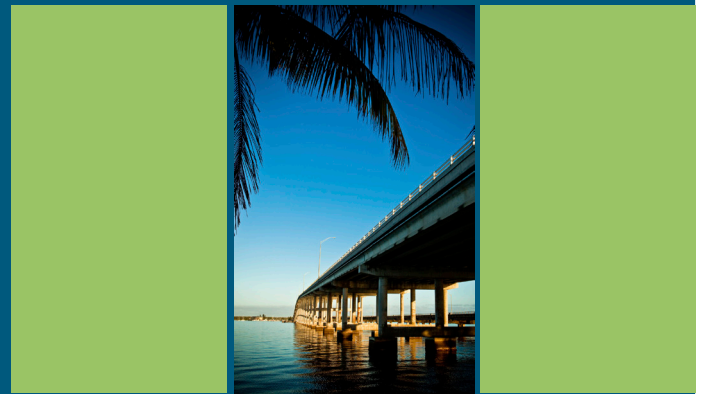


ANNUAL REPORT 2016



Florida Local Government Retirement Systems



FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

retirement

We serve those who serve Florida

Rick Scott, Governor
Chad Poppell, Secretary



4050 Esplanade Way
Tallahassee, FL 32399-0950
Tel: 850-488-2786 | Fax: 850-922-6149

Rick Scott, Governor

Chad Poppell, Secretary

December 21, 2016

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

The Honorable Richard Corcoran, Speaker
Florida House of Representatives
420, The Capitol
402 South Monroe Street
Tallahassee, FL 32399-1300

Dear President Negron and Speaker Corcoran:

Section 112.665(1)(d), Florida Statutes, requires the Department of Management Services to submit an annual report by January 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, of the Bureau of Local Retirement Systems, at 850-488-2784 or Keith.Brinkman@dms.myflorida.com.

Sincerely,

A handwritten signature in blue ink, appearing to read 'CP' followed by 'on behalf of'.

Chad Poppell
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 or department) shall:

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

Within DMS, the Division of Retirement's Bureau of Local Retirement Systems (bureau) issues this annual report. This is the 36th 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 489 in 2016. Recent years have seen a decline in the number of plans after a peak of 520 in 2005.

The bureau currently monitors and oversees 489 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (93 of which are closed to new members or have frozen benefit accruals). In aggregate, these plans provide retirement, death, and/or disability benefits to 92,608 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 95,182 while school board early retirement program active plan membership is 587. Total plan assets were valued at approximately \$35.85 billion for the municipalities and special districts and \$68.22 million for the school boards' early retirement programs, as of Sept. 30, 2016.

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 section 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 489 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, 2016

Number of Municipalities	200
Number of Special Districts	47
Number of Plans	483
Total Assets (Market Value)	\$35,851,274,025
Number of Active Employees	95,182
Number of Retirees, Beneficiaries, DROP and Vested Termines ⁽¹⁾	90,994
Annual Retiree and Vested Terminee Payroll	\$2,494,501,550
Average Annual Pension	\$27,414
Sponsor Payroll	\$5,574,418,767
Annual Required Contribution ⁽²⁾	\$1,854,998,024
As Percent of Payroll ⁽³⁾	33.28%

- (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, 2016**

Number of Reporting Programs ⁽⁵⁾	6
Total Assets (Market Value)	\$68,221,346
Number of Active Employees ⁽⁴⁾	587
Number of Retirees, Beneficiaries and Vested Terminees ⁽¹⁾	1,614
Annual Retiree and Vested Terminee Payroll	\$8,692,253
Average Annual Pension	\$5,386
Sponsor Payroll	\$24,925,025
Annual Required Contribution ⁽²⁾	\$4,042,635
As Percent of Payroll ⁽³⁾	16.22%

(1)-(3) See page 4.

(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 2016. The number of active employees in municipal and special district defined benefit plans changed by -0.36 percent, but the number of retirees, beneficiaries, DROP participants and vested terminees changed by +1.1 percent. Covered employees' payroll changed by +0.42 percent, and contributions made to those retirement plans changed by +3.76 percent. The average annual retiree pension for municipal and special district retirement plans is now \$27,414. Aggregate asset values for local government retirement plans changed by +2.46 percent to \$35.85 billion.

The measurements for Florida's school boards' early retirement programs also had mixed results in 2016. Active employee membership did not change, while school board early retirement plans' retirees and vested terminees changed by -1.71 percent. The average annual retiree supplemental pension is now \$5,386. Aggregate asset values for school board plans changed by -5.15 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, 2016

	<u>2015</u>	<u>2016</u>	<u>Change</u>
Covered Employees			
Payroll	\$5,551,138,871	\$5,574,418,767	0.42%
Number of Active			
Employees	95,522	95,182	-0.36%
Retirees, Beneficiaries, DROP Participants & Vested Terminees	90,005	90,994	+1.1%
Assets (Market Value)	\$34,990,878,584	\$35,851,274,025	+2.46%
Annual Contributions	\$1,787,834,910	\$1,854,998,024	+3.76%

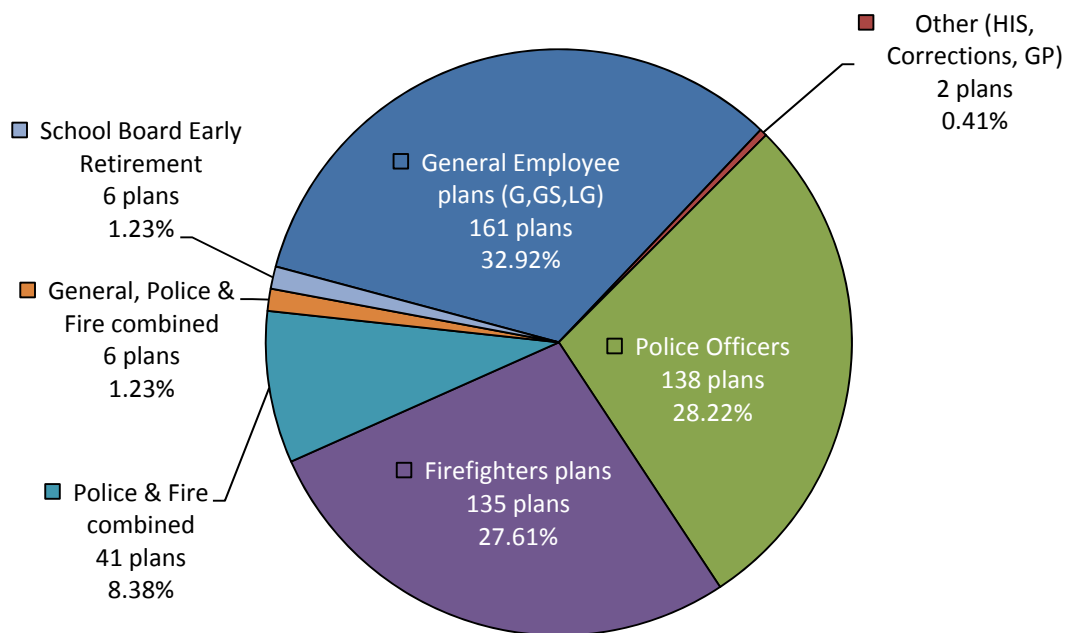
2. School Board Early Retirement Programs
as of Sept. 30, 2016

	<u>2015</u>	<u>2016</u>	<u>Change</u>
Covered Employees			
Payroll	\$24,925,025	\$24,925,025	0.0%
Number of Active			
Employees	587	587	0.0%
Retirees, Beneficiaries & Vested Terminees	1,642	1,614	-1.71%
Assets (Market Value)	\$68,711,125	\$68,221,346	-0.71%
Annual Contributions	\$4,262,213	\$4,042,635	-5.15%

B. LOCAL GOVERNMENT RETIREMENT SYSTEMS' FACTS & TRENDS

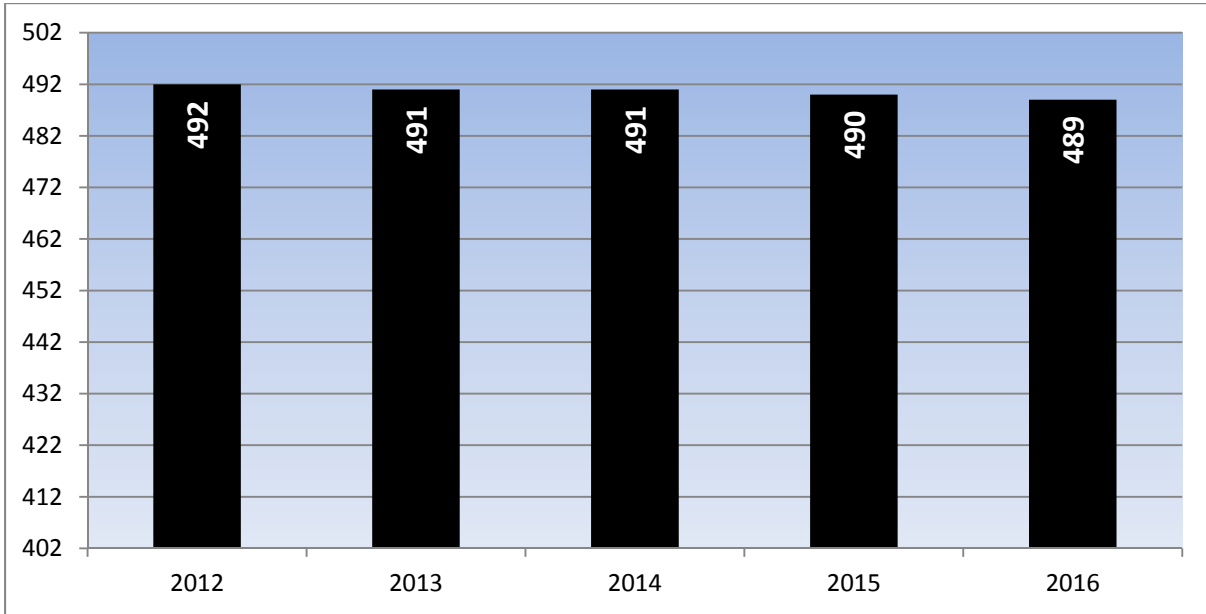
The bureau collects and retains information on the benefits that Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the 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, 2016), the following information identifies benefits and other statistical information:

1. Local Government Retirement Systems by Employee Group as of Sept. 30, 2016*

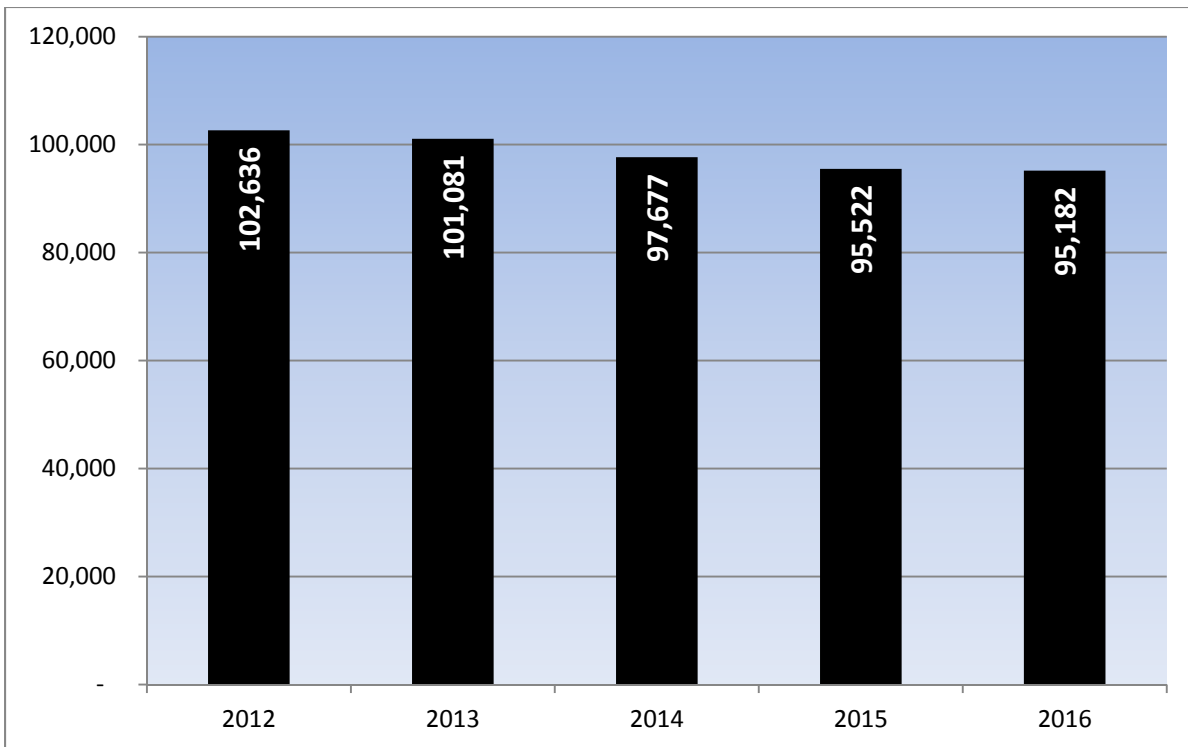


* A city may operate several plans for general employees, police officers, firefighters, elected officials and utility employees, or there may be various combinations of these plans. There are 412 incorporated cities in Florida, with 368 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of Sept. 30, 2016, the bureau's count of local-defined benefit retirement systems (including municipal, special district, county and school board early retirement plans) is 489.

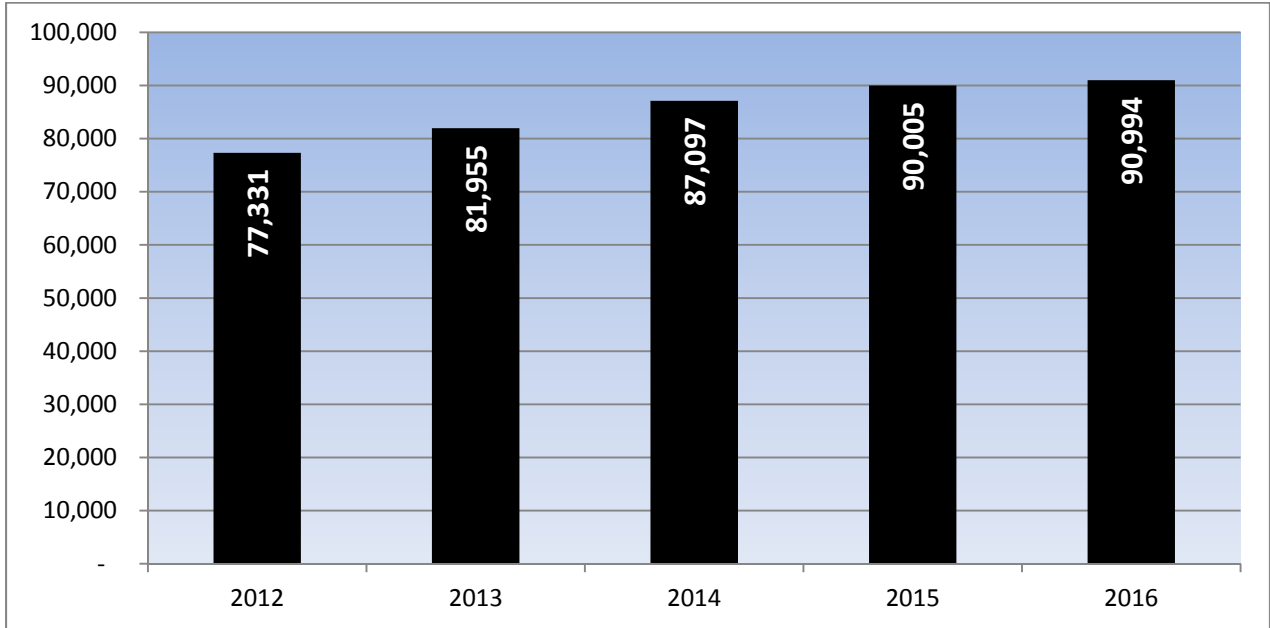
**2. Number of Defined Benefit Pension Plans
Five Years Ended Sept. 30, 2016**



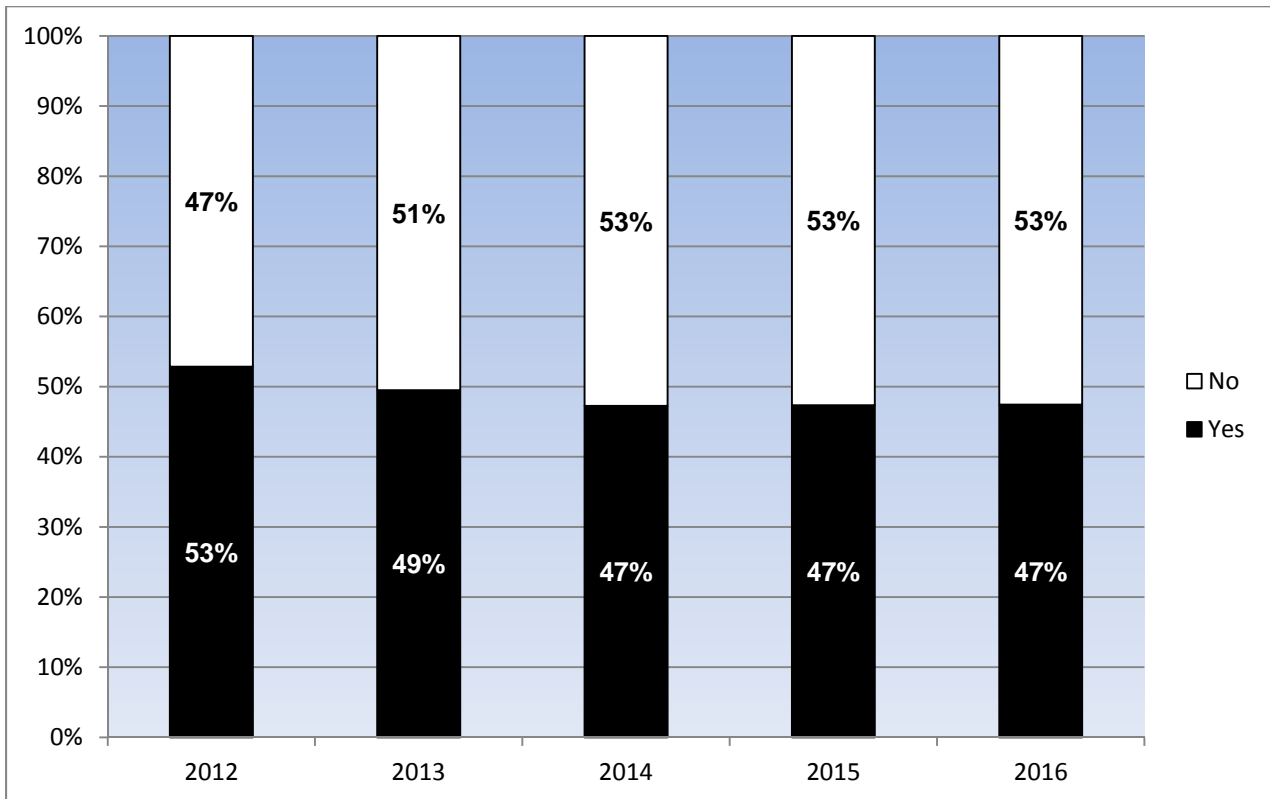
**3. Municipal & Special District Retirement Systems' Active Employees
Five Years Ended Sept. 30, 2016**



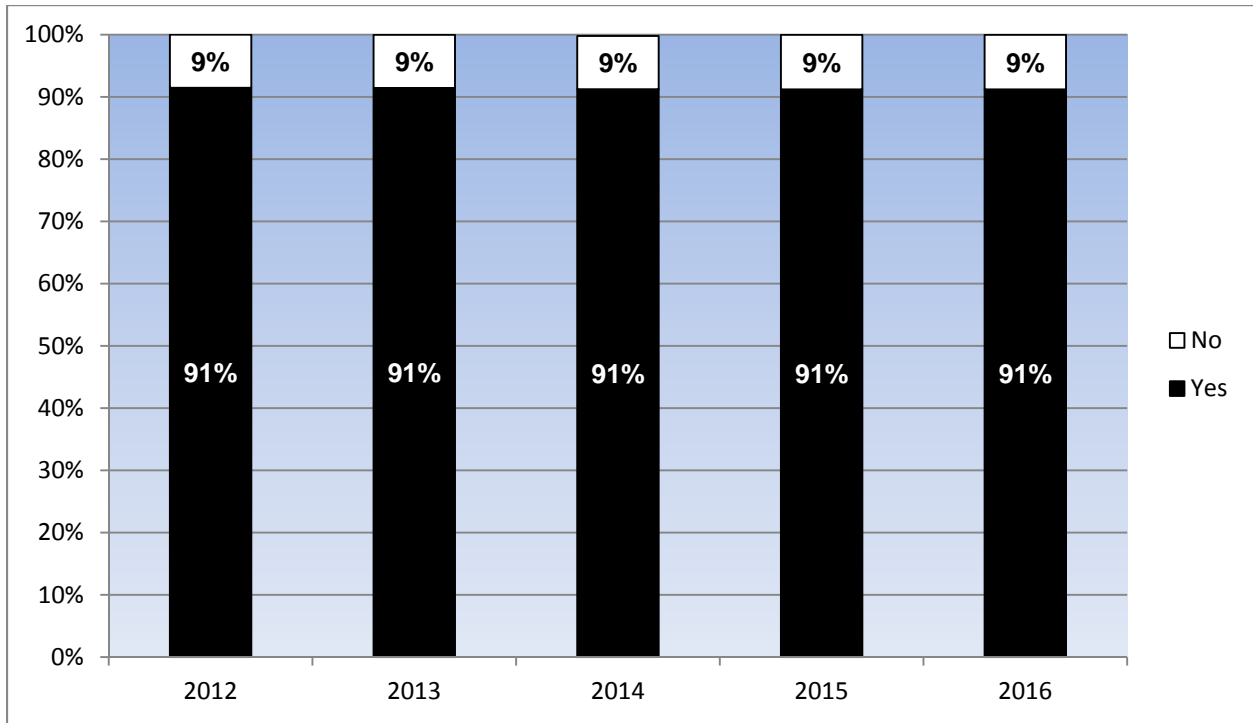
**4. Municipal & Special District Retirement Systems'
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees
Five Years Ended Sept. 30, 2016**



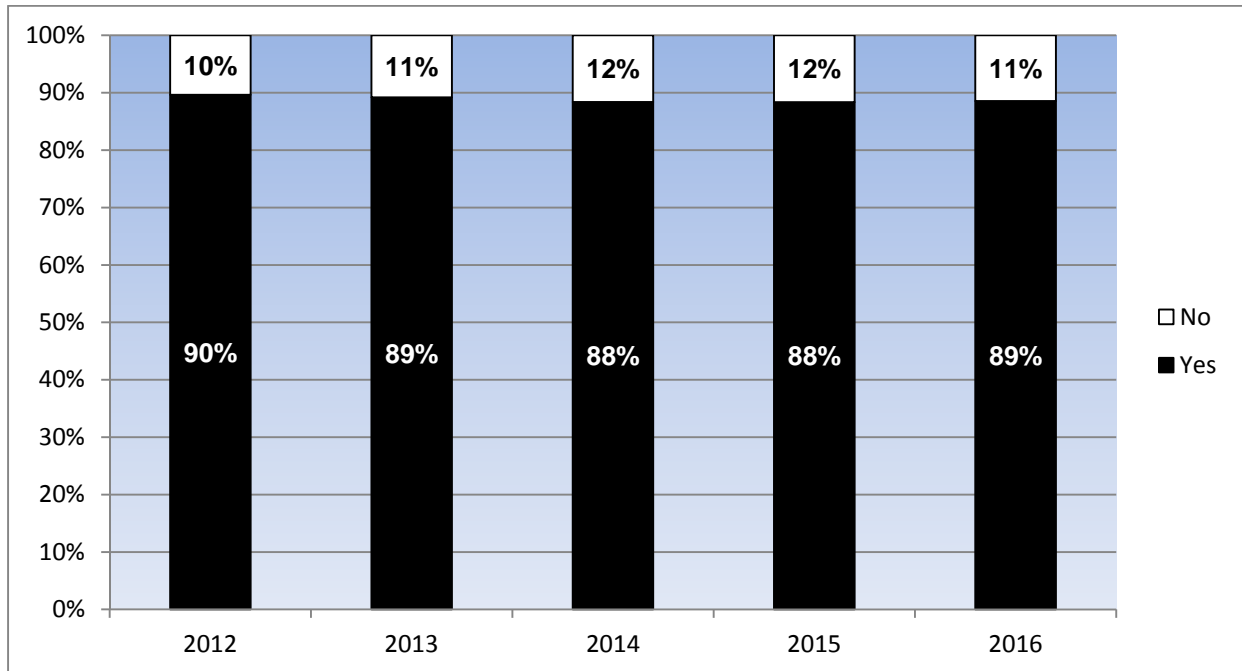
**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)
Five Years Ended Sept. 30, 2016**



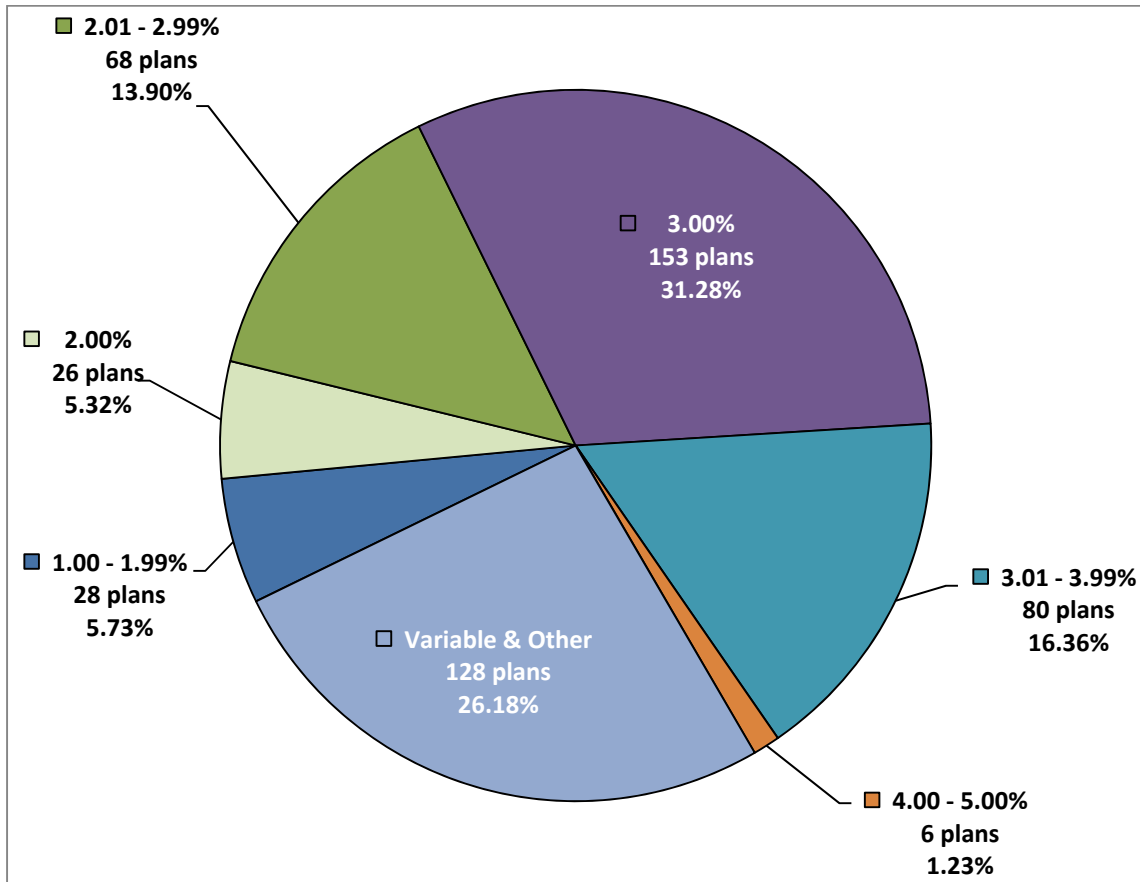
**6. Percentage of Plans Offering Disability Benefits
Five Years Ended Sept. 30, 2016**



**7. Percentage of Plans Offering Early Retirement Benefits
Five Years Ended Sept. 30, 2016**

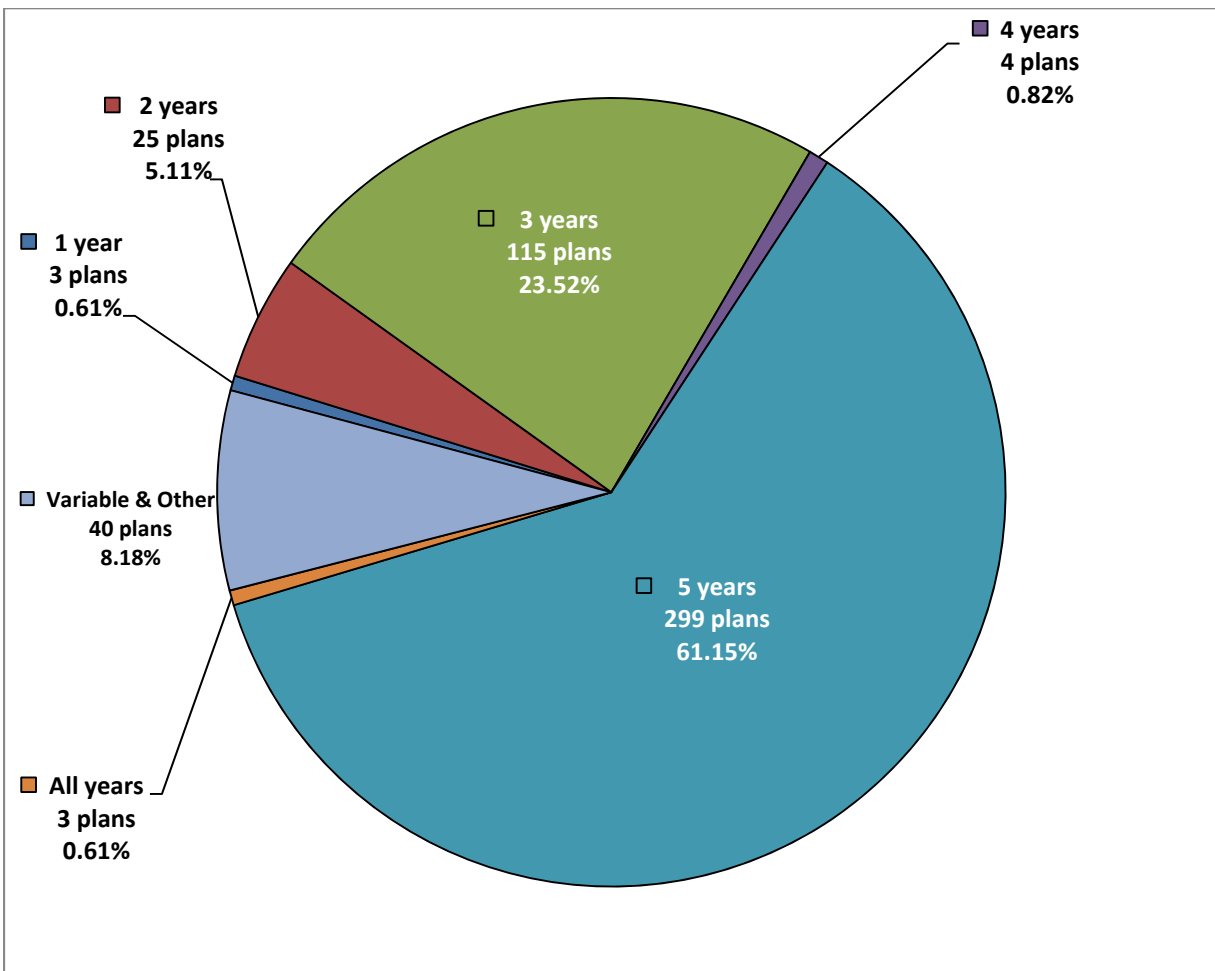


**8. Local Government Retirement Systems'
Benefit Accrual Rates *
as of Sept. 30, 2016**



* 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 one percent to five percent. The most common benefit accrual rates are between two and four 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).

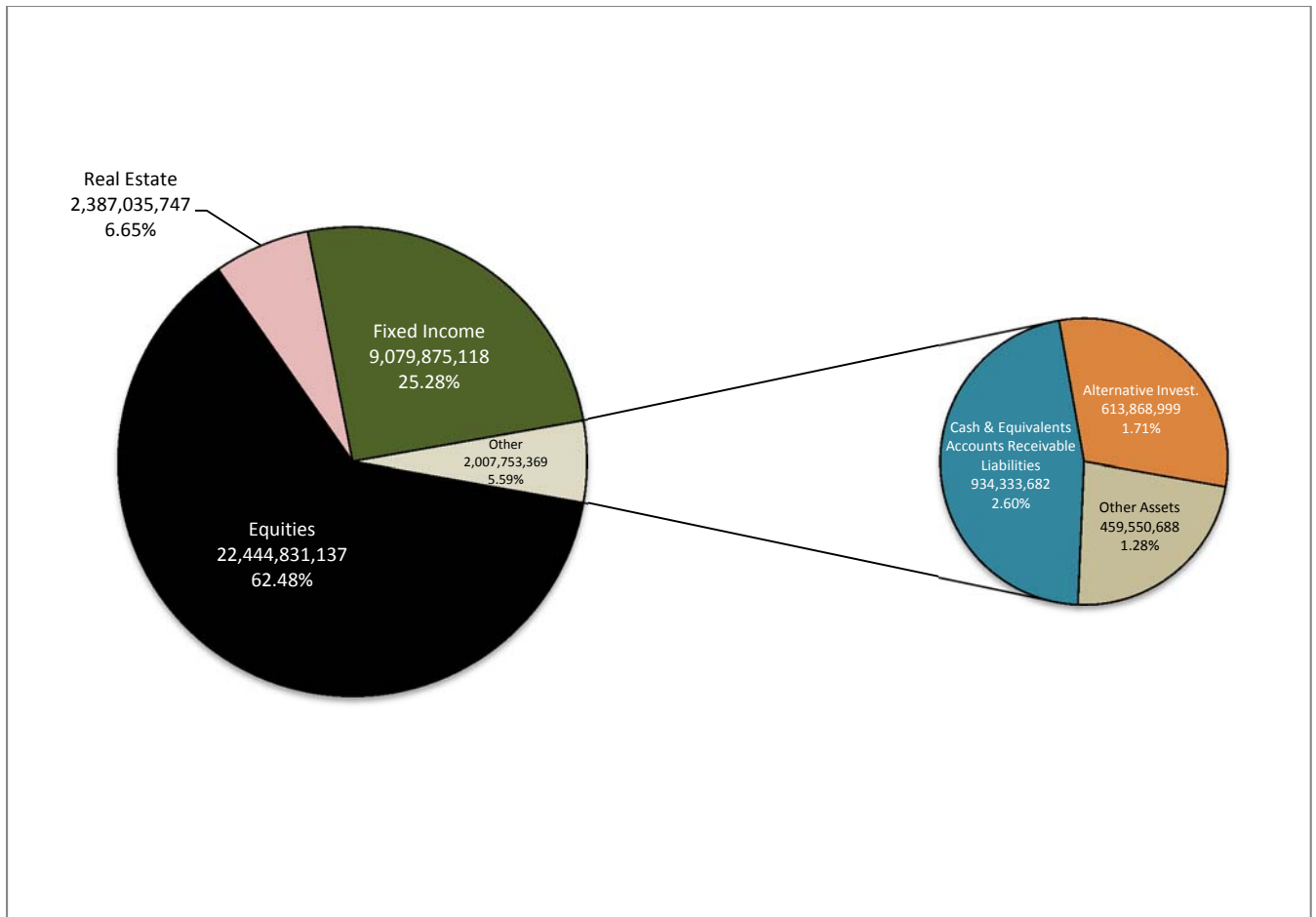
**9. Frequency of Average Final Compensation (AFC) Periods
as of Sept. 30, 2016**



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, 2016.

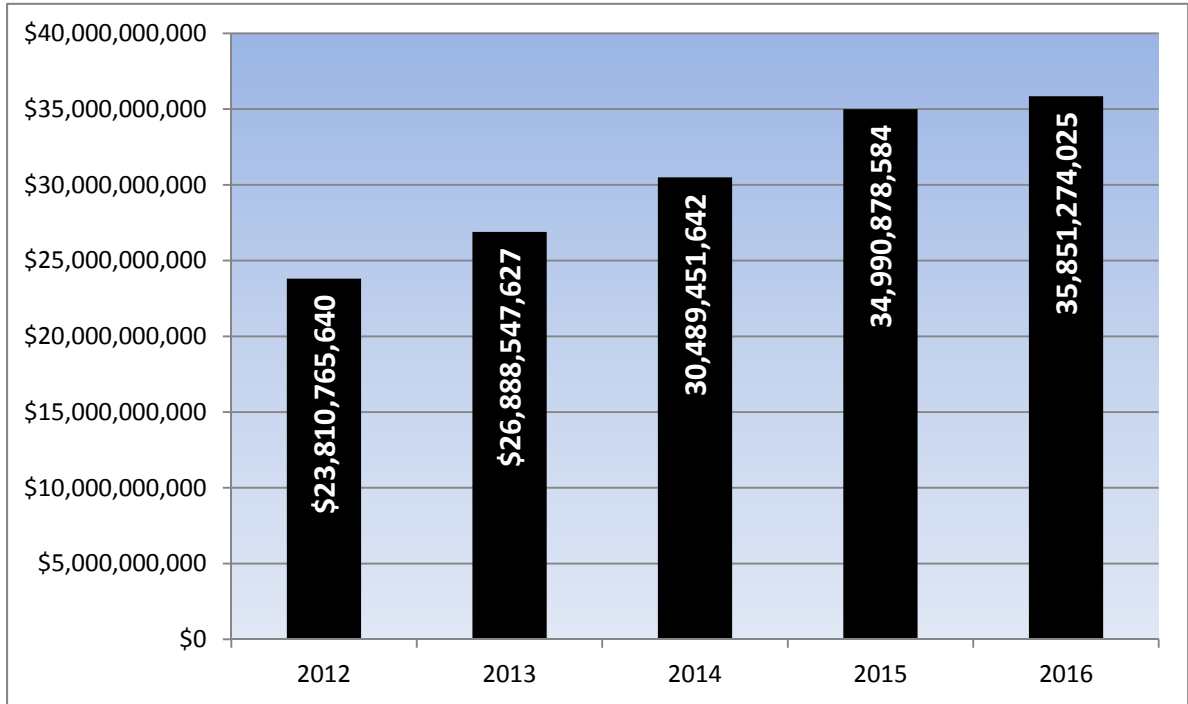
1. Florida Local Government Retirement Systems' Allocation of Investments* as of Sept. 30, 2016



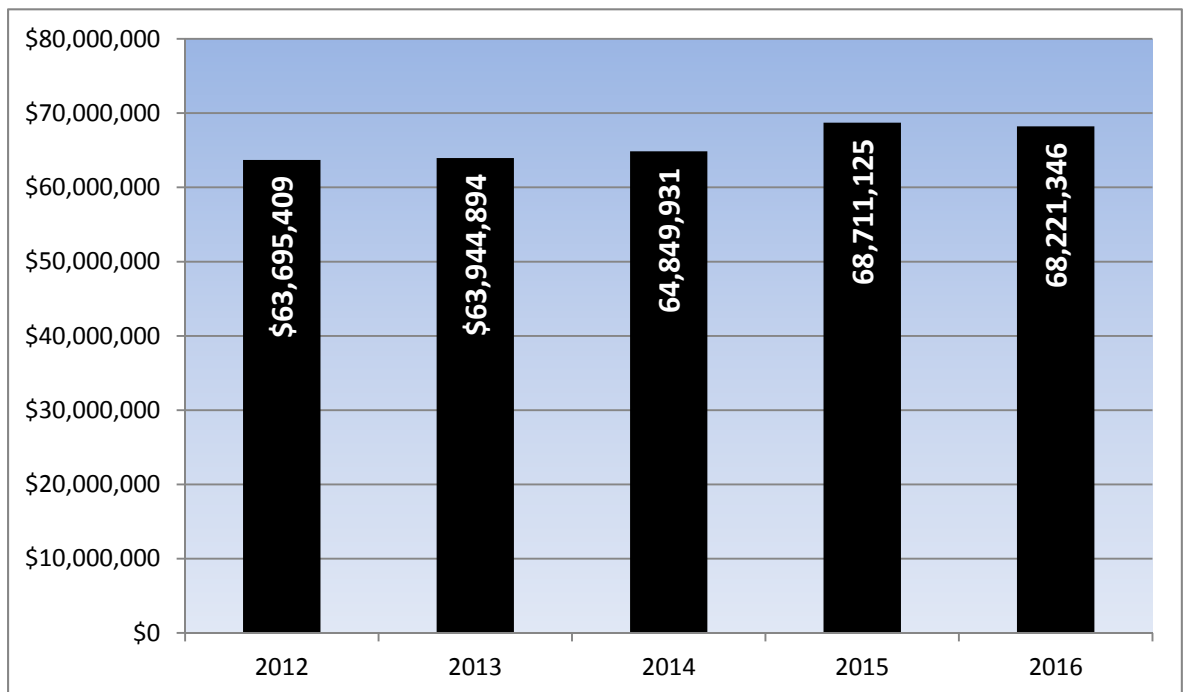
*Individual plan asset data is shown in Appendix C.

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, 2016**



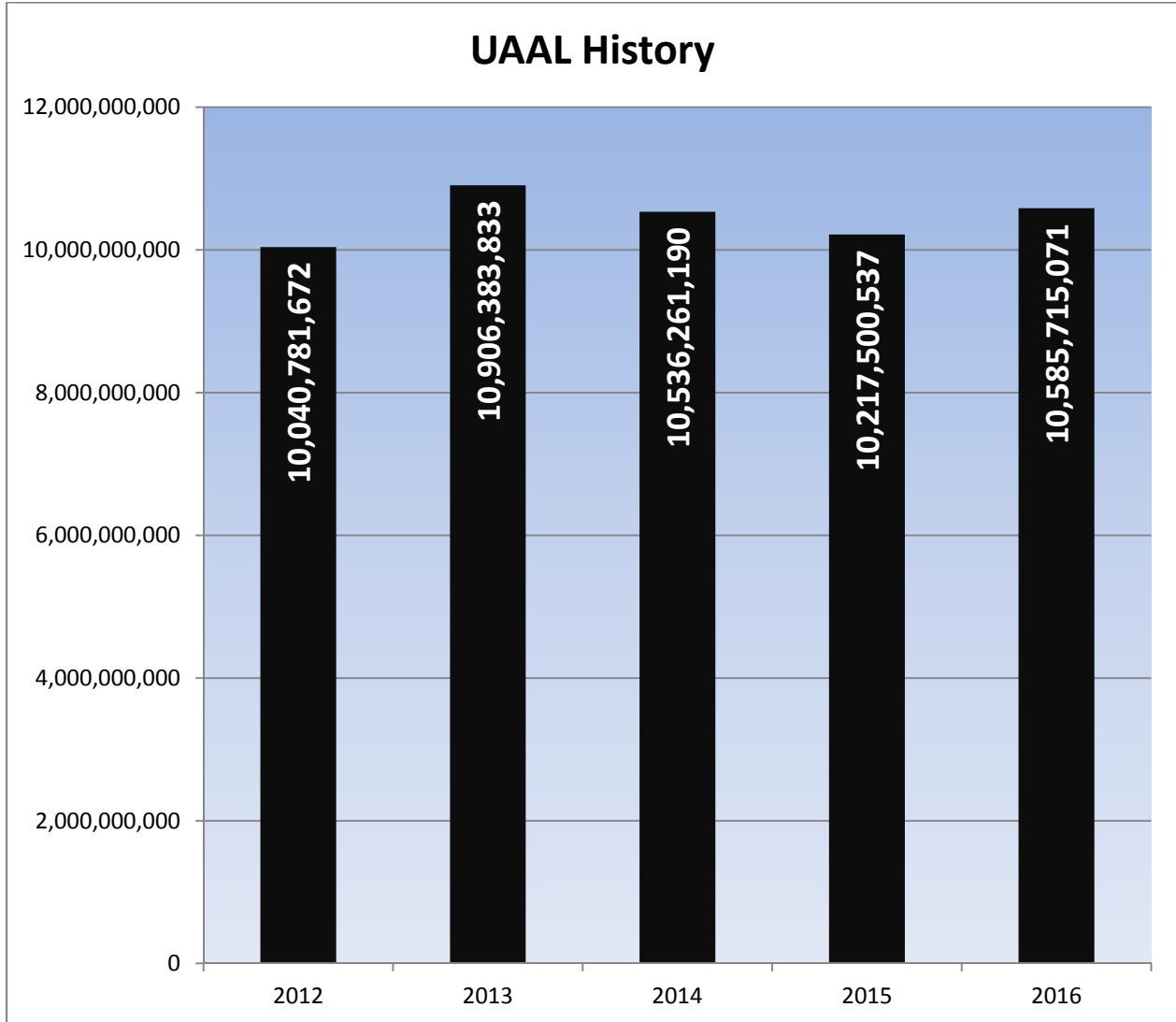
**3. School Board Early Retirement Programs' Assets
Five Year Period Ended Sept. 30, 2016**



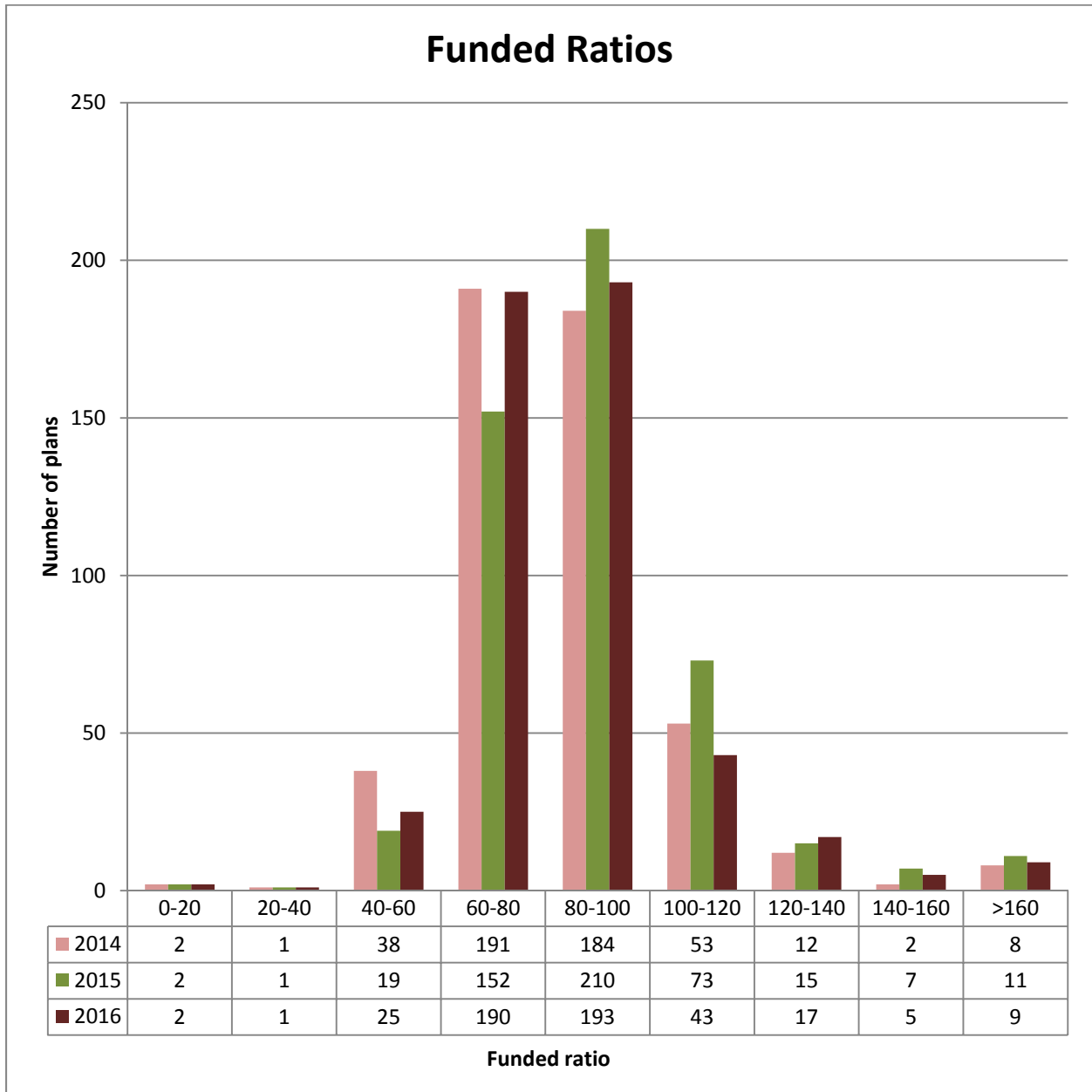
D. Plan Funding Status

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, 2016.

1. Local Government Retirement Systems' Aggregate Unfunded Actuarial Accrued Liability Five years Ended Sept. 30, 2016



**2. Florida Local Government Retirement Systems'
Funded Ratios (GASB Basis)
as of Sept. 30, 2016**



* 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, 2016, and that are still in a "not state accepted" status as of Sept. 30, 2016:

<u>Sponsor</u>	<u>Plan Type</u>
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.

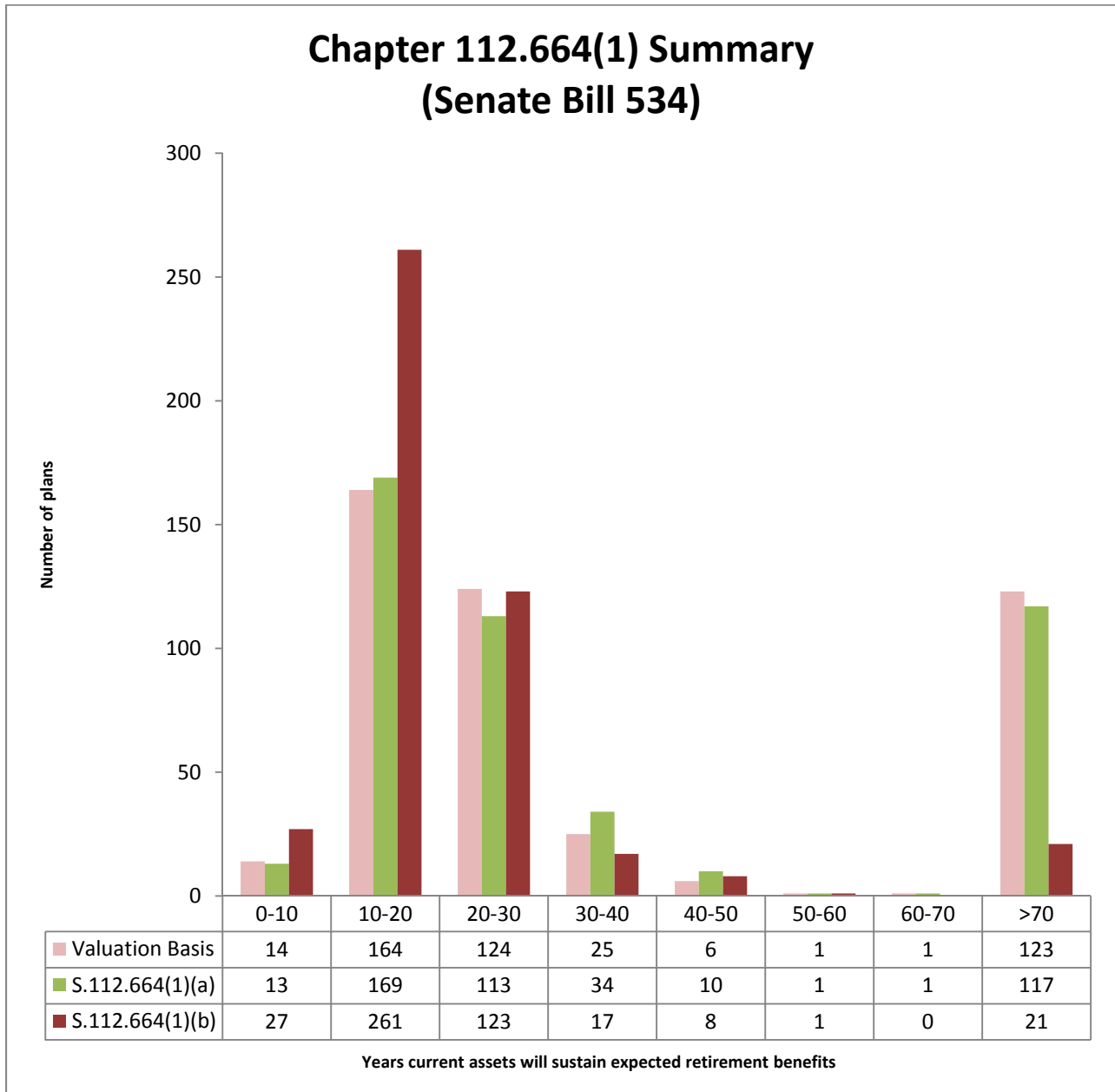
F. CHAPTER 112.664, LAWS OF FLORIDA ACTUARIAL DISCLOSURES

Section 112.664, Florida Statutes, sets forth additional actuarial reporting requirements for Florida's local government defined benefit pension systems to provide meaningful disclosure of the value of such plans' assets and liabilities. These disclosure requirements are summarized as follows:

- Within 60 days of receipt of actuarial valuations submitted after the close of the plan year ending on or after December 31, 2015, 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 scaled by AA. Beginning January 1, 2016, disclosures must use mortality tables used in either of the two most recently published actuarial valuations of the Florida Retirement System, with appropriate adjustments for mortality improvements and plan demographics.
 - 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 2012, 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 may not have submitted information pursuant to Chapter 112.664, Florida Statutes, yet.
- 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, 2016



Valuation: Based on valuation's assumptions

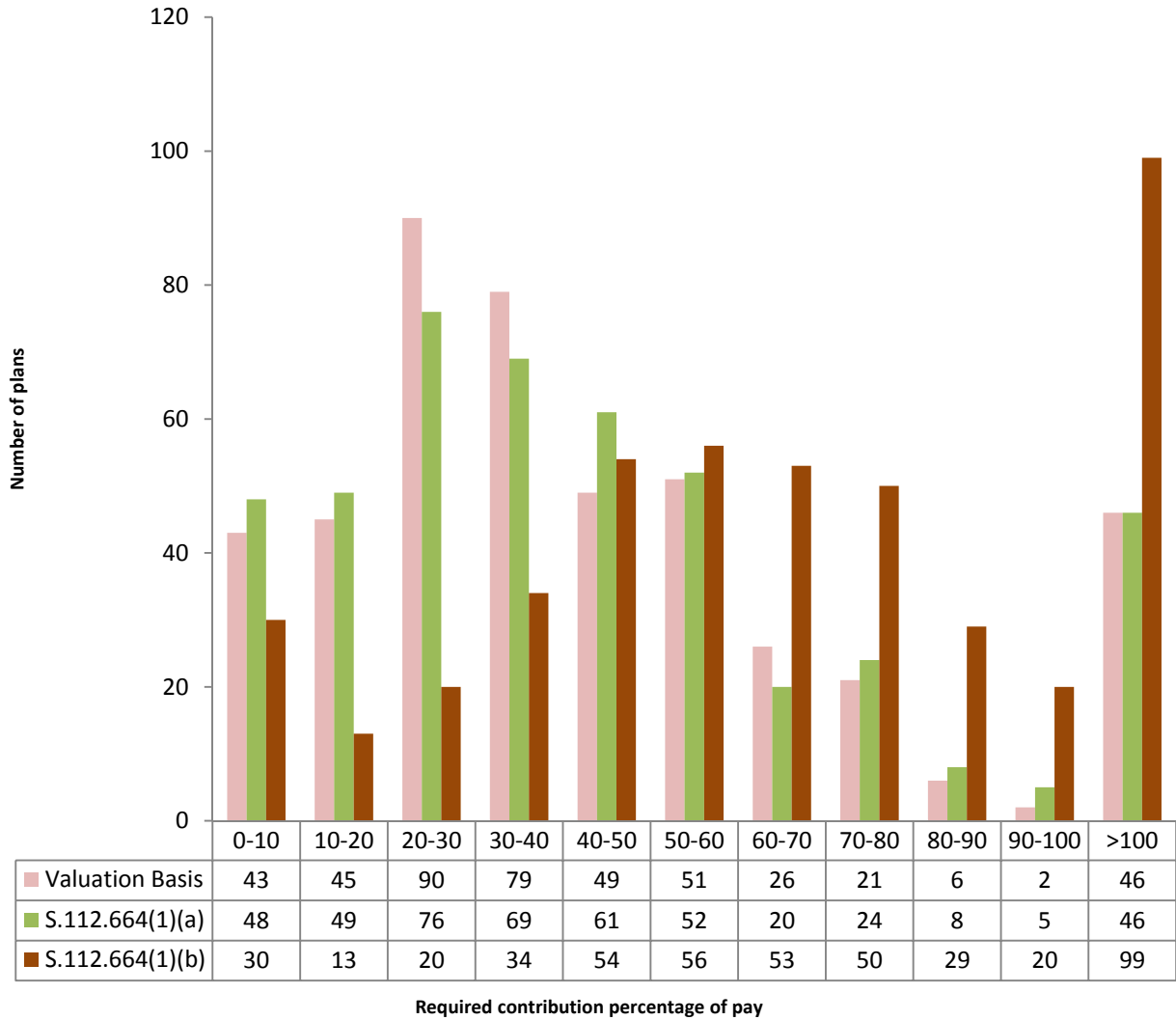
s. 112.664(1)(a): Mortality assumptions of RP-2000 Combined Healthy Participant Mortality Tables by gender with generational projection scaled by AA.


s. 112.664(1)(b): Mortality assumptions of RP-2000 Combined Healthy Participant Mortality Tables by gender with generational projection scaled by 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, 2016**

**Required Contribution Percentage of Pay
Chapter 112.664(1) Summary
(Senate Bill 534)**



 Valuation: Based on valuation's assumptions

 s.112.664(1)(a): Mortality assumptions of RP-2000 Combined Healthy Participant Mortality Tables by gender with generational projection scaled by AA.

 s.112.664(1)(b): Mortality assumptions of RP-2000 Combined Healthy Participant Mortality Tables by gender with generational projection scaled by AA and with assumed interest rate 2.00% less than the assumed valuation interest rate.

* Excludes plans reporting no payroll, but includes 93 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 inactive members, annual required contributions, and contribution rates. All figures are as of the valuation date shown. Since some valuations are only prepared biennially or triennially, the data contained herein is an approximation of current conditions rather than an exact accounting.

<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> n <u>f</u> unded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL)
Valuation Payroll	Total payroll of participating employees included in the valuation.
Retired Payroll	Reflects annual benefits payable to retirees, beneficiaries and vested terminees. NOTE: Those retirement systems which provide retirees with a lump-sum payment or a purchased annuity will <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	10/01/2015	23,070,710	7,924,534	2,720,460	2,061,795	286,012	10.5	631,728	23.2	917,740	33.7	4.0	30.9	0.0	10/01/2015	10/01/2015
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2015	3,573,768	4,925,955	0	737,810	24,862	0.0	740,484	0.0	765,346	0.0	0.0	0.0	0.0	07/01/2015	07/01/2015
ALTAMONTE SPRINGS	G	10/01/2015	16,981,487	806,304	9,810,843	437,759	1,239,845	12.6	87,854	0.9	1,327,699	13.5	0.3	13.2	0.0	10/01/2015	10/01/2015
ALTAMONTE SPRINGS	P	10/01/2015	13,871,657	2,995,183	4,742,636	177,514	956,620	20.2	433,785	9.2	1,390,405	29.3	1.0	23.3	7.1	10/01/2015	10/01/2015
APOPKA	F	10/01/2015	30,617,876	3,150,322	4,960,180	1,287,996	1,241,074	25.0	236,614	4.8	1,477,688	29.8	9.3	16.0	5.2	10/01/2016	10/01/2016
APOPKA	G	10/01/2015	41,051,946	6,373,387	9,772,660	2,092,752	1,652,148	16.9	537,818	5.5	2,189,966	22.4	4.9	18.1	0.0	10/01/2016	10/01/2016
APOPKA	P	10/01/2015	39,981,396	3,508,774	5,592,025	16,585,968	2,067,427	37.0	200,279	3.6	2,267,706	40.6	9.0	26.9	5.2	10/01/2016	10/01/2016
ARCADIA	G	01/01/2016	2,342,514	921,591	952,475	224,531	142,754	15.0	89,945	9.4	232,699	24.4	5.0	26.0	0.0	01/01/2016	01/01/2016
ARCADIA	PF	10/01/2015	8,600,411	869,533	570,907	704,081	160,840	28.2	204,282	35.8	365,122	64.0	9.6	39.9	17.0	10/01/2016	10/01/2016
ATLANTIC BEACH	G	09/30/2015	15,008,338	4,983,315	2,074,607	1,236,268	390,513	18.8	799,150	38.5	1,189,663	57.3	6.0	56.7	0.0	10/01/2016	10/01/2016
ATLANTIC BEACH	P	09/30/2015	8,493,122	4,370,107	1,312,639	758,621	315,847	24.1	550,295	41.9	866,142	66.0	8.0	56.8	7.9	10/01/2016	10/01/2016
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	10/01/2015	6,091,062	1,866,665	829,042	495,729	225,903	27.3	179,608	21.7	405,511	48.9	9.1	28.7	13.0	10/01/2016	10/01/2016
AUBURNDALE	G	10/01/2015	15,823,142	5,812,727	2,192,394	1,471,140	268,453	12.2	916,610	41.8	1,185,063	54.1	2.0	54.1	0.0	10/01/2016	10/01/2016
AUBURNDALE	P	10/01/2015	9,935,560	1,710,901	1,640,265	580,148	489,246	29.8	136,490	8.3	625,736	38.2	5.6	26.9	7.0	10/01/2016	10/01/2016
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	10/01/2015	4,820,917	1,385,746	676,309	310,095	198,553	29.4	218,885	32.4	417,438	61.7	5.0	51.5	5.2	10/01/2015	10/01/2015
AVON PARK	P	10/01/2015	6,016,713	-555,142	195,217	400,486	45,795	23.5	0	0.0	45,795	23.5	5.0	0.0	26.6	10/01/2015	10/01/2015
BAL HARBOUR VILLAGE	G	10/01/2015	10,180,883	3,823,757	1,251,987	647,835	442,094	35.3	347,262	27.7	789,356	63.1	8.0	57.3	0.0	10/01/2015	10/01/2016
BAL HARBOUR VILLAGE	P	10/01/2015	18,066,387	6,763,085	1,976,482	1,316,724	611,339	30.9	790,514	40.0	1,401,853	70.9	10.0	61.1	2.3	10/01/2016	10/01/2016
BARTOW	F	10/01/2015	8,014,919	673,842	1,032,875	485,414	430,228	41.7	61,900	6.0	492,128	47.7	2.0	39.2	8.3	10/01/2016	10/01/2016
BARTOW	G	10/01/2015	21,469,718	8,223,303	7,531,199	1,294,716	600,798	8.0	909,666	12.1	1,510,464	20.1	4.0	16.1	0.0	10/01/2016	10/01/2016
BARTOW	P	10/01/2015	15,518,973	2,925,927	1,681,423	1,120,079	474,882	28.2	402,242	23.9	877,124	52.2	4.0	7.4	42.8	10/01/2016	10/01/2016
BAY HARBOR ISLANDS [GP]	G	10/01/2015	7,246,525	806,711	2,293,755	357,769	354,934	15.5	103,403	4.5	458,337	20.0	5.1	14.8	0.0	10/01/2015	10/01/2015
BAY HARBOR ISLANDS [GP]	P	10/01/2015	8,190,585	519,312	1,575,965	185,438	496,231	31.5	66,564	4.2	562,795	35.7	8.0	26.7	2.7	10/01/2015	09/30/2015

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
BAY MEDICAL CENTER	G	01/01/2016	91,943,792	23,601,487	0	9,992,184	0	0.0	2,785,468	0.0	2,785,468	0.0	0.0	0.0	0.0	01/01/2016	10/01/2016
BELLE GLADE	G	10/01/2015	15,293,681	-2,289,447	2,886,922	590,051	31,368	1.1	0	0.0	31,368	1.1	4.0	0.0	0.0	10/01/2015	10/01/2015
BELLE GLADE (RETIRED)	PF	10/01/2015	5,612,777	-2,791,753	0	196,430	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
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	10/01/2015	3,024,835	451,031	788,899	157,582	203,597	25.8	45,673	5.8	249,270	31.6	6.0	5.4	20.2	10/01/2015	10/01/2015
BELLEVIEW	P	10/01/2015	3,218,777	441,043	536,345	183,876	120,881	22.5	49,028	9.1	169,909	31.7	5.0	21.0	7.0	10/01/2016	10/01/2016
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	10/01/2015	4,844,005	1,407,546	1,265,861	42,777	378,543	29.9	98,577	7.8	477,120	37.7	4.0	26.8	8.3	10/01/2016	10/01/2016
BOCA RATON	G	10/01/2015	194,806,767	23,644,576	26,609,943	12,768,289	4,022,011	15.1	1,990,467	7.5	6,012,478	22.6	8.8	13.8	0.0	10/01/2016	10/01/2016
BOCA RATON	PF	10/01/2015	314,379,267	86,740,320	29,855,531	20,094,607	8,154,142	27.3	5,904,758	19.8	14,058,900	47.1	10.8	26.9	11.2	10/01/2016	10/01/2016
BOCA RATON EXECUTIVE	G	10/01/2015	32,522,053	10,803,597	4,748,431	2,148,109	891,144	18.8	1,178,460	24.8	2,069,604	43.6	11.0	33.4	0.0	10/01/2016	10/01/2016
BOCA RATON HOUSING	G	10/01/2015	2,511,547	-744,914	652,983	42,591	44,526	6.8	0	0.0	44,526	6.8	6.4	0.4	0.0	10/01/2015	10/01/2015
BONITA SPRINGS FCD	F	10/01/2015	52,133,912	23,653,609	6,813,346	3,357,668	1,822,808	26.8	2,514,013	36.9	4,336,821	63.7	7.0	50.4	8.6	10/01/2016	10/01/2016
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	10/01/2015	80,406,693	44,568,768	10,221,317	5,489,878	3,332,097	32.6	2,912,970	28.5	6,245,067	61.1	12.0	41.5	7.6	10/01/2016	10/01/2016
BOYNTON BEACH	G	10/01/2015	132,485,863	28,521,124	19,961,221	10,157,261	3,132,903	15.7	4,699,537	23.5	7,832,440	39.2	7.0	32.2	0.0	10/01/2016	10/01/2016
BOYNTON BEACH	P	10/01/2015	78,272,684	39,084,101	11,774,623	5,593,239	3,250,137	27.6	2,656,247	22.6	5,906,384	50.2	7.0	39.3	3.8	10/01/2016	10/01/2016
BRADENTON	F	10/01/2015	43,293,980	6,115,244	4,404,705	2,585,660	1,225,045	27.8	1,069,996	24.3	2,295,041	52.1	10.0	34.3	9.5	10/01/2016	10/01/2016
BRADENTON	P	10/01/2015	61,034,420	11,790,989	6,793,436	3,412,174	1,786,433	26.3	984,382	14.5	2,770,815	40.8	9.0	26.8	6.2	10/01/2016	10/01/2016
BROOKSVILLE	F	10/01/2015	5,932,828	944,178	632,501	431,670	171,573	27.1	156,113	24.7	327,686	51.8	3.3	37.7	12.9	10/01/2015	10/01/2015
BROOKSVILLE	P	10/01/2015	4,930,633	-401,366	1,213,861	37,421	380,671	31.4	0	0.0	380,671	31.4	1.0	23.8	7.8	10/01/2016	10/01/2016
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	10/01/2015	2,221,400	153,973	1,001,832	43,620	122,241	12.2	40,490	4.0	162,731	16.2	0.0	16.9	0.0	10/01/2016	10/01/2016
CAPE CORAL	F	10/01/2015	130,916,796	43,425,947	13,534,325	8,191,481	4,119,513	30.4	6,202,923	45.8	10,322,436	76.3	10.0	59.6	9.2	10/01/2016	10/01/2016
CAPE CORAL	G	10/01/2015	199,305,119	84,291,194	36,872,506	14,221,549	7,181,714	19.5	13,667,633	37.1	20,849,347	56.5	11.2	47.6	0.0	10/01/2016	10/01/2016
CAPE CORAL	P	10/01/2015	125,881,321	25,683,628	16,040,996	6,969,119	4,602,834	28.7	3,796,751	23.7	8,399,585	52.4	10.0	38.9	5.1	10/01/2016	10/01/2016

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	10/01/2015	17,177,327	-130,850	4,203,169	357,855	1,128,181	26.8	0	0.0	1,128,181	26.8	3.0	18.7	6.3	10/01/2016	10/01/2016
CHATTAHOOCHEE	F	10/01/2013	411,769	60,094	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	10/01/2015	4,615,299	-843,464	0	438,894	2,500	0.0	0	0.0	2,500	0.0	0.0	0.0	0.0	01/01/2015	01/01/2015
CLEARWATER	GPF	01/01/2016	873,505,080	-9,421,356	80,250,993	42,040,825	15,376,930	19.2	0	0.0	15,376,930	19.2	8.8	11.1	0.0	01/01/2016	10/01/2016
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	10/01/2015	10,096,715	1,443,724	0	0	8,871	0.0	106,264	0.0	115,135	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
COCOA	F	10/01/2015	15,500,912	6,827,590	1,969,892	1,464,005	530,207	26.9	798,356	40.5	1,328,563	67.4	6.5	57.1	6.5	10/01/2016	10/01/2016
COCOA	G	10/01/2015	12,529,002	3,586,202	170,464	1,443,141	91,897	53.9	479,946	281.6	571,843	335.5	5.0	342.7	0.0	10/01/2016	10/01/2016
COCOA	P	10/01/2015	26,034,102	-148,554	2,826,840	1,485,610	673,906	23.8	173,495	6.1	847,401	30.0	6.5	19.9	4.8	10/01/2016	10/01/2016
COCOA BEACH	F	10/01/2015	10,619,106	3,459,199	1,464,984	849,737	239,103	16.3	430,681	29.4	669,784	45.7	5.0	35.9	5.8	10/01/2016	10/01/2016
COCOA BEACH	G	10/01/2015	21,544,252	-1,085,445	4,854,680	1,212,569	580,798	12.0	0	0.0	580,798	12.0	5.0	7.2	0.0	10/01/2016	10/01/2016
COCOA BEACH	P	10/01/2015	10,602,767	4,771,684	1,691,318	972,077	294,506	17.4	603,070	35.7	897,576	53.1	5.0	43.3	5.8	10/01/2016	10/01/2016
COOPER CITY	F	10/01/2015	22,586,832	5,590,697	548,388	1,716,994	1,189,435	216.9	0	0.0	1,189,435	216.9	3.5	176.0	46.5	10/01/2016	10/01/2016
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	10/01/2015	24,746,984	5,804,486	621,466	2,136,083	1,548,780	249.2	0	0.0	1,548,780	249.2	8.1	210.0	42.1	10/01/2015	10/01/2015
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	10/01/2015	333,736,755	226,729,657	38,301,821	41,700,406	6,200,674	16.2	20,914,553	54.6	27,115,227	70.8	14.5	57.1	0.4	10/01/2016	10/01/2016
CORAL SPRINGS	F	10/01/2015	69,377,286	4,262,292	12,808,109	625,961	3,913,459	30.6	443,227	3.5	4,356,686	34.0	8.8	16.4	9.1	10/01/2015	10/01/2015
CORAL SPRINGS	G	10/01/2015	7,392,508	1,723,696	185,676	836,101	55,432	29.9	357,895	192.8	413,327	222.6	10.5	221.3	0.0	10/01/2015	10/01/2015
CORAL SPRINGS	P	10/01/2015	166,533,950	58,012,761	14,881,215	10,720,020	5,127,051	34.5	5,308,184	35.7	10,435,235	70.1	9.8	53.4	7.2	10/01/2015	10/01/2015
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	10/01/2015	15,523,335	95,162	3,959,446	768,921	453,934	11.5	11,670	0.3	465,604	11.8	6.4	5.9	0.0	10/01/2016	10/01/2016
CRESTVIEW	PF	10/01/2015	16,322,800	18,767	4,038,499	610,886	535,328	13.3	2,302	0.1	537,630	13.3	6.4	2.8	4.7	10/01/2016	10/01/2016
DADE CITY	F	10/01/2015	5,355,944	937,348	316,858	366,858	92,038	29.1	130,087	41.1	222,125	70.1	1.0	57.1	14.6	10/01/2016	10/01/2016

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DADE CITY	P	10/01/2015	7,728,062	249,154	1,004,717	310,233	277,816	27.7	0	0.0	277,816	27.7	1.0	20.6	7.1	10/01/2016	10/01/2016
DANIA BEACH	G	10/01/2014	19,772,210	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	10/01/2015	34,394,103	24,793,602	2,912,763	2,507,648	6,752,074	231.8	0	0.0	6,752,074	231.8	24.6	207.2	4.1	10/01/2016	10/01/2016
DANIA BEACH [PF]	P	10/01/2015	3,838,891	3,583,297	0	707,823	597,216	0.0	0	0.0	597,216	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
DAVIE	F	10/01/2015	70,999,866	22,661,836	10,905,908	4,170,437	3,383,565	31.0	2,073,202	19.0	5,456,767	50.0	9.0	37.2	6.2	10/01/2015	10/01/2015
DAVIE	P	10/01/2015	118,788,589	30,450,852	14,068,195	6,204,532	4,324,407	30.7	2,879,198	20.5	7,203,605	51.2	8.0	40.6	5.0	10/01/2015	10/01/2015
DAVIE - GENERAL & MGMT	G	10/01/2015	49,091,985	5,841,898	14,841,440	2,272,606	3,245,883	21.9	0	0.0	3,245,883	21.9	2.6	19.3	0.0	10/01/2015	10/01/2015
DAYTONA BEACH	PF	10/01/2015	159,486,586	56,957,712	15,557,863	13,872,289	3,259,821	21.0	5,862,285	37.7	9,122,106	58.6	9.9	45.1	4.2	10/01/2016	10/01/2016
DEERFIELD BEACH	F	10/01/2015	99,661,364	31,755,842	9,655,892	7,597,632	3,030,905	31.4	3,254,004	33.7	6,284,909	65.1	9.0	52.4	6.4	10/01/2015	10/01/2015
DEERFIELD BEACH	G	10/01/2015	55,328,028	7,745,179	301,517	6,039,321	163,408	54.2	1,343,124	445.5	1,506,532	499.7	9.0	512.0	0.0	10/01/2015	10/01/2015
DEERFIELD BEACH	P	10/01/2015	37,671,100	15,157,970	0	4,418,545	84,303	0.0	1,963,375	0.0	2,047,678	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
DELAND	F	10/01/2015	12,698,436	2,479,536	2,222,374	742,842	526,871	23.7	263,032	11.8	789,903	35.5	5.0	28.0	5.9	10/01/2015	10/01/2016
DELAND	G	10/01/2015	27,204,099	4,242,405	2,199,383	2,032,361	305,867	13.9	422,780	19.2	728,647	33.1	7.0	28.8	0.0	10/01/2015	10/01/2016
DELAND	P	10/01/2015	21,239,451	8,507,117	2,631,598	1,545,285	672,963	25.6	699,158	26.6	1,372,121	52.1	7.8	38.8	6.9	10/01/2016	10/01/2016
DELRAY BEACH	G	10/01/2015	109,833,409	2,102,334	15,787,245	6,859,333	2,269,247	14.4	76,159	0.5	2,345,406	14.9	3.7	12.2	0.0	10/01/2016	10/01/2016
DELRAY BEACH	PF	10/01/2015	153,260,618	81,798,292	18,088,438	13,282,891	4,418,350	24.4	7,587,821	42.0	12,006,171	66.4	9.0	56.9	2.6	10/01/2016	10/01/2016
DELTONA	F	10/01/2015	21,140,458	7,181,123	3,619,198	1,179,493	827,424	22.9	643,984	17.8	1,471,408	40.7	8.0	22.5	11.7	10/01/2016	10/01/2016
DESTIN FCD	F	10/01/2015	13,924,319	8,204,440	1,579,196	1,012,588	436,151	27.6	709,236	44.9	1,145,387	72.5	6.8	23.6	45.2	10/01/2015	10/01/2015
DUNEDIN	F	10/01/2015	23,742,276	-782,846	3,263,629	1,101,927	781,676	24.0	0	0.0	781,676	24.0	5.5	11.2	8.2	10/01/2016	10/01/2016
DUNNELLON	PF	10/01/2015	2,057,563	-796,401	429,146	16,462	0	0.0	0	0.0	0	0.0	1.0	0.0	0.0	10/01/2015	10/01/2015
EAST LAKE TARPON FCD	F	10/01/2015	12,786,472	3,777,618	2,072,091	877,940	425,923	20.6	291,097	14.1	717,020	34.6	5.0	18.4	12.5	10/01/2016	10/01/2016
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	10/01/2015	9,720,401	-186,643	1,516,967	210,052	362,980	23.9	38,933	2.6	401,913	26.5	6.0	17.6	4.0	10/01/2016	10/01/2016
EDGEWATER	G	10/01/2015	11,776,097	6,257,467	209,082	1,500,507	88,623	42.4	537,421	257.0	626,044	299.4	2.5	306.9	0.0	10/01/2016	10/01/2016
EDGEWATER	P	10/01/2015	8,150,243	4,251,107	1,455,177	820,704	298,027	20.5	462,551	31.8	760,578	52.3	6.0	39.4	8.8	10/01/2016	10/01/2016

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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
ENGLEWOOD AREA FCD	F	10/01/2015	22,054,769	8,477,403	3,036,261	1,221,882	844,326	27.8	1,026,075	33.8	1,870,401	61.6	7.0	43.8	13.1	10/01/2016	10/01/2016
ENGLEWOOD WATER DISTRICT	G	10/01/2015	523,493	106,386	0	69,369	0	0.0	14,157	0.0	14,157	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
ESTERO FCD	F	10/01/2015	17,020,399	2,108,477	4,718,212	209,377	1,313,599	27.8	0	0.0	1,313,599	27.8	3.0	19.4	5.4	10/01/2016	10/01/2016
EUSTIS	F	10/01/2015	7,134,067	2,534,932	1,263,287	631,366	252,712	20.0	460,899	36.5	713,611	56.5	4.0	46.6	8.1	10/01/2016	10/01/2016
EUSTIS	P	10/01/2015	15,439,714	5,893,225	2,191,425	861,877	654,577	29.9	523,074	23.9	1,177,651	53.7	3.9	46.5	5.2	10/01/2016	10/01/2016
FERNANDINA BEACH	G	10/01/2015	16,530,959	8,685,144	4,219,243	1,641,720	658,252	15.6	1,024,144	24.3	1,682,396	39.9	6.5	35.0	0.0	10/01/2015	10/01/2015
FERNANDINA BEACH	PF	10/01/2015	18,988,311	8,261,574	3,794,256	1,574,670	708,185	18.7	971,997	25.6	1,680,182	44.3	7.7	32.7	5.7	10/01/2016	10/01/2016
FLAGLER BEACH	F	10/01/2015	1,258,087	-249,383	320,339	68,579	86,087	26.9	0	0.0	86,087	26.9	5.0	3.5	19.4	10/01/2016	10/01/2016
FLAGLER BEACH	P	10/01/2015	2,713,754	217,764	686,930	125,759	193,063	28.1	20,003	2.9	213,066	31.0	10.0	16.5	5.6	10/01/2016	10/01/2016
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	10/01/2014	2,215,356	797,230	215,601	11,339	83,283	38.6	249,573	115.8	332,856	154.4	0.0	159.1	0.0	10/01/2015	10/01/2015
FORT LAUDERDALE	G	09/30/2015	551,694,135	39,835,312	52,229,112	39,626,743	10,118,949	19.4	8,163,222	15.6	18,282,171	35.0	6.0	30.8	0.0	10/01/2016	10/01/2016
FORT LAUDERDALE	PF	10/01/2015	774,549,468	59,133,872	70,003,853	47,512,481	19,776,293	28.3	6,355,285	9.1	26,131,578	37.3	8.3	23.7	5.4	10/01/2016	10/01/2016
FORT MEADE [GPF]	F	10/01/2015	351,907	47,127	90,926	32,276	19,725	21.7	1,049	1.2	20,774	22.9	0.0	23.7	0.0	10/01/2015	10/01/2015
FORT MEADE [GPF]	G	10/01/2015	4,250,335	542,684	1,012,380	432,208	155,989	15.4	23,140	2.3	179,129	17.7	0.0	18.4	0.0	10/01/2015	10/01/2015
FORT MEADE [GPF]	P	10/01/2015	1,257,490	75,462	0	154,975	12,986	0.0	7,952	0.0	20,938	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
FORT MYERS	F	10/01/2015	72,683,808	39,380,983	6,839,333	5,593,614	1,689,466	24.7	4,506,748	65.9	6,196,214	90.6	8.0	85.7	5.9	10/01/2015	10/01/2016
FORT MYERS	G	10/01/2015	91,117,018	57,044,011	21,595,181	9,650,356	2,651,509	12.3	5,921,720	27.4	8,573,229	39.7	4.5	36.8	0.0	10/01/2016	10/01/2016
FORT MYERS	P	10/01/2015	97,029,125	57,042,803	11,385,686	8,515,578	2,574,087	22.6	8,226,137	72.3	10,800,224	94.9	10.0	88.7	5.6	10/01/2016	10/01/2016
FORT PIERCE [G, P, UTIL]	G	09/30/2015	52,572,150	3,904,000	7,383,853	13,275,338	1,201,353	16.3	279,110	3.8	1,480,463	20.1	5.2	14.9	0.0	10/01/2016	10/01/2016
FORT PIERCE [G, P, UTIL]	P	09/30/2015	46,084,150	2,089,000	6,249,587	226,664	1,226,169	19.6	0	0.0	1,226,169	19.6	5.2	14.6	0.0	10/01/2016	10/01/2016
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	09/30/2015	75,977,507	8,368,000	11,841,919	532,302	1,837,866	15.5	813,540	6.9	2,651,406	22.4	6.2	16.2	0.0	10/01/2016	10/01/2016
FORT WALTON BEACH	F	10/01/2015	13,590,508	6,829,753	2,055,900	1,383,747	493,338	24.0	483,409	23.5	976,747	47.5	8.0	31.5	10.0	10/01/2016	10/01/2016
FORT WALTON BEACH	G	10/01/2015	38,086,889	3,141,890	3,825,288	2,835,991	566,339	14.8	818,469	21.4	1,384,808	36.2	5.0	32.6	0.0	10/01/2016	10/01/2016

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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	Reqd Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
FORT WALTON BEACH	P	10/01/2015	19,119,281	4,086,244	2,183,351	1,793,656	359,404	16.5	390,546	17.9	749,950	34.4	4.8	22.9	8.0	10/01/2016	10/01/2016
FROSTPROOF	G	10/01/2015	1,389,126	-201,739	510,322	68,460	29,310	5.7	0	0.0	29,310	5.7	1.0	4.9	0.0	10/01/2015	10/01/2015
FROSTPROOF	P	10/01/2015	3,519,046	379,314	133,269	205,127	36,179	27.2	104,668	78.5	140,847	105.7	1.0	89.1	15.6	10/01/2016	10/01/2016
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	10/01/2014	347,480,566	158,410,459	79,930,261	30,249,812	7,786,535	9.7	9,701,359	12.1	17,487,894	21.9	5.0	17.5	0.0	10/01/2015	10/01/2015
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
GOLDEN BEACH [GP]	G	10/01/2015	2,505,474	682,080	956,688	145,032	145,047	15.2	18,393	1.9	163,440	17.1	3.0	16.1	0.0	10/01/2015	10/01/2015
GOLDEN BEACH [GP]	P	10/01/2015	4,682,876	728,000	1,124,800	230,208	233,216	20.7	42,503	3.8	275,719	24.5	5.2	24.6	0.0	10/01/2015	10/01/2015
GREATER NAPLES FCD	F	10/01/2015	20,500,333	-2,314,169	3,766,102	255,605	1,224,232	32.5	0	0.0	1,224,232	32.5	3.0	13.2	17.6	10/01/2016	10/01/2016
GREEN COVE SPRINGS	P	10/01/2015	3,495,232	-189,382	795,991	38,610	217,113	27.3	0	0.0	217,113	27.3	1.0	27.3	0.0	10/01/2015	10/01/2015
GREENACRES	PF	10/01/2015	9,292,323	1,301,637	2,907,431	144,976	956,294	32.9	0	0.0	956,294	32.9	4.0	22.8	6.5	10/01/2016	10/01/2016
GULF BREEZE	P	10/01/2015	3,923,899	-148,311	632,650	126,856	210,677	33.3	0	0.0	210,677	33.3	4.0	21.1	9.2	10/01/2015	10/01/2015
GULFPORT	F	10/01/2015	3,378,632	82,832	1,043,619	120,662	283,149	27.1	6,494	0.6	289,643	27.8	5.0	15.6	8.2	10/01/2016	10/01/2016
GULFPORT	G	10/01/2015	13,576,910	-636,804	2,735,405	887,339	205,266	7.5	0	0.0	205,266	7.5	2.7	5.1	0.0	10/01/2016	10/01/2016
GULFPORT	P	10/01/2015	8,421,235	587,112	1,965,963	543,634	390,889	19.9	46,455	2.4	437,344	22.3	8.0	10.7	4.4	10/01/2016	10/01/2016
HAINES CITY	F	10/01/2015	5,054,095	2,337,611	1,037,307	544,766	147,135	14.2	275,033	26.5	422,168	40.7	9.0	29.4	3.9	10/01/2016	10/01/2016
HAINES CITY	G	10/01/2015	15,995,529	708,114	2,720,633	1,320,421	49,972	1.8	68,110	2.5	118,082	4.3	0.0	4.5	0.0	10/01/2016	10/01/2016
HAINES CITY	P	10/01/2015	7,852,057	2,427,926	2,437,672	483,634	407,672	16.7	308,235	12.6	715,907	29.4	9.0	17.7	3.8	10/01/2016	10/01/2016
HALIFAX HOSPITAL	G	10/01/2015	214,911,093	131,227,302	42,386,723	18,087,604	115,000	0.3	20,955,580	49.4	21,070,580	49.7	0.0	53.1	0.0	10/01/2015	10/01/2015
HALLANDALE BEACH	G	10/01/2015	48,627,129	10,730,000	6,818,960	3,498,828	2,815,706	41.3	0	0.0	2,815,706	41.3	3.0	41.1	0.0	10/01/2016	10/01/2016
HALLANDALE BEACH	PF	10/01/2015	132,058,639	63,256,911	12,632,198	9,800,385	2,214,250	17.5	6,675,702	52.9	8,889,952	70.4	10.6	58.3	5.0	10/01/2016	10/01/2016
HALLANDALE BEACH PM	G	10/01/2015	15,213,430	3,494,223	703,897	981,528	149,611	21.3	428,327	60.9	577,938	82.1	6.0	99.6	0.0	10/01/2016	10/01/2016
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	10/01/2015	569,997,557	240,130,607	60,354,627	55,194,453	8,887,641	14.7	20,078,934	33.3	28,966,575	48.0	3.7	48.4	0.8	10/01/2016	10/01/2016
HIALEAH - ELECTED	G	10/01/2015	8,675,205	-241,832	791,668	523,898	175,894	22.2	0	0.0	175,894	22.2	2.6	19.6	0.0	10/01/2015	10/01/2016

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HIALEAH GARDENS	P	10/01/2015	14,283,500	927,943	2,246,804	739,660	666,858	29.7	0	0.0	666,858	29.7	5.0	21.1	4.6	10/01/2016	10/01/2016
HILLSBOROUGH COUNTY	ERP	07/01/2014	13,002,398	14,540,884	0	2,071,356	45,540	0.0	1,049,681	0.0	1,095,221	0.0	0.0	0.0	0.0	07/01/2014	07/01/2014
HOLLEY-NAVARRE FCD	F	10/01/2014	1,685,105		536,666	0	-19,826	-3.7	0	0.0	-19,826	0.0	5.0	0.0	1.2	10/01/2014	10/01/2014
HOLLY HILL	F	10/01/2015	3,742,947	1,357,808	724,528	271,931	201,688	27.8	106,946	14.8	308,634	42.6	8.0	28.7	7.2	10/01/2016	10/01/2016
HOLLY HILL	P	10/01/2015	8,566,354	1,975,605	1,116,990	706,102	240,401	21.5	302,889	27.1	543,290	48.6	6.1	35.6	8.6	10/01/2016	10/01/2016
HOLLYWOOD	F	10/01/2015	201,371,356	139,028,020	16,225,216	15,668,179	4,466,166	27.5	11,429,752	70.4	15,895,918	98.0	7.9	81.4	8.7	10/01/2016	10/01/2016
HOLLYWOOD	G	10/01/2015	278,216,562	189,667,336	34,141,024	29,073,343	5,001,804	14.7	19,441,178	56.9	24,442,982	71.6	8.0	66.1	0.0	10/01/2016	10/01/2016
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	10/01/2015	7,508,955	445,725	831,300	416,938	239,827	28.9	44,871	5.4	284,698	34.3	6.0	24.4	4.8	10/01/2016	10/01/2016
HOMESTEAD	F	01/01/2016	7,376,009	579,109	0	718,485	58,275	0.0	205,314	0.0	263,589	0.0	0.0	0.0	0.0	01/01/2016	10/01/2016
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	10/01/2014	65,833,850	13,878,774	9,234,428	3,769,997	1,809,295	19.6	1,175,450	12.7	2,984,745	32.3	4.0	29.5	0.0	10/01/2015	10/01/2015
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	10/01/2015	1,168,599	515,308	588,341	118,561	53,877	9.2	43,098	7.3	96,975	16.5	4.5	12.6	0.0	10/01/2016	10/01/2016
INDIALANTIC	PF	10/01/2015	6,684,334	571,046	1,002,747	389,514	219,662	21.9	47,258	4.7	266,920	26.6	5.0	14.8	7.9	10/01/2016	10/01/2016
INDIAN HARBOUR BEACH	P	10/01/2015	7,849,423	991,291	1,146,085	508,168	368,783	32.2	147,841	12.9	516,624	45.1	6.5	35.0	5.4	10/01/2016	10/01/2016
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2015	173,381	122,537	830,401	170,880	18,991	2.3	0	0.0	18,991	2.3	0.0	2.4	0.0	10/01/2015	10/01/2015
INDIAN RIVER SHORES	G	10/01/2015	590,990	280,935	258,006	48,395	84,490	32.8	42,551	16.5	127,041	49.2	9.0	41.5	0.0	10/01/2015	10/01/2015
INDIAN RIVER SHORES	PF	10/01/2015	11,745,654	2,074,367	1,305,750	702,773	298,394	22.9	502,914	38.5	801,308	61.4	10.4	52.9	0.0	10/01/2015	10/01/2015
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	01/01/2015	576,219,289	-4,224,351	440,452,503	15,416,901	24,841,521	5.6	0	0.0	24,841,521	5.6	3.0	2.6	0.0	01/01/2016	01/01/2016
JACKSONVILLE	CO	10/01/2015	166,866,000	159,741,481	28,091,083	14,029,938	7,608,973	27.1	12,937,787	46.1	20,546,760	73.1	8.0	67.7	0.0	10/01/2016	10/01/2016

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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	G	10/01/2015	1,739,891,000	900,236,692	254,034,479	160,814,849	38,439,794	15.1	71,011,167	28.0	109,450,961	43.1	7.7	36.8	0.0	10/01/2016	10/01/2016
JACKSONVILLE	PF	10/01/2015	1,437,907,379	1,801,134,165	132,735,243	147,643,717	54,013,297	40.7	123,070,241	92.7	177,083,538	133.4	8.6	125.4	4.7	10/01/2016	10/01/2016
JACKSONVILLE - DISABILITY	G	10/01/2015	9,594,000	8,368,006	290,257,731	656,892	1,099,036	0.4	533,235	0.2	1,632,271	0.6	0.3	0.0	0.3	10/01/2016	10/01/2016
JACKSONVILLE BEACH	F	10/01/2015	10,699,823	2,385,929	1,848,443	754,000	331,611	17.9	291,499	15.8	623,110	33.7	8.0	14.5	11.2	10/01/2016	10/01/2016
JACKSONVILLE BEACH	G	10/01/2015	47,301,861	11,249,606	11,196,298	3,880,000	1,308,848	11.7	1,092,759	9.8	2,401,607	21.5	8.0	13.5	0.0	10/01/2016	10/01/2016
JACKSONVILLE BEACH	P	10/01/2015	18,751,766	2,529,000	4,006,158	1,316,000	637,380	15.9	325,300	8.1	962,680	24.0	8.0	11.4	4.7	10/01/2016	10/01/2016
JACKSONVILLE PF SENIOR STAFF	G	10/01/2014	4,257,077	-120,437	260,000	107,804	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2014	10/01/2014
JUPITER	P	10/01/2015	57,068,208	8,308,771	7,619,457	2,470,872	2,494,711	32.7	654,737	8.6	3,149,448	41.3	10.0	29.0	7.3	10/01/2016	10/01/2016
JUPITER ISLAND	GPF	10/01/2015	9,465,501	-4,069,421	1,389,114	1,063,946	514,111	37.0	0	0.0	514,111	37.0	0.0	37.0	0.0	10/01/2015	10/01/2015
KEY BISCAYNE	PF	10/01/2015	28,481,472	2,808,867	5,457,747	1,120,791	993,612	18.2	444,660	8.2	1,438,272	26.4	10.5	8.8	8.4	10/01/2016	10/01/2016
KEY WEST	G	10/01/2015	47,155,911	-749,170	11,339,923	2,663,990	1,289,184	11.4	0	0.0	1,289,184	11.4	6.0	5.8	0.0	10/01/2016	10/01/2016
KEY WEST	PF	10/01/2015	80,595,871	22,143,342	11,325,253	4,800,897	2,071,334	18.3	1,893,260	16.7	3,964,594	35.0	7.0	25.0	4.6	10/01/2015	10/01/2015
KEY WEST HOUSING	G	01/01/2016	7,158,799	2,336,246	2,844,097	401,849	293,015	10.3	190,064	6.7	483,079	17.0	0.0	18.5	0.0	01/01/2016	01/01/2016
KEY WEST UTILITY	G	01/01/2016	77,361,154	28,650,911	9,247,710	5,710,733	1,777,786	19.2	2,049,311	22.2	3,827,097	41.4	0.0	42.9	0.0	01/01/2016	01/01/2016
KISSIMMEE	F	10/01/2015	35,206,310	9,435,355	4,342,350	2,858,492	776,358	17.9	912,443	21.0	1,688,801	38.9	1.5	32.4	8.9	10/01/2015	10/01/2016
KISSIMMEE	G	10/01/2015	94,249,027	16,917,097	20,320,195	5,922,980	3,448,043	17.0	1,088,944	5.4	4,536,987	22.3	4.2	18.4	0.0	10/01/2016	10/01/2016
KISSIMMEE	P	10/01/2015	52,110,941	8,089,247	7,562,351	3,322,319	1,882,111	24.9	624,608	8.3	2,506,719	33.2	3.8	25.8	6.9	10/01/2015	10/01/2016
KISSIMMEE UTILITY AUTHORITY	G	10/01/2015	69,864,473	29,233,111	17,051,427	5,036,960	2,159,219	12.7	2,519,832	14.8	4,679,051	27.4	0.6	26.8	0.0	10/01/2015	10/01/2015
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	10/01/2015	6,362,779	-679,288	1,560,545	241,555	360,178	23.1	0	0.0	360,178	23.1	5.0	12.7	6.3	10/01/2016	10/01/2016
LAKE ALFRED	G	10/01/2015	3,825,287	315,030	1,170,264	344,609	182,616	15.6	39,252	3.4	221,868	19.0	5.5	14.5	0.0	10/01/2016	10/01/2016
LAKE ALFRED	PF	10/01/2015	3,188,051	-261,714	617,658	109,431	131,080	21.2	1,273	0.2	132,353	21.4	5.2	8.1	9.0	10/01/2016	10/01/2016
LAKE CITY	F	10/01/2015	7,691,695	1,560,952	805,330	560,852	172,912	21.5	235,101	29.2	408,013	50.7	5.0	38.5	8.7	10/01/2016	10/01/2016
LAKE CITY	G	10/01/2015	17,146,870	4,468,384	1,496,576	1,380,697	170,890	11.4	796,719	53.2	967,609	64.7	1.9	65.2	0.0	10/01/2015	10/01/2015
LAKE CITY	P	10/01/2015	12,562,705	-516,593	1,868,134	696,672	491,888	26.3	24,349	1.3	516,237	27.6	5.0	18.6	5.1	10/01/2016	10/01/2016
LAKE HELEN	P	10/01/2015	1,106,423	-47,347	119,879	41,500	27,801	23.2	0	0.0	27,801	23.2	1.0	17.3	5.7	10/01/2016	10/01/2016

