39,667,261	3,080,852	96.3%	3,784,019	81.4	36,586,409
SEMINOLE	F	10/01/2013	N	None	EAN	36,589,530	38,765,600	3,935,512	94.4%	3,634,396	108.3	34,830,088
SEMINOLE	F	10/01/2012	N	After	EAN	34,395,990	38,418,957	5,447,460	89.5%	3,680,402	148.0	32,971,497
SEMINOLE	F	10/01/2011	N	After	EAN	29,914,447	36,624,360	5,728,476	81.7%	3,878,588	147.7	30,895,884
SEMINOLE	F	10/01/2010	N	After	FIL	30,114,302	33,364,297	2,231,599	90.3%	4,143,479	53.9	31,132,698
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2014	N	After	PUC	439,203,901	506,889,962	72,643,230	86.6%	430,331,833	16.9	434,246,732
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2013	N	After	PUC	379,462,030	460,516,238	86,379,186	82.4%	453,033,051	19.1	374,137,052
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2012	N	None	PUC	320,584,132	414,253,501	78,989,616	77.4%	464,208,796	17.0	335,263,885
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2011	N	After	PUC	298,024,672	372,639,108	66,404,406	80.0%	440,348,815	15.1	306,234,702
SOUTH MIAMI [GP]	G	10/01/2013	N	None	EAN	12,769,772	12,708,645	871,198	100.5%	1,968,974	44.3	11,837,447
SOUTH MIAMI [GP]	G	10/01/2012	N	None	EAN	11,213,566	13,238,398	2,106,246	84.7%	2,003,855	105.1	11,132,152
SOUTH MIAMI [GP]	G	10/01/2012	Y	After	EAN	11,213,566	12,534,298	1,402,146	89.5%	2,003,855	70.0	11,132,152
SOUTH MIAMI [GP]	G	10/01/2011	N	After	EAN	9,930,842	13,477,722	2,147,571	73.7%	2,373,100	90.5	11,330,151
SOUTH MIAMI [GP]	G	10/01/2010	N	After	EAN	10,157,886	15,521,998	4,669,861	65.4%	3,763,350	124.1	10,852,137
SOUTH MIAMI [GP]	P	10/01/2013	N	None	EAN	16,323,098	18,457,217	3,322,225	88.4%	2,789,742	119.1	15,134,992
SOUTH MIAMI [GP]	P	10/01/2012	N	None	EAN	13,899,594	18,630,683	4,861,991	74.6%	2,857,846	170.1	13,768,692
SOUTH MIAMI [GP]	P	10/01/2012	Y	After	EAN	13,899,594	17,684,100	3,915,408	78.6%	2,857,846	137.0	13,768,692

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SOUTH MIAMI [GP]	P	10/01/2011	N	After	EAN	11,476,667	17,872,619	4,767,059	64.2%	3,050,052	156.3	13,105,560
SOUTH MIAMI [GP]	P	10/01/2010	N	After	EAN	11,610,373	18,330,874	5,886,267	63.3%	3,067,558	191.9	12,444,607
SOUTH PASADENA	F	10/01/2014	N	None	EAN	6,598,999	7,856,954	2,326,847	84.0%	700,338	332.3	5,530,107
SOUTH PASADENA	F	10/01/2012	N	None	EAN	5,557,198	7,692,376	2,408,983	72.2%	861,066	279.8	5,283,393
SOUTH PASADENA	F	10/01/2011	N	None	EAN	4,718,627	7,364,927	2,435,129	64.1%	882,684	275.9	4,929,798
SOUTH PASADENA	F	10/01/2010	N	After	EAN	4,408,905	6,934,251	2,113,852	63.6%	966,164	218.8	4,820,399
SOUTH WALTON FCD	F	10/01/2013	N	None	EAN	25,968,084	27,352,982	2,881,583	94.9%	5,992,026	48.1	24,471,399
SOUTH WALTON FCD	F	10/01/2012	Y	None	EAN	20,569,580	24,841,076	4,914,492	82.8%	5,626,217	87.3	19,926,584
SOUTH WALTON FCD	F	10/01/2011	Y	None	EAN	15,506,281	24,292,373	7,757,251	63.8%	5,626,271	137.9	16,535,122
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	13,701,158
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	13,701,158
SOUTHERN MANATEE FCD	F	10/01/2014	N	None	AGG	25,606,084	30,802,001	5,229,617	83.1%	4,067,897	128.6	25,572,384
SOUTHERN MANATEE FCD	F	10/01/2013	N	After	AGG	22,289,035	27,735,179	5,446,144	80.4%	3,876,548	140.5	22,289,035
SOUTHERN MANATEE FCD	F	10/01/2012	Y	None	AGG	19,247,843	25,240,169	5,992,326	76.3%	3,942,166	152.0	19,247,843
SOUTHERN MANATEE FCD	F	10/01/2012	N	None	AGG	19,409,374	25,240,169	5,992,326	76.9%	3,942,166	152.0	19,247,843
SOUTHERN MANATEE FCD	F	10/01/2011	N	None	AGG	14,887,509	22,711,629	7,824,120	65.6%	3,954,450	197.9	14,887,509
SOUTHERN MANATEE FCD	F	10/01/2010	N	None	AGG	14,165,249	20,475,884	7,320,426	69.2%	4,315,692	169.6	13,155,458
SOUTHERN MANATEE FCD	G	10/01/2014	N	None	AGG	1,916,144	2,109,348	193,204	90.8%	375,841	51.4	1,916,144
SOUTHERN MANATEE FCD	G	10/01/2013	N	After	AGG	1,690,602	1,898,081	207,479	89.1%	351,865	59.0	1,690,602
SOUTHERN MANATEE FCD	G	10/01/2012	N	None	AGG	1,436,085	1,706,809	270,724	84.1%	378,881	71.5	1,436,085
SOUTHERN MANATEE FCD	G	10/01/2011	N	None	AGG	1,120,735	1,596,407	475,672	70.2%	363,761	130.8	1,120,735
SOUTHERN MANATEE FCD	G	10/01/2010	N	None	AGG	1,015,691	1,423,371	408,208	71.4%	351,483	116.1	1,015,163
STARKE	F	10/01/2014	N	None	EAN	2,967,952	3,471,612	643,984	85.5%	382,189	168.5	2,827,628
STARKE	F	10/01/2013	N	None	EAN	2,524,896	3,310,317	902,241	76.3%	380,115	237.4	2,408,076
STARKE	F	10/01/2012	N	After	EAN	2,169,993	3,163,738	1,018,814	68.6%	375,673	271.2	2,144,924

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STARKE	F	10/01/2011	N	None	EAN	1,793,554	3,046,160	1,063,952	58.9%	375,911	283.0	1,982,208
STARKE	F	10/01/2010	N	None	EAN	1,723,803	2,845,268	960,262	60.6%	445,263	215.7	1,885,006
STARKE	G	10/01/2014	N	None	EAN	9,256,944	12,227,583	3,588,706	75.7%	834,933	429.8	8,638,877
STARKE	G	10/01/2013	N	None	EAN	7,966,015	12,215,213	4,250,719	65.2%	809,764	524.9	7,964,494
STARKE	G	10/01/2012	N	After	EAN	7,818,272	12,112,492	4,579,620	64.5%	852,072	537.5	7,532,872
STARKE	G	10/01/2011	N	After	EAN	6,612,457	11,697,209	4,441,002	56.5%	1,015,328	437.4	7,256,207
STARKE	G	10/01/2010	N	None	EAN	7,093,201	11,942,403	4,227,469	59.4%	1,420,171	297.7	7,714,934
STARKE	P	10/01/2014	N	None	EAN	3,744,711	3,670,644	-5,468	102.0%	517,538	-1.1	3,676,112
STARKE	P	10/01/2013	N	None	EAN	3,336,830	3,361,853	64,660	99.3%	531,436	12.2	3,297,193
STARKE	P	10/01/2012	N	None	EAN	2,874,411	3,027,134	163,582	95.0%	571,086	28.6	2,863,552
STARKE	P	10/01/2011	N	None	EAN	2,436,925	2,875,738	201,247	84.7%	548,492	36.7	2,674,491
STARKE	P	10/01/2010	N	None	EAN	2,460,846	2,815,728	158,624	87.4%	597,067	26.6	2,657,104
SUNRISE	F	10/01/2014	N	None	EAN	109,371,318	151,751,626	50,881,976	72.1%	11,075,775	459.4	100,869,650
SUNRISE	F	10/01/2013	N	None	EAN	99,036,104	145,582,653	55,204,509	68.0%	10,991,092	502.3	90,378,144
SUNRISE	F	10/01/2012	N	After	EAN	87,062,354	134,573,285	50,918,391	64.7%	10,627,010	479.1	83,654,894
SUNRISE	F	10/01/2011	N	None	EAN	72,682,594	132,200,656	43,768,237	55.0%	11,009,676	397.5	88,432,419
SUNRISE	F	10/01/2010	N	After	EAN	69,936,309	121,430,294	38,979,661	57.6%	10,926,750	356.7	82,450,633
SUNRISE	G	10/01/2013	N	After	EAN	155,619,994	214,649,349	78,524,675	72.5%	26,603,455	295.2	136,124,674
SUNRISE	G	10/01/2012	N	None	EAN	135,969,990	210,561,870	75,563,067	64.6%	26,990,816	280.0	134,998,803
SUNRISE	G	10/01/2011	N	After	EAN	114,019,827	200,463,861	69,749,445	56.9%	27,618,109	252.5	130,714,416
SUNRISE	G	10/01/2010	N	After	EAN	114,404,863	186,389,537	60,022,312	61.4%	26,013,750	230.7	126,367,225
SUNRISE	P	10/01/2014	N	After	EAN	105,563,905	164,577,537	64,348,622	64.1%	14,122,280	455.7	100,228,915
SUNRISE	P	10/01/2013	N	After	EAN	87,604,883	142,425,301	60,435,986	61.5%	13,824,624	437.2	81,989,315
SUNRISE	P	10/01/2012	N	After	EAN	83,527,845	138,765,994	59,259,302	60.2%	13,359,510	443.6	79,506,692
SUNRISE	P	10/01/2011	N	After	EAN	66,166,274	125,927,475	55,867,900	52.5%	13,521,139	413.2	70,059,575

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SUNRISE	P	10/01/2010	N	After	EAN	62,143,294	112,104,058	50,637,951	55.4%	13,767,436	367.8	61,466,107
SURFSIDE [GP]	G	10/01/2014	N	None	EAN	6,273,481	6,712,712	520,010	93.5%	2,909,978	17.9	6,192,702
SURFSIDE [GP]	G	10/01/2013	N	None	EAN	5,786,835	6,013,506	378,688	96.2%	3,034,703	0.0	5,634,818
SURFSIDE [GP]	G	10/01/2012	N	After	EAN	5,171,981	5,590,633	331,182	92.5%	2,290,751	14.5	5,259,451
SURFSIDE [GP]	G	10/01/2011	N	None	EAN	4,384,931	5,400,898	163,888	81.2%	2,032,553	8.1	5,237,010
SURFSIDE [GP]	G	10/01/2010	N	After	EAN	4,554,342	5,408,600	143,452	84.2%	2,006,743	7.1	5,265,148
SURFSIDE [GP]	P	10/01/2014	N	None	EAN	9,574,174	10,725,703	1,171,724	89.3%	2,188,326	53.5	9,553,979
SURFSIDE [GP]	P	10/01/2013	N	After	EAN	8,719,520	9,754,040	1,263,578	89.4%	2,147,217	58.9	8,490,462
SURFSIDE [GP]	P	10/01/2012	N	After	EAN	7,384,144	8,696,823	1,187,797	84.9%	2,069,206	57.4	7,509,026
SURFSIDE [GP]	P	10/01/2011	N	None	EAN	6,070,730	7,871,125	620,731	77.1%	2,020,655	30.7	7,250,394
SURFSIDE [GP]	P	10/01/2010	N	After	EAN	6,089,260	7,006,259	-33,363	86.9%	2,010,109	-1.7	7,039,622
SWEETWATER	P	10/01/2014	N	None	AGG	7,830,483	8,089,584	770,357	96.8%	2,907,461	26.5	7,319,227
SWEETWATER	P	10/01/2013	N	None	AGG	6,436,434	7,439,577	1,264,633	86.5%	2,863,447	44.2	6,174,944
SWEETWATER	P	10/01/2012	N	After	AGG	5,470,747	6,408,763	970,014	85.4%	2,507,196	38.7	5,438,749
SWEETWATER	P	10/01/2011	N	None	AGG	4,279,530	4,533,798	-441,810	94.4%	2,210,443	-20.0	4,975,608
SWEETWATER	P	10/01/2010	N	None	AGG	4,258,794	4,280,680	-388,087	99.5%	2,127,691	-18.2	4,668,767
TALLAHASSEE [GPF]	F	10/01/2014	N	None	EAN	179,828,022	211,850,000	36,105,000	84.9%	12,719,000	283.9	175,745,000
TALLAHASSEE [GPF]	F	10/01/2012	N	After	EAN	152,247,832	193,191,000	33,590,000	78.8%	12,188,000	275.6	159,601,000
TALLAHASSEE [GPF]	F	10/01/2010	N	After	EAN	132,523,611	165,623,000	13,809,000	80.0%	12,132,380	113.8	151,814,000
TALLAHASSEE [GPF]	F	10/01/2010	Y	After	EAN	132,523,611	165,623,000	13,809,000	80.0%	12,436,000	111.0	151,814,000
TALLAHASSEE [GPF]	G	10/01/2014	N	None	EAN	948,469,443	932,982,000	10,158,000	101.7%	98,430,000	10.3	922,824,000
TALLAHASSEE [GPF]	G	10/01/2012	N	After	EAN	793,236,308	874,076,000	42,548,000	90.8%	98,491,000	43.2	831,528,000
TALLAHASSEE [GPF]	G	10/01/2010	N	After	EAN	692,416,000	768,705,000	-25,980,000	90.1%	94,107,000	-27.6	794,685,000
TALLAHASSEE [GPF]	G	10/01/2010	Y	After	EAN	692,416,000	768,705,000	-25,980,000	90.1%	94,107,000	-27.6	794,685,000
TALLAHASSEE [GPF]	P	10/01/2014	N	None	EAN	263,321,584	288,038,000	37,206,000	91.4%	21,461,000	173.4	250,832,000

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TALLAHASSEE [GPF]	P	10/01/2012	N	After	EAN	213,681,494	257,806,000	37,966,000	82.9%	22,224,000	170.8	219,840,000
TALLAHASSEE [GPF]	P	10/01/2010	Y	None	EAN	178,798,742	215,882,000	12,046,000	82.8%	20,292,000	59.4	203,836,000
TALLAHASSEE [GPF]	P	10/01/2010	N	None	EAN	178,798,742	215,882,000	12,046,000	82.8%	19,700,588	61.1	203,836,000
TAMARAC	F	10/01/2014	N	After	EAN	79,305,546	89,385,213	17,430,698	88.7%	7,333,643	237.7	71,954,515
TAMARAC	F	10/01/2013	N	After	EAN	70,921,507	85,297,432	23,261,273	83.1%	6,911,704	336.6	62,036,159
TAMARAC	F	10/01/2012	N	After	EAN	58,548,760	79,815,818	25,564,258	73.4%	7,077,620	361.2	54,251,560
TAMARAC	F	10/01/2011	N	None	EAN	48,318,389	74,239,674	26,599,623	65.1%	7,390,906	359.9	47,640,051
TAMARAC	F	10/01/2010	N	None	EAN	47,892,191	66,529,729	24,595,345	72.0%	6,971,283	352.8	41,934,384
TAMARAC	G	10/01/2014	N	After	EAN	42,116,531	40,643,050	1,652,868	103.6%	6,599,222	25.1	38,990,182
TAMARAC	G	10/01/2013	N	None	EAN	37,985,597	38,833,330	4,346,460	97.8%	6,495,689	66.9	34,486,870
TAMARAC	G	10/01/2012	N	After	EAN	33,651,331	36,783,487	5,936,034	91.5%	6,591,390	90.1	30,847,453
TAMARAC	G	10/01/2011	N	None	EAN	28,128,074	34,959,304	7,365,837	80.5%	6,411,284	114.9	27,593,467
TAMARAC	G	10/01/2010	N	None	EAN	28,297,671	33,372,754	7,356,655	84.8%	6,275,679	117.2	26,016,099
TAMARAC	P	10/01/2014	N	None	EAN	5,476,853	11,203,547	5,869,416	48.9%	0	0.0	5,334,131
TAMARAC	P	10/01/2013	N	After	EAN	5,359,591	10,748,096	5,505,811	49.9%	0	0.0	5,242,285
TAMARAC	P	10/01/2012	N	None	EAN	5,477,934	10,527,937	5,105,330	52.0%	0	0.0	5,422,607
TAMARAC	P	10/01/2011	Y	After	EAN	5,358,328	10,774,685	4,857,473	49.7%	0	0.0	5,917,212
TAMARAC	P	10/01/2010	N	None	EAN	6,118,996	10,721,944	3,734,779	57.1%	0	0.0	6,987,165
TAMARAC - EXECUTIVE	G	10/01/2014	N	After	EAN	32,481,032	38,007,155	8,522,682	85.5%	4,660,731	182.9	29,484,473
TAMARAC - EXECUTIVE	G	10/01/2014	Y	After	EAN	32,481,032	38,007,155	8,522,682	85.5%	6,655,576	128.1	29,484,473
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	27,153,986
TAMARAC - EXECUTIVE	G	10/01/2012	N	None	EAN	21,759,253	32,519,617	13,843,835	66.9%	5,048,120	274.2	18,675,782
TAMARAC - EXECUTIVE	G	10/01/2011	Y	After	EAN	16,357,771	29,623,846	13,958,381	55.2%	4,992,711	279.6	15,665,465
TAMARAC - EXECUTIVE	G	10/01/2010	Y	None	EAN	14,302,715	27,179,851	13,596,838	52.6%	5,261,520	258.4	13,583,013
TAMPA	G	01/01/2014	N	None	FIL	687,504,000	618,463,699	3,232,699	111.2%	124,234,188	2.6	615,231,000

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TAMPA	G	01/01/2013	N	None	FIL	585,179,000	551,757,828	6,233,828	106.1%	129,775,717	4.8	545,524,000
TAMPA	G	01/01/2012	N	None	FIL	529,702,000	561,569,336	6,975,336	94.3%	129,571,546	5.4	554,594,000
TAMPA	G	01/01/2011	N	None	FIL	557,783,000	588,115,839	7,537,839	94.8%	136,289,128	5.5	580,578,000
TAMPA	PF	10/01/2014	N	None	EAN	1,909,887,876	1,137,600,547	65,859,707	167.9%	94,709,386	69.5	1,071,740,840
TAMPA	PF	10/01/2013	N	None	EAN	945,571,129	1,083,705,509	64,454,370	87.3%	94,874,859	67.9	1,019,251,139
TAMPA	PF	10/01/2012	N	After	EAN	940,177,155	1,047,366,414	74,437,803	89.8%	96,207,589	77.4	972,928,611
TAMPA	PF	10/01/2011	Y	After	EAN	686,089,455	872,436,481	84,058,712	78.6%	90,739,005	92.6	788,377,769
TAMPA	PF	10/01/2010	Y	None	EAN	679,332,704	828,892,962	66,619,242	82.0%	92,085,976	75.2	762,273,720
TAMPA	PF	10/01/2010	N	None	EAN	636,967,389	786,527,647	66,619,242	81.0%	88,544,208	75.2	719,908,405
TARPON SPRINGS	F	10/01/2013	N	None	EAN	18,437,914	23,121,262	5,047,312	79.7%	1,603,263	314.8	18,073,950
TARPON SPRINGS	F	10/01/2012	N	None	EAN	17,062,164	22,596,979	5,679,102	75.5%	1,765,492	321.7	16,917,877
TARPON SPRINGS	F	10/01/2011	N	None	EAN	14,939,731	21,945,520	5,696,367	68.1%	1,865,109	305.4	16,249,153
TARPON SPRINGS	F	10/01/2011	Y	After	EAN	14,939,731	21,922,284	5,673,131	68.1%	1,851,023	306.5	16,249,153
TARPON SPRINGS	F	10/01/2010	N	After	EAN	15,985,364	20,913,517	4,205,798	76.4%	1,882,779	223.4	16,707,719
TARPON SPRINGS	P	10/01/2013	N	None	EAN	21,005,740	22,020,775	1,796,928	95.4%	3,073,654	58.5	20,223,847
TARPON SPRINGS	P	10/01/2012	N	None	EAN	19,307,932	21,587,327	2,905,388	89.4%	3,011,319	96.5	18,681,939
TARPON SPRINGS	P	10/01/2011	N	None	EAN	16,390,710	20,808,023	3,506,559	78.8%	2,978,435	117.7	17,301,464
TARPON SPRINGS	P	10/01/2010	N	None	EAN	16,334,828	20,268,092	3,121,607	80.6%	2,848,631	109.6	17,146,485
TAVARES	F	10/01/2014	N	None	EAN	5,375,793	6,014,258	858,815	89.4%	1,427,631	60.2	5,155,443
TAVARES	F	10/01/2013	N	None	EAN	4,643,513	5,629,312	1,162,115	82.5%	1,297,755	89.6	4,467,197
TAVARES	F	10/01/2012	N	None	EAN	3,943,850	5,150,831	1,256,106	76.6%	1,258,963	99.8	3,894,725
TAVARES	F	10/01/2011	N	None	EAN	3,190,652	4,650,530	1,158,289	68.6%	1,319,959	87.8	3,492,241
TAVARES	F	10/01/2010	N	None	EAN	2,870,355	4,115,767	1,098,111	69.7%	1,214,666	90.4	3,017,656
TAVARES	P	10/01/2014	N	None	EAN	9,849,903	10,796,947	1,811,110	91.2%	1,497,950	120.9	8,985,837
TAVARES	P	10/01/2013	N	None	EAN	8,757,694	10,087,428	1,988,686	86.8%	1,403,873	141.7	8,098,742

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TAVARES	P	10/01/2012	N	None	EAN	7,953,137	9,666,701	2,094,886	82.3%	1,416,027	147.9	7,571,815
TAVARES	P	10/01/2011	N	None	EAN	6,585,306	8,841,600	2,116,839	74.5%	1,453,783	145.6	6,724,761
TAVARES	P	10/01/2010	N	None	EAN	6,232,993	8,031,594	1,776,378	77.6%	1,339,009	132.7	6,255,216
TEMPLE TERRACE	F	10/01/2014	N	After	EAN	19,865,208	27,810,005	9,481,785	71.4%	2,810,677	337.4	18,328,220
TEMPLE TERRACE	F	10/01/2013	N	After	EAN	18,124,980	25,886,521	9,720,558	70.0%	2,809,016	346.1	16,165,963
TEMPLE TERRACE	F	10/01/2012	N	After	EAN	15,703,584	25,112,239	10,015,672	62.5%	2,551,732	368.5	15,096,567
TEMPLE TERRACE	F	10/01/2011	N	None	EAN	13,234,595	22,712,473	8,663,861	58.3%	2,602,205	332.9	14,048,612
TEMPLE TERRACE	F	10/01/2010	N	None	EAN	13,319,112	21,559,731	7,201,501	61.8%	2,511,919	286.7	14,358,230
TEMPLE TERRACE	P	10/01/2013	N	After	EAN	18,665,837	37,002,653	19,343,271	50.4%	2,883,068	670.9	17,659,382
TEMPLE TERRACE	P	10/01/2012	N	After	EAN	17,047,571	34,664,263	18,049,377	49.2%	2,780,829	609.5	16,614,886
TEMPLE TERRACE	P	10/01/2011	N	None	EAN	14,512,755	32,922,802	17,129,890	44.1%	2,751,266	622.6	15,792,912
TEMPLE TERRACE	P	10/01/2011	Y	After	EAN	14,512,755	32,836,994	17,044,082	44.2%	2,751,266	619.5	15,792,912
TEMPLE TERRACE	P	10/01/2010	N	After	EAN	14,968,176	30,637,814	14,249,425	48.9%	2,719,568	524.0	16,388,389
TEQUESTA	G	10/01/2013	N	None	AGG	2,792,102	2,610,123	-72,969	107.0%	2,097,527	-3.5	2,683,092
TEQUESTA	G	10/01/2012	N	None	AGG	2,316,593	2,306,841	19,115	100.4%	1,994,337	1.0	2,287,726
TEQUESTA	G	10/01/2011	N	None	AGG	1,768,399	1,921,731	-43,714	92.0%	1,902,093	-2.3	1,965,445
TEQUESTA	G	10/01/2010	N	None	AGG	1,574,631	1,625,228	-91,220	96.9%	1,858,451	-4.9	1,716,448
TEQUESTA [PF]	F	10/01/2014	N	None	EAN	7,824,203	8,855,540	1,220,808	88.4%	1,395,026	87.5	7,634,732
TEQUESTA [PF]	F	10/01/2013	N	None	EAN	6,810,903	7,883,164	1,260,985	86.4%	1,300,712	97.0	6,622,179
TEQUESTA [PF]	F	10/01/2012	N	None	EAN	5,388,909	6,823,653	1,416,764	79.0%	1,372,353	103.2	5,406,889
TEQUESTA [PF]	F	10/01/2011	N	After	EAN	4,281,564	6,089,436	1,280,319	70.3%	1,313,021	97.5	4,809,117
TEQUESTA [PF]	P	10/01/2014	N	None	EAN	3,066,944	2,372,198	-650,001	129.3%	509,217	-127.7	3,022,199
TEQUESTA [PF]	P	10/01/2013	N	None	EAN	2,782,754	2,459,211	-283,449	113.2%	636,834	-44.5	2,742,660
TEQUESTA [PF]	P	10/01/2012	N	None	EAN	2,040,246	1,887,237	-192,651	108.1%	744,314	-25.9	2,079,888
TEQUESTA [PF]	P	10/01/2011	N	After	EAN	1,550,035	1,685,977	-86,130	91.9%	858,342	-10.0	1,772,107

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
TITUSVILLE	G	10/01/2014	N	None	EAN	50,992,228	58,229,513	11,854,330	87.6%	8,995,988	131.8	46,375,183
TITUSVILLE	G	10/01/2013	N	None	EAN	47,049,212	59,326,636	16,114,374	79.3%	9,155,454	176.0	43,212,262
TITUSVILLE	G	10/01/2012	Y	After	EAN	41,518,005	57,205,029	17,693,450	72.6%	9,278,557	190.7	39,511,579
TITUSVILLE	G	10/01/2012	N	After	EAN	41,518,005	60,591,332	21,079,753	68.5%	9,635,133	218.8	39,511,579
TITUSVILLE	G	10/01/2011	N	None	EAN	34,960,245	58,360,984	21,282,053	59.9%	9,795,424	217.3	37,078,931
TITUSVILLE	G	10/01/2010	N	None	EAN	34,608,535	56,977,436	19,194,931	60.7%	10,652,643	180.2	37,782,505
TITUSVILLE	PF	10/01/2014	N	None	EAN	49,933,159	57,485,308	11,415,009	86.9%	6,066,620	188.2	46,070,299
TITUSVILLE	PF	10/01/2012	N	None	EAN	40,937,521	63,302,515	24,004,285	64.7%	6,746,511	355.8	39,298,230
TITUSVILLE	PF	10/01/2012	Y	None	EAN	40,937,521	57,363,409	18,065,179	71.4%	5,935,191	304.4	39,298,230
TITUSVILLE	PF	10/01/2011	N	None	EAN	34,189,669	62,363,511	25,270,873	54.8%	6,618,868	381.8	37,092,638
TITUSVILLE	PF	10/01/2010	N	After	EAN	33,699,863	61,681,999	24,627,419	54.6%	6,720,662	366.4	37,054,580
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2013	N	After	EAN	112,099,505	107,143,379	2,961,522	104.6%	34,962,723	8.5	104,181,857
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2012	N	None	EAN	96,270,773	98,136,336	5,110,718	98.1%	32,821,564	15.6	93,025,618
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2011	N	None	EAN	80,069,233	94,054,988	6,146,960	85.1%	34,369,299	17.9	87,908,028
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2010	N	After	EAN	77,138,607	88,013,658	5,322,859	87.6%	35,059,922	15.2	82,690,799
UMATILLA	P	10/01/2011	N	After	AGG	1,005,072	860,090	-144,982	116.9%	346,477	-41.8	1,005,072
VALPARAISO	PF	10/01/2014	N	After	AGG	1,812,495	1,140,763	-655,630	158.9%	339,428	-193.2	1,796,393
VALPARAISO	PF	10/01/2012	N	After	AGG	1,124,489	1,281,863	157,374	87.7%	297,343	52.9	1,124,489
VALPARAISO	PF	10/01/2011	N	None	AGG	850,835	822,988	-27,847	103.4%	337,623	-8.2	850,835
VENICE	F	10/01/2014	N	None	EAN	18,628,385	35,275,005	17,566,981	52.8%	2,743,197	640.4	17,708,024
VENICE	F	10/01/2014	Y	After	EAN	18,628,386	38,283,331	20,575,307	48.7%	2,743,197	750.1	17,708,024
VENICE	F	10/01/2013	N	None	EAN	16,697,020	37,495,162	21,501,177	44.5%	2,887,391	744.7	15,993,985
VENICE	F	10/01/2012	N	None	EAN	14,897,877	34,115,851	19,510,973	43.7%	2,663,341	732.6	14,604,878
VENICE	F	10/01/2011	N	None	EAN	13,573,304	32,532,658	17,879,292	41.7%	2,948,616	606.4	14,653,366

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
VENICE	F	10/01/2010	N	After	EAN	13,095,533	30,735,583	16,195,160	42.6%	3,124,463	518.3	14,540,423
VENICE	P	10/01/2014	N	None	EAN	31,832,954	36,281,745	6,037,054	87.7%	2,549,559	236.8	30,244,691
VENICE	P	10/01/2013	N	None	EAN	29,113,419	37,505,661	9,463,149	77.6%	2,806,799	337.2	28,042,512
VENICE	P	10/01/2012	N	None	EAN	26,370,246	36,334,940	10,703,138	72.6%	3,148,604	339.9	25,631,802
VENICE	P	10/01/2011	N	After	EAN	23,184,406	36,297,258	11,222,229	63.9%	3,128,754	358.7	25,075,029
VENICE	P	10/01/2010	N	After	EAN	23,917,515	37,157,965	10,739,106	64.4%	3,125,995	343.5	26,418,859
VERO BEACH	F	10/01/2014	N	After	EAN	7,492,855	8,617,060	1,459,881	87.0%	0	0.0	7,157,179
VERO BEACH	F	10/01/2013	N	After	EAN	7,233,364	8,529,593	1,458,163	84.8%	0	0.0	7,071,430
VERO BEACH	F	10/01/2012	N	After	EAN	6,785,618	8,427,439	1,411,657	80.5%	0	0.0	7,015,782
VERO BEACH	F	10/01/2011	N	None	EAN	6,269,595	8,311,501	1,292,513	75.4%	0	0.0	7,018,988
VERO BEACH	F	10/01/2010	N	None	EAN	6,696,940	8,372,361	1,221,419	80.0%	0	0.0	7,150,942
VERO BEACH	G	10/01/2014	N	None	EAN	71,926,346	100,265,184	33,231,841	71.7%	15,704,293	211.6	67,033,343
VERO BEACH	G	10/01/2013	N	None	EAN	65,567,886	97,981,168	36,929,253	66.9%	16,224,526	227.6	61,051,915
VERO BEACH	G	10/01/2012	N	None	EAN	58,551,653	96,081,699	39,381,158	60.9%	17,094,905	230.4	56,700,541
VERO BEACH	G	10/01/2011	N	None	EAN	49,715,336	90,069,213	33,666,164	55.2%	18,830,488	178.8	56,403,049
VERO BEACH	G	10/01/2010	N	After	EAN	48,902,478	91,016,655	34,826,055	53.7%	19,305,268	185.4	56,190,600
VERO BEACH	P	10/01/2014	N	None	EAN	35,432,960	39,108,252	6,094,274	90.6%	2,907,418	209.6	33,013,978
VERO BEACH	P	10/01/2013	N	None	EAN	33,407,578	37,860,947	6,934,349	88.2%	2,725,692	254.4	30,926,598
VERO BEACH	P	10/01/2012	N	After	EAN	29,566,638	36,633,799	7,692,461	80.7%	3,043,048	252.8	28,941,338
VERO BEACH	P	10/01/2011	N	None	EAN	25,330,192	34,032,851	5,018,904	74.4%	3,186,869	157.5	29,013,947
VERO BEACH	P	10/01/2010	N	None	EAN	25,697,620	32,385,114	3,440,563	79.4%	3,723,032	92.4	28,944,551
VILLAGE OF NORTH PALM BEACH	G	10/01/2014	N	None	FIL	11,929,879	13,506,471	2,154,438	88.3%	2,296,648	93.8	11,352,033
VILLAGE OF NORTH PALM BEACH	G	10/01/2013	N	None	FIL	10,433,153	12,728,438	2,692,477	82.0%	2,714,355	99.2	10,035,961
VILLAGE OF NORTH PALM BEACH	G	10/01/2012	N	None	FIL	8,797,605	12,231,978	3,473,780	71.9%	3,203,302	108.4	8,758,198

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
VILLAGE OF NORTH PALM BEACH	G	10/01/2011	N	None	FIL	6,891,782	11,103,522	3,332,078	62.1%	3,251,285	102.5	7,771,444
VILLAGE OF NORTH PALM BEACH	G	10/01/2010	N	After	FIL	6,256,127	10,516,549	3,653,492	59.5%	3,424,324	106.7	6,863,057
VILLAGE OF NORTH PALM BEACH	PF	10/01/2014	N	After	AGG	16,790,847	20,200,018	4,071,871	83.1%	4,402,707	92.5	16,128,147
VILLAGE OF NORTH PALM BEACH	PF	10/01/2013	N	None	AGG	14,499,922	17,682,895	3,652,415	82.0%	3,924,428	93.1	14,030,480
VILLAGE OF NORTH PALM BEACH	PF	10/01/2012	N	None	AGG	12,294,945	16,081,371	3,475,865	76.5%	3,757,821	92.5	12,605,506
VILLAGE OF NORTH PALM BEACH	PF	10/01/2011	N	None	AGG	10,372,780	14,634,876	2,978,770	70.9%	3,656,462	81.5	11,656,106
VILLAGE OF NORTH PALM BEACH	PF	10/01/2010	N	After	AGG	10,651,237	14,121,958	2,881,418	75.4%	3,690,332	78.1	11,240,540
VILLAGE OF PALM SPRINGS	G	10/01/2014	N	After	EAN	19,337,346	21,023,303	2,460,802	92.0%	2,265,141	108.6	18,562,501
VILLAGE OF PALM SPRINGS	G	10/01/2013	N	After	EAN	17,369,035	19,175,690	2,650,720	90.6%	2,468,911	107.4	16,524,970
VILLAGE OF PALM SPRINGS	G	10/01/2012	N	After	EAN	14,889,816	17,703,397	2,905,319	84.1%	2,690,922	108.0	14,798,078
VILLAGE OF PALM SPRINGS	G	10/01/2011	N	None	EAN	12,196,718	16,450,638	2,679,995	74.1%	2,809,429	95.4	13,770,643
VILLAGE OF PALM SPRINGS	G	10/01/2010	N	None	EAN	12,001,482	15,183,230	2,128,148	79.0%	2,931,037	72.6	13,055,082
VILLAGE OF PALM SPRINGS	PF	10/01/2013	N	None	EAN	17,751,232	24,115,663	6,861,225	73.6%	1,796,498	381.9	17,254,438
VILLAGE OF PALM SPRINGS	PF	10/01/2012	N	After	EAN	15,178,627	22,325,230	7,051,743	68.0%	1,666,560	423.1	15,273,487
VILLAGE OF PALM SPRINGS	PF	10/01/2011	N	None	EAN	12,609,165	19,960,174	6,563,341	63.2%	1,850,308	354.7	13,396,833
VILLAGE OF PALM SPRINGS	PF	10/01/2010	N	None	EAN	12,582,577	18,411,664	5,910,867	68.3%	1,734,067	340.9	12,500,797
VOLUSIA COUNTY (VOL)	F	10/01/2014	N	None	FIL	4,330,849	4,095,967	0	105.7%	0	0.0	4,095,967
VOLUSIA COUNTY (VOL)	F	10/01/2012	N	None	FIL	4,323,436	4,043,946	-279,490	106.9%	0	0.0	4,323,436
VOLUSIA COUNTY (VOL)	F	10/01/2010	N	None	FIL	4,185,859	3,866,291	-319,568	108.3%	0	0.0	4,185,859
WAUCHULA	GP	10/01/2014	Y	After	FIL	16,490,294	16,735,250	818,450	98.5%	2,483,561	33.0	15,916,800
WAUCHULA	GP	10/01/2014	N	After	FIL	16,490,294	16,735,250	698,463	98.5%	2,483,561	28.1	16,036,787
WAUCHULA	GP	10/01/2012	N	None	FIL	13,794,913	14,288,507	493,594	96.5%	2,232,223	22.1	13,794,913
WAUCHULA	GP	10/01/2011	N	None	FIL	11,767,746	12,618,180	850,434	93.3%	2,654,735	32.0	11,767,746

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WAUCHULA	GP	10/01/2010	N	After	FIL	11,602,139	12,516,749	914,610	92.7%	2,611,789	35.0	11,602,139
WEST MANATEE FCD	F	10/01/2014	N	None	AGG	10,199,688	9,627,580	0	105.9%	2,214,649	0.0	9,627,580
WEST MANATEE FCD	F	10/01/2013	N	None	AGG	8,850,588	9,111,084	792,806	97.1%	1,990,633	39.8	8,318,278
WEST MANATEE FCD	F	10/01/2012	N	None	AGG	7,188,705	8,354,169	1,466,561	86.0%	1,826,156	80.3	6,887,608
WEST MANATEE FCD	F	10/01/2011	N	None	AGG	5,513,145	6,736,637	1,079,514	81.8%	1,664,114	64.9	5,657,123
WEST MANATEE FCD	F	10/01/2010	Y	After	AGG	4,842,114	6,051,587	1,122,376	80.0%	1,584,245	70.8	4,929,211
WEST MELBOURNE	P	10/01/2014	N	After	FIL	10,508,345	11,854,178	1,957,854	88.6%	1,701,995	115.0	9,896,324
WEST MELBOURNE	P	10/01/2013	N	After	FIL	8,988,343	11,061,558	2,574,532	81.3%	1,661,521	155.0	8,487,026
WEST MELBOURNE	P	10/01/2012	Y	After	FIL	7,795,884	10,626,996	3,045,428	73.4%	1,589,082	191.6	7,581,568
WEST MELBOURNE	P	10/01/2011	N	After	FIL	5,992,917	9,636,651	3,266,786	62.2%	1,484,090	220.1	6,369,865
WEST MELBOURNE	P	10/01/2010	N	None	FIL	5,797,177	9,418,749	3,656,702	61.5%	1,572,956	232.5	5,762,047
WEST PALM BEACH	F	09/30/2014	N	After	EAN	176,974,492	243,069,161	75,961,222	72.8%	15,363,247	494.4	167,107,939
WEST PALM BEACH	F	09/30/2013	N	None	EAN	164,579,552	227,006,444	72,464,102	72.5%	14,898,950	486.4	154,542,342
WEST PALM BEACH	F	09/30/2013	Y	After	EAN	164,579,552	230,834,658	76,292,316	71.3%	14,898,950	512.1	154,542,342
WEST PALM BEACH	F	09/30/2012	N	After	EAN	145,385,813	216,493,863	74,512,759	67.2%	14,365,314	518.7	141,981,104
WEST PALM BEACH	F	09/30/2011	N	After	EAN	121,462,009	147,772,000	72,453,189	82.2%	16,455,351	440.3	75,318,811
WEST PALM BEACH	G	09/30/2014	N	None	AGG	45,171,751	38,435,492	-6,736,259	117.5%	1,814,346	-371.3	45,171,751
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	34,347,451
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	30,541,784
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	24,861,112
WEST PALM BEACH	P	09/30/2014	N	After	EAN	258,066,881	305,376,000	60,305,531	84.5%	18,652,936	323.3	245,070,469
WEST PALM BEACH	P	09/30/2013	N	After	EAN	238,502,690	289,948,599	64,479,144	82.3%	16,819,221	383.4	225,469,455
WEST PALM BEACH	P	09/30/2012	N	After	EAN	210,876,785	272,723,577	66,717,979	77.3%	16,575,084	402.5	206,005,598
WEST PALM BEACH	P	09/30/2011	N	After	EAN	180,659,259	254,617,003	60,737,846	71.0%	20,448,709	297.0	193,879,157
WILLISTON	G	10/01/2014	N	None	AGG	4,433,099	3,516,802	-552,514	126.1%	941,185	-58.7	4,069,316

APPENDIX G - Funding Progress (GASB BASIS)

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WILLISTON	G	10/01/2013	N	After	AGG	4,004,606	3,612,555	-392,051	110.9%	824,054	-47.6	4,004,606
WILLISTON	G	10/01/2012	N	None	AGG	3,625,066	3,627,190	2,124	99.9%	762,313	0.3	3,625,066
WILLISTON	G	10/01/2011	N	None	AGG	3,205,991	3,887,408	681,417	82.5%	845,435	80.6	3,205,991
WILLISTON	G	10/01/2010	N	None	AGG	3,676,791	4,056,146	643,819	90.6%	1,117,383	57.6	3,412,327
WILLISTON	P	10/01/2014	N	After	AGG	1,708,206	1,710,102	1,896	99.9%	337,066	0.6	1,708,206
WILLISTON	P	10/01/2013	N	None	AGG	1,487,358	1,519,209	31,851	97.9%	306,244	10.4	1,487,358
WILLISTON	P	10/01/2012	N	None	AGG	1,231,153	1,438,964	207,811	85.6%	325,985	63.7	1,231,153
WILLISTON	P	10/01/2011	N	After	AGG	939,672	1,361,736	422,064	69.0%	352,244	119.8	939,672
WILLISTON	P	10/01/2010	N	None	AGG	901,803	1,281,451	452,738	70.4%	344,836	131.3	828,713
WILTON MANORS (VOL)	F	10/01/2014	N	After	EAN	1,454,962	1,860,538	497,449	78.2%	0	0.0	1,363,089
WILTON MANORS (VOL)	F	10/01/2013	N	None	EAN	903,109	1,251,158	409,878	72.2%	0	0.0	841,280
WILTON MANORS (VOL)	F	10/01/2012	N	None	EAN	777,500	1,202,603	457,828	64.7%	0	0.0	744,775
WILTON MANORS (VOL)	F	10/01/2011	N	None	EAN	597,867	1,154,457	455,255	51.8%	0	0.0	699,202
WILTON MANORS (VOL)	F	10/01/2010	N	None	EAN	598,119	1,108,974	429,224	53.9%	0	0.0	679,750
WILTON MANORS [GP]	G	10/01/2014	N	After	EAN	12,301,876	17,027,889	5,788,250	72.2%	409,531	1,413.4	11,239,639
WILTON MANORS [GP]	G	10/01/2013	N	After	EAN	12,894,548	15,819,860	5,318,936	81.5%	398,597	1,334.4	10,500,924
WILTON MANORS [GP]	G	10/01/2012	N	None	EAN	12,491,566	17,576,398	5,551,474	71.1%	392,600	1,414.0	12,024,924
WILTON MANORS [GP]	G	10/01/2011	N	None	EAN	10,801,421	17,038,485	4,864,319	63.4%	561,168	866.8	12,174,166
WILTON MANORS [GP]	G	10/01/2010	N	After	EAN	11,283,815	16,794,948	4,210,084	67.2%	619,129	680.0	12,584,864
WILTON MANORS [GP]	P	10/01/2014	N	After	EAN	13,346,452	20,961,558	8,701,421	63.7%	168,578	5,161.7	12,260,137
WILTON MANORS [GP]	P	10/01/2013	N	After	EAN	12,119,521	19,053,635	7,725,207	63.6%	166,200	4,648.1	11,328,428
WILTON MANORS [GP]	P	10/01/2012	N	None	EAN	12,192,787	19,320,893	7,549,703	63.1%	229,590	3,288.3	11,771,190
WILTON MANORS [GP]	P	10/01/2011	N	None	EAN	10,557,135	18,916,581	7,029,566	55.8%	287,858	2,442.0	11,887,015
WILTON MANORS [GP]	P	10/01/2010	N	After	EAN	10,618,026	18,566,419	6,728,491	57.2%	300,286	2,240.7	11,837,928
WINTER GARDEN	G	10/01/2014	N	None	EAN	22,902,812	22,413,373	1,243,305	102.2%	6,561,921	19.0	21,170,068

APPENDIX G - Funding Progress (GASB BASIS)

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WINTER GARDEN	G	10/01/2013	N	None	EAN	20,903,928	21,723,576	2,353,518	96.2%	6,242,563	37.7	19,370,058
WINTER GARDEN	G	10/01/2012	N	After	EAN	18,913,903	20,608,909	2,431,238	91.8%	6,287,734	38.7	18,177,671
WINTER GARDEN	G	10/01/2011	N	None	EAN	15,912,465	18,956,601	1,522,336	83.9%	6,300,803	24.2	17,434,265
WINTER GARDEN	G	10/01/2010	Y	After	EAN	15,446,746	17,922,989	1,392,937	86.2%	6,604,647	21.1	16,530,052
WINTER GARDEN	PF	10/01/2014	N	None	EAN	30,108,080	30,541,196	1,900,254	98.6%	7,416,742	25.6	28,640,942
WINTER GARDEN	PF	10/01/2013	N	None	EAN	27,280,769	28,080,990	2,142,714	97.2%	6,923,351	31.0	25,938,276
WINTER GARDEN	PF	10/01/2012	N	None	EAN	23,872,911	25,941,563	1,995,489	92.0%	6,806,435	29.3	23,946,074
WINTER GARDEN	PF	10/01/2011	N	None	EAN	20,400,282	24,189,021	1,636,874	84.3%	6,571,625	24.9	22,552,147
WINTER GARDEN	PF	10/01/2010	Y	After	EAN	19,926,160	22,587,002	1,655,238	88.2%	6,692,884	24.7	20,931,764
WINTER HAVEN	F	10/01/2014	N	After	EAN	22,609,709	28,765,874	7,767,558	78.6%	3,629,231	214.0	20,998,316
WINTER HAVEN	F	10/01/2013	N	None	EAN	19,505,234	27,396,351	9,131,476	71.2%	3,707,301	246.3	18,264,875
WINTER HAVEN	F	10/01/2012	N	None	EAN	16,139,814	25,903,221	9,977,865	62.3%	3,726,486	267.8	15,925,356
WINTER HAVEN	F	10/01/2011	N	None	EAN	13,056,661	24,201,665	9,814,939	53.9%	3,696,957	265.5	14,386,726
WINTER HAVEN	F	10/01/2010	N	None	EAN	13,202,036	23,912,560	9,487,840	55.2%	3,450,509	275.0	14,424,720
WINTER HAVEN	G	10/01/2014	N	After	EAN	54,770,698	72,913,451	22,270,569	75.1%	9,864,027	225.8	50,642,882
WINTER HAVEN	G	10/01/2013	N	None	EAN	45,472,350	70,863,536	25,974,788	64.2%	10,734,811	242.0	44,888,748
WINTER HAVEN	G	10/01/2013	Y	After	EAN	45,472,350	69,899,966	25,011,218	65.1%	10,448,820	239.4	44,888,748
WINTER HAVEN	G	10/01/2012	N	After	EAN	40,734,908	68,508,838	28,177,836	59.5%	10,692,636	263.5	40,331,002
WINTER HAVEN	G	10/01/2011	N	None	EAN	33,429,175	64,322,865	27,310,838	52.0%	11,131,737	245.3	37,012,027
WINTER HAVEN	G	10/01/2010	N	None	EAN	34,350,449	60,402,090	22,909,295	56.9%	10,652,720	215.1	37,492,795
WINTER HAVEN	P	10/01/2014	N	After	EAN	28,706,369	30,917,594	4,160,961	92.8%	4,444,661	93.6	26,756,633
WINTER HAVEN	P	10/01/2013	N	None	EAN	25,000,730	29,746,888	5,748,261	84.0%	4,365,076	131.7	23,998,627
WINTER HAVEN	P	10/01/2013	Y	After	EAN	25,000,730	29,046,904	5,048,277	86.1%	4,374,464	115.4	23,998,627
WINTER HAVEN	P	10/01/2012	N	None	EAN	22,622,801	29,018,526	7,189,528	78.0%	4,328,384	166.1	21,828,998
WINTER HAVEN	P	10/01/2011	N	None	EAN	18,627,287	28,212,692	8,037,617	66.0%	4,216,404	190.6	20,175,075