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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 MARY	F	10/01/2015	13,359,438	2,149,602	2,531,495	510,148	757,835	29.9	164,546	6.5	922,381	36.4	5.0	26.2	6.4	10/01/2016	10/01/2016
LAKE MARY	P	10/01/2015	16,357,983	-844,552	2,636,045	650,484	724,820	27.5	95,056	3.6	819,876	31.1	5.0	22.0	5.2	10/01/2016	10/01/2016
LAKE PARK (RETIRED)	P	10/01/2015	1,318,920	501,283	0	156,529	35,380	0.0	73,187	0.0	108,567	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
LAKE WALES	F	10/01/2015	7,515,163	3,176,175	1,348,786	637,928	260,879	19.3	257,297	19.1	518,176	38.4	5.0	25.0	9.9	10/01/2016	10/01/2016
LAKE WALES	G	10/01/2015	9,343,141	628,173	3,385,322	555,555	245,186	7.2	69,595	2.1	314,781	9.3	5.0	4.6	0.0	10/01/2016	10/01/2016
LAKE WALES	P	10/01/2015	13,109,693	1,350,567	2,185,360	893,487	481,157	22.0	136,951	6.3	618,108	28.3	5.0	19.7	4.6	10/01/2016	10/01/2016
LAKE WORTH	F	10/01/2015	37,635,643	23,120,535	940,768	3,675,641	466,342	49.6	2,371,253	252.1	2,837,595	301.6	11.3	288.1	10.7	10/01/2016	10/01/2016
LAKE WORTH	G	10/01/2015	65,128,482	37,527,305	9,783,377	8,862,854	1,154,402	11.8	3,384,211	34.6	4,538,613	46.4	7.8	40.2	0.0	10/01/2016	10/01/2016
LAKE WORTH	P	10/01/2015	29,854,278	21,986,281	1,291,648	3,634,983	355,699	27.5	2,329,232	180.3	2,684,931	207.9	7.1	192.0	16.8	10/01/2016	10/01/2016
LAKELAND	F	10/01/2015	84,190,930	15,423,634	9,828,466	4,724,425	1,596,281	16.2	962,154	9.8	2,558,435	26.0	6.8	12.5	7.7	10/01/2016	10/01/2016
LAKELAND	G	10/01/2015	498,769,283	108,763,663	83,131,770	37,391,477	12,503,398	15.0	10,560,752	12.7	23,064,150	27.7	9.4	19.3	0.0	10/01/2016	10/01/2016
LAKELAND	P	10/01/2015	102,156,394	27,910,350	12,691,964	8,347,469	2,620,457	20.7	2,077,043	16.4	4,697,500	37.0	14.3	18.3	5.9	10/01/2016	10/01/2016
LANTANA	F	09/30/2015	32,438,197	2,561,251	1,927,364	1,039,000	708,499	36.8	661,471	34.3	1,369,970	71.1	2.0	62.3	6.8	10/01/2016	10/01/2016
LANTANA	P	10/01/2015	11,189,518	1,020,757	1,547,076	508,949	379,305	24.5	111,230	7.2	490,535	31.7	7.0	20.1	5.8	10/01/2016	10/01/2016
LARGO	PF	10/01/2015	107,652,607	38,618,218	13,659,795	8,338,173	2,929,435	21.5	3,191,995	23.4	6,121,430	44.8	8.0	29.8	8.4	10/01/2016	10/01/2016
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	10/01/2015	63,881,885	16,389,329	7,486,533	3,987,060	3,143,038	42.0	1,654,521	22.1	4,797,559	64.1	13.5	51.0	2.2	10/01/2015	10/01/2015
LAUDERHILL	G	10/01/2015	19,860,168	7,566,214	3,543,395	1,529,950	715,771	20.2	757,350	21.4	1,473,121	41.6	10.0	33.2	0.0	10/01/2015	10/01/2015
LAUDERHILL	P	10/01/2015	51,289,004	14,492,346	8,479,879	2,836,446	2,181,190	25.7	1,287,765	15.2	3,468,955	40.9	10.0	27.8	4.3	10/01/2015	10/01/2015
LAUDERHILL (C&M)	G	10/01/2015	18,180,079	9,819,282	4,231,783	1,700,339	935,389	22.1	1,155,638	27.3	2,091,027	49.4	8.0	43.1	0.0	10/01/2015	10/01/2015
LEESBURG	F	10/01/2015	16,241,906	3,377,054	2,269,006	1,110,438	453,935	20.0	315,541	13.9	769,476	33.9	6.5	23.8	4.9	10/01/2016	10/01/2016
LEESBURG	G	10/01/2015	33,820,101	3,932,726	9,413,583	3,737,586	188,605	2.0	758,981	8.1	947,586	10.1	0.0	10.7	0.0	10/01/2016	10/01/2016
LEESBURG	P	10/01/2015	17,092,313	1,086,760	3,187,590	969,508	502,952	15.8	139,641	4.4	642,593	20.2	7.7	8.0	5.3	10/01/2016	10/01/2016
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	10/01/2015	1,727,736	203,517	0	188,606	40,165	0.0	0	0.0	40,165	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
LONGBOAT KEY	F	10/01/2015	16,442,647	13,508,277	0	1,966,725	66,537	0.0	1,476,915	0.0	1,543,452	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
LONGBOAT KEY	G	10/01/2015	9,834,105	4,750,691	0	1,156,950	46,095	0.0	598,639	0.0	644,734	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016

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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	P	10/01/2015	6,472,965	4,719,498	0	796,482	63,596	0.0	474,065	0.0	537,661	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
LONGWOOD	PF	10/01/2015	11,919,195	90,653	2,961,226	352,749	646,930	21.9	0	0.0	646,930	21.9	1.0	12.1	9.1	10/01/2016	10/01/2016
LYNN HAVEN	F	10/01/2015	5,298,052	-14,578	844,539	158,962	209,687	24.8	0	0.0	209,687	24.8	5.0	15.3	4.5	10/01/2016	10/01/2016
LYNN HAVEN	G	10/01/2015	14,699,848	2,408,652	3,225,381	790,707	609,828	18.9	257,502	8.0	867,330	26.9	5.0	22.8	0.0	10/01/2016	10/01/2016
LYNN HAVEN	P	10/01/2015	7,222,753	-790,426	1,289,145	366,975	284,587	22.1	0	0.0	284,587	22.1	5.0	9.0	8.1	10/01/2016	10/01/2016
MADISON	F	10/01/2015	1,503,689	1,025,083	256,300	212,833	69,841	27.3	121,758	47.5	191,599	74.8	7.1	62.0	8.3	10/01/2016	10/01/2016
MADISON	P	10/01/2014	3,423,296	-213,526	601,396	132,025	87,060	14.5	0	0.0	87,060	14.5	5.0	6.2	3.8	10/01/2015	10/01/2015
MAITLAND	PF	10/01/2015	24,824,129	6,259,962	5,056,678	1,917,017	836,525	16.5	546,168	10.8	1,382,693	27.3	8.0	16.2	3.1	10/01/2016	10/01/2016
MARATHON	F	10/01/2014	5,617,154	-965,871	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	10/01/2014	11,086,620	870,260	1,970,922	26,872	857,660	43.5	65,152	3.3	922,812	46.8	1.0	43.8	3.6	10/01/2015	10/01/2015
MARCO ISLAND	P	10/01/2015	8,724,015	1,683,743	2,089,970	355,145	641,209	30.7	97,519	4.7	738,728	35.4	0.5	28.5	7.7	10/01/2016	10/01/2016
MARIANNA	F	10/01/2013	2,782,073	-309,033	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	-1,369,272	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	10/01/2015	18,843,265	5,845,624	2,885,418	1,028,839	417,327	14.5	592,271	20.5	1,009,598	35.0	5.0	26.9	4.2	10/01/2016	10/01/2016
MEDLEY - GENERAL + ELECTED	G	10/01/2015	15,762,507	4,300,800	2,349,826	746,172	924,984	39.4	0	0.0	924,984	39.4	0.0	41.9	0.0	10/01/2015	10/01/2015
MELBOURNE	F	10/01/2015	58,341,219	19,185,890	6,701,288	4,691,676	1,728,561	25.8	1,626,444	24.3	3,355,005	50.1	7.5	40.0	8.4	10/01/2016	10/01/2016
MELBOURNE	G	10/01/2015	6,753,030	-1,431,448	323,518	428,546	40,805	12.6	0	0.0	40,805	12.6	0.0	13.1	0.0	10/01/2016	10/01/2016
MELBOURNE	P	10/01/2015	66,127,077	21,631,503	7,765,362	5,207,264	1,565,726	20.2	2,221,669	28.6	3,787,395	48.8	6.7	36.9	7.0	10/01/2016	10/01/2016
MELBOURNE - SPECIAL RISK	G	10/01/2015	973,541	54,710	64,909	47,261	27,726	42.7	17,623	27.2	45,349	69.9	0.0	72.3	0.0	10/01/2016	10/01/2016
MELBOURNE BEACH	P	10/01/2015	2,570,543	699,006	451,868	251,815	110,425	24.4	111,842	24.8	222,267	49.2	5.0	39.0	7.1	10/01/2016	10/01/2016
MIAMI - ELECTED	G	01/01/2015	6,715,564	1,771,896	100,788	561,393	105,935	105.1	346,547	343.8	452,482	448.9	0.0	465.8	0.0	01/01/2015	01/01/2015
MIAMI - FIPO	PF	10/01/2015	1,472,384,921	468,796,553	106,278,378	125,516,877	56,329,666	53.0	0	0.0	56,329,666	53.0	8.7	44.3	0.0	10/01/2015	10/01/2015
MIAMI - FIPO (STAFF)	G	10/01/2015	1,805,306	-223,762	417,685	0	68,540	16.4	0	0.0	68,540	16.4	7.0	10.4	0.0	10/01/2016	10/01/2016
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2016	1,472,384,921	0	0	0	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
MIAMI - GESE	GS	10/01/2015	589,051,025	287,445,644	81,069,095	73,027,185	10,415,542	12.9	32,047,087	39.5	42,462,629	52.4	10.0	43.5	0.0	10/01/2015	10/01/2016

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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	10/01/2015	3,145,336	1,065,660	172,459	292,125	45,464	26.4	170,335	98.8	215,799	125.1	10.0	118.3	0.0	10/01/2015	10/01/2015
MIAMI - OFF-STREET PARKING	G	10/01/2015	15,423,876	-245,996	3,677,024	460,604	539,207	14.7	0	0.0	539,207	14.7	6.5	8.9	0.0	10/01/2015	10/01/2015
MIAMI BEACH	G	10/01/2015	496,718,840	217,771,190	71,863,150	46,156,228	14,015,144	19.5	20,412,968	28.4	34,428,112	47.9	10.0	40.9	0.0	10/01/2016	10/01/2016
MIAMI BEACH	PF	10/01/2015	750,617,498	299,156,628	59,124,134	61,253,669	18,581,095	31.4	21,205,832	35.9	39,786,927	67.3	10.0	57.7	0.2	10/01/2016	10/01/2016
MIAMI SHORES VILLAGE	G	10/01/2013	10,918,492	2,033,437	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	10/01/2014	18,778,520	6,395,948	2,148,391	1,159,862	613,688	28.6	618,465	28.8	1,232,153	57.4	9.0	51.6	1.4	10/01/2015	10/01/2015
MIAMI SPRINGS	G	10/01/2015	17,652,507	1,407,525	2,379,287	1,337,113	406,529	17.1	129,662	5.5	536,191	22.5	9.1	13.6	0.0	10/01/2016	10/01/2016
MIAMI SPRINGS	PF	10/01/2015	27,671,000	4,214,563	2,069,404	1,987,643	627,730	30.3	398,538	19.3	1,026,268	49.6	15.5	32.1	2.4	10/01/2016	10/01/2016
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	10/01/2014	3,365,267	-678,794	1,131,377	19,650	140,030	12.4	0	0.0	140,030	12.4	5.2	0.0	7.6	10/01/2015	10/01/2015
MILTON	F	10/01/2015	3,774,535	3,815,681	731,101	454,869	140,379	19.2	298,271	40.8	438,650	60.0	6.5	46.1	9.8	10/01/2016	10/01/2016
MILTON	G	10/01/2015	12,170,490	1,886,617	2,321,106	310,936	344,843	14.9	310,082	13.4	654,925	28.2	10.0	19.3	0.0	10/01/2016	10/01/2016
MILTON	P	10/01/2015	6,888,866	-384,259	811,392	305,705	212,205	26.2	0	0.0	212,205	26.2	8.0	9.9	9.3	10/01/2015	10/01/2015
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	10/01/2015	72,066,307	17,388,824	15,909,213	4,256,578	3,174,620	20.0	1,530,132	9.6	4,704,752	29.6	7.4	23.0	0.0	10/01/2016	10/01/2016
MIRAMAR	P	10/01/2015	120,593,577	62,384,288	11,902,101	6,851,890	3,959,595	33.3	5,709,234	48.0	9,668,829	81.2	13.4	64.2	7.4	10/01/2016	10/01/2016
MIRAMAR - MANAGEMENT	G	10/01/2015	25,199,798	17,939,319	9,585,631	2,210,361	2,627,755	27.4	1,080,206	11.3	3,707,961	38.7	13.5	25.2	0.0	10/01/2016	10/01/2016
MONROE COUNTY	ERP	07/01/2015	197,126	352,520	0	56,807	46,700	0.0	0	0.0	46,700	0.0	0.0	0.0	0.0	07/01/2015	07/01/2015
MONROE COUNTY VOL F.F. & EMS	F	01/01/2015	857,437	147,288	0	30,855	39,504	0.0	0	0.0	39,504	0.0	0.0	0.0	0.0	01/01/2015	10/01/2015
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	10/01/2014	1,808,956		363,175	78,984	80,222	22.1	0	0.0	80,222	22.1	7.0	3.7	12.2	10/01/2015	10/01/2015
MOUNT DORA	F	10/01/2015	6,940,608	795,448	1,354,785	309,880	413,919	30.6	0	0.0	413,919	30.6	7.0	18.6	6.0	10/01/2016	10/01/2016
MOUNT DORA	G	10/01/2015	15,057,224	2,920,110	3,093,661	1,191,655	-126,082	-4.1	319,982	10.3	193,900	6.3	0.7	5.8	0.0	10/01/2016	10/01/2016

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	Reqd Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
MOUNT DORA	P	10/01/2015	8,339,255	1,675,083	2,242,007	506,921	666,895	29.8	0	0.0	666,895	29.8	7.6	19.4	3.7	10/01/2016	10/01/2016
NAPLES	F	10/01/2015	44,973,797	13,113,793	3,233,944	2,672,898	930,125	28.8	1,288,518	39.8	2,218,643	68.6	4.9	39.6	24.1	10/01/2016	10/01/2016
NAPLES	G	10/01/2015	49,861,157	14,435,507	16,009,433	3,924,778	1,477,217	9.2	1,010,832	6.3	2,488,049	15.5	4.4	11.2	0.0	10/01/2016	10/01/2016
NAPLES	P	10/01/2015	42,500,716	20,576,738	4,326,363	3,568,531	887,500	20.5	1,849,238	42.7	2,736,738	63.3	4.7	44.9	13.7	10/01/2016	10/01/2016
NEPTUNE BEACH	P	10/01/2015	7,930,089	1,456,054	1,069,698	589,127	226,629	21.2	183,963	17.2	410,592	38.4	8.0	29.4	2.5	10/01/2016	10/01/2016
NEW PORT RICHEY	F	10/01/2015	10,617,198	500,287	1,139,753	865,355	299,726	26.3	0	0.0	299,726	26.3	8.2	19.4	0.0	10/01/2015	10/01/2015
NEW PORT RICHEY	P	10/01/2015	23,074,302	2,021,195	2,189,643	1,549,391	814,788	37.2	213,922	9.8	1,028,710	47.0	4.5	35.9	8.6	10/01/2016	10/01/2016
NEW SMYRNA BEACH	F	10/01/2015	18,120,496	6,490,453	1,984,688	1,690,338	256,195	12.9	1,320,630	66.5	1,576,825	79.5	10.0	58.6	14.0	10/01/2016	10/01/2016
NEW SMYRNA BEACH	P	10/01/2015	16,165,572	510,853	1,868,561	1,414,287	666,770	35.7	88,390	4.7	755,160	40.4	10.0	24.8	6.2	10/01/2016	10/01/2016
NORTH BAY FCD	F	10/01/2015	3,389,301	235,385	874,609	68,231	232,673	26.6	0	0.0	232,673	26.6	5.0	12.8	9.9	10/01/2016	10/01/2016
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2015	55,538,635	-1,535,021	35,893,283	1,557,242	1,281,976	3.6	0	0.0	1,281,976	3.6	0.0	3.7	0.0	10/01/2016	10/01/2016
NORTH BROWARD HOSPITAL	G	07/01/2014	320,077,369	25,835,750	351,806,087	15,096,835	15,420,037	4.4	2,062,915	0.6	17,482,952	5.0	0.0	5.0	0.0	07/01/2014	07/01/2014
NORTH COLLIER FCD (was North Naples)	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	10/01/2015	2,740,458	96,614	0	423,425	0	0.0	96,614	0.0	96,614	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
NORTH MIAMI 691 [GPF]	G	10/01/2015	89,414,583	12,305,306	11,501,739	5,728,923	2,175,271	18.9	3,142,412	27.3	5,317,683	46.2	6.8	42.4	0.0	10/01/2016	10/01/2016
NORTH MIAMI 691 [GPF]	P	10/01/2015	5,568,142	-199,425	117,235	436,203	51,372	43.8	0	0.0	51,372	43.8	7.0	39.6	0.0	10/01/2016	10/01/2016
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	10/01/2015	74,770,502	27,367,532	8,435,083	6,712,235	1,315,965	15.6	2,502,439	29.7	3,818,404	45.3	7.0	38.5	0.0	10/01/2016	10/01/2016
NORTH MIAMI BEACH	PF	10/01/2014	93,757,936	43,437,872	6,489,328	8,157,155	2,483,643	38.3	3,836,315	59.1	6,319,958	97.4	11.1	85.1	5.0	10/01/2015	10/01/2015
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2015	16,121,723	7,722,223	2,391,509	1,480,830	1,200,209	50.2	0	0.0	1,200,209	50.2	7.0	44.0	0.0	10/01/2016	10/01/2016
NORTH PORT	F	10/01/2015	38,809,499	244,088	5,764,271	1,380,089	1,743,936	30.3	12,585	0.2	1,756,521	30.5	10.3	17.1	4.3	10/01/2016	10/01/2016
NORTH PORT	P	10/01/2015	31,992,095	3,733,452	6,196,874	1,477,668	1,792,874	28.9	518,727	8.4	2,311,601	37.3	8.0	27.8	2.7	10/01/2016	10/01/2016
NORTH RIVER FCD	F	10/01/2015	15,456,439	5,426,990	3,063,856	1,164,882	704,843	23.0	654,618	21.4	1,359,461	44.4	4.5	34.4	5.5	10/01/2016	10/01/2016
OAKLAND PARK	G	10/01/2015	33,980,146	10,690,802	4,067,102	3,402,861	1,568,211	38.6	0	0.0	1,568,211	38.6	0.0	39.6	0.0	10/01/2016	10/01/2016

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
OAKLAND PARK	PF	10/01/2015	54,139,828	16,420,961	4,233,012	5,262,125	736,532	17.4	1,692,223	40.0	2,428,755	57.4	8.7	39.8	11.1	10/01/2016	10/01/2016
OCALA	F	10/01/2015	41,794,061	11,866,621	6,507,660	2,839,476	1,187,510	18.3	1,336,913	20.5	2,524,423	38.8	7.6	28.9	3.5	10/01/2016	10/01/2016
OCALA	G	10/01/2015	115,010,138	95,170,578	14,621,808	12,985,491	1,751,933	12.0	12,934,001	88.5	14,685,934	100.4	4.0	100.0	0.0	10/01/2016	10/01/2016
OCALA	P	10/01/2015	57,894,276	20,226,118	8,398,397	4,227,929	1,660,711	19.8	2,444,916	29.1	4,105,627	48.9	8.0	37.3	5.6	10/01/2016	10/01/2016
OCEAN CITY-WRIGHT FCD	F	10/01/2015	8,192,661	8,336,453	2,101,255	658,356	355,035	16.9	556,365	26.5	911,400	43.4	5.0	26.1	13.9	10/01/2016	10/01/2016
OCOEE	G	10/01/2015	31,417,074	1,554,656	8,374,696	1,528,157	1,127,847	13.5	270,291	3.2	1,398,138	16.7	7.4	10.0	0.0	10/01/2016	10/01/2016
OCOEE	PF	10/01/2015	41,612,164	8,649,000	7,431,245	2,405,043	1,213,208	16.3	1,481,924	19.9	2,695,132	36.3	8.0	24.0	5.7	10/01/2016	10/01/2016
OKALOOSA ISLAND FCD	F	10/01/2015	6,432,159	7,529,885	1,149,018	646,365	326,799	28.4	524,313	45.6	851,112	74.1	8.0	65.1	3.8	10/01/2016	10/01/2016
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	10/01/2015	4,689,517	-286,648	577,978	68,060	164,548	28.5	0	0.0	164,548	28.5	5.0	4.9	19.5	10/01/2015	10/01/2015
ORANGE COUNTY LIBRARY	G	01/01/2016	41,398,327	2,181,705	4,807,950	2,274,586	529,301	11.0	287,631	6.0	816,932	17.0	0.0	18.1	0.0	01/01/2016	01/01/2016
ORANGE PARK	F	10/01/2015	5,876,789	96,255	998,284	354,595	239,818	24.0	33,584	3.4	273,402	27.4	3.0	15.5	10.0	10/01/2016	10/01/2016
ORANGE PARK	G	10/01/2015	6,907,381	2,022,020	1,922,781	564,258	253,123	13.2	190,893	9.9	444,016	23.1	1.8	22.3	0.0	10/01/2015	10/01/2015
ORANGE PARK	P	10/01/2015	13,824,311	1,803,132	1,235,688	949,895	344,561	27.9	305,169	24.7	649,730	52.6	6.5	37.7	10.5	10/01/2016	10/01/2016
ORLANDO	F	10/01/2015	336,232,142	76,755,526	40,382,106	19,535,575	13,511,962	33.5	6,673,544	16.5	20,185,506	50.0	7.5	38.7	5.7	10/01/2016	10/01/2016
ORLANDO	G	10/01/2015	199,212,230	47,393,437	8,151,240	17,650,777	9,279,523	113.8	0	0.0	9,279,523	113.8	4.9	117.5	0.0	10/01/2016	10/01/2016
ORLANDO	P	10/01/2015	477,051,308	100,008,972	50,407,170	30,049,031	13,790,087	27.4	16,996,090	33.7	30,786,177	61.1	8.0	51.8	4.3	10/01/2016	10/01/2016
ORLANDO AVIATION	G	10/01/2015	115,213,009	12,599,899	8,058,066	8,235,940	3,959,584	49.1	0	0.0	3,959,584	49.1	0.0	50.9	0.0	10/01/2016	10/01/2016
ORLANDO UTILITY	G	10/01/2015	326,754,031	131,702,276	78,313,766	30,723,710	5,642,747	7.2	15,506,002	19.8	21,148,749	27.0	1.0	27.1	0.0	10/01/2016	10/01/2016
ORMOND BEACH	F	10/01/2015	23,887,029	10,135,081	2,665,290	1,814,821	792,324	29.7	909,787	34.1	1,702,111	63.9	8.4	44.3	13.4	10/01/2016	10/01/2016
ORMOND BEACH	G	10/01/2015	40,283,909	9,407,865	7,015,996	2,814,323	1,040,526	14.8	999,845	14.3	2,040,371	29.1	4.0	26.0	0.0	10/01/2016	10/01/2016
ORMOND BEACH	P	10/01/2015	27,159,717	11,118,335	3,008,038	2,125,910	865,469	28.8	912,116	30.3	1,777,585	59.1	9.0	41.6	10.5	10/01/2016	10/01/2016
OVIEDO	F	10/01/2015	10,787,652	3,136,331	3,090,252	239,993	456,957	14.8	193,432	6.3	650,389	21.1	7.0	5.8	9.0	10/01/2016	10/01/2016
OVIEDO	P	10/01/2015	18,239,570	1,061,849	3,715,651	718,869	695,484	18.7	211,767	5.7	907,251	24.4	6.0	5.8	13.6	10/01/2016	10/01/2016

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PALATKA	F	10/01/2015	6,972,138	1,780,314	801,679	630,207	194,888	24.3	195,484	24.4	390,372	48.7	6.0	32.8	11.9	10/01/2016	10/01/2016
PALATKA	G	10/01/2015	16,780,927	4,203,329	2,935,862	1,664,330	335,385	11.4	467,027	15.9	802,412	27.3	6.0	22.4	0.0	10/01/2015	10/01/2015
PALATKA	P	10/01/2015	9,614,308	59,291	1,352,830	607,755	226,779	16.8	22,270	1.7	249,049	18.4	6.0	8.4	4.8	10/01/2016	10/01/2016
PALM BAY	G	10/01/2015	169,767	-150,118	0	4,115	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
PALM BAY [PF]	F	10/01/2015	71,838,343	15,706,666	5,814,897	4,323,204	1,772,957	30.5	1,340,061	23.1	3,113,018	53.5	8.8	36.9	9.6	10/01/2016	10/01/2016
PALM BAY [PF]	P	10/01/2015	90,683,061	11,196,483	7,096,274	5,075,083	1,720,466	24.2	902,901	12.7	2,623,367	37.0	8.8	22.4	6.9	10/01/2016	10/01/2016
PALM BEACH [G,P,F,LG]	F	09/30/2015	56,828,381	31,072,626	3,242,811	6,079,452	314,877	9.7	2,288,776	70.6	2,603,653	80.3	4.2	76.1	0.0	10/01/2016	10/01/2016
PALM BEACH [G,P,F,LG]	G	09/30/2015	70,948,978	24,940,397	9,714,116	6,204,955	791,700	8.2	1,755,341	18.1	2,547,041	26.2	2.6	23.6	0.0	10/01/2016	10/01/2016
PALM BEACH [G,P,F,LG]	LG	09/30/2015	3,470,558	2,080,354	142,289	502,247	9,548	6.7	149,190	104.9	158,738	111.6	2.5	109.1	0.0	10/01/2016	10/01/2016
PALM BEACH [G,P,F,LG]	P	09/30/2015	59,516,573	27,053,603	3,668,289	5,622,261	366,462	10.0	2,128,708	58.0	2,495,170	68.0	2.5	65.6	0.0	10/01/2016	10/01/2016
PALM BEACH GARDENS	F	10/01/2015	72,470,355	13,510,369	7,108,558	2,702,257	2,053,368	28.9	1,582,802	22.3	3,636,170	51.2	6.0	40.3	6.8	10/01/2016	10/01/2016
PALM BEACH GARDENS	G	10/01/2015	2,174,864	983,573	176,405	274,792	154,011	87.3	0	0.0	154,011	87.3	6.0	84.9	0.0	10/01/2015	10/01/2015
PALM BEACH GARDENS	P	10/01/2015	74,092,896	23,624,780	5,074,483	5,197,412	1,436,246	28.3	2,101,220	41.4	3,537,466	69.7	8.6	53.4	7.7	10/01/2016	10/01/2016
PALM COAST (VOL)	F	10/01/2015	3,544,141	-1,005,053	0	122,560	139,447	0.0	0	0.0	139,447	0.0	0.0	0.0	0.0	10/01/2016	10/20/2016
PALM HARBOR FCD	F	10/01/2015	15,628,402	1,202,550	2,689,704	70,855	988,195	36.7	110,170	4.1	1,098,365	40.8	7.4	19.8	15.1	10/01/2016	10/01/2016
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	10/01/2015	11,371,394	3,611,786	2,932,020	927,220	453,281	15.5	501,085	17.1	954,366	32.6	5.0	28.8	0.0	10/01/2016	10/01/2016
PALMETTO	P	10/01/2015	10,487,163	1,794,470	1,489,126	742,511	409,858	27.5	192,379	12.9	602,237	40.4	5.0	30.0	6.9	10/01/2016	10/01/2016
PANAMA CITY	F	10/01/2015	32,285,198	12,404,306	2,913,887	3,018,834	838,834	28.8	1,196,926	41.1	2,035,760	69.9	7.5	52.2	10.2	10/01/2015	10/01/2015
PANAMA CITY	P	10/01/2015	29,303,443	7,495,268	4,237,513	2,361,310	919,431	21.7	595,052	14.0	1,514,483	35.7	8.2	6.7	21.0	10/01/2016	10/01/2016
PANAMA CITY (SUPP)	G	10/01/2015	2,685,368	382,157	1,203,982	187,748	164,521	13.7	0	0.0	164,521	13.7	4.5	9.7	0.0	10/01/2016	10/01/2016
PANAMA CITY BEACH	F	10/01/2014	13,683,340	963,959	1,285,641	499,228	476,439	37.1	212,145	16.5	688,584	53.6	4.5	34.0	16.8	10/01/2014	10/01/2014
PANAMA CITY BEACH	G	10/01/2014	29,793,380	441,249	5,500,365	1,197,272	1,347,856	24.5	85,761	1.6	1,433,617	26.1	8.0	19.7	0.0	10/01/2014	10/01/2014
PANAMA CITY BEACH	P	10/01/2014	16,539,181	338,682	2,732,684	908,100	816,860	29.9	101,206	3.7	918,066	33.6	9.5	21.5	3.4	10/01/2014	10/01/2014
PARKLAND	P	10/01/2015	1,961,246	251,095	0	150,986	25,000	0.0	114,021	0.0	139,021	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
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	10/01/2015	1,511,083	471,646	37,080	27,955	63,707	171.8	0	0.0	63,707	171.8	0.0	183.0	0.0	10/01/2015	10/01/2015
PEMBROKE PINES	G	10/01/2015	158,607,927	-2,576,638	3,206,372	12,905,885	663,793	20.7	21,071	0.7	684,864	21.4	7.3	17.7	0.0	10/01/2016	10/01/2016
PEMBROKE PINES	PF	10/01/2015	495,206,739	201,039,140	26,675,674	28,263,903	10,057,117	37.7	18,330,028	68.7	28,387,145	106.4	9.9	92.5	9.2	10/01/2016	10/01/2016
PENSACOLA	F	10/01/2015	108,697,588	15,297,740	4,277,804	8,170,434	1,403,180	32.8	1,231,496	28.8	2,634,676	61.6	11.0	35.4	15.2	10/01/2016	10/01/2016
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	10/01/2015	80,130,799	44,999,092	4,423,864	6,153,005	982,596	22.2	4,483,574	101.4	5,466,170	123.6	5.2	106.8	11.6	10/01/2016	10/01/2016
PERRY	F	10/01/2015	2,968,133	548,222	567,711	273,851	117,350	20.7	97,513	17.2	214,863	37.9	1.0	30.9	7.5	10/01/2016	10/01/2016
PERRY	P	10/01/2015	7,047,723	-18,799	922,094	406,650	226,346	24.6	0	0.0	226,346	24.6	2.0	17.9	5.7	10/01/2016	10/01/2016
PINELLAS PARK	F	10/01/2015	50,709,147	15,803,676	4,285,450	3,414,809	1,328,230	31.0	1,464,737	34.2	2,792,967	65.2	9.0	51.1	5.0	10/01/2016	10/01/2016
PINELLAS PARK	G	10/01/2015	68,655,683	6,344,907	12,904,133	3,628,189	1,755,513	13.6	607,563	4.7	2,363,076	18.3	4.8	14.3	0.0	10/01/2015	10/01/2015
PINELLAS PARK	P	10/01/2015	54,087,769	2,843,330	5,860,127	2,299,336	1,397,405	23.9	280,449	4.8	1,677,854	28.6	8.0	19.7	2.8	10/01/2016	10/01/2016
PLANT CITY	PF	10/01/2015	31,918,201	18,609,076	6,386,267	2,738,944	1,670,597	26.2	1,436,276	22.5	3,106,873	48.7	10.0	32.4	7.7	10/01/2016	10/01/2016
PLANTATION	G	10/01/2015	135,289,919	37,992,374	22,904,474	10,031,925	3,830,956	16.7	4,204,889	18.4	8,035,845	35.1	7.4	29.0	0.0	10/01/2016	10/01/2016
PLANTATION	P	10/01/2015	119,849,078	48,531,436	9,456,131	8,510,999	3,300,434	34.9	4,206,974	44.5	7,507,408	79.4	9.3	64.3	7.3	10/01/2016	10/01/2016
PLANTATION (VOL)	F	10/01/2015	16,910,248	-3,376,496	0	750,372	367,627	0.0	0	0.0	367,627	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
POMPANO BEACH	G	10/01/2015	150,255,553	56,161,696	27,015,682	12,039,391	4,576,589	16.9	3,901,409	14.4	8,477,998	31.4	9.8	24.4	0.0	10/01/2016	10/01/2016
POMPANO BEACH [PF]	F	10/01/2015	121,241,591	31,979,541	12,380,346	16,732,919	3,838,545	31.0	2,350,870	19.0	6,189,415	50.0	12.0	34.2	6.6	10/01/2016	10/01/2016
POMPANO BEACH [PF]	P	10/01/2015	98,014,710	46,891,364	681,266	20,430,339	449,565	66.0	3,950,672	579.9	4,400,237	645.9	10.4	545.5	137.7	10/01/2016	10/01/2016
PORT ORANGE	F	10/01/2015	23,201,184	15,802,152	2,522,043	2,358,494	490,734	19.5	2,145,759	85.1	2,636,493	104.5	7.6	85.9	15.5	10/01/2016	10/01/2016
PORT ORANGE	G	10/01/2015	27,330,203	5,480,594	5,300,301	193,478	1,205,338	22.7	0	0.0	1,205,338	22.7	7.5	9.2	7.1	10/01/2015	10/01/2015
PORT ORANGE	P	10/01/2015	28,157,398	15,573,818	4,704,236	2,199,036	989,726	21.0	2,337,268	49.7	3,326,994	70.7	7.7	58.9	7.1	10/01/2016	10/01/2016
PORT ST. LUCIE	P	10/01/2015	70,456,290	20,120,835	16,490,116	3,336,755	3,291,619	20.0	2,526,445	15.3	5,818,064	35.3	9.0	23.2	4.1	10/01/2016	10/01/2016
PUNTA GORDA	F	10/01/2015	10,696,464	1,654,765	1,616,288	599,895	429,158	26.6	168,006	10.4	597,164	37.0	9.5	16.2	12.0	10/01/2016	10/01/2016
PUNTA GORDA	G	10/01/2015	37,044,543	6,014,568	5,000,072	2,544,989	846,451	16.9	1,012,620	20.3	1,859,071	37.2	8.4	30.2	0.0	10/01/2016	10/01/2016
PUNTA GORDA	P	10/01/2015	14,141,023	1,313,465	2,032,579	828,052	534,003	26.3	100,271	4.9	634,274	31.2	8.0	16.5	7.8	10/01/2016	10/01/2016
QUINCY	PF	10/01/2015	6,619,947	2,438,324	820,527	726,092	109,420	13.3	277,172	33.8	386,592	47.1	7.5	29.9	11.6	10/01/2015	10/01/2015
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	10/01/2015	100,138,810	-2,617,592	8,897,612	6,556,005	2,313,213	26.0	0	0.0	2,313,213	26.0	6.0	20.5	0.0	10/01/2016	10/01/2016
RIVIERA BEACH	P	09/30/2015	69,554,949	1,190,000	5,640,000	4,600,000	1,485,576	26.3	43,992	0.8	1,529,568	27.1	8.0	19.1	0.0	10/01/2015	10/01/2015
ROCKLEDGE	F	10/01/2015	9,790,114	3,379,750	1,427,401	731,952	318,003	22.3	294,966	20.7	612,969	42.9	7.0	26.0	12.1	10/01/2015	10/01/2015
ROCKLEDGE	G	10/01/2015	13,177,393	2,709,865	4,099,396	760,764	566,761	13.8	209,613	5.1	776,374	18.9	6.0	13.7	0.0	10/01/2015	10/01/2015
ROCKLEDGE	P	10/01/2015	10,698,704	690,157	2,239,986	457,740	481,525	21.5	52,163	2.3	533,688	23.8	7.0	10.2	7.9	10/01/2015	10/01/2015
SAFETY HARBOR	F	10/01/2015	5,526,007	-752,081	1,133,154	16,777	312,789	27.6	0	0.0	312,789	27.6	1.0	15.0	12.6	10/01/2015	10/01/2015
SAINT AUGUSTINE	F	10/01/2015	10,809,134	-378,219	1,660,699	693,164	366,063	22.0	1,879	0.1	367,942	22.2	5.0	11.6	6.4	10/01/2016	10/01/2016
SAINT AUGUSTINE	G	10/01/2015	31,876,682	10,099,514	9,168,707	2,364,374	982,178	10.7	1,397,277	15.2	2,379,455	26.0	4.3	22.5	0.0	10/01/2015	10/01/2016
SAINT AUGUSTINE	P	10/01/2015	15,967,713	712,813	2,867,573	971,146	618,901	21.6	136,545	4.8	755,446	26.3	5.9	14.8	6.6	10/01/2015	10/01/2016
SAINT CLOUD	G	10/01/2015	45,270,942	-410,038	11,107,705	2,359,886	1,704,980	15.4	0	0.0	1,704,980	15.4	1.0	15.0	0.0	10/01/2016	10/01/2016
SAINT CLOUD	PF	10/01/2015	38,377,371	8,696,628	7,941,863	2,340,402	1,737,931	21.9	1,036,209	13.1	2,774,140	34.9	5.1	27.8	3.5	10/01/2016	10/01/2016
SAINT JOHNS RIVER PW PK	G	10/01/2015	138,901,756	20,359,518	16,664,648	9,367,554	1,256,604	7.5	6,556,799	39.4	7,813,403	46.9	4.0	45.7	0.0	10/01/2016	10/01/2016
SAINT LUCIE COUNTY FCD	F	10/01/2015	191,806,650	86,258,457	30,156,226	13,253,065	7,454,553	24.7	6,015,423	20.0	13,469,976	44.7	2.3	36.0	6.4	10/01/2016	10/01/2016
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	10/01/2015	10,621,034	5,013,057	1,700,362	1,004,941	227,284	13.4	471,827	27.8	699,111	41.1	3.0	29.0	10.7	10/01/2016	10/01/2016
SAINT PETE BEACH	G	10/01/2015	11,288,879	4,479,954	826,331	1,207,897	82,489	10.0	473,204	57.3	555,693	67.3	3.0	66.8	0.0	10/01/2016	10/01/2016
SAINT PETE BEACH	P	10/01/2015	11,133,314	5,036,614	0	1,231,060	24,655	0.0	486,603	0.0	511,258	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
SAINT PETERSBURG	F	10/01/2015	229,986,610	-11,889,417	14,252,652	17,790,386	3,337,600	23.4	0	0.0	3,337,600	23.4	7.0	9.7	8.5	10/01/2016	10/01/2016
SAINT PETERSBURG	G	10/01/2015	369,690,519	27,271,800	73,084,593	21,471,258	8,058,058	11.0	2,774,639	3.8	10,832,697	14.8	2.0	14.1	0.0	10/01/2016	10/01/2016
SAINT PETERSBURG	P	10/01/2015	363,964,270	23,724,320	31,223,987	26,885,837	6,144,319	19.7	4,402,855	14.1	10,547,174	33.8	7.0	24.2	5.4	10/01/2016	10/01/2016
SAN CARLOS PARK FCD	F	10/01/2015	12,240,204	1,486,709	2,677,264	72,126	915,410	34.2	0	0.0	915,410	34.2	0.7	25.7	9.2	10/01/2016	10/01/2016
SANFORD	F	10/01/2015	26,930,074	4,053,408	3,666,875	1,703,843	742,170	20.2	671,322	18.3	1,413,492	38.6	7.0	28.4	4.6	10/01/2016	10/01/2016
SANFORD	P	10/01/2015	38,785,217	2,929,881	5,609,176	2,280,218	1,198,305	21.4	627,116	11.2	1,825,421	32.5	5.1	25.6	3.1	10/01/2016	10/01/2016
SANIBEL	G	10/01/2015	24,045,815	5,933,688	1,208,368	2,402,047	191,072	15.8	1,360,988	112.6	1,552,060	128.4	5.2	127.6	0.0	10/01/2016	10/01/2016
SANIBEL	P	10/01/2015	15,555,489	4,808,869	1,420,439	1,147,023	531,453	37.4	561,162	39.5	1,092,615	76.9	7.5	66.8	5.5	10/01/2016	10/01/2016
SARASOTA	F	09/30/2015	127,302,414	37,383,000	562,000	10,596,000	1,068,000	190.0	6,157,000	0.095.6	7,225,000	0.0###	0.0	1,233.1	52.5	10/01/2016	10/01/2016

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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
SARASOTA	G	09/30/2015	133,953,528	53,906,000	12,942,850	10,662,000	2,222,288	17.2	4,941,580	38.2	7,163,868	55.4	6.0	49.4	0.0	10/01/2016	10/01/2016
SARASOTA	P	09/30/2015	192,811,035	57,276,691	10,257,000	11,988,431	3,817,656	37.2	4,933,617	48.1	8,751,273	85.3	8.0	71.9	5.4	10/01/2016	10/01/2016
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2014	296,972,526	66,123,729	127,730,377	10,469,952	9,029,215	7.1	9,485,138	7.4	18,514,353	14.5	0.0	15.5	0.0	10/01/2014	10/01/2014
SARASOTA-MANATEE A	G	10/01/2015	18,786,721	5,713,573	3,875,727	927,048	477,260	12.3	562,760	14.5	1,040,020	26.8	0.0	28.5	0.0	10/01/2015	10/01/2015
SATELLITE BEACH	G	10/01/2015	6,206,493	1,095,204	400,181	544,617	365,448	91.3	0	0.0	365,448	91.3	8.0	87.3	0.0	10/01/2016	10/01/2016
SATELLITE BEACH	PF	10/01/2015	13,640,167	3,271,688	2,589,072	778,565	555,079	21.4	300,055	11.6	855,134	33.0	8.0	21.5	11.1	10/01/2016	10/01/2016
SEBASTIAN	P	10/01/2015	11,284,027	1,673,544	2,221,517	631,602	452,171	20.4	125,704	5.7	577,875	26.0	7.3	14.1	5.6	10/01/2016	10/01/2016
SEBRING	F	10/01/2015	11,712,323	169,874	349,665	857,507	401,961	115.0	13,853	4.0	415,814	118.9	7.2	112.2	0.0	10/01/2016	10/01/2016
SEBRING	P	10/01/2015	14,941,458	589,255	1,074,980	555,239	474,768	44.2	0	0.0	474,768	44.2	5.0	39.2	0.0	10/01/2016	10/01/2016
SEMINOLE	F	10/01/2015	35,772,115	2,627,573	4,028,448	2,714,761	764,569	19.0	202,809	5.0	967,378	24.0	9.6	9.6	7.1	10/01/2016	10/01/2016
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2015	478,682,691	92,306,876	405,279,070	28,614,564	22,263,762	5.5	12,922,432	3.2	35,186,194	8.7	0.0	9.3	0.0	05/01/2015	05/01/2015
SOUTH MIAMI [GP]	G	10/01/2014	13,861,464	-175,337	1,765,424	700,290	210,694	11.9	0	0.0	210,694	11.9	7.0	5.4	0.0	10/01/2015	10/01/2015
SOUTH MIAMI [GP]	P	10/01/2014	18,383,263	2,684,843	3,127,368	699,647	576,521	18.4	241,994	7.7	818,515	26.2	12.1	13.9	1.2	10/01/2015	10/01/2015
SOUTH PASADENA	F	10/01/2015	6,234,794	2,019,799	758,773	590,987	161,703	21.3	194,639	25.7	356,342	47.0	6.0	36.5	6.0	10/01/2016	10/01/2016
SOUTH WALTON FCD	F	10/01/2015	33,670,566	-3,286,656	6,278,376	515,091	1,530,128	24.4	0	0.0	1,530,128	24.4	7.1	8.3	8.8	10/01/2016	10/01/2016
SOUTHERN MANATEE FCD	F	10/01/2015	26,747,732	7,408,913	4,221,200	907,675	2,160,778	51.2	0	0.0	2,160,778	51.2	3.5	39.0	10.4	10/01/2015	10/01/2015
SOUTHERN MANATEE FCD	G	10/01/2015	2,019,702	340,806	429,316	38,781	162,987	38.0	0	0.0	162,987	38.0	3.5	35.7	0.0	10/01/2015	10/01/2015
STARKE	F	10/01/2015	2,854,982	826,688	301,292	211,373	99,717	33.1	66,788	22.2	166,505	55.3	5.2	42.4	9.9	10/01/2016	10/01/2016
STARKE	G	10/01/2015	8,479,993	4,112,293	948,129	1,008,322	125,638	13.3	383,737	40.5	509,375	53.7	6.0	49.7	0.0	10/01/2016	10/01/2016
STARKE	P	10/01/2015	3,675,791	204,408	535,576	234,840	157,012	29.3	18,186	3.4	175,198	32.7	1.0	23.4	9.6	10/01/2016	10/01/2016
SUNRISE	F	10/01/2015	108,526,799	50,096,730	11,458,711	7,507,464	3,380,599	29.5	3,474,500	30.3	6,855,099	59.8	10.6	45.7	7.2	10/01/2016	10/01/2016
SUNRISE	G	10/01/2015	160,767,773	87,088,447	31,775,096	14,698,003	6,447,449	20.3	7,531,429	23.7	13,978,878	44.0	8.1	37.5	0.0	10/01/2016	10/01/2016
SUNRISE	P	10/01/2015	110,239,064	63,794,131	15,202,411	6,824,902	4,642,216	30.5	6,488,493	42.7	11,130,709	73.2	9.8	61.8	4.1	10/01/2016	10/01/2016
SURFSIDE [GP]	G	10/01/2015	6,372,256	830,053	3,121,306	359,697	367,414	11.8	65,535	2.1	432,949	13.9	6.0	8.1	0.0	10/01/2016	10/01/2016
SURFSIDE [GP]	P	10/01/2015	10,121,233	1,313,286	2,363,597	393,492	650,377	27.5	77,304	3.3	727,681	30.8	8.0	23.1	0.0	10/01/2016	10/01/2016

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	10/01/2015	79,636,905	15,428,390	7,564,449	3,592,171	2,567,972	34.0	1,488,580	19.7	4,056,552	53.6	10.5	35.1	8.0	10/01/2015	10/01/2015
TAMARAC	G	10/01/2015	40,677,993	1,369,286	6,262,094	2,176,184	1,325,567	21.2	199,405	3.2	1,524,972	24.4	7.0	17.4	0.0	10/01/2015	10/01/2015
TAMARAC	P	10/01/2015	4,828,889	5,732,657	0	171,074	67,343	0.0	667,135	0.0	734,478	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
TAMARAC - ELECTED	G	10/01/2015	34,322,448	7,262,839	6,712,583	1,190,298	1,991,524	29.7	665,481	9.9	2,657,005	39.6	10.0	29.6	0.0	10/01/2015	10/01/2015
TAMPA	G	01/01/2016	657,493,325	59,884,579	134,322,320	50,461,968	15,444,733	11.5	1,160,677	0.9	16,605,410	12.4	0.1	13.8	0.0	10/01/2016	10/01/2016
TAMPA	PF	10/01/2015	1,727,529,224	87,515,839	99,928,386	74,603,521	29,019,169	29.0	8,704,260	8.7	37,723,429	37.8	13.7	18.3	6.2	10/01/2016	10/01/2016
TARPON SPRINGS	F	10/01/2015	21,580,687	3,737,033	1,878,572	1,375,136	531,371	28.3	489,651	26.1	1,021,022	54.4	9.5	34.7	11.9	10/01/2016	10/01/2016
TARPON SPRINGS	P	10/01/2015	23,692,133	-375,503	3,301,221	1,073,555	760,375	23.0	0	0.0	760,375	23.0	8.0	9.6	6.3	10/01/2016	10/01/2016
TAVARES	F	10/01/2015	5,463,431	533,302	1,461,490	183,971	339,583	23.2	44,377	3.0	383,960	26.3	3.5	18.5	5.3	10/01/2016	10/01/2016
TAVARES	P	10/01/2015	9,802,103	1,594,329	1,464,906	433,593	391,232	26.7	130,182	8.9	521,414	35.6	12.8	18.5	5.7	10/01/2016	10/01/2016
TEMPLE TERRACE	F	10/01/2015	19,703,420	9,398,855	2,961,864	1,393,427	966,732	32.6	679,532	22.9	1,646,264	55.6	10.5	41.8	5.4	10/01/2016	10/01/2016
TEMPLE TERRACE	P	10/01/2015	21,021,213	19,557,847	2,772,972	2,459,715	666,793	24.1	1,675,119	60.4	2,341,912	84.5	11.6	70.4	5.6	10/01/2016	10/01/2016
TEQUESTA	G	10/01/2015	3,564,490	-233,453	2,647,381	25,801	342,078	12.9	0	0.0	342,078	12.9	5.0	8.6	0.0	10/01/2016	10/01/2016
TEQUESTA [PF]	F	10/01/2015	7,824,203	1,515,241	1,419,058	173,571	395,960	27.9	153,125	10.8	549,085	38.7	5.5	14.4	20.1	10/01/2015	10/01/2015
TEQUESTA [PF]	P	10/01/2015	3,130,710	-771,577	429,707	64,980	144,242	33.6	-73,258	-17.1	70,984	16.5	5.0	12.0	0.0	10/01/2016	10/01/2016
TITUSVILLE	G	10/01/2015	50,218,500	8,350,259	10,383,908	4,589,144	829,440	8.0	1,550,752	14.9	2,380,192	22.9	2.6	21.2	0.0	10/01/2016	10/01/2016
TITUSVILLE	PF	10/01/2015	48,598,096	8,673,919	6,633,242	4,909,419	983,770	14.8	1,662,437	25.1	2,646,207	39.9	8.0	9.5	23.6	10/01/2016	10/01/2016
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2014	122,212,958	523,917	34,028,032	5,630,431	4,820,905	14.2	443,593	1.3	5,264,498	15.5	6.4	9.6	0.0	10/01/2014	10/01/2014
UMATILLA	P	10/01/2014	1,562,864		369,831	46,876	26,010	7.0	0	0.0	26,010	7.0	5.0	0.0	2.1	10/01/2015	10/01/2015
VALPARAISO	PF	10/01/2015	1,829,567	-502,179	405,994	29,574	78,625	19.4	0	0.0	78,625	19.4	2.0	0.6	17.4	10/01/2015	10/01/2015
VENICE	F	10/01/2015	17,723,882	19,038,335	1,668,189	2,462,546	780,913	46.8	1,695,957	101.7	2,476,870	148.5	7.0	131.1	15.4	10/01/2016	10/01/2016
VENICE	P	10/01/2015	30,020,198	6,709,407	628,437	3,196,694	243,175	38.7	1,193,584	189.9	1,436,759	228.6	7.0	201.0	28.4	10/01/2016	10/01/2016
VERO BEACH	F	10/01/2015	7,176,961	1,091,383	0	714,701	12,759	0.0	305,516	0.0	318,275	0.0	0.0	0.0	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
VERO BEACH	G	10/01/2015	71,912,556	34,601,668	15,456,663	6,799,140	32,265	0.2	3,982,219	25.8	4,014,484	26.0	0.0	27.7	0.0	10/01/2015	10/01/2015
VERO BEACH	P	10/01/2015	35,211,438	4,963,557	2,856,355	2,051,536	629,536	22.0	422,358	14.8	1,051,894	36.8	6.0	29.2	8.7	10/01/2016	10/01/2016
VILLAGE OF NORTH PALM BEACH	G	10/01/2015	12,109,145	2,011,105	2,494,318	675,649	258,368	10.4	183,481	7.4	441,849	17.7	0.0	18.4	0.0	10/01/2015	10/01/2015
VILLAGE OF NORTH PALM BEACH	PF	10/01/2015	17,716,664	3,956,136	4,553,961	690,004	1,265,357	27.8	0	0.0	1,265,357	27.8	4.4	19.6	5.1	10/01/2016	10/01/2016
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	10/01/2015	20,416,170	5,110,904	1,783,251	951,509	462,063	25.9	845,529	47.4	1,307,592	73.3	6.6	69.4	0.0	10/01/2016	10/01/2016
VOLUSIA COUNTY (VOL)	F	10/01/2015	4,330,849	-210,721	0	117,689	304,729	0.0	0	0.0	304,729	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
WAUCHULA	GP	10/01/2015	15,880,274	-1,498,797	2,590,078	815,969	378,353	14.6	61,365	2.4	439,718	17.0	10.0	7.2	0.0	10/01/2015	10/01/2015
WEST MANATEE FCD	F	10/01/2015	10,820,703	767,303	2,397,251	130,944	857,508	35.8	0	0.0	857,508	35.8	2.9	19.0	15.2	10/01/2016	10/01/2016
WEST MELBOURNE	P	10/01/2015	10,595,211	1,661,203	1,983,685	512,961	473,300	23.9	143,867	7.3	617,167	31.1	8.5	17.4	6.1	10/01/2016	10/01/2016
WEST PALM BEACH	F	09/30/2015	176,170,051	73,714,656	16,144,923	10,077,473	3,613,250	22.4	5,531,277	34.3	9,144,527	56.6	13.1	43.5	0.0	10/01/2016	10/01/2016
WEST PALM BEACH	G	09/30/2015	37,618,564	-1,868,568	1,672,545	411,655	857,017	51.2	0	0.0	857,017	51.2	5.5	47.5	0.0	10/01/2016	10/01/2016
WEST PALM BEACH	P	09/30/2015	263,834,220	56,666,324	19,209,819	12,744,085	4,233,844	22.0	7,169,104	37.3	11,402,948	59.4	11.0	48.4	0.0	10/01/2016	10/01/2016
WILLISTON	G	10/01/2015	4,314,930	-259,758	880,740	213,510	100,529	11.4	0	0.0	100,529	11.4	4.8	6.9	0.0	10/01/2015	10/01/2015
WILLISTON	P	10/01/2015	1,810,378	26,382	331,296	90,720	90,205	27.2	0	0.0	90,205	27.2	5.0	22.2	0.0	10/01/2016	10/01/2016
WILTON MANORS (VOL)	F	10/01/2015	1,403,369	455,147		76,201	34,687		39,658	0.0	74,345	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
WILTON MANORS [GP]	G	10/01/2015	11,087,697	5,702,030	439,282	1,280,048	148,740	33.9	603,467	137.4	752,207	171.2	11.0	166.5	0.0	10/01/2015	10/01/2015
WILTON MANORS [GP]	P	10/01/2015	11,977,847	7,776,095	194,617	1,220,262	81,371	41.8	812,233	417.4	893,604	459.2	10.0	466.0	0.0	10/01/2015	10/01/2015
WINTER GARDEN	G	10/01/2015	23,058,359	555,090	7,522,960	1,601,162	831,811	11.1	42,761	0.6	874,572	11.6	2.5	9.6	0.0	10/01/2016	10/01/2016
WINTER GARDEN	PF	10/01/2015	31,056,478	1,147,761	7,538,210	1,340,169	1,311,194	17.4	123,930	1.6	1,435,124	19.0	3.5	12.6	3.7	10/01/2016	10/01/2016
WINTER HAVEN	F	10/01/2015	23,668,261	6,930,681	3,713,589	1,363,481	1,026,210	27.6	890,827	24.0	1,917,037	51.6	10.0	38.6	5.1	10/01/2016	10/01/2016
WINTER HAVEN	G	10/01/2015	55,893,670	20,732,938	9,919,868	4,332,581	1,215,895	12.3	3,070,559	31.0	4,286,454	43.2	9.5	35.4	0.0	10/01/2016	10/01/2016
WINTER HAVEN	P	10/01/2015	28,182,252	3,097,716	4,450,214	1,748,872	808,396	18.2	400,025	9.0	1,208,421	27.2	8.2	13.3	6.7	10/01/2016	10/01/2016
WINTER PARK	F	10/01/2015	46,938,709	6,375,234	4,275,632	2,334,319	1,182,650	27.7	962,062	22.5	2,144,712	50.2	6.0	38.7	7.5	10/01/2016	10/01/2016
WINTER PARK	P	10/01/2015	42,256,882	11,902,334	4,286,032	2,971,441	940,109	21.9	1,528,346	35.7	2,468,455	57.6	6.0	47.6	6.3	10/01/2016	10/01/2016

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 Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning	
WINTER SPRINGS	GPF	10/01/2014	36,821,261	14,564,128	7,093,513	3,303,053	993,826	14.0	1,319,444	18.6	2,313,270	32.6	5.0	29.1	0.0	10/01/2015	10/01/2015
Grand Totals:	489		35,919,495,371	10,585,715,071	5,599,343,792	2,503,193,803	927,012,533		932,028,126		1,859,040,659						

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 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
ALACHUA COUNTY LIBRARY	G Closed	2.00 2.00% X FAE X SC	03	VR 20SC, ANY AGE; 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = MAX 2.2%/YR (BASED ON CPI)
ALACHUA COUNTY SCHOOL BOARD	ERP Closed	VR BEN=AMT OF FRS EARLY RET REDUCTION	N/A	VR AGE 55-61 W/ 25 SC 1 LIFE ANNUITY	Graded N/A	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
ALTAMONTE SPRINGS	G Active	VR Var. W/SC OVER 30 YRS, RET AFT AGE 62 OR IF ELEC	05	62 30SC, ANY AGE; 62 W/6SC 1 LIFE ANNUITY	Cliff 6	YES	COLA = 3%/YR
ALTAMONTE SPRINGS	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	YES	COLA= 3%/YR
APOPKA	F Active	3.00 3.00% X FAE X SC	05	VR 22SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
APOPKA	G Active	2.75 2.75% X FAE X SC	05	57 57 W/5SC 1 LIFE ANNUITY	Cliff 10	NO	
APOPKA	P Active	VR 3.60% FAE FOR 0-10SC, 4.00% FAE AFTER	03	VR 20SC, ANY AGE; 45 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP
ARCADIA	G Active	2.00 2.00% X AMC X SC	05	65 AGE 65 1 LIFE ANNUITY	Graded 6	NO	PRIOR TO 9/20/11, FULL VESTING = 10 YRS

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	Years to full vesting		
					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	3.50	3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AVENTURA	P	VR	Var. W/ HDT, SC DATES	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AVON PARK	F	3.16	3.16% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AVON PARK	P	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 20SC, ANY AGE; OR AGE 60	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BAL HARBOUR VILLAGE	G	3.00	3.00% X FAC X SC	03	VR 30SC, ANY AGE; 55 W/25SC; AGE 57	Graded	YES	DROP; COLA = 2.5%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BAL HARBOUR VILLAGE	P	3.50	3.50% X FAC X SC; MIN \$25/MO	03	VR 20SC, ANY AGE; AGE 57; 55 W/10SC	Graded	YES	COLA = 2.5%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR 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 Var. 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 Var. 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	Var. 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	Var.	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	Var. 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	% Var. 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			
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; Var. 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			
				Normal Form of Benefit		Years to full vesting		
				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	Years to full vesting		
					N Description			
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	Var. 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				Description
					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	% Var. 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%	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
				Normal Form of Benefit N Description					
DADE CITY	P	3.50	3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; COLA = 2%/YR EACH 10/1 AFT 1 FULL YR RET	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
DANIA BEACH	G	3.00	3.00% X AME X SC	03	VR 50 W/25SC; 55 W/6SC	Cliff	YES	HEALTH SUBSIDY	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6			
DANIA BEACH [PF]	F	VR	% AFC (MAX 85%) Var. 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	Var. W/SC (MAX 95% FMC)	03	VR 20SC, ANY AGE; 55 W/10SC	Graded	YES	DROP	
	Active				5 OTHER	10			
DAVIE	P	VR	3% FAE X (0-20)SC + 2% FAE X (20+)SC (MAX 80%)	VR	VR 20SC, ANY AGE; AGE 55	Cliff	YES	DROP; DIFF VR BEN RATE STRUCTURE FOR TIER 1 (HDT BEF 4/20/11)	
	Active				5 OTHER	10			
DAVIE - GENERAL & MGMT	G	1.80	1.80% X AFC X SC	06	VR 60 W/30SC; 65 W/10SC	Cliff	YES	FOR HDT BEF 10/1/13: BEN RATE, AFC, NR, VESTING VR W/ G OR MGMT	
	Active				1 LIFE ANNUITY	10			

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description				Years to full vesting
				Normal Form of Benefit N Description					
DELRAY BEACH	PF	VR	2.5% X AFC (<20SC); 3.5% X AFC (>20SC, MAX 87.5%)	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; COLA = 1%/YR	
	Active				5 OTHER	10			
DELTONA	F	VR	Var. 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			
						Normal Form of Benefit N Description				
FORT LAUDERDALE	G	VR	Var. 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	Var. 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	Var. 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%
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	
GOLDEN BEACH [GP]	P Active	VR	CONTRIB = 3.00%; NON- CONTRIB = 2.00%	05	VR 55 W/10SC; 52 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	CONTRIB BEF 10/1/06 = 2.75% AME
GREATER NAPLES FCD	F Closed	3.00	3.00% X AFC X SC, MAX 100% AFC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	SUPP; SHARE PLAN

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit N Description				
GREEN COVE SPRINGS	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GREENACRES	PF	3.00	3.00% X AME X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GULF BREEZE	P	3.50	3.50% X AFC X SC	05	VR 55 W/6SC; 52 W/25SC	Cliff	YES	DROP; SUPP; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
GULFPORT	F	3.14	3.14% X AFC X SC	05	VR 30SC, ANY AGE; 52 W/25SC; 55 W/10SC	Cliff	YES	COLA = 0.76%/YR FROM AGE 55 TO AGE 65
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
GULFPORT	G	2.00	2.00% X AC X SC	05	62 62 W/5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
GULFPORT	P	2.86	2.86% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HAINES CITY	F	3.11	3.11% X AFC X SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC	Cliff	NO	FOR ALL SC BEF 10/1/10: BEN RATE = 3.20%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
						Normal Form of Benefit N Description				
HAINES CITY	G	3.00	3.00% X AFC X SC	05	60	60 W/7SC	Cliff		NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)
	Frozen					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 Var. W/BARG OR N-BARG EE	03	60	ATTAINED AGE 60	Graded		NO	DROP
	Active					1 LIFE ANNUITY		7		
HALLANDALE BEACH	PF	3.20	3.20% X FAC X SC, MAX 80% FAC	02	VR	25SC, ANY AGE; 52 W/10SC	Cliff		YES	HEALTH SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
HALLANDALE BEACH PM	G	3.20	3.20%X AFC X SC; MAX 80% AFC	02	VR	52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC	Cliff		YES	DROP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		NRA		
HALLANDALE BEACH PM (EXCESS)	G	3.20	3.20% X AFC X SC; MAX 80% AFC	02	VR	52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	Cliff		YES	DROP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		N/A		

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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 N Description			
HAVANA	F Active	3.50	3.50% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO
HIALEAH	GPF Active	VR	Var. W/ SC; EECON; AGE	03	VR AGE + SC = 70 (MIN 20SC) 5 OTHER	VR VR		YES VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
HIALEAH - ELECTED	G Active	3.00	3% X FAMC X SC, MAX 25SC	01	VR 55 W/8SC OR 20SC, ANY AGE 5 OTHER	Cliff 8		NO
HIALEAH GARDENS	P Active	2.75	2.75% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO DROP; BEN RATE = 3.00% BEF 10/1/11
HILLSBOROUGH COUNTY	ERP Closed	1.60	1.60% X FAC X SC	05	VR AGE 55-60 W/25-28SC & 5 CONTINUOUS SC 1 LIFE ANNUITY	N N/A		YES FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
HOLLEY-NAVARRE FCD	F Active	2.00	2.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10		NO
HOLLY HILL	F Active	3.00	3.00% X AME X SC (+SUPP)	05	VR 25SC, ANY AGE; 50 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6		NO DROP

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
HOMESTEAD	P	3.50	3.50% X AFC X SC (MAX 80% AFC)	05	VR 20SC, ANY AGE; 55 W/10SC; OR AGE+SC=64	Cliff	YES	DROP; COLA = 2%/YR BEGINNING 5 YRS AFTER RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOMESTEAD - General & Hospital	G	3.00	3.00% X FAE X SC; PROVISIONS	05	VR W/5SC = AGE 65 OR AGE+SC=68	Cliff	NO	DROP
	Closed				1 LIFE ANNUITY	5		
HOMESTEAD - New Elected & Sr. Mgmt	G	4.00	4.00% X FAE X SC (MAX 80% FAE)	03	55 55 W/5SC	Cliff	YES	COLA = 2%/YR AFTER 5 YRS RET; CLOSED TO NEW SENIOR MANAGERS 4/20/09
	Active				1 LIFE ANNUITY	5		
HOMESTEAD - Old Elected	G	5.00	5.00% X FAE X SC, MAX 100%	03	55 55 W/4SC	Cliff	YES	
	Closed				3 JOINT/SURVIVOR	4		
HOWEY-IN-THE-HILLS	P	3.00	3.00% X AFC X SC	05	VR 55 W/10 SC,OR 52 W/25 SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIALANTIC	G	2.00	2.00% X AFC X SC	05	VR LATER OF AGE 65 OR 5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
INDIALANTIC	PF	3.00	3.00% X AME X SC	05	VR 52 W/25SC; AGE 55	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
INDIAN HARBOUR BEACH	P	3.00	3.00% X AFC X SC	05	52 52 W/10SC	Cliff	YES	DROP; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR	Description			Years to full vesting
				Normal Form of Benefit N Description					
INDIAN HARBOUR BEACH (SUPP)	P	X SC	\$60 X SC, PAYABLE ANNUALLY ON JAN 1	N/A	52	AGE 52	Cliff	NO	
	Active				1	LIFE ANNUITY	0		
INDIAN RIVER SHORES	G	2.75	2.75% X AME X SC -IRSP	05	62	AGE 62	Graded	NO	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		
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	Var. W/ SC	02	VR	20SC	Cliff	YES	DROP; COLA = 3%/YR
	Active				3	JOINT/SURVIVOR	5		

APPENDIX B - Benefit Data

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		Pct	Description		YR	Description	Years to full vesting			
					Normal Form of Benefit N Description					
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			
JUPITER ISLAND	GPF	3.00	3.00% X FAC X SC	03	VR	65 W/5SC; 55 W/25SC	Cliff		NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
	Frozen				0LIFE ANNUITY W/ 5 YEAR CERTAIN		5			

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
					Normal Form of Benefit	Years to full vesting		
					N Description			
KEY BISCAYNE	PF	VR	% AFC X SC Var. W/ P OR F	05	VR 55 W/5SC; 52 W/25SC; AGE+SC = 75 (F ONLY)	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
KEY WEST	G	2.50	2.50% X FMC X SC	03	VR 20SC, ANY AGE; 60 W/10SC	Graded	NO	DROP
	Active				1 LIFE ANNUITY	10		
KEY WEST	PF	3.00	3.00% X FMC X SC	03	VR 20SC, ANY AGE; 55 W/10SC	Graded	NO	SHARE PLAN; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KEY WEST HOUSING	G	1.85	1.85% X AFS X SC	05	VR 30SC, ANY AGE; 60 W/5SC	Graded	NO	
	Active				1 LIFE ANNUITY	15		
KEY WEST UTILITY	G	2.00	2.00% X CAC X SC	ALL	VR 30SC, ANY AGE; 60 W/10SC	Graded	YES	COLA = 3%/YR; IF HDT BEF 6/1/10, 2.4% BEN RATE, 5-YR AFC, NR = 30SC OR AGE 60
	Active				1 LIFE ANNUITY	10		
KISSIMMEE	F	VR	3.00% AFC X (0-30)SC, 2% AFC X (30+)SC (MAX 100%)	05	VR 30SC, ANY AGE; 55 W/10SC	Graded	NO	FOR HDT BEF 1/1/13 = BEN RATE: 3.23% FOR 1ST 30SC, NR: 25SC OR 50 W/10SC, EARLY: 40 W/10SC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE	G	VR	Var. W/TIER 1 OR 2; MAX 30CS	05	60 60 W/10CS	Graded	NO	SUPP
	Active				1 LIFE ANNUITY	10		

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Years to full vesting			
KISSIMMEE	P	3.50	3.50% X AFC X SC (MAX 100% AFC)	03	50	50 W/10SC	Graded	10	YES	COLA = 1%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN				
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	10	NO	DROP; SUPP
	Active					1 LIFE ANNUITY				
LABELLE	F	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff	10	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN				
LADY LAKE	P	3.30	3.30% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	10	NO	; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN				
LAKE ALFRED	G	2.72	2.72% X AFC X SC (MAX 40 YR)	05	57	57 W/10SC	Cliff	10	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
	Active					5 OTHER				
LAKE ALFRED	PF	2.75	2.75% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	10	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN				
LAKE CITY	F	2.75	2.75% X FMC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	10	YES	DROP; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN				
LAKE CITY	G	VR	Var. W/ NON-ELEC OR ELEC, SC <15 OR >15	03	VR	NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC	Cliff	VR	YES	DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS
	Closed					1 LIFE ANNUITY				
LAKE CITY	P	3.00	3.00% X FMC X SC	03	VR	55 W/10SC; 52 W/25SC	Cliff	10	YES	SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN				

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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 N Description				
LAKE HELEN	P Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
LAKE MARY	F Active	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE MARY	P Active	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE PARK (RETIRED)	P Closed	2.50	2.50% X AFC X SC	05	VR 20SC, 60 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	NO	
LAKE WALES	F Active	3.00	3% X AFC X SC	05	VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE WALES	G Active	2.50	2.50% X AMC X SC	05	60 60 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
LAKE WALES	P Active	3.00	3.00% X SC X AFC	05	VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE WORTH	F Closed	VR	Var. W/ EMP DT, RET DT	02	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=75 (MIN 10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; 13TH CHK
LAKE WORTH	G Active	2.00	2.00% X AFC X SC	05	VR 55 W/30SC; 65 W/10SC 1 LIFE ANNUITY	Cliff 20	NO	FOR SC BEF 10/1/10 = BEN RATE: 3.00%, AFC: 2 YRS; COLA NOT AUTOMATIC

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
					Normal Form of Benefit N Description			
LAKE WORTH	P	3.00	3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC)	Cliff	YES	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKELAND	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 3.30% IF HDT BEF 10/1/03; BACKDROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKELAND	G		VR Var. W/ HIRE DT, YRS SC	VR	VR VR W/ HIRE DT	Cliff	NO	COLA UP TO 4% IF GAINS SUFFICIENT TO COVER
	Active				1 LIFE ANNUITY	5		
LAKELAND	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LANTANA	F	3.00	3.00% X AFS X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LANTANA	P	3.00	3.00% X AFC X SC	05	50 50 W/10SC	Cliff	NO	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LARGO	PF	3.25	3.25% X AFC X SC; PMAX 95%, FMAX 85	03	VR 55 W/10SC; 23SC, ANY AGE; AGE 62	Cliff	NO	DROP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERDALE-BY-THE- SEA (VOL)	F		VR > OF \$10/MO X SC OR 2% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
					Normal Form of Benefit	Years to full vesting			
					N Description				
LIGHTHOUSE POINT	PF	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 50 W/25SC; 60 W/8SC	Cliff	YES	HIS = \$3/MO PER YR SC (MAX \$90); COLA = 3%/YR AFTER 5 YRS RET
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	8		
LIVE OAK	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	SUBSTITUTE PLAN
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LONGBOAT KEY	F	3.50	3.50% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC; AGE 60	Graded	YES	DROP; SUPP = \$10/MO PER YR OF SC PAYABLE TO AGE 65
	Frozen					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LONGBOAT KEY	G	2.75	2.75% X AFC X SC	05	VR	55 W/30SC; AGE 62	Cliff	NO	FROZEN AS OF 10/1/2013, ALL MBRS 100% VESTED IN ACCR BEN
	Frozen					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	0		
LONGBOAT KEY	P	3.50	3.50% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	FROZEN AS OF 2/1/14, ALL MBRS 100% VESTED IN ACCR BEN; SUPP; COLA = 3%/YR
	Frozen					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	0		
LONGWOOD	PF	3.00	3.00% X AFC X SC	03	VR	25SC, ANY AGE; 50 W/5SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		

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

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
MELBOURNE	G	1.60	1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC	Cliff	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR
	Closed				1 LIFE ANNUITY	6		
MELBOURNE	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE - SPECIAL RISK	G	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MELBOURNE BEACH	P	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/20SC	Cliff	YES	COLA = 3%/YR FROM NRD TO AGE 62; SUPP FOR NORM RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI - 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		
MIAMI - FIPO	PF		VR Var. W/ SC	05	50 50	Cliff	YES	
	Active				3 JOINT/SURVIVOR	10		
MIAMI - FIPO (STAFF)	G	3.00	2.5 hired after OCT 1, 2012	02	55 55&10CS; 30CS	Cliff	N/A	
	Active				5 OTHER	5		
MIAMI - FIPO COLA (RETIRED)	PF	N/A	N/a	N/A	N/ N/A	N/A	NO	
	Closed				N/N/A	N/A		
MIAMI - GESE	GS		VR Var. W/ 0-15SC, 15-20SC OR >20SC	05	VR 55 W/30CSC; 60 W/10CSC; RULE OF 80	Cliff	YES	AFC VR BEF 10/1/12; COLA = 4%/YR
	Active				1 LIFE ANNUITY	10		

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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					
MIAMI - GESE (EXCESS)	GS	3.00	N/A	05	N/	N/A	N/A		NO	SUPPLEMENTAL BENEFITS ONLY
	Active but not re				N/N/A		N/A			
MIAMI - GESE (STAFF)	GS	3.00	3% X AFC X SC; INCR BY 5% @ RET	02	VR	10CSC	Cliff		NO	
	Active				5	OTHER	10			
MIAMI - OFF-STREET PARKING	G	VR	3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60	60 W/5SC	Cliff		NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	5			
MIAMI BEACH	G	2.50	2.50% X FAME X SC	05	VR	55 W/30SC, 62 W/5SC (HDT AFT 9/30/10)	Cliff		YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
	Active				1	LIFE ANNUITY	5			
MIAMI BEACH	PF	VR	Var. W/EMPLOYMENT DT & SC	02	VR	AGE 50 OR, IF EARLIER, DATE WHEN AGE + SC = 70	Cliff		YES	DROP
	Active				3	JOINT/SURVIVOR	10			
MIAMI SHORES VILLAGE	G	2.00	2.00% X AFC X SC; MAX 60% AFC	03	VR	EARLIER OF AGE 62 OR 30SC, ANY AGE	Cliff		NO	DROP
	Active				1	LIFE ANNUITY	10			
MIAMI SHORES VILLAGE	P	2.91	2.91% X AFC X SC	03	VR	25SC, ANY AGE	Cliff		YES	COLA = 1.5%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description				Years to full vesting
				Normal Form of Benefit N Description					
MIAMI SPRINGS	G	2.50	2.50% X FAS X SC	05	VR 62 W/5SC OR AGE+SC=75	Cliff	NO	DROP; BEN RATE = 1.75% (1.00% FOR PRGM A MBRS) BEF 10/1/89	
	Active				1 LIFE ANNUITY	5			
MIAMI SPRINGS	PF	3.50	3.50% X AME X SC	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP	
	Active				1 LIFE ANNUITY	5			
MIAMI-DADE COUNTY	ERP	VR	AMT OF FRS E.R. REDUCT.	N/A	VR 54-55W/25 UP TO 28SC	N/A	YES	FRS SUPPLEMENT	
	Closed				1 LIFE ANNUITY	N/A			
MIDWAY FCD	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MILTON	F	3.85	3.85% X AFC X SC (+SUPP)	05	VR 25SC, ANY AGE; 54 W/10SC	Cliff	NO	SUPP = \$165/MO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MILTON	G	2.50	2.50% X AFC X SC (MAX 100%)	05	VR 25SC, ANY AGE; 65 W/10SC	Cliff	NO		
	Active				1 LIFE ANNUITY	10			
MILTON	P	3.10	3.10% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 1%/YR; SUPP TO AGE 65	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6			
MIRAMAR	F	3.00	3% X AFC X SC (MAX 80% AFC)	03	VR 25SC, ANY AGE OR 55 W/10SC	Cliff	YES	DROP; SUPP; SHARE PLAN	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MIRAMAR	G	VR	% AME Var. W/SC @ RET DATE	03	VR 20SC, ANY AGE; 65 W/7SC	Cliff	NO		
	Active				1 LIFE ANNUITY	7			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR Description				Years to full vesting
				Normal Form of Benefit N Description					
MIRAMAR	P	3.00	3.00% X AME X SC (MAX 75% UNTIL 37.5SC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	TIER 1 = HDT BEF 6/10/08 (3.25% BEN RATE, 3-YR AFC, 20SC OR 55 W/10SC); COLA = 2%/YR; AD HOC VR BEN	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MIRAMAR - MANAGEMENT	G	VR	% FMC Var. W/SC (- OFFSET); MAX 80% FMC	03	VR 20SC, ANY AGE; 62 W/5SC; 55 W/10SC	Cliff	NO		
	Active				3 JOINT/SURVIVOR	5			
MONROE COUNTY	ERP	N/A	SUPP FRS OR TRS RED BEN	N/A	VR AGE55 TO 61 W/25 TO 29SC	N/A	YES	FRS SUPPLEMENT	
	Closed				1 LIFE ANNUITY	N/A			
MONROE COUNTY VOL F.F. & EMS	F	VR	\$15/MO X SC (MIN 10SC, MAX 25SC)	VR	VR 10SC	Cliff	NO		
	Active				5 OTHER	10			
MONTICELLO	F	VR	> 2.5% X AFC X SC OR \$21/MO/YR SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MONTICELLO	P	2.75	2.75% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO		
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
MOUNT DORA	F	3.25	3.25% X AFC X SC	05	VR 50 W/10SC; 47 W/25SC	Cliff	NO	SHARE PLAN; HDT BEF 5/20/97 = NR: AGE 50	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

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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				
MOUNT DORA	G	VR	Var. W/CONT PD,SC DTS & CONTRACT	05	60	60 W/7SC	Cliff		NO	DROP; NR = AGE 60 ONLY IF HDT BEF 5/20/97
	Closed				1	LIFE ANNUITY		7		
MOUNT DORA	P	3.25	3.25% X AFC X SC	05	55	SC VR W/ HDT BEF OR AFT 5/20/97	Cliff		NO	DROP
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		6		
NAPLES	F	3.00	3.00% X FAC X SC	05	VR	25SC, ANY AGE; 55 W/8SC	Cliff		YES	COLA = 3%/YR; BEN RATE = 4.00%, FAC = 3 YRS FOR SC BEF 6/1/13; DIFF NR & VESTING FOR HDT BEF 6/1/13
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		8		
NAPLES	G	1.60	1.60% X FAC X SC	8	VR	33SC, ANY AGE; 65 W/8SC	Cliff		NO	HDT BEF 10/1/11: RULE OF 85 OR 60 W/5SC, 5-YR VESTING; SC BEF 10/1/11: 3-YR FAC, 2.50% FAC
	Active				1	LIFE ANNUITY		8		
NAPLES	P	3.00	3.00% X FAC X SC	8	VR	30SC, ANY AGE; 60 W/8SC	Cliff		NO	HDT BEF 4/1/12: 25SC OR AGE 50, 5-YR VESTING, 3% COLA; SVC BEF 4/1/12: 3.63% FAC
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN		8		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
NEPTUNE BEACH	P Active	2.75	2.75% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
NEW PORT RICHEY	F Active	3.50	3.50% X AFC X SC (MAX 75% AFC)	01	VR 50 W/10SC; 40 W/20SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP = \$200/MO
NEW PORT RICHEY	P Active	3.50	3.5% X AFC X SC (MAX 75%, MIN 2% X SC)	VR	50 20SC, ANY AGE; 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	VR SUPP
NEW SMYRNA BEACH	F Active	VR	3% AFC X SC (2% IF HDT AFT 6/30/12)	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
NEW SMYRNA BEACH	P Active	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; SHARE PLAN
NORTH BAY FCD	F Active	3.50	3.50% X AFC X SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
NORTH BREVARD HOSPITAL (Parrish)	G Active	VR	1.75% AME UP TO \$1K; 1.5% AME >\$1K	05	VR 30SC, ANY AGE; 60 W/25SC; AGE 65 1 LIFE ANNUITY	Graded 10	NO	HIS
NORTH BROWARD HOSPITAL	G Active	VR	VARIABLES W/SERV & EMP DATE	VR	65 65 1 LIFE ANNUITY	Cliff 5	NO	

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
NORTH COLLIER FCD (was North Naples)	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	Var. W/SC DTS & CONT RATE	02	50	50 W/20SC	Graded	YES	
	Closed					1 LIFE ANNUITY	10		
NORTH MIAMI 691 [GPF]	G	VR	Var. 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	Var. 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		
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		

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		
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 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		
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=Var. 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		

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				
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 Var. BTW 1.00% & 2.55% BASED ON REQ CONT	08	65 30SC, ANY AGE; 65 W/5SC	Cliff	NO	SUPP = \$100/MO
	Closed				1 LIFE ANNUITY	5		
OCALA	P	3.33	3.33% X AFC X SC	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OCEAN CITY-WRIGHT FCD	F	3.00	3.00% X AFC X SC	03	VR 52 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP TO AGE 65
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OCOEE	G	2.25	2.25% X AFC X SC; MAX 70% AFC	05	62 62 W/7SC	Cliff	NO	HDT BEF 9/17/12 = NR: AGE 60; 3% BEN RATE (MAX 81%) 5- YR VEST; MAYOR/COMM = 9-YR VEST
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
OCOEE	PF	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
OKALOOSA ISLAND FCD	F	3.50	3.50% X AFC X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	SUPP = \$250/MO (REDUCED IF EARLY); COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

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					
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			
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			

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					
ORLANDO	F	VR	% X AMS Var. 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	Var. W/SC	03	VR	20SC, ANY AGE	Cliff	YES	BACKDROP ONLY; COLA = 2%/YR BEGINNING AT AGE 55
	Active				3	JOINT/SURVIVOR	10		
ORLANDO AVIATION	G	3.00	3.00% X FAC X SC W/MAX SC	03	VR	25SC, ANY AGE; 65 W/7SC	Graded	NO	HDT BEF 9/1/96 = NR: 65 W/3SC
	Closed				1	LIFE ANNUITY	5		
ORLANDO UTILITY	G	VR	2.5% X AFC (MAX 30SC); ST.CLOUD =Var.	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		

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				
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		
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	Var. W/SC & DATES	05	VR 25SC, ANY AGE; AGE 55	Graded	YES	DROP; SUPP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit N Description				
PALMETTO	P	3.00	3.00% X AFC X SC (MAX 75%)	05	VR 23SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY	F	2.90	2.90% AFC X SC (MAX 30SC) + SUPP	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; SUPP BEN = \$575/MO TO SS RET AGE
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY	P	VR	Var. W/SC	03	VR 23SC, ANY AGE; 50 W/15SC; 55 W/10SC	Cliff	YES	DROP; SUPP; NORM RET = 15SC IF HDT BEF 1/1/82
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY (SUPP)	G	1.00	1.00% X AME X SC (W/MIN)	05	59 59 W/10SC (CAT. 1) OR 6SC (CAT. 2 & 3)	VR	YES	COLA= 2%/YR (CAT. 1 REQ 15SC, CAT. 2&3 REQ 10SC); VEST = CAT. 1: GRADED/10SC, CAT. 2 & 3: CLIFF/6SC
	Active				1 LIFE ANNUITY	VR		
PANAMA CITY BEACH	F	\	3.35% X AFC X SC, MAX 100% AFC	VR	VR 50 W/20SC; 55 W/10SC; 25&OUT TIER = 25SC, ANY AGE	Cliff	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY BEACH	G	VR	Var. W/ BEF/AFT 10/1/05; MAX 100% AFC	VR	VR 50 W/20SC OR 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
				Normal Form of Benefit N Description				
PANAMA CITY BEACH	P	3.50	3.50% X AFC X SC, MAX 100% AFC	VR	VR 50 W/20SC; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PARKLAND	P	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
PASCO COUNTY	ERP	VR	Var. W/ RET AGE	05	VR 50<AGE<62 & 25<SC<30	N	N/A	FRS SUPPLEMENT
	Active				1 LIFE ANNUITY	N/A		
PEMBROKE PARK COMM SUPP	G	5.0%	5% X AMC X SC (MAX 20SC)	01	VR LATER OF 62 OR: 4SC(HDT<10/08) OR 13SC(HDT>10/08)	Cliff	YES	COLA = 3.5%/YR
	Active				1 LIFE ANNUITY	VR		
PEMBROKE PINES	G	2.85	2.85% X AC X SC (MAX = 80%)	02	VR LATER OF AGE 55 OR 10SC	Graded	YES	DROP
	Closed				1 LIFE ANNUITY	10		
PEMBROKE PINES	PF	VR	Var. 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	Var. %'S PER AFC AMTS & SC	02	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	DROP
	Active				5 OTHER	10		
PENSACOLA	G	VR	Var. W/ SC DATES, AFC, OR \$300/YR SC (MAX \$6000)	05	55 55 W/20SC	Cliff	YES	DROP; HEALTH INS PREM ASST
	Closed				5 OTHER	6		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
PENSACOLA	P	3.00	3.00% X AFC X SC	02	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; BEN RATE = 2.00% IF HDT BEF 10/1/79 OR NON-ELECTING HIRED BETW 10/1/79 & 10/1/02
	Closed				5 OTHER	10		
PERRY	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PERRY	P	3.25	3.25% X AME X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PINELLAS PARK	F	3.00	3.00% X AFC X SC	VR	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SH PLAN; COLA VR; BEN RATES VR W/ DATES (CURRENT = 3%)
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PINELLAS PARK	G		VR LEVEL 1 = 1.70% AMC X SC; LEVEL 2 = 2.10% AMC X SC	VR	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	DROP; COLA
	Active				1 LIFE ANNUITY	10		
PINELLAS PARK	P	3.00	3.00% X FAMC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE VR W/ SC DATES FOR MBRS HIRED BEF 10/1/09
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit N Description				
PLANT CITY	PF	3.75	3.75% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PLANTATION	G	2.25	2.25% X FAC X SC	5	59 59 W/10SC	Cliff	NO	TIER 2 (HDT ON/AFT 10/1/10) = BEN RATE VR W/ SC; 3-YR AFC; 55 W/10SC;
	Active				1 LIFE ANNUITY	10		
PLANTATION	P	3.00	3.00% X AFC X BSC	05	VR 20VSC, ANY AGE; 55 W/10VSC	Cliff	NO	SUPP; TIER 1 = HDT BEF 1/1/10, BEN RATE VR W/ >OR< 20VSC, 3-YR AFC, COLA
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PLANTATION (VOL)	F	N/A	\$60/MO PER YR SC	N/A	VR 20SC, ANY AGE; 55 W/7SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
POMPANO BEACH	G	VR	Var. W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR 55 W/20CSC; 62 W/3SC	Cliff	YES	VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC)
	Active				1 LIFE ANNUITY	VR		
POMPANO BEACH [PF]	F	VR	3% (0-10)SC, 4% (10- 20)SC, 2% (20-25)SC (MAX 80%)	03	VR 47 W/20SC; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit N Description				
POMPANO BEACH [PF]	P	VR	3% (0-25)SC, 0% (25-37.5)SC, 2% (37.5+)SC	03	VR 47 W/20SC; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ORANGE	F	2.50	2.50% X AFC X SC (MAX 80% AFC)	05	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SC BEF 9/25/12; 3.00% BEN RATE, 3-YR AFC, NR = 20SC OR 50 W/10SC; COLA FOR HDT BEF 12/4/12; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ORANGE	G	VR	2.12%/YR SC BEF 9/30/09 + 2%/YR AFT	05	VR LATER OF AGE 65 OR 10SC	Graded	NO	SUPP
	Active				1 LIFE ANNUITY	10		
PORT ORANGE	P	3.00	3.00% X AFC X SC	05	48 48 W/10SC	Cliff	NO	FOR HDT BEF 2/1/11 = AFC; 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PORT ST. LUCIE	P	3.09	3.09% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
PUNTA GORDA	F	3.00	3.00% X AFC X SC	03	VR 25SC OR AGE 55	Cliff	NO	FOR HDT BEF 10/1/12: BEN RATE = 3.50%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit N Description				
PUNTA GORDA	G Closed	3.00	3.00% X AFC X SC	05	60 60 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	
PUNTA GORDA	P Active	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR HDT BEF 12/18/13: BEN RATE = 3.50%, NORM RET = 55 OR 45 W/20SC
QUINCY	PF Active	2.50	2.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	NO	BEN RATE FOR SC BEF 4/10/07 = 1.70%; DIFF DEATH BENEFITS IF HDT BEF 12/31/99
RIVIERA BEACH	F Active	3.00	3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
RIVIERA BEACH	G Active	3.00	3% X AME X SC; MAX 70% AME	02	VR 65; 55 W/10SC; 52.5 W/15SC; 50 W/20SC; AGE+SC=75 1 LIFE ANNUITY	Graded 10	NO	DROP
RIVIERA BEACH	P Active	3.00	3% X AFC X SC; MAX 70% AFC	02	VR 55 W/10SC; 20SC, ANY AGE 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
ROCKLEDGE	F	2.75	2.75% X AFC X SC	05	VR	52 W/25SC; 55 W/10SC	Cliff	NO	FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	G	2.75	2.75% X AMC X SC (MAX 30SC)	05	65	65 W/10SC	Cliff	NO	
	Active					1 LIFE ANNUITY	10		
ROCKLEDGE	P	3.00	3.00 X AMC X SC UP TO 25	05	52	52 W/10SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAFETY HARBOR	F	3.00	3.00% X AME X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT AUGUSTINE	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT AUGUSTINE	G	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	Var. W/ BEF/AFT 10/1/2005	05	VR	55 W/10SC; 25SC, ANY AGE	Cliff	YES	COLA = MAX 3%
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT CLOUD	G	3.00	3.00% X AFC X SC	05	VR	30SC, ANY AGE; 60 W/5SC	Cliff	NO	DROP
	Active					1 LIFE ANNUITY	5		
SAINT CLOUD	PF	3.75	3.75% x AFC X SC +ADD'L FRACTION	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
SAINT JOHNS RIVER PW PK	G	VR	Var. W/SC, SS, AFC & HDT	03	VR 30SC, ANY AGE; 55 W/20SC; 65 W/5SC	Cliff	YES	BACKDROP; PLOP; TIER 1 = HDT BEF 2/25/13; TIER 2 = CASH BAL ACCT
	Active				3 JOINT/SURVIVOR	5		
SAINT LUCIE COUNTY FCD	F	3.00	3.00% X FAS X SC +SUPP	04	VR 25SC, ANY AGE; 55 W/5SC	Cliff	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
SAINT LUCIE COUNTY FCD	G	3.00	3.00% X FAS X SC (MAX 100% FAS)	05	VR 25SC, ANY AGE; 60 W/5SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	5		
SAINT PETE BEACH	F	1.25	1.25% X AFC X SC	05	VR AGE 60 OR 30SC	Cliff	NO	BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	G	1.00	1.00% X AFC X SC	05	VR 30SC, ANY AGE; 60 W/10SC	Cliff	NO	FOR SC BEF 10/1/12 = BEN RATE: 2.25%; NR: 55 OR 25SC; VESTING: GRADED/10; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETE BEACH	P	VR	Var. W/SC & HDT (MAX 90% AFC)	05	VR AGE 55 OR 25SC	Graded	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		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	Var. 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	% Var. 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 N Description				
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	VR	Var. 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				Description
				Normal Form of Benefit				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	% Var. 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 Var. 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	Var. 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	Var. 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	Var. 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	Var. 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	Var. 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 - ELECTED	G Active		VR Var. 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 Var. 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 Var. 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	Description			Years to full vesting
				Normal Form of Benefit 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			
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	% Var. 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			