APPENDIX G - Funding Progress (GASB BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WINTER HAVEN	P	10/01/2010	N	None	EAN	18,455,582	27,833,091	7,644,415	66.3%	4,001,653	191.0	20,188,676
WINTER PARK	F	10/01/2014	N	None	EAN	47,692,847	52,012,457	6,553,890	91.7%	4,067,097	161.1	45,458,567
WINTER PARK	F	10/01/2013	N	None	EAN	42,299,247	51,060,906	7,850,353	82.8%	4,050,149	193.8	43,210,553
WINTER PARK	F	10/01/2012	N	None	EAN	37,103,722	45,564,704	9,110,890	81.4%	4,288,651	212.4	36,453,814
WINTER PARK	F	10/01/2011	N	None	EAN	31,793,673	43,896,229	9,794,492	72.4%	4,148,374	236.1	34,101,737
WINTER PARK	F	10/01/2010	Y	None	EAN	30,937,890	41,027,717	8,120,622	75.4%	4,555,879	178.2	32,907,095
WINTER PARK	P	10/01/2014	N	None	EAN	44,293,390	54,716,642	12,546,950	81.0%	4,096,704	306.3	42,169,692
WINTER PARK	P	10/01/2013	N	After	EAN	38,824,002	53,492,015	14,501,966	72.6%	3,898,445	372.0	38,990,049
WINTER PARK	P	10/01/2012	N	None	EAN	36,015,087	49,300,202	13,880,603	73.1%	4,051,827	342.6	35,419,599
WINTER PARK	P	10/01/2011	N	None	EAN	30,608,806	46,682,023	13,459,352	65.6%	4,260,756	315.9	33,222,671
WINTER PARK	P	10/01/2010	Y	None	EAN	30,972,410	44,686,409	10,995,625	69.3%	4,702,987	233.8	33,690,784
WINTER SPRINGS	GPF	10/01/2013	N	None	EAN	32,172,541	45,926,780	16,018,097	70.1%	7,431,031	215.6	29,908,683
WINTER SPRINGS	GPF	10/01/2012	N	None	EAN	27,039,803	43,759,458	16,906,737	61.8%	8,216,342	205.8	26,852,721
WINTER SPRINGS	GPF	10/01/2011	N	None	EAN	22,336,010	41,567,399	15,635,107	53.7%	8,875,836	176.2	25,932,292
WINTER SPRINGS	GPF	10/01/2010	N	None	EAN	21,017,997	40,331,447	16,444,001	52.1%	10,304,054	159.6	23,887,446

APPENDIX H
CHAPTER 112.664(1) SUMMARY

<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.
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Florida Statute Chapter gender,	112.664(1)(a) – uses RP-2000 Combined Healthy Participant Mortality Tables, by with generational projection by Scale AA. 112.664(1)(b) – uses same mortality assumption as 112.664(1)(a) but using an assumed discount rate equal to 200 basis point (2.00%) less than plan’s assumed rate of return. Valuation Basis – same assumptions used in plan’s valuation.
Discount Rate	Rate used to discount the liabilities. Same as assumed rate of return on assets.
Pension Liability	Actuarial Accrued Liability measured using the appropriate assumptions as specified above and the Traditional Entry Age Normal Cost method.
Total Market Value of Assets	The market value of assets, including DROP Accounts.
Net Pension Liability	Pension Liability less Assets.
Years Assets Sustain Benefit Payments	Assuming no future contributions from any source, the number of years the market value of assets will be sufficient based on expected retirement benefits. The number of years will vary based on the Florida Statute Chapter assumption.
Total Dollar Contribution	Required contribution from all sources (i.e., employee and sponsor). Contribution will vary based on the Florida Statute Chapter assumption.
Total % of Pay Contribution	Total Dollar Contribution ÷ Valuation Payroll

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ALACHUA COUNTY LIBRARY	112.664(1)(a)	7.00%	30,882,994	23,457,673	7,425,321	16.92	1,252,604	41.80
General	112.664(1)(b)	5.00%	39,446,359	23,457,673	15,988,686	14.08	1,755,773	33.60
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	16.92	1,252,604	41.80
ALACHUA COUNTY SCHOOL BOARD	112.664(1)(a)	7.50%	7,445,435	3,467,458	3,977,977	5.75	679,509	0.00
Early Retirement Plan	112.664(1)(b)	5.50%	8,745,171	3,467,458	5,277,713	5.42	817,444	0.00
7/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	5.67	745,502	0.00
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	15,432,205	17,044,376	-1,612,171	28.77	1,105,685	12.26
General	112.664(1)(b)	5.50%	20,991,977	17,044,376	3,947,601	22.54	2,132,827	23.65
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	28.77	1,105,685	12.26
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	13,357,722	12,600,312	757,410	27.21	1,044,219	23.90
Police	112.664(1)(b)	5.50%	19,508,533	12,600,312	6,908,221	22.25	2,199,790	50.35
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	27.21	1,044,219	23.90
APOPKA	112.664(1)(a)	7.50%	42,027,722	38,742,430	3,285,292	22.00	2,177,641	37.31
Fire	112.664(1)(b)	5.50%	53,538,333	38,742,430	14,795,903	18.00	3,718,102	63.70
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	22.00	2,093,320	35.87
APOPKA	112.664(1)(a)	7.50%	48,534,741	40,729,086	7,805,655	19.00	2,252,269	22.06
General	112.664(1)(b)	5.50%	61,556,930	40,729,086	20,827,844	16.00	3,838,288	37.59
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	19.00	2,174,611	21.30
APOPKA	112.664(1)(a)	7.50%	42,027,722	38,742,430	3,285,292	22.00	2,177,641	37.31
Police	112.664(1)(b)	5.50%	53,538,333	38,742,430	14,795,903	18.00	3,718,102	63.70
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	22.00	2,093,320	35.87
ARCADIA	112.664(1)(a)	6.50%	3,169,853	2,312,098	857,755	18.08	150,187	23.45
General	112.664(1)(b)	4.50%	4,050,216	2,312,098	1,738,118	15.33	238,784	37.29
1/1/2015	Valuation Basis	6.50%	N/A	N/A	N/A	18.08	143,577	22.42
ARCADIA	112.664(1)(a)	8.00%	9,991,787	8,794,640	1,197,147	25.76	276,810	54.08
Police And Fire	112.664(1)(b)	6.00%	12,255,881	8,794,640	3,461,241	17.85	494,468	96.61
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	27.26	253,534	49.53

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ATLANTIC BEACH	112.664(1)(a)	7.00%	20,175,163	14,919,308	5,255,855	20.08	1,256,217	52.39
General	112.664(1)(b)	5.00%	25,131,515	14,919,308	10,212,207	15.75	2,058,137	85.83
9/30/2014	Valuation Basis	7.00%	N/A	N/A	N/A	20.08	1,256,217	52.39
ATLANTIC BEACH	112.664(1)(a)	7.00%	12,855,926	8,128,264	4,727,662	16.58	935,544	68.14
Police	112.664(1)(b)	5.00%	16,455,546	8,128,264	8,327,282	13.83	1,272,853	92.70
9/30/2014	Valuation Basis	7.00%	N/A	N/A	N/A	16.58	935,544	68.14
ATLANTIS	112.664(1)(a)	7.69%	1,435,257	1,323,407	111,850	19.89	54,523	999.99
Police	112.664(1)(b)	5.69%	1,698,976	1,323,407	375,569	14.89	69,550	999.99
10/1/2014	Valuation Basis	7.69%	N/A	N/A	N/A	22.96	49,489	999.99
AUBURNDALE	112.664(1)(a)	7.75%	8,319,552	6,384,033	1,935,519	21.89	283,265	32.70
Fire	112.664(1)(b)	5.75%	10,436,750	6,384,033	4,052,717	16.73	474,833	54.90
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	22.54	259,882	30.00
AUBURNDALE	112.664(1)(a)	7.50%	21,998,174	16,243,562	5,754,612	20.66	1,207,754	48.60
General	112.664(1)(b)	5.50%	27,716,039	16,243,562	11,472,477	15.92	1,680,336	67.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	20.93	1,165,977	47.00
AUBURNDALE	112.664(1)(a)	7.75%	12,017,743	9,976,815	2,040,929	34.76	461,503	29.80
Police	112.664(1)(b)	5.75%	15,323,964	9,976,815	5,347,149	20.80	791,193	51.30
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	40.32	428,463	27.70
AVENTURA	112.664(1)(a)	7.50%	33,025,468	28,811,486	4,213,982	999.99	1,468,988	17.52
Police	112.664(1)(b)	5.50%	42,534,901	28,811,486	13,723,415	27.95	2,940,496	35.06
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	1,311,210	15.64
AVON PARK	112.664(1)(a)	7.75%	6,429,234	4,691,985	1,737,249	24.74	389,921	51.20
Fire	112.664(1)(b)	5.75%	8,192,791	4,691,985	3,500,806	18.08	581,297	76.40
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	26.92	363,321	47.80
AVON PARK	112.664(1)(a)	8.00%	6,125,424	6,259,202	-133,778	999.99	39,909	26.00
Police	112.664(1)(b)	6.00%	7,850,036	6,259,202	1,590,834	28.54	182,329	118.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	24,259	15.80

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BAL HARBOUR VILLAGE	112.664(1)(a)	7.00%	13,197,915	10,417,448	2,780,467	23.17	740,829	66.66
General	112.664(1)(b)	5.00%	17,304,354	10,417,448	6,886,906	17.92	1,240,490	111.62
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	23.42	711,583	64.03
BAL HARBOUR VILLAGE	112.664(1)(a)	8.00%	24,890,826	18,305,095	6,585,730	19.61	1,321,695	86.60
Police	112.664(1)(b)	6.00%	31,626,126	18,305,095	13,321,030	15.76	1,910,030	125.00
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	20.11	1,216,868	79.80
BARTOW	112.664(1)(a)	8.00%	10,068,955	8,009,400	2,059,555	29.84	446,005	43.20
Fire	112.664(1)(b)	6.00%	12,810,618	8,009,400	4,801,218	19.79	732,236	70.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	33.75	405,364	39.20
BARTOW	112.664(1)(a)	7.75%	29,135,930	20,866,595	8,269,335	27.87	1,416,235	18.20
General	112.664(1)(b)	5.75%	36,955,271	20,866,595	16,088,676	18.92	2,227,168	28.50
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	29.34	1,339,284	17.20
BARTOW	112.664(1)(a)	8.00%	19,003,273	15,858,500	3,144,773	24.88	818,829	45.30
Police	112.664(1)(b)	6.00%	23,979,862	15,858,500	8,121,362	17.95	1,358,550	75.30
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	26.21	753,781	41.80
BAY HARBOR ISLANDS [GP]	112.664(1)(a)	5.84%	11,820,862	15,210,645	-3,389,783	10.20	879,317	23.00
General	112.664(1)(b)	3.84%	15,594,630	15,210,645	383,985	9.09	1,332,534	34.86
10/1/2014	Valuation Basis	5.84%	N/A	N/A	N/A	13.71	796,609	20.84
BAY HARBOR ISLANDS [GP]	112.664(1)(a)	5.84%	11,820,862	15,210,645	-3,389,783	10.20	879,317	23.00
Police	112.664(1)(b)	3.84%	15,594,630	15,210,645	383,985	9.09	1,332,534	34.86
10/1/2014	Valuation Basis	5.84%	N/A	N/A	N/A	13.71	796,609	20.84
BAY MEDICAL CENTER	112.664(1)(a)	7.50%	111,144,766	97,809,794	13,334,972	20.58	1,815,062	0.00
General	112.664(1)(b)	5.50%	136,231,721	97,809,794	38,421,927	15.75	4,158,049	0.00
1/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.92	1,625,062	0.00
BELLE GLADE	112.664(1)(a)	7.75%	13,634,879	15,774,395	-2,139,517	999.99	0	0.00
General	112.664(1)(b)	5.75%	17,339,808	15,774,395	1,565,413	999.99	822,467	28.02
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	0	0.00

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BELLE GLADE (RETIRED)	112.664(1)(a)	6.25%	4,273,576	5,809,590	-1,536,014	999.99	0	0.00
Police And Fire	112.664(1)(b)	4.25%	5,125,049	5,809,590	-684,541	999.99	0	0.00
10/1/2014	Valuation Basis	6.25%	N/A	N/A	N/A	999.99	0	0.00
BELLE GLADE HOUSING	112.664(1)(a)	5.50%	2,249,910	1,901,551	348,359	999.99	139,053	16.00
General	112.664(1)(b)	3.50%	2,942,523	1,901,551	1,040,972	33.16	267,258	30.80
10/1/2014	Valuation Basis	5.50%	N/A	N/A	N/A	999.99	139,053	16.00
BELLEAIR	112.664(1)(a)	7.75%	3,432,904	2,906,563	526,341	29.14	165,295	23.00
Police	112.664(1)(b)	5.75%	4,204,270	2,906,563	1,297,707	18.39	285,009	39.70
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	42.70	151,377	21.10
BELLEVIEW	112.664(1)(a)	7.75%	3,953,070	3,398,882	554,188	999.99	136,900	27.30
Police	112.664(1)(b)	5.75%	4,860,117	3,398,882	1,461,235	23.38	251,267	50.20
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	122,235	24.50
BERT FISH MEDICAL CENTER	112.664(1)(a)	7.25%	32,043,881	22,492,678	9,551,203	13.30	1,837,487	125.31
General	112.664(1)(b)	5.25%	39,854,101	22,492,678	17,361,423	11.28	2,257,210	153.93
1/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	13.30	1,837,487	125.31
BOCA GRANDE FCD	112.664(1)(a)	7.25%	5,245,611	4,614,234	631,377	999.99	292,016	24.10
Fire	112.664(1)(b)	5.25%	7,682,955	4,614,234	3,068,721	999.99	636,291	52.30
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	243,078	20.00
BOCA RATON	112.664(1)(a)	8.00%	200,760,699	203,220,179	-2,459,480	99.00	3,925,569	15.41
General	112.664(1)(b)	6.00%	245,084,138	203,220,179	41,863,959	21.75	3,925,569	15.41
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.00	3,925,569	15.41
BOCA RATON	112.664(1)(a)	8.00%	400,350,200	312,071,251	88,278,950	25.32	10,468,362	34.18
Police And Fire	112.664(1)(b)	6.00%	520,255,032	312,071,251	208,183,781	18.79	19,919,071	65.04
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	25.32	10,468,362	34.18
BOCA RATON EXECUTIVE	112.664(1)(a)	7.75%	41,592,839	31,710,410	9,882,429	17.81	1,572,044	37.26
General	112.664(1)(b)	5.75%	52,766,820	31,710,410	21,056,410	15.07	2,409,279	57.10
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	17.81	1,540,993	34.04

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BONITA SPRINGS FCD	112.664(1)(a)	7.60%	74,490,011	50,022,032	24,467,979	19.67	3,688,681	57.30
Fire	112.664(1)(b)	5.60%	96,587,904	50,022,032	46,565,872	16.00	5,555,373	86.40
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	20.12	3,395,207	52.80
BONITA SPRINGS FCD	112.664(1)(a)	8.00%	2,899,684	2,799,546	100,138	999.99	105,238	19.90
General	112.664(1)(b)	6.00%	3,637,692	2,799,546	838,146	24.08	184,941	35.10
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	100,804	19.20
BOYNTON BEACH	112.664(1)(a)	7.65%	121,996,236	78,279,091	43,717,145	15.58	6,605,297	67.24
Fire	112.664(1)(b)	5.65%	153,634,935	78,279,091	75,355,844	13.25	9,358,178	95.26
10/1/2014	Valuation Basis	7.65%	N/A	N/A	N/A	15.92	6,035,501	61.44
BOYNTON BEACH	112.664(1)(a)	7.50%	156,821,621	130,472,348	26,349,273	20.75	9,175,221	40.99
General	112.664(1)(b)	5.50%	191,871,861	130,472,348	61,399,513	16.00	13,363,276	59.70
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	20.75	9,175,221	40.99
BOYNTON BEACH	112.664(1)(a)	7.75%	113,649,964	76,282,065	37,367,899	17.42	5,736,656	49.92
Police	112.664(1)(b)	5.75%	141,946,267	76,282,065	65,664,202	14.42	8,126,929	70.72
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	17.50	5,660,811	49.26
BRADENTON	112.664(1)(a)	8.00%	51,958,960	43,513,318	8,445,642	999.99	2,185,982	47.50
Fire	112.664(1)(b)	6.00%	65,597,978	43,513,318	22,084,660	21.77	3,582,503	77.90
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,995,933	43.40
BRADENTON	112.664(1)(a)	8.00%	73,382,473	64,304,038	9,078,435	999.99	2,876,672	39.82
Police	112.664(1)(b)	6.00%	95,842,594	64,304,038	31,538,556	25.17	5,109,669	70.73
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	2,751,694	38.09
BROOKSVILLE	112.664(1)(a)	7.75%	7,396,793	6,024,186	1,372,607	25.13	247,025	41.29
Fire	112.664(1)(b)	5.75%	9,326,760	6,024,186	3,302,574	18.09	398,188	66.54
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	26.48	229,163	38.31
BROOKSVILLE	112.664(1)(a)	7.50%	4,323,260	4,837,520	-514,260	999.99	313,917	26.40
Police	112.664(1)(b)	5.50%	5,809,731	4,837,520	972,211	999.99	715,049	60.10
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	273,671	23.00

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BUNNELL	112.664(1)(a)	8.00%	593,297	528,068	65,229	999.99	0	0.00
Fire	112.664(1)(b)	6.00%	807,141	528,068	279,073	34.58	17,472	74.30
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	0	0.00
BUSHNELL	112.664(1)(a)	7.75%	2,210,674	2,106,488	104,186	999.99	183,058	18.10
General	112.664(1)(b)	5.75%	3,157,970	2,106,488	1,051,482	999.99	320,786	31.60
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	171,068	16.90
CAPE CORAL	112.664(1)(a)	7.75%	173,757,843	127,545,164	46,212,679	21.64	8,975,765	62.30
Fire	112.664(1)(b)	5.75%	227,125,245	127,545,164	99,580,081	17.12	13,733,165	95.30
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	22.32	8,237,197	57.10
CAPE CORAL	112.664(1)(a)	7.75%	262,935,094	193,605,450	69,329,644	21.33	17,364,684	49.30
General	112.664(1)(b)	5.75%	332,946,586	193,605,450	139,341,136	16.56	24,360,081	69.20
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	21.67	16,709,229	47.40
CAPE CORAL	112.664(1)(a)	7.75%	151,939,904	123,126,165	28,813,739	28.45	7,243,496	49.70
Police	112.664(1)(b)	5.75%	198,760,346	123,126,165	75,634,181	20.32	11,748,413	80.70
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	30.84	6,557,379	45.00
CASSELBERRY	112.664(1)(a)	8.00%	16,322,259	16,884,755	-562,496	999.99	1,098,117	25.90
Police And Fire	112.664(1)(b)	6.00%	23,144,592	16,884,755	6,259,836	999.99	2,478,712	58.50
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	941,034	22.20
CLEARWATER	112.664(1)(a)	0.03%	3,784,300	4,860,303	-1,076,003	99.99	0	0.00
Fire	112.664(1)(b)	-1.97%	4,200,267	4,860,303	-660,036	99.99	0	0.00
10/1/2014	Valuation Basis	0.03%	N/A	N/A	N/A	99.99	0	0.00
CLEARWATER	112.664(1)(a)	7.00%	801,597,860	863,589,949	-61,992,089	999.99	15,061,326	20.06
General Police And Fire	112.664(1)(b)	5.00%	1,029,270,515	863,589,949	165,680,566	30.83	38,451,992	51.22
1/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	15,326,151	20.41
CLERMONT	112.664(1)(a)	8.07%	6,703,359	8,319,434	-1,616,075	25.27	489,058	17.48
Fire	112.664(1)(b)	6.07%	9,182,380	8,319,434	862,946	20.22	1,165,636	41.66
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	23.52	584,548	20.89

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
CLERMONT	112.664(1)(a)	8.07%	10,641,774	12,426,490	-1,784,716	25.37	519,895	16.72
Police	112.664(1)(b)	6.07%	13,895,779	12,426,490	1,469,289	20.26	1,254,746	40.36
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	23.64	642,056	20.65
CLERMONT (RETIRED)	112.664(1)(a)	8.07%	399,115	458,926	-59,811	999.99	0	0.00
General	112.664(1)(b)	6.07%	442,924	458,926	-16,002	999.99	6,640	0.00
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	999.99	0	0.00
CLEWISTON	112.664(1)(a)	7.00%	11,256,782	10,436,417	820,365	34.34	75,515	0.00
General	112.664(1)(b)	5.00%	13,333,940	10,436,417	2,897,523	21.58	305,529	0.00
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	34.34	75,515	0.00
COCOA	112.664(1)(a)	8.00%	24,330,557	15,274,657	9,055,900	14.33	1,402,297	63.64
Fire	112.664(1)(b)	6.00%	30,484,780	15,274,657	15,210,123	12.14	1,996,675	90.61
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	14.66	1,286,983	58.40
COCOA	112.664(1)(a)	7.60%	16,862,531	13,044,060	3,818,471	15.73	678,261	280.70
General	112.664(1)(b)	5.60%	20,437,989	13,044,060	7,393,929	12.86	906,486	375.10
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	15.90	651,442	269.60
COCOA	112.664(1)(a)	8.00%	29,201,019	26,879,512	2,321,507	999.99	1,069,877	34.50
Police	112.664(1)(b)	6.00%	37,366,309	26,879,512	10,486,797	25.08	1,984,107	63.98
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	943,315	30.42
COCOA BEACH	112.664(1)(a)	8.00%	14,536,557	11,072,900	3,463,657	23.19	597,894	42.47
Fire	112.664(1)(b)	6.00%	17,982,413	11,072,900	6,909,513	16.87	868,579	61.69
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	24.67	557,487	39.60
COCOA BEACH	112.664(1)(a)	7.75%	21,779,864	22,216,362	-436,498	999.99	458,414	10.33
General	112.664(1)(b)	5.75%	26,801,910	22,216,362	4,585,548	24.29	1,027,459	23.17
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	443,333	9.99
COCOA BEACH	112.664(1)(a)	8.00%	15,891,326	10,789,908	5,101,418	17.87	796,829	44.70
Police	112.664(1)(b)	6.00%	20,137,601	10,789,908	9,347,694	14.48	1,131,961	63.50
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	18.32	751,482	42.16

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
COOPER CITY	112.664(1)(a)	7.00%	28,075,711	23,711,649	4,364,062	20.08	1,297,984	237.83
Fire	112.664(1)(b)	5.00%	34,550,957	23,711,649	10,839,308	15.67	2,248,321	411.97
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	20.08	1,297,984	237.83
COOPER CITY	112.664(1)(a)	7.30%	33,483,512	29,321,766	4,161,746	27.33	1,470,096	38.56
General	112.664(1)(b)	5.30%	41,369,422	29,321,766	12,047,656	18.75	2,440,028	64.00
10/1/2014	Valuation Basis	7.30%	N/A	N/A	N/A	27.33	1,470,096	38.56
COOPER CITY	112.664(1)(a)	7.50%	31,043,478	26,853,679	4,189,799	18.33	1,413,375	235.26
Police	112.664(1)(b)	5.50%	37,673,231	26,853,679	10,819,552	14.50	2,687,494	447.33
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	18.33	1,413,375	235.26
COOPER CITY - MANAGEMENT	112.664(1)(a)	8.07%	4,365,548	3,432,921	932,627	14.71	152,581	57.33
General Police And Fire	112.664(1)(b)	6.07%	5,229,260	3,432,921	1,796,339	12.32	244,529	91.88
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	13.32	212,863	79.98
CORAL GABLES	112.664(1)(a)	7.75%	557,377,002	336,650,855	220,726,147	9.67	29,122,650	78.68
General Police And Fire	112.664(1)(b)	5.75%	674,630,646	336,650,855	337,979,791	8.75	37,683,498	101.81
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	9.75	28,040,414	75.76
CORAL SPRINGS	112.664(1)(a)	7.54%	62,692,535	64,117,652	-1,425,117	25.72	3,925,167	31.62
Fire	112.664(1)(b)	5.54%	85,625,601	64,117,652	21,507,949	20.36	7,718,058	62.17
10/1/2014	Valuation Basis	7.54%	N/A	N/A	N/A	26.07	4,300,464	34.64
CORAL SPRINGS	112.664(1)(a)	7.50%	8,824,061	7,639,297	1,184,764	18.00	413,037	180.22
General	112.664(1)(b)	5.50%	10,497,228	7,639,297	2,857,931	13.83	668,401	291.65
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	16.83	469,292	204.77
CORAL SPRINGS	112.664(1)(a)	7.43%	224,897,193	162,937,137	61,960,056	22.92	10,686,069	74.33
Police	112.664(1)(b)	5.43%	291,578,426	162,937,137	128,641,289	17.63	17,410,764	121.11
10/1/2014	Valuation Basis	7.43%	N/A	N/A	N/A	24.49	10,399,983	72.34
CRESTVIEW	112.664(1)(a)	8.00%	15,668,553	15,972,213	-303,660	999.99	321,096	8.10
General	112.664(1)(b)	6.00%	19,776,618	15,972,213	3,804,405	30.98	714,244	18.00
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	293,446	7.40

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
CRESTVIEW	112.664(1)(a)	8.00%	16,164,960	16,776,281	-611,321	999.99	161,181	4.10
Police And Fire	112.664(1)(b)	6.00%	20,919,189	16,776,281	4,142,908	999.99	710,159	18.70
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	102,159	2.70
DADE CITY	112.664(1)(a)	7.50%	6,706,054	5,590,274	1,115,780	31.94	184,543	46.40
Fire	112.664(1)(b)	5.50%	8,337,082	5,590,274	2,746,808	19.56	330,450	83.20
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	43.68	164,499	41.40
DADE CITY	112.664(1)(a)	7.50%	8,477,827	7,982,987	494,840	999.99	245,519	24.70
Police	112.664(1)(b)	5.50%	11,245,494	7,982,987	3,262,507	33.80	720,736	72.40
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	177,733	17.90
DANIA BEACH	112.664(1)(a)	7.00%	26,186,497	19,772,210	6,414,287	16.83	1,560,856	145.54
General	112.664(1)(b)	5.00%	32,045,546	19,772,210	12,273,336	13.75	2,282,091	212.79
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	16.83	1,560,856	145.54
DANIA BEACH [PF]	112.664(1)(a)	7.25%	57,734,464	32,993,859	24,740,605	12.83	6,365,655	212.34
Fire	112.664(1)(b)	5.25%	72,538,402	32,993,859	39,544,543	11.17	9,362,870	312.32
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	12.83	6,466,721	215.71
DANIA BEACH [PF]	112.664(1)(a)	7.25%	57,734,464	32,993,859	24,740,605	12.83	6,365,655	212.34
Police	112.664(1)(b)	5.25%	72,538,402	32,993,859	39,544,543	11.17	9,362,870	312.32
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	12.83	6,466,721	215.71
DAVIE	112.664(1)(a)	6.50%	112,265,449	76,594,427	35,671,022	17.37	8,640,935	71.44
Fire	112.664(1)(b)	4.50%	144,225,501	76,594,427	67,631,074	14.96	14,628,327	120.95
10/1/2014	Valuation Basis	6.50%	N/A	N/A	N/A	19.79	6,164,223	50.97
DAVIE	112.664(1)(a)	9.17%	123,372,075	117,768,626	5,603,449	999.99	4,614,598	34.40
Police	112.664(1)(b)	7.17%	153,969,365	117,768,626	36,200,739	32.89	8,953,354	66.76
10/1/2014	Valuation Basis	9.17%	N/A	N/A	N/A	999.99	7,300,054	54.43
DAVIE - GENERAL & MGMT	112.664(1)(a)	8.07%	44,335,899	46,742,223	-2,406,324	31.19	1,737,515	12.45
General	112.664(1)(b)	6.07%	58,377,650	46,742,223	11,635,427	22.39	11,645,197	83.45
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	28.74	3,290,421	23.58

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
DAYTONA BEACH	112.664(1)(a)	7.50%	221,147,645	169,556,122	51,591,523	15.00	7,325,249	43.80
Police And Fire	112.664(1)(b)	5.50%	279,908,654	169,556,122	110,352,532	13.00	12,752,795	77.90
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	16.00	6,512,126	39.20
DEERFIELD BEACH	112.664(1)(a)	7.63%	132,952,717	103,894,584	29,058,133	15.28	6,532,417	69.20
Fire	112.664(1)(b)	5.63%	164,626,959	103,894,584	60,732,375	12.86	10,464,356	110.85
10/1/2014	Valuation Basis	7.63%	N/A	N/A	N/A	15.28	6,532,417	69.20
DEERFIELD BEACH	112.664(1)(a)	7.25%	62,517,256	59,846,539	2,670,717	22.75	2,078,324	528.06
General	112.664(1)(b)	5.25%	73,949,404	59,846,539	14,102,865	15.83	3,874,357	984.39
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	25.92	1,748,843	444.34
DEERFIELD BEACH	112.664(1)(a)	6.75%	52,975,606	39,056,879	13,918,727	14.11	2,483,441	999.99
Police	112.664(1)(b)	4.75%	65,444,262	39,056,879	26,387,383	11.92	3,072,691	999.99
10/1/2014	Valuation Basis	6.75%	N/A	N/A	N/A	14.32	1,944,572	999.99
DELAND	112.664(1)(a)	7.50%	14,545,939	12,435,711	2,110,228	999.99	689,104	31.72
Fire	112.664(1)(b)	5.50%	18,971,789	12,435,711	6,536,078	26.10	1,091,430	50.25
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	625,707	28.79
DELAND	112.664(1)(a)	7.50%	30,675,824	28,199,816	2,476,008	25.25	758,624	32.08
General	112.664(1)(b)	5.50%	37,259,220	28,199,816	9,059,404	17.42	1,429,322	60.44
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	24.92	774,111	32.74
DELAND	112.664(1)(a)	7.50%	28,286,444	21,461,890	6,824,554	20.67	1,411,258	55.16
Police	112.664(1)(b)	5.50%	36,039,675	21,461,890	14,577,785	16.17	2,193,517	85.73
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	21.17	1,359,960	53.15
DELRAY BEACH	112.664(1)(a)	7.25%	113,002,682	115,027,779	-2,025,097	999.99	2,623,378	16.50
General	112.664(1)(b)	5.25%	140,593,543	115,027,779	25,565,764	28.67	5,886,102	37.03
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	2,623,378	16.50
DELRAY BEACH	112.664(1)(a)	8.00%	256,755,042	173,158,106	83,596,936	17.37	11,694,609	64.50
Police And Fire	112.664(1)(b)	6.00%	319,297,857	173,158,106	146,139,751	14.27	17,297,757	95.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	17.68	10,988,201	60.60

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
DELTONA	112.664(1)(a)	8.00%	28,166,606	20,304,917	7,861,689	24.88	958,647	24.40
Fire	112.664(1)(b)	6.00%	36,667,780	20,304,917	16,362,863	18.67	1,817,452	46.20
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	26.06	836,639	21.30
DESTIN FCD	112.664(1)(a)	8.00%	24,331,777	14,178,116	10,153,661	17.12	916,665	54.40
Fire	112.664(1)(b)	6.00%	31,887,420	14,178,116	17,709,304	14.32	1,532,918	91.10
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	17.25	832,943	49.50
DUNEDIN	112.664(1)(a)	7.75%	23,012,840	24,247,724	-1,234,884	999.99	442,686	12.80
Fire	112.664(1)(b)	5.75%	28,742,658	24,247,724	4,494,934	31.50	1,190,228	34.30
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	442,686	12.80
EAST LAKE TARPON FCD	112.664(1)(a)	7.75%	16,288,035	12,394,273	3,893,762	26.95	496,460	21.40
Fire	112.664(1)(b)	5.75%	20,911,403	12,394,273	8,517,130	19.11	924,355	39.70
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	29.18	430,682	18.50
EDGEWATER	112.664(1)(a)	7.50%	9,561,664	9,922,600	-360,936	999.99	314,114	21.20
Fire	112.664(1)(b)	5.50%	12,332,855	9,922,600	2,410,255	40.77	617,824	41.70
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	288,329	19.40
EDGEWATER	112.664(1)(a)	7.50%	17,413,239	12,538,805	4,874,434	13.36	680,154	181.40
General	112.664(1)(b)	5.50%	21,219,962	12,538,805	8,681,157	11.43	903,018	240.80
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	13.40	657,825	175.50
EDGEWATER	112.664(1)(a)	7.50%	12,096,729	8,086,767	4,009,962	16.57	544,100	44.90
Police	112.664(1)(b)	5.50%	15,237,049	8,086,767	7,150,282	13.70	832,634	68.70
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	16.75	514,002	42.40
ENGLEWOOD AREA FCD	112.664(1)(a)	7.50%	30,543,909	21,257,192	9,286,717	21.27	1,414,894	45.11
Fire	112.664(1)(b)	5.50%	39,780,765	21,257,192	18,523,573	16.90	2,151,393	68.58
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	21.73	1,312,027	41.82
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	653,036	613,983	39,053	18.33	6,584	999.99
General	112.664(1)(b)	5.00%	762,096	613,983	148,113	13.91	20,008	999.99
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	19.15	5,114	999.99

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ESTERO FCD	112.664(1)(a)	8.07%	13,837,380	15,400,767	-1,563,387	28.65	626,401	14.61
Fire	112.664(1)(b)	6.07%	19,004,899	15,400,767	3,604,132	22.29	1,720,802	40.12
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	24.85	1,113,516	25.96
EUSTIS	112.664(1)(a)	8.00%	9,584,875	7,008,141	2,576,734	25.09	518,932	43.10
Fire	112.664(1)(b)	6.00%	12,280,828	7,008,141	5,272,687	18.08	727,569	60.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	26.66	493,812	41.00
EUSTIS	112.664(1)(a)	7.70%	19,754,825	15,321,794	4,433,031	29.25	1,191,138	54.04
Police	112.664(1)(b)	5.70%	26,427,316	15,321,794	11,105,522	20.75	2,050,106	93.01
10/1/2014	Valuation Basis	7.70%	N/A	N/A	N/A	29.67	1,200,395	54.46
FERNANDINA BEACH	112.664(1)(a)	8.00%	25,391,364	16,144,339	9,247,025	14.96	1,497,177	35.01
General	112.664(1)(b)	6.00%	31,591,692	16,144,339	15,447,353	12.69	2,073,447	48.48
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	15.08	1,448,941	33.88
FERNANDINA BEACH	112.664(1)(a)	8.00%	27,780,410	18,486,273	9,294,137	16.48	1,338,847	35.79
Police And Fire	112.664(1)(b)	6.00%	34,762,008	18,486,273	16,275,735	13.61	1,990,953	53.22
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	16.82	1,242,637	33.22
FLAGLER BEACH	112.664(1)(a)	7.50%	923,674	1,274,681	-351,007	999.99	0	0.00
Fire	112.664(1)(b)	5.50%	1,210,639	1,274,681	-64,042	999.99	68,882	22.85
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	0	0.00
FLAGLER BEACH	112.664(1)(a)	7.60%	2,869,192	2,725,888	143,304	999.99	81,742	11.10
Police	112.664(1)(b)	5.60%	3,695,641	2,725,888	969,753	32.77	257,711	34.90
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	999.99	62,645	8.50
FLORIDA CITY	112.664(1)(a)	5.86%	3,035,165	3,254,448	-219,283	999.99	32,963	0.00
Police	112.664(1)(b)	3.86%	3,991,416	3,254,448	736,968	25.65	128,977	0.00
10/1/2014	Valuation Basis	5.86%	N/A	N/A	N/A	999.99	0	0.00
FLORIDA CITY - ELECTED	112.664(1)(a)	5.00%	3,506,621	2,215,356	1,291,265	16.08	360,219	159.12
General	112.664(1)(b)	3.00%	4,367,506	2,215,356	2,152,150	13.58	506,633	228.14
10/1/2014	Valuation Basis	5.00%	N/A	N/A	N/A	16.08	360,219	159.12

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
FORT LAUDERDALE	112.664(1)(a)	7.65%	592,365,618	593,047,190	-681,572	999.99	18,123,058	35.57
General	112.664(1)(b)	5.65%	732,316,577	593,047,190	139,269,387	24.00	32,485,146	63.76
9/30/2014	Valuation Basis	7.65%	N/A	N/A	N/A	999.99	18,123,058	35.57
FORT LAUDERDALE	112.664(1)(a)	7.50%	820,468,279	788,878,402	31,589,877	999.99	15,360,463	22.00
Police And Fire	112.664(1)(b)	5.50%	1,019,264,639	788,878,402	230,386,237	23.32	36,664,902	52.40
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	14,194,528	20.30
FORT MYERS	112.664(1)(a)	8.00%	111,737,007	71,910,452	39,826,555	16.23	5,944,003	75.50
Fire	112.664(1)(b)	6.00%	143,955,648	71,910,452	72,045,196	13.65	8,103,212	102.90
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	16.54	5,531,487	70.30
FORT MYERS	112.664(1)(a)	7.75%	146,275,648	90,622,673	55,652,975	13.56	8,008,060	38.40
General	112.664(1)(b)	5.75%	183,123,036	90,622,673	92,500,363	11.73	10,931,290	52.40
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	13.62	7,731,335	37.00
FORT MYERS	112.664(1)(a)	8.00%	158,474,013	95,060,294	63,413,719	15.50	10,489,039	89.20
Police	112.664(1)(b)	6.00%	206,721,839	95,060,294	111,661,545	13.22	13,714,203	116.70
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	15.73	9,918,351	84.40
FORT PIERCE [G, P, UTIL]	112.664(1)(a)	8.00%	189,046,139	179,120,149	9,925,990	99.99	6,393,505	23.28
General	112.664(1)(b)	6.00%	234,076,396	179,120,149	54,956,247	22.50	11,027,101	40.15
9/30/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	5,734,731	20.88
FORT PIERCE SUPP	112.664(1)(a)	7.25%	12,486,742	11,991,346	495,396	999.99	640,005	10.08
Police	112.664(1)(b)	5.25%	16,347,057	11,991,346	4,355,711	28.42	1,089,533	17.16
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	640,005	10.08
FORT WALTON BEACH	112.664(1)(a)	8.00%	20,243,045	13,662,320	6,580,725	18.59	712,386	33.60
Fire	112.664(1)(b)	6.00%	25,749,489	13,662,320	12,087,169	14.90	1,160,188	54.60
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	19.68	625,345	29.40
FORT WALTON BEACH	112.664(1)(a)	7.90%	45,616,606	39,242,244	6,374,362	25.98	1,403,939	36.80
General	112.664(1)(b)	5.90%	56,773,438	39,242,244	17,531,194	18.04	2,401,420	62.80
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	36.16	1,127,972	29.60

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
FORT WALTON BEACH	112.664(1)(a)	8.00%	26,508,163	20,463,452	6,044,711	20.73	685,906	32.60
Police	112.664(1)(b)	6.00%	33,361,880	20,463,452	12,898,428	16.08	1,310,340	62.50
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	22.55	543,926	25.90
FROSTPROOF	112.664(1)(a)	8.07%	907,770	1,284,071	-376,301	999.99	1,927	0.38
General	112.664(1)(b)	6.07%	1,181,765	1,284,071	-102,306	28.02	52,266	10.25
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	42.87	13,205	2.59
FROSTPROOF	112.664(1)(a)	7.50%	4,281,167	3,566,794	714,372	30.63	141,281	114.30
Police	112.664(1)(b)	5.50%	5,666,249	3,566,794	2,099,454	20.67	237,516	192.20
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	32.66	130,625	105.70
GAINESVILLE	112.664(1)(a)	8.40%	436,067,871	347,480,565	88,587,306	17.33	12,700,223	15.55
General	112.664(1)(b)	6.40%	553,075,500	347,480,565	205,594,935	14.64	18,949,028	23.21
10/1/2014	Valuation Basis	8.40%	N/A	N/A	N/A	17.33	12,700,223	15.55
GAINESVILLE	112.664(1)(a)	8.30%	247,799,545	217,047,910	30,751,635	34.40	7,367,944	30.02
Police And Fire	112.664(1)(b)	6.30%	311,205,757	217,047,910	94,157,847	21.30	12,603,841	51.36
10/1/2014	Valuation Basis	8.30%	N/A	N/A	N/A	40.11	6,938,105	28.27
GREATER NAPLES FCD	112.664(1)(a)	7.75%	15,849,862	19,686,653	-3,836,791	999.99	609,393	15.24
Fire	112.664(1)(b)	5.75%	22,261,535	19,686,653	2,574,882	999.99	1,467,805	36.70
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	515,631	12.89
GREENACRES	112.664(1)(a)	8.39%	16,192,799	20,145,669	-3,952,870	999.99	638,582	13.01
Police And Fire	112.664(1)(b)	6.39%	24,249,666	20,145,669	4,103,997	29.13	2,259,546	46.05
10/1/2014	Valuation Basis	8.39%	N/A	N/A	N/A	35.18	1,213,133	24.72
GULF BREEZE	112.664(1)(a)	8.07%	2,749,473	3,769,799	-1,020,326	38.80	55,012	9.81
Police	112.664(1)(b)	6.07%	3,818,350	3,769,799	48,551	27.12	270,159	48.20
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	31.35	155,406	27.72
GULFPORT	112.664(1)(a)	7.75%	4,134,176	3,317,643	816,533	999.99	175,713	17.80
Fire	112.664(1)(b)	5.75%	5,604,795	3,317,643	2,287,152	31.49	333,353	33.70
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	156,181	15.70

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
GULFPORT	112.664(1)(a)	7.50%	13,017,972	13,847,696	-829,724	999.99	256,453	10.10
General	112.664(1)(b)	5.50%	16,472,137	13,847,696	2,624,441	999.99	649,082	25.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	221,850	8.70
GULFPORT	112.664(1)(a)	7.75%	9,505,039	8,481,276	1,023,763	999.99	251,188	12.70
Police	112.664(1)(b)	5.75%	12,366,437	8,481,276	3,885,161	30.18	588,300	29.90
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	209,777	10.70
HAINES CITY	112.664(1)(a)	7.50%	7,491,547	5,126,065	2,365,482	16.72	329,241	30.10
Fire	112.664(1)(b)	5.50%	9,490,085	5,126,065	4,364,020	13.76	460,110	42.10
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	16.94	311,804	28.50
HAINES CITY	112.664(1)(a)	8.00%	19,525,428	16,592,142	2,933,286	999.99	769,242	17.90
General	112.664(1)(b)	6.00%	24,702,238	16,592,142	8,110,096	20.58	1,291,200	30.10
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	727,668	16.90
HAINES CITY	112.664(1)(a)	7.50%	10,313,825	7,955,508	2,358,317	28.86	414,002	18.80
Police	112.664(1)(b)	5.50%	13,442,118	7,955,508	5,486,610	19.53	717,498	32.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	32.04	377,065	17.10
HALIFAX HOSPITAL	112.664(1)(a)	6.75%	325,672,255	225,016,420	100,655,835	16.37	16,133,394	36.99
General	112.664(1)(b)	4.75%	419,628,945	225,016,420	194,612,525	13.85	26,897,846	61.67
10/1/2014	Valuation Basis	6.75%	N/A	N/A	N/A	16.19	18,015,867	41.31
HALLANDALE BEACH	112.664(1)(a)	7.75%	188,356,477	132,233,499	56,122,978	15.38	8,469,272	65.80
Police And Fire	112.664(1)(b)	5.75%	232,352,065	132,233,499	100,118,566	12.93	12,275,195	95.40
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	15.61	7,865,194	61.10
HIALEAH	112.664(1)(a)	8.00%	803,764,688	598,324,146	205,440,542	20.62	27,633,087	44.75
General Police And Fire	112.664(1)(b)	6.00%	976,472,037	598,324,146	378,147,891	15.76	38,875,375	62.95
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	21.43	26,015,586	42.12
HIALEAH - ELECTED	112.664(1)(a)	6.00%	8,547,312	9,866,602	-1,319,290	99.99	223,943	26.11
General	112.664(1)(b)	4.00%	10,967,862	9,866,602	1,101,260	99.99	495,038	57.71
10/1/2014	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	223,943	26.11