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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					
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	Var. 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 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			
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			
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			
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			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
				<i>1-Yr. AFC</i>			
							3
<i>Gen. Plans (G,GS,LG):</i>	161	<i>1.00 - 1.99%</i>	28	<i>2-Yr. AFC</i>		<i>Offer COL</i>	232
<i>Police Plans:</i>	138	<i>2.00%</i>	26	<i>3-Yr. AFC</i>		<i>No COL</i>	257
<i>Fire Plans:</i>	135	<i>2.01 - 2.99%</i>	68	<i>4-Yr. AFC</i>			489
<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>	5	<i>Variable and other</i>			
<i>CO Plans:</i>	1			<i>N/A</i>			
	<u>489</u>		<u>489</u>				

APPENDIX B
(Continued)

ADDED BENEFIT DATA

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees 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	Y	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 NRD	Yes
BAL HARBOUR VILLAGE	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = ACCR BEN (MIN 25% AMC)	Y ILOD = 50% BASE PAY FOR 10 YRS; REG = 10-YR ACCR BEN (REDUCED IF EARLY); MIN = > OF PVAB OR REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
BARTOW	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	No
BARTOW	G	Y W/10SC; ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
BARTOW	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FOR 1ST 5 YRS & ACTUARIALLY THEREAFTER	Yes
BAY HARBOR ISLANDS [GP]	G	Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC)	Y 10-YEAR CERTAIN ACCR BEN	N NONE PROVIDED	No
BAY HARBOR ISLANDS [GP]	P	Y ILOD = ACCR BEN PAYABLE @ NRA W/ ADD'L SC FOR DISB PERIOD (- WC, OTHER DISB, ETC)	Y 10-YEAR CERTAIN ACCR BEN	N NONE PROVIDED	No
BAY MEDICAL CENTER	G	N W/10SC, CONVERSION OR CASH BALANCE BEN; NO DISB RET AFTER 3/31/12 PLAN FREEZE	Y W/5SC; RET ELIG = 50% OF BEN PAYABLE TO SP, NOT ELIG = 50% OF BEN PAYABLE IN 50% JT & SURV FORM	Y 50 W/5SC, ACCR BEN REDUCED	No
BELLE GLADE	G	Y ILOD = W/5SC, ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC, ETC	Y RET ELIG = 50% JT & SURV ACCR BEN; NOT ELIG = REF W/ INT	Y 20SC, ANY AGE, 52 W/10SC OR AGE 55; ACCR BEN ACTUARIALLY REDUCED	No

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

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

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

City or District	TYP	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 SYS	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
CLEARWATER	GPF	Y ILOD = G: ACCR BEN (MIN 42% AMC), PF: ACCR BEN (MIN 2/3 AMC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 2/3 AMC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/INT	Y G = NONE; PF = 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
CLERMONT	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
CLERMONT	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC.	Y FULLY OR PART VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
CLERMONT (RETIRED)	G	Y VESTED = ACCR BEN; NON-VESTED = REF	Y VESTED = REDUCED ACCR BEN; NONVESTED = REF	Y 60 W/10SC; REDUCED ACCR BEN	No
CLEWISTON	G	Y 55 W/10SC; ACCR BEN	Y ACTUARIAL EQUIV OF ACCR BEN	Y 55 W/5SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	No
COCOA	F	Y ILOD = ACCR BEN @ 2% AME (MIN = 42% AME); REG = 25% PAY	Y ELIG = ACCR BEN @ 2% AME; VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COCOA	G	Y ILOD = 50% AVG PAY FOR PREV 12 MONTHS; REG = 25% AVG PAY FOR PREV 12 MONTHS; OFFSET W/ SS, WC	Y VESTED OR RET ELIG = 10-YR ACCR BEN (REDUCED IF EARLY); NOT VESTED OR RET ELIG = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH PER YR (1ST 5 YRS) & 1/30TH PER YR (NEXT 5 YRS) PRIOR TO NR	Yes
COCOA	P	Y ILOD = > OF ACCR BEN, 42% AME OR 50% BASE PAY; REG = W/10SC, ACCR BEN; OFFSET W/ SS, WC, ETC	Y VESTED OR RET ELIG = 10-YR ACCR BEN; NOT VESTED OR RET ELIG = REF W/ 4.5% INT	N NONE PROVIDED	Yes
COCOA BEACH	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COCOA BEACH	G	Y W/10SC; ACCR BEN REDUCED FROM NRD	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 52 W/5SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NR	No
COCOA BEACH	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
COOPER CITY	F	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (100% JT & SURV); NON-VESTED = REF W/6% INT	N NONE PROVIDED	Yes
COOPER CITY	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/ INT	Y 53 W/10SC; ACCR BEN REDUCED 4%/YR PRIOR TO NRD	Yes
COOPER CITY	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = REF W/INT	N NONE PROVIDED	Yes
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
	YSY	Y	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/10SC; ACCR BEN REDUCED 5/9 OF 1%/MO PRIOR TO AGE 55	Yes
CRESCENT CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	No
CRESCENT CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	No
CRESTVIEW	G	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
CRESTVIEW	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND ACTUARIALLY FROM 50 TO 45	Yes
DADE CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
DADE CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
DANIA BEACH	G	Y ILOD = 66.67% PAY OFFSET W/ SS & WC; REG = ACCR BEN	Y RET ELIG = JT & SURV BEN	Y 50 W/10SC (8SC FOR ELECTED); BEN REDUCED BY 6%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	F	Y ILOD = ACCR BEN (MIN 68% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE	F	Y ILOD = 2/3 SAL (MIN 42% FMC OR ACCR BEN); REG = W/10SC, ACCR BEN @ 2% (MAX 50% FMC, MIN 25% FMC)	Y ILOD = VR W/ SP AND/OR CH (MAX TOTAL 60% FMC); REG = VR W/ > OR <5SC; MIN W/10SC = ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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		
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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
FERNANDINA BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
FLAGLER BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
FLAGLER BEACH	P	Y ILOD=NO <42%AMC, REG=W/10SC, NO <25%AMC	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10 SC, REDUCED BENEFIT	No
FLORIDA CITY	P	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 25% AC)	Y W/10SC = 10-YR ACCR BEN; <10SC = BEF NRA: REF W/INT, ALL OTHERS: BEN W/ELECTED OPTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
FLORIDA CITY - ELECTED	G	Y W/10SC; ACCR BEN (MIN 35% AVG OF LAST 5 YRS)	Y W/12 CONSEC SC (COMM) OR 10 CONSEC SC (MAYOR); 100% JT & SURV ACCR BEN	N NONE AVAILABLE	No
FORT LAUDERDALE	G	Y ILOD = 65% MO EARN -WC; REG = GROUP 1: 50% MO EARN, GROUP 2: 5% MO EARN X (UP TO 13SC), OFFSET W/ SS	Y ILOD = VR W/ SP AND/OR CH; REG = VR W/ GRP (GRP 2 MUST BE 55 W/15SC)	Y GRP 1 = 50 W/15SC, GRP 2 = 55 W/15SC; ACCR BEN REDUCTION VR W/ GRP	Yes
FORT LAUDERDALE	PF	Y ILOD = 65% AFC -SS&WC (MIN 42% AFC); REG = 50% AFC -SS&WC (MIN 25% AFC)	Y ILOD = VR W/ SP&CH; REG = VR	Y (FIRE ONLY) 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
FORT MEADE [GPF]	F	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD)	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
FORT MEADE [GPF]	G	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD)	Y 60 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	No
FORT MEADE [GPF]	P	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y 66 2/3 JT & SURV ACCR BEN (NONE IF DEATH BEF NRD)	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	No
FORT MYERS	F	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/10SC, ACCR BEN	Y EARLY RET BEN (MIN 50% PROJ NRB) TO SP + 5% PROJ NRB TO EACH CH <21	Y 45 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
FORT MYERS	G	Y W/5SC; ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/7SC OR 60 W/5SC; ACCR BEN REDUCED 4%/YR PRIOR TO NR	Yes
FORT MYERS	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/5SC, SAME BEN; + SUPP; OFFSET W/ WC	Y VR W/ SP, CH OR NEITHER	Y 15SC, ANY AGE OR 45 W/10SC; ACCR BEN REDUCED 3%/YR (+\$290/MO SUPP)	Yes
FORT PIERCE [G, P, UTIL]	G	Y 5 OR MORE YEARS OF SERVICE	Y NO AGE ORSERVICE REQUIREMENTS	N	No

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

City or District	TYP	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
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
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

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

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

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
HAVANA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10SC; ACCR BEN REDUCED	No
HIALEAH	GPF	Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC)	Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY)	Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN REDUCED	Yes
HIALEAH - ELECTED	G	N NONE PROVIDED	Y COMPUTED AS NORM RET W/LIMITED PERIOD	N NONE SPECIFIED	No
HIALEAH GARDENS	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR CERT ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HILLSBOROUGH COUNTY	ERP	N NONE AVAILABLE	N NONE AVAILABLE	Y REPLACEMENT OF EARLY RET REDUCTION FROM FRS ; FRS RED=5%/YR ERD PRECEDES AGE 62	No
HOLLEY-NAVARRE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN ACTUARIALLY REDUCED 3%/YR PRIOR TO NRA	No
HOLLY HILL	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN	Y ILOD VESTED = 50% SAL TO SP FOR LIFE; REG VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 48 W/6SC; ACCR BEN ACTUARIALLY REDUCED	Yes
HOLLY HILL	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC (6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC	Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes
HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/7SC, ACCR BEN (MIN 20% AFC)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = CONTRIB REF	N NOT APPLICABLE	Yes
HOLLYWOOD	P	Y ILOD = ACCR BEN (MIN 50% EARN); REG = W/5SC, 3% AME X SC (MIN 25% EARN); OFFSET W/ SS, WC, ETC	Y ILOD = 50% EARN TO SP OR CH; REG = 25% EARN TO SP OR CH	N NONE SPECIFIED	No
HOLMES BEACH	P	Y ILOD = % AFC VR W/SC; REG = W/10SC, ACCR BEN (MAX 60% AFC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 24X MO SAL ON PREV MARCH 1 OR 100X PROJ MO BEN	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC); BOTH REDUCED FOR EARLY RET	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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	
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 Y HALF OF 50% JT & CONT BEN, IF MARRIED); NON-VESTED = CONTRIB REF	Y 55 W/7SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	No
INDIAN RIVER SHORES	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ OTHER BENS	Y BEN VR W/ VESTED, MARRIED OR NON-VESTED; ACCUM CONTRIBS GUARANTEED	Y 50 W/7SC, ACCR BEN REDUCED 2%/YR PRIOR TO MBR'S NRA	No
INDIAN SHORES	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
JACKSON MEMORIAL HOSPITAL	G	Y ACTUARIALLY REDUCED ACCR BEN; ILOD = MIN 42% AMC; REG = W/8SC, MIN 25% AMC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = 100% JT & SURV ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
JACKSONVILLE	CO	Y ILOD=50% AVG SAL FOR LAST 3 YRS; REG=W/5SC, 25% AVG SAL FOR LAST 3 YRS + 2.5%/YR OVER 5SC (MAX 50%)	Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% OF BEN IF MBR WORKED TO NR @ 2% BEN RATE	N NONE PROVIDED	Yes

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
JACKSONVILLE	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	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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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
	SYS	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	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 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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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	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 (was North Naples)	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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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
SYS	Y	Y	Y	N	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		
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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 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		
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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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	Y	Y	
SOUTH MIAMI [GP]	G	Y ACTUARIALY REDUCED ACCR BEN	Y CONTRIB REF	N NONE SPECIFIED FOR GENERAL EMPLOYEES	No
SOUTH MIAMI [GP]	P	Y ACTUARIALY 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 ACTUARIALY 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 SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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 - ELECTED	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	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	446	Offer Early Ret.	433	Offer DROP	316
No Disability	43	No Early Ret.	56	No DROP	173
	<u>489</u>		<u>489</u>		<u>489</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:		Fixed Inc:		Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	International Domestic									
ALACHUA COUNTY LIBRARY	G	10/01/2015	43,468	0	0	0	0	0	0	0	15,204	23,070,710	/	0	
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2015	498,363	1,650,721	1,430,411	0	0	0	0	0	5,727	3,573,768	/	0	
ALTAMONTE SPRINGS	G	10/01/2015	10,678	0	0	62,855	11,203,425	5,717,784	0	0	0	13,255	16,981,487	/	0
ALTAMONTE SPRINGS	P	10/01/2015	4,443	0	0	52,669	8,527,437	5,299,430	0	0	0	12,322	13,871,657	/	0
AOPKA	F	10/01/2015	509,038	0	0	2,268,579	17,827,436	10,012,823	0	0	0	0	30,617,876	/	289,470
AOPKA	G	10/01/2015	376,262	0	0	3,387,845	23,771,285	13,516,554	0	0	0	0	41,051,946	/	842,476
AOPKA	P	10/01/2015	741,928	0	0	3,710,743	22,755,405	12,773,320	0	0	0	0	39,981,396	/	0
ARCADIA	G	01/01/2016	19,491	0	0	51,742	534,104	784,160	0	0	953,017	0	2,342,514	/	0
ARCADIA	PF	10/01/2015	115,439	0	0	181,480	4,881,951	3,529,128	0	0	0	107,587	8,600,411	/	856,075
ATLANTIC BEACH	G	09/30/2015	5,565	0	0	4,915,350	9,339,085	719,299	0	0	29,039	0	15,008,338	/	252,720
ATLANTIC BEACH	P	09/30/2015	3,355	0	0	2,645,706	4,921,487	434,533	0	0	488,041	0	8,493,122	/	488,041
ATLANTIS	P	10/01/2014	0	0	0	0	642,792	649,681	30,934	0	0	0	1,323,407	/	0
AUBURNDALE	F	10/01/2015	47,092	0	0	168,318	3,557,000	2,318,652	0	0	0	0	6,091,062	/	181,024
AUBURNDALE	G	10/01/2015	278,290	0	0	388,878	9,016,304	6,139,692	0	0	0	22	15,823,142	/	0
AUBURNDALE	P	10/01/2015	88,141	0	0	190,420	5,993,797	3,663,202	0	0	0	0	9,935,560	/	394,798
AVENTURA	P	10/01/2014	74,524	0	0	1,764,752	19,719,910	6,091,262	1,176,022	0	0	14,984	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	10/01/2015	169,304	0	0							
			104,368	2,962,335	1,721,656	0	0	0	136,746	4,820,917	/	132,244
AVON PARK	P	10/01/2015	128,515	0	0							
			298,081	3,397,308	2,344,766	0	0	0	151,957	6,016,713	/	0
BAL HARBOUR VILLAGE	G	10/01/2015	0	0	0							
			531,321	6,004,244	3,645,318	0	0	0	0	10,180,883	/	80,277
BAL HARBOUR VILLAGE	P	10/01/2015	98,618	0	0							
			811,039	10,352,191	6,848,563	0	0	0	44,024	18,066,387	/	1,292,976
BARTOW	F	10/01/2015	108,666	0	0							
			100,608	4,925,707	2,901,923	0	0	0	21,985	8,014,919	/	0
BARTOW	G	10/01/2015	58,368	0	0							
			606,409	12,016,656	6,172,187	2,643,025	0	0	26,927	21,469,718	/	1,357,445
BARTOW	P	10/01/2015	173,066	0	0							
			624,007	8,856,316	5,884,768	0	0	0	19,184	15,518,973	/	176,855
BAY HARBOR ISLANDS [GP]	G	10/01/2015	75,145	0	0							
			174,981	4,183,160	2,880,299	0	0	0	67,060	7,246,525	/	0
BAY HARBOR ISLANDS [GP]	P	10/01/2015	84,933	0	0							
			197,778	4,728,132	3,255,538	0	0	0	75,796	8,190,585	/	0
BAY MEDICAL CENTER	G	01/01/2016	1,255,306	0	0							
			1,707,400	55,183,233	33,797,853	0	0	0	0	91,943,792	/	0
BELLE GLADE	G	10/01/2015	253,456	0	0							
			239,395	9,690,807	5,466,230	0	0	0	356,207	15,293,681	/	0
BELLE GLADE (RETIRED)	PF	10/01/2015	176,816	0	0							
			291,973	2,523,947	2,784,290	0	0	0	164,249	5,612,777	/	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	10/01/2015	137,205	0	0							
			87,261	1,721,032	1,079,337	0	0	0	0	3,024,835	/	0
BELLEVUE	P	10/01/2015	11,472	0	0							
			136,891	1,726,780	1,344,829	0	0	0	1,195	3,218,777	/	162,386
BERT FISH MEDICAL CENTER	G	01/01/2015	8,255	0	0							
			102,729	15,846,744	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							
			2,521	0	0							
BOCA GRANDE FCD	F	10/01/2015	1,095,468	2,146,751	1,602,213	0	0	0	2,948	4,844,005	/	0
			1,364,133	17,521,066	0							
BOCA RATON	G	10/01/2015	7,842,053	91,410,514	58,329,656	19,043,048	0	22,749	726,452	194,806,767	/	4,411,443
			994,342	0	0							
BOCA RATON	PF	10/01/2015	5,220,114	223,450,249	58,570,032	29,524,291	0	0	3,379,761	314,379,267	/	24,324,949
			85,219	3,081,499	0							
BOCA RATON EXECUTIVE	G	10/01/2015	259,495	19,429,563	9,666,277	0	0	0	0	32,522,053	/	1,608,206
			16,913	234,496	0							
BOCA RATON HOUSING	G	10/01/2015	19,957	1,821,083	419,098	0	0	0	0	2,511,547	/	0
			273,393	0	0							
BONITA SPRINGS FCD	F	10/01/2015	1,812,043	28,872,947	16,866,789	4,324,263	0	0	15,523	52,133,912	/	2,928,105
			0	0	0							
BONITA SPRINGS FCD	G	10/01/2014	537,220	1,231,412	1,030,967	0	0	0	53	2,799,546	/	115,995
			338,107	10,489,329	3,525,422							
BOYNTON BEACH	F	10/01/2015	1,561,849	40,497,654	16,443,965	7,881,031	0	0	330,664	80,406,693	/	12,465,519
			1,345,957	0	32,462							
BOYNTON BEACH	G	10/01/2015	4,866,938	81,507,464	28,977,262	17,649,175	0	0	1,893,395	132,485,863	/	8,763,468
			766,375	0	0							
BOYNTON BEACH	P	10/01/2015	8,692	49,673,365	21,709,238	6,259,818	0	0	144,804	78,272,684	/	9,570,232
			172,849	0	0							
BRADENTON	F	10/01/2015	1,209,903	25,511,375	10,997,154	5,992,240	0	0	589,541	43,293,980	/	795,638
			737,365	3,316,045	0							
BRADENTON	P	10/01/2015	3,130,717	33,757,627	21,213,012	0	0	0	1,120,346	61,034,420	/	604,193
			23,968	0	0							
BROOKSVILLE	F	10/01/2015	340,581	3,361,224	2,230,419	0	0	0	23,364	5,932,828	/	550,731
			3,075	0	0							
BROOKSVILLE	P	10/01/2015	14,526	3,203,144	1,709,888	0	0	0	0	4,930,633	/	0
			6,125	0	0							
BUNNELL	F	10/01/2014	1,102	339,849	180,990	0	0	0	0	528,066	/	0
			26,777	0	0							
BUSHNELL	G	10/01/2015	95,830	1,362,580	739,350	0	0	0	3,137	2,221,400	/	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	10/01/2015	494,994	0	0							
			3,238,617	84,207,742	28,305,142	14,810,066	0	0	139,765	130,916,796	/	9,270,501
CAPE CORAL	G	10/01/2015	512,607	0	0							
			4,442,805	120,738,139	49,078,537	24,797,073	0	0	264,042	199,305,119	/	11,477,961
CAPE CORAL	P	10/01/2015	352,381	0	0							
			2,428,117	83,988,277	24,872,445	14,810,066	0	0	569,965	125,881,321	/	4,424,959
CASSELBERRY	PF	10/01/2015	19,571	0	0							
			203,091	11,207,639	4,390,442	1,413,002	0	0	56,418	17,177,327	/	0
CHATTAHOOCHEE	F	10/01/2013	21,343	0	0							
			390,426	0	0	0	0	0	0	411,769	/	0
CLEARWATER	F	10/01/2015	30,783	0	0							
			2,452,915	0	2,131,601	0	0	0	0	4,615,299	/	0
CLEARWATER	GPF	01/01/2016	9,490,256	113,230,315	0							
			7,911,301	432,163,634	245,680,935	66,204,558	0	0	1,175,919	873,505,080	/	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	10/01/2015	0	0	0							
			0	6,086,042	4,010,673	0	0	0	0	10,096,715	/	0
COCOA	F	10/01/2015	164,887	0	0							
			1,772,399	10,549,871	3,236,230	0	0	0	222,475	15,500,912	/	640,795
COCOA	G	10/01/2015	34,331	0	0							
			291,600	6,855,392	3,470,898	1,876,781	0	0	0	12,529,002	/	152,240
COCOA	P	10/01/2015	32,036	0	0							
			1,030,308	15,153,973	9,927,581	0	0	0	109,796	26,034,102	/	1,190,894
COCOA BEACH	F	10/01/2015	1	0	0							
			246,658	6,807,047	3,048,858	596,742	0	0	80,200	10,619,106	/	68,517
COCOA BEACH	G	10/01/2015	13,636	0	0							
			405,731	13,864,617	7,260,268	0	0	0	0	21,544,252	/	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							
			1	0	0							
COCOA BEACH	P	10/01/2015	210,969	6,752,744	3,164,670	596,742	0	0	122,359	10,602,767	/	66,013
			431,831	0	0							
COOPER CITY	F	10/01/2015	283,840	13,174,818	7,591,729	1,153,459	0	0	48,845	22,586,832	/	3,658,079
			96,072	0	0							
COOPER CITY	G	10/01/2014	1,879,214	16,598,725	8,373,852	2,533,824	0	0	333,925	29,147,762	/	1,316,771
			41,583	1,839,638	0							
COOPER CITY	P	10/01/2015	438,353	12,980,086	6,981,533	2,900,324	0	0	434,533	24,746,984	/	2,870,590
			1,107	326,022	0							
COOPER CITY - MANAGEMENT	GPF	10/01/2014	20,591	2,536,111	549,090	0	0	0	0	3,432,921	/	69,879
			7,779,615	43,029,181	15,346,796							
CORAL GABLES	GPF	10/01/2015	5,783,915	126,298,982	34,992,099	49,327,710	55,093,579	0	3,915,122	333,736,755	/	39,728,883
			138,868	0	0							
CORAL SPRINGS	F	10/01/2015	3,269,112	45,939,275	19,887,570	0	0	1,700,858	1,558,397	69,377,286	/	1,652,986
			29,673	0	0							
CORAL SPRINGS	G	10/01/2015	262,840	3,885,725	3,214,270	0	0	0	0	7,392,508	/	0
			312,851	0	0							
CORAL SPRINGS	P	10/01/2015	4,880,128	117,589,928	41,455,732	3,104,252	233,865	0	1,042,806	166,533,950	/	8,793,765
			0	0	0							
CRESCENT CITY	F	10/01/2012	0	371,454	0	0	0	60,444	1,625	430,273	/	0
			1,587	0	0							
CRESCENT CITY	P	10/01/2012	0	575,631	0	0	0	112,585	2,250	687,553	/	0
			0	0	0							
CRESTVIEW	G	10/01/2015	253,027	8,991,505	5,475,505	886,325	0	0	83,027	15,523,335	/	188,879
			293,114	0	0							
CRESTVIEW	PF	10/01/2015	276,457	9,327,517	5,655,257	875,923	0	0	105,468	16,322,800	/	104,067
			62,336	0	0							
DADE CITY	F	10/01/2015	155,923	3,197,947	1,951,088	0	0	0	11,350	5,355,944	/	11,965
			80,005	0	0							
DADE CITY	P	10/01/2015	246,116	4,635,749	2,777,986	0	0	0	11,794	7,728,062	/	191,566
			153,551	0	0							
DANIA BEACH	G	10/01/2014	320,068	14,012,062	5,286,529	0	0	0	0	19,772,210	/	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	10/01/2015	333,240 2,485,509	0 16,507,428	0 5,617,818	3,915,785	0	5,534,323	0	34,394,103	/	783,645
DANIA BEACH [PF]	P	10/01/2015	48,345 360,584	0 2,394,805	0 803,599	0	0	231,558	0	3,838,891	/	0
DAVIE	F	10/01/2015	1,064,432 896,255	5,670,524 42,893,018	0 16,865,537	11,017,750	0	0	7,407,650	70,999,866	/	1,846,151
DAVIE	P	10/01/2015	2,141,297 2,250,568	10,330,343 57,003,514	0 35,994,870	13,837,241	0	0	2,769,244	118,788,589	/	4,781,700
DAVIE - GENERAL & MGMT	G	10/01/2015	0 392,736	4,614,647 35,837,149	0 8,247,453	0	0	0	0	49,091,985	/	52,031
DAYTONA BEACH	PF	10/01/2015	2,493,463 1,659,511	28,388,047 51,781,748	0 36,005,214	7,202,162	18,286,136	15,356,501	1,686,196	159,486,586	/	1,686,002
DEERFIELD BEACH	F	10/01/2015	325,795 2,032,142	0 41,707,546	0 26,887,656	11,692,842	0	17,015,383	0	99,661,364	/	12,608,002
DEERFIELD BEACH	G	10/01/2015	147,644 2,224,721	0 28,216,057	0 15,837,108	3,402,007	5,647,561	0	147,070	55,328,028	/	0
DEERFIELD BEACH	P	10/01/2015	36,653 807,467	0 21,405,932	0 9,504,487	5,960,672	0	0	44,111	37,671,100	/	0
DELAND	F	10/01/2015	689,216 477,985	0 7,973,878	0 2,362,701	1,208,360	0	0	13,704	12,698,436	/	8,370
DELAND	G	10/01/2015	698,324 891,925	0 14,870,134	0 5,832,438	0	0	4,911,278	0	27,204,099	/	1,117,259
DELAND	P	10/01/2015	42,311 501,384	0 13,783,173	0 6,901,781	0	0	10,802	0	21,239,451	/	1,189,217
DELRAY BEACH	G	10/01/2015	2,431,491 888	0 85,282,101	0 22,266,122	0	0	0	147,193	109,833,409	/	5,337,909
DELRAY BEACH	PF	10/01/2015	2,485,424 4,962,403	0 88,813,907	0 41,836,783	0	16,326,767	0	1,164,666	153,260,618	/	20,103,898
DELTONA	F	10/01/2015	472,581 400,074	0 12,949,036	0 6,217,826	1,131,637	0	0	30,696	21,140,458	/	132,998
DESTIN FCD	F	10/01/2015	23,847 717,835	0 9,342,236	0 3,840,401	0	0	0	0	13,924,319	/	617,132

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			Cash & Equiv	International Domestic	International Domestic							
DUNEDIN	F	10/01/2015	83,264 300,883	0 15,025,335	0 5,773,313	2,598,046	0	0	38,565	23,742,276	/	47,053
DUNNELLON	PF	10/01/2015	149 16,459	193,397 1,501,912	0 345,646	0	0	0	0	2,057,563	/	0
EAST LAKE TARPON FCD	F	10/01/2015	304,355 156,892	0 7,522,473	0 3,801,248	1,122,458	0	0	120,954	12,786,472	/	427,295
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	10/01/2015	17,840 304,779	0 6,638,813	0 2,800,239	0	0	0	41,270	9,720,401	/	0
EDGEWATER	G	10/01/2015	37,197 848,232	0 7,242,384	0 3,661,731	0	0	0	13,447	11,776,097	/	0
EDGEWATER	P	10/01/2015	31,654 366,109	0 4,880,479	0 2,880,165	0	0	0	8,164	8,150,243	/	202,070
ENGLEWOOD AREA FCD	F	10/01/2015	697,432 346,854	0 11,887,499	0 6,302,716	2,846,537	0	0	26,269	22,054,769	/	1,460,676
ENGLEWOOD WATER DISTRICT	G	10/01/2015	0 95,410	0 321,429	0 118,024	0	0	0	11,370	523,493	/	0
ESTERO FCD	F	10/01/2015	0 136,163	1,599,917 12,424,892	0 2,859,427	0	0	0	0	17,020,399	/	0
EUSTIS	F	10/01/2015	121,752 210,545	0 3,959,793	0 2,841,977	0	0	0	0	7,134,067	/	54,636
EUSTIS	P	10/01/2015	101,437 1,038,322	0 9,215,543	0 5,084,412	0	0	0	0	15,439,714	/	0
FERNANDINA BEACH	G	10/01/2015	43,417 1,009,166	0 9,713,183	0 4,616,235	1,148,958	0	0	0	16,530,959	/	1,126,485
FERNANDINA BEACH	PF	10/01/2015	51,369 1,409,678	0 10,984,389	0 5,393,917	1,148,958	0	0	0	18,988,311	/	10,080
FLAGLER BEACH	F	10/01/2015	14,590 14,162	0 830,783	0 406,135	0	0	0	7,583	1,258,087	/	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	10/01/2015	6,531	0	0	0	0	0	0	4,543	2,713,754	0
FLORIDA CITY	P	10/01/2014	6,092	0	0	0	0	0	0	0	3,254,448	0
FLORIDA CITY - ELECTED	G	10/01/2014	0	0	0	0	0	0	0	0	2,215,356	0
FORT LAUDERDALE	G	09/30/2015	3,531,466	0	0	40,557,560	0	0	0	6,864,822	551,694,135	1,401,739
FORT LAUDERDALE	PF	10/01/2015	4,050,137	0	0	95,021,582	0	0	0	2,488,298	774,549,468	23,996,281
FORT MEADE [GPF]	F	10/01/2015	3,691	32,734	0	0	0	0	0	21	351,907	0
FORT MEADE [GPF]	G	10/01/2015	2,786	254,213	58,504	0	0	0	0	0	4,250,335	132,799
FORT MEADE [GPF]	P	10/01/2015	0	399,532	0	0	0	0	0	0	1,257,490	0
FORT MYERS	F	10/01/2015	10,061	118,211	0	8,829,697	0	0	0	76	72,683,808	2,328,577
FORT MYERS	G	10/01/2015	5,068,298	0	0	0	0	0	0	182,911	91,117,018	2,124,994
FORT MYERS	P	10/01/2015	2,404,473	43,426,420	13,137,831	9,295,805	0	0	0	200,989	97,029,125	1,533,476
FORT PIERCE [G, P, UTIL]	G	09/30/2015	407,922	0	0	0	0	0	0	8,236	52,572,150	0
FORT PIERCE [G, P, UTIL]	P	09/30/2015	5,188,243	0	0	0	0	0	0	7,220	46,084,150	0
FORT PIERCE SUPP	P	09/30/2014	9,552,245	0	0	0	0	0	0	274,235	11,991,346	259,878
FORT PIERCE UTILITIES [G, P, UTIL]	G	09/30/2015	1,619,439	32,390,959	18,359,162	0	0	0	0	11,903	75,977,507	0
FORT WALTON BEACH	F	10/01/2015	1,594,739	0	0	1,378,750	0	0	0	0	13,590,508	6,002
FORT WALTON BEACH	P	09/30/2014	38,602	0	0	0	0	0	0	274,235	11,991,346	259,878
FORT WALTON BEACH	F	10/01/2015	304,687	0	0	0	0	0	0	11,903	75,977,507	0
FORT WALTON BEACH	F	10/01/2015	552,316	7,404,106	4,225,007	1,378,750	0	0	0	0	13,590,508	6,002

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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							
FORT WALTON BEACH	G	10/01/2015	69,303	0	0	0	0	0	0	0	38,086,889	0
FORT WALTON BEACH	P	10/01/2015	212,668	0	0	0	0	0	31,706	0	19,119,281	0
FROSTPROOF	G	10/01/2015	1,290	130,457	0	0	0	0	0	0	1,389,126	0
FROSTPROOF	P	10/01/2015	35,175	0	0	0	0	0	30,065	0	3,519,046	0
FRUITLAND PARK	F	10/01/2013	0	0	0	0	0	0	0	0	445,395	0
GAINESVILLE	G	10/01/2014	759,035	0	0	0	47,675,575	667,228	0	293,097	347,480,566	11,311,721
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
GOLDEN BEACH [GP]	G	10/01/2015	19,692	0	0	0	0	219,673	0	29,031	2,505,474	0
GOLDEN BEACH [GP]	P	10/01/2015	36,805	0	0	0	0	410,582	0	54,261	4,682,876	0
GREATER NAPLES FCD	F	10/01/2015	215,225	0	0	0	918,241	865,210	0	103,672	20,500,333	0
GREEN COVE SPRINGS	P	10/01/2015	295	328,524	0	0	0	0	0	0	3,495,232	0
GREENACRES	PF	10/01/2015	96,285	2,035,142	0	0	0	0	0	12,226,506	9,292,323	0
GULF BREEZE	P	10/01/2015	171,380	362,072	0	0	0	0	0	0	3,923,899	0
GULFPORT	F	10/01/2015	72,064	0	0	0	0	0	0	0	3,378,632	0
GULFPORT	G	10/01/2015	63,591	1,875,468	0	0	0	0	0	0	13,576,910	0
GULFPORT	P	10/01/2015	148,300	0	0	0	0	0	1,481	0	8,421,235	0
GULFPORT	P	10/01/2015	72,730	8,581,185	0	0	45,344	0	0	169,535	8,421,235	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							
HAINES CITY	F	10/01/2015	1,091	0	0							
HAINES CITY	G	10/01/2015	190,943	3,368,284	1,523,542	0	0	0	29,765	5,054,095	/	0
HAINES CITY	P	10/01/2015	14,693	0	0							
HAINES CITY	G	10/01/2015	205,266	9,361,164	6,454,621	0	0	0	40,215	15,995,529	/	0
HAINES CITY	P	10/01/2015	22,358	0	0							
HAINES CITY	P	10/01/2015	304,553	4,438,924	3,109,922	0	0	0	23,700	7,852,057	/	0
HALIFAX HOSPITAL	G	10/01/2015	0	0	0							
HALIFAX HOSPITAL	G	10/01/2015	2,500,332	123,282,122	89,128,639	0	0	0	0	214,911,093	/	0
HALLANDALE BEACH	G	10/01/2015	0	0	0							
HALLANDALE BEACH	G	10/01/2015	0	21,882,182	23,811,874	2,933,073	0	0	0	48,627,129	/	1,146,594
HALLANDALE BEACH	PF	10/01/2015	1,300,134	0	0							
HALLANDALE BEACH	PF	10/01/2015	4,958,930	79,192,347	22,763,753	5,966,666	18,352,182	0	475,373	132,058,639	/	23,472,955
HALLANDALE BEACH PM	G	10/01/2015	0	0	0							
HALLANDALE BEACH PM	G	10/01/2015	0	8,438,290	5,849,625	925,515	0	0	0	15,213,430	/	1,529,145
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	0	0	0							
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	0	0	0	0	0	0	0	0	/	0
HAVANA	F	10/01/2012	0	0	0							
HAVANA	F	10/01/2012	59,164	342,073	336,896	0	0	0	0	738,133	/	0
HIALEAH	GPF	10/01/2015	18,943,654	0	0							
HIALEAH	GPF	10/01/2015	46,725,292	292,169,143	160,797,341	84,683,542	0	10,606,075	43,927,490	569,997,557	/	2,222,076
HIALEAH - ELECTED	G	10/01/2015	21,453	0	0							
HIALEAH - ELECTED	G	10/01/2015	172,640	9,951,271	0	0	0	0	1,470,159	8,675,205	/	0
HIALEAH GARDENS	P	10/01/2015	292,160	1,414,903	0							
HIALEAH GARDENS	P	10/01/2015	773,055	6,371,130	4,911,620	569,439	0	0	48,807	14,283,500	/	1,007,344
HILLSBOROUGH COUNTY	ERP	07/01/2014	31,457	0	0							
HILLSBOROUGH COUNTY	ERP	07/01/2014	237,207	0	12,733,734	0	0	0	0	13,002,398	/	0
HOLLEY-NAVARRE FCD	F	10/01/2014	78,395	0	0							
HOLLEY-NAVARRE FCD	F	10/01/2014	91,814	871,188	643,708	0	0	0	0	1,685,105	/	0
HOLLY HILL	F	10/01/2015	72,135	0	0							
HOLLY HILL	F	10/01/2015	240,580	1,910,720	1,519,512	0	0	0	0	3,742,947	/	6,244
HOLLY HILL	P	10/01/2015	25,315	0	0							
HOLLY HILL	P	10/01/2015	503,487	5,642,091	2,397,650	0	0	0	2,189	8,566,354	/	0

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			Cash & Equiv	International Domestic	International Domestic							
HOLLYWOOD	F	10/01/2015	3,736,235	0	0							
			8,126,728	115,468,705	44,735,222	23,487,921	7,426,598	0	1,610,053	201,371,356	/	81,889,939
HOLLYWOOD	G	10/01/2015	2,698,057	0	0							
			13,299,786	196,405,177	77,066,546	0	0	0	11,253,004	278,216,562	/	13,639,383
HOLLYWOOD	P	10/01/2014	3,911,414	0	750,001							
			3,051,193	132,381,769	97,274,995	16,481,816	0	0	2,658,295	251,192,893	/	64,113,948
HOLMES BEACH	P	10/01/2015	15,723	0	0							
			312,679	4,301,988	2,898,805	0	0	0	20,240	7,508,955	/	290,375
HOMESTEAD	F	01/01/2016	21,125	0	0							
			649,929	4,833,408	1,878,257	0	0	0	6,710	7,376,009	/	0
HOMESTEAD	P	10/01/2014	915,643	0	0							
			2,300,062	56,358,433	17,215,273	0	4,781	0	121,390	76,672,802	/	8,459,225
HOMESTEAD - General & Hospital	G	10/01/2014	595,891	0	0							
			4,167,566	32,166,033	24,479,092	0	5,199,445	0	774,177	65,833,850	/	1,033,909
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2014	3,385	0	0							
			32,181	3,094,880	1,386,733	0	0	0	23,511	4,493,668	/	0
HOMESTEAD - Old Elected	G	01/01/2014	42,621	0	0							
			95,095	1,619,273	710,091	0	0	0	8,790	2,458,290	/	0
HOWEY-IN-THE-HILLS	P	10/01/2014	0	119,627	0							
			7,555	930,572	201,477	0	0	0	0	1,259,231	/	0
INDIALANTIC	G	10/01/2015	0	0	0							
			13,226	676,949	482,799	0	0	0	4,375	1,168,599	/	0
INDIALANTIC	PF	10/01/2015	20,029	0	0							
			124,442	4,043,877	2,522,590	0	0	0	26,604	6,684,334	/	49,747
INDIAN HARBOUR BEACH	P	10/01/2015	253,957	0	0							
			66,698	7,588,132	0	0	0	0	59,364	7,849,423	/	0
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2015	0	16,298	0							
			1,387	126,568	29,128	0	0	0	0	173,381	/	0
INDIAN RIVER SHORES	G	10/01/2015	0	56,144	0							
			4,728	458,608	71,510	0	0	0	0	590,990	/	0
INDIAN RIVER SHORES	PF	10/01/2015	79,287	0	0							
			273,227	6,525,952	4,878,196	0	0	0	11,008	11,745,654	/	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 SHORES	P	10/01/2013	7,143 211,361	0 1,324,160	15,358 592,312	0	0	0	0	2,150,334	/	0
JACKSON MEMORIAL HOSPITAL	G	01/01/2015	0 12,516,898	87,917,669 311,515,182	9,782,012 59,812,799	46,648,177	48,026,552	0	0	576,219,289	/	0
JACKSONVILLE	CO	10/01/2015	636,000 8,067,520	0 92,098,320	0 32,315,200	33,930,960	0	0	182,000	166,866,000	/	16,643,000
JACKSONVILLE	G	10/01/2015	4,209,000 41,652,000	0 922,788,000	0 375,868,000	284,299,000	0	114,077,000	3,002,000	1,739,891,000	/	0
JACKSONVILLE	PF	10/01/2015	7,248,188 6,960,201	0 936,723,452	0 314,236,566	177,085,062	0	150,693,674	155,039,764	1,437,907,379	/	290,493,870
JACKSONVILLE - DISABILITY	G	10/01/2015	15,000 0	0 9,587,000	0 0	0	0	0	8,000	9,594,000	/	0
JACKSONVILLE BEACH	F	10/01/2015	82,735 341,153	0 6,606,448	0 3,669,487	0	0	0	0	10,699,823	/	176,000
JACKSONVILLE BEACH	G	10/01/2015	87,669 998,243	0 29,579,057	0 16,636,892	0	0	0	0	47,301,861	/	416,847
JACKSONVILLE BEACH	P	10/01/2015	33,261 542,721	0 11,701,026	0 6,474,758	0	0	0	0	18,751,766	/	0
JACKSONVILLE PF SENIOR STAFF	G	10/01/2014	0 4,257,077	0 0	0 0	0	0	0	0	4,257,077	/	0
JUPITER	P	10/01/2015	-173,939 2,884,188	4,730,362 21,521,744	114,077 19,741,708	6,336,395	1,913,673	0	0	57,068,208	/	3,017,816
JUPITER ISLAND	GPF	10/01/2015	0 317,096	0 9,148,405	0 0	0	0	0	0	9,465,501	/	0
KEY BISCAYNE	PF	10/01/2015	479,795 220,175	2,936,440 14,271,829	813,100 8,410,424	816,767	0	708,987	176,045	28,481,472	/	708,987
KEY WEST	G	10/01/2015	111,791 824,855	0 26,062,452	0 14,723,327	5,519,795	0	0	86,309	47,155,911	/	637,835
KEY WEST	PF	10/01/2015	886,858 4,553,502	8,553,581 41,082,110	0 15,886,366	4,870,000	4,970,369	0	206,915	80,595,871	/	9,423,266
KEY WEST HOUSING	G	01/01/2016	19,827 338,496	0 5,188,534	0 1,576,059	0	0	41,218	5,335	7,158,799	/	549,459

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 UTILITY	G	01/01/2016	148,761	4,396,857	0						77,361,154 /	0
			2,660,095	48,399,616	14,142,284	7,462,849	0	422,754	272,062			
KISSIMMEE	F	10/01/2015	1,282,976	0	0						35,206,310 /	4,183,928
			589,399	18,863,897	12,792,087	1,699,042	0	0	21,091			
KISSIMMEE	G	10/01/2015	3,735,664	1,791,625	2,733,365						94,249,027 /	1,651,806
			1,012,257	50,209,872	22,348,215	9,829,828	2,588,201	0	0			
KISSIMMEE	P	10/01/2015	2,016,245	0	0						52,110,941 /	391,460
			1,198,643	28,560,481	14,832,893	5,505,200	0	0	2,521			
KISSIMMEE UTILITY AUTHORITY	G	10/01/2015	167,825	0	0						69,864,473 /	2,939,797
			2,004,730	41,889,640	18,799,725	7,283,106	0	0	280,553			
LABELLE	F	10/01/2014	0	111,595	0						1,002,553 /	0
			7,048	868,089	187,949	0	0	0	172,128			
LADY LAKE	P	10/01/2015	1	0	0						6,362,779 /	0
			216,588	3,776,397	2,397,109	0	0	0	27,316			
LAKE ALFRED	G	10/01/2015	8	0	0						3,825,287 /	0
			0	3,825,279	0	0	0	0	0			
LAKE ALFRED	PF	10/01/2015	61,348	0	0						3,188,051 /	20,869
			15,545	1,889,843	1,236,207	0	0	0	14,892			
LAKE CITY	F	10/01/2015	36,924	0	0						7,691,695 /	75,806
			254,689	5,124,895	2,228,796	46,391	0	0	0			
LAKE CITY	G	10/01/2015	37,100	0	0						17,146,870 /	232,017
			1,005,763	15,843,175	260,832	0	0	0	0			
LAKE CITY	P	10/01/2015	163,070	0	0						12,562,705 /	114,815
			728,117	7,505,440	4,351,739	0	0	0	185,661			
LAKE HELEN	P	10/01/2015	0	104,004	0						1,106,423 /	0
			8,851	807,689	185,879	0	0	0	0			
LAKE MARY	F	10/01/2015	232,318	44,245	0						13,359,438 /	288,848
			507,643	8,247,870	3,469,843	889,987	0	0	32,468			
LAKE MARY	P	10/01/2015	184,123	0	0						16,357,983 /	0
			672,392	10,279,742	3,911,138	889,987	345,661	109,727	34,787			
LAKE PARK (RETIRED)	P	10/01/2015	4,288	0	0						1,318,920 /	0
			18,689	1,063,709	238,768	0	0	0	6,534			

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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							
LAKE WALES	F	10/01/2015	20,176	0	0						7,515,163 /	343,940
LAKE WALES	G	10/01/2015	22,437	0	0						9,343,141 /	77,718
LAKE WALES	P	10/01/2015	35,887	0	0					1,228	13,109,693 /	205,748
LAKE WORTH	F	10/01/2015	387,264	0	0	4,021,880				151,664	37,635,643 /	15,280,701
LAKE WORTH	G	10/01/2015	930,292	0	0	7,598,684				718,402	65,128,482 /	3,273,988
LAKE WORTH	P	10/01/2015	740,432	0	0	3,629,983				192,890	29,854,278 /	873,930
LAKELAND	F	10/01/2015	1,288,045	0	0	13,342,442				9,142	84,190,930 /	2,496,732
LAKELAND	G	10/01/2015	712,320	44,472,680	24,384,585	42,466,311	2,019,398			19,508,815	498,769,283 /	20,193,719
LAKELAND	P	10/01/2015	19,189,544	88,477,380	25,288,591	6,614,787				90,985	102,156,394 /	2,716,937
LANTANA	F	09/30/2015	144,149	0	0	1,359,424				0	32,438,197 /	873,096
LANTANA	P	10/01/2015	302,966	0	0	0				16,457	11,189,518 /	176,806
LARGO	PF	10/01/2015	186,507	1,461,708	3,803,195	9,762,109				0	107,652,607 /	10,158,382
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	63,935	16,699,914	0	0				0	1,719,328 /	0
LAUDERHILL	F	10/01/2015	2,287,215	55,553,478	23,285,956	10,426,895				0	63,881,885 /	1,852,419
LAUDERHILL	G	10/01/2015	153,054	0	0	850,000		931,479		2,959	19,860,168 /	329,941
LAUDERHILL	P	10/01/2015	57,912	11,099,572	0	7,006,581		2,085,763		72,977	51,289,004 /	922,420
LAUDERHILL			510,738	23,127,028	7,474,387							

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							
LAUDERHILL (C&M)	G	10/01/2015	577,670 671,042	2,953,696 8,638,460	0 5,496,367	0	0	0	157,156	18,180,079	/	369,404
LEESBURG	F	10/01/2015	34,592 371,812	0 8,903,180	0 5,381,795	1,561,124	0	0	10,597	16,241,906	/	0
LEESBURG	G	10/01/2015	70,875 723,199	0 26,615,173	0 6,413,622	0	0	0	2,768	33,820,101	/	0
LEESBURG	P	10/01/2015	0 414,507	0 11,374,859	0 5,306,034	0	0	0	3,087	17,092,313	/	147,712
LIGHTHOUSE POINT	PF	10/01/2014	11,131 97,845	1,549,222 12,051,315	0 2,609,216	0	0	0	0	16,318,729	/	0
LIVE OAK	F	10/01/2015	3,131 43,519	0 1,122,503	0 559,617	0	0	0	1,034	1,727,736	/	0
LONGBOAT KEY	F	10/01/2015	49,470 2,386,046	0 9,469,071	0 4,549,995	0	0	0	11,935	16,442,647	/	885,677
LONGBOAT KEY	G	10/01/2015	15,978 297,875	0 6,272,755	0 3,257,730	0	0	0	10,233	9,834,105	/	477,915
LONGBOAT KEY	P	10/01/2015	15,365 418,425	0 4,032,543	0 2,019,448	0	0	0	12,816	6,472,965	/	146,164
LONGWOOD	PF	10/01/2015	314,503 92,838	1,090,841 8,471,425	0 1,949,588	0	0	0	0	11,919,195	/	0
LYNN HAVEN	F	10/01/2015	251,458 59,262	0 3,100,823	0 2,059,164	0	0	0	172,655	5,298,052	/	0
LYNN HAVEN	G	10/01/2015	23,748 94,039	0 7,824,884	0 6,807,450	0	0	0	50,273	14,699,848	/	737,914
LYNN HAVEN	P	10/01/2015	129,119 12,751	0 3,868,163	0 3,226,448	0	0	0	13,728	7,222,753	/	0
MADISON	F	10/01/2015	38,783 19,126	0 1,106,647	0 339,391	0	0	0	258	1,503,689	/	0
MADISON	P	10/01/2014	43,718 134,948	0 2,034,895	0 1,209,735	0	0	0	0	3,423,296	/	0
MAITLAND	PF	10/01/2015	46,459 460,045	0 13,646,550	0 8,080,438	2,645,725	0	0	55,088	24,824,129	/	298,462

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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							
MARATHON	F	10/01/2014	102,500 33,103	524,132 2,786,176	0 2,173,769	0	0	0	2,526	5,617,154	/	0
MARCO ISLAND	F	10/01/2014	201,895 734,473	0 4,993,423	0 5,161,544	0	0	0	4,715	11,086,620	/	0
MARCO ISLAND	P	10/01/2015	186,799 1,169,029	0 5,223,347	0 2,697,683	0	0	0	552,843	8,724,015	/	0
MARIANNA	F	10/01/2013	15,118 53,546	0 1,816,646	0 896,763	0	0	0	0	2,782,073	/	0
MARIANNA	P	10/01/2013	26,072 41,983	0 2,256,900	0 1,109,417	0	0	0	0	3,434,372	/	0
MARTIN COUNTY	ERP	07/01/2013	0 618,233	0 3,588,059	0 1,543,581	0	0	84,791	0	5,834,664	/	0
MEDLEY	P	10/01/2015	0 0	0 13,551,977	0 6,402,501	0	0	0	1,111,213	18,843,265	/	0
MEDLEY - GENERAL + ELECTED	G	10/01/2015	0 0	0 1,576,251 9,457,504	0 4,728,752	0	0	0	0	15,762,507	/	0
MELBOURNE	F	10/01/2015	0 1,968,827	0 42,953,446	0 13,580,095	0	0	0	161,149	58,341,219	/	7,627,400
MELBOURNE	G	10/01/2015	126,740 142,197	0 4,095,578	0 2,905,931	0	0	0	517,416	6,753,030	/	224,606
MELBOURNE	P	10/01/2015	275,696 1,898,963	0 44,427,202	0 20,083,880	0	0	0	558,664	66,127,077	/	2,421,038
MELBOURNE - SPECIAL RISK	G	10/01/2015	17,735 19,897	0 573,086	0 406,621	0	0	0	43,798	973,541	/	0
MELBOURNE BEACH	P	10/01/2015	863 58,094	0 1,666,863	0 854,962	0	0	0	10,239	2,570,543	/	0
MIAMI - ELECTED	G	01/01/2015	395,334 1,092,077	0 0	0 5,228,153	0	0	0	0	6,715,564	/	0
MIAMI - FIPO	PF	10/01/2015	12,622,181 44,746,653	231,843,380 516,455,931	0 532,099,809	146,332,060	0	0	11,715,093	1,472,384,921	/	244,492,504
MIAMI - FIPO (STAFF)	G	10/01/2015	0 60,404	203,607 956,139	0 585,156	0	0	0	0	1,805,306	/	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 COLA (RETIRED)	PF	01/01/2016	12,622,181	231,843,380	0		1,871,735	0	0	11,715,093	1,472,384,921	/	0
MIAMI - GESE	GS	10/01/2015	3,804,008	0	0							/	0
MIAMI - GESE (EXCESS)	GS	10/01/2012	29,816,047	390,773,583	144,167,578		23,897,452	0	0	3,407,643	589,051,025	/	0
MIAMI - GESE (STAFF)	GS	10/01/2015	0	0	0							/	0
MIAMI - OFF-STREET PARKING	G	10/01/2015	0	0	0							/	0
MIAMI BEACH	G	10/01/2015	49,818	2,142,551	953,995		0	0	0	1,028	3,145,336	/	0
MIAMI BEACH	PF	10/01/2015	8,507	0	0							/	0
MIAMI SHORES VILLAGE	G	10/01/2013	289,696	15,150,959	0		0	0	0	25,286	15,423,876	/	0
MIAMI SHORES VILLAGE	P	10/01/2014	68,249	73,795,023	0							/	10,865,693
MIAMI SHORES VILLAGE	G	10/01/2015	4,526,360	206,778,561	154,832,630		56,866,879	0	0	148,862	496,718,840	/	11,437,162
MIAMI SPRINGS	G	10/01/2015	2,466,596	25,794,216	46,295,751							/	481,371
MIAMI SPRINGS	PF	10/01/2015	12,844,341	373,081,692	238,843,339		40,287,637	0	11,437,162	433,236	750,617,498	/	126,163
MIAMI SPRINGS	G	10/01/2015	20,645	0	0							/	1,192,739
MIAMI SPRINGS	P	10/01/2014	1,116,340	6,859,733	2,921,774		0	0	0	0	10,918,492	/	1,907,142
MIAMI-DADE COUNTY	ERP	07/01/2014	157,629	0	0							/	0
MIDWAY FCD	F	10/01/2014	227,026	11,260,234	7,511,173		0	0	0	377,542	18,778,520	/	0
MILTON	F	10/01/2015	62,698	0	0							/	343,776
MILTON	G	10/01/2015	303,137	9,914,240	6,072,190		1,393,098	0	0	92,856	17,652,507	/	589,463
MILTON	P	10/01/2015	204,869	0	0							/	138,332
MILTON	G	10/01/2015	421,281	16,124,837	8,960,953		2,056,859	0	0	97,799	27,671,000	/	0
MILTON	P	10/01/2015	0	4,928,449	0							/	0
MILTON	F	10/01/2014	837,813	13,088,452	8,340,640		0	0	0	0	27,195,354	/	0
MILTON	G	10/01/2015	66,566	0	0							/	0
MILTON	F	10/01/2015	19,792	3,278,909	0		0	0	0	0	3,365,267	/	0
MILTON	G	10/01/2015	74,923	0	0							/	0
MILTON	F	10/01/2015	272,452	2,448,928	1,075,534		0	0	0	97,302	3,774,535	/	343,776
MILTON	G	10/01/2015	42,347	0	0							/	343,776
MILTON	G	10/01/2015	362,462	5,763,654	4,738,939		1,308,626	0	0	45,538	12,170,490	/	589,463
MILTON	P	10/01/2015	22,088	0	0							/	138,332
MILTON	P	10/01/2015	246,498	3,406,023	2,492,967		721,290	0	0	0	6,888,866	/	138,332

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			Cash & Equiv	International Domestic	International Domestic							
MIRAMAR	F	10/01/2014	1,275,561	15,435,471	0							
			6,940,469	64,497,933	6,540,599	5,901,068	0	0	201,630	100,389,471	/	9,559,659
MIRAMAR	G	10/01/2015	345,153	0	0							
			1,062,676	45,490,878	17,521,314	7,436,803	0	261,679	52,196	72,066,307	/	3,505,664
MIRAMAR	P	10/01/2015	1,392,319	22,169,711	0							
			2,401,314	47,720,770	24,256,504	12,429,016	10,540,491	0	316,548	120,593,577	/	23,679,450
MIRAMAR - MANAGEMENT	G	10/01/2015	48,544	0	0							
			390,773	16,204,977	5,921,759	2,778,568	0	0	144,823	25,199,798	/	1,039,380
MONROE COUNTY	ERP	07/01/2015	0	0	0							
			195,784	1,342	0	0	0	0	0	197,126	/	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2015	0	0	0							
			857,437	0	0	0	0	0	0	857,437	/	0
MONTICELLO	F	10/01/2012	0	0	0							
			2,302	349,365	229,292	0	0	0	0	580,959	/	0
MONTICELLO	P	10/01/2014	1	0	0							
			1,221,149	0	590,195	0	0	0	2,389	1,808,956	/	0
MOUNT DORA	F	10/01/2015	2,746	162,749	328,167							
			242,060	3,341,884	2,201,398	672,946	0	0	11,342	6,940,608	/	120,048
MOUNT DORA	G	10/01/2015	7,403	475,744	691,666							
			172,776	8,565,069	3,842,082	1,330,764	0	0	28,280	15,057,224	/	137,496
MOUNT DORA	P	10/01/2015	3,662	213,589	447,318							
			174,487	4,540,087	2,165,372	805,755	0	0	11,015	8,339,255	/	0
NAPLES	F	10/01/2015	721,320	0	0							
			956,782	28,953,411	10,711,963	1,844,718	1,928,925	0	143,322	44,973,797	/	596,121
NAPLES	G	10/01/2015	203	0	0							
			1,160,805	31,750,059	12,092,638	2,335,014	2,544,438	0	22,000	49,861,157	/	0
NAPLES	P	10/01/2015	551,899	0	0							
			950,038	27,132,759	10,215,025	1,971,939	1,878,164	0	199,108	42,500,716	/	1,350,094
NEPTUNE BEACH	P	10/01/2015	32,960	0	0							
			60,177	4,091,270	3,809,283	0	0	0	63,601	7,930,089	/	393,898
NEW PORT RICHEY	F	10/01/2015	343,063	0	0							
			421,156	6,688,411	3,164,568	0	0	0	0	10,617,198	/	105,569

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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							
NEW PORT RICHEY	P	10/01/2015	226,375 294,209	0 13,734,444	0 6,028,032	2,442,106	354,000	108,965	113,829	23,074,302	/	294,102
NEW SMYRNA BEACH	F	10/01/2015	439,392 679,026	0 9,950,535	0 4,861,689	1,322,477	890,664	0	23,287	18,120,496	/	495,483
NEW SMYRNA BEACH	P	10/01/2015	182,326 1,220,848	0 8,618,237	0 4,662,237	1,481,924	0	0	0	16,165,572	/	436,680
NORTH BAY FCD	F	10/01/2015	103,271 87,580	0 1,634,540	0 1,598,090	0	0	0	34,180	3,389,301	/	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2015	152,408 1,119,374	0 36,404,968	0 16,620,048	1,241,837	0	0	0	55,538,635	/	0
NORTH BROWARD HOSPITAL	G	07/01/2014	0 13,902,391	0 181,491,004	0 52,822,410	71,861,564	0	0	0	320,077,369	/	0
NORTH COLLIER FCD (was North Naples)	F	10/01/2014	1,062,819 1,902,217	0 28,941,518	0 14,103,317	3,342,950	0	0	163,257	49,189,564	/	46,994
NORTH MIAMI 691 [GPF]	F	10/01/2015	13,665 77,274	0 1,528,279	0 839,507	292,100	0	0	10,367	2,740,458	/	0
NORTH MIAMI 691 [GPF]	G	10/01/2015	446,202 2,523,148	0 49,901,184	0 27,411,498	9,537,607	0	0	405,056	89,414,583	/	0
NORTH MIAMI 691 [GPF]	P	10/01/2015	27,766 157,008	0 3,105,201	0 1,705,735	593,497	0	0	21,065	5,568,142	/	0
NORTH MIAMI 748	P	10/01/2014	1,239,835 2,190,707	0 21,411,931	0 23,050,956	5,797,627	0	0	1,144,555	52,546,501	/	0
NORTH MIAMI BEACH	G	10/01/2015	241,737 1,434,722	0 42,847,349	0 17,603,744	5,470,422	7,272,331	0	99,803	74,770,502	/	2,240,161
NORTH MIAMI BEACH	PF	10/01/2014	-98,830 3,082,099	0 50,847,652	0 27,218,795	3,653,547	0	9,054,673	0	93,757,936	/	6,524,255
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2015	4,469 128,938	1,515,022 11,765,595	0 2,707,699	0	0	0	0	16,121,723	/	0
NORTH PORT	F	10/01/2015	364,151 916,540	0 20,970,181	0 13,222,158	3,361,206	0	0	24,737	38,809,499	/	412,163

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							
NORTH PORT	P	10/01/2015	1,009,588	0	0						31,992,095	0
			1,081,113	18,268,004	9,197,924	2,437,449	0	0	1,983			
NORTH RIVER FCD	F	10/01/2015	61,307	0	0						15,456,439	48,305
			382,257	9,127,382	5,892,364	0	0	0	6,871			
OAKLAND PARK	G	10/01/2015	232,964	3,205,982	0						33,980,146	0
			269,977	26,187,814	4,083,409	0	0	0	0			
OAKLAND PARK	PF	10/01/2015	1,080,852	9,833,875	0						54,139,828	1,766,225
			1,060,514	22,203,841	17,387,196	6,136,563	0	0	3,563,013			
OCALA	F	10/01/2015	96,030	5,492,352	0						41,794,061	1,626,311
			1,837,147	21,284,176	11,275,410	5,650,779	0	0	3,841,833			
OCALA	G	10/01/2015	29,381	0	0						115,010,138	2,314,353
			2,189,427	66,529,368	38,397,827	0	7,997,210	0	133,075			
OCALA	P	10/01/2015	82,436	0	0						57,894,276	4,384,921
			1,330,746	33,322,414	20,443,790	2,809,542	0	0	94,652			
OCEAN CITY-WRIGHT FCD	F	10/01/2015	263,930	0	0						8,192,661	0
			263,093	5,793,205	1,872,433	0	0	0	0			
OCOEE	G	10/01/2015	75,244	0	0						31,417,074	796,014
			928,827	18,922,948	8,703,085	2,811,825	0	0	24,855			
OCOEE	PF	10/01/2015	876,900	0	0						41,612,164	1,318,540
			1,891,117	24,307,728	12,101,022	3,244,904	0	0	809,507			
OKALOOSA ISLAND FCD	F	10/01/2015	251,893	0	0						6,432,159	0
			275,604	3,431,650	2,473,646	0	0	0	634			
OKEECHOBEE	F	10/01/2014	29,837	0	0						3,253,658	0
			69,745	959,250	2,197,449	0	0	0	2,623			
OKEECHOBEE	G	10/01/2014	79,658	299,349	0						10,125,304	82,134
			248,918	5,731,676	3,799,463	0	0	0	33,760			
OKEECHOBEE	P	10/01/2014	69,436	0	0						7,683,560	171,750
			145,118	2,329,340	5,167,789	0	0	0	28,123			
OLDSMAR	F	10/01/2015	0	440,815	0						4,689,517	0
			37,516	3,423,347	787,839	0	0	0	0			
ORANGE COUNTY LIBRARY	G	01/01/2016	50,364	7,290,148	0						41,398,327	0
			716,490	20,412,529	10,436,338	2,492,458	0	0	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 PARK	F	10/01/2015	69,216 35,990	0 3,540,355	0 2,254,971	0	0	0	23,743	5,876,789	/	0
ORANGE PARK	G	10/01/2015	0 0	0 6,907,381	0	0	0	0	0	6,907,381	/	0
ORANGE PARK	P	10/01/2015	152,845 680,565	0 8,272,924	0 4,718,165	0	0	0	188	13,824,311	/	0
ORLANDO	F	10/01/2015	64,449 31,858,537	72,757,907 122,405,931	0 108,630,951	24,458,992	0	0	23,944,625	336,232,142	/	4,572,887
ORLANDO	G	10/01/2015	0 73,727	33,093,867 87,333,211	0 65,777,799	11,891,633	0	1,112,131	70,138	199,212,230	/	0
ORLANDO	P	10/01/2015	6,037,279 751,442	41,177,014 193,969,785	0 160,181,564	35,826,671	39,664,946	0	557,393	477,051,308	/	0
ORLANDO AVIATION	G	10/01/2015	1,814,829 8,083,673	0 72,214,315	0 36,128,202	0	0	0	3,028,010	115,213,009	/	0
ORLANDO UTILITY	G	10/01/2015	1,173,060 10,248,323	43,546,210 136,246,349	0 67,882,801	34,476,213	34,629,333	0	1,448,258	326,754,031	/	0
ORMOND BEACH	F	10/01/2015	133,035 1,457,280	0 14,934,926	0 7,361,788	0	0	0	0	23,887,029	/	546,236
ORMOND BEACH	G	10/01/2015	199,655 787,852	0 25,630,734	0 13,543,802	0	0	174,025	52,159	40,283,909	/	219,560
ORMOND BEACH	P	10/01/2015	116,391 788,831	0 17,483,140	0 8,789,582	0	0	120,407	138,634	27,159,717	/	522,961
OVIEDO	F	10/01/2015	9,434 201,012	0 5,526,333	0 4,159,227	1,065,498	0	0	173,852	10,787,652	/	0
OVIEDO	P	10/01/2015	315,270 459,644	0 9,765,255	0 6,801,224	900,348	0	0	2,171	18,239,570	/	0
PALATKA	F	10/01/2015	24,162 453,962	0 4,119,228	0 2,410,061	0	0	0	35,275	6,972,138	/	802,064
PALATKA	G	10/01/2015	83,464 72,782	0 8,881,385	0 7,745,488	0	0	0	2,192	16,780,927	/	484,170
PALATKA	P	10/01/2015	20,599 517,713	0 5,716,364	0 3,377,101	0	0	0	17,469	9,614,308	/	65,100

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							
PALM BAY	G	10/01/2015	5,037 410	0 108,093	0 56,275	0	0	0	48	169,767	/	0
PALM BAY [PF]	F	10/01/2015	536,616 2,699,198	0 39,672,768	0 21,400,747	8,150,336	0	0	621,322	71,838,343	/	4,619,267
PALM BAY [PF]	P	10/01/2015	566,589 2,338,294	0 53,090,039	0 27,581,358	8,150,336	0	0	1,043,555	90,683,061	/	1,699,499
PALM BEACH [G,P,F,LG]	F	09/30/2015	49,656 527,659	14,341,869 16,954,030	0 13,626,266	4,383,549	7,329,433	17,872	401,953	56,828,381	/	0
PALM BEACH [G,P,F,LG]	G	09/30/2015	61,994 658,770	17,905,507 21,166,732	0 17,012,092	5,472,764	9,150,635	22,314	501,830	70,948,978	/	0
PALM BEACH [G,P,F,LG]	LG	09/30/2015	3,032 32,225	875,870 1,035,397	0 832,168	267,707	447,615	1,092	24,548	3,470,558	/	0
PALM BEACH [G,P,F,LG]	P	09/30/2015	52,005 552,619	15,020,292 17,756,019	0 14,270,838	4,590,907	7,676,142	18,718	420,967	59,516,573	/	0
PALM BEACH GARDENS	F	10/01/2015	2,183,614 1,596,774	0 43,294,298	0 18,183,673	8,040,236	0	0	828,240	72,470,355	/	1,815,652
PALM BEACH GARDENS	G	10/01/2015	44,574 17,283	203,081 1,577,116	0 362,953	0	0	0	30,143	2,174,864	/	0
PALM BEACH GARDENS	P	10/01/2015	1,027,126 1,107,708	5,097,505 42,658,101	2,094,879 17,606,322	4,731,725	0	0	230,470	74,092,896	/	13,700,980
PALM COAST (VOL)	F	10/01/2015	0 31,783	0 2,359,899	0 1,581,212	0	0	0	428,753	3,544,141	/	0
PALM HARBOR FCD	F	10/01/2015	486,310 334,774	0 10,424,375	0 4,421,542	0	0	0	38,599	15,628,402	/	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	10/01/2015	28,906 591,603	0 6,332,938	0 3,219,680	1,226,662	0	0	28,395	11,371,394	/	135,743
PALMETTO	P	10/01/2015	27,321 402,409	0 6,273,281	0 3,218,410	565,742	0	0	0	10,487,163	/	172,783
PANAMA CITY	F	10/01/2015	38,879 1,395,883	0 17,193,676	0 10,864,211	3,301,676	0	0	509,127	32,285,198	/	1,802,044

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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 & Equip	International Domestic	International Domestic							
PANAMA CITY	P	10/01/2015	349,556 1,003,407	0 19,437,883	0 8,827,509	0	0	0	314,912	29,303,443	/	198,752
PANAMA CITY (SUPP)	G	10/01/2015	0 21,483	252,424 1,960,319	0 451,142	0	0	0	0	2,685,368	/	0
PANAMA CITY BEACH	F	10/01/2014	57,901 934,682	0 9,746,817	0 2,954,900	0	0	0	10,960	13,683,340	/	765,571
PANAMA CITY BEACH	G	10/01/2014	0 1,905,317	0 19,732,398	0 8,174,883	0	0	0	19,218	29,793,380	/	534,139
PANAMA CITY BEACH	P	10/01/2014	0 1,050,790	0 10,958,812	0 4,540,070	0	0	0	10,491	16,539,181	/	0
PARKLAND	P	10/01/2015	0 0	0 1,964,131	0 0	0	0	0	2,885	1,961,246	/	0
PASCO COUNTY	ERP	07/01/2015	162,704 1,972,553	0 3,738,439	0 12,544,340	0	0	0	0	18,418,036	/	0
PEMBROKE PARK COMM SUPP	G	10/01/2015	0 0	0 970,983	0 540,100	0	0	0	0	1,511,083	/	0
PEMBROKE PINES	G	10/01/2015	0 0	0 87,330,483	0 59,425,563	9,351,881	0	2,500,000	0	158,607,927	/	0
PEMBROKE PINES	PF	10/01/2015	5,214,608 19,284,562	0 216,012,467	5,321,894 103,345,645	369,392	143,265,430	3,366,390	973,649	495,206,739	/	106,616,013
PENSACOLA	F	10/01/2015	353,490 2,850,085	0 67,199,457	0 29,036,055	6,673,286	0	3,430,363	845,148	108,697,588	/	3,621,669
PENSACOLA	G	09/30/2014	28,074 63,844	0 125,637,321	0 13,367,407	0	0	0	146,899	138,949,747	/	3,315,656
PENSACOLA	P	10/01/2015	199,403 1,500,248	4,360,168 42,904,694	0 23,260,642	7,988,799	0	0	83,155	80,130,799	/	4,203,550
PERRY	F	10/01/2015	33,587 186,259	0 1,798,558	0 951,114	0	0	0	1,385	2,968,133	/	76,387
PERRY	P	10/01/2015	52,792 65,237	0 4,505,729	0 2,439,659	0	0	0	15,694	7,047,723	/	254,475
PINELLAS PARK	F	10/01/2015	91,141 1,623,036	0 32,274,485	0 13,765,654	2,954,831	0	0	0	50,709,147	/	1,055,358

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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							
			134,605	0	0							
PINELLAS PARK	G	10/01/2015	1,876,975	25,023,003	16,172,647	0	25,448,453	0	0	0	68,655,683 /	423,872
			94,436	0	0							
PINELLAS PARK	P	10/01/2015	1,619,908	40,619,358	11,754,067	0	0	0	0	0	54,087,769 /	423,872
			76,568	0	0							
PLANT CITY	PF	10/01/2015	2,278,230	15,948,177	12,179,028	1,436,198	0	0	0	0	31,918,201 /	750,006
			1,642,811	16,577,637	0							
PLANTATION	G	10/01/2015	5,750,350	68,778,593	38,528,103	5,922,296	0	0	1,909,871	135,289,919 /	6,146,995	
			2,206,585	8,665,819	0							
PLANTATION	P	10/01/2015	1,079,071	66,801,417	21,570,811	19,833,786	0	0	308,411	119,849,078 /	16,653,983	
			301,854	0	0							
PLANTATION (VOL)	F	10/01/2015	277,288	15,541,155	1,011,390	1,176,496	0	0	1,397,935	16,910,248 /	0	
			2,439,202	0	0							
POMPANO BEACH	G	10/01/2015	2,797,361	110,048,498	18,262,717	17,025,816	0	0	318,041	150,255,553 /	0	
			875,499	0	0							
POMPANO BEACH [PF]	F	10/01/2015	5,164,880	64,452,105	27,687,342	1,624,325	22,824,823	0	1,387,383	121,241,591 /	13,671,633	
			760,344	0	0							
POMPANO BEACH [PF]	P	10/01/2015	4,485,535	48,694,833	24,045,583	1,410,675	19,822,638	0	1,204,898	98,014,710 /	4,862,460	
			478,079	0	0							
PORT ORANGE	F	10/01/2015	1,044,928	12,449,160	8,426,342	1,124,122	0	0	321,447	23,201,184 /	810,871	
			67,799	2,608,136	0							
PORT ORANGE	G	10/01/2015	919,871	13,638,840	7,877,318	3,694,054	0	0	1,475,815	27,330,203 /	0	
			507,522	0	0							
PORT ORANGE	P	10/01/2015	31,709	18,319,164	7,315,287	1,983,716	0	0	0	28,157,398 /	872,497	
			195,191	0	0							
PORT ST. LUCIE	P	10/01/2015	3,073,970	43,311,935	18,242,214	5,665,041	0	0	32,061	70,456,290 /	1,912,513	
			2,720	0	0							
PUNTA GORDA	F	10/01/2015	147,359	6,797,768	2,702,012	1,046,605	0	0	0	10,696,464 /	218,723	
			73,894	0	0							
PUNTA GORDA	G	10/01/2015	1,248,926	23,131,727	10,684,957	1,905,039	0	0	0	37,044,543 /	1,681,955	
			28,342	0	0							
PUNTA GORDA	P	10/01/2015	563,380	8,028,258	4,333,910	1,187,133	0	0	0	14,141,023 /	327,662	

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			Cash & Equiv	International Domestic	International Domestic							
QUINCY	PF	10/01/2015	128,456 217,896	0 4,242,870	0 2,030,725	0	0	0	0	0	6,619,947 /	0
RIVIERA BEACH	F	10/01/2014	1,019,741 2,042,376	8,306,728 27,481,938	0 15,422,129	6,123,186	0	355,576	570,930	60,180,744 /	1,922,177	
RIVIERA BEACH	G	10/01/2015	4,782,784 6,267,568	0 58,820,406	0 23,464,291	6,905,107	0	0	101,346	100,138,810 /	2,240,395	
RIVIERA BEACH	P	09/30/2015	608,734 8,076,643	0 33,500,100	0 20,196,862	3,106,403	5,999,492	15,353	1,948,638	69,554,949 /	2,199,990	
ROCKLEDGE	F	10/01/2015	259,534 240,796	0 6,503,927	0 2,785,857	0	0	0	0	9,790,114 /	696,434	
ROCKLEDGE	G	10/01/2015	283,588 209,538	0 8,962,523	0 3,721,744	0	0	0	0	13,177,393 /	1,033,753	
ROCKLEDGE	P	10/01/2015	233,847 120,763	0 7,051,757	0 3,292,337	0	0	0	0	10,698,704 /	3,080	
SAFETY HARBOR	F	10/01/2015	98,809 51,250	602,190 4,676,583	0 1,076,255	0	0	0	979,080	5,526,007 /	0	
SAINT AUGUSTINE	F	10/01/2015	56,816 509,434	0 6,212,926	0 4,107,584	0	0	0	77,626	10,809,134 /	35,906	
SAINT AUGUSTINE	G	10/01/2015	0 895,273	0 20,718,843	0 5,162,120	5,151,547	0	0	51,101	31,876,682 /	0	
SAINT AUGUSTINE	P	10/01/2015	13,377 934,564	0 9,485,494	37,244 2,835,223	2,618,882	0	65,839	22,910	15,967,713 /	340,511	
SAINT CLOUD	G	10/01/2015	521,599 1,300,994	0 26,109,955	0 13,858,233	4,551,590	0	0	1,071,429	45,270,942 /	1,027,159	
SAINT CLOUD	PF	10/01/2015	439,597 1,255,667	0 22,857,546	0 14,561,124	0	0	0	736,563	38,377,371 /	1,031,141	
SAINT JOHNS RIVER PW PK	G	10/01/2015	372,380 3,824,691	0 78,543,407	0 56,310,865	0	0	0	149,587	138,901,756 /	0	
SAINT LUCIE COUNTY FCD	F	10/01/2015	2,952,555 4,975,095	0 96,121,658	0 68,239,674	19,967,999	0	0	450,331	191,806,650 /	23,376,987	
SAINT LUCIE COUNTY FCD	G	10/01/2014	23,475 401,866	0 7,099,112	0 3,782,884	565,701	0	0	32,059	11,840,979 /	981,206	

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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							
			232,578	0	0							
SAINT PETE BEACH	F	10/01/2015	499,385	5,881,874	4,008,050	0	0	0	853	10,621,034	/	0
			75,584	0	0							
SAINT PETE BEACH	G	10/01/2015	271,468	7,237,956	3,703,871	0	0	0	0	11,288,879	/	287,099
			112,074	0	0							
SAINT PETE BEACH	P	10/01/2015	592,419	5,865,887	4,562,934	0	0	0	0	11,133,314	/	369,630
			653,967	0	0							
SAINT PETERSBURG	F	10/01/2015	2,495,350	163,515,227	63,344,216	0	0	0	22,150	229,986,610	/	22,376,552
			732,062	0	0							
SAINT PETERSBURG	G	10/01/2015	16,357,122	203,825,837	92,567,654	0	0	56,567,069	359,225	369,690,519	/	8,436,284
			806,945	0	0							
SAINT PETERSBURG	P	10/01/2015	6,802,097	242,739,595	71,979,951	0	0	41,655,795	20,113	363,964,270	/	19,704,460
			0	1,162,819	0							
SAN CARLOS PARK FCD	F	10/01/2015	97,922	9,498,398	1,481,065	0	0	0	0	12,240,204	/	0
			41,977	0	0							
SANFORD	F	10/01/2015	1,248,207	16,013,214	5,950,908	3,707,796	0	0	32,028	26,930,074	/	1,410,917
			52,885	0	0							
SANFORD	P	10/01/2015	1,431,386	23,029,890	8,047,206	6,223,850	0	0	0	38,785,217	/	190,220
			70,389	0	0							
SANIBEL	G	10/01/2015	1,016,028	13,073,685	8,462,329	712,849	734,567	0	24,032	24,045,815	/	40,022
			18,490	0	0							
SANIBEL	P	10/01/2015	514,891	9,364,823	4,905,390	0	761,700	0	9,805	15,555,489	/	732,031
			397,895	2,489,395	0							
SARASOTA	F	09/30/2015	1,175,762	70,933,807	36,779,496	18,802,697	0	0	3,276,638	127,302,414	/	0
			741,831	4,117,353	0							
SARASOTA	G	09/30/2015	3,894,730	83,300,545	27,817,262	14,672,077	0	0	590,270	133,953,528	/	1,341,970
			292,480	31,472,337	0							
SARASOTA	P	09/30/2015	3,859,983	76,996,166	55,396,356	24,931,648	0	0	137,935	192,811,035	/	3,398,369
			0	0	0							
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2014	5,787,495	197,483,176	93,701,855	0	0	0	0	296,972,526	/	0
			0	0	1,108,915							
SARASOTA-MANATEE A	G	10/01/2015	0	5,563,001	12,114,805	0	0	0	0	18,786,721	/	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							
			2,066	583,216	0							
SATELLITE BEACH	G	10/01/2015	49,635	4,529,232	1,042,344	0	0	0	0	0	6,206,493 /	0
			11,600	1,281,085	0							
SATELLITE BEACH	PF	10/01/2015	109,029	9,948,853	2,289,600	0	0	0	0	0	13,640,167 /	36,221
			29,986	0	0							
SEBASTIAN	P	10/01/2015	290,930	7,442,969	3,528,571	0	0	0	0	8,429	11,284,027 /	0
			0	0	0							
SEBRING	F	10/01/2015	294,273	6,877,533	4,548,843	0	0	0	0	8,326	11,712,323 /	0
			42,423	0	0							
SEBRING	P	10/01/2015	353,675	8,452,795	6,115,208	0	0	0	0	22,643	14,941,458 /	1,417,899
			168,512	0	0							
SEMINOLE	F	10/01/2015	1,135,274	21,104,457	9,224,007	4,173,244	0	0	0	33,379	35,772,115 /	0
			0	0	0							
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2015	27,284,913	313,537,163	137,860,615	0	0	0	0	0	478,682,691 /	0
			75,594	93,545	0							
SOUTH MIAMI [GP]	G	10/01/2014	214,170	11,597,614	1,892,720	0	0	872	13,051	13,861,464 /	0	
			219,744	123,251	0							
SOUTH MIAMI [GP]	P	10/01/2014	282,178	15,280,390	2,493,747	0	0	1,149	17,196	18,383,263 /	0	
			95,641	0	0							
SOUTH PASADENA	F	10/01/2015	293,240	3,357,483	2,470,547	0	0	42,180	24,297	6,234,794 /	677,396	
			47,183	0	0							
SOUTH WALTON FCD	F	10/01/2015	1,260,817	19,520,718	10,136,392	2,859,456	0	0	154,000	33,670,566 /	136,280	
			0	2,514,287	0							
SOUTHERN MANATEE FCD	F	10/01/2015	213,982	19,525,844	4,493,619	0	0	0	0	26,747,732 /	357,269	
			0	189,852	0							
SOUTHERN MANATEE FCD	G	10/01/2015	16,158	1,474,382	339,310	0	0	0	0	2,019,702 /	0	
			16,909	0	0							
STARKE	F	10/01/2015	287,304	2,037,073	537,993	0	0	0	24,297	2,854,982 /	269,632	
			17,267	0	0							
STARKE	G	10/01/2015	441,958	6,177,688	1,884,209	0	0	0	41,129	8,479,993 /	584,846	
			7,423	0	0							
STARKE	P	10/01/2015	319,103	2,339,568	1,026,009	0	0	0	16,312	3,675,791 /	159,934	

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							
SUNRISE	F	10/01/2015	973,220	13,967,582	0						108,526,799	9,692,950
SUNRISE	G	10/01/2015	2,820,684	78,585,529	12,179,784	0	0	0	0	0	160,767,773	6,681,897
SUNRISE	P	10/01/2015	309,465	22,624,406	0						110,239,064	8,689,498
SUNRISE	P	10/01/2015	6,125,007	56,064,834	42,966,786	0	0	0	0	283,260	6,372,256	105,252
SURFSIDE [GP]	G	10/01/2015	39,184	0	0						10,121,233	61,903
SURFSIDE [GP]	P	10/01/2015	111,497	4,125,200	1,770,268	351,707	0	0	0	25,600	7,830,483	0
SURFSIDE [GP]	P	10/01/2015	62,237	0	0						179,828,022	0
SURFSIDE [GP]	P	10/01/2015	177,094	6,552,169	2,811,767	558,626	0	0	0	40,660	948,469,443	0
SWEETWATER	P	10/01/2014	492,437	1,100,000	0						263,321,584	0
SWEETWATER	P	10/01/2014	1,248,108	4,151,079	1,969,966	0	0	0	0	1,131,107	79,636,905	1,955,040
TALLAHASSEE [GPF]	F	10/01/2014	18,235,986	0	0						40,677,993	83,791
TALLAHASSEE [GPF]	F	10/01/2014	467,704	179,866,750	0	0	0	0	0	18,742,418	4,828,889	0
TALLAHASSEE [GPF]	G	10/01/2014	96,182,313	0	0						34,322,448	0
TALLAHASSEE [GPF]	G	10/01/2014	2,466,818	948,673,707	0	0	0	0	0	98,853,395	657,493,325	16,245,568
TALLAHASSEE [GPF]	P	10/01/2014	26,702,894	0	0						17,865,382	1,727,529,224
TALLAHASSEE [GPF]	P	10/01/2014	684,857	263,378,294	0	0	0	0	0	27,444,461	21,580,687	1,348,815
TAMARAC	F	10/01/2015	50,306	0	0						15,049,725	0
TAMARAC	F	10/01/2015	3,329,279	45,649,074	15,593,628	0	15,049,725	0	0	35,107	4,828,889	0
TAMARAC	G	10/01/2015	0	0	0						947,080	83,791
TAMARAC	G	10/01/2015	4,676,061	28,125,758	8,823,254	0	0	0	0	947,080	4,828,889	0
TAMARAC	P	10/01/2015	10,557	0	0						12,755	0
TAMARAC	P	10/01/2015	363,277	3,247,165	1,220,645	0	0	0	0	12,755	4,828,889	0
TAMARAC - ELECTED	G	10/01/2015	0	3,227,409	0						11,820	0
TAMARAC - ELECTED	G	10/01/2015	274,801	25,063,922	5,768,136	0	0	0	0	11,820	34,322,448	0
TAMPA	G	01/01/2016	1,323,675	0	0						657,493,325	16,245,568
TAMPA	G	01/01/2016	16,238,377	426,872,564	175,695,090	38,351,895	0	0	0	988,276	657,493,325	16,245,568
TAMPA	PF	10/01/2015	8,426,722	0	0						1,727,529,224	56,003,054
TAMPA	PF	10/01/2015	116,790,400	1,314,975,882	304,685,220	516,382	0	0	0	17,865,382	1,727,529,224	56,003,054
TARPON SPRINGS	F	10/01/2015	52,226	0	0						21,580,687	1,348,815
TARPON SPRINGS	F	10/01/2015	1,322,172	12,766,029	5,573,779	2,206,421	0	0	0	339,940	21,580,687	1,348,815

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	P	10/01/2015	60,297 850,762	0 14,248,226	0 8,658,321	0	0	0	125,473	23,692,133	/	65,269
TAVARES	F	10/01/2015	96,838 381,870	0 2,748,792	0 1,953,496	292,942	0	0	10,507	5,463,431	/	13,575
TAVARES	P	10/01/2015	106,094 409,605	0 5,022,884	0 3,755,930	540,112	0	0	32,522	9,802,103	/	17,006
TEMPLE TERRACE	F	10/01/2015	211,441 1,167,656	0 10,457,456	0 5,862,348	2,004,519	0	0	0	19,703,420	/	366,354
TEMPLE TERRACE	P	10/01/2015	276,641 929,124	0 11,719,449	0 5,995,327	2,100,672	0	0	0	21,021,213	/	657,102
TEQUESTA	G	10/01/2015	21,866 59,560	155,662 2,046,682	0 1,300,293	0	0	0	19,573	3,564,490	/	0
TEQUESTA [PF]	F	10/01/2015	116,473 305,878	60,392 4,769,135	0 2,586,418	0	0	0	14,093	7,824,203	/	456,863
TEQUESTA [PF]	P	10/01/2015	10,864 46,239	7,542 1,985,828	0 1,088,434	0	0	0	8,197	3,130,710	/	0
TITUSVILLE	G	10/01/2015	107,914 1,646,078	0 31,496,741	0 11,568,006	5,399,785	0	0	24	50,218,500	/	1,476,139
TITUSVILLE	PF	10/01/2015	164,348 1,230,389	0 26,993,478	0 12,723,564	7,699,080	0	0	212,763	48,598,096	/	975,709
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2014	412,334 1,094,531	18,875,124 53,616,571	0 35,868,940	6,369,378	6,071,056	0	94,976	122,212,958	/	601,134
UMATILLA	P	10/01/2014	4,364 9,351	0 1,549,149	0 0	0	0	0	0	1,562,864	/	0
VALPARAISO	PF	10/01/2015	13,406 15,366	180,554 1,402,176	0 322,693	0	0	0	104,628	1,829,567	/	0
VENICE	F	10/01/2015	342,969 412,228	0 9,859,273	0 5,327,334	2,079,884	0	0	297,806	17,723,882	/	0
VENICE	P	10/01/2015	1,443,035 405,733	0 20,254,915	0 7,935,221	0	0	0	18,706	30,020,198	/	888,886
VERO BEACH	F	10/01/2015	15,744 525,904	471,074 3,179,525	399,305 1,565,827	1,036,329	0	0	16,747	7,176,961	/	0

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:			Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest					
VERO BEACH	G	10/01/2015	0	7,057,065	0							
			0	35,383,409	25,722,786	3,755,418	0	0	6,122	71,912,556	/	0
VERO BEACH	P	10/01/2015	109,153	0	0							
			1,254,975	19,264,027	10,770,903	3,812,380	0	0	0	35,211,438	/	271,845
VILLAGE OF NORTH PALM BEACH	G	10/01/2015	28,693	0	0							
			169,994	9,457,646	2,452,812	0	0	0	0	12,109,145	/	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2015	515,226	0	0							
			782,276	10,209,123	4,552,443	1,717,667	0	0	60,071	17,716,664	/	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	10/01/2015	93,049	0	0							
			2,111,669	12,962,755	5,248,697	0	0	0	0	20,416,170	/	0
VOLUSIA COUNTY (VOL)	F	10/01/2015	0	0	0							
			2,959,567	1,371,282	0	0	0	0	0	4,330,849	/	0
WAUCHULA	GP	10/01/2015	126	1,492,734	0							
			127,041	11,592,508	2,667,865	0	0	0	0	15,880,274	/	0
WEST MANATEE FCD	F	10/01/2015	277,017	0	0							
			219,110	6,322,794	4,117,955	0	0	0	116,173	10,820,703	/	0
WEST MELBOURNE	P	10/01/2015	16,283	0	0							
			171,458	6,861,341	3,546,129	0	0	0	0	10,595,211	/	274,641
WEST PALM BEACH	F	09/30/2015	2,814,991	0	0							
			1,865,054	102,283,128	39,205,986	19,945,504	10,590,032	0	534,644	176,170,051	/	50,654,135
WEST PALM BEACH	G	09/30/2015	0	2,496,466	0							
			929,129	24,463,672	12,519,761	2,576,035	0	0	5,366,499	37,618,564	/	0
WEST PALM BEACH	P	09/30/2015	1,739,247	7,806,732	0							
			6,275,258	158,001,238	62,478,923	27,107,685	0	1,131,467	706,330	263,834,220	/	46,840,564
WILLISTON	G	10/01/2015	10,291	404,636	0							
			34,437	3,142,387	723,179	0	0	0	0	4,314,930	/	0
WILLISTON	P	10/01/2015	10,599	169,179	0							
			14,398	1,313,839	302,363	0	0	0	0	1,810,378	/	40,661
WILTON MANORS (VOL)	F	10/01/2015	145,899	0	0							
			45,195	677,205	535,070	0	0	0	0	1,403,369	/	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 [GP]	G	10/01/2015	24,295	0	0							
			420,176	6,296,000	4,974,568	0	0	0	627,342	11,087,697	/	211,351
WILTON MANORS [GP]	P	10/01/2015	25,111	0	0							
			453,949	6,802,070	5,374,424	0	0	0	677,707	11,977,847	/	222,477
WINTER GARDEN	G	10/01/2015	284,314	0	0							
			1,325,125	13,103,946	6,761,066	1,615,018	0	0	31,110	23,058,359	/	0
WINTER GARDEN	PF	10/01/2015	279,829	0	0							
			1,259,844	17,859,885	8,449,334	3,267,711	0	0	60,125	31,056,478	/	0
WINTER HAVEN	F	10/01/2015	46,865	0	0							
			1,545,052	13,477,980	6,366,510	2,242,363	0	0	10,509	23,668,261	/	731,810
WINTER HAVEN	G	10/01/2015	260,394	0	0							
			2,418,634	32,159,411	13,176,824	6,067,077	1,817,829	0	6,499	55,893,670	/	1,817,179
WINTER HAVEN	P	10/01/2015	67,401	0	0							
			648,794	15,942,556	10,128,148	1,440,921	0	0	45,568	28,182,252	/	76,848
WINTER PARK	F	10/01/2015	75,221	0	0							
			1,805,934	39,858,701	5,207,114	0	0	0	8,261	46,938,709	/	5,077,353
WINTER PARK	P	10/01/2015	43,525	0	0							
			725,946	37,986,098	3,519,078	0	0	0	17,765	42,256,882	/	1,448,751
WINTER SPRINGS	GPF	10/01/2014	395,060	0	0							
			4,133,794	22,185,809	7,120,059	2,986,539	0	0	0	36,821,261	/	0
Grand Totals:	489		415,618,176	1,538,846,086	115,126,323	2,387,035,747	613,868,999	459,550,688	577,006,591	35,919,495,371	/	1,713,335,574

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees 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 <u>less</u> the liability for the inactives <i>divided</i> by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading. The formula for determining the percent is:
	<u>Market Value of Assets - Inact</u> Contr
Actvs	The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:
	<u>Market Value of Assets - Inact - Contr</u> 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	10/01/2015	N	None	23,070,710	18,678,959	1,478,483	7,883,969	28,041,411	82.3%	100.0%	100.0%	37.0%
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 SCHOOL BOARD	ERP	07/01/2015	N	None	3,573,768	8,499,723	0	0	8,499,723	42.0%	42.0%	0.0%	0.0%
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%
ALTAMONTE SPRINGS	G	10/01/2015	N	None	16,981,487	3,513,953	0	9,653,610	13,167,563	129.0%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	After	13,871,657	1,085,807	359,390	8,940,131	10,385,328	133.6%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2014	N	None	12,600,312	923,154	0	7,327,530	8,250,684	152.7%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	P	10/01/2013	Y	None	10,089,025	921,237	0	6,094,678	7,015,915	143.8%	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%
APOPKA	F	10/01/2015	N	None	30,617,876	15,092,665	3,649,704	11,509,954	30,252,323	101.2%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2014	N	None	30,593,421	15,444,061	3,205,631	9,068,101	27,717,793	110.4%	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	10/01/2013	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	10/01/2012	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	G	10/01/2015	N	None	41,051,946	26,902,856	3,484,694	14,865,882	45,253,432	90.7%	100.0%	100.0%	71.7%
APOPKA	G	10/01/2014	N	None	40,729,086	20,930,096	3,656,475	16,095,942	40,682,513	100.1%	100.0%	100.0%	100.0%
APOPKA	G	10/01/2013	N	None	36,687,734	17,076,849	3,635,888	16,500,296	37,213,033	98.6%	100.0%	100.0%	96.8%
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	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	10/01/2012	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	10/01/2011	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	P	10/01/2015	N	None	39,981,396	18,190,744	3,330,013	20,400,608	41,921,365	95.4%	100.0%	100.0%	90.5%
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	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	10/01/2013	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	10/01/2012	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%
ARCADIA	G	01/01/2016	N	None	2,342,514	1,849,389	0	924,810	2,774,199	84.4%	100.0%	100.0%	53.3%
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	None	1,998,633	1,305,674	455,759	421,436	2,182,869	91.6%	100.0%	100.0%	56.3%
ARCADIA	PF	10/01/2015	N	After	8,600,411	8,523,807	329,360	796,433	9,649,600	89.1%	100.0%	23.3%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	09/30/2015	N	None	15,008,338	12,896,692	1,121,958	4,664,026	18,682,676	80.3%	100.0%	100.0%	21.2%
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%
ATLANTIC BEACH	P	09/30/2015	N	None	8,493,122	8,637,717	471,030	2,579,613	11,688,360	72.7%	98.3%	0.0%	0.0%
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%
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	N	After	1,140,287	1,529,662	0	0	1,529,662	74.5%	74.5%	0.0%	0.0%
ATLANTIS	P	10/01/2011	Y	After	1,140,287	1,569,732	0	0	1,569,732	72.6%	72.6%	0.0%	0.0%
AUBURNDALE	F	10/01/2015	N	None	6,091,062	5,595,314	308,878	1,464,465	7,368,657	82.7%	100.0%	100.0%	12.8%
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	G	10/01/2015	N	None	15,823,142	10,766,432	413,711	8,711,468	19,891,611	79.5%	100.0%	100.0%	53.3%
AUBURNDALE	G	10/01/2013	N	None	14,874,264	12,099,790	598,247	5,016,970	17,715,007	84.0%	100.0%	100.0%	43.4%
AUBURNDALE	G	10/01/2012	N	After	13,245,504	9,979,742	606,214	5,249,681	15,835,637	83.6%	100.0%	100.0%	50.7%
AUBURNDALE	G	10/01/2012	Y	After	13,245,504	9,979,742	606,214	5,310,830	15,896,786	83.3%	100.0%	100.0%	50.1%
AUBURNDALE	G	10/01/2011	Y	None	11,357,849	10,034,993	549,020	4,750,986	15,334,999	74.1%	100.0%	100.0%	16.3%
AUBURNDALE	P	10/01/2015	N	None	9,935,560	6,536,249	380,219	3,921,217	10,837,685	91.7%	100.0%	100.0%	77.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
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%
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	10/01/2015	N	None	4,820,917	3,296,128	331,389	1,718,786	5,346,303	90.2%	100.0%	100.0%	69.4%
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	P	10/01/2015	N	None	6,016,713	4,647,158	76,387	748,381	5,471,926	110.0%	100.0%	100.0%	100.0%
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%
BAL HARBOUR VILLAGE	G	10/01/2015	N	After	10,180,883	9,745,466	570,524	2,895,796	13,211,786	77.1%	100.0%	76.3%	0.0%
BAL HARBOUR VILLAGE	G	10/01/2014	N	After	10,417,444	8,285,461	739,683	3,625,147	12,650,291	82.3%	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	P	10/01/2015	N	None	18,066,387	19,290,324	1,009,753	2,414,706	22,714,783	79.5%	93.7%	0.0%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2014	N	None	18,305,095	19,780,792	835,946	1,866,459	22,483,197	81.4%	92.5%	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%
BARTOW	F	10/01/2015	N	None	8,014,919	5,296,523	211,762	3,268,272	8,776,557	91.3%	100.0%	100.0%	76.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	G	10/01/2015	N	None	21,469,718	13,054,281	3,015,795	7,971,407	24,041,483	89.3%	100.0%	100.0%	67.7%
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	P	10/01/2015	N	None	15,518,973	13,220,018	424,573	4,498,581	18,143,172	85.5%	100.0%	100.0%	41.7%
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%
BAY HARBOR ISLANDS [GP]	G	10/01/2015	N	After	7,246,525	2,918,715	1,214,965	3,331,288	7,464,968	97.1%	100.0%	100.0%	93.4%
BAY HARBOR ISLANDS [GP]	G	10/01/2014	N	After	7,492,912	2,763,627	0	3,985,526	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]	P	10/01/2015	N	After	8,190,585	1,575,065	1,076,641	5,273,116	7,924,822	103.4%	100.0%	100.0%	100.0%
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 MEDICAL CENTER	G	01/01/2016	N	After	91,943,792	115,545,279	0	0	115,545,279	79.6%	79.6%	0.0%	0.0%
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%
BELLE GLADE	G	10/01/2015	N	None	15,293,681	6,461,938	1,106,677	4,318,058	11,886,673	128.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2013	N	None	14,683,383	6,465,802	1,051,857	3,471,372	10,989,031	133.6%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2012	N	After	13,295,196	6,323,426	992,440	3,067,896	10,383,762	128.0%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2011	N	After	11,361,709	6,194,537	955,208	2,619,084	9,768,829	116.3%	100.0%	100.0%	100.0%
BELLE GLADE (RETIRED)	PF	10/01/2015	N	None	5,612,777	2,821,024	0	0	2,821,024	199.0%	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 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%
BELLEAIR	P	10/01/2015	N	None	3,024,835	1,638,082	319,693	1,219,661	3,177,436	95.2%	100.0%	100.0%	87.5%
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%
BELLEVUE	P	10/01/2015	N	None	3,218,777	2,102,394	145,402	976,010	3,223,806	99.8%	100.0%	100.0%	99.5%
BELLEVUE	P	10/01/2014	N	None	3,398,882	2,097,818	142,461	969,699	3,209,978	105.9%	100.0%	100.0%	100.0%
BELLEVUE	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%
BELLEVUE	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%
BELLEVUE	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%
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	10/01/2015	N	None	4,844,005	599,657	48,456	3,560,525	4,208,638	115.1%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2013	N	None	3,779,552	578,018	37,701	1,520,902	2,136,621	176.9%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2012	N	None	3,034,303	584,153	33,080	1,262,619	1,879,852	161.4%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2011	Y	After	2,199,148	286,611	28,711	998,858	1,314,180	167.3%	100.0%	100.0%	100.0%
BOCA RATON	G	10/01/2015	N	None	194,806,767	124,053,584	23,637,437	49,467,017	197,158,038	98.8%	100.0%	100.0%	95.2%
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	PF	10/01/2015	N	None	314,379,267	294,207,354	26,322,405	60,430,376	380,960,135	82.5%	100.0%	76.6%	0.0%
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 EXECUTIVE	G	10/01/2015	N	None	32,522,053	26,826,047	6,400,560	8,569,736	41,796,343	77.8%	100.0%	89.0%	0.0%
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 HOUSING	G	10/01/2015	N	After	2,511,547	417,527	308,776	794,573	1,520,876	165.1%	100.0%	100.0%	100.0%
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	10/01/2015	N	None	52,133,912	47,454,893	3,575,764	16,323,436	67,354,093	77.4%	100.0%	100.0%	6.8%
BONITA SPRINGS FCD	F	10/01/2014	N	After	50,022,032	45,430,595	3,205,462	14,312,531	62,948,588	79.5%	100.0%	100.0%	9.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	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%
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%
BOYNTON BEACH	F	10/01/2015	N	After	80,406,693	77,086,468	9,728,194	24,540,149	111,354,811	72.2%	100.0%	34.1%	0.0%
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	G	10/01/2015	N	None	132,485,863	108,651,559	11,747,570	34,465,034	154,864,163	85.5%	100.0%	100.0%	35.1%
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	P	10/01/2015	N	After	78,272,684	73,104,636	7,050,516	25,449,160	105,604,312	74.1%	100.0%	73.3%	0.0%
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%
BRADENTON	F	10/01/2015	N	None	43,293,980	27,719,576	3,037,766	11,957,077	42,714,419	101.4%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	None	61,034,420	47,384,541	3,158,546	14,429,749	64,972,836	93.9%	100.0%	100.0%	72.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2013	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%
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%
BROOKSVILLE	F	10/01/2015	N	None	5,932,828	5,453,545	141,650	1,144,743	6,739,938	88.0%	100.0%	100.0%	29.5%
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	P	10/01/2015	N	None	4,930,633	280,500	75,895	2,958,707	3,315,102	148.7%	100.0%	100.0%	100.0%
BROOKSVILLE	P	10/01/2015	Y	After	4,930,633	292,970	75,895	3,071,889	3,440,754	143.3%	100.0%	100.0%	100.0%
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%
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%
BUSHNELL	G	10/01/2015	N	None	2,221,400	392,029	0	1,165,668	1,557,697	142.6%	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%
CAPE CORAL	F	10/01/2015	N	None	130,916,796	128,690,482	8,271,245	29,009,980	165,971,707	78.9%	100.0%	26.9%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2012	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%
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	G	10/01/2015	N	After	199,305,119	185,352,768	25,693,428	42,642,367	253,688,563	78.6%	100.0%	54.3%	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	P	10/01/2015	N	None	125,881,321	97,038,673	10,003,577	33,469,038	140,511,288	89.6%	100.0%	100.0%	56.3%
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	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	10/01/2012	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	10/01/2011	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%
CASSELBERRY	PF	10/01/2015	N	None	17,177,327	4,497,638	321,721	6,348,852	11,168,211	153.8%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2014	N	None	16,884,756	3,067,160	410,186	5,828,588	9,305,934	181.4%	100.0%	100.0%	100.0%
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%
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%
CLEARWATER	F	10/01/2015	N	After	4,615,299	3,771,835	0	0	3,771,835	122.4%	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	01/01/2016	N	After	873,505,080	559,924,973	60,112,481	187,093,149	807,130,603	108.2%	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	01/01/2015	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%
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%
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	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	10/01/2012	N	After	9,336,492	3,698,298	0	3,230,457	6,928,755	134.7%	100.0%	100.0%	100.0%
CLERMONT	P	10/01/2011	N	None	7,341,114	3,467,007	0	2,835,985	6,302,992	116.5%	100.0%	100.0%	100.0%
CLERMONT (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	10/01/2015	N	After	10,096,715	7,862,937	0	4,019,448	11,882,385	85.0%	100.0%	100.0%	55.6%
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%
COCOA	F	10/01/2015	N	None	15,500,912	16,214,825	1,528,632	4,793,146	22,536,603	68.8%	95.6%	0.0%	0.0%
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	G	10/01/2015	N	After	12,529,002	15,179,587	126,193	1,302,181	16,607,961	75.4%	82.5%	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	N	After	11,323,597	13,575,131	237,959	2,010,995	15,824,085	71.6%	83.4%	0.0%	0.0%
COCOA	G	10/01/2012	Y	After	11,323,597	13,575,131	237,959	2,010,995	15,824,085	71.6%	83.4%	0.0%	0.0%
COCOA	G	10/01/2011	N	None	10,400,436	12,918,079	266,289	2,118,177	15,302,545	68.0%	80.5%	0.0%	0.0%
COCOA	P	10/01/2015	N	None	26,034,102	18,096,049	1,746,236	5,871,156	25,713,441	101.2%	100.0%	100.0%	100.0%
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 BEACH	F	10/01/2015	N	None	10,619,106	8,494,704	685,935	2,904,664	12,085,303	87.9%	100.0%	100.0%	49.5%
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	G	10/01/2015	N	None	21,544,252	11,483,177	2,033,971	6,867,743	20,384,891	105.7%	100.0%	100.0%	100.0%
COCOA BEACH	G	10/01/2014	N	After	22,216,361	10,520,788	2,063,016	7,184,467	19,768,271	112.4%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	None	10,602,767	10,808,916	615,380	2,549,721	13,974,017	75.9%	98.1%	0.0%	0.0%
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%
COOPER CITY	F	10/01/2015	N	None	22,586,832	25,177,885	430,331	2,397,548	28,005,764	80.7%	89.7%	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
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%
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	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	P	10/01/2015	N	After	24,746,984	27,614,799	1,075,798	2,638,687	31,329,284	79.0%	89.6%	0.0%	0.0%
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	20,261,760	26,344,109	781,084	1,611,102	28,736,295	70.5%	76.9%	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 - 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	N	After	2,093,552	3,258,064	323,061	823,892	4,405,017	47.5%	64.3%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2011	Y	After	2,093,552	3,396,156	323,061	894,267	4,613,484	45.4%	61.6%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2015	N	None	333,736,755	457,051,536	20,434,554	68,758,150	546,244,240	61.1%	73.0%	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	280,477,949	421,614,770	15,542,219	84,085,279	521,242,268	53.8%	66.5%	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 SPRINGS	F	10/01/2015	N	None	69,377,286	9,032,038	11,958,088	29,145,576	50,135,702	138.4%	100.0%	100.0%	100.0%
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	G	10/01/2015	N	None	7,392,508	7,655,632	495,119	988,948	9,139,699	80.9%	96.6%	0.0%	0.0%
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	P	10/01/2015	N	After	166,533,950	165,490,256	14,797,018	52,088,801	232,376,075	71.7%	100.0%	7.1%	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	N	None	102,878,798	107,880,019	13,218,957	35,651,289	156,750,265	65.6%	95.4%	0.0%	0.0%
CORAL SPRINGS	P	10/01/2011	Y	After	102,807,238	108,128,130	13,218,957	37,247,831	158,594,918	64.8%	95.1%	0.0%	0.0%
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	P	10/01/2012	N	After	687,553	447,626	76,022	174,827	698,475	98.4%	100.0%	100.0%	93.8%
CRESTVIEW	G	10/01/2015	N	None	15,523,335	7,412,547	1,627,164	5,132,135	14,171,846	109.5%	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	PF	10/01/2015	N	None	16,322,800	6,218,313	1,613,671	4,132,717	11,964,701	136.4%	100.0%	100.0%	100.0%
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%
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%
DADE CITY	F	10/01/2015	N	None	5,355,944	4,089,299	43,959	1,889,447	6,022,705	88.9%	100.0%	100.0%	64.7%

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
DADE CITY	F	10/01/2014	N	After	5,590,274	3,214,766	52,555	2,348,064	5,615,385	99.6%	100.0%	100.0%	98.9%
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	P	10/01/2015	N	None	7,728,062	3,725,091	99,995	2,957,620	6,782,706	113.9%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2014	N	After	7,982,987	3,682,022	89,575	2,513,937	6,285,534	127.0%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2013	N	After	7,212,487	3,698,050	80,768	2,088,642	5,867,460	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%
DANIA BEACH	G	10/01/2014	N	After	19,772,210	19,904,154	2,901,787	2,047,274	24,853,215	79.6%	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 [PF]	F	10/01/2015	N	After	34,394,103	31,344,541	7,978,441	18,026,940	57,349,922	60.0%	100.0%	38.2%	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]	P	10/01/2015	N	After	3,838,891	7,575,257	0	0	7,575,257	50.7%	50.7%	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%
DAVIE	F	10/01/2015	N	None	70,999,866	49,874,653	7,421,076	20,108,121	77,403,850	91.7%	100.0%	100.0%	68.2%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2013	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	P	10/01/2015	N	None	118,788,589	82,242,165	9,367,100	42,680,707	134,289,972	88.5%	100.0%	100.0%	63.7%
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 - GENERAL & MGMT	G	10/01/2015	N	None	49,091,985	21,450,435	557,422	19,426,966	41,434,823	118.5%	100.0%	100.0%	100.0%
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%
DAYTONA BEACH	PF	10/01/2015	N	None	159,486,586	169,929,755	17,359,000	23,485,529	210,774,284	75.7%	93.9%	0.0%	0.0%
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%
DEERFIELD BEACH	F	10/01/2015	N	None	99,661,364	97,770,768	7,053,957	20,797,647	125,622,372	79.3%	100.0%	26.8%	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%
DEERFIELD BEACH	G	10/01/2015	N	After	55,328,028	62,037,757	663,625	1,527,468	64,228,850	86.1%	89.2%	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
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	P	10/01/2015	Y	After	37,671,100	53,626,222	0	0	53,626,222	70.2%	70.2%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2014	N	After	39,056,880	52,811,640	0	0	52,811,640	74.0%	74.0%	0.0%	0.0%
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%
DELAND	F	10/01/2015	N	None	12,698,436	8,334,286	795,553	2,915,914	12,045,753	105.4%	100.0%	100.0%	100.0%
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	G	10/01/2015	N	After	27,204,099	22,656,119	2,976,761	4,708,501	30,341,381	89.7%	100.0%	100.0%	33.4%
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	P	10/01/2015	N	None	21,239,451	20,580,933	1,475,691	5,625,848	27,682,472	76.7%	100.0%	44.6%	0.0%
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%
DELRAY BEACH	G	10/01/2015	N	None	109,833,409	73,908,023	5,228,851	27,194,178	106,331,052	103.3%	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
DELRAY BEACH	G	10/01/2014	N	None	117,195,971	69,274,986	4,890,372	28,099,512	102,264,870	114.6%	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	PF	10/01/2015	N	None	153,260,618	153,081,953	10,753,639	37,811,071	201,646,663	76.0%	100.0%	1.7%	0.0%
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%
DELTONA	F	10/01/2015	N	None	21,140,458	15,499,351	2,698,369	6,376,469	24,574,189	86.0%	100.0%	100.0%	46.1%
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%
DESTIN FCD	F	10/01/2015	N	After	13,924,319	14,175,179	1,078,470	6,445,818	21,699,467	64.2%	98.2%	0.0%	0.0%
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%
DUNEDIN	F	10/01/2015	N	None	23,742,276	11,123,392	1,994,099	8,211,945	21,329,436	111.3%	100.0%	100.0%	100.0%
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
DUNNELLON	PF	10/01/2015	N	None	2,057,563	216,819	0	671,433	888,252	231.6%	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	10/01/2015	N	None	12,786,472	10,156,787	1,021,343	3,378,923	14,557,053	87.8%	100.0%	100.0%	47.6%
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 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%
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%
EDGEWATER	F	10/01/2015	N	None	9,720,401	3,482,607	1,080,375	3,909,194	8,472,176	114.7%	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	G	10/01/2015	N	After	11,776,097	17,462,393	61,412	893,785	18,417,590	63.9%	67.4%	0.0%	0.0%
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	P	10/01/2015	N	None	8,150,243	9,363,862	413,101	1,217,400	10,994,363	74.1%	87.0%	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	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	10/01/2012	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	10/01/2011	N	None	7,307,701	9,654,776	308,631	1,314,751	11,278,158	64.8%	75.7%	0.0%	0.0%
ENGLEWOOD AREA FCD	F	10/01/2015	N	None	22,054,769	17,800,046	1,948,771	7,850,559	27,599,376	79.9%	100.0%	100.0%	29.4%
ENGLEWOOD AREA FCD	F	10/01/2014	N	None	21,257,192	17,053,795	1,835,717	7,236,298	26,125,810	81.4%	100.0%	100.0%	32.7%
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 WATER DISTRICT	G	10/01/2015	N	None	523,493	629,879	0	0	629,879	83.1%	83.1%	0.0%	0.0%
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	Y	After	465,353	709,427	0	0	709,427	65.6%	65.6%	0.0%	0.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2011	N	None	465,353	639,159	0	0	639,159	72.8%	72.8%	0.0%	0.0%
ESTERO FCD	F	10/01/2015	N	None	17,020,399	2,004,287	1,181,257	9,774,077	12,959,621	131.3%	100.0%	100.0%	100.0%
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%
EUSTIS	F	10/01/2015	N	None	7,134,067	6,543,059	278,330	1,571,471	8,392,860	85.0%	100.0%	100.0%	19.9%
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	P	10/01/2015	N	After	15,439,714	12,582,157	519,691	5,688,107	18,789,955	82.2%	100.0%	100.0%	41.1%
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%
FERNANDINA BEACH	G	10/01/2015	N	None	16,530,959	17,386,655	2,216,522	4,062,933	23,666,110	69.9%	95.1%	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
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	PF	10/01/2015	N	None	18,988,311	15,930,719	2,019,818	6,159,558	24,110,095	78.8%	100.0%	100.0%	16.8%
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%
FLAGLER BEACH	F	10/01/2015	N	None	1,258,087	505,891	60,920	211,301	778,112	161.7%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2014	N	None	1,274,681	510,002	46,020	175,863	731,885	174.2%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	After	2,713,754	1,333,118	344,321	906,137	2,583,576	105.0%	100.0%	100.0%	100.0%
FLAGLER BEACH	P	10/01/2014	N	After	2,725,888	1,138,327	302,957	778,463	2,219,747	122.8%	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%
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 - ELECTED	G	10/01/2014	N	None	2,215,356	114,784	0	2,878,115	2,992,899	74.0%	100.0%	100.0%	73.0%
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	09/30/2015	N	After	551,694,135	392,778,942	35,919,590	138,480,035	567,178,567	97.3%	100.0%	100.0%	88.8%
FORT LAUDERDALE	G	09/30/2014	N	After	593,050,307	384,157,528	34,845,734	131,160,029	550,163,291	107.8%	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
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	PF	10/01/2015	N	After	774,549,468	556,639,299	49,892,313	167,367,873	773,899,485	100.1%	100.0%	100.0%	100.0%
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	After	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	01/01/2013	N	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 MEADE [GPF]	F	10/01/2015	N	None	351,907	253,513	0	106,890	360,403	97.6%	100.0%	100.0%	92.1%
FORT MEADE [GPF]	F	10/01/2014	Y	None	360,789	256,186	0	89,843	346,029	104.3%	100.0%	100.0%	100.0%
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]	G	10/01/2015	N	None	4,250,335	3,658,657	0	866,461	4,525,118	93.9%	100.0%	100.0%	68.3%
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	10/01/2014	Y	None	4,309,705	3,594,049	0	765,667	4,359,716	98.9%	100.0%	100.0%	93.5%
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]	P	10/01/2015	N	None	1,257,490	1,319,660	0	0	1,319,660	95.3%	95.3%	0.0%	0.0%
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	10/01/2014	Y	None	1,314,427	1,308,271	0	0	1,308,271	100.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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 MYERS	F	10/01/2015	N	None	72,683,808	81,881,847	5,117,571	16,871,250	103,870,668	70.0%	88.8%	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	G	10/01/2015	N	After	91,117,018	94,857,991	7,138,078	36,844,579	138,840,648	65.6%	96.1%	0.0%	0.0%
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	P	10/01/2015	Y	None	97,029,125	115,986,786	8,588,576	20,512,098	145,087,460	66.9%	83.7%	0.0%	0.0%
FORT MYERS	P	10/01/2015	N	None	97,029,125	115,986,786	8,588,576	20,512,098	145,087,460	66.9%	83.7%	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 PIERCE [G, P, UTIL]	G	09/30/2015	N	After	52,572,150	39,211,000	4,263,000	8,562,000	52,036,000	101.0%	100.0%	100.0%	100.0%
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]	P	09/30/2015	N	After	46,084,150	29,903,000	3,559,000	11,804,000	45,266,000	101.8%	100.0%	100.0%	100.0%
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 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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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 UTILITIES [G, P, UTIL]	G	09/30/2015	N	After	75,977,507	58,765,000	7,283,000	14,214,000	80,262,000	94.7%	100.0%	100.0%	69.9%
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%
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 WALTON BEACH	F	10/01/2015	N	None	13,590,508	14,265,216	1,053,548	3,116,554	18,435,318	73.7%	95.3%	0.0%	0.0%
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	G	10/01/2015	N	None	38,086,889	28,938,728	2,694,069	9,223,344	40,856,141	93.2%	100.0%	100.0%	70.0%
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	P	10/01/2015	N	None	19,119,281	19,281,107	810,340	2,790,872	22,882,319	83.6%	99.2%	0.0%	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%
FROSTPROOF	G	10/01/2015	N	None	1,389,126	528,343	0	266,403	794,746	174.8%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	None	3,519,046	2,678,020	16,677	1,241,619	3,936,316	89.4%	100.0%	100.0%	66.4%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
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%
GAINESVILLE	G	10/01/2014	N	After	347,480,566	331,980,752	32,015,886	62,875,388	426,872,026	81.4%	100.0%	48.4%	0.0%
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	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%
GOLDEN BEACH [GP]	G	10/01/2015	N	None	2,505,474	1,353,803	0	1,129,358	2,483,161	100.9%	100.0%	100.0%	100.0%
GOLDEN BEACH [GP]	G	10/01/2014	N	None	2,534,983	1,132,917	0	2,486,430	3,619,347	70.0%	100.0%	100.0%	56.4%
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]	P	10/01/2015	N	None	4,682,876	2,266,973	0	2,374,198	4,641,171	100.9%	100.0%	100.0%	100.0%
GOLDEN BEACH [GP]	P	10/01/2014	N	None	4,560,434	2,281,117	0	3,913,938	6,195,055	73.6%	100.0%	100.0%	58.2%
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%
GREATER NAPLES FCD	F	10/01/2015	N	None	20,500,333	3,443,421	441,229	7,781,631	11,666,281	175.7%	100.0%	100.0%	100.0%
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	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	10/01/2013	N	None	17,002,054	2,068,365	277,979	6,276,333	8,622,677	197.2%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2012	N	After	14,186,654	1,881,804	251,213	5,476,305	7,609,322	186.4%	100.0%	100.0%	100.0%
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%
GREEN COVE SPRINGS	P	10/01/2015	N	None	3,495,232	349,224	0	1,781,637	2,130,861	164.0%	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%
GREENACRES	PF	10/01/2015	N	None	9,292,323	1,189,049	0	4,975,796	6,164,845	150.7%	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%
GULF BREEZE	P	10/01/2015	N	None	3,923,899	1,653,766	0	1,449,216	3,102,982	126.5%	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%
GULFPORT	F	10/01/2015	N	None	3,378,632	1,284,390	384,555	1,102,871	2,771,816	121.9%	100.0%	100.0%	100.0%
GULFPORT	F	10/01/2014	N	After	3,317,643	1,299,663	367,049	966,460	2,633,172	126.0%	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	G	10/01/2015	N	After	13,576,910	7,827,130	336,658	3,311,792	11,475,580	118.3%	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	P	10/01/2015	N	None	8,421,235	4,883,782	1,111,435	1,366,941	7,362,158	114.4%	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%
HAINES CITY	F	10/01/2015	N	None	5,054,095	5,973,345	417,221	347,195	6,737,761	75.0%	84.6%	0.0%	0.0%
HAINES CITY	F	10/01/2014	N	None	5,126,065	5,737,029	435,951	437,159	6,610,139	77.5%	89.4%	0.0%	0.0%
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	G	10/01/2015	N	None	15,995,529	12,208,704	1,010,965	3,964,724	17,184,393	93.1%	100.0%	100.0%	70.0%
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	P	10/01/2015	N	None	7,852,057	5,025,957	1,340,243	2,496,744	8,862,944	88.6%	100.0%	100.0%	59.5%
HAINES CITY	P	10/01/2014	N	After	7,955,508	4,685,607	1,285,948	2,316,088	8,287,643	96.0%	100.0%	100.0%	85.7%
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%
HALIFAX HOSPITAL	G	10/01/2015	N	None	214,911,093	235,428,856	0	110,709,539	346,138,395	62.1%	91.3%	0.0%	0.0%
HALIFAX HOSPITAL	G	10/01/2014	N	None	225,016,420	221,636,339	0	120,053,757	341,690,096	65.9%	100.0%	100.0%	2.8%
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	None	219,087,867	197,095,978	0	107,809,962	304,905,940	71.9%	100.0%	100.0%	20.4%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HALIFAX HOSPITAL	G	10/01/2011	N	None	174,605,138	201,568,858	0	109,798,904	311,367,762	56.1%	86.6%	0.0%	0.0%
HALLANDALE BEACH	G	10/01/2015	N	None	48,627,129	34,805,199	0	20,540,533	55,345,732	87.9%	100.0%	100.0%	67.3%
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%
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	PF	10/01/2015	N	None	132,058,639	145,699,710	10,452,936	29,463,229	185,615,875	71.1%	90.6%	0.0%	0.0%
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 PM	G	10/01/2015	N	None	15,213,430	14,733,265	0	2,780,180	17,513,445	86.9%	100.0%	100.0%	17.3%
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 (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%
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%
HIALEAH	GPF	10/01/2015	N	After	569,997,557	545,883,690	69,489,725	148,145,890	763,519,305	74.7%	100.0%	34.7%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	N	None	8,675,205	5,290,089	37,578	2,374,345	7,702,012	112.6%	100.0%	100.0%	100.0%
HIALEAH - ELECTED	G	10/01/2014	N	None	9,866,602	5,083,866	15,655	2,304,181	7,403,702	133.3%	100.0%	100.0%	100.0%
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 GARDENS	P	10/01/2015	N	None	14,283,500	9,181,559	891,314	4,648,676	14,721,549	97.0%	100.0%	100.0%	90.6%
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%
HILLSBOROUGH COUNTY	ERP	07/01/2014	N	None	13,002,398	27,543,282	0	0	27,543,282	47.2%	47.2%	0.0%	0.0%
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%
HOLLEY-NAVARRE FCD	F	10/01/2014	N	After	1,685,105	7,437	114,479	149,006	270,922	622.0%	100.0%	100.0%	100.0%
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	10/01/2015	N	None	3,742,947	2,629,767	432,875	1,619,713	4,682,355	79.9%	100.0%	100.0%	42.0%
HOLLY HILL	F	10/01/2014	N	None	3,777,798	2,680,979	378,194	1,377,364	4,436,537	85.2%	100.0%	100.0%	52.2%
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	P	10/01/2015	N	None	8,566,354	7,973,238	436,476	1,849,263	10,258,977	83.5%	100.0%	100.0%	8.5%
HOLLY HILL	P	10/01/2014	N	None	8,756,934	7,879,878	434,396	1,815,160	10,129,434	86.5%	100.0%	100.0%	24.4%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	N	After	201,371,356	277,211,424	10,935,814	40,854,519	329,001,757	61.2%	72.6%	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	172,751,359	251,030,651	8,448,953	27,654,464	287,134,068	60.2%	68.8%	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%
HOLLYWOOD	G	10/01/2015	N	After	278,216,562	369,170,162	22,967,442	60,851,768	452,989,372	61.4%	75.4%	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	P	10/01/2014	N	None	251,192,893	332,985,537	15,173,641	24,816,246	372,975,424	67.3%	75.4%	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	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	10/01/2012	Y	After	227,152,606	315,816,669	12,950,457	19,775,471	348,542,597	65.2%	71.9%	0.0%	0.0%
HOLLYWOOD	P	10/01/2011	N	None	200,367,068	302,727,694	12,569,564	22,834,872	338,132,130	59.3%	66.2%	0.0%	0.0%
HOLMES BEACH	P	10/01/2015	N	None	7,508,955	6,053,811	230,085	830,824	7,114,720	105.5%	100.0%	100.0%	100.0%
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%
HOMESTEAD	F	01/01/2016	N	After	7,376,009	7,745,623	0	0	7,745,623	95.2%	95.2%	0.0%	0.0%
HOMESTEAD	F	01/01/2015	N	After	7,829,223	8,306,053	0	0	8,306,053	94.3%	94.3%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	N	After	76,672,802	55,422,503	3,679,398	17,889,135	76,991,036	99.6%	100.0%	100.0%	98.2%
HOMESTEAD	P	10/01/2013	N	None	66,309,510	62,280,534	3,218,048	15,046,952	80,545,534	82.3%	100.0%	100.0%	5.4%
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%
HOMESTEAD - General & Hospital	G	10/01/2014	N	None	65,833,850	39,884,988	5,649,340	24,884,019	70,418,347	93.5%	100.0%	100.0%	81.6%
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 - 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%
INDIALANTIC	G	10/01/2015	N	None	1,168,599	940,357	159,421	466,126	1,565,904	74.6%	100.0%	100.0%	14.8%
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	10/01/2014	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%
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	PF	10/01/2015	N	None	6,684,334	4,045,030	436,152	2,256,296	6,737,478	99.2%	100.0%	100.0%	97.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	N	None	7,849,423	5,653,758	434,105	2,164,345	8,252,208	95.1%	100.0%	100.0%	81.4%
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	10/01/2013	N	None	7,191,363	5,560,675	340,581	1,787,497	7,688,753	93.5%	100.0%	100.0%	72.2%
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%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2015	N	None	173,381	160,948	0	80,923	241,871	71.7%	100.0%	100.0%	15.4%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2013	N	After	96,065	116,256	0	100,193	216,449	44.4%	82.6%	0.0%	0.0%
INDIAN RIVER SHORES	G	10/01/2015	N	None	590,990	469,188	0	263,004	732,192	80.7%	100.0%	100.0%	46.3%
INDIAN RIVER SHORES	G	10/01/2014	Y	None	526,361	482,810	0	181,741	664,551	79.2%	100.0%	100.0%	24.0%
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	10/01/2015	N	None	11,745,654	9,868,526	604,394	2,575,600	13,048,520	90.0%	100.0%	100.0%	49.4%
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	01/01/2015	N	None	576,219,289	133,533,264	1,478,536	292,837,031	427,848,831	134.7%	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%
JACKSONVILLE	CO	10/01/2015	N	After	166,866,000	236,432,769	16,594,172	62,881,522	315,908,463	52.8%	70.6%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	G	10/01/2015	N	After	1,739,891,000	1,849,408,996	188,753,098	493,706,400	2,531,868,494	68.7%	94.1%	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%
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	PF	10/01/2015	N	After	1,437,907,379	2,409,418,097	88,343,034	0	2,497,761,131	57.6%	59.7%	0.0%	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	1,228,131,184	2,139,000,381	87,316,500	475,299,602	2,701,616,483	45.5%	57.4%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2012	N	After	1,078,906,587	2,031,708,963	87,316,500	468,922,033	2,587,947,496	41.7%	53.1%	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	10/01/2015	N	After	9,594,000	9,087,804	0	11,084,248	20,172,052	47.6%	100.0%	100.0%	4.6%
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	10/01/2015	N	After	10,699,823	7,336,000	1,822,000	2,999,000	12,157,000	88.0%	100.0%	100.0%	51.4%
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	G	10/01/2015	N	After	47,301,861	37,110,000	9,012,000	11,019,000	57,141,000	82.8%	100.0%	100.0%	10.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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	P	10/01/2015	N	After	18,751,766	11,976,000	3,118,000	5,033,000	20,127,000	93.2%	100.0%	100.0%	72.7%
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 PF SENIOR STAFF	G	10/01/2014	N	None	4,257,077	4,136,640	0	0	4,136,640	102.9%	100.0%	100.0%	100.0%
JACKSONVILLE PF SENIOR STAFF	G	10/01/2013	N	None	3,918,906	1,775,800	0	1,922,963	3,698,763	106.0%	100.0%	100.0%	100.0%
JACKSONVILLE PF SENIOR STAFF	G	10/01/2012	N	None	3,423,706	1,755,003	0	1,445,090	3,200,093	107.0%	100.0%	100.0%	100.0%
JUPITER	P	10/01/2015	N	None	57,068,208	40,102,496	6,311,288	17,949,231	64,363,015	88.7%	100.0%	100.0%	59.4%
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 ISLAND	GPF	10/01/2015	N	None	9,465,501	10,984,934	0	2,072,002	13,056,936	72.5%	86.2%	0.0%	0.0%
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%
KEY BISCAYNE	PF	10/01/2015	N	After	28,481,472	12,398,940	5,812,527	13,267,684	31,479,151	90.5%	100.0%	100.0%	77.4%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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 WEST	G	10/01/2015	N	After	47,155,911	27,562,161	4,359,981	9,534,045	41,456,187	113.7%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2014	N	None	47,883,789	26,659,246	3,982,810	8,661,744	39,303,800	121.8%	100.0%	100.0%	100.0%
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	PF	10/01/2015	N	None	80,595,871	61,834,874	6,132,588	27,541,829	95,509,291	84.4%	100.0%	100.0%	45.9%
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	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%
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	10/01/2011	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 HOUSING	G	01/01/2016	N	After	7,158,799	5,289,983	0	4,131,512	9,421,495	76.0%	100.0%	100.0%	45.2%
KEY WEST HOUSING	G	01/01/2015	N	After	7,087,479	4,901,949	0	3,581,447	8,483,396	83.5%	100.0%	100.0%	61.0%
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 UTILITY	G	01/01/2016	N	After	77,361,154	71,189,799	1,728	29,096,958	100,288,485	77.1%	100.0%	100.0%	21.2%
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	01/01/2014	N	After	76,694,383	57,648,659	15,976	31,491,450	89,156,085	86.0%	100.0%	100.0%	60.4%
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%
KISSIMMEE	F	10/01/2015	N	None	35,206,310	35,770,196	367,137	7,203,582	43,340,915	81.2%	98.4%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	F	10/01/2012	N	None	27,690,512	25,422,648	428,543	13,350,988	39,202,179	70.6%	100.0%	100.0%	13.8%
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	G	10/01/2015	N	None	94,249,027	56,393,557	6,459,217	37,094,764	99,947,538	94.3%	100.0%	100.0%	84.6%
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	P	10/01/2015	N	None	52,110,941	36,520,150	2,313,236	13,830,109	52,663,495	99.0%	100.0%	100.0%	96.0%
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	41,016,009	29,504,830	2,398,536	15,484,609	47,387,975	86.6%	100.0%	100.0%	58.8%
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%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2015	N	None	69,864,473	51,978,395	1,689,834	33,217,256	86,885,485	80.4%	100.0%	100.0%	48.8%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2014	Y	After	68,890,067	47,113,460	1,755,495	31,618,349	80,487,304	85.6%	100.0%	100.0%	63.3%
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%
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	10/01/2015	N	None	6,362,779	2,525,846	472,309	1,779,920	4,778,075	133.2%	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%
LAKE ALFRED	G	10/01/2015	N	None	3,825,287	2,848,924	255,180	556,386	3,660,490	104.5%	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
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	PF	10/01/2015	N	None	3,188,051	1,158,952	236,809	1,192,880	2,588,641	123.2%	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 CITY	F	10/01/2015	N	After	7,691,695	6,452,217	365,886	1,891,670	8,709,773	88.3%	100.0%	100.0%	46.2%
LAKE CITY	F	10/01/2014	N	None	8,144,371	5,671,467	377,087	1,904,067	7,952,621	102.4%	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%
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	G	10/01/2015	N	None	17,146,870	15,090,528	281,678	4,867,102	20,239,308	84.7%	100.0%	100.0%	36.5%
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	P	10/01/2015	N	None	12,562,705	7,923,803	581,582	2,705,986	11,211,371	112.1%	100.0%	100.0%	100.0%
LAKE CITY	P	10/01/2014	N	None	12,804,140	7,810,307	521,843	2,252,114	10,584,264	121.0%	100.0%	100.0%	100.0%
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 HELEN	P	10/01/2015	N	None	1,106,423	545,401	9,657	181,020	736,078	150.3%	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
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 MARY	F	10/01/2015	N	After	13,359,438	6,481,282	1,441,363	4,839,632	12,762,277	104.7%	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	P	10/01/2015	N	None	16,357,983	6,907,580	1,079,574	5,647,025	13,634,179	120.0%	100.0%	100.0%	100.0%
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 PARK (RETIRED)	P	10/01/2015	N	None	1,318,920	1,484,477	0	0	1,484,477	88.8%	88.8%	0.0%	0.0%
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%
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 WALES	F	10/01/2015	N	None	7,515,163	7,099,488	603,981	1,936,676	9,640,145	78.0%	100.0%	68.8%	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	G	10/01/2015	N	None	9,343,141	5,389,434	1,014,944	2,116,444	8,520,822	109.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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	P	10/01/2015	N	None	13,109,693	9,390,120	2,218,529	1,752,013	13,360,662	98.1%	100.0%	100.0%	85.7%
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 WORTH	F	10/01/2015	N	After	37,635,643	55,883,992	950,771	4,257,728	61,092,491	61.6%	67.3%	0.0%	0.0%
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%
LAKE WORTH	G	10/01/2015	N	None	65,128,482	92,050,370	4,536,829	3,894,065	100,481,264	64.8%	70.8%	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	P	10/01/2015	N	After	29,854,278	45,813,436	813,065	3,555,834	50,182,335	59.5%	65.2%	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%
LAKELAND	F	10/01/2015	N	None	84,190,930	50,619,486	10,524,688	21,567,591	82,711,765	101.8%	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
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	G	10/01/2015	N	After	498,769,283	407,088,596	57,833,435	146,666,846	611,588,877	81.6%	100.0%	100.0%	23.1%
LAKELAND	G	10/01/2014	N	None	504,457,368	378,935,489	57,910,155	150,738,859	587,584,503	85.9%	100.0%	100.0%	44.9%
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	P	10/01/2015	N	None	102,156,394	85,727,538	13,511,563	24,403,285	123,642,386	82.6%	100.0%	100.0%	12.0%
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%
LANTANA	F	09/30/2015	N	After	32,438,197	15,473,000	619,000	11,376,000	27,468,000	118.1%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	After	11,189,518	5,855,872	906,956	4,206,119	10,968,947	102.0%	100.0%	100.0%	100.0%
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%
LARGO	PF	10/01/2015	N	None	107,652,607	106,405,773	6,775,981	31,797,950	144,979,704	74.3%	100.0%	18.4%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
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	10/01/2015	N	None	63,881,885	51,220,155	10,175,910	11,139,802	72,535,867	88.1%	100.0%	100.0%	22.3%
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	G	10/01/2015	N	After	19,860,168	16,147,052	0	10,236,153	26,383,205	75.3%	100.0%	100.0%	36.3%
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%
LAUDERHILL	P	10/01/2015	N	None	51,289,004	33,766,874	5,898,719	20,436,757	60,102,350	85.3%	100.0%	100.0%	56.9%
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 (C&M)	G	10/01/2015	N	None	18,180,079	19,023,646	2,751,483	5,116,843	26,891,972	67.6%	95.6%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 (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%
LEESBURG	F	10/01/2015	N	None	16,241,906	11,520,047	1,424,902	4,443,934	17,388,883	93.4%	100.0%	100.0%	74.2%
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	G	10/01/2015	N	None	33,820,101	29,865,170	20,102	9,693,945	39,579,217	85.4%	100.0%	100.0%	40.6%
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	P	10/01/2015	N	None	17,092,313	9,855,869	2,101,550	3,584,328	15,541,747	110.0%	100.0%	100.0%	100.0%
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%
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%
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%
LIVE OAK	F	10/01/2015	N	None	1,727,736	1,931,253	0	0	1,931,253	89.5%	89.5%	0.0%	0.0%
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	10/01/2013	N	None	1,930,394	1,983,589	0	0	1,983,589	97.3%	97.3%	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%
LONGBOAT KEY	F	10/01/2015	N	After	16,442,647	27,484,398	850,030	2,622,319	30,956,747	53.1%	59.8%	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
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	14,518,335	24,427,210	896,585	1,650,657	26,974,452	53.8%	59.4%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2012	N	None	12,670,985	17,278,324	1,847,717	6,094,512	25,220,553	50.2%	73.3%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2011	N	None	11,053,255	17,329,945	1,705,749	4,748,180	23,783,874	46.5%	63.8%	0.0%	0.0%
LONGBOAT KEY	G	10/01/2015	N	None	9,834,105	12,220,041	657,806	2,167,973	15,045,820	65.4%	80.5%	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	P	10/01/2015	N	After	6,472,965	10,437,055	477,929	698,842	11,613,826	55.7%	62.0%	0.0%	0.0%
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%
LONGWOOD	PF	10/01/2015	N	None	11,919,195	2,862,442	0	4,454,359	7,316,801	162.9%	100.0%	100.0%	100.0%
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%
LYNN HAVEN	F	10/01/2015	N	None	5,298,052	1,817,683	317,940	1,506,243	3,641,866	145.5%	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	G	10/01/2015	N	None	14,699,848	9,176,861	1,087,281	5,257,521	15,521,663	94.7%	100.0%	100.0%	84.4%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2015	Y	None	7,222,753	3,905,602	382,721	1,610,129	5,898,452	122.5%	100.0%	100.0%	100.0%
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%
MADISON	F	10/01/2015	N	None	1,503,689	2,104,732	93,605	270,488	2,468,825	60.9%	71.4%	0.0%	0.0%
MADISON	F	10/01/2014	N	None	1,645,542	2,139,761	83,603	227,018	2,450,382	67.2%	76.9%	0.0%	0.0%
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	P	10/01/2014	N	None	3,423,296	1,306,390	231,071	1,216,139	2,753,600	124.3%	100.0%	100.0%	100.0%
MADISON	P	10/01/2013	N	None	3,201,372	1,302,293	207,183	1,107,642	2,617,118	122.3%	100.0%	100.0%	100.0%
MADISON	P	10/01/2012	N	None	2,936,905	1,476,823	184,475	834,296	2,495,594	117.7%	100.0%	100.0%	100.0%
MADISON	P	10/01/2011	N	None	2,609,016	1,471,103	157,746	802,464	2,431,313	107.3%	100.0%	100.0%	100.0%
MAITLAND	PF	10/01/2015	N	After	24,824,129	21,280,160	1,638,697	5,509,235	28,428,092	87.3%	100.0%	100.0%	34.6%
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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
MARCO ISLAND	F	10/01/2014	N	None	11,086,620	593,134	114,134	3,611,384	4,318,652	256.7%	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	P	10/01/2015	N	None	8,724,015	4,240,303	457,645	4,304,455	9,002,403	96.9%	100.0%	100.0%	93.5%
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	6,095,776	3,748,902	458,001	2,975,749	7,182,652	84.9%	100.0%	100.0%	63.5%
MARCO ISLAND	P	10/01/2013	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%
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%
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%
MEDLEY	P	10/01/2015	N	None	18,843,265	11,446,073	831,354	8,109,729	20,387,156	92.4%	100.0%	100.0%	81.0%
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 - GENERAL + ELECTED	G	10/01/2015	N	None	15,762,507	10,665,140	0	6,875,191	17,540,331	89.9%	100.0%	100.0%	74.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
MELBOURNE	F	10/01/2015	N	None	58,341,219	56,294,108	3,058,668	13,579,089	72,931,865	80.0%	100.0%	66.9%	0.0%
MELBOURNE	F	10/01/2014	N	None	58,760,194	55,560,108	2,702,784	11,956,327	70,219,219	83.7%	100.0%	100.0%	4.2%
MELBOURNE	F	10/01/2013	N	After	53,786,580	54,545,272	2,528,191	9,524,174	66,597,637	80.8%	98.6%	0.0%	0.0%
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	G	10/01/2015	N	After	6,753,030	4,798,897	25,447	840,851	5,665,195	119.2%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	After	66,127,077	62,721,159	3,752,773	15,867,622	82,341,554	80.3%	100.0%	90.8%	0.0%
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%
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 - SPECIAL RISK	G	10/01/2015	N	After	973,541	640,964	0	294,971	935,935	104.0%	100.0%	100.0%	100.0%
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 BEACH	P	10/01/2015	N	None	2,570,543	2,365,852	150,030	560,537	3,076,419	83.6%	100.0%	100.0%	9.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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%
MIAMI - ELECTED	G	01/01/2015	N	None	6,715,564	7,574,466	0	912,994	8,487,460	79.1%	88.7%	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	None	5,922,119	5,828,647	0	1,651,832	7,480,479	79.2%	100.0%	100.0%	5.7%
MIAMI - FIPO	PF	10/01/2015	N	After	1,472,384,921	1,595,020,092	0	259,010,464	1,854,030,556	79.4%	92.3%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2014	N	None	1,136,462,242	1,369,708,777	0	219,908,847	1,589,617,624	71.5%	83.0%	0.0%	0.0%
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 (STAFF)	G	10/01/2015	N	None	1,805,306	0	0	1,346,476	1,346,476	134.1%	100.0%	100.0%	100.0%
MIAMI - FIPO (STAFF)	G	01/01/2015	N	None	1,872,616	0	0	1,195,789	1,195,789	156.6%	100.0%	100.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2016	N	None	1,472,384,921	0	0	0	0	N/A	100.0%	100.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2014	N	None	394,567,656	327,269,309	0	0	327,269,309	120.6%	100.0%	100.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2013	N	None	378,616,711	283,539,285	0	0	283,539,285	133.5%	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%
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 - GESE	GS	10/01/2015	N	After	589,051,025	733,521,064	83,524,419	13,820,349	830,865,832	70.9%	80.3%	0.0%	0.0%
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	10/01/2013	N	None	590,384,170	733,462,785	0	82,442,657	815,905,442	72.4%	80.5%	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 (EXCESS)	GS	10/01/2012	N	None	0	6,280,868	0	0	6,280,868	.0%	0.0%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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 (STAFF)	GS	10/01/2015	N	After	3,145,336	3,822,502	149,193	127,301	4,098,996	76.7%	82.3%	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 - OFF-STREET PARKING	G	10/01/2015	N	After	15,423,876	5,170,195	3,014,673	5,706,481	13,891,349	111.0%	100.0%	100.0%	100.0%
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 BEACH	G	10/01/2015	N	After	496,718,840	534,997,774	62,289,667	100,771,136	698,058,577	71.2%	92.8%	0.0%	0.0%
MIAMI BEACH	G	10/01/2014	N	After	516,698,861	501,541,962	61,646,599	95,569,921	658,758,482	78.4%	100.0%	24.6%	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	PF	10/01/2015	N	After	750,617,498	826,588,793	52,418,404	123,916,918	1,002,924,115	74.8%	90.8%	0.0%	0.0%
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	698,522,566	750,811,016	49,479,668	108,680,398	908,971,082	76.8%	93.0%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2012	N	After	622,408,229	715,972,396	46,162,066	101,912,736	864,047,198	72.0%	86.9%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2011	N	After	523,126,011	625,920,189	46,162,066	139,891,542	811,973,797	64.4%	83.6%	0.0%	0.0%
MIAMI SHORES VILLAGE	G	10/01/2013	N	After	10,918,492	6,070,135	1,871,849	2,599,078	10,541,062	103.6%	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	10/01/2014	N	After	18,778,520	15,611,980	1,989,843	4,255,973	21,857,796	85.9%	100.0%	100.0%	27.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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 SPRINGS	G	10/01/2015	N	None	17,652,507	13,617,642	1,134,767	2,636,108	17,388,517	101.5%	100.0%	100.0%	100.0%
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	PF	10/01/2015	N	None	27,671,000	23,667,218	2,500,201	4,459,851	30,627,270	90.3%	100.0%	100.0%	33.7%
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	25,053,469	21,476,602	2,327,010	4,931,230	28,734,842	87.2%	100.0%	100.0%	25.3%
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-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%
MIDWAY FCD	F	10/01/2014	N	After	3,365,267	162,106	407,002	790,863	1,359,971	247.5%	100.0%	100.0%	100.0%
MIDWAY FCD	F	10/01/2011	N	After	1,752,005	14,450	279,506	341,414	635,370	275.7%	100.0%	100.0%	100.0%
MILTON	F	10/01/2015	N	None	3,774,535	4,886,977	406,160	1,486,593	6,779,730	55.7%	77.2%	0.0%	0.0%
MILTON	F	10/01/2014	N	None	3,974,192	4,855,351	361,328	1,235,975	6,452,654	61.6%	81.9%	0.0%	0.0%
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	G	10/01/2015	N	None	12,170,490	9,874,617	1,746,443	1,240,757	12,861,817	94.6%	100.0%	100.0%	44.3%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	10/01/2015	N	After	6,888,866	3,269,890	392,755	2,440,348	6,102,993	112.9%	100.0%	100.0%	100.0%
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%
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	G	10/01/2015	N	None	72,066,307	48,328,861	9,732,578	22,061,782	80,123,221	89.9%	100.0%	100.0%	63.5%
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%
MIRAMAR	P	10/01/2015	N	None	120,593,577	123,533,550	10,316,353	28,076,672	161,926,575	74.5%	97.6%	0.0%	0.0%
MIRAMAR	P	10/01/2014	N	None	117,640,677	103,340,773	14,165,193	29,740,371	147,246,337	79.9%	100.0%	100.0%	0.5%
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 - MANAGEMENT	G	10/01/2015	N	None	25,199,798	26,086,717	7,155,997	10,504,410	43,747,124	57.6%	96.6%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MONROE COUNTY	ERP	07/01/2015	N	After	197,126	526,700	0	0	526,700	37.4%	37.4%	0.0%	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 VOL F.F. & EMS	F	01/01/2015	N	None	857,437	552,437	0	373,314	925,751	92.6%	100.0%	100.0%	81.7%
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%
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	P	10/01/2014	N	After	1,808,956	702,228	207,645	640,438	1,550,311	116.7%	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%
MOUNT DORA	F	10/01/2015	N	After	6,940,608	3,866,613	588,336	2,164,878	6,619,827	104.8%	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	G	10/01/2015	N	None	15,057,224	10,976,535	1,367,421	4,723,864	17,067,820	88.2%	100.0%	100.0%	57.4%
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	P	10/01/2015	N	None	8,339,255	4,956,190	747,063	2,218,615	7,921,868	105.3%	100.0%	100.0%	100.0%
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%
NAPLES	F	10/01/2015	N	None	44,973,797	42,322,791	1,905,708	14,463,851	58,692,350	76.6%	100.0%	100.0%	5.2%

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
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	G	10/01/2015	N	None	49,861,157	36,415,619	7,436,153	16,722,300	60,574,072	82.3%	100.0%	100.0%	35.9%
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	P	10/01/2015	N	None	42,500,716	45,313,903	2,465,315	14,400,961	62,180,179	68.4%	93.8%	0.0%	0.0%
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%
NEPTUNE BEACH	P	10/01/2015	N	None	7,930,089	6,323,065	657,479	1,190,106	8,170,650	97.1%	100.0%	100.0%	79.8%
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%
NEW PORT RICHEY	F	10/01/2015	N	None	10,617,198	9,610,868	334,946	1,228,033	11,173,847	95.0%	100.0%	100.0%	54.7%
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	P	10/01/2015	N	None	23,074,302	16,544,677	628,102	5,669,588	22,842,367	101.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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 SMYRNA BEACH	F	10/01/2015	N	None	18,120,496	18,801,645	508,260	3,379,629	22,689,534	79.9%	96.4%	0.0%	0.0%
NEW SMYRNA BEACH	F	10/01/2014	N	None	19,233,813	19,684,374	352,407	3,385,835	23,422,616	82.1%	97.7%	0.0%	0.0%
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	P	10/01/2015	N	None	16,165,572	15,653,996	1,188,738	1,603,171	18,445,905	87.6%	100.0%	43.0%	0.0%
NEW SMYRNA BEACH	P	10/01/2014	N	None	16,645,830	15,910,224	1,137,364	1,610,241	18,657,829	89.2%	100.0%	64.7%	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%
NORTH BAY FCD	F	10/01/2015	N	None	3,389,301	733,616	358,071	1,395,659	2,487,346	136.3%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2013	N	None	2,730,354	246,662	340,778	1,315,256	1,902,696	143.5%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2012	N	None	2,180,214	255,527	298,006	1,155,565	1,709,098	127.6%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2011	N	None	1,658,332	248,541	260,498	916,155	1,425,194	116.4%	100.0%	100.0%	100.0%
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2015	N	None	55,538,635	12,369,491	1,474	30,996,274	43,367,239	128.1%	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 BROWARD HOSPITAL	G	07/01/2014	N	None	320,077,369	147,155,784	0	177,892,602	325,048,386	98.5%	100.0%	100.0%	97.2%
NORTH BROWARD HOSPITAL	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 BROWARD HOSPITAL	G	07/01/2012	N	None	246,586,533	139,414,159	0	165,063,631	304,477,790	81.0%	100.0%	100.0%	64.9%
NORTH COLLIER FCD (was North Naples)	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 (was North Naples)	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 (was North Naples)	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 MIAMI 691 [GPF]	F	10/01/2015	N	None	2,740,458	2,988,488	0	0	2,988,488	91.7%	91.7%	0.0%	0.0%
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]	G	10/01/2015	N	After	89,414,583	70,238,644	6,758,622	22,464,100	99,461,366	89.9%	100.0%	100.0%	55.3%
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%
NORTH MIAMI 691 [GPF]	P	10/01/2015	N	None	5,568,142	4,137,556	207,986	1,314,539	5,660,081	98.4%	100.0%	100.0%	93.0%
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 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 BEACH	G	10/01/2015	N	None	74,770,502	76,076,390	6,844,917	17,332,925	100,254,232	74.6%	98.3%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	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	10/01/2014	Y	None	93,757,936	108,824,336	6,852,379	11,178,137	126,854,852	73.9%	86.2%	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	77,518,560	102,496,171	6,237,216	11,975,460	120,708,847	64.2%	75.6%	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 - MANAGEMENT	G	10/01/2015	N	After	16,121,723	20,779,574	1,026,717	1,348,832	23,155,123	69.6%	77.6%	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%
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 PORT	F	10/01/2015	N	None	38,809,499	18,085,727	4,576,301	8,353,107	31,015,135	125.1%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	None	31,992,095	16,272,302	3,830,201	11,435,760	31,538,263	101.4%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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 RIVER FCD	F	10/01/2015	N	None	15,456,439	14,522,663	792,221	3,422,336	18,737,220	82.5%	100.0%	100.0%	4.1%
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	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	10/01/2012	N	After	12,222,450	7,353,068	755,792	7,426,361	15,535,221	78.7%	100.0%	100.0%	55.4%
NORTH RIVER FCD	F	10/01/2011	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%
OAKLAND PARK	G	10/01/2015	N	None	33,980,146	28,930,308	320,936	14,275,232	43,526,476	78.1%	100.0%	100.0%	33.1%
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%
OAKLAND PARK	PF	10/01/2015	N	None	54,139,828	56,109,696	4,234,269	7,926,389	68,270,354	79.3%	96.5%	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%
OCALA	F	10/01/2015	N	After	41,794,061	32,201,675	5,650,377	11,399,219	49,251,271	84.9%	100.0%	100.0%	34.6%
OCALA	F	10/01/2014	N	None	41,405,911	31,048,451	5,424,404	10,952,266	47,425,121	87.3%	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	G	10/01/2015	N	None	115,010,138	154,913,424	6,864,158	49,076,061	210,853,643	54.5%	74.2%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2015	N	None	57,894,276	47,597,045	5,721,175	18,881,376	72,199,596	80.2%	100.0%	100.0%	24.2%
OCALA	P	10/01/2014	N	None	58,779,277	46,086,711	5,335,200	18,277,106	69,699,017	84.3%	100.0%	100.0%	40.3%
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%
OCEAN CITY-WRIGHT FCD	F	10/01/2015	N	None	8,192,661	7,159,098	1,451,500	5,441,254	14,051,852	58.3%	100.0%	71.2%	0.0%
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%
OCEAN CITY-WRIGHT FCD	F	10/01/2011	N	None	4,454,655	5,429,474	1,365,908	3,300,385	10,095,767	44.1%	82.0%	0.0%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2011	Y	None	4,454,655	5,551,177	1,365,908	3,467,999	10,385,084	42.9%	80.2%	0.0%	0.0%
OCOEE	G	10/01/2015	N	None	31,417,074	14,590,712	4,756,615	9,670,447	29,017,774	108.3%	100.0%	100.0%	100.0%
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	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	10/01/2013	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	10/01/2012	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	PF	10/01/2015	N	None	41,612,164	26,980,020	4,361,774	10,682,827	42,024,621	99.0%	100.0%	100.0%	96.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OKALOOSA ISLAND FCD	F	10/01/2015	N	None	6,432,159	8,756,492	676,093	2,639,183	12,071,768	53.3%	73.5%	0.0%	0.0%
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%
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%
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	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%
OLDSMAR	F	10/01/2015	N	None	4,689,517	1,086,713	159,992	1,325,896	2,572,601	182.3%	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%
ORANGE COUNTY LIBRARY	G	01/01/2016	N	After	41,398,327	23,278,996	445,943	13,049,205	36,774,144	112.6%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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 PARK	F	10/01/2015	N	None	5,876,789	3,405,693	243,701	1,284,136	4,933,530	119.1%	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	G	10/01/2015	N	None	6,907,381	3,691,533	34,097	4,173,318	7,898,948	87.4%	100.0%	100.0%	76.2%
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	P	10/01/2015	N	After	13,824,311	11,077,533	354,123	3,407,771	14,839,427	93.2%	100.0%	100.0%	70.2%
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%
ORLANDO	F	10/01/2015	N	After	336,232,142	240,392,200	30,749,776	100,458,063	371,600,039	90.5%	100.0%	100.0%	64.8%
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	G	10/01/2015	N	None	199,212,230	201,222,477	6,400,380	38,731,767	246,354,624	80.9%	99.0%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	P	10/01/2015	N	After	477,051,308	356,797,046	0	138,518,719	495,315,765	96.3%	100.0%	100.0%	86.8%
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 AVIATION	G	10/01/2015	Y	None	115,213,009	80,140,207	0	43,716,488	123,856,695	93.0%	100.0%	100.0%	80.2%
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%
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 UTILITY	G	10/01/2015	N	After	326,754,031	289,432,340	27,266,291	116,851,653	433,550,284	75.4%	100.0%	100.0%	8.6%
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%
ORMOND BEACH	F	10/01/2015	N	None	23,887,029	21,130,646	2,283,721	8,782,133	32,196,500	74.2%	100.0%	100.0%	5.4%
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	21,357,751	17,805,456	2,507,266	8,447,897	28,760,619	74.3%	100.0%	100.0%	12.4%
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	G	10/01/2015	N	After	40,283,909	28,619,023	2,853,783	14,693,650	46,166,456	87.3%	100.0%	100.0%	60.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ORMOND BEACH	P	10/01/2015	N	After	27,159,717	28,614,043	1,991,903	6,024,312	36,630,258	74.1%	94.9%	0.0%	0.0%
ORMOND BEACH	P	10/01/2014	N	After	28,847,654	27,459,411	938,556	6,722,495	35,120,462	82.1%	100.0%	100.0%	6.7%
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%
OVIEDO	F	10/01/2015	N	After	10,787,652	2,603,091	1,818,479	6,050,517	10,472,087	103.0%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	After	18,239,570	7,700,194	1,973,897	6,279,000	15,953,091	114.3%	100.0%	100.0%	100.0%
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%
PALATKA	F	10/01/2015	N	None	6,972,138	7,751,865	291,588	485,882	8,529,335	81.7%	89.9%	0.0%	0.0%
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	G	10/01/2015	N	None	16,780,927	16,391,451	1,224,968	2,235,650	19,852,069	84.5%	100.0%	31.8%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PALATKA	P	10/01/2015	N	After	9,614,308	6,065,257	648,987	2,531,674	9,245,918	104.0%	100.0%	100.0%	100.0%
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%
PALM BAY	G	10/01/2015	N	After	169,767	23,958	0	0	23,958	708.6%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2015	N	After	71,838,343	64,249,631	3,561,376	16,445,223	84,256,230	85.3%	100.0%	100.0%	24.5%
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]	P	10/01/2015	N	After	90,683,061	75,771,498	4,712,665	14,966,485	95,450,648	95.0%	100.0%	100.0%	68.1%
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 BEACH [G,P,F,LG]	F	09/30/2015	N	After	56,828,381	84,462,000	1,629,000	6,161,000	92,252,000	61.6%	67.3%	0.0%	0.0%
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]	G	09/30/2015	N	After	70,948,978	76,685,000	6,098,000	15,806,000	98,589,000	72.0%	92.5%	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
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]	LG	09/30/2015	N	After	3,470,558	4,982,000	153,000	599,000	5,734,000	60.5%	69.7%	0.0%	0.0%
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%
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]	P	09/30/2015	N	After	59,516,573	76,993,000	2,361,000	11,171,000	90,525,000	65.7%	77.3%	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 GARDENS	F	10/01/2015	N	After	72,470,355	51,250,270	5,333,428	21,296,221	77,879,919	93.1%	100.0%	100.0%	74.6%
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	G	10/01/2015	N	None	2,174,864	2,302,240	0	580,495	2,882,735	75.4%	94.5%	0.0%	0.0%
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	10/01/2015	N	After	74,092,896	78,273,158	3,916,394	13,275,070	95,464,622	77.6%	94.7%	0.0%	0.0%
PALM BEACH GARDENS	P	10/01/2014	Y	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	10/01/2014	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	64,575,453	64,669,796	4,089,690	12,867,469	81,626,955	79.1%	99.9%	0.0%	0.0%
PALM BEACH GARDENS	P	10/01/2012	N	After	55,261,152	57,351,248	4,190,494	14,189,106	75,730,848	73.0%	96.4%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 COAST (VOL)	F	10/01/2015	N	None	3,544,141	1,842,705	0	368,631	2,211,336	160.3%	100.0%	100.0%	100.0%
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 HARBOR FCD	F	10/01/2015	N	None	15,628,402	4,996,788	1,358,934	6,817,370	13,173,092	118.6%	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%
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%
PALMETTO	G	10/01/2015	N	After	11,371,394	9,376,935	950,397	2,744,786	13,072,118	87.0%	100.0%	100.0%	38.0%
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	P	10/01/2015	N	After	10,487,163	8,195,520	662,437	3,070,321	11,928,278	87.9%	100.0%	100.0%	53.1%
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%
PANAMA CITY	F	10/01/2015	N	None	32,285,198	35,699,367	1,696,704	5,830,248	43,226,319	74.7%	90.4%	0.0%	0.0%
PANAMA CITY	F	10/01/2014	N	None	33,861,662	34,139,415	1,751,324	6,043,533	41,934,272	80.7%	99.2%	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
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	P	10/01/2015	N	After	29,303,443	26,492,455	1,355,526	8,395,103	36,243,084	80.9%	100.0%	100.0%	17.3%
PANAMA CITY	P	10/01/2014	N	None	30,621,350	24,455,097	1,297,717	7,639,317	33,392,131	91.7%	100.0%	100.0%	63.7%
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 (SUPP)	G	10/01/2015	N	None	2,685,368	2,307,351	233,856	347,594	2,888,801	93.0%	100.0%	100.0%	41.5%
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 BEACH	F	10/01/2014	N	None	13,683,340	6,830,261	1,129,809	5,356,351	13,316,421	102.8%	100.0%	100.0%	100.0%
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	G	10/01/2014	N	None	29,793,380	12,347,937	3,709,429	10,059,769	26,117,135	114.1%	100.0%	100.0%	100.0%
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	P	10/01/2014	N	None	16,539,181	10,036,552	1,894,166	3,157,588	15,088,306	109.6%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PARKLAND	P	10/01/2015	N	None	1,961,246	2,212,341	0	0	2,212,341	88.7%	88.7%	0.0%	0.0%
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%
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%
PEMBROKE PARK COMM SUPP	G	10/01/2015	N	After	1,511,083	37,929	0	1,883,792	1,921,721	78.6%	100.0%	100.0%	78.2%
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 PINES	G	10/01/2015	N	None	158,607,927	148,923,740	1,015,894	11,238,375	161,178,009	98.4%	100.0%	100.0%	77.1%
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	PF	10/01/2015	N	After	495,206,739	537,028,115	31,954,619	120,423,492	689,406,226	71.8%	92.2%	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%
PENSACOLA	F	10/01/2015	N	After	108,697,588	109,124,223	3,778,987	8,286,163	121,189,373	89.7%	99.6%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	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	10/01/2015	N	After	80,130,799	100,759,455	1,103,674	17,556,957	119,420,086	67.1%	79.5%	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	10/01/2015	N	None	2,968,133	2,727,231	29,364	572,218	3,328,813	89.2%	100.0%	100.0%	37.0%
PERRY	F	10/01/2014	N	None	3,038,694	2,932,822	25,555	464,368	3,422,745	88.8%	100.0%	100.0%	17.3%
PERRY	F	10/01/2013	N	After	2,737,458	2,229,771	37,535	1,096,763	3,364,069	81.4%	100.0%	100.0%	42.9%
PERRY	F	10/01/2012	N	None	2,428,294	2,398,652	33,411	972,979	3,405,042	71.3%	100.0%	88.7%	0.0%
PERRY	F	10/01/2011	N	None	2,077,121	2,432,243	30,997	885,454	3,348,694	62.0%	85.4%	0.0%	0.0%
PERRY	P	10/01/2015	N	After	7,047,723	4,304,180	126,569	1,924,420	6,355,169	110.9%	100.0%	100.0%	100.0%
PERRY	P	10/01/2014	N	None	7,322,308	4,491,667	124,743	1,718,806	6,335,216	115.6%	100.0%	100.0%	100.0%
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%
PINELLAS PARK	F	10/01/2015	N	None	50,709,147	48,827,833	2,664,347	8,803,210	60,295,390	84.1%	100.0%	70.6%	0.0%
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	G	10/01/2015	N	None	68,655,683	43,938,030	2,738,739	16,905,725	63,582,494	108.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2015	N	None	54,087,769	33,696,186	3,304,294	12,165,642	49,166,122	110.0%	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	10/01/2013	N	After	50,068,641	31,259,065	2,832,786	11,040,249	45,132,100	110.9%	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%
PLANT CITY	PF	10/01/2015	N	After	31,918,201	31,850,681	4,477,088	9,969,621	46,297,390	68.9%	100.0%	1.5%	0.0%
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%
PLANTATION	G	10/01/2015	N	None	135,289,919	104,183,001	16,041,637	41,243,168	161,467,806	83.8%	100.0%	100.0%	36.5%
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	P	10/01/2015	N	None	119,849,078	131,549,722	6,917,772	30,900,935	169,368,429	70.8%	91.1%	0.0%	0.0%
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 (VOL)	F	10/01/2015	N	After	16,910,248	8,423,944	0	4,293,152	12,717,096	133.0%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
POMPANO BEACH	G	10/01/2015	N	None	150,255,553	128,517,777	26,520,864	34,698,117	189,736,758	79.2%	100.0%	82.0%	0.0%
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 [PF]	F	10/01/2015	N	None	121,241,591	110,423,751	13,523,923	20,823,500	144,771,174	83.7%	100.0%	80.0%	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%
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]	P	10/01/2015	N	None	98,014,710	142,330,650	1,035,194	3,274,462	146,640,306	66.8%	68.9%	0.0%	0.0%
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%
PORT ORANGE	F	10/01/2015	N	After	23,055,240	33,295,297	765,824	5,458,370	39,519,491	58.3%	69.2%	0.0%	0.0%
PORT ORANGE	F	10/01/2015	Y	After	23,201,184	33,295,297	765,824	5,458,370	39,519,491	58.7%	69.7%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 ORANGE	G	10/01/2015	N	None	27,330,203	18,912,054	3,642,523	6,448,574	29,003,151	94.2%	100.0%	100.0%	74.1%
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	P	10/01/2015	N	None	28,157,398	29,957,671	1,408,208	7,629,294	38,995,173	72.2%	94.0%	0.0%	0.0%
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 ST. LUCIE	P	10/01/2015	N	After	70,456,290	36,333,053	14,147,938	20,108,950	70,589,941	99.8%	100.0%	100.0%	99.3%
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%
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	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	10/01/2012	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	10/01/2011	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%
PUNTA GORDA	F	10/01/2015	N	After	10,696,464	6,569,905	972,332	2,967,205	10,509,442	101.8%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2014	N	None	10,361,947	5,968,418	945,849	3,171,358	10,085,625	102.7%	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	G	10/01/2015	N	After	37,044,543	26,022,558	3,594,708	9,872,821	39,490,087	93.8%	100.0%	100.0%	75.2%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2015	N	After	14,141,023	9,316,466	1,161,198	3,856,342	14,334,006	98.7%	100.0%	100.0%	95.0%
PUNTA GORDA	P	10/01/2014	N	None	14,444,513	8,893,734	1,076,294	3,375,998	13,346,026	108.2%	100.0%	100.0%	100.0%
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%
QUINCY	PF	10/01/2015	N	None	6,619,947	6,877,186	373,793	1,938,745	9,189,724	72.0%	96.3%	0.0%	0.0%
QUINCY	PF	10/01/2014	N	None	6,927,300	6,888,077	368,734	1,655,692	8,912,503	77.7%	100.0%	10.6%	0.0%
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	N	None	6,197,393	5,530,461	371,965	2,230,908	8,133,334	76.2%	100.0%	100.0%	13.2%
QUINCY	PF	10/01/2012	Y	None	6,070,758	5,651,019	371,965	2,455,503	8,478,487	71.6%	100.0%	100.0%	1.9%
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%
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	G	10/01/2015	N	After	100,138,810	70,051,682	4,805,840	13,943,386	88,800,908	112.8%	100.0%	100.0%	100.0%
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	P	09/30/2015	N	After	69,554,949	51,040,000	400,000	13,750,000	65,190,000	106.7%	100.0%	100.0%	100.0%
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%
ROCKLEDGE	F	10/01/2015	N	None	9,790,114	9,698,790	1,206,338	2,159,797	13,064,925	74.9%	100.0%	7.6%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	10/01/2014	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	10/01/2013	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	G	10/01/2015	N	None	13,177,393	8,163,689	2,857,487	3,657,924	14,679,100	89.8%	100.0%	100.0%	58.9%
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	None	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	None	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	P	10/01/2015	N	None	10,698,704	5,062,824	2,038,484	3,375,192	10,476,500	102.1%	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%
ROCKLEDGE	P	10/01/2012	N	None	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%
SAFETY HARBOR	F	10/01/2015	N	None	5,526,007	163,572	0	2,474,806	2,638,378	209.4%	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%
SAINT AUGUSTINE	F	10/01/2015	N	None	10,809,134	7,185,601	567,892	1,480,571	9,234,064	117.1%	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	G	10/01/2015	N	After	31,876,682	22,788,812	3,697,028	6,665,809	33,151,649	96.2%	100.0%	100.0%	80.9%

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
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	P	10/01/2015	N	After	15,967,713	9,374,965	1,143,176	4,306,029	14,824,170	107.7%	100.0%	100.0%	100.0%
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	10/01/2013	N	None	14,425,618	8,585,084	1,062,466	4,010,424	13,657,974	105.6%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	P	10/01/2013	Y	None	14,425,618	8,585,084	1,062,466	4,010,424	13,657,974	105.6%	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	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	10/01/2011	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 CLOUD	G	10/01/2015	N	None	45,270,942	21,114,646	838,061	15,530,406	37,483,113	120.8%	100.0%	100.0%	100.0%
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%
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	PF	10/01/2015	N	After	38,377,371	26,000,326	2,406,884	10,622,791	39,030,001	98.3%	100.0%	100.0%	93.9%
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	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	10/01/2011	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 JOHNS RIVER PW PK	G	10/01/2015	N	After	138,901,756	106,852,938	5,436,245	42,400,156	154,689,339	89.8%	100.0%	100.0%	62.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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 LUCIE COUNTY FCD	F	10/01/2015	N	After	191,806,650	160,590,883	3,281,685	84,730,072	248,602,640	77.2%	100.0%	100.0%	33.0%
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	179,468,368	142,416,514	2,818,126	68,025,093	213,259,733	84.2%	100.0%	100.0%	50.3%
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	10/01/2012	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	10/01/2011	Y	After	132,284,679	104,480,017	3,747,215	64,306,213	172,533,445	76.7%	100.0%	100.0%	37.4%
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	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	10/01/2012	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	10/01/2011	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	10/01/2015	N	None	10,621,034	12,518,880	915,887	2,642,916	16,077,683	66.1%	84.8%	0.0%	0.0%
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%
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	G	10/01/2015	Y	After	11,288,879	14,428,537	392,154	1,462,009	16,282,700	69.3%	78.2%	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	P	10/01/2015	N	None	11,133,314	16,768,879	0	0	16,768,879	66.4%	66.4%	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
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 PETERSBURG	F	10/01/2015	N	None	229,986,610	175,087,649	7,917,801	21,801,396	204,806,846	112.3%	100.0%	100.0%	100.0%
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	G	10/01/2015	N	None	369,690,519	220,603,805	15,222,665	111,287,149	347,113,619	106.5%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	None	363,964,270	307,905,195	16,187,521	46,992,715	371,085,431	98.1%	100.0%	100.0%	84.8%
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%
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%
SAN CARLOS PARK FCD	F	10/01/2015	N	None	12,240,204	817,923	128,660	7,922,072	8,868,655	138.0%	100.0%	100.0%	100.0%
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%
SANFORD	F	10/01/2015	N	None	26,930,074	18,395,455	2,257,845	5,557,971	26,211,271	102.7%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2015	N	None	38,785,217	23,782,220	3,165,553	8,905,322	35,853,095	108.2%	100.0%	100.0%	100.0%
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%
SANIBEL	G	10/01/2015	N	None	24,045,815	26,285,758	534,803	2,597,863	29,418,424	81.7%	91.5%	0.0%	0.0%
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	P	10/01/2015	N	None	15,555,489	15,103,978	869,020	3,469,155	19,442,153	80.0%	100.0%	52.0%	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%
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%
SARASOTA	F	09/30/2015	N	After	127,302,414	161,314,000	1,302,000	6,990,000	169,606,000	75.1%	78.9%	0.0%	0.0%
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	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	09/30/2012	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	G	09/30/2015	N	None	133,953,528	136,761,970	11,361,000	31,016,000	179,138,970	74.8%	97.9%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SARASOTA	P	09/30/2015	N	None	192,811,035	195,744,369	10,021,000	35,375,000	241,140,369	80.0%	98.5%	0.0%	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 MEMORIAL HEALTH CARE	G	10/01/2014	N	After	296,972,526	135,422,206	0	153,729,588	289,151,794	102.7%	100.0%	100.0%	100.0%
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-MANATEE A	G	10/01/2015	N	After	18,786,721	9,348,842	0	12,498,959	21,847,801	86.0%	100.0%	100.0%	75.5%
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%
SATELLITE BEACH	G	10/01/2015	N	After	6,206,493	4,870,237	917,305	1,465,650	7,253,192	85.6%	100.0%	100.0%	28.6%
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%
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	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	10/01/2012	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	10/01/2011	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	PF	10/01/2015	N	After	13,640,167	7,766,488	2,589,072	5,644,589	16,000,149	85.3%	100.0%	100.0%	58.2%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SEBASTIAN	P	10/01/2015	N	After	11,284,027	6,059,349	1,071,768	3,990,730	11,121,847	101.5%	100.0%	100.0%	100.0%
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%
SEBRING	F	10/01/2015	N	None	11,712,323	11,127,609	267,875	1,955,301	13,350,785	87.7%	100.0%	100.0%	16.2%
SEBRING	F	10/01/2014	N	After	11,943,249	11,093,924	246,634	1,769,591	13,110,149	91.1%	100.0%	100.0%	34.1%
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	P	10/01/2015	N	None	14,941,458	9,224,865	574,359	4,734,254	14,533,478	102.8%	100.0%	100.0%	100.0%
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%
SEMINOLE	F	10/01/2015	N	None	35,772,115	28,342,673	2,799,071	5,761,622	36,903,366	96.9%	100.0%	100.0%	80.4%
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%
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%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2015	N	After	478,682,691	213,867,796	0	286,008,219	499,876,015	95.8%	100.0%	100.0%	92.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 MIAMI [GP]	G	10/01/2014	N	None	13,861,464	7,613,251	1,748,869	2,375,624	11,737,744	118.1%	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]	P	10/01/2014	N	None	18,383,263	8,034,659	3,310,860	4,933,602	16,279,121	112.9%	100.0%	100.0%	100.0%
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	Y	After	13,899,594	8,384,797	2,742,715	3,537,572	14,665,084	94.8%	100.0%	100.0%	78.4%
SOUTH MIAMI [GP]	P	10/01/2012	N	None	13,899,594	8,727,851	2,742,715	4,152,564	15,623,130	89.0%	100.0%	100.0%	58.5%
SOUTH MIAMI [GP]	P	10/01/2011	N	After	11,476,667	7,591,872	2,550,961	4,582,091	14,724,924	77.9%	100.0%	100.0%	29.1%
SOUTH PASADENA	F	10/01/2015	N	None	6,234,794	6,676,015	337,795	830,144	7,843,954	79.5%	93.4%	0.0%	0.0%
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 WALTON FCD	F	10/01/2015	N	After	33,670,566	5,533,635	3,705,488	14,792,556	24,031,679	140.1%	100.0%	100.0%	100.0%
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%
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%
SOUTHERN MANATEE FCD	F	10/01/2015	N	None	26,747,732	12,582,466	1,512,066	12,810,255	26,904,787	99.4%	100.0%	100.0%	98.8%
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	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	10/01/2012	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	10/01/2011	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	G	10/01/2015	N	None	2,019,702	523,884	141,650	1,215,573	1,881,107	107.4%	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
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%
STARKE	F	10/01/2015	N	After	2,854,982	2,739,524	312,552	472,638	3,524,714	81.0%	100.0%	36.9%	0.0%
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	G	10/01/2015	N	After	8,479,993	10,680,551	524,217	1,384,646	12,589,414	67.4%	79.4%	0.0%	0.0%
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	P	10/01/2015	N	After	3,675,791	2,469,646	266,995	820,785	3,557,426	103.3%	100.0%	100.0%	100.0%
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%
SUNRISE	F	10/01/2015	N	None	108,526,799	113,816,486	8,846,479	25,353,133	148,016,098	73.3%	95.4%	0.0%	0.0%
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	G	10/01/2015	N	None	160,767,773	133,285,349	18,273,175	84,116,027	235,674,551	68.2%	100.0%	100.0%	10.9%

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
SUNRISE	G	10/01/2014	N	After	163,396,851	122,938,566	17,546,673	83,513,093	223,998,332	72.9%	100.0%	100.0%	27.4%
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	P	10/01/2015	N	None	110,239,064	101,664,305	11,992,390	49,158,193	162,814,888	67.7%	100.0%	71.5%	0.0%
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%
SURFSIDE [GP]	G	10/01/2015	N	After	6,372,256	4,096,974	1,161,694	1,264,671	6,523,339	97.7%	100.0%	100.0%	88.1%
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]	P	10/01/2015	N	After	10,121,233	4,367,117	1,664,479	3,445,779	9,477,375	106.8%	100.0%	100.0%	100.0%
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%
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%
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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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]	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%
TAMARAC	F	10/01/2015	N	None	79,636,905	58,875,100	7,529,381	14,135,514	80,539,995	98.9%	100.0%	100.0%	93.6%
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%
TAMARAC	G	10/01/2015	N	None	40,677,993	20,735,537	5,295,833	12,140,262	38,171,632	106.6%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	None	4,828,889	10,752,783	0	0	10,752,783	44.9%	44.9%	0.0%	0.0%
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 - ELECTED	G	10/01/2015	N	None	34,322,448	14,153,175	6,712,583	13,441,185	34,306,943	100.0%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	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 - ELECTED	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 - ELECTED	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 - ELECTED	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 - ELECTED	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	G	01/01/2016	N	None	657,493,325	544,427,777	0	139,074,497	683,502,274	96.2%	100.0%	100.0%	81.3%
TAMPA	G	01/01/2015	N	None	695,722,000	1,187,661,591	0	132,712,527	1,320,374,118	52.7%	58.6%	0.0%	0.0%
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	PF	10/01/2015	N	None	1,727,529,224	848,824,642	76,120,302	174,796,551	1,099,741,495	157.1%	100.0%	100.0%	100.0%
TAMPA	PF	10/01/2014	N	None	1,055,213,180	835,427,431	68,531,490	170,025,876	1,073,984,797	98.3%	100.0%	100.0%	89.0%
TAMPA	PF	10/01/2013	N	None	1,000,414,113	773,338,749	63,648,350	185,993,653	1,022,980,752	97.8%	100.0%	100.0%	87.9%
TAMPA	PF	10/01/2012	N	None	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	None	686,089,455	633,585,052	43,234,624	140,818,699	817,638,375	83.9%	100.0%	100.0%	6.6%
TARPON SPRINGS	F	10/01/2015	N	None	21,580,687	18,688,264	1,437,880	3,914,055	24,040,199	89.8%	100.0%	100.0%	37.2%
TARPON SPRINGS	F	10/01/2014	N	None	21,140,832	18,068,208	1,267,833	3,375,074	22,711,115	93.1%	100.0%	100.0%	53.5%
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	P	10/01/2015	N	None	23,692,133	12,286,513	2,012,115	7,725,300	22,023,928	107.6%	100.0%	100.0%	100.0%
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%
TAVARES	F	10/01/2015	N	None	5,463,431	1,944,199	331,537	2,335,277	4,611,013	118.5%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TAVARES	P	10/01/2015	N	None	9,802,103	5,572,174	1,350,236	2,978,818	9,901,228	99.0%	100.0%	100.0%	96.7%
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%
TEMPLE TERRACE	F	10/01/2015	N	After	19,703,420	19,322,803	1,993,641	4,960,438	26,276,882	75.0%	100.0%	19.1%	0.0%
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%
TEMPLE TERRACE	P	10/01/2015	N	After	21,021,213	33,310,487	1,714,480	3,490,381	38,515,348	54.6%	63.1%	0.0%	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%
TEQUESTA	G	10/01/2015	N	None	3,564,490	243,086	786,641	1,831,945	2,861,672	124.6%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2014	N	None	3,346,937	144,778	711,494	1,573,444	2,429,716	137.8%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2015	N	After	7,824,203	2,499,149	762,175	4,504,318	7,765,642	100.8%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TEQUESTA [PF]	P	10/01/2015	N	After	3,130,710	816,661	172,965	700,252	1,689,878	185.3%	100.0%	100.0%	100.0%
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	10/01/2015	N	None	50,218,500	44,190,333	1,051,942	11,686,366	56,928,641	88.2%	100.0%	100.0%	42.6%
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	PF	10/01/2015	N	None	48,598,096	46,708,860	3,329,633	7,689,556	57,728,049	84.2%	100.0%	56.7%	0.0%
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%
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%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2014	N	None	122,212,958	47,385,229	0	52,089,638	99,474,867	122.9%	100.0%	100.0%	100.0%
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%
UMATILLA	P	10/01/2014	N	After	1,562,864	524,012	11,016	162,813	697,841	224.0%	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	10/01/2015	N	None	1,829,567	332,349	0	686,267	1,018,616	179.6%	100.0%	100.0%	100.0%
VALPARAISO	PF	10/01/2014	N	After	1,796,393	333,989	0	575,272	909,261	197.6%	100.0%	100.0%	100.0%
VALPARAISO	PF	10/01/2012	N	After	1,124,489	119,131	0	906,591	1,025,722	109.6%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	10/01/2015	N	None	17,723,882	28,254,669	1,811,964	6,169,972	36,236,605	48.9%	62.7%	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	10/01/2014	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	10/01/2013	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	P	10/01/2015	N	None	30,020,198	35,492,808	553,063	2,777,129	38,823,000	77.3%	84.6%	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%
VERO BEACH	F	10/01/2015	N	After	7,176,961	8,280,061	0	0	8,280,061	86.7%	86.7%	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%
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	G	10/01/2015	N	After	71,912,556	71,204,294	5,194,177	30,533,905	106,932,376	67.3%	100.0%	13.6%	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	P	10/01/2015	N	None	35,211,438	25,147,918	1,317,453	11,647,540	38,112,911	92.4%	100.0%	100.0%	75.1%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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%
VILLAGE OF NORTH PALM BEACH	G	10/01/2015	N	None	12,109,145	6,351,531	984,744	5,210,659	12,546,934	96.5%	100.0%	100.0%	91.6%
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	PF	10/01/2015	N	None	17,716,664	8,979,502	801,141	7,706,924	17,487,567	101.3%	100.0%	100.0%	100.0%
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 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%
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	PF	10/01/2015	N	After	20,416,170	15,589,691	624,126	7,228,034	23,441,851	87.1%	100.0%	100.0%	58.1%
VILLAGE OF PALM SPRINGS	PF	10/01/2014	N	None	19,770,225	15,306,751	913,057	6,650,708	22,870,516	86.4%	100.0%	100.0%	53.4%
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%
VOLUSIA COUNTY (VOL)	F	10/01/2015	N	After	4,330,849	1,514,091	0	87,000	1,601,091	270.5%	100.0%	100.0%	100.0%
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	10/01/2014	Y	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WAUCHULA	GP	10/01/2015	N	None	15,880,274	8,650,002	1,482,648	1,643,142	11,775,792	134.9%	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%
WEST MANATEE FCD	F	10/01/2015	N	After	10,820,703	1,360,495	432,213	5,415,195	7,207,903	150.1%	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 MELBOURNE	P	10/01/2015	N	None	10,595,211	7,293,939	992,947	2,436,983	10,723,869	98.8%	100.0%	100.0%	94.7%
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 PALM BEACH	F	09/30/2015	N	None	176,170,051	187,500,093	22,411,000	34,423,000	244,334,093	72.1%	94.0%	0.0%	0.0%
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	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	09/30/2013	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	09/30/2012	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	G	09/30/2015	N	After	37,618,564	31,403,000	1,624,000	5,050,000	38,077,000	98.8%	100.0%	100.0%	90.9%
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	P	09/30/2015	N	After	263,834,220	247,615,265	17,394,000	35,641,735	300,651,000	87.8%	100.0%	93.2%	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
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%
WILLISTON	G	10/01/2015	N	None	4,314,930	2,205,068	0	1,076,587	3,281,655	131.5%	100.0%	100.0%	100.0%
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	P	10/01/2015	N	None	1,810,378	938,896	0	640,587	1,579,483	114.6%	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%
WILTON MANORS (VOL)	F	10/01/2015	N	None	1,403,369	1,261,629	0	205,022	1,466,651	95.7%	100.0%	100.0%	69.1%
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%
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 [GP]	G	10/01/2015	N	None	11,087,697	14,563,278	634,296	1,925,628	17,123,202	64.8%	76.1%	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]	P	10/01/2015	N	None	11,977,847	18,668,822	219,671	910,234	19,798,727	60.5%	64.2%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 [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%
WINTER GARDEN	G	10/01/2015	N	None	23,058,359	12,806,777	497,237	6,449,840	19,753,854	116.7%	100.0%	100.0%	100.0%
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	PF	10/01/2015	N	None	31,056,478	13,753,271	1,141,901	10,971,974	25,867,146	120.1%	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 HAVEN	F	10/01/2015	N	None	23,668,261	15,377,137	3,005,832	6,899,591	25,282,560	93.6%	100.0%	100.0%	76.6%
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%
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	G	10/01/2015	N	After	55,893,670	46,021,194	6,942,946	16,824,472	69,788,612	80.1%	100.0%	100.0%	17.4%
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	P	10/01/2015	N	After	28,182,252	17,765,595	2,615,353	7,695,514	28,076,462	100.4%	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
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 PARK	F	10/01/2015	N	None	46,938,709	36,405,972	3,224,512	10,800,503	50,430,987	93.1%	100.0%	100.0%	67.7%
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	39,479,813	33,105,577	3,197,776	7,015,895	43,319,248	91.1%	100.0%	100.0%	45.3%
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	P	10/01/2015	N	None	42,256,882	41,182,706	2,660,983	8,584,517	52,428,206	80.6%	100.0%	40.4%	0.0%
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	40,745,179	38,432,512	2,763,272	7,718,596	48,914,380	83.3%	100.0%	83.7%	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 SPRINGS	GPF	10/01/2014	N	After	36,821,261	27,511,973	2,688,930	14,387,745	44,588,648	82.6%	100.0%	100.0%	46.0%
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%

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	10/01/2015	EAN	09/30/2015	VR	3.00	7.00	8.91	-1.09	0.00	VR NORM RET AGE OR VARIABLE RATES
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2015	EAN	06/30/2015	4.50	0.00	6.50	3.10	3.10	0.00	62 62
ALTAMONTE SPRINGS	G	10/01/2015	EAN	09/30/2015	4.06	5.89	7.50	-5.09	-5.09	0.00	VR 30SC, ANY AGE; 62 W/6SC
ALTAMONTE SPRINGS	P	10/01/2015	EAN	09/30/2015	4	6.55	7.50	-4.69	-4.69	0.00	VR VARIABLE RATES
APOPKA	F	10/01/2015	EAN	09/30/2015	5.50	5.50	7.50	7.80	0.70	2.61	VR 22SC, ANY AGE; 55 W/10SC
APOPKA	G	10/01/2015	EAN	09/30/2015	5.50	-0.45	7.50	7.94	0.71	2.15	57 AGE 57
APOPKA	P	10/01/2015	EAN	09/30/2015	5.50	2.35	7.50	7.89	0.68	3.98	VR 20SC, ANY AGE; 45 W/10SC
ARCADIA	G	01/01/2016	EAN	12/31/2015	4.50	3.22	6.50	-0.14	-0.14	0.00	65 AGE 65
ARCADIA	PF	10/01/2015	EAN	09/30/2015	6.20	10.43	7.90	8.25	-0.37	0.00	VR VARIABLE RATES
ATLANTIC BEACH	G	09/30/2015	EAN	09/30/2015	5.4	3.30	7.00	5.70	1.10	0.00	VR VARIABLE RATES
ATLANTIC BEACH	P	09/30/2015	EAN	09/30/2015	7.50	8.60	7.00	5.30	0.50	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	10/01/2015	EAN	09/30/2015	6.00	7.02	7.75	8.68	-0.38	2.86	VR 25SC, ANY AGE; 55 W/10SC
AUBURNDALE	G	10/01/2015	EAN	09/30/2015	3.74	2.90	7.50	8.42	-1.03	0.00	59 55&10CS;20&25cS
AUBURNDALE	P	10/01/2015	FIL	09/30/2015	5.75	5.17	7.75	8.59	-0.38	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	10/01/2015	EAN	09/30/2015	6.00	1.04	7.75	8.35	-0.74	1.07	55 55&10CS;25CS
AVON PARK	P	10/01/2015	EAN	09/30/2015	6.00	11.02	8.00	9.14	-1.16	0.00	55 55&10CS;20CS;60yrsold
BAL HARBOUR VILLAGE	G	10/01/2015	EAN	09/30/2015	5.00	5.40	6.50	6.60	-0.80	0.00	VR VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2015	EAN	09/30/2015	7.00	9.56	8.00	9.36	1.83	0.00	VR 55 W/10SC; AGE 57, ANY SC; 20SC, ANY AGE
BARTOW	F	10/01/2015	FIL	09/30/2015	6.00	5.71	8.00	8.61	-1.25	1.10	55 55&10CS; 52&25CS; 28CS
BARTOW	G	10/01/2015	EAN	09/30/2015	4.75	3.84	7.75	9.04	-1.01	0.00	VR VR W/ SC & AGE
BARTOW	P	10/01/2015	EAN	09/30/2015	6.00	4.30	8.00	9.27	-1.35	0.00	55 55&10cs; 20cs
BAY HARBOR ISLANDS [GP]	G	10/01/2015	EAN	09/30/2015	4.00	3.94	6.00	-1.60	-1.60	0.00	65 52&20CS; 55&10CS; 65