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HIALEAH GARDENS	112.664(1)(a)	7.64%	14,823,989	14,302,733	521,256	999.99	740,813	31.45
Police	112.664(1)(b)	5.64%	18,277,246	14,302,733	3,974,513	22.08	1,432,397	60.81
10/1/2014	Valuation Basis	7.64%	N/A	N/A	N/A	999.99	740,813	31.45
HILLSBOROUGH COUNTY	112.664(1)(a)	3.50%	24,261,257	12,458,887	11,802,370	7.67	1,095,221	0.00
Early Retirement Plan	112.664(1)(b)	1.50%	29,214,433	12,458,887	16,755,546	7.00	1,338,663	0.00
7/1/2014	Valuation Basis	3.50%	N/A	N/A	N/A	7.67	1,095,221	0.00
HOLLY HILL	112.664(1)(a)	7.50%	5,120,897	3,777,798	1,343,099	20.15	208,258	28.10
Fire	112.664(1)(b)	5.50%	6,466,245	3,777,798	2,688,447	15.68	364,650	49.20
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	20.82	189,549	25.60
HOLLY HILL	112.664(1)(a)	7.50%	11,562,731	8,756,934	2,805,797	21.10	513,288	44.40
Police	112.664(1)(b)	5.50%	14,749,594	8,756,934	5,992,660	16.36	795,424	68.80
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	22.07	469,002	40.60
HOLLYWOOD	112.664(1)(a)	7.60%	329,799,052	202,590,551	127,208,501	11.25	14,256,780	91.70
Fire	112.664(1)(b)	5.60%	392,810,615	202,590,551	190,220,064	9.93	17,822,283	114.60
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	11.39	13,375,861	86.00
HOLLYWOOD	112.664(1)(a)	8.00%	456,439,384	287,775,008	168,664,376	12.17	26,558,617	82.70
General	112.664(1)(b)	6.00%	560,504,281	287,775,008	272,729,273	10.75	34,002,737	105.88
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	12.17	25,819,986	80.40
HOLLYWOOD	112.664(1)(a)	8.00%	334,105,843	183,536,037	150,569,806	10.83	13,732,378	80.39
Police	112.664(1)(b)	6.00%	419,234,771	183,536,037	235,698,734	9.67	17,444,365	102.12
9/30/2014	Valuation Basis	8.00%	N/A	N/A	N/A	11.00	13,106,868	76.73
HOLMES BEACH	112.664(1)(a)	7.50%	7,801,523	7,602,071	199,453	999.99	218,773	29.80
Police	112.664(1)(b)	5.50%	10,200,090	7,602,071	2,598,019	27.48	471,688	64.20
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	184,112	25.10
HOMESTEAD	112.664(1)(a)	7.90%	92,170,311	76,672,802	15,497,509	24.08	4,823,198	76.62
Police	112.664(1)(b)	5.90%	115,808,785	76,672,802	39,135,983	17.92	7,598,645	120.71
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	25.50	4,533,000	72.01

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HOMESTEAD - General & Hospital	112.664(1)(a)	7.00%	76,683,043	65,833,850	10,849,193	31.00	2,991,034	32.39
General	112.664(1)(b)	5.00%	97,246,897	65,833,850	31,413,047	20.42	5,336,142	57.79
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	30.00	3,094,399	33.51
HOWEY-IN-THE-HILLS	112.664(1)(a)	8.07%	1,266,585	1,259,231	7,354	23.02	56,313	25.51
Police	112.664(1)(b)	6.07%	1,561,500	1,259,231	302,269	17.67	123,855	56.11
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	20.28	80,760	36.59
INDIALANTIC	112.664(1)(a)	7.00%	1,738,137	1,232,017	506,120	20.06	67,086	10.85
General	112.664(1)(b)	5.00%	2,207,049	1,232,017	975,031	15.66	109,109	17.63
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	20.42	62,751	10.14
INDIALANTIC	112.664(1)(a)	8.00%	7,507,569	6,731,495	776,074	999.99	157,252	14.64
Police And Fire	112.664(1)(b)	6.00%	9,427,508	6,731,495	2,696,014	22.89	345,165	32.16
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	132,597	12.35
INDIAN HARBOUR BEACH	112.664(1)(a)	7.75%	9,676,399	7,881,363	1,795,036	31.87	464,312	44.70
Police	112.664(1)(b)	5.75%	12,531,660	7,881,363	4,650,297	20.96	769,245	74.10
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	40.98	414,054	39.90
INDIAN RIVER SHORES	112.664(1)(a)	8.39%	606,338	526,361	79,977	13.24	72,933	29.04
General	112.664(1)(b)	6.39%	735,308	526,361	208,947	11.33	111,801	44.51
10/1/2014	Valuation Basis	8.39%	N/A	N/A	N/A	10.86	121,778	48.48
INDIAN RIVER SHORES	112.664(1)(a)	6.25%	12,468,220	11,916,459	551,761	29.12	618,565	45.95
Police And Fire	112.664(1)(b)	4.25%	15,590,555	11,916,459	3,674,096	19.82	980,767	72.86
10/1/2014	Valuation Basis	6.25%	N/A	N/A	N/A	31.71	568,127	42.20
JACKSON MEMORIAL HOSPITAL	112.664(1)(a)	7.50%	551,965,931	564,173,098	-12,207,167	31.17	25,271,411	6.28
General	112.664(1)(b)	5.50%	761,819,225	564,173,098	197,646,127	23.50	68,772,040	17.09
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	31.33	23,581,285	5.86
JACKSONVILLE	112.664(1)(a)	7.50%	320,557,842	148,721,000	171,836,842	11.65	19,985,352	72.73
Corrections Officers	112.664(1)(b)	5.50%	431,347,218	148,721,000	282,626,218	10.48	29,580,284	107.64
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	11.83	18,863,935	68.64

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
JACKSONVILLE	112.664(1)(a)	7.50%	2,744,825,295	1,848,189,000	896,636,295	14.30	93,157,821	34.73
General	112.664(1)(b)	5.50%	3,462,792,664	1,848,189,000	1,614,603,664	12.33	142,356,979	53.07
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	14.68	89,058,931	33.20
JACKSONVILLE	112.664(1)(a)	7.00%	3,105,068,061	1,389,747,615	1,715,320,446	10.66	175,452,140	130.43
Police And Fire	112.664(1)(b)	5.00%	3,969,890,599	1,389,747,615	2,580,142,984	9.42	254,633,650	189.29
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	10.66	169,058,047	125.67
JACKSONVILLE BEACH	112.664(1)(a)	8.00%	12,654,454	10,946,306	1,708,148	34.67	630,743	31.61
Fire	112.664(1)(b)	6.00%	16,091,140	10,946,306	5,144,834	21.33	993,208	49.77
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	38.92	580,680	29.10
JACKSONVILLE BEACH	112.664(1)(a)	8.00%	59,354,915	49,635,813	9,719,102	25.33	2,422,011	21.26
General	112.664(1)(b)	6.00%	73,185,735	49,635,813	23,549,922	17.83	3,848,077	33.78
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	26.92	2,226,879	19.55
JACKSONVILLE BEACH	112.664(1)(a)	8.00%	21,416,744	19,317,303	2,099,441	44.75	1,041,982	24.72
Police	112.664(1)(b)	6.00%	26,806,422	19,317,303	7,489,119	21.83	1,671,284	39.65
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	965,297	22.90
JUPITER	112.664(1)(a)	7.50%	64,236,825	56,943,073	7,293,752	17.79	3,681,567	47.54
Police	112.664(1)(b)	5.50%	80,974,295	56,943,073	24,031,222	14.53	5,867,873	75.78
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	17.83	3,554,015	45.90
JUPITER ISLAND	112.664(1)(a)	6.00%	11,909,368	10,729,207	1,180,161	20.42	305,341	17.47
General Police And Fire	112.664(1)(b)	4.00%	14,317,855	10,729,207	3,588,648	15.75	482,915	27.63
10/1/2014	Valuation Basis	6.00%	N/A	N/A	N/A	20.42	305,341	17.47
KEY BISCAYNE	112.664(1)(a)	7.90%	31,121,307	29,075,128	2,046,179	27.75	1,639,129	28.07
Police And Fire	112.664(1)(b)	5.90%	38,819,344	29,075,128	9,744,216	19.08	2,679,859	45.89
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	30.08	1,527,298	26.15
KEY WEST	112.664(1)(a)	8.92%	86,438,702	80,267,046	6,171,656	999.99	2,887,308	28.94
Police And Fire	112.664(1)(b)	6.92%	103,831,808	80,267,046	23,564,762	26.29	4,981,077	49.92
10/1/2014	Valuation Basis	8.92%	N/A	N/A	N/A	999.99	4,020,952	40.30

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KEY WEST HOUSING	112.664(1)(a)	7.75%	9,326,506	7,087,479	2,239,027	20.83	457,318	17.50
General	112.664(1)(b)	5.75%	11,550,251	7,087,479	4,462,772	16.00	699,752	26.77
1/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	21.08	451,147	17.26
KEY WEST UTILITY	112.664(1)(a)	7.50%	102,552,593	79,365,980	23,186,613	22.50	3,634,771	40.18
General	112.664(1)(b)	5.50%	131,149,330	79,365,980	51,783,350	17.08	5,863,462	64.81
1/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	22.83	3,546,806	39.20
KISSIMMEE	112.664(1)(a)	8.00%	45,975,580	37,483,510	8,492,070	21.86	1,463,414	33.76
Fire	112.664(1)(b)	6.00%	55,913,205	37,483,510	18,429,695	16.36	2,343,385	54.03
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	21.92	1,360,429	31.38
KISSIMMEE	112.664(1)(a)	7.50%	109,777,983	93,832,117	15,945,866	999.99	4,434,966	21.97
General	112.664(1)(b)	5.50%	139,176,295	93,832,117	45,344,178	21.50	8,589,830	42.56
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	4,434,966	21.97
KISSIMMEE	112.664(1)(a)	8.00%	58,845,212	51,517,107	7,328,105	999.99	2,099,254	29.17
Police	112.664(1)(b)	6.00%	74,566,625	51,517,107	23,049,518	22.38	3,883,484	53.97
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,911,231	26.56
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	8.00%	96,262,440	68,890,068	27,372,372	25.12	4,043,430	23.60
General	112.664(1)(b)	6.00%	122,238,048	68,890,068	53,347,980	18.04	6,081,626	35.60
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	25.90	3,857,220	22.50
LABELLE	112.664(1)(a)	8.07%	279,764	740,656	-460,892	999.99	0	0.00
Fire	112.664(1)(b)	6.07%	389,711	740,656	-350,945	50.86	11,510	8.42
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	999.99	0	0.00
LADY LAKE	112.664(1)(a)	7.75%	6,003,640	6,233,931	-230,291	999.99	220,796	14.30
Police	112.664(1)(b)	5.75%	7,875,422	6,233,931	1,641,490	999.99	460,011	29.90
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	191,709	12.70
LAKE ALFRED	112.664(1)(a)	7.50%	4,332,152	3,883,370	448,782	999.99	187,915	15.70
General	112.664(1)(b)	5.50%	5,585,532	3,883,370	1,702,162	24.83	332,033	27.80
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	176,884	14.80

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LAKE ALFRED	112.664(1)(a)	7.50%	3,011,875	3,117,404	-105,529	999.99	69,903	8.80
Police And Fire	112.664(1)(b)	5.50%	3,928,577	3,117,404	811,173	53.58	183,164	23.10
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	57,783	7.30
LAKE CITY	112.664(1)(a)	7.75%	8,661,724	8,140,333	521,391	28.07	346,924	42.91
Fire	112.664(1)(b)	5.75%	10,929,850	8,140,333	2,789,517	19.39	768,498	95.06
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	28.07	336,147	41.58
LAKE CITY	112.664(1)(a)	7.75%	21,225,486	17,617,129	3,608,357	20.13	977,376	60.13
General	112.664(1)(b)	5.75%	23,490,515	17,617,129	5,873,386	15.65	1,234,710	75.96
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	20.13	977,376	60.13
LAKE CITY	112.664(1)(a)	7.75%	13,002,355	12,804,139	198,216	999.99	449,764	25.90
Police	112.664(1)(b)	5.75%	16,990,619	12,804,139	4,186,480	29.82	960,499	55.30
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	375,991	21.70
LAKE HELEN	112.664(1)(a)	8.07%	650,208	943,446	-293,238	999.99	0	0.00
Police	112.664(1)(b)	6.07%	859,350	943,446	-84,096	27.94	30,346	25.39
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	41.96	6,709	5.61
LAKE MARY	112.664(1)(a)	7.70%	15,276,015	13,280,991	1,995,024	999.99	947,808	35.56
Fire	112.664(1)(b)	5.70%	19,434,743	13,280,991	6,153,752	26.33	1,545,918	58.00
10/1/2014	Valuation Basis	7.70%	N/A	N/A	N/A	999.99	947,808	35.56
LAKE MARY	112.664(1)(a)	7.50%	15,855,779	16,064,252	-208,473	999.99	601,676	24.10
Police	112.664(1)(b)	5.50%	20,085,505	16,064,252	4,021,253	37.46	1,119,143	44.70
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	549,422	21.90
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,793,756	1,474,812	318,944	22.24	43,841	999.99
Police	112.664(1)(b)	5.50%	2,068,226	1,474,812	593,414	15.51	61,004	999.99
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	24.62	39,097	999.99
LAKE WALES	112.664(1)(a)	7.75%	11,082,995	7,587,739	3,495,256	19.09	370,275	27.70
Fire	112.664(1)(b)	5.75%	13,979,165	7,587,739	6,391,426	15.33	604,930	45.40
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	19.59	338,114	25.30

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LAKE WALES	112.664(1)(a)	7.75%	9,200,065	9,318,556	-118,490	999.99	242,365	7.40
General	112.664(1)(b)	5.75%	11,476,674	9,318,556	2,158,118	32.35	483,641	14.80
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	225,009	6.80
LAKE WALES	112.664(1)(a)	7.75%	15,004,539	13,419,526	1,585,013	999.99	482,430	21.10
Police	112.664(1)(b)	5.75%	18,869,333	13,419,526	5,449,806	22.31	876,548	38.50
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	432,578	19.00
LAKE WORTH	112.664(1)(a)	7.90%	57,796,277	37,971,247	19,825,030	8.92	2,837,136	249.12
Fire	112.664(1)(b)	5.90%	67,616,183	37,971,247	29,644,936	8.17	3,610,327	317.02
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	8.92	2,837,136	249.12
LAKE WORTH	112.664(1)(a)	7.75%	104,858,551	68,606,999	36,251,552	10.83	5,383,610	44.53
General	112.664(1)(b)	5.75%	126,641,847	68,606,999	58,034,848	9.58	6,925,065	57.28
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	10.83	5,383,610	44.53
LAKE WORTH	112.664(1)(a)	7.75%	52,796,980	32,185,769	20,611,211	9.08	2,700,881	223.81
Police	112.664(1)(b)	5.75%	63,101,894	32,185,769	30,916,125	8.25	3,486,611	288.92
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	9.08	2,700,881	223.81
LAKELAND	112.664(1)(a)	7.50%	91,841,482	86,134,177	5,707,305	999.99	1,352,830	14.77
Fire	112.664(1)(b)	5.50%	114,247,698	86,134,177	28,113,521	23.67	2,680,220	29.29
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	1,176,827	12.85
LAKELAND	112.664(1)(a)	7.25%	625,849,058	504,457,368	121,391,690	20.58	23,829,488	28.38
General	112.664(1)(b)	5.25%	768,475,270	504,457,368	264,017,902	15.75	40,553,547	48.30
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	20.58	23,829,488	28.38
LAKELAND	112.664(1)(a)	7.75%	138,654,710	107,087,762	31,566,948	20.66	2,585,405	19.83
Police	112.664(1)(b)	5.75%	172,278,313	107,087,762	65,190,551	15.82	3,951,899	30.32
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	21.64	2,382,653	18.27
LANTANA	112.664(1)(a)	8.00%	35,560,904	32,889,907	2,670,997	28.25	1,731,903	90.48
Fire	112.664(1)(b)	6.00%	44,686,543	32,889,907	11,796,636	20.50	3,562,062	186.09
9/30/2014	Valuation Basis	8.00%	N/A	N/A	N/A	29.92	1,452,055	75.86

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LANTANA	112.664(1)(a)	7.50%	12,155,666	10,967,374	1,188,292	999.99	584,205	34.81
Police	112.664(1)(b)	5.50%	15,606,939	10,967,374	4,639,565	24.67	1,068,049	63.64
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	584,205	34.81
LARGO	112.664(1)(a)	7.50%	154,591,453	122,885,391	31,706,062	22.25	5,697,151	43.44
Police And Fire	112.664(1)(b)	5.50%	191,663,310	122,885,391	68,777,919	16.75	9,135,901	69.66
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	22.25	5,697,151	43.44
LAUDERDALE-BY-THE-SEA (VOL)	112.664(1)(a)	7.00%	1,401,301	1,719,328	-318,027	999.00	35,923	14.42
Fire	112.664(1)(b)	5.00%	1,580,068	1,719,328	-139,260	999.00	35,923	14.42
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.00	35,923	14.42
LAUDERHILL	112.664(1)(a)	8.00%	79,719,782	62,842,972	16,876,810	16.72	5,464,042	71.98
Fire	112.664(1)(b)	6.00%	102,190,717	62,842,972	39,347,745	14.22	8,172,587	107.66
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	16.77	5,256,583	69.24
LAUDERHILL	112.664(1)(a)	7.50%	27,144,816	20,253,234	6,891,582	18.83	1,604,506	46.21
General	112.664(1)(b)	5.50%	34,016,522	20,253,234	13,763,288	14.92	2,284,040	65.77
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	19.25	1,559,852	44.92
LAUDERHILL	112.664(1)(a)	7.64%	60,970,042	48,801,039	12,169,003	29.52	3,653,982	37.62
Police	112.664(1)(b)	5.64%	78,172,208	48,801,039	29,371,169	19.82	6,062,443	62.42
10/1/2014	Valuation Basis	7.64%	N/A	N/A	N/A	28.20	3,802,796	39.16
LAUDERHILL (C&M)	112.664(1)(a)	7.31%	27,679,277	18,114,404	9,564,873	14.47	2,131,535	49.14
General	112.664(1)(b)	5.31%	34,594,049	18,114,404	16,479,645	12.24	3,052,317	70.36
10/1/2014	Valuation Basis	7.31%	N/A	N/A	N/A	15.14	1,961,824	45.23
LEESBURG	112.664(1)(a)	7.50%	20,739,612	17,027,525	3,712,087	999.99	694,974	24.30
Fire	112.664(1)(b)	5.50%	26,483,915	17,027,525	9,456,390	22.20	1,239,839	43.40
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	628,680	22.00
LEESBURG	112.664(1)(a)	7.50%	41,567,393	34,948,909	6,618,484	22.16	1,244,264	12.50
General	112.664(1)(b)	5.50%	51,779,747	34,948,909	16,830,838	16.78	1,941,175	19.40
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	22.70	1,166,446	11.60

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LEESBURG	112.664(1)(a)	7.75%	18,326,396	17,781,102	545,294	999.99	233,104	6.84
Police	112.664(1)(b)	5.75%	23,385,932	17,781,102	5,604,830	32.53	801,393	23.54
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	166,704	4.90
LIGHTHOUSE POINT	112.664(1)(a)	8.07%	18,033,401	16,318,729	1,714,672	25.43	966,450	31.76
Police And Fire	112.664(1)(b)	6.07%	23,687,403	16,318,729	7,368,674	19.97	2,148,879	70.61
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	25.11	1,062,060	34.90
LIVE OAK	112.664(1)(a)	7.50%	1,993,132	1,918,165	74,967	25.48	31,823	999.99
Fire	112.664(1)(b)	5.50%	2,381,751	1,918,165	463,586	16.90	65,467	999.99
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	29.85	25,887	999.99
LONGBOAT KEY	112.664(1)(a)	7.50%	30,073,123	15,707,548	14,365,575	10.55	1,881,742	999.99
Fire	112.664(1)(b)	5.50%	38,387,392	15,707,548	22,679,844	9.50	2,245,668	999.99
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	10.64	1,758,137	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	15,126,228	10,203,725	4,922,503	13.50	758,384	999.99
General	112.664(1)(b)	5.00%	18,857,666	10,203,725	8,653,941	11.66	925,813	999.99
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	13.53	738,676	999.99
LONGBOAT KEY	112.664(1)(a)	7.50%	11,715,375	6,858,040	4,857,335	11.26	673,088	999.99
Police	112.664(1)(b)	5.50%	14,537,727	6,858,040	7,679,687	9.99	810,602	999.99
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	11.42	623,019	999.99
LONGWOOD	112.664(1)(a)	8.07%	7,181,557	9,257,516	-2,075,959	31.68	236,008	8.41
Police And Fire	112.664(1)(b)	6.07%	10,018,120	9,257,516	760,604	24.11	865,496	30.85
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	26.83	483,912	17.25
LYNN HAVEN	112.664(1)(a)	8.00%	5,186,507	5,204,723	-18,216	999.99	165,483	19.20
Fire	112.664(1)(b)	6.00%	6,598,925	5,204,723	1,394,202	999.99	360,610	41.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	147,177	17.10
LYNN HAVEN	112.664(1)(a)	8.00%	17,400,413	14,835,206	2,565,207	43.83	840,152	23.60
General	112.664(1)(b)	6.00%	21,433,500	14,835,206	6,598,294	19.97	1,307,011	36.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	809,145	22.80

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LYNN HAVEN	112.664(1)(a)	8.00%	6,692,166	7,165,605	-473,439	999.99	196,906	13.40
Police	112.664(1)(b)	6.00%	8,347,408	7,165,605	1,181,803	999.99	452,236	30.90
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	178,149	12.20
MADISON	112.664(1)(a)	8.00%	2,796,281	1,645,542	1,150,739	11.83	143,390	46.00
Fire	112.664(1)(b)	6.00%	3,480,526	1,645,542	1,834,984	10.32	196,630	63.20
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	11.97	136,071	43.70
MADISON	112.664(1)(a)	8.00%	3,540,709	3,423,296	117,413	999.99	67,389	11.20
Police	112.664(1)(b)	6.00%	4,593,929	3,423,296	1,170,633	32.06	264,962	44.00
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	37,735	6.20
MAITLAND	112.664(1)(a)	7.90%	30,553,693	25,155,443	5,398,250	26.00	981,818	18.40
Police And Fire	112.664(1)(b)	5.90%	38,563,525	25,155,443	13,408,082	18.35	1,926,055	36.20
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	27.68	874,744	16.40
MARATHON	112.664(1)(a)	7.50%	3,621,491	5,451,245	-1,829,754	27.00	354,828	25.12
Fire	112.664(1)(b)	5.50%	5,249,879	5,451,245	-201,366	22.00	840,283	59.48
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	27.00	317,409	22.47
MARCO ISLAND	112.664(1)(a)	7.50%	10,143,023	7,254,092	2,888,931	27.54	785,096	36.40
Police	112.664(1)(b)	5.50%	13,842,563	7,254,092	6,588,471	20.27	1,263,586	58.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	29.50	702,858	32.59
MARTIN COUNTY	112.664(1)(a)	8.00%	6,804,506	6,388,440	416,066	20.42	579,095	0.00
Early Retirement Plan	112.664(1)(b)	6.00%	8,013,858	6,388,440	1,625,418	15.17	857,447	0.00
7/1/2013	Valuation Basis	8.00%	N/A	N/A	N/A	21.17	556,355	0.00
MEDLEY	112.664(1)(a)	7.50%	22,472,800	18,668,199	3,804,601	27.78	971,735	33.70
Police	112.664(1)(b)	5.50%	28,270,852	18,668,199	9,602,653	18.85	1,640,355	57.00
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	30.69	882,034	30.50
MELBOURNE	112.664(1)(a)	8.00%	77,105,952	58,760,194	18,345,758	14.42	3,969,010	60.99
Fire	112.664(1)(b)	6.00%	94,377,202	58,760,194	35,617,008	12.22	5,534,219	85.05
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	14.46	3,845,597	59.10

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MELBOURNE	112.664(1)(a)	7.80%	5,471,567	7,214,418	-1,742,851	999.99	52,037	15.97
General	112.664(1)(b)	5.80%	6,839,307	7,214,418	-375,111	999.99	76,317	23.43
10/1/2014	Valuation Basis	7.80%	N/A	N/A	N/A	999.99	50,323	15.45
MELBOURNE	112.664(1)(a)	7.50%	91,126,378	68,007,131	23,119,247	20.23	3,220,562	40.54
Police	112.664(1)(b)	5.50%	114,859,289	68,007,131	46,852,158	15.82	5,148,073	64.67
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	20.75	2,946,654	37.09
MELBOURNE - SPECIAL RISK	112.664(1)(a)	7.80%	1,022,625	959,447	63,178	999.99	90,945	45.07
General	112.664(1)(b)	5.80%	1,391,371	959,447	431,924	32.20	142,969	70.86
10/1/2014	Valuation Basis	7.80%	N/A	N/A	N/A	999.99	85,983	42.61
MELBOURNE BEACH	112.664(1)(a)	8.00%	3,520,365	2,622,552	897,813	17.18	198,432	43.74
Police	112.664(1)(b)	6.00%	4,332,554	2,622,552	1,710,002	13.90	286,347	63.11
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	18.18	180,609	39.81
MIAMI - FIPO	112.664(1)(a)	7.42%	2,181,591,380	1,748,696,334	432,895,046	16.00	45,390,616	48.44
Police And Fire	112.664(1)(b)	5.42%	2,649,254,288	1,748,696,334	900,557,954	13.00	69,695,411	74.38
10/1/2014	Valuation Basis	7.42%	N/A	N/A	N/A	16.00	43,964,153	46.92
MIAMI - FIPO (STAFF)	112.664(1)(a)	6.50%	1,513,371	1,872,616	-359,245	34.00	32,402	9.79
General	112.664(1)(b)	4.50%	1,928,868	1,872,616	56,262	21.00	180,078	54.42
1/1/2015	Valuation Basis	6.50%	N/A	N/A	N/A	35.00	26,592	8.04
MIAMI - GESE	112.664(1)(a)	7.60%	907,160,608	619,561,295	287,599,313	13.25	36,601,783	50.89
General And Sanitation	112.664(1)(b)	5.60%	1,118,329,623	619,561,295	498,768,328	11.42	51,340,092	71.38
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	13.67	32,881,500	45.72
MIAMI - GESE (EXCESS)	112.664(1)(a)	4.13%	12,714,992	0	12,714,992	0.00	1,101,691	1.53
General And Sanitation	112.664(1)(b)	2.13%	16,770,170	0	16,770,170	0.00	1,247,880	1.73
10/1/2014	Valuation Basis	4.13%	N/A	N/A	N/A	0.00	947,666	1.32
MIAMI - GESE (STAFF)	112.664(1)(a)	7.60%	4,982,940	3,190,324	1,792,616	14.50	283,573	172.34
General And Sanitation	112.664(1)(b)	5.60%	6,509,313	3,190,324	3,318,989	12.50	409,386	248.80
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	14.67	269,054	163.51

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.25%	14,104,883	15,929,432	-1,824,549	999.99	511,138	13.79
General	112.664(1)(b)	4.25%	16,852,400	15,929,432	922,968	40.08	1,059,302	28.58
10/1/2014	Valuation Basis	6.25%	N/A	N/A	N/A	999.99	511,138	13.79
MIAMI BEACH	112.664(1)(a)	8.00%	697,347,428	516,387,785	180,959,643	18.08	36,445,998	56.84
General	112.664(1)(b)	6.00%	879,086,156	516,387,785	362,698,371	14.67	54,136,502	84.44
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	18.33	34,183,368	53.32
MIAMI BEACH	112.664(1)(a)	7.95%	1,022,979,786	769,298,572	253,681,214	20.00	42,710,976	84.59
Police And Fire	112.664(1)(b)	5.95%	1,318,504,192	769,298,572	549,205,620	15.92	65,927,645	130.57
10/1/2014	Valuation Basis	7.95%	N/A	N/A	N/A	20.50	40,029,217	79.28
MIAMI SPRINGS	112.664(1)(a)	7.50%	17,917,408	17,462,905	454,503	999.99	531,159	22.82
General	112.664(1)(b)	5.50%	21,721,714	17,462,905	4,258,809	22.50	939,899	40.38
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	531,159	22.82
MIAMI SPRINGS	112.664(1)(a)	7.50%	30,662,066	27,625,271	3,036,795	24.67	1,156,622	56.61
Police And Fire	112.664(1)(b)	5.50%	37,229,812	27,625,271	9,604,541	17.58	1,818,658	89.01
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	24.67	1,156,622	56.61
MIAMI-DADE COUNTY	112.664(1)(a)	6.75%	38,592,871	27,195,354	11,397,517	9.33	1,890,265	0.00
Early Retirement Plan	112.664(1)(b)	4.75%	44,424,949	27,195,354	17,229,595	8.33	2,638,918	0.00
7/1/2014	Valuation Basis	6.75%	N/A	N/A	N/A	9.33	1,890,265	0.00
MILTON	112.664(1)(a)	7.75%	7,658,087	3,974,192	3,683,895	11.25	302,570	43.60
Fire	112.664(1)(b)	5.75%	9,681,815	3,974,192	5,707,623	9.94	439,983	63.50
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	11.38	279,257	40.20
MILTON	112.664(1)(a)	8.00%	14,355,595	12,435,482	1,920,113	32.37	500,218	22.80
General	112.664(1)(b)	6.00%	17,577,635	12,435,482	5,142,153	18.90	858,585	39.10
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	37.40	469,748	21.50
MILTON	112.664(1)(a)	8.00%	6,669,631	6,866,429	-196,798	999.99	85,541	11.20
Police	112.664(1)(b)	6.00%	8,336,193	6,866,429	1,469,764	35.82	268,455	35.20
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	78,398	10.30

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MIRAMAR	112.664(1)(a)	9.80%	114,903,091	100,389,471	14,513,620	999.99	3,186,976	28.50
Fire	112.664(1)(b)	7.80%	139,976,173	100,389,471	39,586,702	32.86	6,029,898	53.92
10/1/2014	Valuation Basis	9.80%	N/A	N/A	N/A	999.99	4,976,295	44.50
MIRAMAR	112.664(1)(a)	7.00%	91,657,464	72,766,999	18,890,465	41.67	5,009,764	29.69
General	112.664(1)(b)	5.00%	115,702,431	72,766,999	42,935,432	21.33	7,609,981	45.10
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	41.67	5,009,764	29.69
MIRAMAR	112.664(1)(a)	7.64%	171,701,496	117,640,677	54,060,819	17.30	10,273,671	78.87
Police	112.664(1)(b)	5.64%	220,149,609	117,640,677	102,508,932	14.43	15,013,851	115.26
10/1/2014	Valuation Basis	7.64%	N/A	N/A	N/A	17.33	9,801,615	75.25
MIRAMAR - MANAGEMENT	112.664(1)(a)	7.00%	38,914,262	25,175,963	13,738,299	15.67	2,933,633	37.30
General	112.664(1)(b)	5.00%	49,611,942	25,175,963	24,435,979	13.42	4,109,374	52.25
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	15.67	2,933,633	37.30
MONROE COUNTY	112.664(1)(a)	3.00%	546,350	174,180	372,170	3.45	48,724	0.00
Early Retirement Plan	112.664(1)(b)	1.00%	629,216	174,180	455,036	3.34	52,359	0.00
10/1/2015	Valuation Basis	3.00%	N/A	N/A	N/A	3.48	47,569	0.00
MOUNT DORA	112.664(1)(a)	7.90%	6,948,072	6,793,621	154,451	999.99	395,909	30.07
Fire	112.664(1)(b)	5.90%	8,882,470	6,793,621	2,088,849	28.75	772,728	58.69
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	999.99	401,834	30.52
MOUNT DORA	112.664(1)(a)	7.50%	16,990,692	15,643,165	1,347,527	25.42	273,291	7.84
General	112.664(1)(b)	5.50%	20,857,218	15,643,165	5,214,053	16.92	650,348	18.66
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	25.42	273,291	7.84
MOUNT DORA	112.664(1)(a)	7.50%	9,077,819	8,081,976	995,843	999.99	655,756	30.60
Police	112.664(1)(b)	5.50%	12,035,371	8,081,976	3,953,395	28.08	1,188,504	55.46
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	669,257	31.23
NAPLES	112.664(1)(a)	7.50%	56,313,747	44,704,902	11,608,846	22.40	1,307,984	42.82
Fire	112.664(1)(b)	5.50%	73,832,010	44,704,902	29,127,108	17.67	2,706,951	88.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	22.57	1,180,372	38.64

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NAPLES	112.664(1)(a)	7.50%	62,689,241	51,236,145	11,453,096	18.25	2,093,272	13.22
General	112.664(1)(b)	5.50%	76,609,376	51,236,145	25,373,231	14.49	3,212,554	20.28
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	18.51	1,982,160	12.52
NAPLES	112.664(1)(a)	7.50%	60,663,717	42,468,244	18,195,473	15.62	2,096,406	47.56
Police	112.664(1)(b)	5.50%	76,658,202	42,468,244	34,189,958	13.18	3,240,700	73.53
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	15.66	2,007,387	45.54
NEPTUNE BEACH	112.664(1)(a)	8.00%	9,488,199	8,087,622	1,400,576	40.18	336,404	36.32
Police	112.664(1)(b)	6.00%	11,775,710	8,087,622	3,688,087	20.83	576,984	62.30
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	305,352	32.97
NEW PORT RICHEY	112.664(1)(a)	8.00%	12,905,833	12,037,795	868,038	36.99	316,610	30.70
Fire	112.664(1)(b)	6.00%	15,808,427	12,037,795	3,770,631	20.69	746,946	72.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	272,482	26.40
NEW PORT RICHEY	112.664(1)(a)	8.00%	24,087,111	22,218,814	1,868,297	42.83	1,127,420	57.02
Police	112.664(1)(b)	6.00%	30,236,985	22,218,814	8,018,171	21.17	1,863,285	94.24
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	1,099,681	55.62
NEW SMYRNA BEACH	112.664(1)(a)	7.90%	26,531,099	19,233,813	7,297,286	17.67	1,236,506	68.60
Fire	112.664(1)(b)	5.90%	32,817,338	19,233,813	13,583,525	14.36	1,727,283	95.90
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	17.95	1,167,627	64.80
NEW SMYRNA BEACH	112.664(1)(a)	8.00%	20,627,223	16,645,830	3,981,393	22.93	636,970	33.50
Police	112.664(1)(b)	6.00%	25,582,603	16,645,830	8,936,773	16.92	1,126,565	59.20
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	23.73	584,573	30.90
NORTH BAY FCD	112.664(1)(a)	8.00%	3,707,112	3,274,026	433,086	999.99	112,573	15.20
Fire	112.664(1)(b)	6.00%	4,941,910	3,274,026	1,667,884	999.99	318,714	43.10
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	90,341	12.20
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	8.00%	52,788,943	59,173,550	-6,384,607	999.99	1,562,495	4.35
General	112.664(1)(b)	6.00%	60,219,101	59,173,550	1,045,551	999.99	4,797,361	13.34
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,440,995	4.01

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
NORTH COLLIER FCD	112.664(1)(a)	8.00%	50,225,353	49,189,564	1,035,789	999.99	1,240,890	13.78
Fire	112.664(1)(b)	6.00%	70,222,165	49,189,564	21,032,601	999.99	4,409,489	48.97
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	862,327	9.58
NORTH MIAMI 691 [GPF]	112.664(1)(a)	7.50%	120,289,103	98,183,333	22,105,770	27.83	6,800,090	59.01
Fire	112.664(1)(b)	5.50%	154,882,013	98,183,333	56,698,680	19.25	10,748,511	93.27
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	27.83	6,800,090	59.01
NORTH MIAMI 691 [GPF]	112.664(1)(a)	7.50%	120,289,103	98,183,333	22,105,770	27.83	6,800,090	59.01
General	112.664(1)(b)	5.50%	154,882,013	98,183,333	56,698,680	19.25	10,748,511	93.27
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	27.83	6,800,090	59.01
NORTH MIAMI 691 [GPF]	112.664(1)(a)	7.50%	120,289,103	98,183,333	22,105,770	27.83	6,800,090	59.01
Police	112.664(1)(b)	5.50%	154,882,013	98,183,333	56,698,680	19.25	10,748,511	93.27
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	27.83	6,800,090	59.01
NORTH MIAMI 748	112.664(1)(a)	8.30%	76,324,830	52,546,501	23,778,329	21.08	4,462,182	51.67
Police	112.664(1)(b)	6.30%	99,786,946	52,546,501	47,240,445	16.67	7,100,457	82.22
10/1/2014	Valuation Basis	8.30%	N/A	N/A	N/A	21.08	4,462,182	51.67
NORTH MIAMI BEACH	112.664(1)(a)	7.75%	103,223,967	77,890,314	25,333,653	18.08	4,141,931	48.08
General	112.664(1)(b)	5.75%	128,984,372	77,890,314	51,094,058	14.67	6,251,981	72.58
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	18.42	4,010,672	46.56
NORTH MIAMI BEACH	112.664(1)(a)	8.00%	130,994,254	93,283,466	37,710,788	17.05	6,464,055	111.60
Police And Fire	112.664(1)(b)	6.00%	165,146,077	93,283,466	71,862,611	14.23	8,673,109	149.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	17.32	6,266,661	108.20
NORTH MIAMI BEACH - MANAGEMENT	112.664(1)(a)	8.07%	20,032,027	16,569,904	3,462,123	19.54	339,494	16.75
General	112.664(1)(b)	6.07%	24,912,003	16,569,904	8,342,099	15.81	647,461	31.94
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	19.64	849,649	41.91
NORTH PORT	112.664(1)(a)	8.00%	38,497,978	37,725,405	772,573	999.99	1,299,076	22.57
Fire	112.664(1)(b)	6.00%	50,081,618	37,725,405	12,356,213	41.62	2,693,084	46.78
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,152,389	20.01

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
NORTH PORT	112.664(1)(a)	7.75%	35,531,532	30,315,138	5,216,394	999.99	2,407,150	31.60
Police	112.664(1)(b)	5.75%	45,818,506	30,315,138	15,503,368	23.44	3,846,115	50.50
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	2,270,516	29.80
NORTH RIVER FCD	112.664(1)(a)	7.75%	20,553,044	15,144,417	5,408,627	20.94	1,132,374	35.10
Fire	112.664(1)(b)	5.75%	25,869,308	15,144,417	10,724,891	16.23	1,697,879	52.60
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	21.38	1,070,563	33.20
OAKLAND PARK	112.664(1)(a)	8.39%	55,943,938	34,677,145	21,266,793	16.59	3,422,602	75.27
General	112.664(1)(b)	6.39%	68,116,243	34,677,145	33,439,098	13.45	4,820,207	106.00
10/1/2014	Valuation Basis	8.39%	N/A	N/A	N/A	15.55	1,889,163	41.54
OAKLAND PARK	112.664(1)(a)	8.80%	71,358,856	58,645,609	12,713,247	24.60	1,812,129	43.73
Police And Fire	112.664(1)(b)	6.80%	85,491,303	58,645,609	26,845,694	16.71	3,174,663	76.61
10/1/2014	Valuation Basis	8.80%	N/A	N/A	N/A	19.76	2,257,410	54.47
Ocala	112.664(1)(a)	7.75%	54,762,447	41,398,738	13,363,709	17.00	2,205,012	34.94
Fire	112.664(1)(b)	5.75%	69,971,060	41,398,738	28,572,322	14.00	3,967,930	62.87
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	17.00	2,129,952	33.75
Ocala	112.664(1)(a)	7.00%	203,997,236	117,930,568	86,066,668	13.30	14,288,032	96.43
General	112.664(1)(b)	5.00%	261,429,365	117,930,568	143,498,797	11.63	17,956,663	121.18
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	13.30	14,278,746	96.36
Ocala	112.664(1)(a)	8.00%	80,402,544	58,779,277	21,623,267	19.44	3,559,726	44.31
Police	112.664(1)(b)	6.00%	100,387,071	58,779,277	41,607,794	15.36	5,486,306	68.29
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	19.92	3,317,296	41.29
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	7.75%	17,267,148	8,166,019	9,101,129	12.97	659,170	34.40
Fire	112.664(1)(b)	5.75%	22,189,060	8,166,019	14,023,041	11.36	987,201	51.50
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	13.05	613,211	32.00
OCOEE	112.664(1)(a)	7.75%	31,618,963	30,589,698	1,029,265	999.99	946,986	11.50
General	112.664(1)(b)	5.75%	39,748,097	30,589,698	9,158,399	27.11	1,831,984	22.24
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	883,066	10.72

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
OCOEE	112.664(1)(a)	8.00%	49,163,081	40,770,015	8,393,066	999.99	1,979,649	25.67
Police And Fire	112.664(1)(b)	6.00%	62,927,447	40,770,015	22,157,432	21.89	3,218,352	41.73
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,837,355	23.82
OKALOOSA ISLAND FCD	112.664(1)(a)	7.75%	14,494,958	6,371,445	8,123,513	12.19	787,154	71.90
Fire	112.664(1)(b)	5.75%	19,443,216	6,371,445	13,071,771	10.77	1,135,510	103.90
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	12.28	726,159	66.40
OKEECHOBEE	112.664(1)(a)	7.00%	3,042,688	3,253,658	-210,970	999.99	171,619	32.81
Fire	112.664(1)(b)	5.00%	3,940,337	3,253,658	686,679	40.00	348,552	66.63
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	171,619	32.81
OKEECHOBEE	112.664(1)(a)	7.00%	10,533,540	10,151,784	381,756	999.99	599,148	19.11
General	112.664(1)(b)	5.00%	13,711,914	10,151,784	3,560,130	999.99	1,185,809	37.81
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	599,148	19.11
OKEECHOBEE	112.664(1)(a)	7.00%	7,435,071	7,706,664	-271,593	999.99	267,386	29.34
Police	112.664(1)(b)	5.00%	9,473,320	7,706,664	1,766,656	999.99	643,995	70.68
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	267,386	29.34
OLDSMAR	112.664(1)(a)	8.07%	3,353,720	3,880,449	-526,729	30.44	158,129	23.82
Fire	112.664(1)(b)	6.07%	4,868,488	3,880,449	988,039	23.74	433,215	65.27
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	28.05	195,064	29.39
ORANGE COUNTY LIBRARY	112.664(1)(a)	7.00%	39,884,277	42,938,892	-3,054,615	87.00	627,395	12.00
General	112.664(1)(b)	5.00%	51,791,018	42,938,892	8,852,126	31.17	2,198,857	42.07
1/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	87.00	627,395	12.00
ORANGE PARK	112.664(1)(a)	8.00%	6,038,954	5,752,065	286,889	999.99	221,059	20.86
Fire	112.664(1)(b)	6.00%	7,819,555	5,752,065	2,067,490	32.36	430,510	40.62
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	198,323	18.72
ORANGE PARK	112.664(1)(a)	7.00%	8,602,218	6,322,445	2,279,773	23.00	461,843	23.59
General	112.664(1)(b)	5.00%	11,214,666	6,322,445	4,892,221	17.67	730,358	37.30
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	23.00	461,843	23.59

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ORANGE PARK	112.664(1)(a)	8.00%	16,327,190	13,786,560	2,540,630	29.60	571,029	46.26
Police	112.664(1)(b)	6.00%	21,214,047	13,786,560	7,427,487	20.20	1,049,722	85.04
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	34.18	492,468	39.90
ORLANDO	112.664(1)(a)	8.00%	390,482,659	325,439,669	65,042,990	18.00	13,753,515	33.50
Fire	112.664(1)(b)	6.00%	499,448,224	325,439,669	174,008,555	15.00	27,167,933	66.29
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	18.00	13,450,900	32.82
ORLANDO	112.664(1)(a)	8.00%	237,930,651	208,014,644	29,916,007	23.42	10,993,953	135.40
General	112.664(1)(b)	6.00%	289,794,500	208,014,644	81,779,856	16.75	27,058,738	333.26
9/30/2014	Valuation Basis	8.00%	N/A	N/A	N/A	25.25	8,562,928	105.46
ORLANDO	112.664(1)(a)	8.00%	568,993,352	481,089,272	87,904,080	19.75	26,842,233	53.38
Police	112.664(1)(b)	6.00%	729,014,988	481,089,272	247,925,716	16.25	43,826,154	87.16
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	20.29	24,274,548	48.28
ORLANDO AVIATION	112.664(1)(a)	7.25%	125,123,599	116,642,235	8,481,364	49.95	5,197,911	51.70
General	112.664(1)(b)	5.25%	152,997,266	116,642,235	36,355,031	19.61	11,923,656	118.70
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	49.95	5,197,911	51.70
ORLANDO UTILITY	112.664(1)(a)	7.75%	421,558,835	328,991,078	92,567,757	18.25	19,107,162	24.60
General	112.664(1)(b)	5.75%	510,574,122	328,991,078	181,583,044	14.50	27,308,829	35.16
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	18.25	19,107,162	24.60
ORMOND BEACH	112.664(1)(a)	7.00%	34,689,649	24,133,824	10,555,825	17.46	1,335,012	51.40
Fire	112.664(1)(b)	5.00%	43,712,267	24,133,824	19,578,443	14.22	2,168,092	83.50
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	17.78	1,220,175	47.00
ORMOND BEACH	112.664(1)(a)	7.00%	50,996,213	41,519,167	9,477,046	25.12	2,125,596	29.00
General	112.664(1)(b)	5.00%	63,617,425	41,519,167	22,098,258	17.74	3,295,474	45.00
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	26.11	2,012,087	27.50
ORMOND BEACH	112.664(1)(a)	7.00%	39,081,222	28,847,654	10,233,568	19.68	1,282,234	43.00
Police	112.664(1)(b)	5.00%	49,957,220	28,847,654	21,109,566	15.64	2,230,562	74.70
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	20.15	1,148,300	38.50

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
OVIEDO	112.664(1)(a)	8.00%	13,109,606	10,257,373	2,852,233	39.58	314,357	10.40
Fire	112.664(1)(b)	6.00%	17,249,567	10,257,373	6,992,194	23.03	861,425	28.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	253,628	8.40
OVIEDO	112.664(1)(a)	8.00%	18,351,414	17,673,203	678,211	999.99	665,928	18.09
Police	112.664(1)(b)	6.00%	23,309,851	17,673,203	5,636,648	33.27	1,306,542	35.48
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	597,879	16.24
PALATKA	112.664(1)(a)	8.00%	9,091,810	7,377,373	1,714,437	22.56	294,538	35.80
Fire	112.664(1)(b)	6.00%	11,304,527	7,377,373	3,927,154	16.99	517,157	62.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	23.07	274,676	33.40
PALATKA	112.664(1)(a)	8.00%	22,011,479	18,151,027	3,860,452	22.95	726,999	24.50
General	112.664(1)(b)	6.00%	27,219,722	18,151,027	9,068,695	16.62	1,174,631	39.60
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	23.53	685,646	23.20
PALATKA	112.664(1)(a)	8.00%	10,494,216	10,217,857	276,359	999.99	220,168	13.70
Police	112.664(1)(b)	6.00%	13,365,421	10,217,857	3,147,564	26.22	521,645	32.50
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	197,277	12.30
PALM BAY	112.664(1)(a)	8.00%	30,926	179,334	-148,408	999.99	0	0.00
General	112.664(1)(b)	6.00%	33,479	179,334	-145,855	999.99	0	0.00
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	0	0.00
PALM BAY [PF]	112.664(1)(a)	8.00%	85,618,026	74,668,730	10,949,296	30.13	2,354,723	43.40
Fire	112.664(1)(b)	6.00%	109,055,724	74,668,730	34,386,994	20.50	4,801,690	88.60
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	33.09	1,986,227	36.60
PALM BAY [PF]	112.664(1)(a)	8.00%	103,592,471	93,476,435	10,116,036	999.99	2,050,750	27.50
Police	112.664(1)(b)	6.00%	135,842,238	93,476,435	42,365,803	25.11	4,883,961	65.60
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,651,022	22.20
PALM BEACH [G,P,F,LG]	112.664(1)(a)	7.50%	286,370,537	216,001,372	70,369,165	17.83	7,763,429	43.80
General	112.664(1)(b)	5.50%	362,728,951	216,001,372	146,727,579	14.58	11,091,391	52.01
9/30/2014	Valuation Basis	7.50%	N/A	N/A	N/A	18.33	7,107,466	40.10