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]	P	10/01/2015	EAN	09/30/2015	4.00	2.56	6.00	-1.62	-1.60	0.00	VR 50W/20SC; 55 W/10SC OR AGE 65
BAY MEDICAL CENTER	G	01/01/2016	PUC	12/31/2015	0.00	0.00	7.50	0.10	0.10	0.00	VR VARIABLE RATES
BELLE GLADE	G	10/01/2015	AGG	09/30/2015	6.00	2.94	7.75	9.82	-0.91	0.00	VR AGE 65; 62 W/10SC; OR 30SC, ANY AGE
BELLE GLADE (RETIRED)	PF	10/01/2015	AGG	09/30/2015	0.00	0.00	6.25	0.60	0.60	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	10/01/2015	FIL	09/30/2015	6.50	8.41	7.75	8.84	-0.75	3.00	55 55&5CS;25CS
BELLEVIEW	P	10/01/2015	EAN	09/30/2015	6.00	6.70	7.75	8.40	-0.57	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	10/01/2015	FIL	09/30/2015	5.50	-1.50	7.25	-1.76	-1.76	3.00	VR 52 W/25SC; 55 W/10SC
BOCA RATON	G	10/01/2015	EAN	09/30/2015	5.40	4.90	8.00	9.40	-1.10	3.00	VR VARIABLE
BOCA RATON	PF	10/01/2015	EAN	09/30/2015	5.50	5.70	8.00	6.51	0.70	2.97	VR VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2015	EAN	09/30/2015	3.78	5.36	7.50	7.80	0.28	3.50	VR VARIABLE
BOCA RATON HOUSING	G	10/01/2015	AGG	09/30/2015	4.50	1.85	7.00	-0.10	-0.10	0.00	55 Div1 55&20CS, 62&10CS; Div2 55&15CS,65&10CS; All other 55&20CS,65&10CS
BONITA SPRINGS FCD	F	10/01/2015	EAN	09/30/2015	4.67	5.79	7.60	11.25	-0.65	2.36	55 55&10CS;50&25CS
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	10/01/2015	EAN	09/30/2015	6.00	4.90	7.50	7.31	0.36	4.00	VR VARIABLE RATES
BOYNTON BEACH	G	10/01/2015	EAN	09/30/2015	2.80	2.50	7.50	6.71	1.23	0.00	VR VARIABLE RATES
BOYNTON BEACH	P	10/01/2015	EAN	09/30/2015	5.80	8.60	7.75	7.54	1.87	4.00	VR VARIABLE RATES
BRADENTON	F	10/01/2015	EAN	09/30/2015	7.50	3.19	8.00	11.73	-0.70	1.82	VR 25SC, ANY AGE; 55 W/10SC
BRADENTON	P	10/01/2015	EAN	09/30/2015	7.60	4.90	8.00	7.16	-2.93	1.41	VR VARIABLE RATES
BROOKSVILLE	F	10/01/2015	EAN	09/30/2015	6.50	2.18	7.75	8.66	-1.64	0.47	VR VR W/ AGE @ HIRE DT
BROOKSVILLE	P	10/01/2015	AGG	09/30/2015	5.79	2.65	7.25	9.63	-0.94	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&10YRSSC
BUSHNELL	G	10/01/2015	EAN	09/30/2015	6.00	5.95	7.75	8.39	-1.84	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	10/01/2015	EAN	09/30/2015	7.50	6.47	7.75	10.06	-0.36	2.46	VR 25SC, ANY AGE OR AGE 50
CAPE CORAL	G	10/01/2015	EAN	09/30/2015	6.82	12.60	7.75	9.49	-1.36	2.08	VR VARIABLE RATES
CAPE CORAL	P	10/01/2015	EAN	09/30/2015	7.24	16.49	7.75	9.91	0.10	3.93	VR VARIABLE RATES
CASSELBERRY	PF	10/01/2015	AGG	09/30/2015	6.00	4.74	8.00	8.80	-4.38	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	10/01/2015	AGG	12/31/2014	0	0.00	3.00	3.00	3.00	0.00	VR
CLEARWATER	GPF	01/01/2016	EAN	12/31/2015	4.09	8.65	7.00	7.64	-0.28	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	10/01/2015	PUC	09/30/2015	0.00	0.00	6.75	11.93	11.93	0.00	VR 62 W/10SC; 65 W/5SC
COCOA	F	10/01/2015	EAN	09/30/2015	5.00	4.95	8.00	10.95	-0.52	0.00	VR 25SC, ANY AGE; 52 W/10SC
COCOA	G	10/01/2015	EAN	09/30/2015	6.50	2.72	7.40	10.79	0.69	0.00	VR AGE 57 OR 50 W/25SC
COCOA	P	10/01/2015	EAN	09/30/2015	6.50	4.13	8.00	8.46	-2.80	0.00	VR 25SC, ANY AGE; 50 W/10SC
COCOA BEACH	F	10/01/2015	EAN	09/30/2015	6.50	1.73	8.00	11.71	-1.34	1.10	VR 55 W/10SC; 25SC, ANY AGE
COCOA BEACH	G	10/01/2015	FIL	09/30/2015	5.67	8.88	7.75	8.92	-2.98	0.00	62 62&5CS
COCOA BEACH	P	10/01/2015	EAN	09/30/2015	6.00	8.23	8.00	11.95	-1.37	1.30	VR 55 W/10SC; 52 W/25SC
COOPER CITY	F	10/01/2015	AGG	09/30/2015	7.25	0.50	7.00	6.90	-2.40	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	10/01/2015	AGG	09/30/2015	6.8	3.80	7.25	6.18	-0.40	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	10/01/2015	EAN	09/30/2015	5.80	5.50	7.75	9.10	2.00	0.00	VR VARIABLE RATES
CORAL SPRINGS	F	10/01/2015	EAN	09/30/2015	4.75	4.14	7.50	6.94	-0.71	0.00	0 VARIABLE RATES
CORAL SPRINGS	G	10/01/2015	EAN	09/30/2015	5.00	2.00	7.50	6.50	-0.30	0.00	VR 55 W/10SC; 62 W/ANY SC

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
CORAL SPRINGS	P	10/01/2015	EAN	09/30/2015	4.75	4.20	7.50	9.39	1.71	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	10/01/2015	FIL	09/30/2015	6.00	6.21	8.00	8.98	-1.99	3.00	55 55 W/10SC
CRESTVIEW	PF	10/01/2015	FIL	09/30/2015	6.50	11.81	8.00	8.85	-2.25	3.00	VR 55 W/10SC; 52 W/25SC
DADE CITY	F	10/01/2015	EAN	09/30/2015	5.75	3.00	7.50	6.85	-3.28	0.00	VR 55 W/10SC; 52 W/25SC
DADE CITY	P	10/01/2015	AGG	09/30/2015	5.50	5.35	7.50	7.30	-3.30	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	10/01/2015	AGG	09/30/2015	6.00	2.40	7.00	5.93	-0.65	0.00	VR VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2015	AGG	09/30/2015	0.00	0.00	7.00	5.93	-0.65	0.00	VR VARIABLE RATES
DAVIE	F	10/01/2015	EAN	09/30/2015	5.75	5.10	7.70	9.70	1.00	0.00	VR VARIABLE RATES
DAVIE	P	10/01/2015	EAN	09/30/2015	5.50	2.60	7.60	5.60	0.50	0.00	VR VARIABLE RATES
DAVIE - GENERAL & MGMT	G	10/01/2015	AGG	09/30/2015	4.00	5.36	7.50	6.49	-0.06	0.00	VR VARIES
DAYTONA BEACH	PF	10/01/2015	EAN	09/30/2015	4.95	4.48	7.50	6.33	-2.59	0.00	VR VARIABLE
DEERFIELD BEACH	F	10/01/2015	EAN	09/30/2015	7	6.00	7.63	6.50	-3.10	0.00	0 VARIABLE RATES
DEERFIELD BEACH	G	10/01/2015	EAN	09/30/2015	6.00	8.70	7.00	9.40	-0.60	0.00	VR 64 W/10SC; 55 W/25SC
DEERFIELD BEACH	P	10/01/2015	EAN	09/30/2014	0.00	0.00	6.50	8.33	2.50	0.00	N/A N/A
DELAND	F	10/01/2015	EAN	09/30/2015	5.09	9.25	7.50	8.97	-0.11	3.00	VR 23SC, ANY AGE; 58 W/10SC
DELAND	G	10/01/2015	EAN	09/30/2015	5.10	5.40	7.45	8.10	1.70	0.00	VR VARIABLE
DELAND	P	10/01/2015	EAN	09/30/2015	5.2	7.90	7.50	7.60	-0.50	0.00	VR 5% FOR 1ST YR ELIG FOR EARLY RET, 2% THEREAFTER UNTIL 100% @ NRD
DELRAY BEACH	G	10/01/2015	EAN	09/30/2015	5.7	3.40	7.25	7.10	0.40	0.00	VR VARIABLE RATES
DELRAY BEACH	PF	10/01/2015	EAN	09/30/2015	5.6	9.82	8.00	8.78	-1.23	1.17	VR VARIES
DELTONA	F	10/01/2015	EAN	09/30/2015	5.79	2.32	8.00	6.61	-0.59	3.00	VR VARIABLE RATES
DESTIN FCD	F	10/01/2015	EAN	09/30/2015	7.50	0.70	8.00	6.87	-5.49	1.00	VR 55 W/10SC; 52 W/25SC
DUNEDIN	F	10/01/2015	EAN	09/30/2015	6.56	3.01	7.75	7.75	-1.47	1.77	VR VARIABLE RATES

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
DUNNELLO	PF	10/01/2015	AGG	09/30/2015	4.00	-2.90	7.00	0.00	0.00	0.00	55 55&10CS;25CS
EAST LAKE TARPON FCD	F	10/01/2015	FIL	09/30/2015	5.50	6.35	7.75	10.02	0.03	1.09	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	10/01/2015	EAN	09/30/2015	5.88	5.31	7.50	9.24	-5.33	1.90	VR VARIABLE RATES
EDGEWATER	G	10/01/2015	EAN	09/30/2015	4.00	3.33	6.75	10.55	-0.56	0.00	VR VARIABLE
EDGEWATER	P	10/01/2015	EAN	09/30/2015	6.77	9.44	7.50	9.90	-0.19	0.00	VR 20SC, ANY AGE; 55 W/5SC (MIN AGE = 47)
ENGLEWOOD AREA FCD	F	10/01/2015	EAN	09/30/2015	6	1.65	7.50	10.15	-0.13	3.58	VR 23SC, ANY AGE; 55 W/10SC
ENGLEWOOD WATER DISTRICT	G	10/01/2015	FIL	09/30/2015	0.00	0.00	7.00	-3.60	-3.60	0.00	65 AGE 65 OR 30 YRS OF CS
ESTERO FCD	F	10/01/2015	AGG	09/30/2015	4.5	2.37	7.00	1.45	-0.50	0.00	VR VARIABLE RATES
EUSTIS	F	10/01/2015	EAN	09/30/2015	6.50	5.56	8.00	10.12	-0.42	4.21	VR 55 W/10SC; 52 W/25SC
EUSTIS	P	10/01/2015	EAN	09/30/2015	7.00	5.40	7.50	9.05	-1.15	0.00	VR 52 AND 25 SC; 55 AND VESTED
FERNANDINA BEACH	G	10/01/2015	EAN	09/30/2015	5.00	3.14	8.00	9.44	1.31	0.98	55 55&25CS;65&6CS;35CS
FERNANDINA BEACH	PF	10/01/2015	EAN	09/30/2015	5.00	4.11	8.00	9.35	1.19	2.30	VR 55 W/6SC; 25SC, ANY AGE
FLAGLER BEACH	F	10/01/2015	AGG	09/30/2015	7.50	6.27	7.50	-1.52	-1.52	0.00	VR 55 W/10SC; 52 W/25SC
FLAGLER BEACH	P	10/01/2015	EAN	09/30/2015	6.24	5.53	7.60	5.33	-1.48	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	10/01/2014	EAN	09/30/2014	5.00	2.90	5.00	0.10	0.10	0.00	55 55&12CS
FORT LAUDERDALE	G	09/30/2015	EAN	09/30/2015	4.2	3.90	7.50	7.00	-3.80	0.00	VR VARIABLE RATES
FORT LAUDERDALE	PF	10/01/2015	EAN	09/30/2015	4.65	3.00	7.50	6.33	0.77	2.00	VR W/20SC; VARIABLE RATES
FORT MEADE [GPF]	F	10/01/2015	FIL	09/30/2015	3.0	-9.80	7.50	8.47	0.11	0.00	VR 55 W/30SC; 40SC, ANY AGE, ETC
FORT MEADE [GPF]	G	10/01/2015	FIL	09/30/2015	3.00	5.96	7.50	6.57	0.11	0.00	VR 62 W/30SC; 60 W/35SC; 40SC, ANY AGE, ETC
FORT MEADE [GPF]	P	10/01/2015	UC	09/30/2015	0.00	0.00	7.50	8.37	4.32	0.00	VR VR
FORT MYERS	F	10/01/2015	EAN	09/30/2015	6.00	5.00	8.00	10.02	-0.78	1.27	VR AGE 53 OR 26SC

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FORT MYERS	G	10/01/2015	EAN	09/30/2015	5.42	5.36	7.63	9.31	0.36	0.00	VR 30SC, ANY AGE; AGE+SC= 82; 63 W/6SC
FORT MYERS	P	10/01/2015	EAN	09/30/2016	6.00	1.60	8.00	9.05	-0.98	2.29	55 55 or 25 CS
FORT PIERCE [G, P, UTIL]	G	09/30/2015	EAN	09/30/2015	5.7	1.00	8.00	10.78	1.70	1.65	VR VARIABLE RATES
FORT PIERCE [G, P, UTIL]	P	09/30/2015	EAN	09/30/2015	6.8	5.20	8.00	10.78	10.78	0.50	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	09/30/2015	EAN	09/30/2015	5.70	5.20	8.00	10.78	1.70	1.71	VR VARIABLE RATES
FORT WALTON BEACH	F	10/01/2015	EAN	09/30/2015	6.50	3.91	8.00	9.83	0.12	3.00	VR 25SC, ANY AGE; 55 W/10SC
FORT WALTON BEACH	G	10/01/2015	EAN	09/30/2015	3.74	5.69	7.90	6.54	-0.01	0.00	62 62 W/10SC
FORT WALTON BEACH	P	10/01/2015	EAN	09/30/2015	7.34	7.72	8.00	7.49	-2.69	0.00	VR VARIABLE RATES
FROSTPROOF	G	10/01/2015	AGG	09/30/2015	5.50	9.21	7.25	0.07	0.06	0.00	65 65W10YRS OF VC
FROSTPROOF	P	10/01/2015	EAN	09/30/2015	4.00	12.13	7.50	8.80	-3.19	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	10/01/2014	EAN	09/30/2014	5.64	2.74	8.30	13.16	10.91	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
GOLDEN BEACH [GP]	G	10/01/2015	FIL	09/30/2015	5.00	-0.28	7.50	4.50	4.50	4.00	VR VARIABLE RATES
GOLDEN BEACH [GP]	P	10/01/2015	FIL	09/30/2015	5.00	7.40	7.50	4.90	4.90	4.00	VR VARIABLE RATES
GREATER NAPLES FCD	F	10/01/2015	EAN	09/30/2015	7.13	7.00	7.75	-0.72	-0.72	0.00	VR 25SC, ANY AGE; 55 W/6SC
GREEN COVE SPRINGS	P	10/01/2015	AGG	09/30/2015	4.00	8.58	7.00	-0.14	-0.14	0.00	VR MOST VALUABLE RET AGE
GREENACRES	PF	10/01/2015	AGG	09/30/2015	5.60	16.99	7.25	0.13	0.13	0.00	VR VARIES
GULF BREEZE	P	10/01/2015	AGG	09/30/2015	4.00	4.53	7.00	-0.10	-0.10	0.00	VR NRA
GULFPORT	F	10/01/2015	FIL	09/30/2015	5.50	9.50	7.75	9.31	-1.73	3.00	VR 55 W/10SC, 52 W/25SC OR 30SC, ANY AGE
GULFPORT	G	10/01/2015	EAN	09/30/2015	6.00	4.60	7.25	9.58	-2.00	0.00	62 62 W/5SC
GULFPORT	P	10/01/2015	FIL	09/30/2015	6.00	6.42	7.75	9.16	-0.74	1.80	VR 55 W/10SC OR 52 W/25SC
HAINES CITY	F	10/01/2015	EAN	09/30/2015	5.28	2.93	7.50	7.67	-0.70	3.00	VR 55 W/10SC; 52 W/25SC; AGE 60

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
HAINES CITY	G	10/01/2015	EAN	09/30/2015	6.00	2.01	7.50	9.34	0.70	0.00	VR 60 W/7SC; 55 W/25SC
HAINES CITY	P	10/01/2015	EAN	09/30/2015	5.96	7.87	7.50	6.43	-3.69	3.00	VR 56 W/11SC; 53 W/26SC; AGE 60
HALIFAX HOSPITAL	G	10/01/2015	UC	09/30/2015	0	0.00	6.75	-4.38	-4.38	0.00	63 AGE 63
HALLANDALE BEACH	G	10/01/2015	AGG	09/30/2015	5.00	3.02	7.25	7.74	-0.55	0.00	60 AGE 60
HALLANDALE BEACH	PF	10/01/2015	EAN	09/30/2015	7.10	6.57	7.75	9.77	-0.44	4.24	VR VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2015	FIL	09/30/2015	6.96	0.00	7.50	8.84	-0.84	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	7.50	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	10/01/2015	EAN	09/30/2015	2.33	2.02	8.00	8.51	0.46	2.00	VR VARIES W/ EMPLOYEE GROUP
HIALEAH - ELECTED	G	10/01/2015	EAN	09/30/2015	8.00	1.40	6.00	7.50	-0.10	0.00	VR 20SC OR 55 W/8SC
HIALEAH GARDENS	P	10/01/2015	AGG	09/30/2015	5.4	2.60	7.64	6.40	-1.20	0.00	VR VARIABLE RATES
HILLSBOROUGH COUNTY	ERP	07/01/2014	EAN	06/30/2014	0.00	0.00	3.50	0.90	0.90	0.00	VR VR W/AGE BETWEEN 55 AND 59
HOLLEY-NAVARRE FCD	F	10/01/2014	AGG	09/30/2014	VR	3.10	7.00	7.50	7.50	0.00	55 52&10CS
HOLLY HILL	F	10/01/2015	EAN	09/30/2015	6.00	3.63	7.50	8.56	-0.54	0.00	VR 50 W/6SC OR 25SC, ANY AGE
HOLLY HILL	P	10/01/2015	EAN	09/30/2015	6.00	7.92	7.50	8.21	-2.39	0.38	VR 55 W/6SC; 20SC, ANY AGE
HOLLYWOOD	F	10/01/2015	EAN	09/30/2015	11.38	7.58	7.50	10.38	1.92	1.50	VR VARIABLE RATES
HOLLYWOOD	G	10/01/2015	EAN	09/30/2015	4.9	5.20	7.80	8.52	1.79	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	10/01/2015	FIL	09/30/2015	6.00	7.28	7.50	8.80	-0.85	1.20	VR 25SC, ANY AGE OR 55 W/10SC
HOMESTEAD	F	01/01/2016	EAN	12/31/2015	0.00	0.00	6.50	5.86	0.04	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	10/01/2014	EAN	09/30/2014	5.00	2.00	7.00	9.00	9.00	0.00	VR VARIABLE
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2014	AGG	09/30/2014	1.00	0.00	6.75	16.90	16.90	0.00	55 55&5CS

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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	10/01/2015	FIL	09/30/2015	6.00	-2.30	7.00	7.04	-4.76	0.50	VR	LATER OF AGE 65 OR 5SC
INDIALANTIC	PF	10/01/2015	EAN	09/30/2015	7.00	-0.73	8.00	9.53	-0.54	2.20	VR	52 W/25SC; AGE 55
INDIAN HARBOUR BEACH	P	10/01/2015	EAN	09/30/2015	6.00	5.00	7.75	9.14	-0.70	3.00	52	52&10YRSCS
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2015	AGG	09/30/2015	4.00	4.90	7.00	-1.43	-1.17	0.00	52	52 or 50&10CS
INDIAN RIVER SHORES	G	10/01/2015	EAN	09/30/2015	2.91	5.00	5.90	-0.10	-0.10	0.00	VR	LATER OF AGE 62 OR 1 YR AFTER VAL DATE
INDIAN RIVER SHORES	PF	10/01/2015	EAN	09/30/2015	5.25	7.61	6.25	-2.80	-2.80	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	01/01/2015	AGG	12/31/2014	2.00	3.18	7.50	8.59	2.95	0.00	VR	VR W/ AGE
JACKSONVILLE	CO	10/01/2015	EAN	09/30/2015	1.66	3.08	7.50	6.28	-2.54	0.68	VR	65 W/5SC OR ANY AGE W/ 20SC
JACKSONVILLE	G	10/01/2015	EAN	09/30/2015	2.48	3.85	7.50	7.46	-2.18	1.14	VR	"65 W/5SC, 55 W/20SC, OR ANY AGE W/30SC"
JACKSONVILLE	PF	10/01/2015	EAN	09/30/2015	3.5	3.80	7.00	-3.95	-3.95	3.25	VR	VR W/ SC
JACKSONVILLE - DISABILITY	G	10/01/2015	EAN	09/30/2015	3.85	2.48	7.50	3.90	3.90	2.50	VR	VARIABLE RATES
JACKSONVILLE BEACH	F	10/01/2015	EAN	09/30/2015	6.2	-1.00	8.00	8.80	-0.30	1.70	VR	VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2015	EAN	09/30/2015	5.6	0.20	8.00	9.10	-0.30	0.50	VR	60 W/5SC OR 30 YRS
JACKSONVILLE BEACH	P	10/01/2015	EAN	09/30/2015	6.10	3.00	8.00	9.00	-0.30	2.00	VR	VARIABLE RATES
JACKSONVILLE PF SENIOR STAFF	G	10/01/2014	AGG	09/30/2014	0.00	0.00	7.00	10.73	10.73	0.00	2	2 years from valuation da
JUPITER	P	10/01/2015	EAN	09/30/2015	6.50	5.40	7.50	7.30	-1.96	2.40	VR	VARIABLE
JUPITER ISLAND	GPF	10/01/2015	FIL	09/30/2015	6.50	0.00	6.00	-7.05	-7.05	0.00	VR	VARIABLE
KEY BISCAYNE	PF	10/01/2015	EAN	09/30/2015	4.90	0.40	7.80	7.40	-0.30	0.00	VR	VARIABLE RATES
KEY WEST	G	10/01/2015	AGG	09/30/2015	4.4	9.20	7.50	7.70	1.20	0.00	VR	VARIABLE RATES
KEY WEST	PF	10/01/2015	EAN	09/30/2015	4.50	4.00	7.50	9.00	-0.20	0.00	VR	VARIABLE

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KEY WEST HOUSING	G	01/01/2016	EAN	12/31/2015	3.75	4.09	7.75	4.91	-1.04	0.00	VR	VARIABLE
KEY WEST UTILITY	G	01/01/2016	EAN	09/30/2015	5.6	9.70	7.50	7.70	-0.70	1.90	60	60&10YRSCS OR 30YRSCS
KISSIMMEE	F	10/01/2015	EAN	09/30/2015	7.42	11.33	8.00	7.73	-3.85	0.70	VR	VARIABLE RATES
KISSIMMEE	G	10/01/2015	EAN/AG	09/30/2015	4.90	4.50	7.50	6.30	1.10	1.40	VR	VARIABLE RATES
KISSIMMEE	P	10/01/2015	EAN	09/30/2015	7.00	10.31	8.00	9.79	1.49	2.30	50	50 W/10SC
KISSIMMEE UTILITY AUTHORITY	G	10/01/2015	EAN	09/30/2015	4.55	4.80	7.75	11.42	-0.20	0.00	62	62&10CS;for Tier 2 Age+CS=80
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	10/01/2015	EAN	09/30/2015	6.25	-2.39	7.75	8.72	-0.14	4.50	VR	25SC, ANY AGE OR 55 W/10SC
LAKE ALFRED	G	10/01/2015	EAN	09/30/2015	6.00	4.46	7.50	8.69	-0.09	1.30	59	59 W/12SC
LAKE ALFRED	PF	10/01/2015	EAN	09/30/2015	5.37	2.94	7.50	8.53	-1.35	3.00	VR	55 W/10SC; 52 W/25SC
LAKE CITY	F	10/01/2015	EAN	09/30/2015	5.4	8.05	7.75	7.28	-3.69	0.00	VR	55&10CS;52&25CS
LAKE CITY	G	10/01/2015	EAN	09/30/2015	4.23	1.38	7.75	7.74	-1.47	0.00	VR	"ELEC= 62 W/10SC; NON-ELEC= 55 W/30SC, 62 W/10SC"
LAKE CITY	P	10/01/2015	EAN	09/30/2015	6.00	3.80	7.75	8.89	-2.79	1.00	VR	55 W/10SC; 52 W/25SC
LAKE HELEN	P	10/01/2015	AGG	09/30/2015	4.00	9.00	7.00	-0.04	-0.03	0.00	55	55 W/6 CS & 25 CS
LAKE MARY	F	10/01/2015	EAN	09/30/2015	7.50	5.20	7.50	5.83	0.14	4.51	55	55 AND 5 YRS OF CS OR
LAKE MARY	P	10/01/2015	EAN	09/30/2015	7.00	5.60	7.50	9.73	-0.88	2.79	VR	55 W/5SC; 20SC, ANY AGE
LAKE PARK (RETIRED)	P	10/01/2015	EAN	09/30/2015	0.00	0.00	7.50	-0.20	-0.20	0.00	VR	
LAKE WALES	F	10/01/2015	EAN	09/30/2015	5.75	5.46	7.75	8.96	-1.01	3.00	VR	55 W/10SC; 50 W/25SC; NRD +1
LAKE WALES	G	10/01/2015	FIL	09/30/2015	6.50	3.74	7.75	9.58	-1.14	2.94	60	60 W/10SC
LAKE WALES	P	10/01/2015	EAN	09/30/2015	5.75	2.85	7.75	8.98	-0.97	2.16	VR	55 W/10SC; 50 W/25SC
LAKE WORTH	F	10/01/2015	EAN	09/30/2015	6.50	2.70	7.60	7.10	-6.90	0.00	VR	VARIABLE RATES
LAKE WORTH	G	10/01/2015	EAN	09/30/2015	7.00	2.10	7.75	8.27	0.76	0.00	VR	55 W/30SC; 65 W/10SC
LAKE WORTH	P	10/01/2015	EAN	09/30/2015	6.50	7.00	7.60	7.70	1.50	0.00	VR	VARIABLE
LAKELAND	F	10/01/2015	FIL	09/30/2015	6.00	5.36	7.50	8.63	-0.89	3.00	VR	VARIABLE RATES
LAKELAND	G	10/01/2015	EAN	09/30/2015	6.7	5.20	7.25	5.40	1.20	1.16	VR	VARIABLE

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LAKELAND	P	10/01/2015	EAN	09/30/2015	6.3	6.70	7.75	8.23	-1.74	2.62	VR VARIABLE RATES
LANTANA	F	09/30/2015	EAN	09/30/2015	7.00	11.00	7.75	8.30	-0.70	0.00	VR VARIABLE RATES
LANTANA	P	10/01/2015	EAN	09/30/2015	6.00	1.80	7.50	6.18	-0.58	0.00	50 50 and 10 yrs of cs
LARGO	PF	10/01/2015	EAN	09/30/2015	5.00	5.40	7.50	0.40	0.40	3.00	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	10/01/2015	EAN	09/30/2015	7	2.40	8.00	10.60	0.00	0.00	VR VARIES
LAUDERHILL	G	10/01/2015	EAN	09/30/2015	5	2.00	7.25	8.77	-2.50	0.00	VR Variable
LAUDERHILL	P	10/01/2015	EAN	09/30/2015	5.50	3.20	7.50	8.80	1.20	0.00	0 VR W/ TIER 1 OR 2
LAUDERHILL (C&M)	G	10/01/2015	EAN	09/30/2015	5.85	7.20	7.65	5.90	-2.40	0.00	VR "20SC, ANY AGE; 55 W/7SC (HDT BEF 3/1/09) OR 10SC (HDT AFT 3/1/09)"
LEESBURG	F	10/01/2015	EAN	09/30/2015	4.63	6.22	7.50	8.81	-1.45	0.90	VR 55 W/10SC; 52 W/25SC
LEESBURG	G	10/01/2015	EAN	09/30/2015	0.00	0.00	7.50	8.77	1.47	0.00	VR VARIABLE RATES
LEESBURG	P	10/01/2015	FIL	09/30/2015	5.20	8.30	7.75	9.64	-1.21	0.80	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	10/01/2015	AGG	09/30/2015	0	0.00	7.50	-0.78	-0.78	0.00	52 55&10CS OR 55&25CS
LONGBOAT KEY	F	10/01/2015	EAN	09/30/2015	0.00	0.00	7.00	7.12	-3.28	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGBOAT KEY	G	10/01/2015	EAN	09/30/2015	0.00	0.00	7.00	8.05	-1.01	0.00	VR 55 W/30SC; AGE 62
LONGBOAT KEY	P	10/01/2015	EAN	09/30/2015	0.00	0.00	7.00	8.46	-3.67	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGWOOD	PF	10/01/2015	AGG	09/30/2015	4.00	8.15	7.00	-0.10	-0.08	0.00	VR 50 W/5SC OR 25SC, ANY AGE
LYNN HAVEN	F	10/01/2015	FIL	09/30/2015	6.50	4.99	8.00	9.58	-0.63	3.00	VR 55 W/10SC OR 25SC, ANY AGE
LYNN HAVEN	G	10/01/2015	EAN	09/30/2015	6.00	3.25	8.00	7.93	-0.44	2.00	55 55 W/10SC
LYNN HAVEN	P	10/01/2015	EAN	09/30/2015	6.50	5.10	8.00	8.34	-0.71	3.00	VR 55 W/10SC; 25SC, ANY AGE OR AGE 60
MADISON	F	10/01/2015	EAN	09/30/2015	6.00	2.25	8.00	5.62	-4.05	1.72	55 55&10CS; 25CS

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MADISON	P	10/01/2014	AGG	09/30/2015	6.00	-6.20	8.00	7.61	6.84	0.00	55 55&10CS;25CS
MAITLAND	PF	10/01/2015	EAN	09/30/2015	5.78	4.53	7.75	7.82	0.22	0.00	VR 55&10yrs ofcs or 45&20yrs of cs or 20yrsof cs for membs 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	10/01/2014	EAN	09/30/2014	8.9	7.70	7.00	6.20	6.20	0.00	VR 100% WHEN FIRST ELIG FOR NR
MARCO ISLAND	P	10/01/2015	EAN	09/30/2015	6.00	1.29	7.50	7.29	-0.99	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	10/01/2015	FIL	09/30/2015	5.22	4.03	7.50	10.33	-0.25	0.00	VR 55 W/10SC OR 52 W/25SC
MEDLEY - GENERAL + ELECTED	G	10/01/2015	AGG	09/30/2015	3.5	-4.94	6.50	-1.35	-1.35	0.00	VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC
MELBOURNE	F	10/01/2015	EAN	09/30/2015	6	3.70	8.00	8.69	0.22	1.26	VR VARIABLE RATES
MELBOURNE	G	10/01/2015	AGG	09/30/2015	6.00	3.50	7.00	9.22	-1.92	3.00	VR 30SC, ANY AGE; 62 W/6SC
MELBOURNE	P	10/01/2015	EAN	09/30/2015	6.00	3.91	7.50	10.28	-0.07	0.31	VR 25SC, ANY AGE; 55 W/10SC
MELBOURNE - SPECIAL RISK	G	10/01/2015	EAN	09/30/2015	6.00	-10.30	7.00	9.22	-1.92	3.00	VR 25SC, ANY AGE; 55 W/6SC
MELBOURNE BEACH	P	10/01/2015	EAN	09/30/2015	6.00	2.79	8.00	9.71	-0.87	0.90	VR 55 W/10SC OR 52 W/20SC
MIAMI - ELECTED	G	01/01/2015	PUC	12/31/2014	0.00	-0.10	3.75	0.93	0.93	0.00	VR END OF CURRENT TERM
MIAMI - FIPO	PF	10/01/2015	AGG	09/30/2015	7.79	12.60	7.42	6.18	2.80	2.80	50 rule of 64 ior rule 68 or rule of 70
MIAMI - FIPO (STAFF)	G	10/01/2015	AGG	09/30/2015	5.00	26.20	6.50	4.32	-6.01	3.99	55 55&10CS/30CS
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2016	AB	12/30/2015	0	0.00	7.42	6.20	2.80	0.00	VR RULE OF 64 OR SC BASED
MIAMI - GESE	GS	10/01/2015	EAN	09/30/2015	5.00	5.22	7.60	8.75	0.25	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
MIAMI - GESE (STAFF)	GS	10/01/2015	EAN	09/30/2015	6.00	4.81	7.60	7.76	-0.49	0.00	VR
MIAMI - OFF-STREET PARKING	G	10/01/2015	AGG	09/30/2015	4.8	4.20	6.25	7.30	-0.50	0.00	VR VR W/ HDT

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MIAMI BEACH	G	10/01/2015	EAN	09/30/2015	5.7	6.00	7.70	7.60	-0.98	0.00	VR VARIABLE RATES
MIAMI BEACH	PF	10/01/2015	EAN	09/30/2015	3.90	9.80	7.90	8.76	0.75	3.30	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	10/01/2014	EAN	09/30/2014	6.50	1.80	7.60	7.80	6.70	0.00	VR WHEN 1ST ELIG FOR NORMAL RET
MIAMI SPRINGS	G	10/01/2015	EAN	09/30/2015	6.80	2.90	7.50	8.36	4.46	0.00	VR VR
MIAMI SPRINGS	PF	10/01/2015	EAN	09/30/2015	5.4	3.80	7.50	8.10	4.64	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	10/01/2014	AGG	09/30/2014	VR	2.90	7.00	7.90	7.90	0.00	52 52&25CS
MILTON	F	10/01/2015	EAN	09/30/2015	6.00	5.60	7.75	7.75	-5.08	1.31	VR 25SC, ANY AGE; 54 W/10SC
MILTON	G	10/01/2015	EAN	09/30/2015	5.50	3.00	8.00	9.62	1.81	0.00	VR 65 W/10SC; 25SC, ANY AGE
MILTON	P	10/01/2015	EAN	09/30/2015	7.50	6.50	8.00	9.15	1.21	1.35	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	10/01/2015	EAN	09/30/2015	5.20	0.70	7.00	6.60	1.70	1.95	VR VARIABLE
MIRAMAR	P	10/01/2015	EAN	09/30/2015	5.5	1.30	7.50	6.60	-1.80	0.00	VR VR W/ TIER 1 OR 2
MIRAMAR - MANAGEMENT	G	10/01/2015	EAN	09/30/2015	4.00	1.50	7.00	1.70	1.70	3.50	VR VARIABLE RATES
MONROE COUNTY	ERP	07/01/2015	AGG	06/30/2015	0	0.00	3.00	0.53	0.47	0.00	VR VR
MONROE COUNTY VOL F.F. & EMS	F	01/01/2015	AGG	12/31/2014	0.00	0.00	1.00	0.31	0.31	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	10/01/2014	AGG	09/30/2014	7.00	1.90	7.00	4.10	4.10	0.00	55 55&28CS;58&13CS
MOUNT DORA	F	10/01/2015	AGG	09/30/2015	5.50	6.90	7.70	7.50	0.71	0.00	VR VARIABLE RATES
MOUNT DORA	G	10/01/2015	FIL	09/30/2015	6.00	4.00	7.50	7.40	0.40	0.00	VR VARIABLE RATES
MOUNT DORA	P	10/01/2015	AGG	09/30/2017	8.9	7.00	7.50	7.26	0.03	0.00	VR 52AND25 YRS OF CS OR 55AND6 YRS OF CS OF 55 IF HIRED B4 05-20-1997
NAPLES	F	10/01/2015	EAN	09/30/2015	5.02	3.68	7.50	9.29	0.77	0.80	VR 25SC, ANY AGE; 50 W/20SC; AGE 55
NAPLES	G	10/01/2015	EAN	09/30/2015	5.27	3.21	7.50	9.76	0.79	3.50	VR VARIABLE RATES

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NAPLES	P	10/01/2015	EAN	09/30/2015	5.08	2.97	7.50	9.52	0.79	0.70	VR VARIABLE RATES
NEPTUNE BEACH	P	10/01/2015	EAN	09/30/2015	6.50	6.53	8.00	9.29	0.19	0.40	VR 25SC, ANY AGE; 55 W/10SC
NEW PORT RICHEY	F	10/01/2015	AGG	09/30/2016	5.00	7.90	8.00	8.56	-2.85	0.00	51 1)10OrMoreCS: 41&21CS;51&11CS 2) Less than 10 CS: 51&10CS;47&25CS
NEW PORT RICHEY	P	10/01/2015	EAN	09/30/2015	6.50	5.00	8.00	10.60	4.70	0.00	VR @EARLY RET AGE; NO LATER THAN NRA OR 1 YR AFT VAL DT
NEW SMYRNA BEACH	F	10/01/2015	EAN	09/30/2015	5.75	7.07	7.90	8.76	0.99	0.00	VR 56 W/10SC; 26SC, ANY AGE
NEW SMYRNA BEACH	P	10/01/2015	FIL	09/30/2015	6.27	5.65	8.00	9.60	2.11	0.00	VR ACT: LATER OF AGE 50 OR (EARLIER OF 20SC OR 55 W/10SC); INACT: NRA
NORTH BAY FCD	F	10/01/2015	AGG	09/30/2015	6.00	1.76	8.00	9.21	-1.63	0.00	55 55&10CS; 52&25CS
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2015	AGG	09/30/2015	4.1	1.44	8.00	7.49	-2.65	0.00	VR VARIABLE RATES
NORTH BROWARD HOSPITAL	G	07/01/2014	FIL	06/30/2014	4.00	5.00	8.00	14.27	19.17	0.00	VR VARIABLE
NORTH COLLIER FCD (was North Naples)	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	10/01/2015	EAN	09/30/2015	0.00	0.00	7.50	6.20	0.80	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2015	EAN	09/30/2015	6.20	4.00	7.50	6.20	0.80	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2015	EAN	09/30/2015	5.40	6.60	7.50	6.20	0.80	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	10/01/2015	EAN	09/30/2015	4.87	0.66	7.75	7.77	-0.34	0.00	VR VR W/AGE
NORTH MIAMI BEACH	PF	10/01/2014	EAN	09/30/2014	5.64	8.85	8.00	10.68	9.98	3.00	VR VARIABLE RATES
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2015	AGG	09/30/2015	4.00	2.17	7.00	0.09	0.09	0.00	VR VARIABLE RATES
NORTH PORT	F	10/01/2015	EAN	09/30/2015	7.50	2.87	8.00	10.24	1.09	4.51	VR 55 W/10SC; 52 W/25SC
NORTH PORT	P	10/01/2015	EAN	09/30/2015	8.9	2.70	7.75	9.36	-0.62	5.00	VR 25SC, ANY AGE; 55 W/10SC
NORTH RIVER FCD	F	10/01/2015	EAN	09/30/2015	6.50	5.89	7.75	9.53	0.55	3.80	VR 25SC, ANY AGE; 55 W/5SC
OAKLAND PARK	G	10/01/2015	AGG	09/30/2015	5	3.12	7.50	7.94	0.47	0.00	VR AGE 62 OR 30SC
OAKLAND PARK	PF	10/01/2015	EAN	09/30/2015	5.00	9.30	7.50	7.90	2.40	0.00	VR VR W/ P OR F

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OCALA	F	10/01/2015	EAN	09/30/2015	5.31	5.59	7.75	6.06	0.05	1.90	VR VARIABLE RATES
OCALA	G	10/01/2015	EAN	09/30/2015	5.3	7.40	7.00	8.09	-2.14	0.00	VR VARIABLE RATES
OCALA	P	10/01/2015	EAN	09/30/2015	5.36	2.42	8.00	7.78	-1.76	0.90	VR 25SC, ANY AGE; 52 W/10SC
OCEAN CITY-WRIGHT FCD	F	10/01/2015	EAN	09/30/2015	6.25	3.03	7.75	7.78	-6.14	3.00	VR 52 W/25SC OR 55 W/10SC
OCOEE	G	10/01/2015	EAN	09/30/2015	4.68	2.74	7.75	9.14	1.47	3.20	60 AGE 60
OCOEE	PF	10/01/2015	EAN	09/30/2015	6.00	1.73	8.00	10.11	0.84	3.00	VR 25SC, ANY AGE; 55 W/10SC
OKALOOSA ISLAND FCD	F	10/01/2015	EAN	09/30/2015	7.00	-0.38	7.75	8.74	-1.79	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	10/01/2015	AGG	09/30/2015	4.50	3.44	7.50	0.01	0.01	0.00	VR MOST VALUABLE RET AGE
ORANGE COUNTY LIBRARY	G	01/01/2016	EAN	12/31/2015	4.5	3.01	6.75	-0.63	-0.63	0.00	VR AGE 65 OR 4SC (IF LATER)
ORANGE PARK	F	10/01/2015	EAN	09/30/2015	7.50	1.52	8.00	9.38	-0.90	2.07	55 55&10VS;25CS
ORANGE PARK	G	10/01/2015	EAN	09/30/2015	4.75	3.05	7.00	5.30	1.10	0.00	VR 65 W/10SC; 62 W/20SC
ORANGE PARK	P	10/01/2015	EAN	09/30/2015	6.00	3.15	7.90	9.75	0.48	0.90	VR earlier: 55 w/ 10sc;52w/25sc
ORLANDO	F	10/01/2015	EAN	09/30/2015	4.0	6.50	7.75	6.27	0.10	4.00	VR W/20SC; VARIABLE RATES
ORLANDO	G	10/01/2015	AGG	09/30/2015	4.32	3.11	7.50	8.70	-0.40	0.00	VR variable
ORLANDO	P	10/01/2015	EAN	09/30/2015	5.47	4.66	7.75	7.85	-0.08	2.35	VR VARIABLE
ORLANDO AVIATION	G	10/01/2015	AGG	09/30/2015	5.00	5.30	7.25	7.55	-1.89	0.00	VR VARIABLE RATES
ORLANDO UTILITY	G	10/01/2015	EAN	09/30/2015	5.00	4.00	7.25	7.60	1.50	0.00	VR VARIABLE RATES
ORMOND BEACH	F	10/01/2015	EAN	09/30/2015	5.50	5.47	7.00	10.33	-1.66	0.00	VR AGE 60; 55 W/10SC; 20SC, ANY AGE
ORMOND BEACH	G	10/01/2015	EAN	09/30/2015	4.00	3.10	6.75	10.82	-1.42	0.00	VR 62 W/5SC; AGE+SC= 85 (MIN AGE: 55)
ORMOND BEACH	P	10/01/2015	EAN	09/30/2015	5.5	4.07	6.75	10.67	-1.65	0.53	55 55&10CS;20CS
OVIEDO	F	10/01/2015	FIL	09/30/2015	6.00	1.27	7.75	5.71	1.86	3.00	VR 55 W/10SC; 52 W/25SC
OVIEDO	P	10/01/2015	EAN	09/30/2015	6.00	8.62	7.75	10.48	0.04	0.00	VR 25SC, ANY AGE OR 55 W/10SC;

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PALATKA	F	10/01/2015	EAN	09/30/2015	5.00	4.18	8.00	8.70	-3.92	0.00	VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC
PALATKA	G	10/01/2015	EAN	09/30/2015	5.50	2.57	8.00	8.93	-2.32	0.00	VR 55&7cs or 30cs
PALATKA	P	10/01/2015	EAN	09/30/2015	5.50	5.56	8.00	8.52	-3.91	0.00	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC; 50 W/7SC
PALM BAY	G	10/01/2015	AGG	09/30/2015	0.00	0.00	7.75	11.44	1.02	0.00	
PALM BAY [PF]	F	10/01/2015	EAN	09/30/2015	5.48	5.83	7.75	10.30	-0.34	0.22	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC
PALM BAY [PF]	P	10/01/2015	EAN	09/30/2015	5.60	4.08	7.75	10.20	-0.47	1.00	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; 50% RET @ 25SC; 100% @ 55, 28SC OR 52 W/25SC
PALM BEACH [G,P,F,LG]	F	09/30/2015	EAN	09/30/2015	6.50	4.50	7.50	5.22	0.30	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	G	09/30/2015	EAN	09/30/2015	5.00	3.40	7.50	6.16	0.31	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	LG	09/30/2015	EAN	09/30/2015	5.10	2.00	7.50	6.16	0.31	3.50	VR VARIABLE RATES
PALM BEACH [G,P,F,LG]	P	09/30/2015	EAN	09/30/2015	5.50	3.40	7.50	5.30	0.31	3.50	VR VARIABLE RATES
PALM BEACH GARDENS	F	10/01/2015	PUC	09/30/2015	5.13	0.29	7.65	9.80	1.21	0.00	VR VARIABLE
PALM BEACH GARDENS	G	10/01/2015	AGG	09/30/2015	5	5.69	7.25	9.31	0.08	0.00	62 Age 62
PALM BEACH GARDENS	P	10/01/2015	EAN	09/30/2015	7.00	7.60	6.90	7.00	1.30	0.00	52 52&10YRSCS OR 20YRSCS
PALM COAST (VOL)	F	10/01/2015	EAN	09/30/2015	0	0.00	7.65	8.60	-0.18	0.00	52 55&10CS;52&25CS;62&5CS
PALM HARBOR FCD	F	10/01/2015	EAN	09/30/2015	5.32	4.05	7.50	8.09	-5.83	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	10/01/2015	EAN	09/30/2015	7.47	2.56	7.50	9.62	1.61	0.00	VR VARIABLE RATES
PALMETTO	P	10/01/2015	EAN	09/30/2015	7.37	5.62	7.50	8.77	-0.90	0.00	VR VARIABLE RATES
PANAMA CITY	F	10/01/2015	EAN	09/30/2015	6.00	4.10	8.00	8.34	-3.45	0.90	VR 55 W/10SC OR 25SC, ANY AGE
PANAMA CITY	P	10/01/2015	EAN	09/30/2015	6.00	4.63	8.00	8.47	-3.19	2.20	VR 50 W/15SC; 23SC, ANY AGE; 55 W/10SC; 15SC IF HDT BEF 1/1/82
PANAMA CITY (SUPP)	G	10/01/2015	AGG	09/30/2015	4.00	3.51	7.00	0.07	0.07	0.00	VR NRA
PANAMA CITY BEACH	F	10/01/2014	FIL	09/30/2014	6.00	2.10	8.00	11.11	11.11	0.00	VR LATER OF ACTUARIAL VALUATION DT OR NORM RET DT

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PANAMA CITY BEACH	G	10/01/2014	FIL	09/30/2014	6.00	1.20	8.00	11.11	10.39	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PANAMA CITY BEACH	P	10/01/2014	FIL	09/30/2014	6.00	5.00	8.00	11.01	10.12	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PARKLAND	P	10/01/2015	EAN	09/30/2015	0.00	0.00	7.00	0.01	0.01	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	10/01/2015	AGG	09/30/2015	3	25.00	6.50	-4.79	-4.79	0.00	VR EARLY RET AGE (VR W/ BEF OR AFT 10/1/08)
PEMBROKE PINES	G	10/01/2015	EAN	09/30/2015	0.00	0.00	7.50	-1.10	-1.10	0.00	VR LATER OF 55 OR 10SC
PEMBROKE PINES	PF	10/01/2015	EAN	09/30/2015	4.50	3.10	7.95	7.10	2.00	0.90	VR VARIABLE RATES
PENSACOLA	F	10/01/2015	EAN	09/30/2015	7.16	11.22	7.75	7.54	-1.56	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	10/01/2015	EAN	09/30/2015	4.00	4.85	7.13	6.23	-2.83	0.00	VR VARIABLE RATES
PERRY	F	10/01/2015	EAN	09/30/2015	5.50	6.17	8.00	9.84	-1.10	0.00	57 55W/10SC; 52 W/ 25 SC
PERRY	P	10/01/2015	EAN	09/30/2015	6.00	1.78	8.00	10.21	-0.77	0.65	VR 55 W/10SC; 25SC, ANY AGE
PINELLAS PARK	F	10/01/2015	EAN	09/30/2015	6.00	5.60	7.25	8.53	2.23	0.00	VR 25SC, ANY AGE; 55 W/10SC
PINELLAS PARK	G	10/01/2015	EAN	09/30/2015	7.00	1.27	7.25	8.09	0.25	2.70	62 62&10YRSCS OR 30YRSOFCS
PINELLAS PARK	P	10/01/2015	EAN	09/30/2015	3.6	-0.30	7.50	9.00	-0.10	4.00	55 55&10YRSCS OR 25YRSCS
PLANT CITY	PF	10/01/2015	EAN	09/30/2015	5.72	3.98	7.50	7.78	-2.23	2.70	VR AGE 60; 55 W/10SC; 23SC
PLANTATION	G	10/01/2015	EAN	09/30/2015	4.50	5.60	7.50	7.10	-2.00	4.00	VR VARIABLE RATES
PLANTATION	P	10/01/2015	EAN	09/30/2015	5.7	9.30	7.00	5.65	-1.99	0.00	VR VARIABLE RATES
PLANTATION (VOL)	F	10/01/2015	AGG	09/30/2015	0.00	0.00	7.08	5.70	-1.60	0.00	VR NORM RET DT OR 1YR AFTER VAL DT IF BEYOND SUCH DT
POMPANO BEACH	G	10/01/2015	EAN	09/30/2015	5.80	5.70	8.00	8.70	-0.15	2.40	VR VARIABLE RATES
POMPANO BEACH [PF]	F	10/01/2015	EAN	09/30/2015	5.41	4.84	7.50	7.46	-1.71	0.20	VR VARIABLE
POMPANO BEACH [PF]	P	10/01/2015	EAN	09/30/2015	5.41	4.84	7.50	7.46	-1.71	0.00	VR VR
PORT ORANGE	F	10/01/2015	EAN	09/30/2015	5.63	0.38	7.80	8.59	0.98	0.00	VR VARIABLE RATES
PORT ORANGE	G	10/01/2015	AGG	09/30/2015	4.00	4.80	7.50	6.50	2.20	0.40	VR LATER OF 65 OR 10SC

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PORT ORANGE	P	10/01/2015	EAN	09/30/2015	7.50	-2.74	7.65	7.00	-0.08	1.00	VR VARIABLE RATES
PORT ST. LUCIE	P	10/01/2015	EAN	09/30/2015	6.6	4.00	7.75	9.31	-0.44	4.97	VR 52 W/25SC; 55 W/10SC
PUNTA GORDA	F	10/01/2015	EAN	09/30/2015	6.00	6.40	7.75	9.77	0.00	2.80	VR AGE 55 OR 25SC
PUNTA GORDA	G	10/01/2015	EAN	09/30/2015	5.00	2.40	7.50	10.51	0.56	0.00	60 60 W/5SC
PUNTA GORDA	P	10/01/2015	FIL	09/30/2015	6.00	4.00	7.75	9.03	-1.39	2.96	VR 46 W/21SC OR AGE 56
QUINCY	PF	10/01/2015	EAN	09/30/2015	4.00	3.43	7.75	9.23	-1.44	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	10/01/2015	EAN	09/30/2015	7.8	8.90	7.50	9.30	3.10	0.10	VR VARIABLE RATES
RIVIERA BEACH	P	09/30/2015	EAN	09/30/2015	6.30	11.40	7.50	7.54	7.54	1.60	VR VARIES
ROCKLEDGE	F	10/01/2015	EAN	09/30/2015	6.00	6.40	8.00	4.67	0.23	0.00	VR 52 W/25SC; 55 W/10SC
ROCKLEDGE	G	10/01/2015	EAN	09/30/2015	6	4.20	8.00	5.94	-0.03	1.10	65 65 W/10SC
ROCKLEDGE	P	10/01/2015	EAN	09/30/2015	6	4.10	8.00	4.77	0.11	1.50	VR VARIABLE RATES
SAFETY HARBOR	F	10/01/2015	AGG	09/30/2015	4.50	12.71	7.00	-1.71	-1.64	0.00	VR AT MOST VALUABLE RET AGE
SAINT AUGUSTINE	F	10/01/2015	FIL	09/30/2015	6.21	4.39	7.50	9.88	-1.26	3.00	55 55&10CS;25CS
SAINT AUGUSTINE	G	10/01/2015	EAN	09/30/2013	3.97	5.21	7.70	8.03	7.45	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	10/01/2015	EAN	09/30/2015	5.44	10.83	7.70	6.98	0.78	0.00	55 55&25YRS;
SAINT CLOUD	G	10/01/2015	EAN	09/30/2015	6.00	4.52	8.00	10.14	1.79	0.00	VR 30SC, ANY AGE;60 W/5SC
SAINT CLOUD	PF	10/01/2015	EAN	09/30/2015	5.75	6.46	8.09	10.23	1.80	5.00	VR 25SC, ANY AGE; 55 W/10SC
SAINT JOHNS RIVER PW PK	G	10/01/2015	EAN	09/30/2015	3.38	4.47	7.00	-0.19	-0.19	0.00	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2015	EAN	09/30/2015	6.40	9.97	8.00	6.61	-2.38	3.00	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
SAINT PETE BEACH	F	10/01/2015	EAN	09/30/2015	4.50	3.74	7.75	9.18	-0.66	1.38	VR AGE 56 OR 26SC
SAINT PETE BEACH	G	10/01/2015	EAN	09/30/2015	5.00	2.03	7.65	9.74	-0.06	0.00	VR VR W/HDT BEF OR AFT 10/1/02
SAINT PETE BEACH	P	10/01/2015	EAN	09/30/2017	0	0.00	7.00	9.35	-1.17	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

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SAINT PETERSBURG	F	10/01/2015	EAN	09/30/2015	2.7	3.70	8.00	10.30	0.50	0.00	VR VARIABLE RATES
SAINT PETERSBURG	G	10/01/2015	EAN	09/30/2015	5.7	7.00	7.75	10.55	-0.10	0.20	VR VARIABLE
SAINT PETERSBURG	P	10/01/2015	EAN	09/30/2015	4.00	5.70	8.00	9.90	-0.40	0.50	VR VARIABLE
SAN CARLOS PARK FCD	F	10/01/2015	AGG	09/30/2015	4.50	2.40	7.00	-0.02	-0.02	0.00	VR VARIABLE
SANFORD	F	10/01/2015	EAN	09/30/2015	6.00	2.40	8.00	10.30	2.41	2.80	55 55&10CS; 25CS
SANFORD	P	10/01/2015	EAN	09/30/2015	5.00	0.03	7.75	11.27	1.39	1.93	56 56&11CS,26CS
SANIBEL	G	10/01/2015	EAN	09/30/2015	3.60	3.98	6.75	-2.23	-2.23	0.00	VR NR +1 YR
SANIBEL	P	10/01/2015	EAN	09/30/2015	7.00	8.41	7.50	8.48	-4.50	0.00	VR 2 YRS AFTER: 60 W/5SC; 55 W/10SC; 25SC, ANY AGE
SARASOTA	F	09/30/2015	EAN	09/30/2015	3.90	3.20	7.00	8.14	-1.30	0.00	50 AGE 50
SARASOTA	G	09/30/2015	EAN	09/30/2015	5.00	4.10	7.00	7.40	-2.30	0.00	VR VARIABLE RATES
SARASOTA	P	09/30/2015	EAN	09/30/2015	5.6	5.00	7.00	8.30	0.60	0.00	VR VARIABLE RATES
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2014	EAN	09/30/2014	4.9	3.90	7.00	9.24	9.63	0.00	VR VARIABLE RATES
SARASOTA-MANATEE A	G	10/01/2015	EAN	09/30/2015	3.49	4.61	6.25	6.76	-0.17	0.00	65 62 W/2 CALENDAR YRS SC
SATELLITE BEACH	G	10/01/2015	AGG	09/30/2015	4.75	4.12	7.50	9.32	0.25	0.00	62 62 W/5SC
SATELLITE BEACH	PF	10/01/2015	EAN	09/30/2015	4.75	3.98	7.50	9.15	-0.04	0.00	52 52 W10CS;5SC
SEBASTIAN	P	10/01/2015	EAN	09/30/2015	6.65	4.75	7.60	5.70	-0.46	3.00	VR 55 W/10SC; 52 W/25SC
SEBRING	F	10/01/2015	FIL	09/30/2015	7.00	1.29	7.90	8.80	0.35	0.00	VR 55 W/10SC; 25SC, ANY AGE
SEBRING	P	10/01/2015	AGG	09/30/2015	5.00	2.20	7.50	7.68	0.46	0.00	VR VARIABLE RATES
SEMINOLE	F	10/01/2015	EAN	09/30/2015	4.60	4.77	7.75	8.93	-0.79	0.00	VR VARIABLE RATES
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2015	PUC	04/30/2015	3.1	2.90	7.00	7.20	4.60	0.00	VR VARIABLE RATES
SOUTH MIAMI [GP]	G	10/01/2014	EAN	09/30/2014	4.80	0.90	7.38	10.20	10.60	0.00	VR VARIABLE RATES
SOUTH MIAMI [GP]	P	10/01/2014	EAN	09/30/2014	4.6	9.90	7.38	10.20	10.60	0.00	VR VARIABLE RATES
SOUTH PASADENA	F	10/01/2015	EAN	09/30/2015	5.49	4.66	7.75	8.90	-1.25	0.00	VR 52&25YRSCS;55&10YRSCS
SOUTH WALTON FCD	F	10/01/2015	EAN	09/30/2015	7.50	5.56	8.00	8.50	0.60	5.00	55 55&10CS; 25CS

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SOUTHERN MANATEE FCD	F	10/01/2015	AGG	09/30/2015	4.50	6.91	7.00	-0.11	-0.11	0.00	VR VARIABLE RATES
SOUTHERN MANATEE FCD	G	10/01/2015	AGG	09/30/2015	4.00	7.11	7.00	-0.20	-0.20	0.00	VR VARIABLE RATES
STARKE	F	10/01/2015	EAN	09/30/2015	5.8	4.70	7.50	6.84	-6.46	-1.50	VR 25SC OR AGE 55W/10SC
STARKE	G	10/01/2015	EAN	09/30/2015	4.70	7.40	7.50	8.61	-5.33	0.00	VR 65&10yrs or 30yrsCS if hired before 10/1/2012
STARKE	P	10/01/2015	EAN	09/30/2015	6.9	3.70	7.25	7.00	-2.10	0.00	VR VARIABLE RATES
SUNRISE	F	10/01/2015	EAN	09/30/2015	7.7	4.70	7.90	9.50	0.20	3.00	VR VARIABLE RATES
SUNRISE	G	10/01/2015	EAN	09/30/2015	5.1	12.50	7.50	7.40	-0.40	2.27	VR VARIABLE RATES
SUNRISE	P	10/01/2015	EAN	09/30/2015	5.2	6.30	7.80	7.80	0.30	2.99	VR VARIABLE RATES
SURFSIDE [GP]	G	10/01/2015	EAN	09/30/2015	5.1	6.10	7.25	7.00	-0.80	0.00	VR VARIABLE RATES
SURFSIDE [GP]	P	10/01/2015	EAN	09/30/2015	5.7	2.40	7.25	7.00	-0.80	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	10/01/2015	EAN	09/30/2015	4.00	5.40	7.00	7.23	-2.38	0.00	VR EARLIER: AGE 55 OR 25SC
TAMARAC	G	10/01/2015	EAN	09/30/2015	4	2.52	7.00	5.69	-3.37	0.00	VR VARIABLE RATES
TAMARAC	P	10/01/2015	EAN	09/30/2015	0.00	0.00	6.75	7.30	0.50	0.00	N/A N/A
TAMARAC - ELECTED	G	10/01/2015	EAN	09/30/2015	5.00	0.73	7.00	1.49	-0.25	0.00	VR VARIABLE RATES
TAMPA	G	01/01/2016	FIL	12/31/2015	4.5	0.00	8.00	7.60	0.10	0.00	VR VARIABLE RATES
TAMPA	PF	10/01/2015	EAN	09/30/2015	6.00	5.89	8.50	5.51	-5.04	4.00	VR VARIABLE RATES
TARPON SPRINGS	F	10/01/2015	EAN	09/30/2015	6.31	8.64	7.90	10.41	1.49	0.20	50 50&10CS;25CS
TARPON SPRINGS	P	10/01/2015	EAN	09/30/2015	7.00	7.50	7.90	9.83	-0.29	1.76	50 50&10CS;25CS
TAVARES	F	10/01/2015	EAN	09/30/2015	7.50	1.22	8.00	7.15	-2.03	3.00	VR EARLIEST ELIG RET DT
TAVARES	P	10/01/2015	EAN	09/30/2015	6.00	3.06	8.00	8.57	-2.00	2.21	VR EARLIEST AGE MBR IS ELIG FOR UNREDUCED BEN
TEMPLE TERRACE	F	10/01/2015	EAN	09/30/2015	6.50	6.18	7.50	10.65	1.18	3.23	VR 54 W/10SC OR 20SC, ANY AGE

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
TEMPLE TERRACE	P	10/01/2015	EAN	09/30/2015	6.50	6.10	7.50	11.09	0.42	0.59	55 55&10CS;20CS
TEQUESTA	G	10/01/2015	AGG	09/30/2015	6.00	5.30	7.50	7.00	-1.00	0.00	VR 30SC, ANY AGE; 62 W/6SC
TEQUESTA [PF]	F	10/01/2015	EAN	09/30/2015	6.00	-2.10	7.25	6.50	1.00	0.00	VR NRD
TEQUESTA [PF]	P	10/01/2015	EAN	09/30/2015	6.00	-4.90	7.25	6.00	0.70	0.00	VR NRD
TITUSVILLE	G	10/01/2015	EAN	09/30/2015	5.00	4.86	8.00	11.72	-0.02	0.00	VR VARIABLE RATES
TITUSVILLE	PF	10/01/2015	EAN	09/30/2015	6.00	8.40	8.00	10.50	-2.27	1.50	55 55&10CS;52&25CS
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2014	EAN	09/30/2014	6.20	3.20	7.50	10.40	9.20	0.00	VR VARIABLE RATES
UMATILLA	P	10/01/2014	AGG	09/30/2014	7.00	3.30	7.00	8.30	8.30	0.00	55 55&28CS; 58&13CS
VALPARAISO	PF	10/01/2015	AGG	09/30/2015	4.5	8.95	7.50	-0.15	-0.14	0.00	VR VARIABLE RATES
VENICE	F	10/01/2015	EAN	09/30/2015	6.94	4.23	7.00	9.19	0.05	0.00	VR 25SC, ANY AGE OR 55 W/10SC
VENICE	P	10/01/2015	EAN	09/30/2015	6.42	1.80	7.00	8.73	-4.79	0.00	VR 50 W/10SC; 25SC, ANY AGE
VERO BEACH	F	10/01/2015	EAN	09/30/2015	0.00	0.00	6.00	6.20	1.20	0.00	VR NOT APPLICABLE
VERO BEACH	G	10/01/2015	EAN	09/30/2015	4.96	3.71	6.50	9.11	1.20	0.00	VR VARIABLE RATES
VERO BEACH	P	10/01/2015	EAN	09/30/2015	4.8	-0.20	7.75	8.85	1.10	0.00	55 55and 10 yrs of cs or 25 of cs
VILLAGE OF NORTH PALM BEACH	G	10/01/2015	FIL	09/30/2015	5.50	6.30	7.50	6.90	-0.80	0.00	65 65YRS&9YRSCS OR 60YRS&9YRSCS DEPENDING ON HIRING DATE
VILLAGE OF NORTH PALM BEACH	PF	10/01/2015	AGG	09/30/2015	6.00	6.91	7.90	7.66	0.66	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	10/01/2015	EAN	09/30/2015	4.70	5.20	7.45	8.05	-0.21	0.00	VR VARIABLE RATES
VOLUSIA COUNTY (VOL)	F	10/01/2015	FIL	09/30/2015	0.00	0.00	4.50	1.10	1.10	0.00	55 55 & 10 yrs of cs or 35 yrs of cs
WAUCHULA	GP	10/01/2015	FIL	09/30/2015	5.00	3.91	7.00	0.14	0.13	0.00	60 60WW6RSOFCS OR 30YRSOFCS
WEST MANATEE FCD	F	10/01/2015	AGG	09/30/2015	6.00	7.56	7.75	8.45	-0.82	0.00	VR 55 W/6SC OR 25SC, ANY AGE
WEST MELBOURNE	P	10/01/2015	FIL	09/30/2015	6.00	4.71	7.20	7.46	-0.65	0.00	VR VARIABLE RATES
WEST PALM BEACH	F	09/30/2015	EAN	09/30/2015	5.40	4.90	8.00	12.20	-2.00	3.50	VR variable

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
WEST PALM BEACH	G	09/30/2015	AGG	09/30/2015	5.7	3.80	8.00	1.00	1.00	0.00	VR VARIABLE RATES
WEST PALM BEACH	P	09/30/2015	EAN	09/30/2015	5.00	4.80	8.00	10.40	-2.10	0.73	VR VARIABLE RATES
WILLISTON	G	10/01/2015	AGG	09/30/2015	4.00	0.10	7.00	0.08	0.07	0.00	62 62 W/5SC
WILLISTON	P	10/01/2015	AGG	09/30/2015	4.50	0.17	7.25	-0.15	-0.14	0.00	VR NRA
WILTON MANORS (VOL)	F	10/01/2015	EAN	09/30/2015	0.00	0.00	7.00	6.60	-5.60	0.00	VR 1/2 YR AFT VAL DT @ WHICH 1ST ELIG FOR NR
WILTON MANORS [GP]	G	10/01/2015	EAN	09/30/2015	5.50	7.30	7.00	7.40	-5.90	0.00	VR VARIABLE RATES
WILTON MANORS [GP]	P	10/01/2015	EAN	09/30/2015	5.50	15.40	7.00	7.40	-5.90	0.00	VR VARIABLE RATES
WINTER GARDEN	G	10/01/2015	EAN	09/30/2015	6.01	4.81	7.25	8.92	0.57	0.00	VR VARIABLE RATES
WINTER GARDEN	PF	10/01/2015	EAN	09/30/2015	6.22	1.47	7.50	7.80	1.72	0.00	VR VARIABLE RATES
WINTER HAVEN	F	10/01/2015	EAN	09/30/2015	6.60	4.66	7.75	10.29	0.32	4.78	VR 25SC, ANY AGE; 25SC, ANY AGE; 55 W/10SC
WINTER HAVEN	G	10/01/2015	EAN	09/30/2015	5.16	2.92	7.70	11.11	0.60	0.00	55 55 W/10SC
WINTER HAVEN	P	10/01/2015	EAN	09/30/2015	6.28	2.13	7.70	10.51	-0.35	2.90	VR 25SC, ANY AGE; 55 W/10SC; AGE 60
WINTER PARK	F	10/01/2015	EAN	09/30/2015	7.6	8.70	7.75	8.22	-2.98	0.00	VR VARIABLE
WINTER PARK	P	10/01/2015	EAN	09/30/2015	4.90	7.60	7.75	8.49	-2.53	0.00	VR VR W/ AGE
WINTER SPRINGS	GPF	10/01/2014	EAN	09/30/2014	4.80	2.00	8.00	10.50	11.90	0.00	VR VR W/ AGE & SC

Total Plans: 489

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	254,893	41	85	0	113
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	254,893	0	162	0	0
ALTAMONTE SPRINGS	G	43,325	Seminole	442,903	242	35	0	59
ALTAMONTE SPRINGS	P	43,325	Seminole	442,903	79	1	0	10
APOPKA	F	46,571	Orange	1,252,396	74	31	2	4
APOPKA	G	46,571	Orange	1,252,396	193	99	9	30
APOPKA	P	46,571	Orange	1,252,396	89	40	0	0
ARCADIA	G	7,610	De Soto	34,777	29	25	0	8
ARCADIA	PF	7,610	De Soto	34,777	14	23	3	3
ATLANTIC BEACH	G	13,012	Duval	905,574	43	61	3	12
ATLANTIC BEACH	P	13,012	Duval	905,574	19	18	3	6
ATLANTIS	P	2,001	Palm Beach	1,378,417	0	6	0	0
AUBURNDALE	F	14,832	Polk	633,052	18	11	2	6
AUBURNDALE	G	14,832	Polk	633,052	57	85	0	15
AUBURNDALE	P	14,832	Polk	633,052	30	20	4	11
AVENTURA	P	37,473	Miami-Dade	2,653,934	82	11	0	3
AVON PARK	F	10,895	Highlands	100,748	13	8	2	1
AVON PARK	P	10,895	Highlands	100,748	3	14	0	13
BAL HARBOUR VILLAGE	G	2,778	Miami-Dade	2,653,934	23	23	0	8
BAL HARBOUR VILLAGE	P	2,778	Miami-Dade	2,653,934	19	16	5	1
BARTOW	F	18,205	Polk	633,052	19	13	0	4
BARTOW	G	18,205	Polk	633,052	193	54	21	93
BARTOW	P	18,205	Polk	633,052	34	41	5	3
BAY HARBOR ISLANDS [GP]	G	5,552	Miami-Dade	2,653,934	40	30	0	5
BAY HARBOR ISLANDS [GP]	P	5,552	Miami-Dade	2,653,934	18	8	0	2
BAY MEDICAL CENTER	G		Bay	173,310	0	628	0	1,081
BELLE GLADE	G	17,448	Palm Beach	1,378,417	75	48	0	44
BELLE GLADE (RETIRED)	PF	17,448	Palm Beach	1,378,417	0	11	0	4
BELLE GLADE HOUSING	G	17,448	Palm Beach	1,378,417	24	4	0	10
BELLEAIR	P	3,889	Pinellas	944,971	12	7	0	6
BELLEVIEW	P	4,746	Marion	341,205	11	4	1	4

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	510,494	23	146	0	51
BOCA GRANDE FCD	F		Multi: Charlotte/Le	416,493	19	2	0	10
BOCA RATON	G	87,766	Palm Beach	1,378,417	540	458	49	41
BOCA RATON	PF	87,766	Palm Beach	1,378,417	317	256	58	7
BOCA RATON EXECUTIVE	G	87,766	Palm Beach	1,378,417	43	20	7	9
BOCA RATON HOUSING	G	87,766	Palm Beach	1,378,417	14	4	0	2
BONITA SPRINGS FCD	F	46,568	Lee	665,845	78	34	11	3
BONITA SPRINGS FCD	G	46,568	Lee	665,845	11	7	1	0
BOYNTON BEACH	F	72,784	Palm Beach	1,378,417	118	86	13	2
BOYNTON BEACH	G	72,784	Palm Beach	1,378,417	376	322	56	47
BOYNTON BEACH	P	72,784	Palm Beach	1,378,417	137	111	9	10
BRADENTON	F	52,534	Manatee	349,334	61	65	1	2
BRADENTON	P	52,534	Manatee	349,334	112	76	5	3
BROOKSVILLE	F	7,780	Hernando	176,819	13	16	2	16
BROOKSVILLE	P	7,780	Hernando	176,819	24	0	0	10
BUNNELL	F	2,875	Flagler	101,353	17	2	0	0
BUSHNELL	G	2,459	Sumter	115,657	18	1	0	9
CAPE CORAL	F	166,508	Lee	665,845	167	105	26	7
CAPE CORAL	G	166,508	Lee	665,845	756	565	95	111
CAPE CORAL	P	166,508	Lee	665,845	216	106	12	20
CASSELBERRY	PF	27,614	Seminole	442,903	73	16	0	25
CHATTAHOOCHEE	F	3,135	Gadsden	48,315	17	4	0	1
CLEARWATER	F	110,679	Pinellas	944,971	0	22	0	0
CLEARWATER	GPF	110,679	Pinellas	944,971	1,505	1,174	0	63
CLERMONT	F	32,348	Lake	316,569	58	1	0	5
CLERMONT	P	32,348	Lake	316,569	59	15	1	5
CLERMONT (RETIRED)	G	32,348	Lake	316,569	0	8	0	0
CLEWISTON	G	7,441	Hendry	38,096	57	52	0	62
COCOA	F	18,313	Brevard	561,714	40	37	3	3
COCOA	G	18,313	Brevard	561,714	3	58	2	1
COCOA	P	18,313	Brevard	561,714	58	38	9	9

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	11,182	Brevard	561,714	26	19	1	6
COCOA BEACH	G	11,182	Brevard	561,714	126	74	0	25
COCOA BEACH	P	11,182	Brevard	561,714	31	28	3	8
COOPER CITY	F	33,176	Broward	1,827,367	5	15	7	1
COOPER CITY	G	33,176	Broward	1,827,367	68	68	14	4
COOPER CITY	P	33,176	Broward	1,827,367	6	39	5	2
COOPER CITY - MANAGEMENT	GPF	33,176	Broward	1,827,367	2	5	1	0
CORAL GABLES	GPF	49,397	Miami-Dade	2,653,934	572	773	151	41
CORAL SPRINGS	F	124,282	Broward	1,827,367	161	9	2	1
CORAL SPRINGS	G	124,282	Broward	1,827,367	3	42	0	3
CORAL SPRINGS	P	124,282	Broward	1,827,367	181	139	18	7
CRESCENT CITY	F	1,540	Putnam	72,756	9	2	0	4
CRESCENT CITY	P	1,540	Putnam	72,756	7	4	0	0
CRESTVIEW	G	23,460	Okaloosa	191,898	107	36	5	17
CRESTVIEW	PF	23,460	Okaloosa	191,898	87	21	1	9
DADE CITY	F	6,816	Pasco	487,588	5	14	1	5
DADE CITY	P	6,816	Pasco	487,588	20	10	1	5
DANIA BEACH	G	30,644	Broward	1,827,367	19	62	11	1
DANIA BEACH [PF]	F	30,644	Broward	1,827,367	28	37	4	0
DANIA BEACH [PF]	P	30,644	Broward	1,827,367	0	21	0	0
DAVIE	F	96,908	Broward	1,827,367	119	71	14	0
DAVIE	P	96,908	Broward	1,827,367	158	98	14	4
DAVIE - GENERAL & MGMT	G	96,908	Broward	1,827,367	244	73	2	35
DAYTONA BEACH	PF	63,534	Volusia	510,494	295	363	23	5
DEERFIELD BEACH	F	76,662	Broward	1,827,367	87	98	18	0
DEERFIELD BEACH	G	76,662	Broward	1,827,367	3	139	0	1
DEERFIELD BEACH	P	76,662	Broward	1,827,367	0	76	0	0
DELAND	F	30,493	Volusia	510,494	41	23	1	1
DELAND	G	30,493	Volusia	510,494	46	105	15	1
DELAND	P	30,493	Volusia	510,494	49	36	9	0
DELRAY BEACH	G	63,175	Palm Beach	1,378,417	335	254	50	64

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	63,175	Palm Beach	1,378,417	248	209	37	21
DELTONA	F	87,497	Volusia	510,494	68	21	3	6
DESTIN FCD	F	12,730	Okaloosa	191,898	25	10	4	6
DUNEDIN	F	35,783	Pinellas	944,971	50	42	1	2
DUNNELLON	PF	1,771	Marion	341,205	10	1	0	0
EAST LAKE TARPON FCD	F		Pinellas	944,971	30	9	5	8
EAST NICEVILLE FCD	F		Okaloosa	191,898	10	0	0	0
EATONVILLE	P	2,246	Orange	1,252,396	12	0	0	0
EDGEWATER	F	20,958	Volusia	510,494	30	6	0	0
EDGEWATER	G	20,958	Volusia	510,494	4	86	0	29
EDGEWATER	P	20,958	Volusia	510,494	27	24	1	9
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Sa	279,616	41	13	9	0
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Sa	279,616	0	3	0	1
ESTERO FCD	F	30,118	Lee	665,845	59	4	0	3
EUSTIS	F	19,432	Lake	316,569	23	18	1	15
EUSTIS	P	19,432	Lake	316,569	41	22	0	12
FERNANDINA BEACH	G	11,970	Nassau	76,536	84	71	8	34
FERNANDINA BEACH	PF	11,970	Nassau	76,536	59	43	2	10
FLAGLER BEACH	F	4,563	Flagler	101,353	20	5	0	3
FLAGLER BEACH	P	4,563	Flagler	101,353	13	4	0	9
FLORIDA CITY	P	12,577	Miami-Dade	2,653,934	0	5	0	42
FLORIDA CITY - ELECTED	G	12,577	Miami-Dade	2,653,934	5	2	0	0
FORT LAUDERDALE	G	175,123	Broward	1,827,367	830	1,344	15	110
FORT LAUDERDALE	PF	175,123	Broward	1,827,367	776	935	95	15
FORT MEADE [GPF]	F	5,741	Polk	633,052	22	8	0	6
FORT MEADE [GPF]	G	5,741	Polk	633,052	34	19	2	18
FORT MEADE [GPF]	P	5,741	Polk	633,052	0	5	0	7
FORT MYERS	F	72,395	Lee	665,845	96	87	13	26
FORT MYERS	G	72,395	Lee	665,845	479	482	41	280
FORT MYERS	P	72,395	Lee	665,845	163	144	6	14
FORT PIERCE [G, P, UTIL]	G	42,119	Saint Lucie	287,749	185	10	0	16

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	42,119	Saint Lucie	287,749	107	3	0	4
FORT PIERCE SUPP	P	42,119	Saint Lucie	287,749	109	23	6	2
FORT PIERCE UTILITIES [G, P, UTIL]	G	42,119	Saint Lucie	287,749	228	11	0	8
FORT WALTON BEACH	F	20,869	Okaloosa	191,898	35	25	1	2
FORT WALTON BEACH	G	20,869	Okaloosa	191,898	102	144	0	43
FORT WALTON BEACH	P	20,869	Okaloosa	191,898	42	45	0	13
FROSTPROOF	G	3,004	Polk	633,052	15	7	0	2
FROSTPROOF	P	3,004	Polk	633,052	2	5	0	6
FRUITLAND PARK	F	4,214	Lake	316,569	21	0	0	20
GAINESVILLE	G	127,955	Alachua	254,893	1,450	1,056	92	397
GAINESVILLE	PF	127,955	Alachua	254,893	396	355	55	19
GOLDEN BEACH [GP]	G	928	Miami-Dade	2,653,934	24	9	0	1
GOLDEN BEACH [GP]	P	928	Miami-Dade	2,653,934	16	10	0	2
GREATER NAPLES FCD	F	19,527	Collier	343,802	45	3	0	10
GREEN COVE SPRINGS	P	7,043	Clay	201,277	17	2	0	2
GREENACRES	PF	38,943	Palm Beach	1,378,417	37	1	0	7
GULF BREEZE	P	5,832	Santa Rosa	162,925	13	2	0	5
GULFPORT	F	12,222	Pinellas	944,971	13	23	0	7
GULFPORT	G	12,222	Pinellas	944,971	66	62	0	72
GULFPORT	P	12,222	Pinellas	944,971	29	18	0	9
HAINES CITY	F	22,660	Polk	633,052	22	16	0	4
HAINES CITY	G	22,660	Polk	633,052	64	57	0	67
HAINES CITY	P	22,660	Polk	633,052	50	16	0	11
HALIFAX HOSPITAL	G		Volusia	510,494	569	906	0	566
HALLANDALE BEACH	G	38,424	Broward	1,827,367	123	127	13	72
HALLANDALE BEACH	PF	38,424	Broward	1,827,367	147	164	17	6
HALLANDALE BEACH PM	G	38,424	Broward	1,827,367	8	22	0	8
HALLANDALE BEACH PM (EXCESS)	G	38,424	Broward	1,827,367	0	0	0	0
HAVANA	F	1,767	Gadsden	48,315	16	0	0	3
HIALEAH	GPF	233,053	Miami-Dade	2,653,934	1,030	1,420	16	124
HIALEAH - ELECTED	G	233,053	Miami-Dade	2,653,934	11	8	0	7

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
HIALEAH GARDENS	P	23,004	Miami-Dade	2,653,934	33	13	4	0
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,325,563	0	546	0	0
HOLLEY-NAVARRE FCD	F		Santa Rosa	162,925	14	0	0	2
HOLLY HILL	F	11,712	Volusia	510,494	13	9	0	0
HOLLY HILL	P	11,712	Volusia	510,494	23	16	0	8
HOLLYWOOD	F	144,926	Broward	1,827,367	190	229	21	11
HOLLYWOOD	G	144,926	Broward	1,827,367	593	946	81	92
HOLLYWOOD	P	144,926	Broward	1,827,367	216	340	27	9
HOLMES BEACH	P	3,851	Manatee	349,334	13	11	2	1
HOMESTEAD	F	69,533	Miami-Dade	2,653,934	0	11	0	0
HOMESTEAD	P	69,533	Miami-Dade	2,653,934	80	58	24	5
HOMESTEAD - General & Hospital	G	69,533	Miami-Dade	2,653,934	161	178	21	39
HOMESTEAD - New Elected & Sr. Mgmt	G	69,533	Miami-Dade	2,653,934	5	4	0	1
HOMESTEAD - Old Elected	G	69,533	Miami-Dade	2,653,934	1	3	0	5
HOWEY-IN-THE-HILLS	P	1,106	Lake	316,569	5	3	0	0
INDIALANTIC	G	2,787	Brevard	561,714	14	6	0	8
INDIALANTIC	PF	2,787	Brevard	561,714	17	14	1	1
INDIAN HARBOUR BEACH	P	8,386	Brevard	561,714	19	11	0	2
INDIAN HARBOUR BEACH (SUPP)	P	8,386	Brevard	561,714	19	10	0	2
INDIAN RIVER SHORES	G	3,995	Indian River	143,326	3	3	0	0
INDIAN RIVER SHORES	PF	3,995	Indian River	143,326	21	11	0	3
INDIAN SHORES	P	1,424	Pinellas	944,971	10	3	0	0
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,653,934	6,668	583	0	1,016
JACKSONVILLE	CO	861,252	Duval	905,574	651	215	113	1
JACKSONVILLE	G	861,252	Duval	905,574	4,817	4,976	0	65
JACKSONVILLE	PF	861,252	Duval	905,574	2,202	2,293	541	72
JACKSONVILLE - DISABILITY	G	861,252	Duval	905,574	5,625	36	0	0
JACKSONVILLE BEACH	F	22,805	Duval	905,574	28	22	2	0
JACKSONVILLE BEACH	G	22,805	Duval	905,574	233	176	6	13
JACKSONVILLE BEACH	P	22,805	Duval	905,574	63	42	0	3
JACKSONVILLE PF SENIOR STAFF	G	861,252	Duval	905,574	1	2	0	0

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
JUPITER	P	59,108	Palm Beach	1,378,417	95	49	12	4
JUPITER ISLAND	GPF	810	Martin	150,062	20	34	0	18
KEY BISCAYNE	PF	12,684	Miami-Dade	2,653,934	58	20	10	4
KEY WEST	G	24,663	Monroe	74,206	250	132	11	13
KEY WEST	PF	24,663	Monroe	74,206	163	103	15	6
KEY WEST HOUSING	G	24,663	Monroe	74,206	57	28	6	15
KEY WEST UTILITY	G	24,663	Monroe	74,206	123	181	0	26
KISSIMMEE	F	66,592	Osceola	308,327	74	55	18	17
KISSIMMEE	G	66,592	Osceola	308,327	436	225	35	113
KISSIMMEE	P	66,592	Osceola	308,327	123	97	8	13
KISSIMMEE UTILITY AUTHORITY	G	66,592	Osceola	308,327	248	181	18	66
LABELLE	F	4,792	Hendry	38,096	19	0	0	4
LADY LAKE	P	14,207	Lake	316,569	28	6	0	5
LAKE ALFRED	G	5,322	Polk	633,052	37	19	0	29
LAKE ALFRED	PF	5,322	Polk	633,052	15	3	1	8
LAKE CITY	F	12,000	Columbia	68,163	18	17	1	5
LAKE CITY	G	12,000	Columbia	68,163	39	77	5	16
LAKE CITY	P	12,000	Columbia	68,163	38	19	1	17
LAKE HELEN	P	2,651	Volusia	510,494	3	2	0	1
LAKE MARY	F	15,905	Seminole	442,903	37	9	1	1
LAKE MARY	P	15,905	Seminole	442,903	39	17	0	17
LAKE PARK (RETIRED)	P	8,598	Palm Beach	1,378,417	0	7	0	0
LAKE WALES	F	15,011	Polk	633,052	24	11	2	2
LAKE WALES	G	15,011	Polk	633,052	93	38	4	8
LAKE WALES	P	15,011	Polk	633,052	41	25	1	3
LAKE WORTH	F	37,674	Palm Beach	1,378,417	10	56	12	1
LAKE WORTH	G	37,674	Palm Beach	1,378,417	200	298	32	10
LAKE WORTH	P	37,674	Palm Beach	1,378,417	14	98	2	0
LAKELAND	F	101,517	Polk	633,052	154	100	15	8
LAKELAND	G	101,517	Polk	633,052	1,430	1,006	197	63
LAKELAND	P	101,517	Polk	633,052	197	176	18	30

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
LANTANA	F	10,705	Palm Beach	1,378,417	14	13	4	2
LANTANA	P	10,705	Palm Beach	1,378,417	24	12	3	5
LARGO	PF	80,747	Pinellas	944,971	226	176	39	14
LAUDERDALE-BY-THE-SEA (VOL)	F	6,056	Broward	1,827,367	51	8	0	0
LAUDERHILL	F	69,651	Broward	1,827,367	83	66	8	0
LAUDERHILL	G	69,651	Broward	1,827,367	84	87	3	6
LAUDERHILL	P	69,651	Broward	1,827,367	91	33	10	10
LAUDERHILL (C&M)	G	69,651	Broward	1,827,367	72	52	6	4
LEESBURG	F	21,547	Lake	316,569	41	30	0	4
LEESBURG	G	21,547	Lake	316,569	204	228	0	234
LEESBURG	P	21,547	Lake	316,569	56	32	1	9
LIGHTHOUSE POINT	PF	10,358	Broward	1,827,367	52	8	0	1
LIVE OAK	F	6,853	Suwannee	44,452	0	8	0	0
LONGBOAT KEY	F	6,845	Multi: Sarasota/Ma	370,712	11	29	6	4
LONGBOAT KEY	G	6,845	Multi: Sarasota/Ma	370,712	21	39	6	12
LONGBOAT KEY	P	6,845	Multi: Sarasota/Ma	370,712	7	19	1	1
LONGWOOD	PF	13,974	Seminole	442,903	68	2	0	21
LYNN HAVEN	F	19,287	Bay	173,310	20	6	0	0
LYNN HAVEN	G	19,287	Bay	173,310	82	20	11	14
LYNN HAVEN	P	19,287	Bay	173,310	26	13	0	9
MADISON	F	3,061	Madison	19,200	7	6	0	0
MADISON	P	3,061	Madison	19,200	14	6	0	1
MAITLAND	PF	17,007	Orange	1,252,396	84	64	2	21
MARATHON	F	8,439	Monroe	74,206	24	0	0	2
MARCO ISLAND	F	16,728	Collier	343,802	29	1	0	0
MARCO ISLAND	P	16,728	Collier	343,802	33	11	0	16
MARIANNA	F	7,727	Jackson	50,458	18	4	0	1
MARIANNA	P	7,727	Jackson	50,458	18	6	0	0
MARTIN COUNTY	ERP		Martin	150,062	0	77	0	0
MEDLEY	P	836	Miami-Dade	2,653,934	37	15	0	2
MEDLEY - GENERAL + ELECTED	G	836	Miami-Dade	2,653,934	104	30	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
MELBOURNE	F	79,600	Brevard	561,714	108	90	21	4
MELBOURNE	G	79,600	Brevard	561,714	8	28	2	36
MELBOURNE	P	79,600	Brevard	561,714	142	125	17	37
MELBOURNE - SPECIAL RISK	G	79,600	Brevard	561,714	1	1	0	2
MELBOURNE BEACH	P	3,078	Brevard	561,714	9	7	0	1
MIAMI - ELECTED	G	439,509	Miami-Dade	2,653,934	1	5	0	4
MIAMI - FIPO	PF	439,509	Miami-Dade	2,653,934	1,650	1,952	278	15
MIAMI - FIPO (STAFF)	G	439,509	Miami-Dade	2,653,934	5	0	0	0
MIAMI - FIPO COLA (RETIRED)	PF	439,509	Miami-Dade	2,653,934	1,650	2,235	0	15
MIAMI - GESE	GS	439,509	Miami-Dade	2,653,934	1,512	2,007	0	35
MIAMI - GESE (EXCESS)	GS	439,509	Miami-Dade	2,653,934	0	37	0	0
MIAMI - GESE (STAFF)	GS	439,509	Miami-Dade	2,653,934	3	7	0	0
MIAMI - OFF-STREET PARKING	G	439,509	Miami-Dade	2,653,934	76	14	0	8
MIAMI BEACH	G	91,714	Miami-Dade	2,653,934	1,082	1,046	114	93
MIAMI BEACH	PF	91,714	Miami-Dade	2,653,934	508	661	63	20
MIAMI SHORES VILLAGE	G	10,806	Miami-Dade	2,653,934	65	37	2	8
MIAMI SHORES VILLAGE	P	10,806	Miami-Dade	2,653,934	27	21	3	1
MIAMI SPRINGS	G	14,089	Miami-Dade	2,653,934	52	70	15	8
MIAMI SPRINGS	PF	14,089	Miami-Dade	2,653,934	29	36	9	4
MIAMI-DADE COUNTY	ERP	439,509	Miami-Dade	2,653,934	0	562	0	0
MIDWAY FCD	F		Santa Rosa	162,925	25	0	0	2
MILTON	F	9,425	Santa Rosa	162,925	14	12	2	1
MILTON	G	9,425	Santa Rosa	162,925	61	36	8	5
MILTON	P	9,425	Santa Rosa	162,925	16	11	2	2
MIRAMAR	F	132,096	Broward	1,827,367	124	40	4	3
MIRAMAR	G	132,096	Broward	1,827,367	367	141	18	28
MIRAMAR	P	132,096	Broward	1,827,367	156	75	35	2
MIRAMAR - MANAGEMENT	G	132,096	Broward	1,827,367	106	40	7	4
MONROE COUNTY	ERP		Monroe	74,206	0	8	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	74,206	16	12	0	0
MONTICELLO	F	2,458	Jefferson	14,519	17	3	0	5

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MONTICELLO	P	2,458	Jefferson	14,519	9	5	0	0
MOUNT DORA	F	13,167	Lake	316,569	23	12	1	0
MOUNT DORA	G	13,167	Lake	316,569	60	77	2	16
MOUNT DORA	P	13,167	Lake	316,569	35	17	0	8
NAPLES	F	19,527	Collier	343,802	48	38	6	6
NAPLES	G	19,527	Collier	343,802	299	237	0	38
NAPLES	P	19,527	Collier	343,802	60	66	9	16
NEPTUNE BEACH	P	7,120	Duval	905,574	15	9	3	6
NEW PORT RICHEY	F	15,351	Pasco	487,588	21	23	1	8
NEW PORT RICHEY	P	15,351	Pasco	487,588	38	38	2	5
NEW SMYRNA BEACH	F	24,285	Volusia	510,494	33	41	3	8
NEW SMYRNA BEACH	P	24,285	Volusia	510,494	39	46	2	16
NORTH BAY FCD	F		Okaloosa	191,898	15	3	0	3
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	561,714	800	64	0	148
NORTH BROWARD HOSPITAL	G		Broward	1,827,367	6,354	1,468	0	1,583
NORTH COLLIER FCD (was North Naples)	F		Collier	343,802	104	4	3	7
NORTH MIAMI 691 [GPF]	F	62,380	Miami-Dade	2,653,934	0	14	0	0
NORTH MIAMI 691 [GPF]	G	62,380	Miami-Dade	2,653,934	240	188	0	3
NORTH MIAMI 691 [GPF]	P	62,380	Miami-Dade	2,653,934	1	22	0	0
NORTH MIAMI 748	P	62,380	Miami-Dade	2,653,934	112	37	0	0
NORTH MIAMI BEACH	G	43,533	Miami-Dade	2,653,934	191	239	33	34
NORTH MIAMI BEACH	PF	43,533	Miami-Dade	2,653,934	69	124	24	0
NORTH MIAMI BEACH - MANAGEMENT	G	43,533	Miami-Dade	2,653,934	34	23	0	6
NORTH PORT	F	62,235	Sarasota	392,090	79	18	4	9
NORTH PORT	P	62,235	Sarasota	392,090	88	31	0	21
NORTH RIVER FCD	F		Manatee	349,334	47	30	3	2
OAKLAND PARK	G	43,390	Broward	1,827,367	95	155	0	47
OAKLAND PARK	PF	43,390	Broward	1,827,367	57	118	8	4
OCALA	F	58,355	Marion	341,205	116	71	9	5
OCALA	G	58,355	Marion	341,205	283	664	9	336

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
OCALA	P	58,355	Marion	341,205	145	93	18	13
OCEAN CITY-WRIGHT FCD	F		Okaloosa	191,898	37	11	0	5
OCOEE	G	40,171	Orange	1,252,396	173	80	3	58
OCOEE	PF	40,171	Orange	1,252,396	113	43	10	25
OKALOOSA ISLAND FCD	F		Okaloosa	191,898	18	12	0	1
OKEECHOBEE	F	5,534	Okeechobee	40,052	12	3	0	2
OKEECHOBEE	G	5,534	Okeechobee	40,052	76	27	2	2
OKEECHOBEE	P	5,534	Okeechobee	40,052	18	11	2	1
OLDSMAR	F	13,993	Pinellas	944,971	10	2	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,252,396	93	122	0	64
ORANGE PARK	F	8,510	Clay	201,277	18	20	0	7
ORANGE PARK	G	8,510	Clay	201,277	43	15	0	51
ORANGE PARK	P	8,510	Clay	201,277	22	25	0	14
ORLANDO	F	262,949	Orange	1,252,396	494	434	21	2
ORLANDO	G	262,949	Orange	1,252,396	142	823	0	78
ORLANDO	P	262,949	Orange	1,252,396	694	680	0	13
ORLANDO AVIATION	G	262,949	Orange	1,252,396	127	280	0	110
ORLANDO UTILITY	G	262,949	Orange	1,252,396	1,032	989	0	114
ORMOND BEACH	F	40,013	Volusia	510,494	41	34	4	4
ORMOND BEACH	G	40,013	Volusia	510,494	145	153	3	41
ORMOND BEACH	P	40,013	Volusia	510,494	58	53	2	3
OVIEDO	F	36,819	Seminole	442,903	52	6	0	2
OVIEDO	P	36,819	Seminole	442,903	66	21	0	6
PALATKA	F	10,418	Putnam	72,756	19	13	1	1
PALATKA	G	10,418	Putnam	72,756	79	98	12	12
PALATKA	P	10,418	Putnam	72,756	28	21	2	10
PALM BAY	G	107,481	Brevard	561,714	0	2	0	0
PALM BAY [PF]	F	107,481	Brevard	561,714	108	60	15	3
PALM BAY [PF]	P	107,481	Brevard	561,714	139	84	7	14
PALM BEACH [G,P,F,LG]	F	8,041	Palm Beach	1,378,417	49	103	0	29
PALM BEACH [G,P,F,LG]	G	8,041	Palm Beach	1,378,417	159	194	4	21

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]	LG	8,041	Palm Beach	1,378,417	3	10	0	0
PALM BEACH [G,P,F,LG]	P	8,041	Palm Beach	1,378,417	52	95	0	24
PALM BEACH GARDENS	F	50,521	Palm Beach	1,378,417	96	20	18	3
PALM BEACH GARDENS	G	50,521	Palm Beach	1,378,417	2	11	0	2
PALM BEACH GARDENS	P	50,521	Palm Beach	1,378,417	78	45	30	4
PALM COAST (VOL)	F	79,821	Flagler	101,353	31	22	0	1
PALM HARBOR FCD	F		Pinellas	944,971	35	6	0	1
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,378,417	560	289	0	100
PALMETTO	G	13,082	Manatee	349,334	71	58	4	3
PALMETTO	P	13,082	Manatee	349,334	31	26	2	5
PANAMA CITY	F	35,835	Bay	173,310	63	67	10	6
PANAMA CITY	P	35,835	Bay	173,310	93	83	3	8
PANAMA CITY (SUPP)	G	35,835	Bay	173,310	17	14	0	1
PANAMA CITY BEACH	F	12,467	Bay	173,310	27	8	5	0
PANAMA CITY BEACH	G	12,467	Bay	173,310	145	48	14	3
PANAMA CITY BEACH	P	12,467	Bay	173,310	54	20	0	6
PARKLAND	P	28,128	Broward	1,827,367	0	4	0	0
PASCO COUNTY	ERP		Pasco	487,588	587	259	0	0
PEMBROKE PARK COMM SUPP	G	6,236	Broward	1,827,367	5	2	0	0
PEMBROKE PINES	G	159,922	Broward	1,827,367	39	384	0	272
PEMBROKE PINES	PF	159,922	Broward	1,827,367	345	272	60	5
PENSACOLA	F	53,058	Escambia	306,944	86	161	30	3
PENSACOLA	G	53,058	Escambia	306,944	159	610	37	68
PENSACOLA	P	53,058	Escambia	306,944	88	138	21	13
PERRY	F	7,016	Taylor	22,824	13	11	1	10
PERRY	P	7,016	Taylor	22,824	18	12	1	8
PINELLAS PARK	F	51,790	Pinellas	944,971	66	76	7	2
PINELLAS PARK	G	51,790	Pinellas	944,971	267	265	9	10
PINELLAS PARK	P	51,790	Pinellas	944,971	100	77	0	1
PLANT CITY	PF	36,710	Hillsborough	1,325,563	100	69	7	11
PLANTATION	G	87,496	Broward	1,827,367	495	326	64	54

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
PLANTATION	P	87,496	Broward	1,827,367	121	114	43	4
PLANTATION (VOL)	F	87,496	Broward	1,827,367	190	75	0	18
POMPANO BEACH	G	106,260	Broward	1,827,367	467	358	44	27
POMPANO BEACH [PF]	F	106,260	Broward	1,827,367	153	133	34	1
POMPANO BEACH [PF]	P	106,260	Broward	1,827,367	7	221	9	2
PORT ORANGE	F	58,656	Volusia	510,494	53	50	3	0
PORT ORANGE	G	58,656	Volusia	510,494	132	77	0	10
PORT ORANGE	P	58,656	Volusia	510,494	85	45	3	5
PORT ST. LUCIE	P	174,132	Saint Lucie	287,749	206	47	15	24
PUNTA GORDA	F	17,675	Charlotte	167,141	24	17	3	2
PUNTA GORDA	G	17,675	Charlotte	167,141	107	99	29	16
PUNTA GORDA	P	17,675	Charlotte	167,141	31	25	2	4
QUINCY	PF	7,853	Gadsden	48,315	21	35	0	28
RIVIERA BEACH	F	33,953	Palm Beach	1,378,417	61	55	2	2
RIVIERA BEACH	G	33,953	Palm Beach	1,378,417	172	177	29	3
RIVIERA BEACH	P	33,953	Palm Beach	1,378,417	94	79	9	2
ROCKLEDGE	F	26,165	Brevard	561,714	32	13	6	1
ROCKLEDGE	G	26,165	Brevard	561,714	130	35	11	3
ROCKLEDGE	P	26,165	Brevard	561,714	45	10	1	2
SAFETY HARBOR	F	17,103	Pinellas	944,971	17	0	0	1
SAINT AUGUSTINE	F	13,590	Saint Johns	213,566	31	25	1	2
SAINT AUGUSTINE	G	13,590	Saint Johns	213,566	215	129	0	12
SAINT AUGUSTINE	P	13,590	Saint Johns	213,566	50	26	9	1
SAINT CLOUD	G	41,316	Osceola	308,327	286	101	14	123
SAINT CLOUD	PF	41,316	Osceola	308,327	141	53	5	12
SAINT JOHNS RIVER PW PK	G		Duval	905,574	226	273	0	52
SAINT LUCIE COUNTY FCD	F		Saint Lucie	287,749	348	141	38	59
SAINT LUCIE COUNTY FCD	G		Saint Lucie	287,749	41	26	3	10
SAINT PETE BEACH	F	9,412	Pinellas	944,971	30	24	0	4
SAINT PETE BEACH	G	9,412	Pinellas	944,971	21	72	3	43
SAINT PETE BEACH	P	9,412	Pinellas	944,971	0	25	2	7

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SAINT PETERSBURG	F	256,681	Pinellas	944,971	237	365	102	8
SAINT PETERSBURG	G	256,681	Pinellas	944,971	1,519	1,107	143	208
SAINT PETERSBURG	P	256,681	Pinellas	944,971	431	523	135	52
SAN CARLOS PARK FCD	F		Okaloosa	191,898	35	2	0	2
SANFORD	F	56,900	Seminole	442,903	67	42	10	2
SANFORD	P	56,900	Seminole	442,903	121	60	3	22
SANIBEL	G	6,502	Lee	665,845	22	67	1	66
SANIBEL	P	6,502	Lee	665,845	20	23	2	7
SARASOTA	F	52,905	Sarasota	392,090	6	165	0	1
SARASOTA	G	52,905	Sarasota	392,090	211	403	16	21
SARASOTA	P	52,905	Sarasota	392,090	139	186	23	4
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	392,090	1,755	830	0	563
SARASOTA-MANATEE A	G		Sarasota	392,090	55	59	0	18
SATELLITE BEACH	G	10,403	Brevard	561,714	6	23	0	3
SATELLITE BEACH	PF	10,403	Brevard	561,714	36	22	1	6
SEBASTIAN	P	23,137	Indian River	143,326	34	12	0	6
SEBRING	F	10,776	Highlands	100,748	5	20	0	3
SEBRING	P	10,776	Highlands	100,748	21	13	7	2
SEMINOLE	F	18,231	Pinellas	944,971	70	73	0	5
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,827,367	5,909	1,578	0	2,955
SOUTH MIAMI [GP]	G	13,656	Miami-Dade	2,653,934	38	23	0	4
SOUTH MIAMI [GP]	P	13,656	Miami-Dade	2,653,934	46	15	0	5
SOUTH PASADENA	F	5,081	Pinellas	944,971	12	12	5	1
SOUTH WALTON FCD	F		Walton	60,687	89	6	2	9
SOUTHERN MANATEE FCD	F		Manatee	349,334	73	14	4	0
SOUTHERN MANATEE FCD	G		Manatee	349,334	8	3	0	0
STARKE	F	5,442	Bradford	27,310	31	4	3	0
STARKE	G	5,442	Bradford	27,310	36	49	8	1
STARKE	P	5,442	Bradford	27,310	16	6	2	3
SUNRISE	F	88,630	Broward	1,827,367	118	80	29	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	G	88,630	Broward	1,827,367	505	462	72	68
SUNRISE	P	88,630	Broward	1,827,367	150	108	24	1
SURFSIDE [GP]	G	5,703	Miami-Dade	2,653,934	59	21	3	2
SURFSIDE [GP]	P	5,703	Miami-Dade	2,653,934	28	11	1	4
SWEETWATER	P	20,793	Miami-Dade	2,653,934	40	3	0	3
TALLAHASSEE [GPF]	F	187,996	Leon	284,443	229	216	0	5
TALLAHASSEE [GPF]	G	187,996	Leon	284,443	2,028	1,392	0	199
TALLAHASSEE [GPF]	P	187,996	Leon	284,443	319	229	0	34
TAMARAC	F	62,264	Broward	1,827,367	87	37	7	3
TAMARAC	G	62,264	Broward	1,827,367	169	136	6	24
TAMARAC	P	62,264	Broward	1,827,367	0	36	0	0
TAMARAC - ELECTED	G	62,264	Broward	1,827,367	81	33	0	17
TAMPA	G	358,279	Hillsborough	1,325,563	2,329	1,983	185	558
TAMPA	PF	358,279	Hillsborough	1,325,563	1,360	1,821	239	23
TARPON SPRINGS	F	24,421	Pinellas	944,971	30	25	5	4
TARPON SPRINGS	P	24,421	Pinellas	944,971	45	27	3	7
TAVARES	F	15,106	Lake	316,569	23	9	0	0
TAVARES	P	15,106	Lake	316,569	24	10	1	1
TEMPLE TERRACE	F	25,567	Hillsborough	1,325,563	47	25	2	4
TEMPLE TERRACE	P	25,567	Hillsborough	1,325,563	44	49	5	5
TEQUESTA	G	5,665	Palm Beach	1,378,417	45	4	0	0
TEQUESTA [PF]	F	5,665	Palm Beach	1,378,417	17	1	2	1
TEQUESTA [PF]	P	5,665	Palm Beach	1,378,417	6	2	0	2
TITUSVILLE	G	45,325	Brevard	561,714	270	319	16	93
TITUSVILLE	PF	45,325	Brevard	561,714	132	116	5	33
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,252,396	762	308	22	66
UMATILLA	P	3,798	Lake	316,569	8	2	0	1
VALPARAISO	PF	5,254	Okaloosa	191,898	12	2	0	0
VENICE	F	21,418	Sarasota	392,090	22	43	0	18
VENICE	P	21,418	Sarasota	392,090	8	48	7	32
VERO BEACH	F	15,608	Indian River	143,326	0	14	0	0

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
VERO BEACH	G	15,608	Indian River	143,326	323	359	0	89
VERO BEACH	P	15,608	Indian River	143,326	50	44	2	1
VILLAGE OF NORTH PALM BEACH	G	12,206	Palm Beach	1,378,417	40	27	0	41
VILLAGE OF NORTH PALM BEACH	PF	12,206	Palm Beach	1,378,417	53	25	0	9
VILLAGE OF PALM SPRINGS	G	22,282	Palm Beach	1,378,417	52	48	0	40
VILLAGE OF PALM SPRINGS	PF	22,282	Palm Beach	1,378,417	20	27	0	14
VOLUSIA COUNTY (VOL)	F		Volusia	510,494	0	34	0	7
WAUCHULA	GP	5,001	Hardee	27,645	70	43	0	4
WEST MANATEE FCD	F		Manatee	349,334	33	3	0	5
WEST MELBOURNE	P	20,250	Brevard	561,714	35	12	2	2
WEST PALM BEACH	F	106,525	Palm Beach	1,378,417	195	199	0	2
WEST PALM BEACH	G	106,525	Palm Beach	1,378,417	26	162	0	8
WEST PALM BEACH	P	106,525	Palm Beach	1,378,417	241	214	36	10
WILLISTON	G	2,848	Levy	40,448	34	21	1	10
WILLISTON	P	2,848	Levy	40,448	9	2	1	1
WILTON MANORS (VOL)	F	12,160	Broward	1,827,367	1	5	0	4
WILTON MANORS [GP]	G	12,160	Broward	1,827,367	8	40	2	1
WILTON MANORS [GP]	P	12,160	Broward	1,827,367	2	30	1	0
WINTER GARDEN	G	39,871	Orange	1,252,396	150	59	0	91
WINTER GARDEN	PF	39,871	Orange	1,252,396	117	39	0	38
WINTER HAVEN	F	38,085	Polk	633,052	65	34	3	1
WINTER HAVEN	G	38,085	Polk	633,052	246	193	22	88
WINTER HAVEN	P	38,085	Polk	633,052	82	43	1	12
WINTER PARK	F	28,967	Orange	1,252,396	56	38	17	1
WINTER PARK	P	28,967	Orange	1,252,396	70	67	7	4
WINTER SPRINGS	GPF	34,901	Seminole	442,903	141	85	0	142
Grand Totals:		489			95,769	70,206	5,267	17,135

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 67 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	10/01/2015	N	None	EAN	23,070,710	31,680,037	7,924,534	72.8%	2,720,460	291.3	23,755,503
ALACHUA COUNTY LIBRARY	G	10/01/2014	N	After	UC	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 SCHOOL BOARD	ERP	07/01/2015	N	None	EAN	3,573,768	8,499,723	4,925,955	42.0%	0	0.0	3,573,768
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
ALTAMONTE SPRINGS	G	10/01/2015	N	None	EAN	16,981,487	17,787,791	806,304	95.5%	9,810,843	8.2	16,981,487
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	P	10/01/2015	N	After	EAN	13,871,657	16,866,840	2,995,183	82.2%	4,742,636	63.2	13,871,657
ALTAMONTE SPRINGS	P	10/01/2014	N	None	EAN	12,600,312	13,357,722	757,410	94.3%	4,368,320	17.3	12,600,312
ALTAMONTE SPRINGS	P	10/01/2013	Y	None	EAN	10,089,025	11,223,564	1,134,539	89.9%	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
APOPKA	F	10/01/2015	N	None	EAN	30,617,876	36,717,536	3,150,322	83.4%	4,960,180	63.5	33,567,214
APOPKA	F	10/01/2014	N	None	EAN	30,593,421	32,832,608	1,524,365	93.2%	4,701,480	32.4	31,308,243
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	10/01/2013	N	After	EAN	27,657,517	31,080,526	3,423,009	89.0%	4,606,154	74.3	27,657,517
APOPKA	F	10/01/2012	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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Total		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
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	G	10/01/2015	N	None	EAN	41,051,946	52,279,998	6,373,387	78.5%	9,772,660	65.2	45,906,611
APOPKA	G	10/01/2014	N	None	EAN	40,729,086	47,927,749	6,212,257	85.0%	9,817,061	63.3	41,715,492
APOPKA	G	10/01/2013	N	None	EAN	36,687,734	44,786,454	8,098,720	81.9%	9,682,597	83.6	36,687,734
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	N	None	EAN	31,566,408	40,485,839	9,803,876	78.0%	9,358,654	104.8	30,681,963
APOPKA	G	10/01/2012	Y	None	EAN	31,566,408	40,485,839	9,803,876	78.0%	9,358,654	104.8	30,681,963
APOPKA	G	10/01/2011	N	None	EAN	26,365,441	38,149,628	9,395,217	69.1%	8,445,046	111.3	28,754,411
APOPKA	P	10/01/2015	N	None	EAN	39,981,396	47,316,723	3,508,774	84.5%	5,592,025	62.8	43,807,949
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	N	After	EAN	34,680,042	37,839,348	3,159,306	91.7%	5,200,868	60.8	34,680,042
APOPKA	P	10/01/2013	Y	None	EAN	34,680,042	37,839,348	3,159,306	91.7%	5,200,868	60.8	34,680,042
APOPKA	P	10/01/2012	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
ARCADIA	G	01/01/2016	N	None	EAN	2,342,514	3,264,105	921,591	71.8%	952,475	96.8	2,342,514
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	None	FIL	1,998,633	2,928,098	971,552	68.3%	686,316	141.6	1,956,546
ARCADIA	PF	10/01/2015	N	After	EAN	8,600,411	10,044,828	869,533	85.6%	570,907	152.3	9,175,295
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

APPENDIX G - Funding Progress (GASB 67 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	09/30/2015	N	None	EAN	15,008,338	20,941,934	4,983,315	71.7%	2,074,607	240.2	15,958,619
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
ATLANTIC BEACH	P	09/30/2015	N	None	EAN	8,493,122	13,520,307	4,370,107	62.8%	1,312,639	332.9	9,150,200
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
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	N	After	EAN	1,140,287	1,529,662	323,164	74.5%	0	0.0	1,206,498
ATLANTIS	P	10/01/2011	Y	After	EAN	1,140,287	1,569,732	363,234	72.6%	0	0.0	1,206,498
AUBURNDALE	F	10/01/2015	N	None	EAN	6,091,062	8,202,804	1,866,665	74.3%	829,042	225.2	6,336,139
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	G	10/01/2015	N	None	EAN	15,823,142	22,445,193	5,812,727	70.5%	2,192,394	265.1	16,632,466
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	N	After	EAN	13,245,504	19,279,869	6,411,074	68.7%	2,716,654	236.0	12,868,795
AUBURNDALE	G	10/01/2012	Y	After	EAN	13,245,504	19,273,002	6,404,207	68.7%	2,716,654	235.7	12,868,795
AUBURNDALE	G	10/01/2011	Y	None	EAN	11,357,849	18,653,582	5,970,137	60.9%	2,809,911	212.5	12,683,445
AUBURNDALE	P	10/01/2015	N	None	FIL	9,935,560	12,027,382	1,710,901	82.6%	1,640,265	104.3	10,316,481
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

APPENDIX G - Funding Progress (GASB 67 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
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
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
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	10/01/2015	N	None	EAN	4,820,917	6,473,057	1,385,746	74.5%	676,309	204.9	5,087,311
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	P	10/01/2015	N	None	EAN	6,016,713	5,727,608	-555,142	105.0%	195,217	-284.4	6,282,750
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
BAL HARBOUR VILLAGE	G	10/01/2015	N	After	EAN	10,180,883	14,242,521	3,823,757	71.5%	1,251,987	305.4	10,418,764
BAL HARBOUR VILLAGE	G	10/01/2014	N	After	EAN	10,417,444	13,984,383	4,051,074	74.5%	1,068,585	379.1	9,933,309
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	P	10/01/2015	N	None	EAN	18,066,387	24,029,771	6,763,085	75.2%	1,976,482	342.2	17,266,686
BAL HARBOUR VILLAGE	P	10/01/2014	N	None	EAN	18,305,095	24,015,753	7,688,554	76.2%	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
BARTOW	F	10/01/2015	N	None	FIL	8,014,919	9,124,436	673,842	87.8%	1,032,875	65.2	8,450,594
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

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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
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	G	10/01/2015	N	None	EAN	21,469,718	30,599,756	8,223,303	70.2%	7,531,199	109.2	22,376,453
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	P	10/01/2015	N	None	EAN	15,518,973	19,210,382	2,925,927	80.8%	1,681,423	174.0	16,284,455
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
BAY HARBOR ISLANDS [GP]	G	10/01/2015	N	After	EAN	7,246,525	8,053,236	806,711	90.0%	2,293,755	35.2	7,246,525
BAY HARBOR ISLANDS [GP]	G	10/01/2014	N	After	EAN	7,492,912	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]	P	10/01/2015	N	After	EAN	8,190,585	8,709,897	519,312	94.0%	1,575,965	33.0	8,190,585
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 MEDICAL CENTER	G	01/01/2016	N	After	PUC	91,943,792	115,545,279	23,601,487	79.6%	0	0.0	91,943,792
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
BELLE GLADE	G	10/01/2015	N	None	AGG	15,293,681	13,734,415	-2,289,447	111.4%	2,886,922	-79.3	16,023,862
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

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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	10/01/2013	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
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 (RETIRED)	PF	10/01/2015	N	None	AGG	5,612,777	2,821,024	-2,791,753	199.0%	0	0.0	5,612,777
BELLE GLADE (RETIRED)	PF	10/01/2014	N	After	AGG	5,809,590	4,142,226	-1,667,364	140.3%	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 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
BELLEAIR	P	10/01/2015	N	None	FIL	3,024,835	3,573,355	451,031	84.6%	788,899	57.2	3,122,324
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
BELLEVIEW	P	10/01/2015	N	None	EAN	3,218,777	3,780,911	441,043	85.1%	536,345	82.2	3,339,868
BELLEVIEW	P	10/01/2014	N	None	EAN	3,398,882	3,884,262	648,689	87.5%	500,177	129.7	3,235,573
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
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	10/01/2015	N	None	FIL	4,844,005	6,251,551	1,407,546	77.5%	1,265,861	111.2	4,844,005

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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	10/01/2014	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
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 RATON	G	10/01/2015	N	None	EAN	194,806,767	210,712,948	23,644,576	92.5%	26,609,943	88.9	187,068,372
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	PF	10/01/2015	N	None	EAN	314,379,267	416,454,749	86,740,320	75.5%	29,855,531	290.5	329,714,429
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 EXECUTIVE	G	10/01/2015	N	None	EAN	32,522,053	44,048,119	10,803,597	73.8%	4,748,431	227.5	33,244,522
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 HOUSING	G	10/01/2015	N	After	AGG	2,511,547	1,766,633	-744,914	142.2%	652,983	-114.1	2,511,547
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	10/01/2015	N	None	EAN	52,133,912	76,674,200	23,653,609	68.0%	6,813,346	347.2	53,020,591
BONITA SPRINGS FCD	F	10/01/2014	N	After	EAN	50,022,032	71,060,657	25,718,629	70.4%	6,426,162	400.2	45,342,028
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

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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	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
BOYNTON BEACH	F	10/01/2015	N	After	EAN	80,406,693	125,782,894	44,568,768	63.9%	10,221,317	436.0	81,214,126
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	G	10/01/2015	N	None	EAN	132,485,863	165,668,490	28,521,124	80.0%	19,961,221	142.9	137,147,366
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	P	10/01/2015	N	After	EAN	78,272,684	118,059,302	39,084,101	66.3%	11,774,623	331.9	78,975,201
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
BRADENTON	F	10/01/2015	N	None	EAN	43,293,980	50,148,957	6,115,244	86.3%	4,404,705	138.8	44,033,713
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	P	10/01/2015	N	None	EAN	61,034,420	75,568,520	11,790,989	80.8%	6,793,436	173.6	63,777,531

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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
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
BROOKSVILLE	F	10/01/2015	N	None	EAN	5,932,828	7,202,497	944,178	82.4%	632,501	149.3	6,258,319
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	P	10/01/2015	N	None	AGG	4,930,633	4,523,237	-572,144	109.0%	1,213,861	-47.1	5,095,381
BROOKSVILLE	P	10/01/2015	Y	After	AGG	4,930,633	4,694,015	-401,366	105.0%	1,213,861	-33.1	5,095,381
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
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
BUSHNELL	G	10/01/2015	N	None	EAN	2,221,400	2,415,174	153,973	92.0%	1,001,832	15.4	2,261,201
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
CAPE CORAL	F	10/01/2015	N	None	EAN	130,916,796	178,581,906	43,425,947	73.3%	13,534,325	320.9	135,155,959
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Total		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
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
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	G	10/01/2015	N	After	EAN	199,305,119	291,510,558	84,291,194	68.4%	36,872,506	228.6	207,219,364
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	P	10/01/2015	N	None	EAN	125,881,321	154,373,839	25,683,628	81.5%	16,040,996	160.1	128,690,211
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	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	10/01/2012	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	10/01/2011	N	None	EAN	77,004,202	129,320,234	46,684,013	59.5%	13,098,122	356.4	82,636,221
CASSELBERRY	PF	10/01/2015	N	None	AGG	17,177,327	17,864,385	-130,850	96.2%	4,203,169	-3.1	17,995,235
CASSELBERRY	PF	10/01/2014	N	None	AGG	16,884,756	15,489,991	-42,224	109.0%	4,236,824	-1.0	15,532,215
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
CHATTAHOOCHEE	F	10/01/2013	N	After	AGG	411,769	471,863	60,094	87.3%	31,994	187.8	411,769
CLEARWATER	F	10/01/2015	N	After	AGG	4,615,299	3,771,835	-843,464	122.4%	0	0.0	4,615,299
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
CLEARWATER	GPF	01/01/2016	N	After	EAN	873,505,080	857,177,619	-9,421,356	101.9%	80,250,993	-11.7	866,598,975
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
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	Y	After	AGG	9,336,492	8,677,191	-659,301	107.6%	2,424,191	-27.2	9,336,492
CLERMONT	P	10/01/2012	N	After	AGG	9,336,492	8,619,484	-717,008	108.3%	2,424,191	-29.6	9,336,492
CLERMONT	P	10/01/2011	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	10/01/2015	N	After	PUC	10,096,715	11,882,385	1,443,724	85.0%	0	0.0	10,438,661
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
COCOA	F	10/01/2015	N	None	EAN	15,500,912	23,549,306	6,827,590	65.8%	1,969,892	346.6	16,721,716
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	G	10/01/2015	N	After	EAN	12,529,002	16,749,569	3,586,202	74.8%	170,464	2,103.8	13,163,367

APPENDIX G - Funding Progress (GASB 67 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	N	After	EAN	11,323,597	16,435,966	5,181,854	68.9%	325,223	1,593.3	11,254,112
COCOA	G	10/01/2012	Y	After	EAN	11,323,597	16,455,035	5,200,923	68.8%	325,223	1,599.2	11,254,112
COCOA	G	10/01/2011	N	None	EAN	10,400,436	16,025,987	4,695,003	64.9%	373,372	1,257.5	11,330,984
COCOA	P	10/01/2015	N	None	EAN	26,034,102	27,687,568	-148,554	94.0%	2,826,840	-5.3	27,836,122
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 BEACH	F	10/01/2015	N	None	EAN	10,619,106	14,454,114	3,459,199	73.5%	1,464,984	236.1	10,994,915
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	G	10/01/2015	N	None	FIL	21,544,252	21,584,240	-1,085,445	99.8%	4,854,680	-22.4	22,669,685
COCOA BEACH	G	10/01/2014	N	After	FIL	22,216,361	20,129,838	-686,498	110.4%	4,845,926	-14.2	20,816,336
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	P	10/01/2015	N	None	EAN	10,602,767	15,834,486	4,771,684	67.0%	1,691,318	282.1	11,062,802
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

APPENDIX G - Funding Progress (GASB 67 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	10/01/2015	N	None	AGG	22,586,832	28,653,548	5,590,697	78.8%	548,388	1,019.5	23,062,851
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	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	P	10/01/2015	N	After	AGG	24,746,984	31,911,296	5,804,486	77.5%	621,466	934.0	26,106,810
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	20,261,760	29,642,480	6,678,534	68.4%	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 - 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	N	After	EAN	2,093,552	4,678,527	2,500,935	44.7%	398,743	627.2	2,177,592
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
CORAL GABLES	GPF	10/01/2015	N	None	EAN	333,736,755	559,057,312	226,729,657	59.7%	38,301,821	592.0	332,327,655
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	280,477,949	532,200,908	243,368,656	52.7%	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 SPRINGS	F	10/01/2015	N	None	EAN	69,377,286	68,893,643	4,262,292	100.7%	12,808,109	33.3	64,631,351
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

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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
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	G	10/01/2015	N	None	EAN	7,392,508	9,467,983	1,723,696	78.1%	185,676	928.3	7,744,287
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	P	10/01/2015	N	After	EAN	166,533,950	233,905,636	58,012,761	71.2%	14,881,215	389.8	175,892,875
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	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	10/01/2011	Y	After	EAN	102,807,238	179,274,309	75,284,420	57.3%	15,342,616	490.7	103,989,889
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	P	10/01/2012	N	After	AGG	687,553	847,732	160,179	81.1%	321,199	49.9	687,553
CRESTVIEW	G	10/01/2015	N	None	FIL	15,523,335	16,308,649	95,162	95.2%	3,959,446	2.4	16,213,487
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	PF	10/01/2015	N	None	FIL	16,322,800	16,987,238	18,767	96.1%	4,038,499	0.5	16,968,471
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
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

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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
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
DADE CITY	F	10/01/2015	N	None	EAN	5,355,944	6,724,389	937,348	79.6%	316,858	295.8	5,787,041
DADE CITY	F	10/01/2014	N	After	EAN	5,590,274	6,411,953	944,949	87.2%	397,221	237.9	5,467,004
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	P	10/01/2015	N	None	AGG	7,728,062	8,549,152	249,154	90.4%	1,004,717	24.8	8,299,998
DADE CITY	P	10/01/2014	N	After	AGG	7,982,987	7,727,595	0	103.3%	996,755	0.0	7,727,595
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
DANIA BEACH	G	10/01/2014	N	After	AGG	19,772,210	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 [PF]	F	10/01/2015	N	After	AGG	34,394,103	61,109,904	24,793,602	56.3%	2,912,763	851.2	36,316,302
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]	P	10/01/2015	N	After	AGG	3,838,891	7,712,466	3,583,297	49.8%	0	0.0	4,129,169
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
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

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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
DAVIE	F	10/01/2015	N	None	EAN	70,999,866	94,152,031	22,661,836	75.4%	10,905,908	207.8	71,490,195
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	P	10/01/2015	N	None	EAN	118,788,589	149,729,022	30,450,852	79.3%	14,068,195	216.5	119,278,170
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 - GENERAL & MGMT	G	10/01/2015	N	None	AGG	49,091,985	49,696,546	5,841,898	98.8%	14,841,440	39.4	43,854,648
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
DAYTONA BEACH	PF	10/01/2015	N	None	EAN	159,486,586	224,117,581	56,957,712	71.2%	15,557,863	366.1	167,159,869
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
DEERFIELD BEACH	F	10/01/2015	N	None	EAN	99,661,364	136,963,565	31,755,842	72.8%	9,655,892	328.9	105,207,723
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
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

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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	G	10/01/2015	N	After	EAN	55,328,028	64,686,562	7,745,179	85.5%	301,517	2,568.7	56,941,383
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	P	10/01/2015	Y	After	EAN	37,671,100	53,626,222	15,157,970	70.2%	0	0.0	38,468,252
DEERFIELD BEACH	P	10/01/2014	N	After	EAN	39,056,880	52,811,640	15,052,144	74.0%	0	0.0	37,759,496
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
DELAND	F	10/01/2015	N	None	EAN	12,698,436	15,783,456	2,479,536	80.5%	2,222,374	111.6	13,303,920
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	G	10/01/2015	N	After	EAN	27,204,099	31,868,367	4,242,405	85.4%	2,199,383	192.9	27,625,962
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	P	10/01/2015	N	None	EAN	21,239,451	30,062,793	8,507,117	70.7%	2,631,598	323.3	21,555,676
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
DELRAY BEACH	G	10/01/2015	N	None	EAN	109,833,409	117,957,596	2,102,334	93.1%	15,787,245	13.3	115,855,262
DELRAY BEACH	G	10/01/2014	N	None	EAN	117,195,971	114,285,464	3,268,828	102.5%	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	PF	10/01/2015	N	None	EAN	153,260,618	239,896,447	81,798,292	63.9%	18,088,438	452.2	158,098,155
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
DELTONA	F	10/01/2015	N	None	EAN	21,140,458	29,168,699	7,181,123	72.5%	3,619,198	198.4	21,987,576
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
DESTIN FCD	F	10/01/2015	N	After	EAN	13,924,319	23,070,933	8,204,440	60.4%	1,579,196	519.5	14,866,493
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
DUNEDIN	F	10/01/2015	N	None	EAN	23,742,276	23,877,588	-782,846	99.4%	3,263,629	-24.0	24,660,434
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
DUNNELLO	PF	10/01/2015	N	None	AGG	2,057,563	1,073,510	-796,401	191.7%	429,146	-185.6	1,869,911
DUNNELLO	PF	10/01/2013	N	After	AGG	1,807,710	1,234,143	-573,567	146.5%	614,903	-93.3	1,807,710
DUNNELLO	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	10/01/2015	N	None	FIL	12,786,472	16,683,858	3,777,618	76.6%	2,072,091	182.3	12,906,240
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 NICEVILLE FCD	F	10/01/2012	N	After	EAN	391,157	324,254	-66,903	120.6%	365,331	-18.3	391,157
EATONVILLE	P	10/01/2012	N	After	AGG	1,007,678	657,152	-350,526	153.3%	552,485	-63.5	1,007,678
EDGEWATER	F	10/01/2015	N	None	EAN	9,720,401	9,959,623	-186,643	97.6%	1,516,967	-12.3	10,146,266
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	G	10/01/2015	N	After	EAN	11,776,097	18,494,546	6,257,467	63.7%	209,082	2,992.8	12,237,079
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	P	10/01/2015	N	None	EAN	8,150,243	12,696,734	4,251,107	64.2%	1,455,177	292.1	8,445,627
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
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

APPENDIX G - Funding Progress (GASB 67 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
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	10/01/2012	N	None	FIL	6,445,568	7,733,542	1,600,817	83.3%	1,111,828	144.0	6,132,725
EDGEWATER	P	10/01/2011	N	None	FIL	7,307,701	9,369,958	1,575,894	78.0%	968,913	162.6	7,794,064
ENGLEWOOD AREA FCD	F	10/01/2015	N	None	EAN	22,054,769	31,004,007	8,477,403	71.1%	3,036,261	279.2	22,526,604
ENGLEWOOD AREA FCD	F	10/01/2014	N	None	EAN	21,257,192	29,373,380	9,709,508	72.4%	3,136,647	309.6	19,663,872
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 WATER DISTRICT	G	10/01/2015	N	None	FIL	523,493	629,879	106,386	83.1%	0	0.0	523,493
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	Y	After	FIL	465,353	709,427	244,074	65.6%	0	0.0	465,353
ENGLEWOOD WATER DISTRICT	G	10/01/2011	N	None	FIL	465,353	639,159	173,806	72.8%	0	0.0	465,353
ESTERO FCD	F	10/01/2015	N	None	AGG	17,020,399	17,827,983	2,108,477	95.5%	4,718,212	44.7	15,719,506
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
EUSTIS	F	10/01/2015	N	None	EAN	7,134,067	10,020,866	2,534,932	71.2%	1,263,287	200.7	7,485,934
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Funded		Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets	
							AAL	UAAL				
EUSTIS	P	10/01/2015	N	After	EAN	15,439,714	21,856,612	5,893,225	70.6%	2,191,425	268.9	15,963,387
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
FERNANDINA BEACH	G	10/01/2015	N	None	EAN	16,530,959	26,869,617	8,685,144	61.5%	4,219,243	205.9	18,184,473
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	PF	10/01/2015	N	None	EAN	18,988,311	27,874,280	8,261,574	68.1%	3,794,256	217.7	19,612,706
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
FLAGLER BEACH	F	10/01/2015	N	None	AGG	1,258,087	1,008,704	-249,383	124.7%	320,339	-77.9	1,258,087
FLAGLER BEACH	F	10/01/2014	N	None	AGG	1,274,681	1,274,681	0	100.0%	301,441	0.0	1,274,681
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	P	10/01/2015	N	After	EAN	2,713,754	3,117,903	217,764	87.0%	686,930	31.7	2,900,139
FLAGLER BEACH	P	10/01/2014	N	After	AGG	2,725,888	2,735,779	9,891	99.6%	737,868	1.3	2,725,888
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
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

APPENDIX G - Funding Progress (GASB 67 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	10/01/2014	N	None	EAN	2,215,356	3,012,586	797,230	73.5%	215,601	369.8	2,215,356
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	09/30/2015	N	After	EAN	551,694,135	611,938,501	39,835,312	90.2%	52,229,112	76.3	572,103,189
FORT LAUDERDALE	G	09/30/2014	N	After	EAN	593,050,307	592,414,904	39,838,154	100.1%	53,024,872	75.1	552,576,750
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	PF	10/01/2015	N	After	EAN	774,549,468	828,968,841	59,133,872	93.4%	70,003,853	84.5	769,834,969
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	After	EAN	685,333,527	753,511,969	40,349,306	91.0%	68,081,948	59.3	713,162,663
FORT LAUDERDALE	PF	01/01/2013	N	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 MEADE [GPF]	F	10/01/2015	N	None	FIL	351,907	402,922	47,127	87.3%	90,926	51.8	355,795
FORT MEADE [GPF]	F	10/01/2014	Y	None	FIL	360,789	386,203	49,274	93.4%	74,908	65.8	336,929
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]	G	10/01/2015	N	None	FIL	4,250,335	4,858,127	542,684	87.5%	1,012,380	53.6	4,315,443
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	10/01/2014	Y	None	FIL	4,309,705	4,685,431	624,242	92.0%	1,130,621	55.2	4,061,189
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]	P	10/01/2015	N	None	UC	1,257,490	1,319,660	75,462	95.3%	0	0.0	1,244,198

APPENDIX G - Funding Progress (GASB 67 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 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	10/01/2014	Y	None	UC	1,314,427	1,308,271	76,101	100.5%	0	0.0	1,232,170
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 MYERS	F	10/01/2015	N	None	EAN	72,683,808	112,055,236	39,380,983	64.9%	6,839,333	575.8	72,674,253
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
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	G	10/01/2015	N	After	EAN	91,117,018	152,384,319	57,044,011	59.8%	21,595,181	264.2	95,340,308
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	P	10/01/2015	Y	None	EAN	97,029,125	159,554,971	57,042,803	60.8%	11,385,686	501.0	102,512,168
FORT MYERS	P	10/01/2015	N	None	EAN	97,029,125	159,554,971	57,042,803	60.8%	11,385,686	501.0	102,512,168
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 PIERCE [G, P, UTIL]	G	09/30/2015	N	After	EAN	52,572,150	57,376,000	3,904,000	91.6%	7,383,853	52.9	53,472,000
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]	P	09/30/2015	N	After	EAN	46,084,150	48,962,000	2,089,000	94.1%	6,249,587	33.4	46,873,000

APPENDIX G - Funding Progress (GASB 67 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 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 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
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 UTILITIES [G, P, UTIL]	G	09/30/2015	N	After	EAN	75,977,507	85,647,000	8,368,000	88.7%	11,841,919	70.7	77,279,000
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 WALTON BEACH	F	10/01/2015	N	None	EAN	13,590,508	21,144,211	6,829,753	64.3%	2,055,900	332.2	14,314,458
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	G	10/01/2015	N	None	EAN	38,086,889	43,472,481	3,141,890	87.6%	3,825,288	82.1	40,330,591
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	P	10/01/2015	N	None	EAN	19,119,281	24,759,023	4,086,244	77.2%	2,183,351	187.2	20,672,779
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

APPENDIX G - Funding Progress (GASB 67 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	10/01/2015	N	None	AGG	1,389,126	1,033,386	-201,739	134.4%	510,322	-39.5	1,235,125
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
FROSTPROOF	P	10/01/2015	N	None	EAN	3,519,046	4,197,306	379,314	83.8%	133,269	284.6	3,817,992
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
FRUITLAND PARK	F	10/01/2013	N	After	AGG	445,395	99,499	-345,895	447.6%	42,415	-815.5	445,394
GAINESVILLE	G	10/01/2014	N	After	EAN	347,480,566	465,328,413	158,410,459	74.7%	79,930,261	198.2	306,917,954
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	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
GOLDEN BEACH [GP]	G	10/01/2015	N	None	FIL	2,505,474	2,991,925	682,080	83.7%	956,688	71.3	2,309,845
GOLDEN BEACH [GP]	G	10/01/2014	N	None	FIL	2,534,983	2,793,172	599,356	90.8%	998,620	60.0	2,193,816
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]	P	10/01/2015	N	None	FIL	4,682,876	5,045,234	728,000	92.8%	1,124,800	64.7	4,317,234
GOLDEN BEACH [GP]	P	10/01/2014	N	None	FIL	4,560,434	4,652,657	705,981	98.0%	1,070,917	65.9	3,946,676
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 67 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
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
GREATER NAPLES FCD	F	10/01/2015	N	None	EAN	20,500,333	18,186,164	-2,314,169	112.7%	3,766,102	-61.5	20,500,333
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	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	10/01/2013	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	10/01/2012	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
GREEN COVE SPRINGS	P	10/01/2015	N	None	AGG	3,495,232	3,300,147	-189,382	105.9%	795,991	-23.8	3,489,529
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
GREENACRES	PF	10/01/2015	N	None	AGG	9,292,323	10,593,960	1,301,637	87.7%	2,907,431	44.8	9,292,323
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
GULF BREEZE	P	10/01/2015	N	None	AGG	3,923,899	3,753,146	-148,311	104.5%	632,650	-23.4	3,901,457
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
GULFPORT	F	10/01/2015	N	None	FIL	3,378,632	3,617,974	82,832	93.4%	1,043,619	7.9	3,535,142
GULFPORT	F	10/01/2014	N	After	FIL	3,317,643	3,240,892	122,705	102.4%	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
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

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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
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	G	10/01/2015	N	After	EAN	13,576,910	13,578,202	-636,804	100.0%	2,735,405	-23.3	14,215,006
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	P	10/01/2015	N	None	FIL	8,421,235	9,353,289	587,112	90.0%	1,965,963	29.9	8,766,177
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
HAINES CITY	F	10/01/2015	N	None	EAN	5,054,095	7,501,458	2,337,611	67.4%	1,037,307	225.4	5,163,847
HAINES CITY	F	10/01/2014	N	None	EAN	5,126,065	7,339,856	2,508,869	69.8%	1,092,349	229.7	4,830,987
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	G	10/01/2015	N	None	EAN	15,995,529	17,184,393	708,114	93.1%	2,720,633	26.0	16,476,279
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	P	10/01/2015	N	None	EAN	7,852,057	10,530,939	2,427,926	74.6%	2,437,672	99.6	8,103,013
HAINES CITY	P	10/01/2014	N	After	EAN	7,955,508	9,774,145	2,346,876	81.4%	2,209,930	106.2	7,427,269
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

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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
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
HALIFAX HOSPITAL	G	10/01/2015	N	None	UC	214,911,093	346,138,395	131,227,302	62.1%	42,386,723	309.6	214,911,093
HALIFAX HOSPITAL	G	10/01/2014	N	None	UC	225,016,420	341,690,096	116,673,676	65.9%	43,612,805	267.5	225,016,420
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	None	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	None	PUC	174,605,138	331,934,291	135,591,662	52.6%	55,572,640	244.0	196,342,629
HALLANDALE BEACH	G	10/01/2015	N	None	AGG	48,627,129	62,957,963	10,730,000	77.2%	6,818,960	157.4	52,227,963
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	PF	10/01/2015	N	None	EAN	132,058,639	195,217,779	63,256,911	67.6%	12,632,198	500.8	131,960,868
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 PM	G	10/01/2015	N	None	FIL	15,213,430	19,452,915	3,494,223	78.2%	703,897	496.4	15,958,692
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 (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

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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
HAVANA	F	10/01/2012	N	After	AGG	738,133	46,278	-691,855	1595.0%	10,245	-6,753.1	738,133
HIALEAH	GPF	10/01/2015	N	After	EAN	569,997,557	819,091,576	240,130,607	69.6%	60,354,627	397.9	578,960,969
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 - ELECTED	G	10/01/2015	N	None	EAN	8,675,205	8,412,615	-241,832	103.1%	791,668	-30.6	8,654,447
HIALEAH - ELECTED	G	10/01/2014	N	None	EAN	9,866,602	8,309,422	-836,671	118.7%	857,758	-97.5	9,146,093
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 GARDENS	P	10/01/2015	N	None	AGG	14,283,500	15,658,059	927,943	91.2%	2,246,804	41.3	14,730,116
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
HILLSBOROUGH COUNTY	ERP	07/01/2014	N	None	EAN	13,002,398	27,543,282	14,540,884	47.2%	0	0.0	13,002,398
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
HOLLEY-NAVARRE FCD	F	10/01/2014	N	After	AGG	1,685,105	0	0		536,666	0.0	1,685,105
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	10/01/2015	N	None	EAN	3,742,947	5,227,540	1,357,808	71.6%	724,528	187.4	3,869,732
HOLLY HILL	F	10/01/2014	N	None	EAN	3,777,798	4,953,470	1,374,819	76.3%	699,163	196.6	3,578,651
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP	Valuation	REV	Plan	Funding	Total	AAL	UAAL	Funded	Covered	UAAL as	Total
	SYS	Date		Change	Method	Market			Ratio	Payroll	Pct of	Actuarial
						Assets			Pct		Covd	Assets
											Pay	
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	P	10/01/2015	N	None	EAN	8,566,354	11,040,748	1,975,605	77.6%	1,116,990	176.9	9,065,143
HOLLY HILL	P	10/01/2014	N	None	EAN	8,756,934	11,007,559	2,645,399	79.6%	1,090,976	242.5	8,362,160
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
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
HOLLYWOOD	F	10/01/2015	N	After	EAN	201,371,356	338,187,099	139,028,020	59.5%	16,225,216	856.9	199,159,079
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	172,751,359	290,770,366	128,769,518	59.4%	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	G	10/01/2015	N	After	EAN	278,216,562	465,807,370	189,667,336	59.7%	34,141,024	555.5	276,140,034
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	P	10/01/2014	N	None	EAN	251,192,893	386,599,718	146,241,676	65.0%	17,082,050	856.1	240,358,042
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	N	None	EAN	223,286,576	350,144,159	130,353,835	63.8%	13,572,085	960.5	219,790,324
HOLLYWOOD	P	10/01/2012	Y	After	EAN	227,152,606	361,282,644	137,626,290	62.9%	13,707,806	1,004.0	223,656,354
HOLLYWOOD	P	10/01/2011	N	None	EAN	200,367,068	341,470,364	126,250,903	58.7%	15,763,904	800.9	215,219,461
HOLMES BEACH	P	10/01/2015	N	None	FIL	7,508,955	8,260,396	445,725	90.9%	831,300	53.6	7,814,671
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

APPENDIX G - Funding Progress (GASB 67 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
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
HOMESTEAD	F	01/01/2016	N	After	EAN	7,376,009	8,071,588	579,109	91.4%	0	0.0	7,492,479
HOMESTEAD	F	01/01/2015	N	After	EAN	7,829,223	8,664,189	1,142,504	90.4%	0	0.0	7,521,685
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	P	10/01/2014	N	After	EAN	76,672,802	81,919,100	20,182,336	93.6%	6,052,845	333.4	61,736,764
HOMESTEAD	P	10/01/2013	N	None	EAN	66,309,510	85,992,092	22,820,033	77.1%	5,636,539	404.9	63,172,059
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 - General & Hospital	G	10/01/2014	N	None	EAN	65,833,850	77,076,763	13,878,774	85.4%	9,234,428	150.3	63,197,989
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 - 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
INDIALANTIC	G	10/01/2015	N	None	FIL	1,168,599	1,755,455	515,308	66.6%	588,341	87.6	1,240,147
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	10/01/2014	N	After	EAN	23,457,673	30,882,994	8,944,065	76.0%	2,932,783	305.0	21,938,929

APPENDIX G - Funding Progress (GASB 67 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	10/01/2013	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
INDIALANTIC	PF	10/01/2015	N	None	EAN	6,684,334	7,496,962	571,046	89.2%	1,002,747	57.0	6,925,916
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
INDIAN HARBOUR BEACH	P	10/01/2015	N	None	EAN	7,849,423	9,133,015	991,291	85.9%	1,146,085	86.5	8,141,724
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	10/01/2013	N	None	EAN	7,191,363	8,499,914	1,700,019	84.6%	935,000	181.8	6,799,895
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 (SUPP)	P	10/01/2015	N	None	AGG	173,381	248,033	122,537	69.9%	830,401	14.8	125,496
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	10/01/2015	N	None	EAN	590,990	871,925	280,935	67.8%	258,006	108.9	590,990
INDIAN RIVER SHORES	G	10/01/2014	Y	None	EAN	526,361	787,978	261,617	66.8%	258,006	101.4	526,361
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	10/01/2015	N	None	EAN	11,745,654	13,820,021	2,074,367	85.0%	1,305,750	158.9	11,745,654
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

APPENDIX G - Funding Progress (GASB 67 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
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	01/01/2015	N	None	AGG	576,219,289	564,253,536	-4,224,351	102.1%	440,452,503	-1.0	568,477,887
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
JACKSONVILLE	CO	10/01/2015	N	After	EAN	166,866,000	336,298,728	159,741,481	49.6%	28,091,083	568.7	176,557,247
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	265,395,516	141,561,597	48.0%	28,944,158	489.1	123,833,919
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	G	10/01/2015	N	After	EAN	1,739,891,000	2,711,408,803	900,236,692	64.2%	254,034,479	354.4	1,811,172,111
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	PF	10/01/2015	N	After	EAN	1,437,907,379	3,142,228,212	1,801,134,165	45.8%	132,735,243	1,356.9	1,341,094,047
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	1,228,131,184	2,876,606,192	1,648,475,008	42.7%	130,972,174	1,258.7	1,228,131,184
JACKSONVILLE	PF	10/01/2012	N	After	EAN	1,078,906,587	2,762,976,506	1,684,069,919	39.0%	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

APPENDIX G - Funding Progress (GASB 67 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
JACKSONVILLE - DISABILITY	G	10/01/2015	N	After	EAN	9,594,000	17,962,006	8,368,006	53.4%	290,257,731	2.9	9,594,000
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	10/01/2015	N	After	EAN	10,699,823	13,520,405	2,385,929	79.1%	1,848,443	129.1	11,134,476
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
JACKSONVILLE BEACH	G	10/01/2015	N	After	EAN	47,301,861	60,402,606	11,249,606	78.3%	11,196,298	100.5	49,153,000
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	P	10/01/2015	N	After	EAN	18,751,766	22,018,000	2,529,000	85.2%	4,006,158	63.1	19,489,000
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 PF SENIOR STAFF	G	10/01/2014	N	None	AGG	4,257,077	4,136,640	-120,437	102.9%	260,000	-46.3	4,257,077
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	10/01/2015	N	None	EAN	57,068,208	67,667,099	8,308,771	84.3%	7,619,457	109.1	59,358,328
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

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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
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 ISLAND	GPF	10/01/2015	N	None	FIL	9,465,501	6,556,616	-4,069,421	144.4%	1,389,114	-293.0	10,626,037
JUPITER ISLAND	GPF	10/01/2014	N	None	FIL	10,729,207	11,909,368	1,080,634	90.1%	1,747,560	61.8	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
KEY BISCAYNE	PF	10/01/2015	N	After	EAN	28,481,472	31,918,053	2,808,867	89.2%	5,457,747	51.5	29,109,186
KEY BISCAYNE	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
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 WEST	G	10/01/2015	N	After	AGG	47,155,911	46,751,976	-749,170	100.9%	11,339,923	-6.6	47,501,146
KEY WEST	G	10/01/2014	N	None	AGG	47,883,789	43,878,287	-1,459,508	109.1%	10,127,588	-14.4	45,337,795
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	PF	10/01/2015	N	None	EAN	80,595,871	102,177,062	22,143,342	78.9%	11,325,253	195.5	80,033,720
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	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	10/01/2012	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	10/01/2011	N	None	EAN	51,787,157	79,942,822	18,987,082	64.8%	9,645,464	196.8	60,955,740
KEY WEST HOUSING	G	01/01/2016	N	After	EAN	7,158,799	10,559,379	2,336,246	67.8%	2,844,097	82.1	8,223,133

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KEY WEST HOUSING	G	01/01/2015	N	After	EAN	7,087,479	9,551,329	1,967,962	74.2%	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 UTILITY	G	01/01/2016	N	After	EAN	77,361,154	108,291,556	28,650,911	71.4%	9,247,710	309.8	79,640,645
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	01/01/2014	N	After	EAN	76,694,383	97,097,244	27,734,892	79.0%	9,226,528	300.6	69,362,352
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
KISSIMMEE	F	10/01/2015	N	None	EAN	35,206,310	46,311,470	9,435,355	76.0%	4,342,350	217.3	36,876,115
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
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	27,690,512	42,279,361	12,514,128	65.5%	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	G	10/01/2015	N	None	EAN/AG	94,249,027	115,368,356	16,917,097	81.7%	20,320,195	83.3	98,451,259
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	P	10/01/2015	N	None	EAN	52,110,941	61,744,137	8,089,247	84.4%	7,562,351	107.0	53,654,890
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	41,016,009	55,869,574	14,766,410	73.4%	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 UTILITY AUTHORITY	G	10/01/2015	N	None	EAN	69,864,473	101,353,591	29,233,111	68.9%	17,051,427	171.4	72,120,480

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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
KISSIMMEE UTILITY AUTHORITY	G	10/01/2014	Y	After	EAN	68,890,067	94,755,608	31,082,555	72.7%	16,480,370	188.6	63,673,053
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
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	10/01/2015	N	None	EAN	6,362,779	5,845,724	-679,288	108.8%	1,560,545	-43.5	6,525,012
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
LAKE ALFRED	G	10/01/2015	N	None	EAN	3,825,287	4,324,046	315,030	88.5%	1,170,264	26.9	4,009,016
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	PF	10/01/2015	N	None	EAN	3,188,051	3,009,683	-261,714	105.9%	617,658	-42.4	3,271,397
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 CITY	F	10/01/2015	N	After	EAN	7,691,695	9,420,281	1,560,952	81.7%	805,330	193.8	7,859,329
LAKE CITY	F	10/01/2014	N	None	EAN	8,144,371	8,661,724	1,214,069	94.0%	808,371	150.2	7,447,655
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

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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 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	G	10/01/2015	N	None	EAN	17,146,870	21,884,309	4,468,384	78.4%	1,496,576	298.6	17,415,925
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	P	10/01/2015	N	None	EAN	12,562,705	12,871,980	-516,593	97.6%	1,868,134	-27.7	13,388,573
LAKE CITY	P	10/01/2014	N	None	EAN	12,804,140	12,302,205	119,910	104.1%	1,739,784	6.9	12,182,295
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 HELEN	P	10/01/2015	N	None	AGG	1,106,423	887,177	-47,347	124.7%	119,879	-39.5	934,524
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 MARY	F	10/01/2015	N	After	EAN	13,359,438	15,864,486	2,149,602	84.2%	2,531,495	84.9	13,714,884
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	P	10/01/2015	N	None	EAN	16,357,983	15,989,571	-844,552	102.3%	2,636,045	-32.0	16,834,123
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

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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 PARK (RETIRED)	P	10/01/2015	N	None	EAN	1,318,920	1,820,203	501,283	72.5%	0	0.0	1,318,920
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 WALES	F	10/01/2015	N	None	EAN	7,515,163	11,056,129	3,176,175	68.0%	1,348,786	235.5	7,879,954
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	G	10/01/2015	N	None	FIL	9,343,141	10,388,397	628,173	89.9%	3,385,322	18.6	9,760,224
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
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	P	10/01/2015	N	None	EAN	13,109,693	15,062,551	1,350,567	87.0%	2,185,360	61.8	13,711,984
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 WORTH	F	10/01/2015	N	After	EAN	37,635,643	62,122,940	23,120,535	60.6%	940,768	2,457.6	39,002,405
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

APPENDIX G - Funding Progress (GASB 67 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 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	G	10/01/2015	N	None	EAN	65,128,482	101,594,769	37,527,305	64.1%	9,783,377	383.6	64,067,464
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	P	10/01/2015	N	After	EAN	29,854,278	51,908,839	21,986,281	57.5%	1,291,648	1,702.2	29,922,558
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
LAKELAND	F	10/01/2015	N	None	FIL	84,190,930	103,639,861	15,423,634	81.2%	9,828,466	156.9	88,216,227
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	G	10/01/2015	N	After	EAN	498,769,283	645,200,844	108,763,663	77.3%	83,131,770	130.8	536,437,181
LAKELAND	G	10/01/2014	N	None	EAN	504,457,368	623,886,566	103,568,520	80.9%	82,306,785	125.8	520,318,046
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	P	10/01/2015	N	None	EAN	102,156,394	136,093,194	27,910,350	75.1%	12,691,964	219.9	108,182,844
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Total		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
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
LANTANA	F	09/30/2015	N	After	EAN	32,438,197	35,472,251	2,561,251	91.4%	1,927,364	132.9	32,911,000
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	P	10/01/2015	N	After	EAN	11,189,518	12,586,789	1,020,757	88.9%	1,547,076	66.0	11,566,032
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
LARGO	PF	10/01/2015	N	None	EAN	107,652,607	159,851,462	38,618,218	67.3%	13,659,795	282.7	121,233,244
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
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
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	10/01/2015	N	None	EAN	63,881,885	81,913,355	16,389,329	78.0%	7,486,533	218.9	65,524,026
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	G	10/01/2015	N	After	EAN	19,860,168	28,296,945	7,566,214	70.2%	3,543,395	213.5	20,730,731

APPENDIX G - Funding Progress (GASB 67 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
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	P	10/01/2015	N	None	EAN	51,289,004	67,926,043	14,492,346	75.5%	8,479,879	170.9	53,433,697
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 (C&M)	G	10/01/2015	N	None	EAN	18,180,079	29,118,204	9,819,282	62.4%	4,231,783	232.0	19,298,922
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
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
LEESBURG	F	10/01/2015	N	None	EAN	16,241,906	20,111,407	3,377,054	80.8%	2,269,006	148.8	16,734,353
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	G	10/01/2015	N	None	EAN	33,820,101	39,172,084	3,932,726	86.3%	9,413,583	41.8	35,239,358
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

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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
LEESBURG	P	10/01/2015	N	None	FIL	17,092,313	18,902,378	1,086,760	90.4%	3,187,590	34.1	17,815,618
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
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
LIVE OAK	F	10/01/2015	N	None	AGG	1,727,736	1,931,253	203,517	89.5%	0	0.0	1,727,736
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	10/01/2013	N	None	AGG	1,930,394	1,983,589	53,195	97.3%	0	0.0	1,930,394
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
LONGBOAT KEY	F	10/01/2015	N	After	EAN	16,442,647	30,890,752	13,508,277	53.2%	0	0.0	17,382,475
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	14,518,335	26,913,699	12,653,355	53.9%	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	G	10/01/2015	N	None	EAN	9,834,105	15,035,314	4,750,691	65.4%	0	0.0	10,284,623
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	P	10/01/2015	N	After	EAN	6,472,965	11,547,945	4,719,498	56.1%	0	0.0	6,828,447
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Total		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
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
LONGWOOD	PF	10/01/2015	N	None	AGG	11,919,195	9,740,434	90,653	122.4%	2,961,226	3.1	9,649,781
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
LYNN HAVEN	F	10/01/2015	N	None	FIL	5,298,052	5,421,496	-14,578	97.7%	844,539	-1.7	5,436,074
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	G	10/01/2015	N	None	EAN	14,699,848	17,635,861	2,408,652	83.4%	3,225,381	74.7	15,227,209
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	P	10/01/2015	Y	None	EAN	7,222,753	6,729,525	-790,426	107.3%	1,289,145	-61.3	7,519,951
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
MADISON	F	10/01/2015	N	None	EAN	1,503,689	2,683,377	1,025,083	56.0%	256,300	400.0	1,658,294
MADISON	F	10/01/2014	N	None	EAN	1,645,542	2,663,558	1,017,837	61.8%	311,272	327.0	1,645,721

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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
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	P	10/01/2014	N	None	AGG	3,423,296	3,204,531	-213,526	106.8%	601,396	-35.5	3,418,057
MADISON	P	10/01/2013	N	None	AGG	3,201,372	3,153,417	-18,108	101.5%	676,930	-2.7	3,171,525
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
MAITLAND	PF	10/01/2015	N	After	EAN	24,824,129	31,923,280	6,259,962	77.8%	5,056,678	123.8	25,663,318
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
MARATHON	F	10/01/2014	N	None	AGG	5,617,154	3,646,990	-965,871	154.0%	1,358,418	-71.1	4,612,861
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
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
MARCO ISLAND	F	10/01/2014	N	None	EAN	11,086,620	11,956,880	870,260	92.7%	1,970,922	44.2	11,086,620
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	P	10/01/2015	N	None	EAN	8,724,015	10,457,092	1,683,743	83.4%	2,089,970	80.6	8,773,349
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	6,095,776	8,593,478	2,949,642	70.9%	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

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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
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
MARIANNA	F	10/01/2013	N	None	AGG	2,782,073	2,473,040	-309,033	112.5%	602,351	-51.3	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	2,065,100	-1,369,272	166.3%	630,001	-217.3	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
MEDLEY	P	10/01/2015	N	None	FIL	18,843,265	24,037,626	5,845,624	78.4%	2,885,418	202.6	18,192,002
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 - GENERAL + ELECTED	G	10/01/2015	N	None	AGG	15,762,507	20,063,307	4,300,800	78.6%	2,349,826	183.0	15,762,507
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
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
MELBOURNE	F	10/01/2015	N	None	EAN	58,341,219	77,908,382	19,185,890	74.9%	6,701,288	286.3	58,722,492
MELBOURNE	F	10/01/2014	N	None	EAN	58,760,194	76,041,717	21,491,339	77.3%	6,395,016	336.1	54,550,378
MELBOURNE	F	10/01/2013	N	After	EAN	53,786,580	72,441,997	21,998,591	74.2%	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	G	10/01/2015	N	After	AGG	6,753,030	5,814,217	-1,431,448	116.1%	323,518	-442.5	7,245,665

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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
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	P	10/01/2015	N	After	EAN	66,127,077	89,012,738	21,631,503	74.3%	7,765,362	278.6	67,381,235
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 - SPECIAL RISK	G	10/01/2015	N	After	EAN	973,541	1,036,912	54,710	93.9%	64,909	84.3	982,202
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 BEACH	P	10/01/2015	N	None	EAN	2,570,543	3,432,799	699,006	74.9%	451,868	154.7	2,733,793
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
MIAMI - ELECTED	G	01/01/2015	N	None	PUC	6,715,564	8,487,460	1,771,896	79.1%	100,788	1,758.0	6,715,564
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	None	PUC	5,922,119	7,480,479	1,558,360	79.2%	335,952	463.9	5,922,119
MIAMI - FIPO	PF	10/01/2015	N	After	AGG	1,472,384,921	1,860,624,007	468,796,553	79.1%	106,278,378	441.1	1,391,827,454
MIAMI - FIPO	PF	10/01/2014	N	None	AGG	1,136,462,242	1,597,778,645	446,762,114	71.1%	93,705,765	476.8	1,151,016,531

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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
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 (STAFF)	G	10/01/2015	N	None	AGG	1,805,306	1,618,310	-223,762	111.6%	417,685	-53.6	1,842,072
MIAMI - FIPO (STAFF)	G	01/01/2015	N	None	AGG	1,872,616	1,494,977	-225,721	125.3%	330,886	-68.2	1,720,698
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2016	N	None	AB	1,472,384,921	0	0		0	0.0	1,528,775,511
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2014	N	None	AB	394,567,656	678,257,989	201,986,175	58.2%	0	0.0	476,271,814
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2013	N	None	AB	378,616,711	398,924,050	-57,533,788	94.9%	0	0.0	456,457,838
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 - GESE	GS	10/01/2015	N	After	EAN	589,051,025	881,284,759	287,445,644	66.8%	81,069,095	354.6	593,839,115
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	10/01/2013	N	None	EAN	590,384,170	857,952,160	301,381,599	68.8%	66,370,246	454.1	556,570,561
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 (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
MIAMI - GESE (STAFF)	GS	10/01/2015	N	After	EAN	3,145,336	4,335,005	1,065,660	72.6%	172,459	617.9	3,269,345
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 - OFF-STREET PARKING	G	10/01/2015	N	After	AGG	15,423,876	15,191,037	-245,996	101.5%	3,677,024	-6.7	15,437,033

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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
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 BEACH	G	10/01/2015	N	After	EAN	496,718,840	733,353,780	217,771,190	67.7%	71,863,150	303.0	515,582,590
MIAMI BEACH	G	10/01/2014	N	After	EAN	516,698,861	694,610,243	211,807,979	74.4%	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	PF	10/01/2015	N	After	EAN	750,617,498	1,058,484,242	299,156,628	70.9%	59,124,134	506.0	759,327,614
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	698,522,566	955,238,606	292,005,152	73.1%	47,164,032	619.1	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 SHORES VILLAGE	G	10/01/2013	N	After	EAN	10,918,492	12,363,128	2,033,437	88.3%	2,949,313	69.0	10,329,691
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	10/01/2014	N	After	EAN	18,778,520	24,659,950	6,395,948	76.1%	2,148,391	297.7	18,264,002
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 SPRINGS	G	10/01/2015	N	None	EAN	17,652,507	18,430,594	1,407,525	95.8%	2,379,287	59.2	17,023,069
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

APPENDIX G - Funding Progress (GASB 67 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 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	PF	10/01/2015	N	None	EAN	27,671,000	30,964,620	4,214,563	89.4%	2,069,404	203.7	26,750,057
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	25,053,469	29,867,171	5,567,594	83.9%	2,173,033	256.2	24,299,577
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-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
MIDWAY FCD	F	10/01/2014	N	After	AGG	3,365,267	2,686,473	-678,794	125.3%	1,131,377	-60.0	3,365,267
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	10/01/2015	N	None	EAN	3,774,535	7,968,976	3,815,681	47.4%	731,101	521.9	4,153,295
MILTON	F	10/01/2014	N	None	EAN	3,974,192	7,573,537	3,721,937	52.5%	692,526	537.4	3,851,600
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	G	10/01/2015	N	None	EAN	12,170,490	14,436,058	1,886,617	84.3%	2,321,106	81.3	12,549,441
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
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	P	10/01/2015	N	After	EAN	6,888,866	6,772,358	-384,259	101.7%	811,392	-47.4	7,156,617
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

APPENDIX G - Funding Progress (GASB 67 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
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	G	10/01/2015	N	None	EAN	72,066,307	94,067,224	17,388,824	76.6%	15,909,213	109.3	76,678,400
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	P	10/01/2015	N	None	EAN	120,593,577	186,724,690	62,384,288	64.6%	11,902,101	524.2	124,340,402
MIRAMAR	P	10/01/2014	N	None	EAN	117,640,677	169,908,945	58,830,409	69.2%	13,025,960	451.6	111,078,536
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 - MANAGEMENT	G	10/01/2015	N	None	EAN	25,199,798	44,178,497	17,939,319	57.0%	9,585,631	187.2	26,239,178
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
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
MONROE COUNTY	ERP	07/01/2015	N	After	AGG	197,126	526,700	352,520	37.4%	0	0.0	174,180
MONROE COUNTY	ERP	07/01/2013	N	After	AGG	195,625	605,156	425,549	32.3%	0	0.0	179,607
MONROE COUNTY VOL F.F. & EMS	F	01/01/2015	N	None	AGG	857,437	1,004,725	147,288	85.3%	0	0.0	857,437
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

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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
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
MONTICELLO	F	10/01/2012	N	After	AGG	580,959	449,178	-131,780	129.3%	0	0.0	580,958
MONTICELLO	P	10/01/2014	N	After	AGG	1,808,956	0	0		363,175	0.0	1,808,956
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
MOUNT DORA	F	10/01/2015	N	After	AGG	6,940,608	7,852,728	795,448	88.4%	1,354,785	58.7	7,057,280
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	G	10/01/2015	N	None	FIL	15,057,224	18,324,013	2,920,110	82.2%	3,093,661	94.4	15,403,903
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	P	10/01/2015	N	None	AGG	8,339,255	10,157,990	1,675,083	82.1%	2,242,007	74.7	8,482,907
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
NAPLES	F	10/01/2015	N	None	EAN	44,973,797	57,786,400	13,113,793	77.8%	3,233,944	405.5	44,672,607
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	G	10/01/2015	N	None	EAN	49,861,157	63,589,872	14,435,507	78.4%	16,009,433	90.2	49,154,365

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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
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	P	10/01/2015	N	None	EAN	42,500,716	62,690,229	20,576,738	67.8%	4,326,363	475.6	42,113,491
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
NEPTUNE BEACH	P	10/01/2015	N	None	EAN	7,930,089	9,646,568	1,456,054	82.2%	1,069,698	136.1	8,190,514
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
NEW PORT RICHEY	F	10/01/2015	N	None	AGG	10,617,198	11,903,634	500,287	89.2%	1,139,753	43.9	11,403,347
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	P	10/01/2015	N	None	EAN	23,074,302	24,309,140	2,021,195	94.9%	2,189,643	92.3	22,287,945
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 SMYRNA BEACH	F	10/01/2015	N	None	EAN	18,120,496	25,272,763	6,490,453	71.7%	1,984,688	327.0	18,782,310
NEW SMYRNA BEACH	F	10/01/2014	N	None	EAN	19,233,813	25,907,412	7,399,894	74.2%	1,802,709	410.5	18,507,518

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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
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	P	10/01/2015	N	None	FIL	16,165,572	17,084,947	510,853	94.6%	1,868,561	27.3	16,574,094
NEW SMYRNA BEACH	P	10/01/2014	N	None	FIL	16,645,830	16,534,658	630,373	100.7%	1,789,329	35.2	15,904,285
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
NORTH BAY FCD	F	10/01/2015	N	None	AGG	3,389,301	3,771,686	235,385	89.9%	874,609	26.9	3,536,301
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 BREVARD HOSPITAL (Parrish)	G	10/01/2015	N	None	AGG	55,538,635	57,277,032	-1,535,021	97.0%	35,893,283	-4.3	58,812,053
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
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 BROWARD HOSPITAL	G	07/01/2014	N	None	FIL	320,077,369	320,130,468	25,835,750	100.0%	351,806,087	7.3	294,294,718
NORTH BROWARD HOSPITAL	G	07/01/2013	N	None	FIL	275,955,651	308,078,212	43,012,121	89.6%	336,524,374	12.8	265,066,091
NORTH BROWARD HOSPITAL	G	07/01/2012	N	None	FIL	246,586,533	299,976,734	51,570,883	82.2%	345,555,234	14.9	248,405,851
NORTH COLLIER FCD (was North Naples)	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

APPENDIX G - Funding Progress (GASB 67 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
NORTH COLLIER FCD (was North Naples)	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 (was North Naples)	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 MIAMI 691 [GPF]	F	10/01/2015	N	None	EAN	2,740,458	2,988,488	96,614	91.7%	0	0.0	2,891,874
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]	G	10/01/2015	N	After	EAN	89,414,583	106,663,897	12,305,306	83.8%	11,501,739	107.0	94,358,591
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]	P	10/01/2015	N	None	EAN	5,568,142	5,676,368	-199,425	98.1%	117,235	-170.1	5,875,793
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 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 BEACH	G	10/01/2015	N	None	EAN	74,770,502	104,711,430	27,367,532	71.4%	8,435,083	324.5	77,343,898
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

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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 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	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	10/01/2014	Y	None	EAN	93,757,936	131,261,975	43,437,872	71.4%	6,489,328	669.4	87,824,103
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	77,518,560	124,239,222	49,446,474	62.4%	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 - MANAGEMENT	G	10/01/2015	N	After	AGG	16,121,723	23,702,634	7,722,223	68.0%	2,391,509	322.9	15,980,411
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
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 PORT	F	10/01/2015	N	None	EAN	38,809,499	39,574,520	244,088	98.1%	5,764,271	4.2	39,330,432
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	P	10/01/2015	N	None	EAN	31,992,095	36,657,450	3,733,452	87.3%	6,196,874	60.3	32,923,998
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

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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 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 RIVER FCD	F	10/01/2015	N	None	EAN	15,456,439	21,374,420	5,426,990	72.3%	3,063,856	177.1	15,947,430
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	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	10/01/2012	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	10/01/2011	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
OAKLAND PARK	G	10/01/2015	N	None	AGG	33,980,146	43,526,476	10,690,802	78.1%	4,067,102	262.9	32,835,674
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
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	PF	10/01/2015	N	None	EAN	54,139,828	71,966,085	16,420,961	75.2%	4,233,012	387.9	55,545,124
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
OCALA	F	10/01/2015	N	After	EAN	41,794,061	56,340,619	11,866,621	74.2%	6,507,660	182.4	44,473,998
OCALA	F	10/01/2014	N	None	EAN	41,405,911	54,210,486	12,963,669	76.4%	6,311,053	205.4	41,246,817
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	G	10/01/2015	N	None	EAN	115,010,138	212,266,390	95,170,578	54.2%	14,621,808	650.9	117,095,812
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

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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
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	P	10/01/2015	N	None	EAN	57,894,276	79,412,933	20,226,118	72.9%	8,398,397	240.8	59,186,815
OCALA	P	10/01/2014	N	None	EAN	58,779,277	77,433,385	22,606,585	75.9%	8,033,144	281.4	54,826,800
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
OCEAN CITY-WRIGHT FCD	F	10/01/2015	N	None	EAN	8,192,661	16,981,120	8,336,453	48.2%	2,101,255	396.7	8,644,667
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
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	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	10/01/2011	Y	None	EAN	4,454,655	15,347,654	10,596,662	29.0%	1,995,932	530.9	4,750,992
OCOEE	G	10/01/2015	N	None	EAN	31,417,074	33,716,876	1,554,656	93.2%	8,374,696	18.6	32,162,220
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	N	None	EAN	27,027,991	31,559,167	5,789,457	85.6%	8,066,433	71.8	25,769,710
OCOEE	G	10/01/2013	Y	After	EAN	27,027,991	29,360,112	3,590,402	92.1%	7,966,781	45.1	25,769,710
OCOEE	G	10/01/2012	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	PF	10/01/2015	N	None	EAN	41,612,164	51,051,112	8,649,000	81.5%	7,431,245	116.4	42,402,112
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

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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
OKALOOSA ISLAND FCD	F	10/01/2015	N	None	EAN	6,432,159	14,075,964	7,529,885	45.7%	1,149,018	655.3	6,546,079
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
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
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	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	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
OLDSMAR	F	10/01/2015	N	None	AGG	4,689,517	3,678,714	-286,648	127.5%	577,978	-49.6	3,965,362
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
ORANGE COUNTY LIBRARY	G	01/01/2016	N	After	EAN	41,398,327	43,580,028	2,181,705	95.0%	4,807,950	45.4	41,398,323
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

APPENDIX G - Funding Progress (GASB 67 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 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 PARK	F	10/01/2015	N	None	EAN	5,876,789	6,273,685	96,255	93.7%	998,284	9.6	6,177,430
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
ORANGE PARK	G	10/01/2015	N	None	EAN	6,907,381	8,929,401	2,022,020	77.4%	1,922,781	105.2	6,907,381
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	P	10/01/2015	N	After	EAN	13,824,311	16,132,776	1,803,132	85.7%	1,235,688	145.9	14,329,644
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
ORLANDO	F	10/01/2015	N	After	EAN	336,232,142	436,156,654	76,755,526	77.1%	40,382,106	190.1	359,401,128
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	G	10/01/2015	N	None	AGG	199,212,230	256,070,000	47,393,437	77.8%	8,151,240	581.4	208,676,563
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Total		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
ORLANDO	P	10/01/2015	N	After	EAN	477,051,308	586,606,921	100,008,972	81.3%	50,407,170	198.4	486,597,949
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 AVIATION	G	10/01/2015	Y	None	AGG	115,213,009	131,258,305	12,599,899	87.8%	8,058,066	156.4	118,658,406
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 UTILITY	G	10/01/2015	N	After	EAN	326,754,031	460,083,794	131,702,276	71.0%	78,313,766	168.2	328,381,518
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
ORMOND BEACH	F	10/01/2015	N	None	EAN	23,887,029	35,120,238	10,135,081	68.0%	2,665,290	380.3	24,985,157
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	21,357,751	31,588,726	11,265,692	67.6%	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	G	10/01/2015	N	After	EAN	40,283,909	51,732,541	9,407,865	77.9%	7,015,996	134.1	42,324,676
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

APPENDIX G - Funding Progress (GASB 67 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	10/01/2015	N	After	EAN	27,159,717	39,461,061	11,118,335	68.8%	3,008,038	369.6	28,342,726
ORMOND BEACH	P	10/01/2014	N	After	EAN	28,847,654	37,678,131	10,910,418	76.6%	2,983,991	365.6	26,767,713
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
OVIEDO	F	10/01/2015	N	After	FIL	10,787,652	14,331,903	3,136,331	75.3%	3,090,252	101.5	11,195,572
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	P	10/01/2015	N	After	EAN	18,239,570	19,778,565	1,061,849	92.2%	3,715,651	28.6	18,716,716
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
PALATKA	F	10/01/2015	N	None	EAN	6,972,138	9,293,915	1,780,314	75.0%	801,679	222.1	7,513,601
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	G	10/01/2015	N	None	EAN	16,780,927	22,201,085	4,203,329	75.6%	2,935,862	143.2	17,997,756
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

APPENDIX G - Funding Progress (GASB 67 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	10/01/2015	N	After	EAN	9,614,308	10,421,222	59,291	92.3%	1,352,830	4.4	10,361,931
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
PALM BAY	G	10/01/2015	N	After	AGG	169,767	23,958	-150,118	708.6%	0	0.0	174,076
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 [PF]	F	10/01/2015	N	After	EAN	71,838,343	90,173,978	15,706,666	79.7%	5,814,897	270.1	74,467,312
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]	P	10/01/2015	N	After	EAN	90,683,061	105,410,233	11,196,483	86.0%	7,096,274	157.8	94,213,750
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 BEACH [G,P,F,LG]	F	09/30/2015	N	After	EAN	56,828,381	91,853,517	31,072,626	61.9%	3,242,811	958.2	60,780,891
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]	G	09/30/2015	N	After	EAN	70,948,978	100,258,899	24,940,397	70.8%	9,714,116	256.7	75,318,502

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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
PALM BEACH [G,P,F,LG]	G	09/30/2014	N	After	EAN	76,354,754	89,069,575	16,056,434	85.7%	9,868,597	162.7	73,013,141
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]	LG	09/30/2015	N	After	EAN	3,470,558	5,764,653	2,080,354	60.2%	142,289	1,462.1	3,684,299
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
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]	P	09/30/2015	N	After	EAN	59,516,573	90,726,282	27,053,603	65.6%	3,668,289	737.5	63,672,679
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 GARDENS	F	10/01/2015	N	After	PUC	72,470,355	87,933,931	13,510,369	82.4%	7,108,558	190.1	74,423,562
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	G	10/01/2015	N	None	AGG	2,174,864	3,278,300	983,573	66.3%	176,405	557.6	2,294,727
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	10/01/2015	N	After	EAN	74,092,896	97,868,222	23,624,780	75.7%	5,074,483	465.6	74,243,442
PALM BEACH GARDENS	P	10/01/2014	Y	After	EAN	72,626,331	92,196,502	23,362,637	78.8%	4,644,608	503.0	68,833,865
PALM BEACH GARDENS	P	10/01/2014	N	After	EAN	72,626,331	92,196,502	23,362,637	78.8%	4,644,608	503.0	68,833,865
PALM BEACH GARDENS	P	10/01/2013	N	After	EAN	64,575,453	85,007,723	22,891,372	76.0%	4,899,915	467.2	62,116,351
PALM BEACH GARDENS	P	10/01/2012	N	After	EAN	55,261,152	78,273,447	22,297,433	70.6%	4,910,023	454.1	55,976,014
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

APPENDIX G - Funding Progress (GASB 67 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 COAST (VOL)	F	10/01/2015	N	None	EAN	3,544,141	2,627,408	-1,005,053	134.9%	0	0.0	3,632,461
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 HARBOR FCD	F	10/01/2015	N	None	EAN	15,628,402	17,316,517	1,202,550	90.3%	2,689,704	44.7	16,113,967
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
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 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
PALMETTO	G	10/01/2015	N	After	EAN	11,371,394	15,272,794	3,611,786	74.5%	2,932,020	123.2	11,661,008
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	P	10/01/2015	N	After	EAN	10,487,163	12,740,333	1,794,470	82.3%	1,489,126	120.5	10,945,863
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
PANAMA CITY	F	10/01/2015	N	None	EAN	32,285,198	46,953,508	12,404,306	68.8%	2,913,887	425.7	34,549,202

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Total		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
PANAMA CITY	F	10/01/2014	N	None	EAN	33,861,662	45,769,656	13,481,537	74.0%	2,997,618	449.7	32,288,119
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	P	10/01/2015	N	After	EAN	29,303,443	38,928,097	7,495,268	75.3%	4,237,513	176.9	31,432,829
PANAMA CITY	P	10/01/2014	N	None	EAN	30,621,350	36,253,022	6,936,236	84.5%	4,127,694	168.0	29,316,786
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
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 (SUPP)	G	10/01/2015	N	None	AGG	2,685,368	3,067,525	382,157	87.5%	1,203,982	31.7	2,685,368
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 BEACH	F	10/01/2014	N	None	FIL	13,683,340	13,814,967	963,959	99.0%	1,285,641	75.0	12,851,008
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	G	10/01/2014	N	None	FIL	29,793,380	28,358,334	441,249	105.1%	5,500,365	8.0	27,917,085
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	P	10/01/2014	N	None	FIL	16,539,181	15,846,667	338,682	104.4%	2,732,684	12.4	15,507,985
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

APPENDIX G - Funding Progress (GASB 67 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
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
PARKLAND	P	10/01/2015	N	None	EAN	1,961,246	2,212,341	251,095	88.7%	0	0.0	1,961,246
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
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
PEMBROKE PARK COMM SUPP	G	10/01/2015	N	After	AGG	1,511,083	1,982,729	471,646	76.2%	37,080	1,272.0	1,511,083
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 PINES	G	10/01/2015	N	None	EAN	158,607,927	164,345,046	-2,576,638	96.5%	3,206,372	-80.4	166,921,684
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	PF	10/01/2015	N	After	EAN	495,206,739	714,252,977	201,039,140	69.3%	26,675,674	753.6	513,213,837
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

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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
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
PENSACOLA	F	10/01/2015	N	After	EAN	108,697,588	126,009,635	15,297,740	86.3%	4,277,804	357.6	110,711,895
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	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
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	10/01/2015	N	After	EAN	80,130,799	127,372,222	44,999,092	62.9%	4,423,864	1,017.2	82,373,130
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	10/01/2015	N	None	EAN	2,968,133	3,710,734	548,222	80.0%	567,711	96.6	3,162,512
PERRY	F	10/01/2014	N	None	EAN	3,038,694	3,773,603	858,493	80.5%	375,234	228.8	2,915,110
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	P	10/01/2015	N	After	EAN	7,047,723	7,311,325	-18,799	96.4%	922,094	-2.0	7,330,124
PERRY	P	10/01/2014	N	None	EAN	7,322,308	7,411,715	551,595	98.8%	973,257	56.7	6,860,120
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
PINELLAS PARK	F	10/01/2015	N	None	EAN	50,709,147	65,647,587	15,803,676	77.2%	4,285,450	368.8	49,843,911
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

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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
PINELLAS PARK	G	10/01/2015	N	None	EAN	68,655,683	75,859,296	6,344,907	90.5%	12,904,133	49.2	69,514,389
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	P	10/01/2015	N	None	EAN	54,087,769	57,083,272	2,843,330	94.8%	5,860,127	48.5	54,239,942
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	10/01/2013	N	After	EAN	50,068,641	52,327,161	7,872,290	95.7%	5,359,355	146.9	44,454,871
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
PLANT CITY	PF	10/01/2015	N	After	EAN	31,918,201	52,323,726	18,609,076	61.0%	6,386,267	291.4	33,714,650
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
PLANTATION	G	10/01/2015	N	None	EAN	135,289,919	177,061,026	37,992,374	76.4%	22,904,474	165.9	139,068,652
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	P	10/01/2015	N	None	EAN	119,849,078	173,144,697	48,531,436	69.2%	9,456,131	513.2	124,613,261
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

APPENDIX G - Funding Progress (GASB 67 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
PLANTATION (VOL)	F	10/01/2015	N	After	AGG	16,910,248	13,812,624	-3,376,496	122.4%	0	0.0	17,189,120
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
POMPANO BEACH	G	10/01/2015	N	None	EAN	150,255,553	209,453,259	56,161,696	71.7%	27,015,682	207.9	153,291,563
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
POMPANO BEACH [PF]	F	10/01/2015	N	None	EAN	121,241,591	169,868,811	31,979,541	71.4%	12,380,346	258.3	137,889,270
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]	P	10/01/2015	N	None	EAN	98,014,710	152,084,273	46,891,364	64.4%	681,266	6,883.0	105,192,909
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
PORT ORANGE	F	10/01/2015	N	After	EAN	23,055,240	40,034,102	15,954,361	57.6%	2,522,043	632.6	24,079,741
PORT ORANGE	F	10/01/2015	Y	After	EAN	23,201,184	40,034,102	15,802,152	58.0%	2,522,043	626.6	24,231,950
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Total		Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
							AAL	UAAL				
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	G	10/01/2015	N	None	AGG	27,330,203	33,383,933	5,480,594	81.9%	5,300,301	103.4	27,903,339
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	P	10/01/2015	N	None	EAN	28,157,398	44,875,797	15,573,818	62.7%	4,704,236	331.1	29,301,979
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
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 ST. LUCIE	P	10/01/2015	N	After	EAN	70,456,290	93,389,211	20,120,835	75.4%	16,490,116	122.0	73,268,376
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	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	10/01/2012	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	10/01/2011	Y	After	EAN	38,223,073	64,314,398	22,909,701	59.4%	13,446,552	170.4	41,404,697
PUNTA GORDA	F	10/01/2015	N	After	EAN	10,696,464	12,665,006	1,654,765	84.5%	1,616,288	102.4	11,010,241
PUNTA GORDA	F	10/01/2014	N	None	EAN	10,361,947	11,950,307	1,847,334	86.7%	1,555,285	118.8	10,102,973
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	G	10/01/2015	N	After	EAN	37,044,543	44,086,583	6,014,568	84.0%	5,000,072	120.3	38,072,015

APPENDIX G - Funding Progress (GASB 67 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
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	P	10/01/2015	N	After	FIL	14,141,023	16,056,439	1,313,465	88.1%	2,032,579	64.6	14,742,974
PUNTA GORDA	P	10/01/2014	N	None	FIL	14,444,513	14,819,020	1,202,852	97.5%	1,971,855	61.0	13,616,168
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
QUINCY	PF	10/01/2015	N	None	EAN	6,619,947	9,449,543	2,438,324	70.1%	820,527	297.2	7,011,219
QUINCY	PF	10/01/2014	N	None	EAN	6,927,300	9,267,425	2,646,606	74.7%	818,946	323.2	6,620,819
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	N	None	FIL	6,197,393	6,714,461	574,988	92.3%	811,740	70.8	6,139,473
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
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	G	10/01/2015	N	After	EAN	100,138,810	95,907,220	-2,617,592	104.4%	8,897,612	-29.4	98,524,812
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	P	09/30/2015	N	After	EAN	69,554,949	70,730,000	1,190,000	98.3%	5,640,000	21.1	69,540,000
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	Funded		Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets	
							AAL	UAAL				
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
ROCKLEDGE	F	10/01/2015	N	None	EAN	9,790,114	14,370,169	3,379,750	68.1%	1,427,401	236.8	10,990,419
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	10/01/2014	N	None	EAN	10,087,057	14,135,273	3,767,452	71.4%	1,415,669	266.1	10,367,821
ROCKLEDGE	F	10/01/2013	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	G	10/01/2015	N	None	EAN	13,177,393	16,495,875	2,709,865	79.9%	4,099,396	66.1	13,786,010
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	None	EAN	11,921,154	14,101,958	2,444,954	84.5%	3,995,034	61.2	11,657,004
ROCKLEDGE	G	10/01/2012	N	None	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	P	10/01/2015	N	None	EAN	10,698,704	11,854,959	690,157	90.2%	2,239,986	30.8	11,164,802
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	None	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
SAFETY HARBOR	F	10/01/2015	N	None	AGG	5,526,007	4,463,138	-752,081	123.8%	1,133,154	-66.4	5,215,219
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
SAINT AUGUSTINE	F	10/01/2015	N	None	FIL	10,809,134	10,598,576	-378,219	102.0%	1,660,699	-22.8	10,976,795
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

APPENDIX G - Funding Progress (GASB 67 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	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	G	10/01/2015	N	After	EAN	31,876,682	41,773,772	10,099,514	76.3%	9,168,707	110.2	31,674,258
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	P	10/01/2015	N	After	EAN	15,967,713	17,070,405	712,813	93.5%	2,867,573	24.9	16,357,592
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	10/01/2013	N	None	EAN	14,425,618	15,504,120	1,125,615	93.0%	2,572,897	43.8	14,378,505
SAINT AUGUSTINE	P	10/01/2013	Y	None	EAN	14,425,618	15,504,120	1,141,363	93.0%	2,572,897	44.4	14,362,757
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
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	10/01/2011	Y	None	EAN	11,991,251	13,879,200	558,613	86.4%	2,280,336	24.5	13,320,587
SAINT CLOUD	G	10/01/2015	N	None	EAN	45,270,942	45,452,585	-410,038	99.6%	11,107,705	-3.7	45,862,623
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	PF	10/01/2015	N	After	EAN	38,377,371	47,638,622	8,696,628	80.6%	7,941,863	109.5	38,941,994
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	N	None	EAN	24,022,781	36,120,842	10,794,479	66.5%	5,707,283	189.1	25,326,363

APPENDIX G - Funding Progress (GASB 67 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 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 JOHNS RIVER PW PK	G	10/01/2015	N	After	EAN	138,901,756	159,261,274	20,359,518	87.2%	16,664,648	122.2	138,901,756
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 LUCIE COUNTY FCD	F	10/01/2015	N	After	EAN	191,806,650	289,258,439	86,258,457	66.3%	30,156,226	286.0	202,999,982
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	179,468,368	250,058,907	68,951,666	71.8%	26,607,315	259.2	181,107,241
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	10/01/2012	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	10/01/2011	Y	After	EAN	132,284,679	223,130,935	64,389,319	59.3%	26,291,209	244.9	158,741,616
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
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	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	10/01/2012	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	10/01/2011	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	10/01/2015	N	None	EAN	10,621,034	16,150,771	5,013,057	65.8%	1,700,362	294.8	11,137,714
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	G	10/01/2015	Y	After	EAN	11,288,879	16,333,845	4,479,954	69.1%	826,331	542.2	11,853,891
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

APPENDIX G - Funding Progress (GASB 67 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 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	P	10/01/2015	N	None	EAN	11,133,314	16,768,879	5,036,614	66.4%	0	0.0	11,732,265
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 PETERSBURG	F	10/01/2015	N	None	EAN	229,986,610	218,541,035	-11,889,417	105.2%	14,252,652	-83.4	230,430,452
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	G	10/01/2015	N	None	EAN	369,690,519	408,393,769	27,271,800	90.5%	73,084,593	37.3	381,121,969
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
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	P	10/01/2015	N	None	EAN	363,964,270	402,566,654	23,724,320	90.4%	31,223,987	76.0	378,842,334
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
SAN CARLOS PARK FCD	F	10/01/2015	N	None	AGG	12,240,204	13,538,546	1,486,709	90.4%	2,677,264	55.5	12,051,837
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

APPENDIX G - Funding Progress (GASB 67 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
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
SANFORD	F	10/01/2015	N	None	EAN	26,930,074	31,460,559	4,053,408	85.6%	3,666,875	110.5	27,407,151
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	P	10/01/2015	N	None	EAN	38,785,217	42,137,967	2,929,881	92.0%	5,609,176	52.2	39,208,086
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
SANIBEL	G	10/01/2015	N	None	EAN	24,045,815	29,979,503	5,933,688	80.2%	1,208,368	491.1	24,045,815
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
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	P	10/01/2015	N	None	EAN	15,555,489	21,367,923	4,808,869	72.8%	1,420,439	338.6	16,559,054
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
SARASOTA	F	09/30/2015	N	After	EAN	127,302,414	170,104,000	37,383,000	74.8%	562,000	6,651.8	132,721,000
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	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	09/30/2012	N	After	EAN	103,911,749	153,495,000	54,653,719	67.7%	1,791,863	3,050.1	98,841,281
SARASOTA	G	09/30/2015	N	None	EAN	133,953,528	188,228,970	53,906,000	71.2%	12,942,850	416.5	134,322,970

APPENDIX G - Funding Progress (GASB 67 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	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	P	09/30/2015	N	None	EAN	192,811,035	246,204,511	57,276,691	78.3%	10,257,000	558.4	188,927,820
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 MEMORIAL HEALTH CARE	G	10/01/2014	N	After	EAN	296,972,526	346,572,636	66,123,729	85.7%	127,730,377	51.8	280,448,907
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-MANATEE A	G	10/01/2015	N	After	EAN	18,786,721	25,423,585	5,713,573	73.9%	3,875,727	147.4	19,710,012
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
SATELLITE BEACH	G	10/01/2015	N	After	AGG	6,206,493	7,755,235	1,095,204	80.0%	400,181	273.7	6,660,031
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	Y	After	AGG	5,433,079	7,279,830	1,855,006	74.6%	505,167	367.2	5,424,824
SATELLITE BEACH	G	10/01/2012	N	After	EAN	5,433,079	7,279,830	1,855,006	74.6%	505,167	367.2	5,424,824
SATELLITE BEACH	G	10/01/2011	N	None	EAN	4,533,494	6,814,289	1,855,323	66.5%	723,291	256.5	4,958,966
SATELLITE BEACH	PF	10/01/2015	N	After	EAN	13,640,167	18,471,294	3,271,688	73.8%	2,589,072	126.4	15,199,606
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

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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
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
SEBASTIAN	P	10/01/2015	N	After	EAN	11,284,027	13,652,245	1,673,544	82.7%	2,221,517	75.3	11,978,701
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
SEBRING	F	10/01/2015	N	None	FIL	11,712,323	12,471,965	169,874	93.9%	349,665	48.6	12,302,091
SEBRING	F	10/01/2014	N	After	FIL	11,943,249	11,878,740	310,810	100.5%	345,222	90.0	11,567,930
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	P	10/01/2015	N	None	AGG	14,941,458	15,752,326	589,255	94.9%	1,074,980	54.8	15,163,071
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
SEMINOLE	F	10/01/2015	N	None	EAN	35,772,115	40,268,294	2,627,573	88.8%	4,028,448	65.2	37,640,721
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
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2015	N	After	PUC	478,682,691	577,134,059	92,306,876	82.9%	405,279,070	22.8	484,827,183

APPENDIX G - Funding Progress (GASB 67 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
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 MIAMI [GP]	G	10/01/2014	N	None	EAN	13,861,464	12,615,090	-175,337	109.9%	1,765,424	-9.9	12,790,427
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]	P	10/01/2014	N	None	EAN	18,383,263	19,701,921	2,684,843	93.3%	3,127,368	85.9	17,017,078
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	Y	After	EAN	13,899,594	17,684,100	3,915,408	78.6%	2,857,846	137.0	13,768,692
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	10/01/2011	N	After	EAN	11,476,667	17,872,619	4,767,059	64.2%	3,050,052	156.3	13,105,560
SOUTH PASADENA	F	10/01/2015	N	None	EAN	6,234,794	8,503,254	2,019,799	73.3%	758,773	266.2	6,483,455
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 WALTON FCD	F	10/01/2015	N	After	EAN	33,670,566	31,677,438	-3,286,656	106.3%	6,278,376	-52.4	34,964,094
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
SOUTHERN MANATEE FCD	F	10/01/2015	N	None	AGG	26,747,732	34,156,645	7,408,913	78.3%	4,221,200	175.5	26,747,732
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

APPENDIX G - Funding Progress (GASB 67 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
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	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	10/01/2012	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	10/01/2011	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	G	10/01/2015	N	None	AGG	2,019,702	2,348,113	340,806	86.0%	429,316	79.4	2,007,307
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
STARKE	F	10/01/2015	N	After	EAN	2,854,982	3,931,896	826,688	72.6%	301,292	274.4	3,105,208
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
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	G	10/01/2015	N	After	EAN	8,479,993	13,191,309	4,112,293	64.3%	948,129	433.7	9,079,016
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	P	10/01/2015	N	After	EAN	3,675,791	4,147,440	204,408	88.6%	535,576	38.2	3,943,032
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
SUNRISE	F	10/01/2015	N	None	EAN	108,526,799	159,688,264	50,096,730	68.0%	11,458,711	437.2	109,591,534

APPENDIX G - Funding Progress (GASB 67 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	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	G	10/01/2015	N	None	EAN	160,767,773	252,747,557	87,088,447	63.6%	31,775,096	274.1	165,659,110
SUNRISE	G	10/01/2014	N	After	EAN	163,396,851	238,251,189	82,084,451	68.6%	28,384,840	289.2	156,166,738
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	P	10/01/2015	N	None	EAN	110,239,064	176,326,060	63,794,131	62.5%	15,202,411	419.6	112,531,929
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
SURFSIDE [GP]	G	10/01/2015	N	After	EAN	6,372,256	7,489,177	830,053	85.1%	3,121,306	26.6	6,659,124
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]	P	10/01/2015	N	After	EAN	10,121,233	11,890,160	1,313,286	85.1%	2,363,597	55.6	10,576,874
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
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

APPENDIX G - Funding Progress (GASB 67 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
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
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]	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]	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
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
TAMARAC	F	10/01/2015	N	None	EAN	79,636,905	92,634,837	15,428,390	86.0%	7,564,449	204.0	77,206,447
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	G	10/01/2015	N	None	EAN	40,677,993	42,588,468	1,369,286	95.5%	6,262,094	21.9	41,219,182
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	P	10/01/2015	N	None	EAN	4,828,889	10,752,783	5,732,657	44.9%	0	0.0	5,020,126
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 - ELECTED	G	10/01/2015	N	None	EAN	34,322,448	39,233,927	7,262,839	87.5%	6,712,583	108.2	31,971,088

APPENDIX G - Funding Progress (GASB 67 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
TAMARAC - ELECTED	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 - ELECTED	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 - ELECTED	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 - ELECTED	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 - ELECTED	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
TAMPA	G	01/01/2016	N	None	FIL	657,493,325	740,288,368	59,884,579	88.8%	134,322,320	44.6	680,403,789
TAMPA	G	01/01/2015	N	None	FIL	695,722,000	1,371,320,500	29,650,500	50.7%	126,627,188	23.4	1,341,670,000
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
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	PF	10/01/2015	N	None	EAN	1,727,529,224	1,169,572,192	87,515,839	147.7%	99,928,386	87.6	1,082,056,353
TAMPA	PF	10/01/2014	N	None	EAN	1,055,213,180	1,137,600,547	65,859,707	92.8%	94,709,386	69.5	1,071,740,840
TAMPA	PF	10/01/2013	N	None	EAN	1,000,414,113	1,083,705,509	64,454,370	92.3%	94,874,859	67.9	1,019,251,139
TAMPA	PF	10/01/2012	N	None	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	None	EAN	686,089,455	872,436,481	84,058,712	78.6%	90,739,005	92.6	788,377,769
TARPON SPRINGS	F	10/01/2015	N	None	EAN	21,580,687	25,722,362	3,737,033	83.9%	1,878,572	198.9	21,985,329
TARPON SPRINGS	F	10/01/2014	N	None	EAN	21,140,832	24,161,496	4,366,632	87.5%	1,740,424	250.9	19,794,864
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	P	10/01/2015	N	None	EAN	23,692,133	24,033,945	-375,503	98.6%	3,301,221	-11.4	24,409,448
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

APPENDIX G - Funding Progress (GASB 67 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	F	10/01/2015	N	None	EAN	5,463,431	6,262,941	533,302	87.2%	1,461,490	36.5	5,729,639
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	P	10/01/2015	N	None	EAN	9,802,103	11,506,932	1,594,329	85.2%	1,464,906	108.8	9,912,603
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
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
TEMPLE TERRACE	F	10/01/2015	N	After	EAN	19,703,420	29,264,422	9,398,855	67.3%	2,961,864	317.3	19,865,567
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	P	10/01/2015	N	After	EAN	21,021,213	41,107,604	19,557,847	51.1%	2,772,972	705.3	21,549,757
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
TEQUESTA	G	10/01/2015	N	None	AGG	3,564,490	3,432,601	-233,453	103.8%	2,647,381	-8.8	3,666,054
TEQUESTA	G	10/01/2014	N	None	AGG	3,346,937	2,944,740	-235,572	113.7%	2,255,249	-10.5	3,180,312
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

APPENDIX G - Funding Progress (GASB 67 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
TEQUESTA [PF]	F	10/01/2015	N	After	EAN	7,824,203	10,043,230	1,515,241	77.9%	1,419,058	106.8	8,527,989
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	10/01/2015	N	After	EAN	3,130,710	2,475,165	-771,577	126.5%	429,707	-179.6	3,246,742
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
TITUSVILLE	G	10/01/2015	N	None	EAN	50,218,500	59,350,382	8,350,259	84.6%	10,383,908	80.4	51,000,123
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	PF	10/01/2015	N	None	EAN	48,598,096	59,376,635	8,673,919	81.8%	6,633,242	130.8	50,702,716
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
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2014	N	None	EAN	122,212,958	113,172,141	523,917	108.0%	34,028,032	1.5	112,648,224
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

APPENDIX G - Funding Progress (GASB 67 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
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
UMATILLA	P	10/01/2014	N	After	AGG	1,562,864	0	0		369,831	0.0	1,562,864
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	10/01/2015	N	None	AGG	1,829,567	1,327,388	-502,179	137.8%	405,994	-123.7	1,829,567
VALPARAISO	PF	10/01/2014	N	After	AGG	1,796,393	1,140,763	-655,630	157.5%	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	10/01/2015	N	None	EAN	17,723,882	37,417,084	19,038,335	47.4%	1,668,189	1,141.3	18,378,749
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	10/01/2014	N	None	EAN	18,628,385	35,275,005	17,566,981	52.8%	2,743,197	640.4	17,708,024
VENICE	F	10/01/2013	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
VENICE	P	10/01/2015	N	None	EAN	30,020,198	39,249,681	6,709,407	76.5%	628,437	1,067.6	32,540,274
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
VERO BEACH	F	10/01/2015	N	After	EAN	7,176,961	8,280,061	1,091,383	86.7%	0	0.0	7,188,678
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	G	10/01/2015	N	After	EAN	71,912,556	106,830,456	34,601,668	67.3%	15,456,663	223.9	72,228,788
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

APPENDIX G - Funding Progress (GASB 67 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
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	P	10/01/2015	N	None	EAN	35,211,438	40,395,945	4,963,557	87.2%	2,856,355	173.8	35,432,388
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
VILLAGE OF NORTH PALM BEACH	G	10/01/2015	N	None	FIL	12,109,145	14,435,693	2,011,105	83.9%	2,494,318	80.6	12,424,588
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
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	PF	10/01/2015	N	None	AGG	17,716,664	22,109,791	3,956,136	80.1%	4,553,961	86.9	18,153,655
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 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

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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
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	PF	10/01/2015	N	After	EAN	20,416,170	26,090,134	5,110,904	78.3%	1,783,251	286.6	20,979,230
VILLAGE OF PALM SPRINGS	PF	10/01/2014	N	None	EAN	19,770,225	24,892,183	6,137,066	79.4%	1,697,544	361.5	18,755,117
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
VOLUSIA COUNTY (VOL)	F	10/01/2015	N	After	FIL	4,330,849	3,976,460	-210,721	108.9%	0	0.0	4,187,181
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	10/01/2014	Y	None	FIL	4,330,849	4,095,967	213,346	105.7%	0	0.0	3,882,621
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
WAUCHULA	GP	10/01/2015	N	None	FIL	15,880,274	13,660,626	-1,498,797	116.2%	2,590,078	-57.9	15,159,423
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
WEST MANATEE FCD	F	10/01/2015	N	After	AGG	10,820,703	11,945,761	767,303	90.6%	2,397,251	32.0	11,178,458
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 MELBOURNE	P	10/01/2015	N	None	FIL	10,595,211	12,456,408	1,661,203	85.1%	1,983,685	83.7	10,795,205
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

APPENDIX G - Funding Progress (GASB 67 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
WEST PALM BEACH	F	09/30/2015	N	None	EAN	176,170,051	252,538,093	73,714,656	69.8%	16,144,923	456.6	178,823,437
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	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	09/30/2013	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	09/30/2012	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	G	09/30/2015	N	After	AGG	37,618,564	41,116,495	-1,868,568	91.5%	1,672,545	-111.7	42,985,063
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	P	09/30/2015	N	After	EAN	263,834,220	322,692,494	56,666,324	81.8%	19,209,819	295.0	266,026,170
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
WILLISTON	G	10/01/2015	N	None	AGG	4,314,930	3,674,913	-259,758	117.4%	880,740	-29.5	3,934,671
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
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	P	10/01/2015	N	None	AGG	1,810,378	1,777,959	26,382	101.8%	331,296	8.0	1,751,577
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
WILTON MANORS (VOL)	F	10/01/2015	N	None	EAN	1,403,369	1,936,135	455,147	72.5%	0	0.0	1,480,988
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

APPENDIX G - Funding Progress (GASB 67 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
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 [GP]	G	10/01/2015	N	None	EAN	11,087,697	17,260,746	5,702,030	64.2%	439,282	1,298.0	11,558,716
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]	P	10/01/2015	N	None	EAN	11,977,847	20,313,717	7,776,095	59.0%	194,617	3,995.6	12,537,622
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
WINTER GARDEN	G	10/01/2015	N	None	EAN	23,058,359	23,639,451	555,090	97.5%	7,522,960	7.4	23,084,361
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
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	PF	10/01/2015	N	None	EAN	31,056,478	32,473,131	1,147,761	95.6%	7,538,210	15.2	31,325,370
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 HAVEN	F	10/01/2015	N	None	EAN	23,668,261	31,126,901	6,930,681	76.0%	3,713,589	186.6	24,196,220
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

APPENDIX G - Funding Progress (GASB 67 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	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	G	10/01/2015	N	After	EAN	55,893,670	77,835,810	20,732,938	71.8%	9,919,868	209.0	57,102,872
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	P	10/01/2015	N	After	EAN	28,182,252	32,221,007	3,097,716	87.5%	4,450,214	69.6	29,123,291
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
WINTER PARK	F	10/01/2015	N	None	EAN	46,938,709	56,277,717	6,375,234	83.4%	4,275,632	149.1	49,902,483
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	39,479,813	51,060,906	7,850,353	77.3%	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	P	10/01/2015	N	None	EAN	42,256,882	56,683,506	11,902,334	74.5%	4,286,032	277.7	44,781,172
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	40,745,179	53,492,015	14,501,966	76.2%	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

APPENDIX G - Funding Progress (GASB 67 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 SPRINGS	GPF	10/01/2014	N	After	EAN	36,821,261	48,406,105	14,564,128	76.1%	7,093,513	205.3	33,841,977
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

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	112.664(1)(a) – uses RP-2000 Combined Healthy Participant Mortality Tables, by gender, 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

* NOTE: Effective January 1, 2016, all plans are required to use the mortality tables used in one of the two most recently published actuarial valuations of the Florida Retirement System, with appropriate adjustments for mortality improvements and plan demographics.