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PALM BEACH GARDENS	112.664(1)(a)	7.85%	89,190,972	68,881,378	20,309,594	32.79	3,604,379	45.68
Fire	112.664(1)(b)	5.85%	115,189,634	68,881,378	46,308,256	21.83	6,131,138	77.69
10/1/2014	Valuation Basis	7.85%	N/A	N/A	N/A	38.39	3,207,882	40.64
PALM BEACH GARDENS	112.664(1)(a)	8.07%	3,117,550	2,276,084	841,466	14.37	133,388	79.90
General	112.664(1)(b)	6.07%	3,773,546	2,276,084	1,497,462	11.87	203,400	121.84
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	13.66	152,632	91.43
PALM BEACH GARDENS	112.664(1)(a)	7.20%	90,998,913	72,626,331	18,372,582	19.25	3,729,806	76.48
Police	112.664(1)(b)	5.20%	112,052,368	72,626,331	39,426,037	15.42	6,263,323	128.43
10/1/2014	Valuation Basis	7.20%	N/A	N/A	N/A	19.25	3,729,806	76.48
PALM COAST (VOL)	112.664(1)(a)	7.65%	2,971,718	3,810,744	-839,026	999.99	0	999.99
Fire	112.664(1)(b)	5.65%	3,328,875	3,810,744	-481,869	999.99	67,995	999.99
10/1/2014	Valuation Basis	7.65%	N/A	N/A	N/A	999.99	0	999.99
PALM HARBOR FCD	112.664(1)(a)	7.50%	16,669,260	15,642,505	1,026,755	999.99	538,414	23.59
Fire	112.664(1)(b)	5.50%	22,955,253	15,642,505	7,312,748	38.25	1,270,561	55.66
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	444,579	19.48
PALMETTO	112.664(1)(a)	7.50%	15,449,388	11,300,338	4,149,050	20.57	840,665	30.07
General	112.664(1)(b)	5.50%	19,126,830	11,300,338	7,826,492	15.66	1,243,253	44.48
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	20.91	806,353	28.85
PALMETTO	112.664(1)(a)	7.60%	12,635,281	10,609,954	2,025,327	27.33	445,270	30.01
Police	112.664(1)(b)	5.60%	15,771,916	10,609,954	5,161,962	18.66	808,974	54.54
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	29.62	399,992	26.96
PANAMA CITY	112.664(1)(a)	8.00%	47,026,298	33,861,662	13,164,636	17.93	1,780,943	56.00
Fire	112.664(1)(b)	6.00%	59,070,864	33,861,662	25,209,202	14.53	2,894,102	91.10
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	18.34	1,614,123	50.80
PANAMA CITY	112.664(1)(a)	8.00%	36,614,434	30,621,350	5,993,084	24.53	1,520,171	34.70
Police	112.664(1)(b)	6.00%	45,875,645	30,621,350	15,254,295	17.75	2,633,269	60.20
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	25.66	1,395,416	31.90

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PANAMA CITY (SUPP)	112.664(1)(a)	8.07%	2,656,618	2,746,790	-90,172	22.84	92,134	7.83
General	112.664(1)(b)	6.07%	3,285,876	2,746,790	539,086	17.40	206,874	17.58
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	20.03	138,225	11.74
PANAMA CITY BEACH	112.664(1)(a)	8.00%	13,387,221	12,917,769	469,453	30.08	314,947	24.50
Fire	112.664(1)(b)	6.00%	17,165,064	12,917,769	4,247,296	20.50	939,383	73.07
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	30.08	398,536	32.70
PANAMA CITY BEACH	112.664(1)(a)	8.00%	29,416,370	29,259,242	157,128	60.08	766,892	13.94
General	112.664(1)(b)	6.00%	36,830,444	29,259,242	7,571,202	21.83	2,304,536	41.90
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	60.08	1,013,264	17.36
PANAMA CITY BEACH	112.664(1)(a)	8.00%	18,078,928	16,539,181	1,539,747	31.50	523,418	19.15
Police	112.664(1)(b)	6.00%	23,162,312	16,539,181	6,623,130	20.50	1,370,556	50.15
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	31.50	615,147	23.08
PARKLAND	112.664(1)(a)	7.75%	2,105,634	2,062,405	43,229	999.99	63,042	0.00
Police	112.664(1)(b)	5.75%	2,633,045	2,062,405	570,640	999.99	131,714	0.00
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	78,193	0.00
PASCO COUNTY	112.664(1)(a)	6.95%	15,684,552	18,418,036	-2,733,484	999.99	0	0.00
Early Retirement Plan	112.664(1)(b)	4.95%	19,017,080	18,418,036	599,044	31.06	506,359	2.03
7/1/2015	Valuation Basis	6.95%	N/A	N/A	N/A	999.99	0	0.00
PEMBROKE PARK COMM SUPP	112.664(1)(a)	5.00%	2,016,015	1,552,115	463,900	20.17	64,849	218.61
General	112.664(1)(b)	3.00%	2,627,997	1,552,115	1,075,882	16.58	121,667	410.15
10/1/2014	Valuation Basis	5.00%	N/A	N/A	N/A	20.08	62,510	210.73
PEMBROKE PINES	112.664(1)(a)	8.00%	678,413,492	483,895,286	194,518,206	19.92	29,766,466	105.00
Police And Fire	112.664(1)(b)	6.00%	864,381,746	483,895,286	380,486,460	16.00	44,989,887	158.70
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	20.08	29,171,136	102.90
PENSACOLA	112.664(1)(a)	8.00%	122,052,703	112,540,739	9,511,964	31.09	4,273,100	95.30
Fire	112.664(1)(b)	6.00%	153,710,593	112,540,739	41,169,854	19.89	7,498,254	167.30
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	42.14	3,749,423	83.70

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PENSACOLA	112.664(1)(a)	7.80%	174,290,317	138,949,747	35,340,570	16.33	6,693,459	96.98
General	112.664(1)(b)	5.80%	211,805,252	138,949,747	72,855,505	13.42	10,785,119	156.27
9/30/2014	Valuation Basis	7.80%	N/A	N/A	N/A	16.00	7,064,988	102.37
PENSACOLA	112.664(1)(a)	7.25%	118,099,547	83,340,581	34,758,966	17.25	4,644,048	106.08
Police	112.664(1)(b)	5.25%	153,189,598	83,340,581	69,849,017	14.33	7,707,884	176.06
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	17.25	4,640,556	106.00
PERRY	112.664(1)(a)	8.00%	3,985,256	3,038,695	946,561	19.51	174,476	46.50
Fire	112.664(1)(b)	6.00%	4,893,293	3,038,695	1,854,598	15.17	264,331	70.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	20.47	159,556	42.40
PERRY	112.664(1)(a)	8.00%	7,640,924	7,322,308	318,616	999.99	378,677	38.90
Police	112.664(1)(b)	6.00%	9,464,135	7,322,308	2,141,827	27.87	608,832	62.50
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	352,167	36.20
PINELLAS PARK	112.664(1)(a)	7.25%	67,851,973	50,085,076	17,766,897	21.63	2,691,297	61.70
Fire	112.664(1)(b)	5.25%	86,976,066	50,085,076	36,890,990	16.86	4,502,809	103.20
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	22.79	2,339,814	53.60
PINELLAS PARK	112.664(1)(a)	7.25%	77,230,471	69,311,586	7,918,885	23.50	2,323,674	17.08
General	112.664(1)(b)	5.25%	99,968,295	69,311,586	30,656,709	18.50	4,325,658	31.79
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	24.00	2,069,993	15.21
PINELLAS PARK	112.664(1)(a)	7.50%	56,158,963	55,368,074	790,889	99.99	2,023,521	34.98
Police	112.664(1)(b)	5.50%	73,647,477	55,368,074	18,279,403	29.75	3,951,966	68.32
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,910,547	33.03
PLANT CITY	112.664(1)(a)	7.75%	50,715,394	32,420,945	18,294,449	16.50	2,214,124	34.50
Police And Fire	112.664(1)(b)	5.75%	64,319,453	32,420,945	31,898,508	13.79	3,531,048	55.10
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	16.69	2,056,789	32.10
PLANTATION	112.664(1)(a)	7.60%	168,356,231	137,796,502	30,559,729	23.25	8,525,259	37.22
General	112.664(1)(b)	5.60%	209,626,616	137,796,502	71,830,114	17.17	13,441,254	58.68
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	23.25	8,525,259	37.22

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PLANTATION	112.664(1)(a)	7.05%	169,772,266	120,792,841	48,979,425	17.83	7,806,900	83.88
Police	112.664(1)(b)	5.05%	213,907,415	120,792,841	93,114,574	14.67	11,690,962	125.61
10/1/2014	Valuation Basis	7.05%	N/A	N/A	N/A	17.83	7,806,900	83.88
PLANTATION (VOL)	112.664(1)(a)	7.08%	14,167,482	18,501,067	-4,333,585	999.99	0	0.00
Fire	112.664(1)(b)	5.08%	18,195,903	18,501,067	-305,164	999.99	113,154	0.00
10/1/2014	Valuation Basis	7.08%	N/A	N/A	N/A	999.99	0	0.00
POMPANO BEACH	112.664(1)(a)	8.00%	211,793,500	154,313,634	57,479,866	15.50	7,645,683	28.66
General	112.664(1)(b)	6.00%	264,910,837	154,313,634	110,597,203	13.25	11,964,885	44.86
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	15.92	6,524,606	24.46
POMPANO BEACH [PF]	112.664(1)(a)	7.50%	324,995,198	233,037,612	91,957,586	14.00	10,191,957	76.65
Fire	112.664(1)(b)	5.50%	405,137,490	233,037,612	172,009,878	12.00	15,730,085	118.30
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	13.00	8,062,921	60.64
PORT ORANGE	112.664(1)(a)	7.90%	40,288,906	22,195,275	18,093,631	11.88	2,348,681	93.70
Fire	112.664(1)(b)	5.90%	51,552,358	22,195,275	29,357,083	10.57	3,147,001	125.60
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	11.98	2,176,536	86.90
PORT ORANGE	112.664(1)(a)	7.50%	31,707,207	27,474,543	4,232,664	20.75	735,590	14.23
General	112.664(1)(b)	5.50%	39,143,770	27,474,543	11,669,227	16.50	1,685,567	32.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	20.58	810,606	15.68
PORT ORANGE	112.664(1)(a)	7.75%	43,972,356	28,294,900	15,677,456	13.59	3,483,682	78.88
Police	112.664(1)(b)	5.75%	56,307,873	28,294,900	28,012,973	11.76	4,549,812	103.02
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	13.62	3,392,700	76.82
PORT ST. LUCIE	112.664(1)(a)	8.00%	83,473,300	67,693,833	15,779,467	999.99	4,081,911	23.90
Police	112.664(1)(b)	6.00%	106,777,646	67,693,833	39,083,813	23.46	6,809,231	39.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	3,781,111	22.10
PUNTA GORDA	112.664(1)(a)	8.00%	13,054,565	10,361,947	2,692,617	999.99	287,482	17.40
Fire	112.664(1)(b)	6.00%	16,610,994	10,361,947	6,249,046	23.57	648,974	39.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	248,133	15.10

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PUNTA GORDA	112.664(1)(a)	7.75%	42,858,802	36,488,073	6,370,729	31.05	1,830,461	32.10
General	112.664(1)(b)	5.75%	52,929,115	36,488,073	16,441,042	19.19	2,897,357	50.90
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	34.68	1,740,013	30.60
PUNTA GORDA	112.664(1)(a)	8.00%	16,497,315	14,444,513	2,052,802	999.99	478,176	22.70
Police	112.664(1)(b)	6.00%	20,610,214	14,444,513	6,165,701	23.26	962,566	45.60
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	425,737	20.20
QUINCY	112.664(1)(a)	7.75%	9,689,330	6,927,300	2,762,030	15.45	278,382	34.00
Police And Fire	112.664(1)(b)	5.75%	11,975,380	6,927,300	5,048,080	12.90	445,677	54.40
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	15.75	248,120	30.20
RIVIERA BEACH	112.664(1)(a)	7.30%	69,491,049	60,180,744	9,310,305	28.08	3,108,495	67.45
Fire	112.664(1)(b)	5.30%	85,990,039	60,180,744	25,809,295	18.92	4,877,733	105.84
10/1/2014	Valuation Basis	7.30%	N/A	N/A	N/A	28.75	3,029,688	65.74
RIVIERA BEACH	112.664(1)(a)	7.50%	96,503,228	71,318,932	25,184,296	16.25	5,875,616	56.48
General	112.664(1)(b)	5.50%	117,523,600	71,318,932	46,204,668	13.33	8,061,287	77.49
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	16.25	5,875,616	56.48
RIVIERA BEACH	112.664(1)(a)	7.50%	69,159,952	58,539,445	10,620,507	22.67	2,936,464	52.61
Police	112.664(1)(b)	5.50%	85,553,586	58,539,445	27,014,141	16.50	4,493,968	80.51
9/30/2014	Valuation Basis	7.50%	N/A	N/A	N/A	24.00	2,726,705	48.85
ROCKLEDGE	112.664(1)(a)	8.00%	13,622,561	10,087,057	3,535,504	15.57	663,893	46.90
Fire	112.664(1)(b)	6.00%	17,049,265	10,087,057	6,962,208	13.00	998,746	70.55
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	15.63	635,409	44.88
ROCKLEDGE	112.664(1)(a)	8.00%	15,682,775	12,863,211	2,819,564	16.61	858,212	21.10
General	112.664(1)(b)	6.00%	19,616,316	12,863,211	6,753,105	13.84	1,312,261	32.26
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	16.79	806,416	19.82
ROCKLEDGE	112.664(1)(a)	8.00%	11,370,960	10,799,501	571,459	21.79	590,598	25.49
Police	112.664(1)(b)	6.00%	14,545,577	10,799,501	3,746,076	17.35	1,010,101	43.61
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	22.00	557,014	24.04

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SAFETY HARBOR	112.664(1)(a)	8.07%	3,285,248	5,077,687	-1,792,439	37.40	116,560	10.97
Fire	112.664(1)(b)	6.07%	4,804,682	5,077,687	-273,005	26.74	455,699	42.89
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	30.35	240,519	22.64
SAINT AUGUSTINE	112.664(1)(a)	7.50%	10,946,029	11,095,063	-149,034	999.99	221,739	13.84
Fire	112.664(1)(b)	5.50%	13,811,891	11,095,063	2,716,828	36.08	475,899	29.72
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	190,296	11.89
SAINT AUGUSTINE	112.664(1)(a)	7.75%	39,206,213	31,428,495	7,777,718	18.70	2,207,310	24.49
General	112.664(1)(b)	5.75%	48,938,247	31,428,495	17,509,752	15.34	3,390,728	37.64
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	18.70	2,207,310	24.49
SAINT AUGUSTINE	112.664(1)(a)	7.75%	15,812,738	15,816,662	-3,924	23.77	745,205	25.60
Police	112.664(1)(b)	5.75%	18,707,975	15,816,662	2,891,313	18.40	1,011,039	34.73
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	23.77	745,205	25.60
SAINT CLOUD	112.664(1)(a)	8.00%	43,929,851	44,023,488	-93,637	999.99	1,922,818	18.32
General	112.664(1)(b)	6.00%	56,082,896	44,023,488	12,059,408	39.06	3,601,705	34.33
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,803,831	17.20
SAINT CLOUD	112.664(1)(a)	8.17%	44,659,827	36,769,019	7,890,808	38.60	2,266,894	30.52
Police And Fire	112.664(1)(b)	6.17%	56,541,159	36,769,019	19,772,140	21.04	3,905,856	52.58
10/1/2014	Valuation Basis	8.17%	N/A	N/A	N/A	999.99	2,092,996	28.18
SAINT JOHNS RIVER PW PK	112.664(1)(a)	7.00%	148,507,629	145,425,186	3,082,443	38.00	2,701,334	14.98
General	112.664(1)(b)	5.00%	183,109,821	145,425,186	37,684,635	19.83	23,046,820	127.78
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	38.00	2,701,334	14.98
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	277,517,185	196,273,744	81,243,441	21.50	10,933,126	38.40
Fire	112.664(1)(b)	6.00%	348,047,352	196,273,744	151,773,608	16.85	17,554,978	61.70
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	22.18	9,957,335	35.00
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	16,711,885	11,840,979	4,870,906	22.10	808,089	27.80
General	112.664(1)(b)	6.00%	20,936,473	11,840,979	9,095,494	16.95	1,213,316	41.80
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	22.42	776,518	26.80

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	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SAINT PETE BEACH	112.664(1)(a)	7.75%	17,114,508	11,205,448	5,909,060	14.25	589,022	39.00
Fire	112.664(1)(b)	5.75%	21,664,141	11,205,448	10,458,693	12.28	896,849	59.40
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	14.50	523,866	34.70
SAINT PETE BEACH	112.664(1)(a)	7.75%	16,920,298	11,944,765	4,975,533	14.11	629,642	80.00
General	112.664(1)(b)	5.75%	20,821,455	11,944,765	8,876,690	11.97	852,752	108.30
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	14.17	603,773	76.80
SAINT PETE BEACH	112.664(1)(a)	7.00%	17,084,277	11,856,983	5,227,294	15.07	559,347	853.70
Police	112.664(1)(b)	5.00%	21,674,448	11,856,983	9,817,465	12.76	792,465	999.99
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	15.41	491,716	750.50
SAINT PETERSBURG	112.664(1)(a)	8.00%	220,285,630	235,750,145	-15,464,515	999.99	6,793,969	50.00
Fire	112.664(1)(b)	6.00%	269,728,592	235,750,145	33,978,447	29.08	12,014,620	88.30
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	6,308,554	46.40
SAINT PETERSBURG	112.664(1)(a)	7.75%	393,122,150	376,393,511	16,728,639	999.99	11,777,899	17.00
General	112.664(1)(b)	5.75%	496,106,552	376,393,511	119,713,041	26.92	22,764,560	32.90
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	11,777,899	17.00
SAINT PETERSBURG	112.664(1)(a)	8.00%	395,849,135	376,024,513	19,824,622	999.99	12,251,885	39.30
Police	112.664(1)(b)	6.00%	503,204,242	376,024,513	127,179,729	23.75	21,710,217	69.60
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	11,028,596	35.40
SAN CARLOS PARK FCD	112.664(1)(a)	8.07%	10,554,685	11,058,321	-503,636	30.88	574,332	23.36
Fire	112.664(1)(b)	6.07%	15,483,538	11,058,321	4,425,217	24.15	1,471,735	59.86
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	26.71	881,664	35.86
SANFORD	112.664(1)(a)	8.00%	30,932,817	26,014,577	4,918,240	999.99	1,231,994	33.50
Fire	112.664(1)(b)	6.00%	38,639,991	26,014,577	12,625,414	21.83	1,965,776	53.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,147,959	31.10
SANFORD	112.664(1)(a)	7.75%	43,519,301	38,981,580	4,537,721	999.99	1,900,853	34.60
Police	112.664(1)(b)	5.75%	54,826,538	38,981,580	15,844,958	24.23	3,077,998	56.00
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	1,753,260	31.80

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SANIBEL	112.664(1)(a)	6.75%	30,100,392	24,213,810	5,886,582	20.11	1,504,942	114.50
General	112.664(1)(b)	4.75%	38,130,323	24,213,810	13,916,513	15.91	2,054,797	156.40
10/1/2014	Valuation Basis	6.75%	N/A	N/A	N/A	20.40	1,457,341	110.90
SANIBEL	112.664(1)(a)	7.50%	21,352,295	15,856,528	5,495,767	23.41	1,115,120	82.09
Police	112.664(1)(b)	5.50%	27,811,307	15,856,528	11,954,779	17.76	1,745,287	128.48
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	24.32	1,007,121	74.14
SARASOTA	112.664(1)(a)	7.25%	173,287,165	134,507,240	38,779,925	18.75	8,502,149	999.99
Fire	112.664(1)(b)	5.25%	220,166,986	134,507,240	85,659,746	15.17	16,303,160	999.99
9/30/2014	Valuation Basis	7.25%	N/A	N/A	N/A	19.50	6,882,545	851.63
SARASOTA	112.664(1)(a)	7.00%	183,659,727	140,654,804	43,004,923	18.75	7,221,005	54.28
General	112.664(1)(b)	5.00%	229,894,057	140,654,804	89,239,253	15.00	11,040,812	82.99
9/30/2014	Valuation Basis	7.00%	N/A	N/A	N/A	18.75	7,221,005	54.28
SARASOTA	112.664(1)(a)	7.00%	238,862,487	196,028,450	42,834,037	24.42	8,735,230	87.91
Police	112.664(1)(b)	5.00%	310,762,688	196,028,450	114,734,238	18.50	14,968,434	150.64
9/30/2014	Valuation Basis	7.00%	N/A	N/A	N/A	24.42	8,735,230	87.91
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	7.00%	337,645,763	296,628,086	41,017,677	80.00	16,810,423	12.64
General	112.664(1)(b)	5.00%	402,578,545	296,628,086	105,950,459	21.48	27,905,152	20.98
10/1/2013	Valuation Basis	7.00%	N/A	N/A	N/A	80.00	16,606,485	12.49
SATELLITE BEACH	112.664(1)(a)	8.07%	7,521,144	6,388,350	1,132,794	18.20	331,746	85.73
General	112.664(1)(b)	6.07%	9,053,875	6,388,350	2,665,525	14.52	2,158,846	557.87
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	17.83	374,232	96.71
SATELLITE BEACH	112.664(1)(a)	8.07%	17,002,693	13,145,022	3,857,671	17.29	634,878	31.37
Police And Fire	112.664(1)(b)	6.07%	21,521,100	13,145,022	8,376,078	14.60	1,184,533	58.53
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	17.01	843,151	41.66
SEBASTIAN	112.664(1)(a)	7.75%	13,066,813	11,253,241	1,813,572	999.99	303,003	13.80
Police	112.664(1)(b)	5.75%	16,767,616	11,253,241	5,514,375	24.30	700,121	31.90
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	253,201	11.60

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SEBRING	112.664(1)(a)	7.50%	14,810,033	14,538,583	271,450	999.99	587,223	50.96
Police	112.664(1)(b)	5.50%	19,313,157	14,538,583	4,774,574	28.08	1,539,607	133.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	587,223	50.96
SEMINOLE	112.664(1)(a)	7.75%	40,464,770	38,183,827	2,280,943	999.99	482,427	12.75
Fire	112.664(1)(b)	5.75%	50,331,122	38,183,827	12,147,295	22.13	1,022,072	27.01
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	406,476	10.74
SOUTH BROWARD HOSPITAL (aka Me General	112.664(1)(a)	7.50%	606,703,421	478,682,692	128,020,729	80.00	29,213,121	6.79
5/1/2014	112.664(1)(b)	5.50%	796,496,712	478,682,692	317,814,020	23.70	57,973,861	13.47
	Valuation Basis	7.50%	N/A	N/A	N/A	80.00	33,763,997	7.85
SOUTH MIAMI [GP] General	112.664(1)(a)	7.38%	33,351,034	32,244,727	1,106,307	99.99	1,130,073	22.96
10/1/2014	112.664(1)(b)	5.38%	43,812,735	32,244,727	11,568,008	28.92	2,232,015	45.36
	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,074,038	21.83
SOUTH MIAMI [GP] Police	112.664(1)(a)	7.38%	33,351,034	32,244,727	1,106,307	99.99	1,130,073	22.96
10/1/2014	112.664(1)(b)	5.38%	43,812,735	32,244,727	11,568,008	28.92	2,232,015	45.36
	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,074,038	21.83
SOUTH PASADENA Fire	112.664(1)(a)	7.75%	8,682,639	6,598,999	2,083,640	17.09	334,912	45.40
10/1/2014	112.664(1)(b)	5.75%	10,522,969	6,598,999	3,923,970	13.92	512,171	69.40
	Valuation Basis	7.75%	N/A	N/A	N/A	17.56	303,229	41.10
SOUTH WALTON FCD Fire	112.664(1)(a)	8.00%	32,006,528	31,265,895	740,633	999.99	1,296,072	19.30
10/1/2014	112.664(1)(b)	6.00%	42,441,335	31,265,895	11,175,440	999.99	2,843,543	42.40
	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,148,512	17.10
SOUTHERN MANATEE FCD Fire	112.664(1)(a)	8.07%	27,590,457	25,572,384	2,018,073	25.35	1,112,219	27.34
10/1/2014	112.664(1)(b)	6.07%	35,534,207	25,572,384	9,961,823	19.83	2,773,375	68.18
	Valuation Basis	8.07%	N/A	N/A	N/A	21.96	1,859,748	45.72
SOUTHERN MANATEE FCD General	112.664(1)(a)	8.07%	1,919,583	1,916,144	3,439	27.28	77,266	20.56
10/1/2014	112.664(1)(b)	6.07%	2,471,965	1,916,144	555,821	20.02	206,308	54.89
	Valuation Basis	8.07%	N/A	N/A	N/A	23.01	123,798	32.94