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market 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%	31,680,037	23,070,710	8,609,327	18.33	1,121,359	38.24
General	112.664(1)(b)	5.00%	40,353,711	23,070,710	17,283,001	14.92	1,836,402	62.62
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	18.33	1,121,359	38.24
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%	17,787,791	16,981,487	806,304	25.64	1,327,700	13.54
General	112.664(1)(b)	5.50%	24,174,223	16,981,487	7,192,736	20.64	2,683,125	27.35
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	25.64	1,327,700	13.54
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	15,898,338	12,903,155	2,995,183	24.73	1,390,405	29.32
Police	112.664(1)(b)	5.50%	23,188,447	12,903,155	10,285,292	20.66	2,703,517	57.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	24.73	1,390,405	29.32
APOPKA	112.664(1)(a)	7.50%	36,910,494	30,617,876	6,292,618	19.00	1,603,486	31.10
Fire	112.664(1)(b)	5.50%	47,734,236	30,617,876	17,116,360	16.00	3,010,064	58.38
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	19.00	1,573,112	30.51
APOPKA	112.664(1)(a)	7.50%	50,393,717	41,051,946	9,341,771	17.00	2,218,201	21.99
General	112.664(1)(b)	5.50%	63,889,176	41,051,946	22,837,230	14.00	3,922,201	38.87
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	17.00	2,321,260	23.01
APOPKA	112.664(1)(a)	7.50%	47,398,330	39,981,396	7,416,934	18.00	2,464,417	41.56
Police	112.664(1)(b)	5.50%	60,468,459	39,981,396	20,487,063	15.00	4,097,871	69.11
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	18.00	2,441,628	41.18
ARCADIA	112.664(1)(a)	6.50%	3,264,105	2,342,514	921,591	19.33	164,009	25.60
General	112.664(1)(b)	4.50%	4,151,364	2,342,514	1,808,850	15.58	259,315	40.47
1/1/2016	Valuation Basis	6.50%	N/A	N/A	N/A	19.33	164,009	25.60
ARCADIA	112.664(1)(a)	7.90%	10,602,708	8,600,411	2,002,297	21.20	253,422	44.39
Police And Fire	112.664(1)(b)	5.90%	13,060,420	8,600,411	4,460,009	16.06	467,111	81.82
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	21.88	227,974	39.94

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ATLANTIC BEACH	112.664(1)(a)	7.00%	20,788,102	15,008,338	5,779,764	17.83	1,300,048	62.66
General	112.664(1)(b)	5.00%	25,772,335	15,008,338	10,763,997	14.50	2,097,130	100.09
9/30/2015	Valuation Basis	7.00%	N/A	N/A	N/A	17.83	1,300,048	62.66
ATLANTIC BEACH	112.664(1)(a)	7.00%	13,402,655	8,493,122	4,909,533	15.92	954,072	72.68
Police	112.664(1)(b)	5.00%	16,973,784	8,493,122	8,480,662	13.50	1,298,312	98.91
9/30/2015	Valuation Basis	7.00%	N/A	N/A	N/A	15.92	954,072	72.68
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%	8,772,662	6,091,062	2,681,600	18.94	446,073	53.80
Fire	112.664(1)(b)	5.75%	11,097,229	6,091,062	5,006,167	15.20	644,222	77.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	19.33	421,225	50.80
AUBURNDALE	112.664(1)(a)	7.50%	22,395,093	15,823,142	6,571,951	17.12	1,269,504	57.90
General	112.664(1)(b)	5.50%	28,167,636	15,823,142	12,344,494	13.92	1,730,387	79.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	17.12	1,229,503	56.10
AUBURNDALE	112.664(1)(a)	7.75%	12,806,404	9,935,560	2,870,844	26.42	685,944	41.80
Police	112.664(1)(b)	5.75%	16,309,252	9,935,560	6,373,692	18.61	1,042,239	63.50
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	27.55	649,983	39.50
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%	6,767,339	4,820,917	1,946,422	22.73	470,838	65.70
Fire	112.664(1)(b)	5.75%	8,602,664	4,820,917	3,781,747	17.24	669,055	93.30
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	24.27	442,484	61.70
AVON PARK	112.664(1)(a)	8.00%	6,049,789	6,016,713	33,076	999.99	50,414	24.40
Police	112.664(1)(b)	6.00%	7,705,586	6,016,713	1,688,873	25.53	189,126	91.40
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	48,543	23.50

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market 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%	24,511,447	18,066,387	6,445,060	18.69	1,684,541	79.70
Police	112.664(1)(b)	6.00%	31,049,238	18,066,387	12,982,851	15.22	2,378,215	112.50
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	19.16	1,559,982	73.80
BARTOW	112.664(1)(a)	8.00%	10,533,969	8,014,919	2,519,050	24.26	614,960	59.50
Fire	112.664(1)(b)	6.00%	13,341,657	8,014,919	5,326,738	17.82	1,271,941	123.10
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	25.56	511,813	49.50
BARTOW	112.664(1)(a)	7.75%	30,672,755	21,469,718	9,203,037	22.56	1,722,579	21.80
General	112.664(1)(b)	5.75%	38,614,936	21,469,718	17,145,218	16.96	2,571,198	32.60
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	23.05	1,643,522	20.80
BARTOW	112.664(1)(a)	8.00%	20,054,653	15,518,973	4,535,680	20.64	980,097	58.30
Police	112.664(1)(b)	6.00%	25,299,964	15,518,973	9,780,991	16.04	1,528,769	90.90
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	21.27	912,209	54.20
BAY HARBOR ISLANDS [GP]	112.664(1)(a)	5.84%	16,797,511	15,437,110	1,360,401	10.10	1,069,880	28.09
General	112.664(1)(b)	3.84%	20,824,775	15,437,110	5,387,665	8.62	1,950,940	51.22
10/1/2015	Valuation Basis	5.84%	N/A	N/A	N/A	10.30	1,044,968	27.43
BAY HARBOR ISLANDS [GP]	112.664(1)(a)	5.84%	16,797,511	15,437,110	1,360,401	10.10	1,069,880	28.09
Police	112.664(1)(b)	3.84%	20,824,775	15,437,110	5,387,665	8.62	1,950,940	51.22
10/1/2015	Valuation Basis	5.84%	N/A	N/A	N/A	10.30	1,044,968	27.43
BAY MEDICAL CENTER	112.664(1)(a)	7.50%	112,183,490	91,943,792	20,239,698	17.00	2,994,378	0.00
General	112.664(1)(b)	5.50%	136,794,257	91,943,792	44,850,465	13.83	5,351,116	0.00
1/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	17.00	2,994,378	0.00
BELLE GLADE	112.664(1)(a)	7.75%	14,107,330	15,293,681	-1,186,351	999.99	0	0.00
General	112.664(1)(b)	5.75%	17,860,512	15,293,681	2,566,831	999.99	694,486	24.06
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	0	0.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market 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%	4,297,926	5,612,777	-1,314,851	999.99	0	0.00
Police And Fire	112.664(1)(b)	4.25%	5,095,588	5,612,777	-517,189	999.99	0	0.00
10/1/2015	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%	3,647,686	3,024,835	622,851	23.19	295,318	35.10
Police	112.664(1)(b)	5.75%	4,466,185	3,024,835	1,441,350	16.62	416,899	49.60
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	25.56	275,760	32.80
BELLEVIEW	112.664(1)(a)	7.75%	4,031,641	3,218,778	812,863	33.97	192,507	36.00
Police	112.664(1)(b)	5.75%	5,000,919	3,218,778	1,782,141	20.38	314,896	58.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	176,494	33.00
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%	6,890,362	4,844,005	2,046,357	999.99	543,505	43.00
Fire	112.664(1)(b)	5.25%	9,842,985	4,844,005	4,998,980	29.56	912,922	72.10
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	494,415	39.10
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%	414,283,031	316,287,509	97,995,522	22.42	14,601,725	48.90
Police And Fire	112.664(1)(b)	6.00%	528,987,804	316,287,509	212,700,295	17.37	24,252,385	81.23
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	22.42	14,601,725	48.90
BOCA RATON EXECUTIVE	112.664(1)(a)	7.50%	44,048,119	32,522,053	11,526,066	16.63	1,566,542	23.17
General	112.664(1)(b)	5.50%	55,614,833	32,522,053	23,092,780	14.23	2,434,588	36.01
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	16.63	1,585,811	32.27

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BOCA RATON HOUSING	112.664(1)(a)	9.59%	1,321,331	2,511,547	-1,190,216	999.99	0	0.00
General	112.664(1)(b)	7.59%	1,590,064	2,511,547	-921,483	38.48	25,366	3.88
10/1/2015	Valuation Basis	9.59%	N/A	N/A	N/A	33.42	41,897	6.42
BONITA SPRINGS FCD	112.664(1)(a)	7.60%	79,083,618	52,133,912	26,949,706	18.42	4,836,188	71.00
Fire	112.664(1)(b)	5.60%	101,969,505	52,133,912	49,835,593	15.21	6,908,818	101.40
10/1/2015	Valuation Basis	7.60%	N/A	N/A	N/A	18.79	4,501,620	66.00
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)	7.50%	133,400,809	80,406,693	52,994,116	14.42	6,940,329	67.14
Fire	112.664(1)(b)	5.50%	167,617,425	80,406,693	87,210,732	12.42	9,861,594	95.40
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	14.67	6,315,969	61.10
BOYNTON BEACH	112.664(1)(a)	7.50%	170,595,985	132,863,087	37,732,898	20.33	8,461,056	39.24
General	112.664(1)(b)	5.50%	208,649,762	132,863,087	75,786,675	15.67	12,585,929	58.37
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.33	8,461,056	39.24
BOYNTON BEACH	112.664(1)(a)	7.75%	117,943,190	78,209,708	39,733,482	16.00	6,226,093	51.12
Police	112.664(1)(b)	5.75%	146,409,261	78,209,708	68,199,553	13.50	8,800,811	72.26
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	16.17	6,109,171	50.16
BRADENTON	112.664(1)(a)	8.00%	52,831,688	43,293,980	9,537,708	35.69	2,772,559	58.60
Fire	112.664(1)(b)	6.00%	66,615,350	43,293,980	23,321,370	20.30	4,279,397	90.40
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	2,565,856	54.20
BRADENTON	112.664(1)(a)	8.00%	75,385,824	61,173,337	14,212,487	34.17	2,883,298	40.81
Police	112.664(1)(b)	6.00%	98,188,915	61,173,337	37,015,578	21.08	5,180,892	73.33
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	33.08	2,971,612	42.06
BROOKSVILLE	112.664(1)(a)	7.75%	7,487,208	5,932,828	1,554,380	21.74	362,300	57.28
Fire	112.664(1)(b)	5.75%	9,356,492	5,932,828	3,423,664	16.61	543,440	85.92
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	22.56	340,384	53.82

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BROOKSVILLE	112.664(1)(a)	7.50%	4,634,070	4,930,633	-296,563	999.99	445,688	36.70
Police	112.664(1)(b)	5.50%	6,326,726	4,930,633	1,396,093	47.76	912,938	75.20
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	394,470	32.50
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%	2,467,699	2,221,400	246,299	999.99	181,483	18.20
General	112.664(1)(b)	5.75%	3,495,588	2,221,400	1,274,188	45.79	325,564	32.50
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	169,037	16.90
CAPE CORAL	112.664(1)(a)	7.75%	186,699,337	130,930,119	55,769,218	19.92	12,437,862	85.50
Fire	112.664(1)(b)	5.75%	243,210,043	130,930,119	112,279,924	16.12	17,921,965	123.20
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	20.50	11,526,613	79.20
CAPE CORAL	112.664(1)(a)	7.75%	277,353,778	199,354,359	77,999,419	19.43	22,571,157	55.40
General	112.664(1)(b)	5.75%	349,329,372	199,354,359	149,975,013	15.53	30,165,995	74.00
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	19.15	23,142,947	56.80
CAPE CORAL	112.664(1)(a)	7.75%	159,054,682	126,153,928	32,900,754	25.89	10,139,430	58.80
Police	112.664(1)(b)	5.75%	207,198,401	126,153,928	81,044,473	19.25	15,073,908	87.50
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	27.58	9,372,470	54.40
CASSELBERRY	112.664(1)(a)	8.00%	18,891,220	17,211,655	1,679,565	999.99	1,346,325	32.10
Police And Fire	112.664(1)(b)	6.00%	26,848,323	17,211,655	9,636,668	999.99	2,826,110	67.20
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,173,308	28.00
CLEARWATER	112.664(1)(a)	3.00%	3,771,835	4,615,299	-843,464	99.99	0	0.00
Fire	112.664(1)(b)	1.00%	4,191,947	4,615,299	-423,352	99.99	0	0.00
10/1/2015	Valuation Basis	3.00%	N/A	N/A	N/A	99.99	0	0.00
CLEARWATER	112.664(1)(a)	7.00%	827,953,780	840,268,849	-12,315,069	99.99	15,962,058	19.89
General Police And Fire	112.664(1)(b)	5.00%	1,059,554,571	840,268,849	219,285,722	26.17	42,513,653	52.98
1/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	15,962,058	19.89

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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
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)	6.75%	11,882,385	10,096,715	1,785,670	26.25	122,907	0.00
General	112.664(1)(b)	4.75%	15,712,404	10,096,715	5,615,689	19.41	464,397	0.00
10/1/2015	Valuation Basis	6.75%	N/A	N/A	N/A	26.25	122,907	0.00
COCOA	112.664(1)(a)	8.00%	24,148,872	15,500,912	8,647,960	13.06	1,499,889	76.14
Fire	112.664(1)(b)	6.00%	30,244,849	15,500,912	14,743,937	11.25	2,101,186	106.67
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	13.34	1,381,705	70.14
COCOA	112.664(1)(a)	7.40%	16,993,221	12,529,002	4,464,219	13.70	658,266	362.60
General	112.664(1)(b)	5.40%	20,577,152	12,529,002	8,048,150	11.58	881,772	485.70
10/1/2015	Valuation Basis	7.40%	N/A	N/A	N/A	13.80	631,546	347.90
COCOA	112.664(1)(a)	8.00%	29,070,352	26,034,102	3,036,250	37.51	1,009,441	35.71
Police	112.664(1)(b)	6.00%	37,077,480	26,034,102	11,043,378	21.73	1,915,844	67.78
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	881,298	31.17
COCOA BEACH	112.664(1)(a)	8.00%	14,834,689	10,619,106	4,215,583	20.19	728,799	49.75
Fire	112.664(1)(b)	6.00%	18,382,648	10,619,106	7,763,542	15.55	1,026,976	70.10
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	21.11	683,180	46.64
COCOA BEACH	112.664(1)(a)	7.75%	22,848,858	21,544,252	1,304,606	999.99	607,644	12.52
General	112.664(1)(b)	5.75%	28,027,176	21,544,252	6,482,924	21.12	1,182,882	24.37
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	592,051	12.20

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
COCOA BEACH	112.664(1)(a)	8.00%	16,446,018	10,602,767	5,843,251	15.48	962,819	56.92
Police	112.664(1)(b)	6.00%	20,692,820	10,602,767	10,090,053	12.93	1,312,026	77.57
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	15.76	915,527	54.13
COOPER CITY	112.664(1)(a)	7.00%	29,162,456	22,612,283	6,550,173	17.92	1,239,334	226.00
Fire	112.664(1)(b)	5.00%	35,515,038	22,612,283	12,902,755	14.50	2,326,754	424.29
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	17.92	1,239,334	226.00
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%	31,434,456	25,152,309	6,282,147	16.08	1,617,097	260.21
Police	112.664(1)(b)	5.50%	37,862,210	25,152,309	12,709,901	13.17	3,179,830	511.67
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	16.08	1,617,097	260.21
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%	570,820,931	329,905,407	240,915,524	9.33	28,716,054	74.97
General Police And Fire	112.664(1)(b)	5.75%	688,155,052	329,905,407	358,249,645	8.42	37,492,473	97.89
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	9.42	27,560,275	71.96
CORAL SPRINGS	112.664(1)(a)	8.50%	60,794,740	69,202,169	-8,407,429	30.96	2,693,840	21.03
Fire	112.664(1)(b)	6.50%	80,971,553	69,202,169	11,769,384	22.01	6,083,861	47.50
10/1/2015	Valuation Basis	8.50%	N/A	N/A	N/A	25.68	4,387,147	34.25
CORAL SPRINGS	112.664(1)(a)	7.50%	8,997,872	7,392,508	1,605,364	15.67	365,132	196.65
General	112.664(1)(b)	5.50%	10,644,319	7,392,508	3,251,811	12.58	634,036	341.47
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	14.83	429,560	231.35
CORAL SPRINGS	112.664(1)(a)	8.55%	209,203,341	166,332,259	42,871,082	28.62	8,375,738	56.28
Police	112.664(1)(b)	6.55%	263,662,725	166,332,259	97,330,466	19.47	14,800,201	99.46
10/1/2015	Valuation Basis	8.55%	N/A	N/A	N/A	23.61	10,473,424	70.38

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
CRESTVIEW	112.664(1)(a)	8.00%	16,458,962	15,606,392	852,570	999.99	512,751	13.00
General	112.664(1)(b)	6.00%	20,762,359	15,606,392	5,155,967	24.07	926,596	23.30
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	484,229	12.30
CRESTVIEW	112.664(1)(a)	8.00%	16,054,088	16,403,405	-349,317	999.99	625,165	15.40
Police And Fire	112.664(1)(b)	6.00%	20,621,084	16,403,405	4,217,679	999.99	1,214,082	30.10
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	559,135	13.90
DADE CITY	112.664(1)(a)	7.50%	6,931,036	5,365,786	1,565,250	21.30	250,747	79.10
Fire	112.664(1)(b)	5.50%	8,565,140	5,365,786	3,199,354	16.09	386,464	122.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	22.06	230,455	72.70
DADE CITY	112.664(1)(a)	7.50%	8,886,070	7,738,297	1,147,773	999.99	367,559	36.60
Police	112.664(1)(b)	5.50%	11,730,876	7,738,297	3,992,579	26.36	894,047	89.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	288,234	28.70
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)	7.00%	61,595,687	33,858,630	27,737,057	11.67	7,504,345	257.64
Fire	112.664(1)(b)	5.00%	77,533,981	33,858,630	43,675,351	10.33	11,231,105	385.58
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	11.67	7,631,948	262.02
DANIA BEACH [PF]	112.664(1)(a)	7.00%	61,595,687	33,858,630	27,737,057	11.67	7,504,345	257.64
Police	112.664(1)(b)	5.00%	77,533,981	33,858,630	43,675,351	10.33	11,231,105	385.58
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	11.67	7,631,948	262.02
DAVIE	112.664(1)(a)	7.61%	106,290,746	78,752,749	27,537,997	999.99	6,292,244	57.70
Fire	112.664(1)(b)	5.61%	133,022,519	78,752,749	54,269,770	22.82	9,853,752	90.35
10/1/2015	Valuation Basis	7.61%	N/A	N/A	N/A	999.99	5,721,908	52.47
DAVIE	112.664(1)(a)	7.60%	153,869,619	121,246,764	32,622,855	999.99	8,066,508	57.34
Police	112.664(1)(b)	5.60%	197,691,566	121,246,764	76,444,802	22.86	13,686,292	97.29
10/1/2015	Valuation Basis	7.60%	N/A	N/A	N/A	999.99	7,544,060	53.62

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
DAVIE - GENERAL & MGMT	112.664(1)(a)	9.08%	42,677,368	48,793,789	-6,116,421	48.28	742,971	5.01
General	112.664(1)(b)	7.08%	54,902,367	48,793,789	6,108,578	24.40	11,176,197	75.30
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	27.22	3,245,883	21.87
DAYTONA BEACH	112.664(1)(a)	7.50%	230,102,793	159,486,586	70,616,207	14.00	7,866,448	48.09
Police And Fire	112.664(1)(b)	5.50%	290,520,031	159,486,586	131,033,445	12.00	13,212,066	80.77
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	15.00	7,018,771	42.91
DEERFIELD BEACH	112.664(1)(a)	7.63%	136,963,565	99,661,364	37,302,201	13.82	6,548,101	67.82
Fire	112.664(1)(b)	5.63%	169,734,804	99,661,364	70,073,440	11.82	10,754,542	111.38
10/1/2015	Valuation Basis	7.63%	N/A	N/A	N/A	13.82	6,548,101	67.82
DEERFIELD BEACH	112.664(1)(a)	7.00%	62,807,876	55,328,028	7,479,848	17.92	1,361,007	451.39
General	112.664(1)(b)	5.00%	74,357,804	55,328,028	19,029,776	13.83	3,323,930	999.40
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	17.50	1,594,878	528.95
DEERFIELD BEACH	112.664(1)(a)	6.75%	53,993,340	37,671,100	16,322,240	12.88	2,253,340	999.99
Police	112.664(1)(b)	4.75%	66,509,068	37,671,100	28,837,968	11.12	2,835,490	999.99
10/1/2015	Valuation Basis	6.75%	N/A	N/A	N/A	13.08	2,114,228	999.99
DELAND	112.664(1)(a)	7.50%	16,110,978	12,698,436	3,412,542	999.99	943,115	42.44
Fire	112.664(1)(b)	5.50%	21,104,541	12,698,436	8,406,105	23.67	1,480,836	66.64
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	863,956	38.88
DELAND	112.664(1)(a)	7.50%	31,191,857	27,204,099	3,987,758	20.00	767,333	34.89
General	112.664(1)(b)	5.50%	37,718,763	27,204,099	10,514,664	15.33	1,541,401	70.08
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	19.92	787,900	35.82
DELAND	112.664(1)(a)	7.50%	30,261,856	21,239,451	9,022,405	17.75	1,459,840	55.47
Police	112.664(1)(b)	5.50%	38,609,702	21,239,451	17,370,251	14.50	2,264,636	86.06
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	18.08	1,406,500	53.45
DELRAY BEACH	112.664(1)(a)	7.25%	113,643,389	107,786,582	5,856,807	999.99	2,506,135	15.87
General	112.664(1)(b)	5.25%	142,135,743	107,786,582	34,349,161	24.58	5,800,976	36.74
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	2,506,135	15.87

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
DELRAY BEACH	112.664(1)(a)	8.00%	244,995,843	153,260,618	91,735,225	15.84	14,004,147	73.30
Police And Fire	112.664(1)(b)	6.00%	308,553,422	153,260,618	155,292,804	13.31	19,841,245	103.90
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	16.24	13,175,287	69.00
DELTONA	112.664(1)(a)	8.00%	30,070,880	21,140,458	8,930,422	22.46	1,655,704	45.70
Fire	112.664(1)(b)	6.00%	39,071,714	21,140,458	17,931,256	17.48	2,501,854	69.10
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	23.21	1,530,264	42.20
DESTIN FCD	112.664(1)(a)	8.00%	23,726,858	13,924,319	9,802,539	14.74	1,270,837	80.50
Fire	112.664(1)(b)	6.00%	30,724,561	13,924,319	16,800,242	12.69	2,328,868	147.50
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	14.78	1,191,203	75.50
DUNEDIN	112.664(1)(a)	7.75%	24,357,445	23,742,276	615,169	999.99	870,112	25.10
Fire	112.664(1)(b)	5.75%	30,348,811	23,742,276	6,606,535	26.58	1,658,712	47.90
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	870,112	25.10
DUNNELLO	112.664(1)(a)	9.08%	814,881	1,869,911	-1,055,030	999.99	4,291	1.00
Police And Fire	112.664(1)(b)	7.08%	1,054,585	1,869,911	-815,326	999.99	4,291	1.00
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	999.99	4,291	1.00
EAST LAKE TARPON FCD	112.664(1)(a)	7.75%	17,718,559	12,786,472	4,932,087	22.06	816,819	39.40
Fire	112.664(1)(b)	5.75%	22,553,882	12,786,472	9,767,410	16.89	1,275,881	61.50
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	22.83	774,805	35.90
EDGEWATER	112.664(1)(a)	7.50%	10,129,142	9,754,157	374,985	999.99	449,155	29.50
Fire	112.664(1)(b)	5.50%	12,973,760	9,754,157	3,219,603	29.17	796,658	52.60
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	418,022	27.60
EDGEWATER	112.664(1)(a)	7.50%	17,597,499	11,776,097	5,821,402	11.27	696,628	320.40
General	112.664(1)(b)	5.50%	21,350,031	11,776,097	9,573,934	9.93	907,920	417.50
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	11.29	673,060	309.50
EDGEWATER	112.664(1)(a)	7.50%	12,190,382	8,150,243	4,040,139	15.77	823,130	56.50
Police	112.664(1)(b)	5.50%	15,423,626	8,150,243	7,273,383	13.22	1,151,094	79.10
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	15.94	789,100	54.20

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ENGLEWOOD AREA FCD	112.664(1)(a)	7.50%	32,728,641	22,054,769	10,673,872	20.17	2,059,154	67.81
Fire	112.664(1)(b)	5.50%	42,402,689	22,054,769	20,347,920	16.26	2,871,775	94.59
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.59	1,940,541	63.91
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	642,034	523,493	118,541	13.06	16,005	999.99
General	112.664(1)(b)	5.00%	745,414	523,493	221,921	11.15	27,722	999.99
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	13.24	14,652	999.99
ESTERO FCD	112.664(1)(a)	9.08%	13,698,811	16,362,292	-2,663,481	33.78	331,369	7.02
Fire	112.664(1)(b)	7.08%	18,359,961	16,362,292	1,997,669	23.44	1,375,298	29.15
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	23.57	1,355,406	28.73
EUSTIS	112.664(1)(a)	8.00%	9,747,919	7,134,067	2,613,852	20.49	772,442	61.10
Fire	112.664(1)(b)	6.00%	12,509,693	7,134,067	5,375,626	16.09	1,013,155	80.20
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	21.14	742,156	58.70
EUSTIS	112.664(1)(a)	7.50%	21,760,390	15,439,714	6,320,676	24.00	1,304,418	57.79
Police	112.664(1)(b)	5.50%	29,047,280	15,439,714	13,607,566	18.50	2,225,116	98.58
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	25.08	1,257,017	55.69
FERNANDINA BEACH	112.664(1)(a)	8.00%	26,233,153	16,530,959	9,702,194	14.65	1,800,177	42.66
General	112.664(1)(b)	6.00%	32,463,356	16,530,959	15,932,397	12.47	2,422,980	57.42
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	14.72	1,749,833	41.47
FERNANDINA BEACH	112.664(1)(a)	8.00%	29,270,530	18,988,311	10,282,219	16.41	1,849,900	48.76
Police And Fire	112.664(1)(b)	6.00%	36,574,153	18,988,311	17,585,842	13.57	2,531,743	66.72
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	16.77	1,748,232	46.07
FLAGLER BEACH	112.664(1)(a)	7.50%	1,022,051	1,264,983	-242,932	999.99	98,267	30.68
Fire	112.664(1)(b)	5.50%	1,351,897	1,264,983	86,914	999.99	172,077	53.72
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	89,316	27.88
FLAGLER BEACH	112.664(1)(a)	7.60%	3,093,867	2,713,754	380,113	999.99	236,828	34.40
Police	112.664(1)(b)	5.60%	4,016,210	2,713,754	1,302,456	23.29	369,718	53.90
10/1/2015	Valuation Basis	7.60%	N/A	N/A	N/A	999.99	221,162	32.10

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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
FORT LAUDERDALE	112.664(1)(a)	7.55%	609,531,091	551,694,135	57,836,956	32.50	18,282,171	36.83
General	112.664(1)(b)	5.55%	752,264,697	551,694,135	200,570,562	19.33	32,932,720	66.34
9/30/2015	Valuation Basis	7.55%	N/A	N/A	N/A	32.50	18,282,171	36.83
FORT LAUDERDALE	112.664(1)(a)	7.50%	847,196,018	774,549,468	72,646,550	39.12	28,587,467	40.80
Police And Fire	112.664(1)(b)	5.50%	1,050,413,879	774,549,468	275,864,411	20.87	50,214,014	71.70
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	53.06	27,333,630	39.00
FORT MEADE [GPF]	112.664(1)(a)	9.08%	363,769	351,907	11,862	27.91	15,367	16.90
Fire	112.664(1)(b)	7.08%	442,896	351,907	90,989	18.60	24,742	27.21
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	20.52	21,564	23.72
FORT MEADE [GPF]	112.664(1)(a)	9.08%	4,198,762	4,117,536	81,226	26.95	129,294	12.77
General	112.664(1)(b)	7.08%	5,078,724	4,117,536	961,188	18.57	224,318	22.16
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	20.41	185,943	18.37
FORT MEADE [GPF]	112.664(1)(a)	9.08%	1,179,185	1,257,490	-78,305	99.99	4,262	0.00
Police	112.664(1)(b)	7.08%	1,426,542	1,257,490	169,052	22.30	33,709	0.00
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	28.24	21,902	0.00
FORT MYERS	112.664(1)(a)	8.00%	116,487,371	72,683,808	43,803,563	14.92	7,327,574	107.10
Fire	112.664(1)(b)	6.00%	148,792,674	72,683,808	76,108,866	12.77	9,836,928	143.80
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	15.24	6,815,836	99.60
FORT MYERS	112.664(1)(a)	7.75%	151,439,099	91,117,018	60,322,081	12.55	9,229,107	42.70
General	112.664(1)(b)	5.75%	188,740,937	91,117,018	97,623,919	10.97	12,332,808	57.20
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	12.60	8,900,084	41.30

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
FORT MYERS	112.664(1)(a)	8.00%	168,032,509	97,029,125	71,003,384	14.92	12,552,495	110.30
Police	112.664(1)(b)	6.00%	219,028,739	97,029,125	121,999,614	12.81	16,230,477	142.50
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	15.20	11,880,246	104.30
FORT PIERCE [G, P, UTIL]	112.664(1)(a)	8.00%	195,371,158	174,633,807	20,737,351	36.92	6,246,612	22.45
General	112.664(1)(b)	6.00%	241,766,395	174,633,807	67,132,588	19.92	11,444,323	41.14
9/30/2015	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	5,862,110	21.07
FORT PIERCE SUPP	112.664(1)(a)	7.25%	13,059,163	11,763,204	1,295,959	999.99	605,604	9.57
Police	112.664(1)(b)	5.25%	16,954,575	11,763,204	5,191,371	24.25	1,082,113	17.10
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	605,604	9.57
FORT WALTON BEACH	112.664(1)(a)	8.00%	21,947,986	13,590,509	8,357,477	15.14	1,116,182	54.30
Fire	112.664(1)(b)	6.00%	28,160,421	13,590,509	14,569,912	12.80	1,626,307	61.10
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	15.71	1,015,817	49.50
FORT WALTON BEACH	112.664(1)(a)	7.90%	45,730,548	38,086,889	7,643,659	21.43	1,730,455	45.20
General	112.664(1)(b)	5.90%	56,570,930	38,086,889	18,484,041	16.21	2,733,947	71.50
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	24.43	1,439,509	37.60
FORT WALTON BEACH	112.664(1)(a)	8.00%	26,531,057	19,119,281	7,411,776	17.74	930,956	42.60
Police	112.664(1)(b)	6.00%	33,329,132	19,119,281	14,209,851	14.43	1,576,950	72.20
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	18.86	779,948	35.70
FROSTPROOF	112.664(1)(a)	9.08%	882,044	1,235,125	-353,081	999.99	0	0.00
General	112.664(1)(b)	7.08%	562,960	1,235,125	-672,165	27.81	43,267	8.48
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	30.05	30,204	5.92
FROSTPROOF	112.664(1)(a)	7.50%	4,277,604	3,519,046	758,558	25.71	163,568	118.00
Police	112.664(1)(b)	5.50%	5,583,646	3,519,046	2,064,600	18.78	265,687	191.70
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	26.62	151,974	109.60
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

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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%	19,922,051	20,500,333	-578,282	999.99	1,361,293	36.15
Fire	112.664(1)(b)	5.75%	27,945,943	20,500,333	7,445,610	999.99	2,173,969	57.72
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	1,271,671	33.77
GREEN COVE SPRINGS	112.664(1)(a)	7.00%	3,451,405	3,489,529	-38,124	25.79	248,602	31.23
Police	112.664(1)(b)	5.00%	4,888,625	3,489,529	1,399,096	21.31	524,066	65.84
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	25.96	224,879	28.25
GREENACRES	112.664(1)(a)	8.39%	10,587,462	12,226,506	-1,639,044	49.32	490,161	16.59
Police And Fire	112.664(1)(b)	6.39%	15,732,539	12,226,506	3,506,033	27.57	1,504,137	50.91
10/1/2015	Valuation Basis	8.39%	N/A	N/A	N/A	32.23	839,833	28.43
GREENACRES	112.664(1)(a)	8.39%	9,180,771	9,292,323	-111,552	34.24	673,305	23.16
Police And Fire	112.664(1)(b)	6.39%	13,512,572	9,292,323	4,220,249	24.80	1,578,928	54.31
10/1/2015	Valuation Basis	8.39%	N/A	N/A	N/A	27.81	987,303	33.96
GULF BREEZE	112.664(1)(a)	7.00%	3,688,610	3,901,457	-212,847	27.46	226,936	35.87
Police	112.664(1)(b)	5.00%	5,242,312	3,901,457	1,340,855	21.90	513,753	81.21
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	27.90	217,290	34.35
GULFPORT	112.664(1)(a)	7.75%	4,528,904	3,378,632	1,150,272	999.99	184,123	17.70
Fire	112.664(1)(b)	5.75%	6,122,180	3,378,632	2,743,548	30.54	353,861	33.90
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	162,708	15.60
GULFPORT	112.664(1)(a)	7.25%	13,366,480	13,576,910	-210,430	999.99	212,707	7.80
General	112.664(1)(b)	5.25%	17,141,138	13,576,910	3,564,228	30.71	601,099	21.90
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	212,707	7.80
GULFPORT	112.664(1)(a)	7.75%	9,736,640	8,421,235	1,315,405	999.99	255,830	13.00
Police	112.664(1)(b)	5.75%	12,695,840	8,421,235	4,274,605	26.26	621,682	31.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	209,749	10.80

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HAINES CITY	112.664(1)(a)	7.50%	7,671,949	5,054,095	2,617,854	15.48	456,135	44.00
Fire	112.664(1)(b)	5.50%	9,729,478	5,054,095	4,675,383	12.94	584,161	56.30
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	15.68	437,999	42.30
HAINES CITY	112.664(1)(a)	7.50%	16,422,730	16,035,744	386,986	24.74	146,857	5.40
General	112.664(1)(b)	5.50%	20,239,903	16,035,744	4,204,159	17.57	423,064	15.60
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	25.53	122,510	4.50
HAINES CITY	112.664(1)(a)	7.50%	10,508,830	7,852,058	2,656,772	22.92	784,152	32.20
Police	112.664(1)(b)	5.50%	13,620,775	7,852,058	5,768,717	17.33	1,114,881	45.80
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	23.97	742,754	30.50
HALIFAX HOSPITAL	112.664(1)(a)	6.75%	334,832,016	214,911,093	119,920,923	14.00	19,848,568	46.83
General	112.664(1)(b)	4.75%	429,170,303	214,911,093	214,259,210	12.00	30,329,569	71.55
10/1/2015	Valuation Basis	6.75%	N/A	N/A	N/A	14.00	21,070,580	49.71
HALLANDALE BEACH	112.664(1)(a)	7.75%	199,072,734	132,111,564	66,961,170	13.83	10,555,460	77.90
Police And Fire	112.664(1)(b)	5.75%	246,049,948	132,111,564	113,938,384	11.88	14,560,222	107.50
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	14.05	9,899,317	73.10
HIALEAH	112.664(1)(a)	8.00%	828,513,971	569,997,557	258,516,414	17.25	33,747,339	55.92
General Police And Fire	112.664(1)(b)	6.00%	1,006,915,424	569,997,557	436,917,867	13.95	46,385,065	76.85
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	17.68	31,891,639	52.84
HIALEAH - ELECTED	112.664(1)(a)	6.00%	8,745,329	9,893,539	-1,148,210	99.99	175,894	22.22
General	112.664(1)(b)	4.00%	11,172,739	9,893,539	1,279,200	26.58	468,006	59.12
10/1/2015	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	175,894	22.22
HIALEAH GARDENS	112.664(1)(a)	7.64%	16,022,940	14,283,500	1,739,440	32.25	715,490	30.62
Police	112.664(1)(b)	5.64%	19,700,410	14,283,500	5,416,910	19.58	1,460,890	62.52
10/1/2015	Valuation Basis	7.64%	N/A	N/A	N/A	32.25	715,490	30.62
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

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HOLLY HILL	112.664(1)(a)	7.50%	5,367,703	3,742,947	1,624,756	17.53	361,807	47.20
Fire	112.664(1)(b)	5.50%	6,769,804	3,742,947	3,026,857	14.21	537,483	70.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	17.96	339,420	44.20
HOLLY HILL	112.664(1)(a)	7.50%	11,829,379	8,566,354	3,263,025	19.48	646,652	54.70
Police	112.664(1)(b)	5.50%	15,067,420	8,566,354	6,501,066	15.50	959,194	81.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.24	597,483	50.50
HOLLYWOOD	112.664(1)(a)	7.50%	343,717,651	201,262,985	142,454,666	10.11	17,199,014	106.00
Fire	112.664(1)(b)	5.50%	409,040,408	201,262,985	207,777,423	9.05	20,777,846	128.10
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	10.23	16,303,155	100.50
HOLLYWOOD	112.664(1)(a)	7.90%	443,914,387	286,342,639	157,571,748	11.58	27,028,475	76.49
General	112.664(1)(b)	5.90%	545,555,255	286,342,639	259,212,616	10.33	34,480,829	97.58
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	11.67	26,176,879	74.08
HOLLYWOOD	112.664(1)(a)	8.00%	370,221,177	172,676,918	197,544,259	9.50	17,415,780	90.23
Police	112.664(1)(b)	6.00%	457,395,600	172,676,918	284,718,682	8.58	22,887,636	118.58
9/30/2015	Valuation Basis	8.00%	N/A	N/A	N/A	9.58	16,081,804	83.32
HOLMES BEACH	112.664(1)(a)	7.50%	8,310,708	7,529,195	781,513	999.99	331,489	39.90
Police	112.664(1)(b)	5.50%	10,777,741	7,529,195	3,248,546	24.06	611,124	73.50
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	292,544	35.20
HOMESTEAD	112.664(1)(a)	6.50%	8,424,981	7,376,009	1,048,972	21.33	274,042	0.00
Fire	112.664(1)(b)	4.50%	9,905,240	7,376,009	2,529,231	15.50	836,432	0.00
1/1/2016	Valuation Basis	6.50%	N/A	N/A	N/A	21.33	274,042	0.00
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
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

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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%	1,816,697	1,168,599	648,098	15.60	105,064	17.86
General	112.664(1)(b)	5.00%	2,303,507	1,168,599	1,134,908	13.08	148,861	25.31
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	15.74	100,368	17.06
INDIALANTIC	112.664(1)(a)	8.00%	7,724,505	6,684,334	1,040,171	29.35	305,220	30.44
Police And Fire	112.664(1)(b)	6.00%	9,657,136	6,684,334	2,972,802	18.68	499,945	49.86
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	39.31	277,596	27.69
INDIAN HARBOUR BEACH	112.664(1)(a)	7.75%	9,740,693	7,908,787	1,831,906	27.98	590,697	51.50
Police	112.664(1)(b)	5.75%	12,652,944	7,908,787	4,744,157	19.69	913,634	79.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	31.79	536,643	46.90
INDIAN HARBOUR BEACH (SUPP)	112.664(1)(a)	9.08%	211,646	125,496	86,150	10.51	15,821	1.91
Police	112.664(1)(b)	7.08%	255,174	125,496	129,678	9.49	20,926	2.52
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	9.52	19,808	2.39
INDIAN RIVER SHORES	112.664(1)(a)	9.59%	603,145	590,990	12,155	18.71	73,834	28.62
General	112.664(1)(b)	7.59%	723,292	590,990	132,302	13.96	112,933	43.77
10/1/2015	Valuation Basis	9.59%	N/A	N/A	N/A	11.89	130,173	50.45
INDIAN RIVER SHORES	112.664(1)(a)	6.25%	14,292,763	11,745,654	2,547,109	23.91	878,030	67.24
Police And Fire	112.664(1)(b)	4.25%	17,843,371	11,745,654	6,097,717	17.82	1,230,540	94.24
10/1/2015	Valuation Basis	6.25%	N/A	N/A	N/A	24.87	826,332	63.29
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%	355,810,592	166,866,000	188,944,592	10.94	20,527,833	72.58
Corrections Officers	112.664(1)(b)	5.50%	471,167,863	166,866,000	304,301,863	9.89	30,456,483	107.69
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	11.10	19,155,820	67.73

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JACKSONVILLE	112.664(1)(a)	7.50%	2,802,603,321	1,739,891,000	1,062,712,321	12.59	101,008,650	39.31
General	112.664(1)(b)	5.50%	3,525,447,700	1,739,891,000	1,785,556,700	11.08	154,115,432	59.98
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	12.92	94,526,754	36.79
JACKSONVILLE	112.664(1)(a)	7.00%	3,177,335,557	1,341,094,047	1,836,241,510	8.33	181,380,925	136.65
Police And Fire	112.664(1)(b)	5.00%	4,089,274,406	1,341,094,047	2,748,180,359	7.67	231,728,227	174.58
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	8.33	177,083,538	133.41
JACKSONVILLE - DISABILITY	112.664(1)(a)	7.50%	21,033,969	9,594,000	11,439,969	10.31	1,125,210	0.38
General	112.664(1)(b)	5.50%	27,499,477	9,594,000	17,905,477	9.49	1,792,553	0.60
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	10.76	892,543	0.30
JACKSONVILLE BEACH	112.664(1)(a)	8.00%	13,716,491	10,699,823	3,016,668	25.67	679,562	34.92
Fire	112.664(1)(b)	6.00%	17,561,539	10,699,823	6,861,716	18.67	1,089,282	55.97
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	27.67	656,108	33.71
JACKSONVILLE BEACH	112.664(1)(a)	8.00%	60,998,380	47,301,861	13,696,519	19.17	2,628,635	22.30
General	112.664(1)(b)	6.00%	75,306,809	47,301,861	28,004,948	15.17	4,209,475	35.71
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	19.75	2,528,788	21.45
JACKSONVILLE BEACH	112.664(1)(a)	8.00%	22,125,778	18,751,766	3,374,012	29.42	1,036,293	24.57
Police	112.664(1)(b)	6.00%	27,774,990	18,751,766	9,023,224	19.50	1,716,333	40.69
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	32.33	1,013,660	24.03
JUPITER	112.664(1)(a)	7.50%	69,107,483	57,068,208	12,039,275	16.13	3,656,379	47.92
Police	112.664(1)(b)	5.50%	86,709,078	57,068,208	29,640,870	13.38	5,906,399	77.41
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	16.44	3,533,599	46.31
JUPITER ISLAND	112.664(1)(a)	6.00%	12,194,120	9,455,807	2,738,313	15.33	316,624	23.84
General Police And Fire	112.664(1)(b)	4.00%	13,354,001	9,455,807	3,898,194	12.75	612,343	44.08
10/1/2015	Valuation Basis	6.00%	N/A	N/A	N/A	15.33	316,624	23.84
KEY BISCAYNE	112.664(1)(a)	7.80%	34,196,818	29,642,944	4,553,874	23.92	1,626,758	28.66
Police And Fire	112.664(1)(b)	5.80%	42,374,370	29,642,944	12,731,426	17.67	2,702,371	47.61
10/1/2015	Valuation Basis	7.80%	N/A	N/A	N/A	24.92	1,530,862	26.97

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
KEY WEST	112.664(1)(a)	7.50%	44,780,989	47,155,911	-2,374,922	99.99	1,235,734	10.80
General	112.664(1)(b)	5.50%	55,575,285	47,155,911	8,419,374	30.25	3,592,782	31.40
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,350,154	11.80
KEY WEST	112.664(1)(a)	8.60%	94,052,186	80,595,871	13,456,315	999.99	3,295,137	29.10
Police And Fire	112.664(1)(b)	6.60%	113,194,974	80,595,871	32,599,103	21.12	5,546,112	48.97
10/1/2015	Valuation Basis	8.60%	N/A	N/A	N/A	28.60	4,149,211	36.64
KEY WEST HOUSING	112.664(1)(a)	7.75%	9,847,640	7,158,799	2,688,841	17.75	525,765	18.49
General	112.664(1)(b)	5.75%	12,168,396	7,158,799	5,009,597	14.42	799,816	28.12
1/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	17.75	525,765	18.49
KEY WEST UTILITY	112.664(1)(a)	7.50%	106,145,670	77,361,154	28,784,516	19.08	3,970,613	42.94
General	112.664(1)(b)	5.50%	135,563,170	77,361,154	58,202,016	15.33	6,481,538	70.09
1/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	19.08	3,970,613	42.94
KISSIMMEE	112.664(1)(a)	8.00%	47,085,612	34,370,548	12,715,064	16.97	1,938,459	44.64
Fire	112.664(1)(b)	6.00%	57,262,610	34,370,548	22,892,062	13.80	2,888,222	66.51
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	17.24	1,857,681	42.77
KISSIMMEE	112.664(1)(a)	7.50%	114,512,936	90,669,463	23,843,473	29.17	4,727,985	22.67
General	112.664(1)(b)	5.50%	145,212,563	90,669,463	54,543,100	19.33	9,070,069	43.49
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	29.17	4,727,985	22.67
KISSIMMEE	112.664(1)(a)	8.00%	62,136,277	50,165,071	11,971,206	33.71	2,960,287	39.14
Police	112.664(1)(b)	6.00%	78,696,848	50,165,071	28,531,777	20.38	4,854,673	64.20
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	41.61	2,757,391	36.46
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	7.75%	98,899,037	69,864,473	29,034,564	19.10	4,575,396	26.83
General	112.664(1)(b)	5.75%	123,849,581	69,864,473	53,985,108	15.23	7,187,850	42.15
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	18.88	4,679,051	27.44
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

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LADY LAKE	112.664(1)(a)	7.75%	6,355,895	6,362,779	-6,884	999.99	393,568	25.20
Police	112.664(1)(b)	5.75%	8,229,712	6,362,779	1,866,933	47.88	652,612	41.80
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	374,135	24.00
LAKE ALFRED	112.664(1)(a)	7.50%	4,352,762	3,825,287	527,475	999.99	255,716	20.60
General	112.664(1)(b)	5.50%	5,569,086	3,825,287	1,743,799	21.75	407,816	32.90
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	243,999	19.70
LAKE ALFRED	112.664(1)(a)	7.50%	3,158,230	3,188,051	-29,821	999.99	156,707	24.10
Police And Fire	112.664(1)(b)	5.50%	4,080,390	3,188,051	892,339	31.17	260,068	39.90
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	144,732	22.20
LAKE CITY	112.664(1)(a)	7.75%	9,420,281	7,691,695	1,728,586	22.08	408,013	50.66
Fire	112.664(1)(b)	5.75%	11,949,556	7,691,695	4,257,861	16.66	640,107	79.49
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	22.08	287,553	35.71
LAKE CITY	112.664(1)(a)	7.75%	21,884,309	17,146,870	4,737,439	17.67	967,609	64.66
General	112.664(1)(b)	5.75%	26,841,482	17,146,870	9,694,612	14.26	1,064,379	71.12
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	17.67	967,609	64.66
LAKE CITY	112.664(1)(a)	7.75%	13,789,972	12,748,365	1,041,607	999.99	615,709	32.90
Police	112.664(1)(b)	5.75%	17,953,591	12,748,365	5,205,226	25.26	1,155,179	61.80
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	536,241	28.70
LAKE HELEN	112.664(1)(a)	7.00%	906,335	934,524	-28,189	27.54	32,018	26.71
Police	112.664(1)(b)	5.00%	1,209,006	934,524	274,482	20.97	74,833	62.42
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	27.83	28,789	24.01
LAKE MARY	112.664(1)(a)	7.60%	15,927,282	13,366,505	2,560,777	999.99	999,966	37.62
Fire	112.664(1)(b)	5.60%	20,301,490	13,366,505	6,934,985	24.00	1,635,245	61.52
10/1/2015	Valuation Basis	7.60%	N/A	N/A	N/A	999.99	999,966	37.62
LAKE MARY	112.664(1)(a)	7.50%	16,526,675	16,357,983	168,692	999.99	911,291	34.50
Police	112.664(1)(b)	5.50%	20,896,682	16,357,983	4,538,699	29.66	1,496,244	56.80
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	850,622	32.20

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,664,946	1,318,920	346,026	15.73	80,884	999.99
Police	112.664(1)(b)	5.50%	1,918,353	1,318,920	599,433	12.70	94,828	999.99
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	16.65	75,932	999.99
LAKE WALES	112.664(1)(a)	7.75%	11,545,557	7,515,163	4,030,394	17.14	572,120	42.40
Fire	112.664(1)(b)	5.75%	14,559,370	7,515,163	7,044,207	14.17	812,674	60.20
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	17.53	538,255	39.90
LAKE WALES	112.664(1)(a)	7.75%	9,935,147	9,343,141	592,006	999.99	344,611	10.20
General	112.664(1)(b)	5.75%	12,353,439	9,343,141	3,010,298	23.91	593,927	17.60
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	326,979	9.60
LAKE WALES	112.664(1)(a)	7.75%	15,693,455	13,109,693	2,583,762	30.29	696,830	31.80
Police	112.664(1)(b)	5.75%	19,688,513	13,109,693	6,578,820	19.45	1,118,586	51.10
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	36.32	642,060	29.30
LAKE WORTH	112.664(1)(a)	7.75%	61,370,404	37,635,643	23,734,761	7.58	2,917,113	310.08
Fire	112.664(1)(b)	5.75%	71,111,996	37,635,643	33,476,353	7.00	3,741,476	397.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	7.58	2,917,113	310.08
LAKE WORTH	112.664(1)(a)	7.75%	103,729,348	65,128,482	38,600,866	10.58	4,879,792	47.96
General	112.664(1)(b)	5.75%	125,241,396	65,128,482	60,112,914	9.33	6,316,462	62.08
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	10.58	4,879,792	47.96
LAKE WORTH	112.664(1)(a)	7.75%	51,866,492	29,854,278	22,012,214	8.92	2,788,151	215.86
Police	112.664(1)(b)	5.75%	61,983,817	29,854,278	32,129,539	8.08	3,686,751	285.43
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	8.92	2,788,151	215.86
LAKELAND	112.664(1)(a)	7.50%	95,941,384	84,190,930	11,750,454	37.69	2,976,676	30.29
Fire	112.664(1)(b)	5.50%	119,153,769	84,190,930	34,962,839	20.39	5,363,008	54.57
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	2,654,377	27.01
LAKELAND	112.664(1)(a)	7.25%	646,612,089	498,769,283	147,842,806	17.08	24,471,462	28.44
General	112.664(1)(b)	5.25%	791,900,494	498,769,283	293,131,211	13.92	41,094,657	47.76
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	17.08	24,471,462	28.44

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LAKELAND	112.664(1)(a)	7.75%	142,998,013	102,156,394	40,841,619	17.38	5,311,781	41.85
Police	112.664(1)(b)	5.75%	177,132,022	102,156,394	74,975,628	14.07	8,109,989	63.90
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	17.91	4,879,528	38.45
LANTANA	112.664(1)(a)	7.75%	37,868,642	32,438,197	5,430,445	21.75	1,814,854	98.25
Fire	112.664(1)(b)	5.75%	47,893,118	32,438,197	15,454,921	17.42	4,053,649	219.46
9/30/2015	Valuation Basis	7.75%	N/A	N/A	N/A	22.33	1,407,366	76.19
LANTANA	112.664(1)(a)	7.50%	13,059,412	11,189,518	1,869,894	999.99	559,596	34.78
Police	112.664(1)(b)	5.50%	16,662,186	11,189,518	5,472,668	22.00	1,046,628	65.05
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	528,221	32.83
LARGO	112.664(1)(a)	7.50%	160,834,858	121,233,244	39,601,614	19.75	6,498,743	46.19
Police And Fire	112.664(1)(b)	5.50%	198,642,803	121,233,244	77,409,559	15.58	10,023,175	71.24
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	19.75	6,498,743	46.19
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%	84,277,681	63,881,885	20,395,796	15.96	5,205,244	69.54
Fire	112.664(1)(b)	6.00%	107,396,405	63,881,885	43,514,520	13.63	7,988,585	106.71
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	15.00	4,996,156	66.74
LAUDERHILL	112.664(1)(a)	7.25%	28,434,030	19,860,050	8,573,980	16.33	1,529,111	43.15
General	112.664(1)(b)	5.25%	35,492,602	19,860,050	15,632,552	13.50	2,256,177	63.67
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	16.33	1,529,111	43.15
LAUDERHILL	112.664(1)(a)	7.53%	67,695,155	51,228,241	16,466,914	24.35	3,539,521	41.74
Police	112.664(1)(b)	5.53%	86,438,255	51,228,241	35,210,014	17.95	6,050,944	71.36
10/1/2015	Valuation Basis	7.53%	N/A	N/A	N/A	24.20	3,571,894	42.12
LAUDERHILL (C&M)	112.664(1)(a)	7.24%	30,362,377	18,010,653	12,351,724	12.24	2,324,571	54.93
General	112.664(1)(b)	5.24%	37,905,870	18,010,653	19,895,217	10.68	3,272,315	77.33
10/1/2015	Valuation Basis	7.24%	N/A	N/A	N/A	12.63	2,161,186	51.07

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LEESBURG	112.664(1)(a)	7.50%	21,135,750	16,241,906	4,893,844	26.26	871,176	38.40
Fire	112.664(1)(b)	5.50%	27,046,639	16,241,906	10,804,733	18.67	1,425,451	62.80
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	27.98	798,331	35.20
LEESBURG	112.664(1)(a)	7.50%	39,889,900	33,820,101	6,069,799	20.39	1,087,130	11.50
General	112.664(1)(b)	5.50%	49,643,647	33,820,101	15,823,546	15.87	1,778,934	18.80
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.77	1,010,847	10.70
LEESBURG	112.664(1)(a)	7.75%	18,543,577	17,092,313	1,451,264	999.99	743,736	23.33
Police	112.664(1)(b)	5.75%	23,661,067	17,092,313	6,568,754	23.96	1,362,303	42.74
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	667,493	20.93
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%	1,964,416	1,727,736	236,680	17.81	48,916	999.99
Fire	112.664(1)(b)	5.50%	2,338,593	1,727,736	610,857	13.94	78,943	999.99
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	18.62	43,177	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	32,497,882	16,442,648	16,055,234	10.33	1,846,165	999.99
Fire	112.664(1)(b)	5.00%	41,629,338	16,442,648	25,186,690	9.32	2,236,422	999.99
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	10.43	1,705,515	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	15,239,889	9,834,105	5,405,784	12.23	732,039	999.99
General	112.664(1)(b)	5.00%	18,869,276	9,834,105	9,035,171	10.71	899,119	999.99
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	12.25	712,431	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	12,527,273	6,472,966	6,054,307	10.21	657,049	999.99
Police	112.664(1)(b)	5.00%	15,813,693	6,472,966	9,340,727	9.20	847,163	999.99
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	10.34	594,116	999.99
LONGWOOD	112.664(1)(a)	9.08%	7,374,284	9,649,781	-2,275,497	34.65	129,005	4.36
Police And Fire	112.664(1)(b)	7.08%	9,985,045	9,649,781	335,264	24.30	715,711	24.17
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	24.28	669,852	22.62

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LYNN HAVEN	112.664(1)(a)	8.00%	5,569,877	5,298,052	271,825	999.99	251,738	28.00
Fire	112.664(1)(b)	6.00%	7,084,891	5,298,052	1,786,839	999.99	456,931	50.80
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	232,249	25.80
LYNN HAVEN	112.664(1)(a)	8.00%	18,108,528	14,699,849	3,408,679	25.68	989,489	28.90
General	112.664(1)(b)	6.00%	22,298,885	14,699,849	7,599,036	17.75	1,480,916	43.30
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	26.44	956,144	27.90
LYNN HAVEN	112.664(1)(a)	8.00%	7,242,068	7,222,753	19,315	999.99	328,464	23.90
Police	112.664(1)(b)	6.00%	9,007,324	7,222,753	1,784,571	32.12	530,269	38.60
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	315,209	23.00
MADISON	112.664(1)(a)	8.00%	2,781,774	1,503,689	1,278,085	10.07	220,266	81.00
Fire	112.664(1)(b)	6.00%	3,457,399	1,503,689	1,953,710	8.96	278,156	102.40
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	10.19	211,219	77.70
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)	7.75%	32,893,863	24,848,792	8,045,071	21.62	1,581,531	29.60
Police And Fire	112.664(1)(b)	5.75%	41,607,730	24,848,792	16,758,938	16.50	2,575,457	48.10
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	22.46	1,462,613	27.30
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)	7.00%	11,948,192	11,086,620	861,572	999.99	976,506	47.64
Fire	112.664(1)(b)	5.00%	15,027,643	11,086,620	3,941,023	45.17	1,701,710	83.02
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	992,699	48.43
MARCO ISLAND	112.664(1)(a)	7.50%	11,505,256	8,724,015	2,781,241	31.58	851,351	40.73
Police	112.664(1)(b)	5.50%	15,524,351	8,724,015	6,800,336	21.60	1,334,809	63.86
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	36.83	766,430	36.67

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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%	23,411,806	19,954,478	3,457,328	24.20	1,136,058	39.40
Police	112.664(1)(b)	5.50%	29,403,205	19,954,478	9,448,727	17.58	1,832,077	63.50
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	25.59	1,042,047	36.10
MELBOURNE	112.664(1)(a)	8.00%	79,243,861	58,341,219	20,902,642	13.25	3,924,570	57.84
Fire	112.664(1)(b)	6.00%	96,483,375	58,341,219	38,142,156	11.37	5,684,989	83.78
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	13.29	3,791,135	55.87
MELBOURNE	112.664(1)(a)	7.00%	6,031,115	6,753,030	-721,915	999.99	42,233	13.05
General	112.664(1)(b)	5.00%	7,577,644	6,753,030	824,614	29.73	191,168	59.09
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	42,233	13.05
MELBOURNE	112.664(1)(a)	7.50%	92,226,520	66,127,077	26,099,443	17.79	4,226,413	54.42
Police	112.664(1)(b)	5.50%	115,741,275	66,127,077	49,614,198	14.47	6,317,126	81.36
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	18.17	3,929,423	50.60
MELBOURNE - SPECIAL RISK	112.664(1)(a)	7.00%	1,353,794	973,541	380,253	43.41	50,508	77.81
General	112.664(1)(b)	5.00%	1,859,454	973,541	885,913	24.63	87,899	135.43
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	46,935	72.30
MELBOURNE BEACH	112.664(1)(a)	8.00%	3,641,337	2,570,543	1,070,794	15.95	249,527	55.22
Police	112.664(1)(b)	6.00%	4,484,665	2,570,543	1,914,122	13.18	339,895	75.22
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	16.85	231,158	51.16
MIAMI - ELECTED	112.664(1)(a)	3.75%	8,502,039	6,324,925	2,177,114	20.78	450,803	447.28
General	112.664(1)(b)	1.75%	11,500,800	6,324,925	5,175,875	16.02	1,211,707	999.99
1/1/2015	Valuation Basis	3.75%	N/A	N/A	N/A	20.78	469,450	465.78
MIAMI - FIPO	112.664(1)(a)	7.42%	2,211,602,846	1,674,671,617	536,931,229	15.00	48,779,839	45.90
Police And Fire	112.664(1)(b)	5.42%	2,682,029,308	1,674,671,617	1,007,357,691	12.00	74,480,439	70.08
10/1/2015	Valuation Basis	7.42%	N/A	N/A	N/A	15.00	47,102,220	44.32

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MIAMI - FIPO (STAFF)	112.664(1)(a)	6.50%	1,637,362	1,805,306	-167,944	25.00	48,313	11.57
General	112.664(1)(b)	4.50%	2,071,019	1,805,306	265,713	19.00	158,128	37.86
10/1/2015	Valuation Basis	6.50%	N/A	N/A	N/A	26.00	43,273	10.36
MIAMI - GESE	112.664(1)(a)	7.60%	916,240,248	589,051,025	327,189,223	12.00	37,650,468	46.44
General And Sanitation	112.664(1)(b)	5.60%	1,128,543,775	589,051,025	539,492,750	10.50	53,026,120	65.41
10/1/2015	Valuation Basis	7.60%	N/A	N/A	N/A	12.25	34,355,719	42.38
MIAMI - GESE (EXCESS)	112.664(1)(a)	3.78%	12,717,779	0	12,717,779	0.00	1,126,325	1.39
General And Sanitation	112.664(1)(b)	1.78%	17,288,083	0	17,288,083	0.00	1,323,409	1.63
10/1/2015	Valuation Basis	3.78%	N/A	N/A	N/A	0.00	914,859	1.13
MIAMI - GESE (STAFF)	112.664(1)(a)	7.60%	4,407,191	3,145,336	1,261,855	16.08	207,859	120.53
General And Sanitation	112.664(1)(b)	5.60%	5,752,456	3,145,336	2,607,120	14.33	330,291	191.52
10/1/2015	Valuation Basis	7.60%	N/A	N/A	N/A	16.08	198,553	115.13
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.25%	14,736,918	15,423,876	-686,958	999.99	497,103	14.56
General	112.664(1)(b)	4.25%	17,697,756	15,423,876	2,273,880	26.75	1,042,664	30.54
10/1/2015	Valuation Basis	6.25%	N/A	N/A	N/A	999.99	521,905	15.30
MIAMI BEACH	112.664(1)(a)	7.85%	744,254,675	507,584,533	236,670,142	15.92	39,089,973	54.40
General	112.664(1)(b)	5.85%	935,831,838	507,584,533	428,247,305	13.42	58,049,244	80.78
10/1/2015	Valuation Basis	7.85%	N/A	N/A	N/A	16.17	36,527,066	50.83
MIAMI BEACH	112.664(1)(a)	7.90%	1,074,759,284	750,617,498	324,141,786	17.58	44,244,322	72.44
Police And Fire	112.664(1)(b)	5.90%	1,386,163,848	750,617,498	635,546,350	14.50	67,709,500	110.86
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	18.00	41,499,734	67.95
MIAMI SHORES VILLAGE	112.664(1)(a)	7.70%	24,764,141	18,778,520	5,985,621	25.17	1,292,125	60.14
Police	112.664(1)(b)	5.70%	31,679,667	18,778,520	12,901,147	18.50	2,174,889	101.23
10/1/2014	Valuation Basis	7.70%	N/A	N/A	N/A	24.83	1,331,759	61.99
MIAMI SPRINGS	112.664(1)(a)	7.50%	18,328,680	17,652,507	676,173	999.99	561,409	22.69
General	112.664(1)(b)	5.50%	22,112,545	17,652,507	4,460,038	20.67	987,442	39.91
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	561,409	22.69

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MIAMI SPRINGS	112.664(1)(a)	7.50%	31,061,233	27,671,000	3,390,233	23.58	1,123,215	54.28
Police And Fire	112.664(1)(b)	5.50%	37,854,552	27,671,000	10,183,552	17.08	1,797,336	86.85
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	23.58	1,123,215	54.28
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
MIDWAY FCD	112.664(1)(a)	7.00%	2,727,672	3,365,268	-637,595	999.99	180,117	15.10
Fire	112.664(1)(b)	5.00%	4,044,292	3,365,268	679,025	999.99	455,793	38.30
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	152,467	12.80
MILTON	112.664(1)(a)	7.75%	8,109,024	3,774,535	4,334,489	9.56	482,338	65.90
Fire	112.664(1)(b)	5.75%	10,250,770	3,774,535	6,476,235	8.64	635,847	87.00
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	9.65	455,648	62.40
MILTON	112.664(1)(a)	8.00%	14,624,479	12,170,490	2,453,989	25.40	711,688	30.70
General	112.664(1)(b)	6.00%	17,904,492	12,170,490	5,734,002	17.39	1,085,377	46.70
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	26.41	681,121	29.30
MILTON	112.664(1)(a)	8.00%	6,671,838	6,888,866	-217,028	999.99	220,693	27.20
Police	112.664(1)(b)	6.00%	8,305,484	6,888,866	1,416,618	28.10	381,790	47.00
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	220,693	27.20
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%	96,510,829	75,310,292	21,200,537	41.67	5,004,028	30.39
General	112.664(1)(b)	5.00%	121,554,022	75,310,292	46,243,730	19.75	7,755,502	47.10
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	41.67	5,004,028	30.39
MIRAMAR	112.664(1)(a)	7.00%	203,977,017	120,593,577	83,383,440	14.29	11,339,442	95.27
Police	112.664(1)(b)	5.00%	267,053,259	120,593,577	146,459,682	12.46	16,959,066	142.49
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	14.96	10,116,302	85.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MIRAMAR - MANAGEMENT	112.664(1)(a)	7.00%	42,077,073	26,365,993	15,711,080	13.83	3,837,492	38.68
General	112.664(1)(b)	5.00%	53,690,542	26,365,993	27,324,549	12.17	5,312,764	53.55
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	13.83	3,837,492	38.68
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
MONROE COUNTY VOL F.F. & EMS	112.664(1)(a)	1.00%	917,368	851,168	66,199	14.90	36,940	0.00
Fire	112.664(1)(b)	0.00%	980,305	851,168	129,137	15.00	52,940	0.00
1/1/2016	Valuation Basis	1.00%	N/A	N/A	N/A	15.00	36,940	0.00
MONTICELLO	112.664(1)(a)	7.00%	1,963,305	1,808,956	154,349	999.99	105,152	27.10
Police	112.664(1)(b)	5.00%	2,524,957	1,808,956	716,001	26.40	211,583	54.50
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	88,706	22.90
MOUNT DORA	112.664(1)(a)	7.80%	7,674,042	6,940,608	733,434	999.99	438,896	31.15
Fire	112.664(1)(b)	5.80%	9,787,836	6,940,608	2,847,228	25.00	867,648	61.58
10/1/2015	Valuation Basis	7.80%	N/A	N/A	N/A	999.99	446,082	31.66
MOUNT DORA	112.664(1)(a)	7.50%	17,288,984	15,057,224	2,231,760	20.67	226,379	7.32
General	112.664(1)(b)	5.50%	21,093,957	15,057,224	6,036,733	15.58	618,363	20.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.67	226,379	7.32
MOUNT DORA	112.664(1)(a)	7.50%	9,955,585	8,339,255	1,616,330	999.99	701,371	30.08
Police	112.664(1)(b)	5.50%	13,204,973	8,339,255	4,865,718	26.00	1,290,589	55.35
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	713,962	30.62
NAPLES	112.664(1)(a)	7.50%	58,989,927	44,973,797	14,016,130	20.68	2,344,473	72.50
Fire	112.664(1)(b)	5.50%	76,783,106	44,973,797	31,809,309	16.66	3,819,111	118.09
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.80	2,218,643	68.60
NAPLES	112.664(1)(a)	7.50%	64,907,292	49,861,157	15,046,135	16.86	2,593,138	16.20
General	112.664(1)(b)	5.50%	78,955,353	49,861,157	29,094,196	13.69	3,723,168	23.26
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	17.07	2,488,049	15.54

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
NAPLES	112.664(1)(a)	7.50%	62,579,289	42,500,716	20,078,573	14.38	2,825,686	65.32
Police	112.664(1)(b)	5.50%	78,265,870	42,500,716	35,765,154	12.31	4,018,855	92.89
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	14.41	2,736,738	63.26
NEPTUNE BEACH	112.664(1)(a)	8.00%	9,988,368	7,993,691	1,994,677	29.18	349,091	32.64
Police	112.664(1)(b)	6.00%	12,415,702	7,993,691	4,422,011	19.07	609,023	56.95
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	32.96	314,548	29.42
NEW PORT RICHEY	112.664(1)(a)	8.00%	12,455,143	10,545,210	1,909,933	27.16	373,450	31.20
Fire	112.664(1)(b)	6.00%	15,392,773	10,545,210	4,847,563	18.67	812,562	67.90
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	28.70	327,301	27.30
NEW PORT RICHEY	112.664(1)(a)	8.00%	25,311,936	23,074,302	2,237,634	49.58	1,100,305	50.25
Police	112.664(1)(b)	6.00%	31,764,156	23,074,302	8,689,854	21.42	1,902,008	86.86
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	1,071,892	48.95
NEW SMYRNA BEACH	112.664(1)(a)	7.90%	25,653,269	18,122,140	7,531,129	16.92	1,712,844	86.40
Fire	112.664(1)(b)	5.90%	32,077,477	18,122,140	13,955,337	13.90	2,233,747	112.60
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	17.24	1,639,110	82.60
NEW SMYRNA BEACH	112.664(1)(a)	8.00%	20,611,832	16,165,572	4,446,260	21.87	865,174	43.50
Police	112.664(1)(b)	6.00%	25,604,183	16,165,572	9,438,611	16.49	1,362,150	68.60
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	22.54	812,051	40.90
NORTH BAY FCD	112.664(1)(a)	8.00%	3,962,332	3,389,301	573,031	999.99	267,920	30.60
Fire	112.664(1)(b)	6.00%	5,257,629	3,389,301	1,868,328	44.64	501,470	57.40
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	241,980	27.70
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	8.00%	56,126,054	55,538,635	587,419	999.99	1,570,898	4.38
General	112.664(1)(b)	6.00%	73,461,252	55,538,635	17,922,617	49.56	4,828,890	13.45
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,391,252	3.88
NORTH BROWARD HOSPITAL	112.664(1)(a)	8.00%	331,183,082	328,060,587	3,122,495	12.08	13,316,443	3.79
General	112.664(1)(b)	6.00%	373,145,484	328,060,587	45,084,897	14.67	16,705,461	4.75
7/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	14.67	14,957,046	4.25

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
NORTH COLLIER FCD (was North Napl Fire 10/1/2014	112.664(1)(a) 112.664(1)(b) Valuation Basis	8.00% 6.00% 8.00%	50,225,353 70,222,165 N/A	49,189,564 49,189,564 N/A	1,035,789 21,032,601 N/A	999.99 999.99 999.99	1,240,890 4,409,489 862,327	13.78 48.97 9.58
NORTH MIAMI 691 [GPF] Fire 10/1/2015	112.664(1)(a) 112.664(1)(b) Valuation Basis	7.50% 5.50% 7.50%	122,273,439 156,732,836 N/A	97,820,173 97,820,173 N/A	24,453,266 58,912,663 N/A	25.67 18.33 25.67	5,816,505 9,290,186 5,816,505	50.06 79.96 50.06
NORTH MIAMI 691 [GPF] General 10/1/2015	112.664(1)(a) 112.664(1)(b) Valuation Basis	7.50% 5.50% 7.50%	122,273,439 156,732,836 N/A	97,820,173 97,820,173 N/A	24,453,266 58,912,663 N/A	25.67 18.33 25.67	5,816,505 9,290,186 5,816,505	50.06 79.96 50.06
NORTH MIAMI 691 [GPF] Police 10/1/2015	112.664(1)(a) 112.664(1)(b) Valuation Basis	7.50% 5.50% 7.50%	122,273,439 156,732,836 N/A	97,820,173 97,820,173 N/A	24,453,266 58,912,663 N/A	25.67 18.33 25.67	5,816,505 9,290,186 5,816,505	50.06 79.96 50.06
NORTH MIAMI 748 Police 10/1/2014	112.664(1)(a) 112.664(1)(b) Valuation Basis	8.30% 6.30% 8.30%	76,324,830 99,786,946 N/A	52,546,501 52,546,501 N/A	23,778,329 47,240,445 N/A	21.08 16.67 21.08	4,462,182 7,100,457 4,462,182	51.67 82.22 51.67
NORTH MIAMI BEACH General 10/1/2015	112.664(1)(a) 112.664(1)(b) Valuation Basis	7.75% 5.75% 7.75%	106,344,882 132,751,553 N/A	74,770,502 74,770,502 N/A	31,574,380 57,981,051 N/A	16.00 13.33 16.17	3,963,216 6,062,813 3,839,638	46.98 71.88 45.52
NORTH MIAMI BEACH Police And Fire 10/1/2014	112.664(1)(a) 112.664(1)(b) Valuation Basis	8.00% 6.00% 8.00%	133,292,376 168,315,356 N/A	93,355,943 93,355,943 N/A	39,936,433 74,959,413 N/A	16.02 14.22 16.30	6,771,456 9,088,989 6,567,893	104.30 140.10 101.20
NORTH MIAMI BEACH Police And Fire 10/1/2014	112.664(1)(a) 112.664(1)(b) Valuation Basis	8.00% 6.00% 8.00%	130,994,254 165,146,077 N/A	93,283,466 93,283,466 N/A	37,710,788 71,862,611 N/A	17.05 14.23 17.32	6,464,055 8,673,109 6,266,661	111.60 149.80 108.20
NORTH MIAMI BEACH - MANAGEMENT General 10/1/2015	112.664(1)(a) 112.664(1)(b) Valuation Basis	7.00% 5.00% 7.00%	23,015,513 29,101,616 N/A	15,980,411 15,980,411 N/A	7,035,102 13,121,205 N/A	15.88 13.51 15.70	1,124,550 1,775,165 1,260,152	47.02 74.23 52.69

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
NORTH PORT	112.664(1)(a)	8.00%	42,776,504	38,809,499	3,967,005	999.99	1,991,049	34.54
Fire	112.664(1)(b)	6.00%	55,759,689	38,809,499	16,950,190	34.48	3,496,202	60.66
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,826,781	31.69
NORTH PORT	112.664(1)(a)	7.75%	38,105,111	31,992,095	6,113,016	42.70	2,738,322	40.70
Police	112.664(1)(b)	5.75%	48,762,904	31,992,095	16,770,809	22.09	4,086,648	60.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	2,607,676	38.70
NORTH RIVER FCD	112.664(1)(a)	7.75%	21,673,194	15,456,432	6,216,762	19.18	1,514,382	46.40
Fire	112.664(1)(b)	5.75%	27,275,452	15,456,432	11,819,020	15.28	2,110,732	64.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	19.47	1,447,826	44.40
OAKLAND PARK	112.664(1)(a)	9.59%	37,870,757	33,980,146	3,890,611	19.67	723,946	17.80
General	112.664(1)(b)	7.59%	45,026,192	33,980,146	11,046,046	14.74	1,722,304	42.35
10/1/2015	Valuation Basis	9.59%	N/A	N/A	N/A	15.19	1,628,053	40.03
OAKLAND PARK	112.664(1)(a)	8.40%	72,733,601	57,128,245	15,605,356	20.84	2,341,565	55.32
Police And Fire	112.664(1)(b)	6.40%	87,610,967	57,128,245	30,482,722	15.58	3,768,218	89.02
10/1/2015	Valuation Basis	8.40%	N/A	N/A	N/A	19.20	2,522,714	59.60
OCALA	112.664(1)(a)	7.75%	57,195,742	45,589,356	11,606,386	18.00	1,762,928	25.56
Fire	112.664(1)(b)	5.75%	72,760,511	45,589,356	27,171,155	15.00	3,670,310	53.21
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	17.00	1,996,205	28.94
OCALA	112.664(1)(a)	7.00%	206,306,664	115,010,138	91,296,526	12.44	16,015,236	104.00
General	112.664(1)(b)	5.00%	263,729,930	115,010,138	148,719,792	10.97	20,007,009	129.90
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	12.44	16,005,539	104.00
OCALA	112.664(1)(a)	8.00%	83,474,486	57,894,276	25,580,210	17.10	4,519,817	53.82
Police	112.664(1)(b)	6.00%	103,846,394	57,894,276	45,952,118	13.96	6,463,105	76.96
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	17.45	4,269,852	50.84
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	7.75%	17,455,113	8,192,661	9,262,452	11.77	999,853	47.60
Fire	112.664(1)(b)	5.75%	22,480,577	8,192,661	14,287,916	10.44	1,378,179	65.60
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	11.81	946,717	45.00

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
OCOEE	112.664(1)(a)	7.75%	33,518,011	31,417,074	2,100,937	999.99	1,520,638	18.16
General	112.664(1)(b)	5.75%	41,957,810	31,417,074	10,540,736	23.38	2,429,105	29.01
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	1,455,432	17.37
OCOEE	112.664(1)(a)	8.00%	52,042,652	41,612,164	10,430,488	33.29	2,950,749	39.70
Police And Fire	112.664(1)(b)	6.00%	66,337,518	41,612,164	24,725,354	20.33	4,225,602	56.86
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	41.74	2,802,938	37.71
OKALOOSA ISLAND FCD	112.664(1)(a)	7.75%	14,978,466	6,432,794	8,545,672	11.44	949,302	82.60
Fire	112.664(1)(b)	5.75%	20,028,430	6,432,794	13,595,636	10.23	1,307,834	113.80
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	11.51	884,093	76.90
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)	9.08%	2,970,914	3,965,362	-994,448	36.34	29,189	5.05
Fire	112.664(1)(b)	7.08%	4,157,975	3,965,362	192,613	24.94	256,800	44.43
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	26.53	169,937	29.40
ORANGE COUNTY LIBRARY	112.664(1)(a)	6.75%	43,580,028	41,398,323	2,181,705	85.00	610,665	11.81
General	112.664(1)(b)	4.75%	57,104,478	41,398,323	15,706,155	24.42	3,035,389	58.71
1/1/2016	Valuation Basis	6.75%	N/A	N/A	N/A	85.00	610,665	11.81
ORANGE PARK	112.664(1)(a)	8.00%	6,676,381	5,876,789	799,592	999.99	310,450	31.09
Fire	112.664(1)(b)	6.00%	8,613,106	5,876,789	2,736,317	29.56	537,354	53.83
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	284,338	28.48

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ORANGE PARK	112.664(1)(a)	7.00%	9,144,665	6,907,381	2,237,284	24.58	462,648	24.06
General	112.664(1)(b)	5.00%	11,815,413	6,907,381	4,908,032	18.17	740,880	38.53
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	24.58	462,648	24.06
ORANGE PARK	112.664(1)(a)	7.90%	17,056,200	13,824,311	3,231,889	26.50	759,052	61.42
Police	112.664(1)(b)	5.90%	22,136,381	13,824,311	8,312,070	19.10	1,256,849	101.71
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	29.08	675,394	54.66
ORLANDO	112.664(1)(a)	7.75%	430,947,285	325,083,312	105,863,973	16.00	16,873,517	40.18
Fire	112.664(1)(b)	5.75%	552,162,266	325,083,312	227,078,954	14.00	31,293,044	74.51
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	16.00	16,256,743	38.71
ORLANDO	112.664(1)(a)	7.50%	249,057,885	199,212,230	49,845,655	17.17	6,769,403	103.49
General	112.664(1)(b)	5.50%	304,570,102	199,212,230	105,357,872	13.83	16,126,395	246.54
9/30/2015	Valuation Basis	7.50%	N/A	N/A	N/A	16.83	8,003,281	122.35
ORLANDO	112.664(1)(a)	7.75%	618,777,658	477,051,308	141,726,350	17.86	30,242,309	58.62
Police	112.664(1)(b)	5.75%	794,511,183	477,051,308	317,459,875	14.99	48,043,398	93.12
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	18.35	27,359,700	53.03
ORLANDO AVIATION	112.664(1)(a)	7.25%	128,880,653	114,213,009	14,667,644	24.48	4,308,275	50.90
General	112.664(1)(b)	5.25%	156,832,119	114,213,009	42,619,110	17.13	11,230,652	132.70
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	24.48	4,308,275	50.90
ORLANDO UTILITY	112.664(1)(a)	7.25%	450,359,399	327,273,221	123,086,178	15.75	21,603,996	26.78
General	112.664(1)(b)	5.25%	547,005,731	327,273,221	219,732,510	13.08	32,687,117	40.52
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	15.58	22,620,352	28.04
ORMOND BEACH	112.664(1)(a)	7.00%	36,449,832	23,887,029	12,562,803	15.46	1,884,650	70.80
Fire	112.664(1)(b)	5.00%	45,757,971	23,887,029	21,870,942	12.94	2,900,485	108.80
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	15.69	1,761,685	66.10
ORMOND BEACH	112.664(1)(a)	6.75%	53,655,584	40,283,909	13,371,675	20.52	2,218,812	31.60
General	112.664(1)(b)	4.75%	67,113,361	40,283,909	26,829,452	15.86	3,423,606	48.80
10/1/2015	Valuation Basis	6.75%	N/A	N/A	N/A	20.86	2,106,133	30.00

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ORMOND BEACH	112.664(1)(a)	6.75%	40,589,629	27,159,717	13,429,912	16.66	1,986,355	66.00
Police	112.664(1)(b)	4.75%	52,229,792	27,159,717	25,070,075	13.85	3,006,112	99.90
10/1/2015	Valuation Basis	6.75%	N/A	N/A	N/A	16.92	1,837,579	61.10
OVIEDO	112.664(1)(a)	7.75%	14,410,118	10,787,652	3,622,466	52.43	734,661	23.70
Fire	112.664(1)(b)	5.75%	18,924,062	10,787,652	8,136,410	23.14	1,281,098	41.40
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	675,591	21.80
OVIEDO	112.664(1)(a)	7.75%	19,429,401	18,239,570	1,189,831	999.99	987,565	26.58
Police	112.664(1)(b)	5.75%	24,735,046	18,239,570	6,495,476	27.83	1,749,599	47.09
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	942,407	25.36
PALATKA	112.664(1)(a)	8.00%	9,578,459	7,005,221	2,573,238	17.93	428,095	53.40
Fire	112.664(1)(b)	6.00%	11,888,579	7,005,221	4,883,358	14.57	666,510	83.20
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	18.18	405,986	50.70
PALATKA	112.664(1)(a)	8.00%	22,289,763	16,780,927	5,508,836	17.72	876,048	29.80
General	112.664(1)(b)	6.00%	27,537,920	16,780,927	10,756,993	14.15	1,324,802	45.20
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	17.89	834,508	28.40
PALATKA	112.664(1)(a)	8.00%	11,035,347	9,629,158	1,406,189	999.99	285,988	21.20
Police	112.664(1)(b)	6.00%	13,981,730	9,629,158	4,352,572	21.58	603,700	44.60
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	259,011	19.20
PALM BAY	112.664(1)(a)	8.00%	32,027	169,767	-137,740	999.99	0	0.00
General	112.664(1)(b)	6.00%	34,326	169,767	-135,441	999.99	0	0.00
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	0	0.00
PALM BAY [PF]	112.664(1)(a)	8.00%	91,066,299	71,838,343	19,227,956	23.87	3,504,983	57.10
Fire	112.664(1)(b)	6.00%	116,306,068	71,838,343	44,467,725	18.05	6,155,818	100.40
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	24.66	3,410,851	55.60
PALM BAY [PF]	112.664(1)(a)	8.00%	105,967,206	90,683,061	15,284,145	32.78	3,038,584	40.50
Police	112.664(1)(b)	6.00%	138,268,158	90,683,061	47,585,097	21.49	6,108,403	81.50
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	34.90	2,877,623	38.40

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PALM BEACH [G,P,F,LG]	112.664(1)(a)	7.50%	289,075,795	190,764,490	98,311,305	14.42	8,276,477	46.88
General	112.664(1)(b)	5.50%	368,076,689	190,764,490	177,312,199	12.33	11,434,952	54.76
9/30/2015	Valuation Basis	7.50%	N/A	N/A	N/A	14.33	8,217,911	46.55
PALM BEACH GARDENS	112.664(1)(a)	7.65%	97,359,765	72,959,181	24,400,584	28.26	4,046,824	56.93
Fire	112.664(1)(b)	5.65%	125,569,918	72,959,181	52,610,737	20.32	6,392,265	89.93
10/1/2015	Valuation Basis	7.65%	N/A	N/A	N/A	30.19	3,775,253	53.11
PALM BEACH GARDENS	112.664(1)(a)	7.00%	3,502,823	2,174,864	1,327,959	11.51	202,269	114.66
General	112.664(1)(b)	5.00%	4,277,502	2,174,864	2,102,638	10.04	284,676	161.38
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	12.15	160,396	90.92
PALM BEACH GARDENS	112.664(1)(a)	7.10%	96,205,515	74,092,896	22,112,619	16.67	3,842,170	72.11
Police	112.664(1)(b)	5.10%	117,699,580	74,092,896	43,606,684	13.83	6,478,567	121.59
10/1/2015	Valuation Basis	7.10%	N/A	N/A	N/A	17.00	3,714,293	69.71
PALM COAST (VOL)	112.664(1)(a)	7.65%	2,746,007	3,544,142	-798,135	999.99	115,428	999.99
Fire	112.664(1)(b)	5.65%	3,102,906	3,544,142	-441,236	999.99	161,264	999.99
10/1/2015	Valuation Basis	7.65%	N/A	N/A	N/A	999.99	109,250	999.99
PALM HARBOR FCD	112.664(1)(a)	7.50%	18,420,270	15,628,402	2,791,868	999.99	1,251,492	46.53
Fire	112.664(1)(b)	5.50%	25,176,014	15,628,402	9,547,612	31.92	2,113,534	78.57
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	1,139,553	42.37
PALM TRAN, INC. (ATU-1577)	112.664(1)(a)	8.00%	106,630,772	87,951,303	18,679,469	14.97	8,482,408	31.38
General	112.664(1)(b)	6.00%	131,475,527	87,951,303	43,524,224	12.75	11,284,195	41.75
1/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	14.97	8,482,408	31.38
PALMETTO	112.664(1)(a)	7.50%	15,421,435	11,371,394	4,050,041	20.95	979,083	33.40
General	112.664(1)(b)	5.50%	19,112,130	11,371,394	7,740,736	15.76	1,404,225	47.90
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.57	990,155	33.77
PALMETTO	112.664(1)(a)	7.50%	12,946,707	10,487,163	2,459,544	23.22	630,819	42.36
Police	112.664(1)(b)	5.50%	16,137,369	10,487,163	5,650,206	17.14	1,008,033	67.70
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	23.25	624,821	41.95