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
STARKE	112.664(1)(a)	7.75%	3,675,731	2,967,952	707,779	99.99	189,036	48.49
Fire	112.664(1)(b)	5.75%	4,658,829	2,967,952	1,690,877	22.58	292,014	74.91
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	185,863	47.68
STARKE	112.664(1)(a)	7.75%	12,381,143	9,256,944	3,124,199	15.50	488,599	58.52
General	112.664(1)(b)	5.75%	14,975,716	9,256,944	5,718,772	12.67	664,102	79.54
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	15.58	484,108	57.98
STARKE	112.664(1)(a)	8.00%	3,738,921	3,744,711	-5,790	99.99	193,823	37.45
Police	112.664(1)(b)	6.00%	4,767,758	3,744,711	1,023,047	34.25	356,203	68.83
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	188,026	36.33
SUNRISE	112.664(1)(a)	8.00%	155,239,092	109,371,318	45,867,774	15.70	7,559,182	65.94
Fire	112.664(1)(b)	6.00%	200,162,512	109,371,318	90,791,194	13.20	11,353,657	99.04
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	15.83	7,207,338	62.87
SUNRISE	112.664(1)(a)	7.50%	234,793,319	160,596,785	74,196,534	15.75	14,206,879	48.94
General	112.664(1)(b)	5.50%	294,807,352	160,596,785	134,210,567	13.25	20,462,666	70.49
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	15.83	13,652,422	47.03
SUNRISE	112.664(1)(a)	8.00%	158,297,607	105,563,905	52,733,702	17.25	11,331,293	77.90
Police	112.664(1)(b)	6.00%	205,550,504	105,563,905	99,986,599	14.42	16,595,472	114.09
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	17.25	11,331,293	77.90
SURFSIDE [GP]	112.664(1)(a)	7.50%	17,831,326	16,258,030	1,573,296	99.99	1,194,112	23.42
General	112.664(1)(b)	5.50%	23,400,417	16,258,030	7,142,387	28.42	2,030,450	39.83
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,106,592	21.71
SURFSIDE [GP]	112.664(1)(a)	7.50%	17,831,326	16,258,030	1,573,296	99.99	1,194,112	23.42
Police	112.664(1)(b)	5.50%	23,400,417	16,258,030	7,142,387	28.42	2,030,450	39.83
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,106,592	21.71
SWEETWATER	112.664(1)(a)	7.50%	8,531,070	7,830,483	700,587	34.17	1,061,340	35.10
Police	112.664(1)(b)	5.50%	10,598,691	7,830,483	2,768,208	20.75	1,667,604	55.15
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	34.17	1,061,340	35.10

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TALLAHASSEE [GPF]	112.664(1)(a)	7.75%	214,048,000	179,828,000	34,220,000	27.17	6,060,000	47.65
Fire	112.664(1)(b)	5.75%	276,086,000	179,828,000	96,258,000	19.33	10,957,000	86.15
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	27.58	5,614,000	44.14
TALLAHASSEE [GPF]	112.664(1)(a)	7.75%	969,496,000	948,469,000	21,027,000	999.99	18,022,000	18.31
General	112.664(1)(b)	5.75%	1,257,465,000	948,469,000	308,996,000	27.17	50,278,000	51.08
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	16,556,000	16.82
TALLAHASSEE [GPF]	112.664(1)(a)	7.75%	302,206,000	263,322,000	38,884,000	999.99	8,620,000	40.17
Police	112.664(1)(b)	5.75%	397,303,000	263,322,000	133,981,000	23.42	16,022,000	74.66
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	7,980,000	37.18
TAMARAC	112.664(1)(a)	6.74%	95,663,166	79,305,546	16,357,620	26.78	4,260,876	58.10
Fire	112.664(1)(b)	4.74%	126,345,196	79,305,546	47,039,650	20.88	7,711,569	105.15
10/1/2014	Valuation Basis	6.74%	N/A	N/A	N/A	28.69	4,078,473	55.61
TAMARAC	112.664(1)(a)	6.75%	43,009,928	42,116,531	893,397	25.49	1,621,497	24.57
General	112.664(1)(b)	4.75%	54,079,897	42,116,531	11,963,366	19.20	3,020,991	45.78
10/1/2014	Valuation Basis	6.75%	N/A	N/A	N/A	28.48	1,559,445	23.63
TAMARAC	112.664(1)(a)	6.75%	10,368,965	5,246,701	5,122,264	6.17	693,807	0.00
Police	112.664(1)(b)	4.75%	12,174,156	5,246,701	6,927,455	5.75	815,627	0.00
10/1/2014	Valuation Basis	6.75%	N/A	N/A	N/A	6.17	693,807	0.00
TAMARAC - EXECUTIVE	112.664(1)(a)	8.07%	34,595,540	31,499,151	3,096,389	23.58	2,030,053	30.50
General	112.664(1)(b)	6.07%	43,162,121	31,499,151	11,662,970	18.64	3,392,134	50.97
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	20.79	2,690,332	40.42
TAMPA	112.664(1)(a)	8.00%	679,751,313	675,829,000	3,922,313	25.17	13,254,983	10.30
General	112.664(1)(b)	6.00%	844,560,758	675,829,000	168,731,758	18.25	38,027,820	29.40
1/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	25.33	12,334,983	9.60
TAMPA	112.664(1)(a)	8.50%	1,066,765,638	992,031,914	74,733,724	37.73	36,001,043	36.55
Police And Fire	112.664(1)(b)	6.50%	1,325,590,622	992,031,914	333,558,708	21.25	67,972,015	69.01
10/1/2014	Valuation Basis	8.50%	N/A	N/A	N/A	39.50	35,383,649	35.92

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TARPON SPRINGS	112.664(1)(a)	7.90%	25,059,479	21,140,832	3,918,647	26.36	805,924	43.60
Fire	112.664(1)(b)	5.90%	31,748,088	21,140,832	10,607,256	18.85	1,487,104	80.40
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	27.78	707,857	38.30
TARPON SPRINGS	112.664(1)(a)	7.90%	23,606,603	23,686,142	-79,539	999.99	447,643	13.65
Police	112.664(1)(b)	5.90%	30,122,715	23,686,142	6,436,573	27.63	1,171,605	35.75
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	999.99	405,472	12.37
TAVARES	112.664(1)(a)	8.00%	6,302,547	5,375,793	926,754	999.99	291,130	20.39
Fire	112.664(1)(b)	6.00%	8,050,175	5,375,793	2,674,382	36.27	553,099	38.73
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	283,560	19.86
TAVARES	112.664(1)(a)	8.00%	10,930,895	9,849,903	1,080,992	999.99	284,213	18.98
Police	112.664(1)(b)	6.00%	14,296,783	9,849,903	4,446,880	25.38	657,468	43.89
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	271,054	18.10
TEMPLE TERRACE	112.664(1)(a)	7.60%	28,827,917	19,865,209	8,962,708	19.13	1,222,984	43.51
Fire	112.664(1)(b)	5.60%	37,284,873	19,865,209	17,419,664	15.54	1,945,431	69.21
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	19.43	1,129,454	40.18
TEMPLE TERRACE	112.664(1)(a)	7.60%	40,992,044	21,012,529	19,979,515	11.38	2,093,176	71.60
Police	112.664(1)(b)	5.60%	53,135,591	21,012,529	32,123,062	10.12	2,916,432	99.80
10/1/2014	Valuation Basis	7.60%	N/A	N/A	N/A	11.45	1,932,531	66.10
TEQUESTA	112.664(1)(a)	7.50%	3,091,288	3,346,937	-255,649	999.99	292,713	12.48
General	112.664(1)(b)	5.50%	4,057,240	3,346,937	710,303	999.99	554,232	23.63
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	292,713	12.48
TEQUESTA [PF]	112.664(1)(a)	7.50%	11,491,555	10,891,147	600,408	999.99	598,868	30.55
Fire	112.664(1)(b)	5.50%	14,821,778	10,891,147	3,930,631	35.08	1,138,862	58.10
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	598,868	30.55
TEQUESTA [PF]	112.664(1)(a)	7.50%	11,491,555	10,891,147	600,408	999.99	598,868	30.55
Police	112.664(1)(b)	5.50%	14,821,778	10,891,147	3,930,631	35.08	1,138,862	58.10
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	598,868	30.55

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TITUSVILLE	112.664(1)(a)	8.00%	59,445,979	50,992,228	8,453,751	21.80	2,751,977	29.10
General	112.664(1)(b)	6.00%	72,447,322	50,992,228	21,455,094	16.12	3,902,719	41.30
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	22.25	2,659,078	28.20
TITUSVILLE	112.664(1)(a)	8.00%	60,124,288	49,933,159	10,191,129	22.30	2,028,650	31.50
Police And Fire	112.664(1)(b)	6.00%	75,438,200	49,933,159	25,505,041	16.86	3,312,233	51.50
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	23.23	1,858,038	28.90
VALPARAISO	112.664(1)(a)	8.07%	1,105,382	1,796,393	-691,011	37.24	37,797	11.14
Police And Fire	112.664(1)(b)	6.07%	1,455,026	1,796,393	-341,367	27.81	123,734	36.45
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	33.88	49,865	14.69
VENICE	112.664(1)(a)	7.75%	36,305,266	18,628,386	17,676,880	11.69	1,725,179	62.89
Fire	112.664(1)(b)	5.75%	46,047,492	18,628,386	27,419,106	10.41	2,375,733	86.60
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	11.77	1,621,833	59.12
VENICE	112.664(1)(a)	7.90%	37,235,917	31,832,954	5,402,963	22.86	1,680,396	61.10
Police	112.664(1)(b)	5.90%	45,894,783	31,832,954	14,061,829	16.79	2,564,054	93.20
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	23.78	1,575,005	57.30
VERO BEACH	112.664(1)(a)	6.50%	8,285,126	7,492,855	792,271	17.58	337,054	0.00
Fire	112.664(1)(b)	4.50%	9,854,378	7,492,855	2,361,523	13.92	523,621	0.00
10/1/2014	Valuation Basis	6.50%	N/A	N/A	N/A	17.58	337,054	0.00
VERO BEACH	112.664(1)(a)	7.75%	99,613,852	71,926,346	27,687,506	17.74	4,929,141	31.39
General	112.664(1)(b)	5.75%	124,479,102	71,926,346	52,552,756	14.41	7,310,567	46.55
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	17.59	4,889,995	31.14
VERO BEACH	112.664(1)(a)	7.75%	39,907,466	35,432,960	4,474,506	21.92	1,331,969	52.92
Police	112.664(1)(b)	5.75%	50,516,537	35,432,960	15,083,577	16.68	2,381,054	94.60
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	22.16	1,254,836	49.85
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.50%	14,338,317	11,929,879	2,408,438	41.42	643,129	26.93
General	112.664(1)(b)	5.50%	19,005,684	11,929,879	7,075,805	22.58	1,127,042	47.19
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	577,923	24.20

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.90%	20,642,788	16,790,847	3,851,941	55.56	1,150,445	26.10
Police And Fire	112.664(1)(b)	5.90%	27,621,963	16,790,847	10,831,116	24.09	2,361,895	53.70
10/1/2014	Valuation Basis	7.90%	N/A	N/A	N/A	999.99	951,693	21.60
VILLAGE OF PALM SPRINGS	112.664(1)(a)	7.50%	21,023,303	19,337,346	1,685,957	24.32	1,021,978	44.86
General	112.664(1)(b)	5.50%	27,230,408	19,337,346	7,893,062	18.74	1,858,720	81.60
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	24.32	1,021,978	44.86
VILLAGE OF PALM SPRINGS	112.664(1)(a)	7.50%	25,189,952	19,624,966	5,564,986	26.58	1,508,049	88.84
Police And Fire	112.664(1)(b)	5.50%	33,749,267	19,624,966	14,124,301	19.67	2,373,299	139.81
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	27.42	1,453,625	85.63
VOLUSIA COUNTY (VOL)	112.664(1)(a)	5.50%	1,375,291	4,330,849	-2,955,558	999.99	0	0.00
Fire	112.664(1)(b)	3.50%	1,750,796	4,330,849	-2,580,053	999.99	0	0.00
10/1/2014	Valuation Basis	5.50%	N/A	N/A	N/A	999.99	0	0.00
WAUCHULA	112.664(1)(a)	8.07%	12,498,633	15,916,800	-3,418,167	42.35	0	0.00
General And Police	112.664(1)(b)	6.07%	15,820,640	15,916,800	-96,160	25.81	725,728	29.22
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	31.11	357,208	14.38
WEST MANATEE FCD	112.664(1)(a)	8.00%	10,756,944	10,199,688	557,256	999.99	414,369	18.70
Fire	112.664(1)(b)	6.00%	15,145,094	10,199,688	4,945,406	999.99	1,335,682	60.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	289,685	13.10
WEST MELBOURNE	112.664(1)(a)	7.20%	12,010,650	10,508,345	1,502,305	999.99	332,877	19.55
Police	112.664(1)(b)	5.20%	15,740,962	10,508,345	5,232,617	25.33	770,737	45.29
10/1/2014	Valuation Basis	7.20%	N/A	N/A	N/A	999.99	332,877	19.55
WEST PALM BEACH	112.664(1)(a)	8.00%	248,494,648	176,974,492	71,520,156	12.58	10,046,120	60.78
Fire	112.664(1)(b)	6.00%	294,942,250	176,974,492	117,967,758	11.00	13,696,853	82.86
9/30/2014	Valuation Basis	8.00%	N/A	N/A	N/A	12.67	9,575,700	57.93
WEST PALM BEACH	112.664(1)(a)	8.00%	39,606,900	45,171,494	-5,564,594	99.99	362,522	19.98
General	112.664(1)(b)	6.00%	49,797,835	45,171,494	4,626,341	50.67	1,955,595	107.79
9/30/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	55,821	3.08

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WEST PALM BEACH	112.664(1)(a)	8.00%	307,079,713	258,066,881	49,012,832	24.25	12,378,088	66.36
Police	112.664(1)(b)	6.00%	372,075,354	258,066,881	114,008,473	18.00	18,805,890	100.82
9/30/2014	Valuation Basis	8.00%	N/A	N/A	N/A	24.58	12,159,849	65.19
WILLISTON	112.664(1)(a)	8.07%	3,256,192	4,069,316	-813,124	58.32	19,277	2.05
General	112.664(1)(b)	6.07%	4,037,373	4,069,316	-31,943	24.48	187,179	19.89
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	31.31	80,217	8.52
WILLISTON	112.664(1)(a)	8.07%	1,616,196	1,708,206	-92,010	21.24	72,248	21.43
Police	112.664(1)(b)	6.07%	2,022,476	1,708,206	314,270	17.16	158,790	47.11
10/1/2014	Valuation Basis	8.07%	N/A	N/A	N/A	19.35	93,913	27.86
WILTON MANORS (VOL)	112.664(1)(a)	8.00%	1,724,280	1,454,962	269,318	15.50	80,349	0.00
Fire	112.664(1)(b)	6.00%	2,028,248	1,454,962	573,286	13.00	104,545	0.00
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	15.50	80,349	0.00
WILTON MANORS [GP]	112.664(1)(a)	7.50%	36,035,635	25,648,327	10,387,308	14.42	1,735,929	300.28
General	112.664(1)(b)	5.50%	44,884,660	25,648,327	19,236,333	12.25	2,518,707	435.68
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	14.42	1,735,929	300.28
WILTON MANORS [GP]	112.664(1)(a)	7.50%	36,035,635	25,648,327	10,387,308	14.42	1,735,929	300.28
Police	112.664(1)(b)	5.50%	44,884,660	25,648,327	19,236,333	12.25	2,518,707	435.68
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	14.42	1,735,929	300.28
WINTER GARDEN	112.664(1)(a)	7.25%	23,254,219	22,902,812	351,407	999.99	770,582	11.75
General	112.664(1)(b)	5.25%	30,183,309	22,902,812	7,280,497	32.52	1,621,196	24.71
10/1/2014	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	687,705	10.49
WINTER GARDEN	112.664(1)(a)	7.50%	30,958,855	30,108,080	850,775	999.99	1,179,454	15.91
Police And Fire	112.664(1)(b)	5.50%	40,204,880	30,108,080	10,096,800	33.86	2,568,309	34.63
10/1/2014	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	1,023,301	13.80
WINTER HAVEN	112.664(1)(a)	7.75%	29,618,348	22,609,709	7,008,639	30.14	1,521,354	41.92
Fire	112.664(1)(b)	5.75%	37,617,576	22,609,709	15,007,867	20.07	2,310,714	63.67
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	33.65	1,429,787	39.40

APPENDIX H - Chapter 112.664(1) Summary

	Florida Statute Chapter	Discount Rate	Pension Liability	Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WINTER HAVEN	112.664(1)(a)	7.80%	73,755,380	54,770,698	18,984,682	18.54	3,884,534	39.38
General	112.664(1)(b)	5.80%	91,611,170	54,770,698	36,840,472	14.67	5,408,328	54.83
10/1/2014	Valuation Basis	7.80%	N/A	N/A	N/A	18.72	3,762,072	38.14
WINTER HAVEN	112.664(1)(a)	7.80%	31,297,033	28,706,369	2,590,664	999.99	781,062	17.57
Police	112.664(1)(b)	5.80%	39,548,999	28,706,369	10,842,630	22.79	1,592,139	35.82
10/1/2014	Valuation Basis	7.80%	N/A	N/A	N/A	999.99	687,686	15.47
WINTER PARK	112.664(1)(a)	7.75%	51,929,031	47,692,847	4,236,184	99.99	2,146,383	52.77
Fire	112.664(1)(b)	5.75%	66,769,384	47,692,847	19,076,537	24.33	3,968,371	97.57
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,131,990	52.42
WINTER PARK	112.664(1)(a)	7.75%	55,541,769	44,293,390	11,248,379	26.00	2,516,168	61.42
Police	112.664(1)(b)	5.75%	72,008,059	44,293,390	27,714,669	19.08	4,243,291	103.58
10/1/2014	Valuation Basis	7.75%	N/A	N/A	N/A	26.25	2,493,989	60.88
WINTER SPRINGS	112.664(1)(a)	8.00%	48,966,743	36,821,261	12,145,482	21.00	2,465,570	34.76
General Police And Fire	112.664(1)(b)	6.00%	62,163,926	36,821,261	25,342,665	16.50	3,746,872	52.82
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	21.08	2,422,121	34.15

Grand Totals: 437

APPENDIX I

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 J

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		E		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		Only 1 employee
Belleview			P		G								X	P Share Plan
Beverly Beach													X	
Biscayne Park									G	P			X	
Blountstown								F	G	P			X	
Boca Raton	F	G	P				E							Separate DB plan for G (Exec)
Bonifay												X	X	SS cvg on E, G, P; F = vol, no SS cvg
Bonita Springs							E	F	G	P			X	
Bowling Green				F	G	P							X	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	F	G	P				E							
Boynton Beach	F	G	P				E						X	
Bradenton	F		P				E		G				X	
Bradenton Beach					G	P					3			
Branford												X	X	F = vol
Briny Breezes													X	
Bristol									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
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

INVENTORY OF MUNICIPALITIES

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

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
	F	G	P				E						
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	Excludes part, temporary and seasonal
Fort Myers Beach												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					G								
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			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	
Glen Saint Mary							E		G			X	
Golden Beach		G	P									X	F = Miami-Dade County; P Share Plan
Golf											3		
Graceville									G	P		X	
Grand Ridge									G			X	SS cvg on E & G
Grant-Valkaria											1	X	
Green Cove Springs			P				E		G		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										

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	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					G									
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
Homestead	F(cl)	G	P											
Horseshoe Beach												X		
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
Indian River Shores	F	G	P											X
Indian Rocks Beach							E		G		4			X
Indian Shores			P		G	P	E				1			X
Inglis									G	P				X
Interlachen												X		X
Inverness							E		G					X
Islamorada								F						
Jacksonville	F	G	P											
Jacksonville Beach	F	G	P											X
Jacob City												X		
Jasper							E	F	G	P				X

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES
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	
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									G	P		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
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					G								
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 Lakes					G				G		4		P&F = Broward County; FRS opt-out (1/96)
Lauderdale-By-The-Sea	F(vol)						E		G			X	P = Broward County
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	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
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	F	G				X	
Madeira Beach					G			F	G		4			P = Pinellas County; FRS opt-out (1/96); F rejoined FRS
Madison	F		P		G						1		X	
Maitland	F		P		G				G		4		X	FRS opt-out (1/96)
Malabar							E	F	G	P			X	
Malone					G									
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					G									
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

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	F	G	P											
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					G									
Midway							E		G	P			X	
Milton	F	G	P										X	
Minneola								F	G				X	P = Lake County
Miramar	F	G	P				E						X	Two G DB Plans (Reg, Sr. Managers)
Monticello	F		P								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					G									401K
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	

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
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			4		X	P = Pinellas County; FRS opt-out (1/96)
Opa-Locka									G	P			X	F = Miami-Dade County
Orange City							E	F	G	P	1		X	
Orange Park	F	G	P										X	
Orchid					G									
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					G									
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	
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

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
	F	G	P											
Pinellas Park	F	G	P										X	
Plant City	F		P		G								X	
Plantation	F(vol)	G	P										X	G plan includes E
Polk City									G		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)
San Antonio									G				X	
Sanford	F		P				E		G				X	
Sanibel		G	P										X	F = Sanibel FCD
Sarasota	F(cl)	G(cl)	P		G								X	SS cvg on E & G
Satellite Beach	F	G(cl)	P		G								X	
Sea Ranch Lakes					G									
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

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM			OTHER	NO PLAN	SS CVG	NOTES	
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	
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	
St. Pete Beach	F	G	P										X	
St. Petersburg	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	
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				

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT			DEFINED CONTRIBUTION			FLORIDA RETIREMENT SYSTEM				OTHER	NO PLAN	SS CVG	NOTES
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								
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					G									
Wildwood							E	F	G	P		X		
Williston		G	P									X		
Wilton Manors	F(vol)	G(cl)	P(cl)				E		G	P		X		
Windermere					G									
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									
410											45			
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												

INVENTORY OF MUNICIPALITIES

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

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	Bloomingdale 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	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	Conrada 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				

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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				

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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				

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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			

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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				

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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			

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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			