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PANAMA CITY	112.664(1)(a)	8.00%	49,325,367	32,285,198	17,040,169	15.28	2,430,657	78.70
Fire	112.664(1)(b)	6.00%	61,893,589	32,285,198	29,608,391	12.82	3,648,736	118.10
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	15.52	2,244,221	72.70
PANAMA CITY	112.664(1)(a)	8.00%	39,387,554	29,303,443	10,084,111	18.91	1,705,151	37.90
Police	112.664(1)(b)	6.00%	49,417,250	29,303,443	20,113,807	15.07	2,680,117	59.60
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	19.12	1,670,354	37.20
PANAMA CITY (SUPP)	112.664(1)(a)	9.08%	2,534,865	2,685,368	-150,503	24.83	68,174	5.66
General	112.664(1)(b)	7.08%	3,090,432	2,685,368	405,064	18.03	176,904	14.69
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	18.31	168,618	14.01
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)	8.53%	1,951,421	1,961,246	-9,825	999.99	20,499	0.00
Police	112.664(1)(b)	6.53%	2,399,021	1,961,246	437,775	21.19	223,244	0.00
10/1/2015	Valuation Basis	8.53%	N/A	N/A	N/A	23.94	145,000	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)	6.50%	1,982,729	1,511,083	471,646	19.83	67,848	182.98
General	112.664(1)(b)	4.50%	2,517,748	1,511,083	1,006,665	16.00	121,895	328.74
10/1/2015	Valuation Basis	6.50%	N/A	N/A	N/A	19.83	67,848	182.98

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PEMBROKE PINES Police And Fire 10/1/2015	112.664(1)(a)	8.00%	712,492,476	495,206,739	217,285,737	17.75	30,360,972	112.80
	112.664(1)(b)	6.00%	903,820,304	495,206,739	408,613,565	14.67	46,106,688	171.30
	Valuation Basis	8.00%	N/A	N/A	N/A	17.92	30,011,067	111.50
PENSACOLA Fire 10/1/2015	112.664(1)(a)	7.75%	123,969,297	108,697,588	15,271,709	26.56	2,627,535	57.20
	112.664(1)(b)	5.75%	154,930,264	108,697,588	46,232,676	18.49	5,556,196	121.10
	Valuation Basis	7.75%	N/A	N/A	N/A	25.75	2,826,744	61.60
PENSACOLA General 9/30/2014	112.664(1)(a)	7.80%	174,290,317	138,949,747	35,340,570	16.33	6,693,459	96.98
	112.664(1)(b)	5.80%	211,805,252	138,949,747	72,855,505	13.42	10,785,119	156.27
	Valuation Basis	7.80%	N/A	N/A	N/A	16.00	7,064,988	102.37
PENSACOLA Police 10/1/2015	112.664(1)(a)	7.13%	124,596,705	78,927,506	45,669,199	16.00	5,526,386	124.92
	112.664(1)(b)	5.13%	162,743,143	78,927,506	83,815,637	13.75	9,042,313	204.40
	Valuation Basis	7.13%	N/A	N/A	N/A	17.00	5,466,170	123.56
PERRY Fire 10/1/2015	112.664(1)(a)	8.00%	4,031,683	2,968,133	1,063,550	19.81	240,564	42.40
	112.664(1)(b)	6.00%	4,930,698	2,968,133	1,962,565	15.39	354,567	62.40
	Valuation Basis	8.00%	N/A	N/A	N/A	20.91	223,458	39.40
PERRY Police 10/1/2015	112.664(1)(a)	8.00%	7,803,156	7,047,723	755,433	999.99	259,769	28.20
	112.664(1)(b)	6.00%	9,710,598	7,047,723	2,662,875	24.42	487,226	52.80
	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	235,400	25.60
PINELLAS PARK Fire 10/1/2015	112.664(1)(a)	7.25%	69,198,568	50,709,147	18,489,421	20.36	3,337,781	73.50
	112.664(1)(b)	5.25%	88,264,390	50,709,147	37,555,243	16.16	5,231,328	115.20
	Valuation Basis	7.25%	N/A	N/A	N/A	21.37	2,960,545	65.20
PINELLAS PARK General 9/30/2015	112.664(1)(a)	7.25%	78,735,431	68,655,683	10,079,748	22.25	2,164,850	16.34
	112.664(1)(b)	5.25%	101,239,508	68,655,683	32,583,825	17.75	4,176,717	31.52
	Valuation Basis	7.25%	N/A	N/A	N/A	22.75	1,901,132	14.34
PINELLAS PARK Police 10/1/2015	112.664(1)(a)	7.50%	59,452,206	54,087,769	5,364,437	99.99	1,901,325	32.45
	112.664(1)(b)	5.50%	77,989,192	54,087,769	23,901,423	26.75	3,957,564	67.53
	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,783,078	30.43

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PLANT CITY	112.664(1)(a)	7.50%	54,199,342	31,918,201	22,281,141	14.76	3,588,020	53.10
Police And Fire	112.664(1)(b)	5.50%	68,957,513	31,918,201	37,039,312	12.66	5,038,569	74.60
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	14.90	3,410,337	50.50
PLANTATION	112.664(1)(a)	7.50%	177,283,306	135,289,919	41,993,387	20.00	8,657,613	36.34
General	112.664(1)(b)	5.50%	219,720,481	135,289,919	84,430,562	15.67	13,779,054	57.84
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.00	8,657,613	36.34
PLANTATION	112.664(1)(a)	7.00%	171,660,931	119,849,078	51,811,853	15.67	8,101,745	80.68
Police	112.664(1)(b)	5.00%	213,899,211	119,849,078	94,050,133	13.25	12,138,780	120.88
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	15.67	8,101,745	80.68
PLANTATION (VOL)	112.664(1)(a)	7.08%	15,592,168	18,231,926	-2,639,758	999.99	0	0.00
Fire	112.664(1)(b)	5.08%	19,819,671	18,231,926	1,587,745	999.99	139,881	0.00
10/1/2015	Valuation Basis	7.08%	N/A	N/A	N/A	999.99	0	0.00
POMPANO BEACH	112.664(1)(a)	8.00%	221,434,922	150,255,553	71,179,369	13.92	7,953,822	28.75
General	112.664(1)(b)	6.00%	276,096,119	150,255,553	125,840,566	12.08	12,439,813	44.97
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	14.25	6,741,990	24.37
POMPANO BEACH [PF]	112.664(1)(a)	7.50%	330,477,667	219,256,301	111,221,366	13.00	9,424,069	70.86
Fire	112.664(1)(b)	5.50%	411,263,183	219,256,301	192,006,882	11.00	13,497,791	101.49
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	13.00	8,093,069	60.85
PORT ORANGE	112.664(1)(a)	7.80%	42,116,365	23,075,823	19,040,542	11.71	2,934,562	116.40
Fire	112.664(1)(b)	5.80%	53,689,280	23,075,823	30,613,457	10.42	3,767,605	149.40
10/1/2015	Valuation Basis	7.80%	N/A	N/A	N/A	11.82	2,748,378	109.00
PORT ORANGE	112.664(1)(a)	7.50%	32,580,107	27,330,202	5,249,905	19.33	1,090,351	20.57
General	112.664(1)(b)	5.50%	40,258,897	27,330,202	12,928,695	15.58	2,113,111	39.87
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	19.08	118,652	22.38
PORT ORANGE	112.664(1)(a)	7.65%	45,870,332	28,157,398	17,712,934	13.04	3,691,560	75.82
Police	112.664(1)(b)	5.65%	59,106,226	28,157,398	30,948,828	11.38	4,944,002	101.54
10/1/2015	Valuation Basis	7.65%	N/A	N/A	N/A	13.07	3,588,378	73.70

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PORT ST. LUCIE	112.664(1)(a)	7.75%	94,373,441	70,456,290	23,917,151	35.08	6,783,014	38.60
Police	112.664(1)(b)	5.75%	121,713,021	70,456,290	51,256,731	21.29	9,746,600	55.40
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	6,442,386	36.60
PUNTA GORDA	112.664(1)(a)	7.75%	13,159,841	10,696,464	2,463,377	40.44	707,575	41.30
Fire	112.664(1)(b)	5.75%	16,665,551	10,696,464	5,969,087	21.53	1,132,061	66.10
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	657,523	38.40
PUNTA GORDA	112.664(1)(a)	7.75%	43,626,097	37,044,543	6,581,554	25.42	2,013,410	40.30
General	112.664(1)(b)	5.75%	53,490,345	37,044,543	16,445,802	17.76	3,056,851	61.10
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	26.35	1,928,786	38.60
PUNTA GORDA	112.664(1)(a)	7.75%	16,826,224	14,141,023	2,685,201	30.89	778,803	36.10
Police	112.664(1)(b)	5.75%	21,036,328	14,141,023	6,895,305	19.45	1,272,029	59.00
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	37.68	723,710	33.60
QUINCY	112.664(1)(a)	7.75%	9,741,355	6,619,947	3,121,408	13.28	433,785	52.90
Police And Fire	112.664(1)(b)	5.75%	12,002,254	6,619,947	5,382,307	11.44	601,086	73.30
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	13.49	401,572	49.00
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%	95,737,954	100,138,810	-4,400,856	999.99	2,362,199	26.55
General	112.664(1)(b)	5.50%	116,796,977	100,138,810	16,658,167	27.25	4,525,278	50.86
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	2,362,199	26.55
RIVIERA BEACH	112.664(1)(a)	7.50%	71,540,139	69,554,949	1,985,190	99.99	1,750,988	28.41
Police	112.664(1)(b)	5.50%	88,484,471	69,554,949	18,929,522	22.00	3,921,600	63.62
9/30/2015	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,671,617	27.12
ROCKLEDGE	112.664(1)(a)	8.00%	13,916,686	9,790,114	4,126,572	14.21	674,433	47.25
Fire	112.664(1)(b)	6.00%	17,363,347	9,790,114	7,573,233	12.02	1,027,677	72.00
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	14.26	644,421	45.15

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ROCKLEDGE	112.664(1)(a)	8.00%	16,892,648	13,177,393	3,715,255	15.18	861,545	21.02
General	112.664(1)(b)	6.00%	20,951,903	13,177,393	7,774,510	12.80	1,347,396	32.87
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	15.31	807,429	19.70
ROCKLEDGE	112.664(1)(a)	8.00%	12,120,894	10,698,704	1,422,190	19.86	596,208	26.62
Police	112.664(1)(b)	6.00%	15,443,222	10,698,704	4,744,518	16.00	1,032,255	46.08
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	20.02	562,075	25.09
SAFETY HARBOR	112.664(1)(a)	9.08%	3,272,004	5,215,219	-1,943,215	47.90	39,866	3.52
Fire	112.664(1)(b)	7.08%	4,648,785	5,215,219	-566,434	27.82	357,346	31.54
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	27.74	323,508	28.55
SAINT AUGUSTINE	112.664(1)(a)	7.50%	11,577,411	10,809,134	768,277	999.99	415,769	25.04
Fire	112.664(1)(b)	5.50%	14,619,277	10,809,134	3,810,143	28.03	685,205	41.26
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	381,740	22.99
SAINT AUGUSTINE	112.664(1)(a)	7.70%	41,773,772	31,936,427	9,837,345	17.30	2,379,252	25.07
General	112.664(1)(b)	5.70%	51,925,714	31,936,427	19,989,287	14.36	3,564,114	37.56
10/1/2015	Valuation Basis	7.70%	N/A	N/A	N/A	17.30	2,379,252	25.07
SAINT AUGUSTINE	112.664(1)(a)	7.70%	17,070,405	15,967,713	1,102,692	21.91	755,323	25.45
Police	112.664(1)(b)	5.70%	21,447,771	15,967,713	5,480,058	17.36	1,256,299	42.33
10/1/2015	Valuation Basis	7.70%	N/A	N/A	N/A	21.91	755,323	25.45
SAINT CLOUD	112.664(1)(a)	8.00%	47,023,565	45,270,942	1,752,623	999.99	1,787,957	15.43
General	112.664(1)(b)	6.00%	59,804,635	45,270,942	14,533,693	32.10	3,588,053	23.68
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,665,194	14.99
SAINT CLOUD	112.664(1)(a)	8.09%	48,667,330	38,377,371	10,289,959	32.45	2,396,989	30.19
Police And Fire	112.664(1)(b)	6.09%	61,658,899	38,377,371	23,281,528	20.30	4,199,726	52.89
10/1/2015	Valuation Basis	8.09%	N/A	N/A	N/A	38.16	2,203,490	27.75
SAINT JOHNS RIVER PW PK	112.664(1)(a)	7.00%	151,758,736	138,901,756	12,856,980	23.75	7,475,611	42.91
General	112.664(1)(b)	5.00%	186,112,851	138,901,756	47,211,095	17.17	20,416,504	117.20
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	23.33	8,664,206	49.74

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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
SAINT PETE BEACH	112.664(1)(a)	7.75%	17,364,907	10,621,034	6,743,873	13.94	791,382	46.60
Fire	112.664(1)(b)	5.75%	21,986,021	10,621,034	11,364,987	12.06	1,116,874	65.70
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	14.22	726,201	42.70
SAINT PETE BEACH	112.664(1)(a)	7.75%	17,031,434	11,288,879	5,742,555	13.29	602,847	72.90
General	112.664(1)(b)	5.75%	20,902,637	11,288,879	9,613,758	11.43	831,049	100.60
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	13.34	577,052	69.80
SAINT PETE BEACH	112.664(1)(a)	7.00%	17,417,981	11,133,316	6,284,665	12.95	636,973	999.99
Police	112.664(1)(b)	5.00%	21,965,278	11,133,316	10,831,962	11.29	849,645	999.99
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	13.24	564,940	999.99
SAINT PETERSBURG	112.664(1)(a)	8.00%	223,316,148	229,986,610	-6,670,462	999.99	3,574,704	25.10
Fire	112.664(1)(b)	6.00%	273,515,462	229,986,610	43,528,852	25.35	8,418,835	59.10
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	3,485,242	24.50
SAINT PETERSBURG	112.664(1)(a)	7.75%	411,176,653	369,690,519	41,486,134	999.99	11,387,046	15.50
General	112.664(1)(b)	5.75%	518,615,990	369,690,519	148,925,471	22.92	23,139,377	31.60
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	11,033,841	15.10
SAINT PETERSBURG	112.664(1)(a)	8.00%	414,700,241	363,964,270	50,735,971	30.93	12,196,251	39.10
Police	112.664(1)(b)	6.00%	526,747,397	363,964,270	162,783,127	19.80	22,788,078	73.00
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	37.84	10,865,154	34.80
SAN CARLOS PARK FCD	112.664(1)(a)	7.00%	14,328,397	12,051,837	2,276,560	26.16	1,089,177	42.51
Fire	112.664(1)(b)	5.00%	21,397,958	12,051,837	9,346,121	21.67	2,317,852	90.47
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	26.31	948,745	37.03
SANFORD	112.664(1)(a)	8.00%	32,548,689	26,930,074	5,618,615	999.99	1,560,152	42.50
Fire	112.664(1)(b)	6.00%	40,506,858	26,930,074	13,576,784	21.18	2,332,394	63.60
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,470,031	40.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SANFORD	112.664(1)(a)	7.75%	44,235,580	38,785,217	5,450,363	999.99	2,048,321	36.60
Police	112.664(1)(b)	5.75%	55,837,117	38,785,217	17,051,900	23.41	3,282,775	58.60
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	1,896,156	33.80
SANIBEL	112.664(1)(a)	6.75%	30,838,251	24,045,815	6,792,436	18.85	1,719,610	137.50
General	112.664(1)(b)	4.75%	38,801,155	24,045,815	14,755,340	15.18	2,247,847	179.80
10/1/2015	Valuation Basis	6.75%	N/A	N/A	N/A	19.11	1,660,117	132.70
SANIBEL	112.664(1)(a)	7.50%	22,603,797	15,555,489	7,048,308	19.55	1,248,624	87.90
Police	112.664(1)(b)	5.50%	29,272,904	15,555,489	13,717,415	15.60	1,909,560	134.44
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	20.09	1,133,796	79.82
SARASOTA	112.664(1)(a)	7.00%	178,084,486	129,934,874	48,149,612	16.83	8,756,069	999.99
Fire	112.664(1)(b)	5.00%	226,721,273	129,934,874	96,786,399	13.92	16,765,366	999.99
9/30/2015	Valuation Basis	7.00%	N/A	N/A	N/A	17.50	7,729,846	999.99
SARASOTA	112.664(1)(a)	7.00%	187,977,634	133,953,528	54,024,106	16.25	7,163,799	55.35
General	112.664(1)(b)	5.00%	234,081,000	133,953,528	100,127,472	13.50	11,105,768	85.81
9/30/2015	Valuation Basis	7.00%	N/A	N/A	N/A	16.25	7,163,799	55.35
SARASOTA	112.664(1)(a)	7.00%	248,121,571	192,811,035	55,310,536	22.25	8,969,895	85.32
Police	112.664(1)(b)	5.00%	324,303,523	192,811,035	131,492,488	17.42	15,762,498	149.93
9/30/2015	Valuation Basis	7.00%	N/A	N/A	N/A	22.25	8,969,895	85.32
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	7.00%	349,758,108	316,809,892	32,948,216	80.00	18,315,989	14.34
General	112.664(1)(b)	5.00%	414,925,827	316,809,892	98,115,935	23.12	29,293,552	22.93
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	80.00	19,810,358	15.51
SATELLITE BEACH	112.664(1)(a)	9.08%	6,994,265	6,206,493	787,772	18.59	290,305	72.54
General	112.664(1)(b)	7.08%	8,311,270	6,206,493	2,104,777	14.47	2,338,568	584.38
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	15.40	380,794	95.16
SATELLITE BEACH	112.664(1)(a)	9.08%	16,265,493	13,315,454	2,950,039	17.94	532,377	25.33
Police And Fire	112.664(1)(b)	7.08%	20,161,816	13,315,454	6,846,362	14.85	1,020,175	48.53
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	15.59	886,539	42.17

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SEBASTIAN	112.664(1)(a)	7.60%	14,021,080	11,284,026	2,737,054	36.47	654,369	29.50
Police	112.664(1)(b)	5.60%	18,008,431	11,284,026	6,724,405	20.99	1,066,783	48.10
10/1/2015	Valuation Basis	7.60%	N/A	N/A	N/A	999.99	599,835	27.00
SEBRING	112.664(1)(a)	7.90%	14,739,068	11,712,323	3,026,745	22.46	507,474	135.60
Fire	112.664(1)(b)	5.90%	18,776,420	11,712,323	7,064,097	17.23	860,560	230.00
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	23.60	444,921	118.90
SEBRING	112.664(1)(a)	7.50%	15,982,567	14,964,101	1,018,466	999.99	491,329	45.71
Police	112.664(1)(b)	5.50%	20,657,548	14,964,101	5,693,447	25.42	1,540,594	143.31
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	491,329	45.71
SEMINOLE	112.664(1)(a)	7.75%	40,881,470	35,772,115	5,109,355	27.69	1,224,900	28.40
Fire	112.664(1)(b)	5.75%	50,989,804	35,772,115	15,217,689	18.62	2,346,676	54.40
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	31.29	1,061,267	24.60
SOUTH BROWARD HOSPITAL (aka Me General	112.664(1)(a)	7.00%	673,847,728	490,032,863	183,814,865	80.00	32,709,521	8.07
	112.664(1)(b)	5.00%	885,699,302	490,032,863	395,666,439	21.87	65,383,856	16.13
5/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	33.80	37,649,228	9.29
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
	112.664(1)(b)	5.38%	43,812,735	32,244,727	11,568,008	28.92	2,232,015	45.36
10/1/2014	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
	112.664(1)(b)	5.38%	43,812,735	32,244,727	11,568,008	28.92	2,232,015	45.36
10/1/2014	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%	8,966,294	6,241,175	2,725,119	15.17	425,495	53.00
	112.664(1)(b)	5.75%	10,863,598	6,241,175	4,622,423	12.72	613,053	76.40
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	15.53	391,545	48.80
SOUTH WALTON FCD Fire	112.664(1)(a)	8.00%	30,694,830	33,670,566	-2,975,736	999.99	2,905,993	44.00
	112.664(1)(b)	6.00%	40,347,484	33,670,566	6,676,918	999.99	1,089,544	16.50
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	1,626,784	24.60

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SOUTHERN MANATEE FCD	112.664(1)(a)	9.08%	26,598,997	26,196,833	402,164	26.92	796,287	18.86
Fire	112.664(1)(b)	7.08%	33,989,053	26,196,833	7,792,220	20.09	2,320,660	54.98
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	20.06	2,232,584	52.89
SOUTHERN MANATEE FCD	112.664(1)(a)	9.08%	1,913,213	2,019,702	-106,489	32.06	51,749	12.05
General	112.664(1)(b)	7.08%	2,415,000	2,019,702	395,298	20.73	182,038	42.40
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	20.89	168,265	39.19
STARKE	112.664(1)(a)	7.75%	3,773,471	2,854,982	918,489	20.50	177,510	58.05
Fire	112.664(1)(b)	5.75%	4,771,058	2,854,982	1,916,076	16.25	270,813	88.56
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	20.67	175,666	57.44
STARKE	112.664(1)(a)	7.75%	12,448,998	8,479,993	3,969,005	11.25	512,344	54.04
General	112.664(1)(b)	5.75%	14,968,660	8,479,993	6,488,667	9.92	681,579	71.89
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	11.25	527,786	55.67
STARKE	112.664(1)(a)	8.00%	4,000,986	3,675,791	325,195	99.99	184,934	34.53
Police	112.664(1)(b)	6.00%	5,073,908	3,675,791	1,398,117	24.17	350,274	65.40
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	182,227	34.02
SUNRISE	112.664(1)(a)	7.90%	163,363,142	108,526,799	54,836,343	14.35	7,886,000	66.82
Fire	112.664(1)(b)	5.90%	210,477,907	108,526,799	101,951,108	12.25	11,990,316	101.59
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	14.46	7,505,051	63.59
SUNRISE	112.664(1)(a)	7.50%	251,386,050	160,767,773	90,618,277	14.08	15,471,532	47.61
General	112.664(1)(b)	5.50%	314,119,925	160,767,773	153,352,152	12.17	22,250,279	68.47
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	14.17	14,832,306	45.64
SUNRISE	112.664(1)(a)	7.80%	175,806,062	110,239,064	65,566,998	16.25	11,851,906	75.69
Police	112.664(1)(b)	5.80%	227,571,980	110,239,064	117,332,916	13.75	17,420,063	111.25
10/1/2015	Valuation Basis	7.80%	N/A	N/A	N/A	16.25	11,851,906	75.69
SURFSIDE [GP]	112.664(1)(a)	7.25%	19,533,021	16,493,489	3,039,532	99.99	1,228,840	22.40
General	112.664(1)(b)	5.25%	25,680,154	16,493,489	9,186,665	25.42	2,125,920	38.76
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,173,338	21.39

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SURFSIDE [GP]	112.664(1)(a)	7.25%	19,533,021	16,493,489	3,039,532	99.99	1,228,840	22.40
Police	112.664(1)(b)	5.25%	25,680,154	16,493,489	9,186,665	25.42	2,125,920	38.76
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,173,338	21.39
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
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%	99,407,723	77,611,187	21,796,536	23.92	4,456,567	58.91
Fire	112.664(1)(b)	4.74%	131,741,257	77,611,187	54,130,070	19.29	7,895,202	104.37
10/1/2015	Valuation Basis	6.74%	N/A	N/A	N/A	25.25	4,056,552	53.63
TAMARAC	112.664(1)(a)	6.73%	45,180,502	40,677,993	4,502,509	21.91	1,621,497	25.89
General	112.664(1)(b)	4.73%	56,672,508	40,677,993	15,994,515	17.42	3,020,991	48.24
10/1/2015	Valuation Basis	6.73%	N/A	N/A	N/A	23.67	1,524,971	24.35
TAMARAC	112.664(1)(a)	6.75%	10,609,257	4,828,889	5,780,368	5.58	749,769	0.00
Police	112.664(1)(b)	4.75%	12,453,723	4,828,889	7,624,834	5.25	889,216	0.00
10/1/2015	Valuation Basis	6.75%	N/A	N/A	N/A	5.58	749,769	0.00
TAMARAC - ELECTED	112.664(1)(a)	9.08%	32,777,369	33,448,322	-670,953	29.22	1,348,435	20.09
General	112.664(1)(b)	7.08%	40,335,757	33,448,322	6,887,435	20.57	2,654,691	39.55
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	20.73	2,657,005	39.58

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TAMPA	112.664(1)(a)	8.00%	740,042,522	657,493,325	82,549,197	20.08	18,520,923	13.60
General	112.664(1)(b)	6.00%	923,465,768	657,493,325	265,972,443	15.92	45,630,850	33.40
1/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	20.08	18,520,923	13.60
TAMPA	112.664(1)(a)	8.50%	1,175,066,480	961,999,944	213,066,536	26.12	40,279,506	38.80
Police And Fire	112.664(1)(b)	6.50%	1,447,427,821	961,999,944	485,427,877	18.02	71,984,581	69.30
10/1/2015	Valuation Basis	8.50%	N/A	N/A	N/A	26.48	39,686,413	38.20
TARPON SPRINGS	112.664(1)(a)	7.90%	26,344,609	21,800,627	4,543,982	23.42	1,238,544	62.00
Fire	112.664(1)(b)	5.90%	33,187,850	21,800,627	11,387,223	17.56	1,971,709	98.70
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	24.36	1,128,642	56.50
TARPON SPRINGS	112.664(1)(a)	7.90%	24,973,918	23,814,002	1,159,916	999.99	851,849	25.79
Police	112.664(1)(b)	5.90%	31,781,435	23,814,002	7,967,433	24.29	1,632,799	49.46
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	999.99	790,410	23.94
TAVARES	112.664(1)(a)	8.00%	6,641,806	5,473,938	1,167,868	999.99	407,237	27.86
Fire	112.664(1)(b)	6.00%	8,607,384	5,473,938	3,133,446	30.80	680,654	46.57
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	999.99	399,318	27.33
TAVARES	112.664(1)(a)	8.00%	11,744,136	9,834,625	1,909,511	40.66	556,453	37.98
Police	112.664(1)(b)	6.00%	15,343,020	9,834,625	5,508,395	22.41	955,019	65.20
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	46.35	542,270	37.01
TEMPLE TERRACE	112.664(1)(a)	7.50%	30,158,554	19,703,420	10,455,134	17.52	1,816,953	61.35
Fire	112.664(1)(b)	5.50%	39,123,695	19,703,420	19,420,275	14.56	2,620,500	88.47
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	17.75	1,707,999	57.67
TEMPLE TERRACE	112.664(1)(a)	7.50%	42,765,837	21,021,213	21,744,624	10.52	2,772,575	93.90
Police	112.664(1)(b)	5.50%	55,143,571	21,021,213	34,122,358	9.45	3,690,618	125.00
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	10.59	2,587,666	87.60
TEQUESTA	112.664(1)(a)	7.50%	3,469,898	3,564,490	-94,592	999.99	364,259	13.23
General	112.664(1)(b)	5.50%	4,511,069	3,564,490	946,579	35.83	667,945	24.26
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	364,259	13.23

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TEQUESTA [PF]	112.664(1)(a)	7.50%	12,867,867	11,532,425	1,335,442	999.99	662,603	34.77
Fire	112.664(1)(b)	5.50%	16,036,120	11,532,425	4,503,695	28.42	1,234,539	64.79
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	662,603	34.77
TEQUESTA [PF]	112.664(1)(a)	7.50%	12,867,867	11,532,425	1,335,442	999.99	662,603	34.77
Police	112.664(1)(b)	5.50%	16,036,120	11,532,425	4,503,695	28.42	1,234,539	64.79
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	662,603	34.77
TITUSVILLE	112.664(1)(a)	8.00%	59,684,337	50,218,500	9,465,837	19.80	2,695,791	24.70
General	112.664(1)(b)	6.00%	72,447,841	50,218,500	22,229,341	15.18	3,927,826	36.00
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	20.11	2,599,170	23.80
TITUSVILLE	112.664(1)(a)	8.00%	60,956,482	48,598,096	12,358,386	19.59	3,125,755	44.50
Police And Fire	112.664(1)(b)	6.00%	76,201,254	48,598,096	27,603,158	15.48	4,567,729	65.00
10/1/2015	Valuation Basis	8.00%	N/A	N/A	N/A	20.23	2,917,179	41.50
UMATILLA	112.664(1)(a)	7.00%	1,082,447	1,562,865	-480,417	999.99	13,190	3.30
Police	112.664(1)(b)	5.00%	1,506,513	1,562,865	-56,351	999.99	99,192	25.10
10/1/2014	Valuation Basis	7.00%	N/A	N/A	N/A	999.99	8,317	2.10
VALPARAISO	112.664(1)(a)	7.00%	1,487,617	1,829,567	-341,950	27.58	117,887	29.04
Police And Fire	112.664(1)(b)	5.00%	2,011,682	1,829,567	182,115	23.38	242,736	59.79
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	29.61	81,426	20.06
VENICE	112.664(1)(a)	7.00%	40,151,700	17,723,882	22,427,818	9.76	2,880,489	162.50
Fire	112.664(1)(b)	5.00%	51,152,884	17,723,882	33,429,002	8.89	3,751,389	211.60
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	9.81	2,725,064	153.60
VENICE	112.664(1)(a)	7.00%	41,761,661	30,020,198	11,741,463	16.52	1,682,669	252.70
Police	112.664(1)(b)	5.00%	52,023,324	30,020,198	22,003,126	13.64	2,375,285	356.80
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	16.79	1,575,376	236.60
VERO BEACH	112.664(1)(a)	6.25%	8,413,036	7,176,961	1,236,075	17.50	329,946	0.00
Fire	112.664(1)(b)	4.25%	9,970,368	7,176,961	2,793,407	13.92	513,287	0.00
10/1/2015	Valuation Basis	6.25%	N/A	N/A	N/A	17.50	329,946	0.00

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
VERO BEACH	112.664(1)(a)	6.50%	103,553,294	71,912,556	31,640,738	14.44	4,578,920	29.62
General	112.664(1)(b)	4.50%	129,915,096	71,912,556	58,002,540	12.41	7,411,701	47.95
10/1/2015	Valuation Basis	6.50%	N/A	N/A	N/A	14.28	4,274,277	27.65
VERO BEACH	112.664(1)(a)	7.75%	41,099,305	35,211,438	5,887,867	20.28	1,235,453	46.83
Police	112.664(1)(b)	5.75%	51,884,884	35,211,438	16,673,446	15.76	2,322,867	88.04
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	20.44	1,155,499	43.80
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.50%	15,132,249	12,109,145	3,023,104	29.67	617,903	24.13
General	112.664(1)(b)	5.50%	19,852,962	12,109,145	7,743,817	20.75	1,096,496	42.82
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	29.08	657,850	25.69
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.90%	23,209,116	17,716,664	5,492,452	36.55	1,528,697	33.72
Police And Fire	112.664(1)(b)	5.90%	31,022,528	17,716,664	13,305,864	22.77	2,793,792	61.62
10/1/2015	Valuation Basis	7.90%	N/A	N/A	N/A	999.99	1,315,339	29.02
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%	26,760,728	20,416,170	6,344,558	27.92	1,381,609	77.48
Police And Fire	112.664(1)(b)	5.50%	35,630,832	20,416,170	15,214,662	20.33	2,328,430	130.57
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	29.00	1,355,361	76.01
VOLUSIA COUNTY (VOL)	112.664(1)(a)	4.25%	1,582,820	4,187,181	-2,604,361	999.99	0	0.00
Fire	112.664(1)(b)	2.25%	2,026,434	4,187,181	-2,160,747	999.99	0	0.00
10/1/2015	Valuation Basis	4.25%	N/A	N/A	N/A	999.99	0	0.00
WAUCHULA	112.664(1)(a)	9.08%	11,183,511	15,159,423	-3,975,912	99.99	0	0.00
General And Police	112.664(1)(b)	7.08%	13,909,984	15,159,423	-1,249,439	28.62	417,950	16.14
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	29.07	446,164	17.23
WEST MANATEE FCD	112.664(1)(a)	7.75%	12,727,612	10,820,703	1,906,909	999.99	613,556	25.60
Fire	112.664(1)(b)	5.75%	18,000,620	10,820,703	7,179,917	48.85	1,708,624	71.30
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	999.99	456,934	19.00

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WEST MELBOURNE	112.664(1)(a)	7.20%	12,400,304	10,595,211	1,805,093	45.93	632,689	31.89
Police	112.664(1)(b)	5.20%	16,402,092	10,595,211	5,806,881	23.92	1,122,911	56.61
10/1/2015	Valuation Basis	7.20%	N/A	N/A	N/A	45.93	632,689	31.89
WEST PALM BEACH	112.664(1)(a)	8.00%	253,550,671	176,170,051	77,380,620	11.08	10,294,138	59.26
Fire	112.664(1)(b)	6.00%	297,792,618	176,170,051	121,622,567	9.83	14,090,295	81.11
9/30/2015	Valuation Basis	8.00%	N/A	N/A	N/A	11.17	9,838,825	56.64
WEST PALM BEACH	112.664(1)(a)	8.00%	40,304,117	42,985,063	-2,680,946	99.99	725,811	43.40
General	112.664(1)(b)	6.00%	49,996,730	42,985,063	7,011,667	28.50	2,413,225	144.28
9/30/2015	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	887,204	53.05
WEST PALM BEACH	112.664(1)(a)	8.00%	322,604,448	258,834,220	63,770,228	20.67	12,181,245	59.36
Police	112.664(1)(b)	6.00%	387,816,093	258,834,220	128,981,873	16.25	18,772,576	91.48
9/30/2015	Valuation Basis	8.00%	N/A	N/A	N/A	20.67	12,181,245	59.36
WILLISTON	112.664(1)(a)	9.08%	3,098,039	3,934,671	-836,632	999.99	44,037	5.00
General	112.664(1)(b)	7.08%	3,776,182	3,934,671	-158,489	26.15	122,751	13.94
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	27.07	104,668	11.88
WILLISTON	112.664(1)(a)	9.08%	1,487,051	1,710,916	-223,865	27.78	35,854	10.82
Police	112.664(1)(b)	7.08%	1,830,302	1,710,916	119,386	18.82	111,624	33.69
10/1/2015	Valuation Basis	9.08%	N/A	N/A	N/A	19.52	93,036	28.08
WILTON MANORS (VOL)	112.664(1)(a)	7.00%	1,944,090	1,403,369	540,721	12.50	78,859	0.00
Fire	112.664(1)(b)	5.00%	2,308,006	1,403,369	904,637	10.92	104,067	0.00
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	12.50	78,859	0.00
WILTON MANORS [GP]	112.664(1)(a)	7.00%	37,934,752	23,065,544	14,869,208	12.17	1,706,275	269.17
General	112.664(1)(b)	5.00%	47,578,867	23,065,544	24,513,323	10.58	2,522,433	397.92
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	12.17	1,706,275	269.17
WILTON MANORS [GP]	112.664(1)(a)	7.00%	37,934,752	23,065,544	14,869,208	12.17	1,706,275	269.17
Police	112.664(1)(b)	5.00%	47,578,867	23,065,544	24,513,323	10.58	2,522,433	397.92
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	12.17	1,706,275	269.17

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WINTER GARDEN	112.664(1)(a)	7.25%	24,007,069	23,057,212	949,857	999.99	996,332	13.25
General	112.664(1)(b)	5.25%	30,995,082	23,057,212	7,937,870	28.43	1,933,758	25.70
10/1/2015	Valuation Basis	7.25%	N/A	N/A	N/A	999.99	906,276	12.05
WINTER GARDEN	112.664(1)(a)	7.50%	33,881,926	31,106,934	2,774,992	999.99	1,655,543	21.96
Police And Fire	112.664(1)(b)	5.50%	43,920,867	31,106,934	12,813,933	30.52	3,085,474	40.93
10/1/2015	Valuation Basis	7.50%	N/A	N/A	N/A	999.99	1,488,941	19.75
WINTER HAVEN	112.664(1)(a)	7.75%	31,857,152	23,678,770	8,178,382	26.61	2,090,950	56.30
Fire	112.664(1)(b)	5.75%	40,261,441	23,678,770	16,582,671	18.91	2,923,184	78.71
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	28.56	1,991,322	53.62
WINTER HAVEN	112.664(1)(a)	7.70%	76,868,516	55,893,705	20,974,811	16.40	4,578,784	46.20
General	112.664(1)(b)	5.70%	95,158,975	55,893,705	39,265,270	13.45	6,187,941	62.40
10/1/2015	Valuation Basis	7.70%	N/A	N/A	N/A	16.51	4,451,482	44.90
WINTER HAVEN	112.664(1)(a)	7.70%	32,880,836	28,227,820	4,653,016	34.08	1,354,864	30.44
Police	112.664(1)(b)	5.70%	41,730,733	28,227,820	13,502,913	19.95	2,200,052	49.44
10/1/2015	Valuation Basis	7.70%	N/A	N/A	N/A	999.99	1,254,945	28.19
WINTER PARK	112.664(1)(a)	7.75%	55,603,129	46,938,709	8,664,420	30.25	2,245,524	52.52
Fire	112.664(1)(b)	5.75%	71,045,029	46,938,709	24,106,320	20.67	4,178,684	97.73
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	30.50	2,230,695	52.17
WINTER PARK	112.664(1)(a)	7.75%	56,399,336	42,256,882	14,142,454	21.25	2,596,718	60.59
Police	112.664(1)(b)	5.75%	73,093,139	42,256,882	30,836,257	16.75	4,400,790	102.68
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	21.42	2,565,573	59.86
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: 458

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.

<u>ABBREVIATION</u>	<u>DESCRIPTION</u>
EL	Elected Officials
FF	Firefighters
GE.....	General Employees
PO.....	Police Officers
NS.....	Social Security coverage provided to some (covered employee group Not Specified)
CL.....	Closed plan
FR.....	Frozen plan
TER.....	Terminated plan
VOL	Covers volunteer employees
SUP	Supplemental plan
DB.....	Defined Benefit
DC.....	Defined Contribution
FRS*	Florida Retirement System
SS.....	Social Security

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.

NOTE: This database is updated via periodic surveys of Florida's local governmental units. If you identify a discrepancy in the data, please contact our office so that an amended survey response can be submitted.

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Alachua											X	X					X			FF = Alachua County
Alford											X						X			
Altamonte Springs			X	X							X	X					X		2, 4	FRS opt-out (1/96)
Altha											X	X					X			
Anna Maria									X	X	X	X					X			FF = W. Manatee FCD PO = Manatee County
Apalachicola											X	X			X	X				FF = vol
Apopka		X	X	X													X			
Arcadia		X	X	X																
Archer																	X		3	
Astatula									X	X	X	X					X			
Atlantic Beach			X	X									X		X	X				FF = City of Jacksonville
Atlantis				X							X	X					X			FF = Palm Beach County
Auburndale		X	CL	X									X	X	X	X				
Aventura				X		X	X									X			2	FF = Miami-Dade County
Avon Park		X		X			X		X		X						X		4	FRS opt-out (1/96)
Bal Harbour Village			X	X																FF = Miami-Dade County
Baldwin																		X		FF = City of Jacksonville
Bartow		X	X	X		X	X	X					X	X	X	X				
Bascom																			X	
Bay Harbor Islands			X	X													X			FF = Miami-Dade County
Bay Lake																		X		No paid employees
Bell																		X		
Belle Glade			X	CL											X					PO & FF = Palm Beach County
Belle Isle															X	X			1	
Belleair				X			X												2	
Belleair Beach							X				X						X		4	FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96)
Belleair Bluffs			CL				X												2	FF = City of Largo PO = Pinellas County
Belleair Shore																		X		Only 1 employee
Belleview				X			X						X		X	X				PO Share Plan
Beverly Beach																	X			
Biscayne Park											X	X					X			
Blountstown										X	X	X					X			
Boca Raton		X	X	X					X								X			GE: Separate DB plan for Exec
Bonifay													X		X	X		X		FF = vol
Bonita Springs									X	X	X	X					X			
Bowling Green						X	X	X									X			
Boynton Beach		X	X	X					X								X			
Bradenton		X		X					X		X		X		X					
Bradenton Beach							X	X											3	
Branford																	X		X	FF = vol
Briny Breezes															X					
Bristol											X						X			Only E w/ cvg is City Clerk
Bronson													X		X				X	
Brooker																	X		X	

EL - Elected Officials
FF - Firefighters
GE - General Employees
PO - Police Officers

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Brooksville		X		X					X		X						X			
Bunnell		VOL							X	X	X	X					X			
Bushnell			X	X			X				X	X					X	2, 4	FRS opt-out (1/96)	
Callahan									X		X						X			
Callaway									X	X	X						X		PO = Bay County	
Campbellton															X			X	FF = vol	
Cape Canaveral							X						X		X				FF = vol PO = Brevard County	
Cape Coral		X	X	X			X										X		DC optional	
Carrabelle									X		X	X					X			
Caryville																		X		
Casselberry		X		X					X	X	X	X					X	4	FRS opt-out (1/96)	
Cedar Key						X	X	X				X					X			
Center Hill											X	X					X	3		
Century																	X		X	
Chattahoochee		X							X		X	X					X		PO & FF = Escambia County	
Chiefland									X	X	X	X					X			
Chipley									X	X	X	X					X			
Cinco Bayou							X								X				PO = Okaloosa County	
Clearwater		X	X	X													X	1	SS cvg if hired prior to certain date FF have current & closed DB plan!	
Clermont		X	CL	X			X						X	X	X	X		1		
Clewiston			X	CL								X					X		FF = vol	
Cloud Lake																	X		X	
Cocoa		X	CL	X			X				X		X	X	X	X				
Cocoa Beach		X	X	X									X	X	X					
Coconut Creek							X	X	X	X	X	X					X	2	FF = City of Margate	
Coleman									X		X	X			X					
Cooper City		CL	CL	CL							X						X		PO & FF = Broward County; Separate closed DB plan for management	
Coral Gables		X	X	X													X		No SS cvg on FF FF Share Plan PO Share Plan	
Coral Springs		X	CL	X													X	2	Money Purchase Plan	
Cottdale							X	X												
Crescent City		X		X			X						X	X	X	X				
Crestview		X	X	X																
Cross City									X	X	X	X	X	X	X	X				
Crystal River									X	X	X	X	X	X	X			1	PO = Citrus County	
Cutler Bay									X	X	X	X					X		PO = Miami-Dade County	
Dade City		X		X			X				X		X	X	X			4	FRS opt-out (1/96)	
Dania Beach		CL	CL	CL					X		X		X		X				PO & FF = Broward County	
Davenport																		2	FF = vol	
Davie		X	X	X			X											1	DC = Money Purchase Plan	
Daytona Beach		X		X			X		X		X		X	X	X	X		2		
Daytona Beach Shores							X				X						X	4	FRS opt-out (1/96) PO rejoined FRS	

EL - Elected Officials
FF - Firefighters
GE - General Employees
PO - Police Officers

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
DeBary							X										X			FF = City of Orange City PO = Volusia County
Deerfield Beach		X	CL	CL					X								X			PO = Broward County
Defuniak Springs									X	X	X	X					X			
Deland		X	CL	X									X	X	X	X				
Delray Beach		X	X	X													X			
Deltona		X									X						X			PO = Volusia County
Destin							X											2		PO = Okaloosa County
Doral											X						X			
Dundee																	X		X	
Dunedin		X					X				X						X	4		PO = Pinellas County FRS opt-out (1/96)
Dunnellon		X		X			X		X	X	X	X	X	X	X	X		2, 4		FRS opt-out (1/96)
Eagle Lake							X										X	2		
Eatonville				X			X													FF = City of Maitland
Ebro																			X	
Edgewater		X	CL	X			X													
Edgewood									X		X	X					X			
El Portal											X	X					X			
Estero																				
Esto																	X		X	
Eustis		X		X			X				X						X	4		FRS opt-out (1/96)
Everglades City																	X			
Fanning Springs									X	X	X	X					X			FF = vol
Fellsmere																	X		X	
Fernandina Beach		X	X	X					X								X			
Flagler Beach		X		X													X			
Florida City	X			FR							X	X					X			Separate DB plan for E
Fort Lauderdale		X	CL	X			X													FF Share Plan
Fort Meade		VOL	X	CL													X			PO = Polk County
Fort Myers		X	X	X									X	X	X	X		1		Excludes part, temporary and seasonal
Fort Myers Beach																	X		X	
Fort Pierce			X	X													X			GE: Two DB Plans (Reg, Utilities) PO: Supp DB Plan FF: Saint Lucie County No SS coverage on City Attorney
Fort Walton Beach		X	CL	X									X	X	X	X				Mandatory DC for GE
Fort White							X													
Freeport									X	X	X						X			PO = Walton County
Frostproof		X	X	CL													X			FF = mostly vol, salaried employees covered in DB plan
Fruitland Park		X					X	X			X	X	X	X						
Gainesville		X	X	X			X		X								X	2		GE = Two DB Plans (Reg, Disability) DC plan for certain senior managers
Glen Ridge															X				X	
Glen Saint Mary									X		X						X			

EL - Elected Officials
 FF - Firefighters
 GE - General Employees
 PO - Police Officers

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Golden Beach			X	X													X			FF = Miami-Dade County PO Share Plan
Golf																			3	
Graceville										X	X						X			
Grand Ridge										X			X							
Grant-Valkaria															X				1	
Green Cove Springs				X					X		X		X		X	X			4	FF = Clay County FRS opt-out (1/96), EL & GE rejoinec
Greenacres		X		X			X		X	X	X	X					X		4	FRS opt-out (1/96)
Greensboro										X	X			X	X					FF = vol
Greenville										X							X			PO & FF = Madison County
Greenwood							X										X			
Gretna									X	X	X	X					X			
Groveland							X	X									X			
Gulf Breeze				X			X				X	X			X	X			4	FRS opt-out (1/96) FF = vol, no SS cvg
Gulf Stream							X	X											2	
Gulfport		X	X	X									X	X	X	X				
Haines City		X	X	X																
Hallandale Beach		X	X	X	X		X						X	X	X	X				2 closed DB plans for managers (Reg, Excess benefits)
Hampton													X		X				X	
Hastings											X						X			PO = St. Johns County
Havana		X									X	X					X			FF = vol
Haverhill											X						X		1	PO & FF = Palm Beach County
Hawthorne							X													
Hialeah	X	X	X	X									X	X	X	X			2	Separate DB Plan for EL PF Share Plan
Hialeah Gardens				X			X													
High Springs							X		X	X	X						X			
Highland Beach							CL	CL	X		X	X					X		2	FF = Delray Beach
Highland Park											X						X			
Hillcrest Heights															X				X	
Hilliard									X		X						X			
Hillsboro Beach											X	X					X			
Holly Hill		X		X							X		X	X	X	X				
Hollywood		X	X	X					X								X			
Holmes Beach				X			X				X		X		X	X			4	FRS opt-out (1/96)
Homestead	X	CL	X	X																GE: DB Plans: General & Hospital, EL (cl), EL & Sr. Managers FF = Miami-Dade County
Horseshoe Beach																			X	
Howey-In-The-Hills				X													X			
Hypoluxo																	X		X	FF = City of Boynton Beach PO = Town of Lantana
Indialantic		X	X	X										X	X	X				
Indian Creek															X	X			X	
Indian Harbour Beach				X						X			X		X	X				FF = vol
Indian River Shores		X	X	X										X	X	X				

EL - Elected Officials
 FF - Firefighters
 GE - General Employees
 PO - Police Officers

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Indian Rocks Beach									X		X		X		X			4	FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96)	
Indian Shores				X			X	X	X				X		X	X		1		
Inglis											X	X			X	X			FF = vol	
Interlachen																	X		X	
Inverness									X		X		X	X	X				PO & FF = Citrus County	
Islamorada										X							X		PO = Monroe County	
Jacksonville		X	X	X															GE: Two DB Plans (Regular, Disability)	
Jacksonville Beach		X	X	X									X	X	X	X				
Jacob City																			X	
Jasper									X	X	X	X							X	
Jay									X		X								X	
Jennings																			X	
Juno Beach							X				X	X							X	
Jupiter				X					X		X								X	
Jupiter Inlet Colony						P	X												X	
Jupiter Island		FR	FR	FR		P	X	F											X	
Kenneth City							X						X						X	
Key Biscayne		X		X										X	X	X				
Key Colony Beach											X	X			X	X				
Key West		X	X	X															PO & FF Share Plan	
Keystone Heights							X												X	
Kissimmee		X	X	X									X	X	X	X				
Labelle		X							X		X								X	
LaCrosse																			X	
Lady Lake				X			X						X		X	X			3	
Lake Alfred		X	X	X																
Lake Buena Vista																			X	
Lake Butler									X		X		X		X				No paid employees FF = vol	
Lake City		X	CL	X					X		X		X	X	X	X			1	
Lake Clarke Shores							X	X											X	
Lake Hamilton							X													
Lake Helen				X					X		X	X							X	
Lake Mary		X		X			X												X	
Lake Park				CL			X						X		X					
Lake Placid									X		X	X	X		X	X				
Lake Wales		X	X	X															X	
Lake Worth		CL	X	CL															X	
Lakeland		X	X	X			X												2	
Lantana		X		X			X												X	
Largo		X		X			X												2	
Lauderdale Lakes							X				X								X	
Lauderdale-By-The-Sea		VOL							X		X								X	

EL - Elected Officials
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INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Lauderhill		X	X	X		X	X											2		Separate DB plan for GE (Confidential & Managerial)
Laurel Hill														X				2		
Lawtey															X				X	
Layton															X				X	
Lazy Lake																			X	
Lee													X		X				X	FF = vol
Leesburg		X	CL	X			X													
Lighthouse Point		X		X		CL	X	CL					X	X	X	X		1		
Live Oak		X							X	X	X	X	X	X	X	X				FF: DB Plan is a substituted trust fund
Longboat Key		FR	X	X			X	X		X				X	X	X				
Longwood		X		X			X			X	X	X					X	4		FRS opt-out (1/96)
Loxahatchee Groves																			X	All jobs contracted
Lynn Haven		X	X	X										X	X	X				
MacClenny		X				CL			X	X	X								X	
Madeira Beach							X			X	X							4		PO = Pinellas County FRS opt-out (1/96), FF rejoined FRS
Madison		X		X			X										X	1		
Maitland		X		X			X				X						X	4		FRS opt-out (1/96)
Malabar									X	X	X	X							X	
Malone							X													
Manalapan							X	X							X	X		2		
Mangonia Park											X						X	2		FF = City of West Palm Beach PO = Palm Beach County
Marathon		X							X				X	X	X		X			PO = Monroe County
Marco Island		X		X						X			X	X	X	X		2, 4		Share Plans for FF & PO FRS opt-out (1/96)
Margate									X	X	X	X							X	
Marianna		X		X		CL					X								X	
Marineland																			X	All jobs contracted
Mary Esther							X												X	2
Mascotte						X	X	X												
Mayo									X		X								X	
McIntosh							X								X				3	
Medley	X		X	X			X	X												GE: DB Plan also covers EL
Melbourne		X	CL	X					X		X	X							X	FRS PO = Airport police (formerly covered in closed GE DB Plan)
Melbourne Beach				X							X				X					FF = vol
Melbourne Village						X	X												X	
Mexico Beach										X	X								X	
Miami	CL	X	X	X																Separate DB plans for GE & Sanitation (Reg, Administrative, Excess), EL, Off-Street Parking PO & FF also has Share Plan and closed COLA fun
Miami Beach		X	X	X															X	SS cvg to probationary GE only GE plan includes EL; PO & FF Share Plan
Miami Gardens									X		X	X	X		X	X				FF = Miami-Dade County
Miami Lakes									X		X	X							X	FF = Miami-Dade County
Miami Shores Village			X	X											X	X				
Miami Springs			X	X															X	FF = Miami-Dade County

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INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES	
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS				
Micanopy							X						X	X	X						
Midway									X		X	X						X			
Milton		X	X	X									X	X	X	X					
Minneola										X	X						X				PO = Lake County
Miramar		X	X	X					X								X				GE: Two DB Plans (Reg, Sr. Managers)
Monticello		X		X									X		X	X			2		
Montverde											X						X				FF = vol PO = Lake County
Moore Haven											X						X				
Mount Dora		X	CL	X			X										X				
Mulberry							X														PO & FF = Polk County
Naples		X	X	X			X														
Neptune Beach				X			SUP										X				
New Port Richey		X		X							X						X				
New Smyrna Beach		X		X			X		X								X				DC Plan for Utilities employees PO Share Plan
Newberry										X	X						X				PO = Alachua County
Niceville										X	X	X					X				
Noma																	X				
North Bay Village							X				X	X					X				FF = Miami-Dade County
North Lauderdale					X	X				X							X				PO = Broward County
North Miami		CL	X	X					X				X		X	X					FF = Miami-Dade County
North Miami Beach		X	X	X					X								X				GE: Two DB Plans (Reg, Managers) FF = Miami-Dade County
North Port		X		X					X		X						X				
North Redington Beach											X						X				FF = Cities of Seminole & Madeira Beach PO = Pinellas County
Oak Hill											X	X					X				PO & FF = Volusia County
Oakland							X														401K
Oakland Park		X	CL	X			X				X						X				FF = Miami-Dade County FF Share Plan PO Share Plan
Ocala		SUP	X	SUP			X										X				
Ocean Breeze Park																	X			X	
Ocean Ridge									X		X	X	X		X	X					
Ocoee		X	X	X															1,2		
Okeechobee		X	X	X													X				SS cvg only if full-time and permanent
Oldsmar		X					X			X			X	X	X				4		PO = Pinellas County FRS opt-out (1/96)
Opa-Locka											X	X					X				FF = Miami-Dade County
Orange City									X	X	X	X	X	X	X	X			1		
Orange Park		X	X	X									X	X	X	X					
Orchid							X									X	X				
Orlando		X	X	X			X						X	X	X	X					
Ormond Beach		X	X	X																	
Otter Creek																				X	
Oviedo		X		X													X		2		

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Pahokee							X				X	X					X	4		PO & FF = Palm Beach County FRS opt-out (1/96)
Palatka		X	X	X									X	X	X	X				
Palm Bay		X	CL	X			X		X								X	1		
Palm Beach		X	X	X		X	X	X					X	X	X					GE: DB Plan also covers Ocean Rescue
Palm Beach Gardens		X	X	X					X		X						X			FF Share Plan
Palm Beach Shores										X	X	X					X			
Palm Coast		VOL				X	X										X			PO = Flagler County some employees allowed to continue FRS participation after transfer from Flagler County FF DC plan for salaried employees onl
Palm Shores																	X		X	
Palmetto			X	X																
Palmetto Bay																		5		
Panama City	X	X	SUP	X	X		X						X	X	X	X		4		FRS opt-out (1/96)
Panama City Beach		X	X	X																
Parker									X	X	X	X					X			
Parkland				CL									X		X			1		
Paxton						X														
Pembroke Park											X						X			PO & FF = Broward County DB (supp) for Town Commissio
Pembroke Pines		X	CL	X													X	1		
Penney Farms						X											X			
Pensacola		X	CL	CL		X	X	X	X	X	X	X		X	X					SS cvg only on employees participating in FRS
Perry		X		X				X	X								X			
Pierson										X							X			
Pinecrest						X					X			X	X			1		FF = Miami-Dade County
Pinellas Park		X	X	X									X	X	X	X		1		
Plant City		X		X		X											X			
Plantation		VOL	X	X													X			GE plan includes EL
Polk City											X		X		X			2		PO & FF = Polk County
Pomona Park																	X			
Pompano Beach		X	X	CL				X				X	X	X						PO = Broward County
Ponce de Leon												X		X					X	
Ponce Inlet		VOL				CL	CL		X	X	X						X	2		
Port Orange		X	X	X														1		
Port Richey		X	X	X				X	X	X	X		X	X	X					
Port St. Joe								X	X	X	X	X	X	X	X					
Port St. Lucie				X		X	X	X				X		X	X			1		
Punta Gorda		X	CL	X								X	X	X	X					
Quincy		X		X		X	X	X												
Raiford																			X	
Reddick																			X	Only employee is Clerk
Redington Beach						X					X						X	4		FF = Cities of Seminole & Madeira Bch PO = Pinellas County FRS opt-out (1/96)

INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Redington Shores							X		X		X						X		FF = City of Seminole PO = Town of Indian Shores FRS opt-out (1/96), EL rejoined FRS	
Riviera Beach		X	X	X													X		PO Share Plan	
Rockledge		X	X	X													X			
Royal Palm Beach				TER			CL		X		X		X		X			2	PO & FF = Palm Beach County PO plan is fully annuitized	
Safety Harbor		X					X			X	X						X	4	PO = Pinellas County FRS opt-out (1/96)	
San Antonio										X							X			
Sanford		X		X					X		X		X	X	X	X				
Sanibel			X	X													X		FF = Sanibel FCD	
Sarasota		CL	CL	X			X						X		X					
Satellite Beach		X	CL	X			X										X			
Sea Ranch Lakes							X													
Sebastian				X														1		
Sebring		X		X		X		X			X		X		X					
Seminole		X							X		X		X	X	X			1	PO = Pinellas County	
Sewall's Point																			X	
Shalimar				X						X	X						X	4	FRS opt-out (1/96)	
Sneads										X	X						X			
Sopchoppy										X							X			
South Bay							X		X								X	2	PO & FF = Palm Beach County	
South Daytona									X	X	X						X			
South Miami			CL	X			X										X		PO Share Plan	
South Palm Beach							CL	CL		X	X						X		FF = Palm Beach County	
South Pasadena		X					X			X							X	4	PO = Pinellas County FRS opt-out (1/96)	
Southwest Ranches							X										X	1		
Springfield						X	X	X	X	X	X	X					X			
St. Augustine		X	X	X									X	X	X	X				
St. Augustine Beach									X	X	X	X	X		X	X				
St. Cloud		X	X	X																
St. Leo							X										X			
St. Lucie Village																	X		X	
St. Marks							X										X			
St. Pete Beach		X	X	X													X			
St. Petersburg		X	X	X													X			
Starke		X	X	X													X			
Stuart									X	X	X	X					X			
Sunny Isles Beach									X	X	X	X					X			
Sunrise		X	X	X													X			
Surfside			X	X													X		FF = Miami-Dade County PO Share Plan	
Sweetwater				X													X			
Tallahassee		X	X	X															PO Share Plan FF Share Plan	
Tamarac	X	X	X	CL													X		GE: Two DB Plans (Reg & Executive) FF Share Plan	
Tampa		X	X	X					X				X		X					

EL - Elected Officials
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INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Tarpon Springs		X		X			X													
Tavares		X		X							X						X			
Temple Terrace		X		X			X				X						X	4	FRS opt-out (1/96)	
Tequesta		X	X	CL				X			X						X	4	FRS opt-out (1/96)	
Titusville		X	X	X													X			
Treasure Island						X	X	X		X		X					X			
Trenton									X		X	X	X			X	X		FF = vol	
Umatilla				X							X				X				FF = vol	
Valparaiso		X		X			X			X	X	X					X	4	FRS opt-out (1/96)	
Venice		X		X					X		X						X			
Vernon									X		X						X		FF = vol	
Vero Beach		CL	FR	X			X						X	X	X	X		3		
Village of North Palm Beach		X	X	X													X			
Village of Palm Springs		CL	CL	CL					X		X	X					X		FF = Palm Beach County	
Virginia Gardens																			X	
Waldo																		1		
Wauchula			X	X													X		SS cvg only on actively employed retirees not enrolled in plan	
Wausau									X		X						X			
Webster									X		X	X					X			
Weeki Wachee																			X	
Welaka							X	X												
Wellington									X		X		X		X				PO & FF = Palm Beach County	
West Melbourne				X			CL				X		X		X	X				
West Miami											X	X	X	X	X	X			FF = Miami-Dade County	
West Palm Beach		X	CL	X			X						X		X				EL: DC Plan FF Share Plan	
West Park									X		X						X		PO & FF = Broward County	
Westlake																				
Weston									X	G							X		PO & FF = Broward County	
Westville																	X			
Wewahitchka							X						X		X				FF = vol; PO = Gulf County	
White Springs							X													
Wildwood									X	X	X	X	X		X	X				
Williston			X	X													X			
Wilton Manors		VOL	CL	CL					X		X	X					X			
Windermere							X													
Winter Garden		X	X	X			X										X			
Winter Haven		X	X	X													X			
Winter Park		X		X			X													
Winter Springs		CL	CL	X			X										X	2	FF = Seminole County	
Worthington Springs																			X	
Yankeetown											X						X		FF = vol	
Zephyrhills									X	X	X		X	X	X					
Zolfo Springs							X													
412																			44	
Miscellaneous Municipality Related Entities:																				

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INVENTORY OF MUNICIPALITIES

MUNICIPALITY	DEFINED BENEFIT				DEFINED CONTRIBUTION				FLORIDA RETIREMENT SYSTEM				SOCIAL SECURITY COVERAGE					OTHER	NO PLAN	NOTES
	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	EL	FF	GE	PO	NS			
Jackson Memorial Hospital			X																	
Key West Utility District																				
Kissimmee Utility Authority			X																	
Monroe County Volunteer Firefighters & EMS		VOL																		
Orlando Aviation Authority			X																	
Orlando Utilities Commission			X				X													
Palm Tran, Inc. - ATU			X																	
St. Johns River Power Park			X																	
Sarasota Memorial HHC			X																	
Tri-County Transit Authority/ Amalgamated Transit Union Local 1596																				
Volusia County - Volunteer		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.

NOTE: This database is updated via periodic surveys of Florida's local governmental units. If you identify a discrepancy in the data, please contact our office so that an amended survey response can be submitted.

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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				
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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 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	Panama City-Bay County Airport and Industrial District	X		Bay County		X				X	Fee Basis, Part-time
BAY	Pier Park Community Development District	X		City of Panama City Beach				X			
BAY	Springfield Community Redevelopment Agency		X	City of Springfield				X			
BAY	Towne of Seahaven Community Development District	X		City of Panama City Beach				X			
BRADFORD	Bradford County Development Authority	X		Bradford County				X			
BRADFORD	Bradford County Health Facility		X	Bradford County				X			
BRADFORD	Bradford Soil and Water Conservation District	X		Bradford County				X			
BRADFORD	Starke Community Redevelopment Agency		X	City of Starke				X			
BREVARD	A. Max Brewer Memorial Law Library		X	Brevard County			X				
BREVARD	Babcock Street Community Redevelopment Agency		X	City of Melbourne				X			
BREVARD	Barefoot Bay Recreation District	X		Brevard County				X			
BREVARD	Barefoot Bay Water & Sewer District		X	Brevard County				X			
BREVARD	Bayfront Community Redevelopment Agency		X	City of Palm Bay				X			
BREVARD	Baytree Community Development District	X		Brevard County				X			
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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Farnton - Brevard Community Development Distr	X		Brevard County							
BREVARD	Heritage Isle at Viera Community Development District	X		Brevard County				X			
BREVARD	Housing Authority of Brevard County	X		Brevard County		X					
BREVARD	Housing Authority of the City of Titusville		X	City of Titusville		X					
BREVARD	Joint West Melbourne-Brevard County Community Redevelopment Agency		X	City of West Melbourne							
BREVARD	Mayfair Community Development District (Brevard Co.)	X		City of Melbourne				X			
BREVARD	Melbourne Airport Authority		X	City of Melbourne			X				
BREVARD	Melbourne Community Redevelopment Agency		X	City of Melbourne			X				
BREVARD	Melbourne Housing Authority		X	City of Melbourne			X				
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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 Community Redevelopment Agency		X	City of Titusville					7		
BREVARD	Titusville-Cocoa Airport District		X	Brevard County			X		4,5		
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			X	
BROWARD	Broward County Water Control District #2		X	Broward County			X				
BROWARD	Broward County Water Control District #3		X	Broward County			X		6		
BROWARD	Broward County Water Control District #4		X	Broward County			X				
BROWARD	Broward Soil & Water Conservation District	X		Broward County				X	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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Downtown Development Authority of the City of Ft. Lauderdale	X		City of Fort Lauderdale		X	X		10		
BROWARD	Ft. Lauderdale Community Redevelopment Agency		X	City of Fort Lauderdale					7		
BROWARD	Ft. Lauderdale Housing Authority		X	City of Fort Lauderdale		X			3	X	None
BROWARD	Golden Isles Safe Neighborhood District		X	City of Hallandale				X			
BROWARD	Griffin Lakes Community Development District	X		City of Dania Beach				X			
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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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				X			
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			
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	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					

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
BROWARD	Wilton Drive Improvement District		X	City of Wilton Manors							
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			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			
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
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				X			
COLLIER	City of Naples Airport Authority		X	City of Naples		X				X	
COLLIER	Collier County Airport Authority		X	Collier County							
COLLIER	Collier County Community Redevelopment Agency		X	Collier County							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Greater Naples Fire Rescue District	X		Collier County							
COLLIER	Hacienda Lakes Community Development District	X		Collier County				x			
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 Collier Fire Control and Rescue District	X		Collier County							
COLLIER	North Naples Fire Control & Rescue District	X		Collier County	X-F		X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
COLLIER	Winding Cypress Community Development District	X		Collier County							
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			
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	X	
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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				X			
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			
DUVAL	Jacksonville Transportation Authority	X		City of Jacksonville			X				
DUVAL	Millers Creek Special District		X	City of Jacksonville							
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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
ESCAMBIA	Escambia Soil & Water Conservation District	X		Escambia County				X			
ESCAMBIA	Escambia/Pensacola Human Relations Commission		X	City of Pensacola							
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			
FLAGLER	Gardens at Hammock Beach Community Development District	X		Flagler County				X			
FLAGLER	Grand Haven Community Development District	X		Flagler County				X			
FLAGLER	Hunter's Ridge Community Development District No. 1	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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 Community Redevelopment Agency		X	City of Quincy		X					
GADSDEN	Quincy-Gadsden Airport Authority	X		Gadsden County/ 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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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							
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 Soil & Water Conservation District		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				
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		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 Community Redevelopment Agency		X	Hernando County							
HERNANDO	Hernando County Housing Authority	X		Hernando County			X				
HERNANDO	Hernando County Law Library		X	Hernando County			X				
HERNANDO	Hernando County Port Authority		X	Hernando County			X				
HERNANDO	Hernando County Water & Sewer District		X	Hernando County			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg	Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6			
HERNANDO	Southern Hills Plantation I Community Development District	X		City of Brooksville				X				
HERNANDO	Southern Hills Plantation II Community Development District	X		City of Brooksville				X				
HERNANDO	Southern Hills Plantation III Community Development District	X		City of Brooksville				X				
HERNANDO	Spring Ridge Community Development District	X		Hernando County				X				
HERNANDO	Sterling Hill Community Development District	X		Hernando County				X				
HIGHLANDS	Avon Park Community Redevelopment Agency		X	City of Avon Park			X					
HIGHLANDS	Avon Park Housing Authority		X	Highlands County			X		3	X		Emergency
HIGHLANDS	Hickory Hills Special Benefit District		X	Highlands County					6			
HIGHLANDS	Highlands County Health Facilities Authority		X	Highlands County			X		6			
HIGHLANDS	Highlands County Hospital District		X	Highlands County				X	1	X		None
HIGHLANDS	Highlands County Housing Authority	X		Highlands County				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	Ballentrae Hillsborough Community Development	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	Bloomingdale Oaks Service District		X	Hillsborough County			X		6			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Bullfrog Creek Community Development District	X		Hillsborough County							
HILLSBOROUGH	Carlton Lakes Community Development District	X		Hillsborough County							
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		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	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
HILLSBOROUGH	Fishhawk Community Development District IV	X		Hillsborough County				x			
HILLSBOROUGH	Fishhawk Community Development District II	X		Hillsborough County				X			
HILLSBOROUGH	Fishhawk Community Development District III	X		Hillsborough County				X			
HILLSBOROUGH	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	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	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
HILLSBOROUGH	K-Bar Ranch Community Development District	X		City of Tampa				X			
HILLSBOROUGH	Keystone Grove Lake Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	La Collina Community Development District	X		Hillsborough County							
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 St. Charles Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Lake Strawberry Special Dependent 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	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	Northdale Special District		X	Hillsborough County			X				
HILLSBOROUGH	Oaks at Shady Creek Community Development District	X		Hillsborough County							
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	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Reserve at Pradera Community Development Dis	X		Hillsborough County				X			
HILLSBOROUGH	River Bend Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Riverbend West 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	Summit at Fern Hill Community Development Dist	X		Hillsborough County							
HILLSBOROUGH	Tampa Community Redevelopment Agency		X	City of Tampa					2		
HILLSBOROUGH	Tampa Palms Community Development District	X		Hillsborough County	X			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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
HILLSBOROUGH	Tampa-Hillsborough County Expressway Authority	X		Hillsborough County			X				
HILLSBOROUGH	Tarawood Grove Special District		X	Hillsborough County			X				
HILLSBOROUGH	The Cove at Bay Port Colony		X	Hillsborough County			X				
HILLSBOROUGH	Triple Creek Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Twelve Oaks Special District	X		Hillsborough County				X			
HILLSBOROUGH	Valrico Manor Special Dependent Tax District		X	Hillsborough County			X				
HILLSBOROUGH	Village Estates West Special District		X	Hillsborough County				X			
HILLSBOROUGH	Village of Bloomingdale Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Walden Lake Community Association Neighborhood Improvement District		X	City of Plant City				X			
HILLSBOROUGH	Waterchase Community Development Dist.	X		Hillsborough County				X			
HILLSBOROUGH	Waterford Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Waterleaf Community Development District (Hillsborough Co.)	X		Hillsborough County				X			
HILLSBOROUGH	Waterset North Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westchase Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westchase East Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westchester Special Dependent District		X	Hillsborough County				X			
HILLSBOROUGH	Westlake Village Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Westwood Dependent Tax District		X	Hillsborough County			X		6		
HILLSBOROUGH	Windemere Special Dependent District		X	Hillsborough County			X				
HILLSBOROUGH	Wynnmere East Community Development District	X		Hillsborough County				X			
HILLSBOROUGH	Wynnmere West Community Development 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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
INDIAN RIVER	Indian River County Emergency Services District		X	Indian River County			X		5		
INDIAN RIVER	Indian River County Hospital District	X		Indian River County				X		X	None
INDIAN RIVER	Indian River County Housing Authority	X		Indian River County			X				
INDIAN RIVER	Indian River Farms Water Control District	X		Indian River County			X				
INDIAN RIVER	Indian River Mosquito Control District	X		Indian River County			X				
INDIAN RIVER	Indian River Soil & Water Conservation District	X		Indian River County			X				
INDIAN RIVER	Sebastian River Improvement District	X		Indian River County				X			
INDIAN RIVER	Solid Waste Disposal District		X	Indian River County				X	9		
INDIAN RIVER	St. Johns Improvement District	X		Indian River County			X				
INDIAN RIVER	Vero Lakes Water Control District	X		Indian River County				X			
JACKSON	Campbellton-Graceville Hospital	X		Jackson County				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	Avalon Groves Community Development District	X		Lake County							
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			
LAKE	Downtown and East Town Redevelopment Agency		X	City of Eustis			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			X	
LEE	Bayside Improvement Community Development District	X		Lee County				X			
LEE	Beach Road Estates Community Development District	X		City of Bonita Springs							
LEE	Beach Road Golf Estates Community Development District	X		City of Bonita Springs							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
LEE	Bella Vida Community Development District	X		City of Cape Coral				X			
LEE	Bonita Landing Community Development District	X		City of Bonita Springs							
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	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	CFM 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				
LEE	Ft. Myers Beach Public Library District	X		City of Fort Myers Beach			X				
LEE	Ft. Myers Community Redevelopment Agency		X	City of Fort Myers					7		
LEE	Ft. Myers Housing Authority		X	City of Fort Myers		X				X	None

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
LEE	Ft. Myers Shores Fire Protection & Rescue	X		Lee County			X				
LEE	Gateway Services Community Development	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	Miramar Lakes South Community Development District	X		Lee County							
LEE	Miromar Lakes Community Development District	X		Lee County				X			
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Stoneybrook North Community Development Dist	X		Lee County							
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			
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
MADISON	Madison County Health & Hospital District	X		Madison County				X	1		
MADISON	Madison County Soil & Water Conservation District	X		Madison County				X			
MANATEE	Aqua One Community Development District	X		Manatee County							
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
MANATEE	Bradenton Community Redevelopment Agency		X	City of Bradenton		X					
MANATEE	Bradenton Downtown Development Authority/Community Redevelopment Authority		X	City of Bradenton			X			X	
MANATEE	Bradenton Housing Authority		X	City of Bradenton				X	2	X	None
MANATEE	Buckeye Park Community Development District	X		Manatee County							
MANATEE	Buckhead Trails 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	Cone Ranch South Community Development District		X	Manatee County							
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	Fieldstone Community Development 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	Gamble Creek Community Development District	X		Manatee County							
MANATEE	Greyhawk Landing Community Development District	X		Manatee County				X			
MANATEE	Harbourage at Braden River Community Development District	X		Manatee County				X			
MANATEE	Harrison Ranch Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour East Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour Market Place Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour North Community Development District	X		Manatee County				X			
MANATEE	Heritage Harbour South Community Development District	X		Manatee County				X			
MANATEE	Housing Finance Authority of Manatee County		X	Manatee County			X		6		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua 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			
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							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
MANATEE	Southern Manatee Fire & Rescue District	X		Manatee County	X-G X-F						
MANATEE	Southwest County Improvement District		X	Manatee County							
MANATEE	Summer Woods Community Development District	X		Manatee County				X			
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	Trevesta Community Development District	X		Manatee County				X			
MANATEE	University Place Community Development District	X		Manatee County				X			
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	Wildcat Preserve Community Development District	X		Manatee County							
MANATEE	Willow Walk Community Development District	X		Manatee County							
MANATEE	Woodland Hammock Community Development District	X		Manatee County				X			
MARION	Bay Community Development District	X		City of Ocala				X			
MARION	Bay Laurel Center Community Development District	X		Marion County							
MARION	Candler Hills East Community Develop District	X		Marion County				X			
MARION	City of Dunnellon Community Redevelopment Agency		X	City of Dunnellon				X			
MARION	Cold Springs Improvement District	X		Marion County				X			
MARION	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								

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Hobe-St. Lucie Conservancy District	X		Martin County				X			
MARTIN	Housing Authority of the City of Stuart		x	City of Stuart		x					
MARTIN	Indiantown Community Development District	X		Martin County				X			
MARTIN	Jupiter Island Beach Protection District		X	City of Jupiter Island				X			
MARTIN	Martin County Community Redevelopment Agency		X	Unknown				X			
MARTIN	Martin County Health Facilities		X	Martin County			X				
MARTIN	Martin County Industrial Development Authority		X	Martin County			X		6		
MARTIN	Martin Soil & Water Conservation District	X		Martin County				X			
MARTIN	Stuart Housing Authority		X	City of Stuart			X			X	None
MARTIN	Troup-Indiantown Water Control District	X		Martin County				X		X	None
MIAMI-DADE	A.H. at Turnpike South Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Ali-Baba Neighborhood Improvement District		X	City of Opa Locka			X		4		
MIAMI-DADE	Aventura Isles Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Baywinds Community Development District	X		Miami-Dade County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Bonterra Community Development District	X		City of Hialeah							
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	Centre Lake Community Development District	X		Miami-Dade County							
MIAMI-DADE	Century Gardens at Tamiami Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Gardens Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Gardens Village Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Century Parc Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	City of Coral Gables Health Facilities Authority		X	City of Coral Gables				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	Coco Palms Community Development District	X		Miami-Dade County							
MIAMI-DADE	Coconut Cay Community Development District	x		City of Miami Gardens				X			
MIAMI-DADE	Coconut Grove Business Improvement District		X	City of Miami							
MIAMI-DADE	Coral Keys Homes Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Coral Town Park Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Coronado Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Crestview II Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Crestview West Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Cutler Cay Community Development District	X		Miami-Dade County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 50 Community Development District	X		Miami-Dade County				X			
MIAMI-DADE	Homestead Community Redevelopment Agency		X	City of Homestead				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				
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 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	Miami World Center Community Development District	X		Miami-Dade County							
MIAMI-DADE	Miami-Dade County Educational Facilities Authority		X	Miami-Dade County			X				
MIAMI-DADE	Miami-Dade County Health Facilities Authority		X	Miami-Dade County			X				
MIAMI-DADE	Miami-Dade County Housing Finance Authority		X	Miami-Dade County				X	9		
MIAMI-DADE	Miami-Dade County Industrial Development Authority		X	Miami-Dade County			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	Midtown Community Redevelopment Community		X	City of Miami				X			
MIAMI-DADE	Midtown Miami Community Development District	X		Miami-Dade County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 79th Street Corridor Community Redevelopment Agency		X	Miami-Dade County				x	7		
MIAMI-DADE	NW 7th Avenue Corridor Community Redevelopment Agency		X	Miami-Dade County							
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		
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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
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							
MULTI	Aucilla Area Solid Waste Administration	X					X				
MULTI	Barron Water Control District	X					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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
MULTI	Chipola River Soil & Water Conservation County	X						X			
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 Crown Workforce Board, Inc.	X									
MULTI	Florida Inland Navigation District	X					X				
MULTI	Florida PACE Funding Agency	X		Flagler County, Kissimmee							
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	IRL Council	X									
MULTI	Lake Apopka Natural Gas District	X					X				
MULTI	Lakewood Ranch Stewardship District	X						X			
MULTI	Lehigh Acres Municipal Services Improvement Dis	X									
MULTI	Longboat Key Beach Erosion Control District B	X						X			
MULTI	Longboat Key Beach Erosion Control District A	X						X			
MULTI	Loxahatchee River Environmental Control District	X				X				X	Fee Basis
MULTI	Nature Coast Regional Water Authority	X					X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
MULTI	New River Public Library Cooperative	X						X			
MULTI	New River Solid Waste Association	X					X				
MULTI	Northeast Florida Regional Transportation Commission	X									
MULTI	Northwest Florida Regional Housing Authority	X					X				
MULTI	Northwest Florida Transportation Corridor Authority	X						X			
MULTI	Northwest Florida Water Management District	X					X		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	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	St. John's River Water Management District	X					X				
MULTI	Sugarland Drainage District	X						X			
MULTI	Sunny Isles Reclamation and Water Control Board	X		Inactive							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	X	
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			
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			
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		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
OKALOOSA	Baker Fire District	X		Okaloosa County			X				
OKALOOSA	Blackman Fire District	X		Okaloosa County				X			
OKALOOSA	Community Redevelopment Agency of the Town of Cinco Bayou		X	Town of Cinco Bayou				X			
OKALOOSA	Crestview Community Redevelopment Agency		X	City of Crestview				X			
OKALOOSA	Crestview Housing Authority District		X	City of Crestview		X				X	Fee Basis
OKALOOSA	Destin Community Redevelopment Agency		X	City of Destin				X	7		
OKALOOSA	Destin Fire Control District	X		Okaloosa County	X				2	X	None
OKALOOSA	Dorcas Fire District	X		Okaloosa County				X			
OKALOOSA	East Niceville Fire District	X		Okaloosa County	X-F						
OKALOOSA	Emerald Coast Bridge Authority			Inactive (Okaloosa County)							
OKALOOSA	Florosa Fire Control District	X		Okaloosa County				X			
OKALOOSA	Freedom Walk Community Development District	X		City of Crestview				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	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)							

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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							
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		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua 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 Community Redevelopment Agency		X	City of Orlando					7		
ORANGE	Orlando Housing Authority		X	City of Orlando		X				X	None
ORANGE	Orlando-Orange County Expressway Authority	X		Orange County			X				
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	Storey Park Community Development District	X		City of Orlando							
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	X	
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
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	Live Oak Lake Community Development District	X		Osceola County							
OSCEOLA	Magic Place Community Development District	X		Osceola County				X			
OSCEOLA	Magic Reserve Community Development 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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
OSCEOLA	Osceola Marketplace Community Development District	X		Osceola County							
OSCEOLA	Osceola Soil & Water Conservation District	X		Osceola County				X			
OSCEOLA	Osceola Water District #1		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #2		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #3		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #4		X	Osceola County			X		6		
OSCEOLA	Osceola Water District #5		X	Osceola County					6		
OSCEOLA	Overoaks Community Development District	X		Osceola County				X			
OSCEOLA	Remington Community Development District	X		Osceola County				X			
OSCEOLA	Reunion East Community Development Dist	X		Osceola County				X			
OSCEOLA	Reunion West Community Development District	X		Osceola County				X			
OSCEOLA	Rolling Oaks Community Development District	X		Osceola County							
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					
OSCEOLA	Stoneybrook South Community Development District	X		Osceola County				X			
OSCEOLA	Sunbridge Community Development District 1	X		Osceola County							
OSCEOLA	Tapestry Community Development District	X						X			
OSCEOLA	Tohopekaliga Water Authority	X		Osceola County							
OSCEOLA	Town of Kindred Community Development District	X		Osceola County				X			
OSCEOLA	Villa Sol Community Development District	X		Osceola County				X			
OSCEOLA	W192 Development Authority		X	Osceola County							
OSCEOLA	Westside Community Development District	X		Osceola County				X			
OSCEOLA	Windsor at Westside Community Development District	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	4,8		
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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
PALM BEACH	Boynton Beach Community Redevelopment Agency		X	City of Boynton Beach			X		5,7		
PALM BEACH	Boynton Village Community Development District	X		City of Boynton Beach				X			
PALM BEACH	Briger Community Development District	X		City of West Palm Beach				X			
PALM BEACH	Captain's Key Dependent District		X	Palm Beach County				X			
PALM BEACH	Children's Services Council of Palm Beach County	X		Palm Beach County		X				X	None
PALM BEACH	City of Belle Glade Community Redevelopment Agency		X	City of Belle Glade				X			
PALM BEACH	City of Riviera Beach Utility Special District		X	City of Riviera Beach					7		
PALM BEACH	City Place Community Development District	X		City of West Palm Beach				X			
PALM BEACH	Community Redevelopment Agency of the Town of Lake Park		X	Town of Lake Park				X			
PALM BEACH	Cypress Grove Community Development District	X		Palm Beach County				X			
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 Downtown Development Authority		X	City of Delray Beach				X			
PALM BEACH	Delray Beach Housing Authority		X	City of Delray Beach					2		
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
PALM BEACH	Jupiter Inlet District	X		Palm Beach County				X			
PALM BEACH	Lake Worth Community Redevelopment Agency		X	City of Lake Worth				X			
PALM BEACH	Lake Worth Drainage District	X		Palm Beach County			X				
PALM BEACH	Loxahatchee Groves Water Control District	X		Palm Beach County			X				
PALM BEACH	Marsh Harbour Community Development District	X		City of Riviera Beach				X			
PALM BEACH	Mediterranea Community Development District	X		City of Riviera Beach				X			
PALM BEACH	North Palm Beach Heights Water Control District	X		Palm Beach County				X			
PALM BEACH	Northern Palm Beach County Improvement District	X		Palm Beach County				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 Workforce Development Consortium	X		Palm Beach County & Multiple Municipalities				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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
PALM BEACH	Palm Beach Soil and Water Conservation District	X		Palm Beach County			X				
PALM BEACH	Pelican Lake Water Control District	X		Palm Beach County			X				
PALM BEACH	Pine Tree Water Control District (Palm Beach County)	X		Palm Beach County				X			
PALM BEACH	Port of Palm Beach District	X		Palm Beach County			X		8		
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			
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

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
PALM BEACH	Westgate/Belvedere Homes Community Redevelopment Agency		X	Palm Beach County			X				
PALM BEACH	Winston Trails Community Development District (East)	X		Palm Beach County				X			
PALM BEACH	Wyndam Park Community Development District	X		Palm Beach County				X			
PASCO	Astoria Community Development District	X		Pasco County				X			
PASCO	Ballantrae Community Development District	X		Pasco County				X			
PASCO	Bexley 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	Epperson Ranch Community Development District	X		Pasco County							
PASCO	Estancia at Wiregrass Community Development District							X			
PASCO	Groves Community Development District, The	X		Pasco County				X			
PASCO	Heritage Springs Community Development District	X		Pasco County				X			
PASCO	Highland Lakes Community Development District	X		City of Dade City				X			
PASCO	Highlands Road & Bridge District	X		Inactive (Pasco County)							
PASCO	Hillcrest Preserve Community Development District	X		Inactive (Pasco County)							
PASCO	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				X			
PASCO	Lakeshore Ranch Community Development District	X		Pasco County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
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	Silverado Community Development District	X		City of Zephyrhills							
PASCO	Suncoast Community Development District	X		Pasco County				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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							
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			
PASCO	Watergrass Community Development District II	X		Pasco County				X			
PASCO	Watergrass Community Development District I	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				X			
PASCO	Zephyr Lakes Community Development District	X		City of Zephyrhills				X			
PASCO	Zephyr Ridge Community Development District	X		Pasco County				X			
PASCO	Zephyrhills Community Redevelopment Agency		X	City of Zephyrhills				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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 Community Redevelopment Agency		X	Pinellas County							
PINELLAS	Lealman Special Fire Control District	X		Pinellas County			X		2		
PINELLAS	Old Northeast Dependent Special District		X	City of St. Petersburg							
PINELLAS	Oldsmar Community Redevelopment Agency		X	City of Oldsmar				X			
PINELLAS	Palm Harbor Special Fire Control and Rescue District	X		Pinellas County	X-F		X-G X- Elec		10		
PINELLAS	Pinellas County Construction Licensing Board	X		Pinellas County			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 Authority	X		Pinellas County			X				
PINELLAS	Pinellas County Housing Finance Authority		X	Pinellas County			X				
PINELLAS	Pinellas County Industrial Development Authority		X	Pinellas County							
PINELLAS	Pinellas County License Board		X	Pinellas County			X		9		
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	Snug Harbor Center Community Development District	X		City of St. Petersburg							
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	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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
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 Lake Alfred Community Redevelopment Agency		X	City of Lake Alfred							
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		

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
POLK	Lake Wales Housing Authority District		X	City of Lake Wales					3	X	Part-time
POLK	Lake Wales Library Board		X	City of Lake Wales					4,7		
POLK	Lakeland Area Mass Transit District	X		Polk County					8	X	None
POLK	Lakeland Community Redevelopment Agency		X	City of Lakeland							
POLK	Lakeland Downtown Development Authority	X		City of Lakeland					2		
POLK	Lakeland Historic Preservation Board		X	City of Lakeland					7		
POLK	Lakeland Housing Authority District		X	City of Lakeland					3	X	None
POLK	Lakeside Preserve Community Development Dist	X		City of Lakeland							
POLK	Mulberry Housing Authority		X	City of Mulberry				X		X	None
POLK	North Ridge Community Redevelopment Agency		X	Polk County				X			
POLK	Pebble Ridge Community Development District	X		City of Frostproof				X			
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 Regional Water Cooperative	X		Multi							
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	Solterra Resort Community Development District	X		Polk County				X			
POLK	Towne Park Community Development District	X		City of Lakeland				X			
POLK	West Lakeland Water Control District	X		Polk County				X			
POLK	Westridge Community Development District	X		Polk County				X			
POLK	Williams Community Development District Number Five	X		City of Lakeland				X			
POLK	Williams Community Development District Number Four	X		City of Lakeland				X			
POLK	Williams Community Development District Number One	X		City of Lakeland				X			
POLK	Williams Community Development District Number Seven	X		City of Lakeland				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
POLK	Williams Community Development District Number Six	X		City of Lakeland				X			
POLK	Williams Community Development District Number Three	X		City of Lakeland				X			
POLK	Williams Community Development District Number Two	X		City of Lakeland				X			
POLK	Winter Haven Housing Authority		X	City of Winter Haven					2	X	None
PUTNAM	Palatka Downtown Redevelopment Agency		X	City of Palatka					7		
PUTNAM	Palatka Gas Authority		X	City of Palatka					7		
PUTNAM	Palatka Housing Authority District		X	City of Palatka		X			3	X	None
PUTNAM	Putnam County Development Authority	X		Putnam County				X			
PUTNAM	Putnam County Port Authority		X	Putnam County			X				
PUTNAM	Putnam County Solid Waste Disposal District		X	Putnam County					6		
PUTNAM	Putnam Soil & Water Conservation District	X		Putnam County				X			
SANTA ROSA	Avalon Beach-Mulat Fire Protection District	X		Santa Rosa County			X				
SANTA ROSA	Blackwater Soil & Water Conservation District		X	Santa Rosa County			X				
SANTA ROSA	Civil Service Board of Santa Rosa County	X		Santa Rosa County			X				
SANTA ROSA	Contrada Hills Community Development District	X		Santa Rosa County				X			
SANTA ROSA	Gulf Breeze Community Redevelopment Agency		X	City of Gulf Breeze				X			
SANTA ROSA	Holley-Navarre Fire Protection District	X		Santa Rosa County	F-DB						
SANTA ROSA	Midway Fire District	X		Santa Rosa County	F-DB						
SANTA ROSA	Milton Community Redevelopment Agency		X	City of Milton					7		
SANTA ROSA	Milton Housing Authority		X	City of Milton				X	2		
SANTA ROSA	Pace Property Finance Authority		X	Inactive (Santa Rosa County)				X			
SANTA ROSA	Santa Rosa Bay Bridge Authority	X		Santa Rosa County						X	
SANTA ROSA	Santa Rosa County Health Facilities Authority		X	Santa Rosa County							
SANTA ROSA	Santa Rosa County Housing Finance Authority		X	Santa Rosa County			X				
SANTA ROSA	Shores of Santa Rosa Community Development District	X		Santa Rosa County				X			
SARASOTA	Bella Venetia Community Development District	X		City of Venice				X			
SARASOTA	Blackburn Creek Community Development District	X		Sarasota County							
SARASOTA	Bobcat Trail Community Development District	X		City of North Port				X			
SARASOTA	City of North Port Solid Waste District		X	City of North Port			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
SARASOTA	City of Sarasota Community Redevelopment Agency		X	City of Sarasota				X			
SARASOTA	Downtown Improvement District		X	City of Sarasota							
SARASOTA	Golden Gate Pointe Streetscape Special District		X	City of Sarasota							
SARASOTA	Holiday Park, Park & Recreation District	X		Sarasota County				X		X	Elected, Fee Basis, Part-time
SARASOTA	Housing Authority of the City of Sarasota		X	City of Sarasota		X				X	None
SARASOTA	Lakeside Plantation Community Development District	X		City of North Port				X			
SARASOTA	Myakka Ranch Community Development District	X		Sarasota County				X			
SARASOTA	North Port Fire Rescue District		X	City of North Port			X		7		
SARASOTA	North Port Road & Drainage District		X	City of North Port			X				
SARASOTA	River Road at Center Road Community Development District	X		Sarasota County				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	Toscana Isles Community Development District	X		City of Venice				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				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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		
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		
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	Bannon Lakes Community Development District	X		St. Johns County							
ST. JOHNS	Brandy Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Creekside at Twin Creeks Community Development District	X		St. Johns County							
ST. JOHNS	Deerfield Preserve Community Development District	X		St. Johns County				X			
ST. JOHNS	Durbin Crossing Community Development District	X		St. Johns County				X			
ST. JOHNS	Elkton Drainage District		X	St. Johns County			X		6		
ST. JOHNS	Flagler Estates Road and Water Control District	X		St. Johns County				X	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	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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
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	Meadow View at Twin Creeks Community Develo	X		St. Johns County							
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 Distrct	X		St. Johns County				X			
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	St. Augustine Community Redevelopment Agency		X	City of St. Augustine				X			
ST. JOHNS	St. Augustine Port, Waterway, and Beach 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. 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				X	2		
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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
ST. JOHNS	Treaty Oaks Community Development District	X		St. Johns County				X			
ST. JOHNS	Trout Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Turnbull Creek Community Development District	X		St. Johns County				X			
ST. JOHNS	Twin Creeks North Community Development District	X		St. Johns County							
ST. JOHNS	World Commerce Community Development District	X		St. Johns County				X			
ST. LUCIE	Capron Trail Community Development District	X		St. Lucie County				X			
ST. LUCIE	Celebration Pointe Community Development District	X		St. Lucie County							
ST. LUCIE	Children's Services Council of St. Lucie County	X		St. Lucie County			X		8		
ST. LUCIE	City of Port St. Lucie Community Redevelopment Agency		X	City of Port St. Lucie							
ST. LUCIE	Copper Creek Community Development District	X		City of Port St. Lucie				X			
ST. LUCIE	Creekside Community Development District	X		St. Lucie County				X			
ST. LUCIE	Falcon Trace	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		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	Southern Grove Community Development District No. 1	X		City of Port St. Lucie				X			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	St. Lucie County Erosion District		X	St. Lucie County			X		6		
ST. LUCIE	St. Lucie County Fire District	X		St. Lucie County	X-F X-G					X	None
ST. LUCIE	St. Lucie County Housing Finance Authority		X	St. Lucie County			X				
ST. LUCIE	St. Lucie County Mosquito Control District		X	St. Lucie County			X				
ST. LUCIE	St. Lucie County Water and Sewer District		X	St. Lucie County			X				
ST. LUCIE	St. Lucie Soil & Water Conservation District	X		St. Lucie County			X				
ST. LUCIE	St. Lucie West Services District	X		St. Lucie County		X					
ST. LUCIE	Sunnyland Farms Community Development District	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 #10	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	Veranda Community Development District	X		City of Port St. Lucie							
ST. LUCIE	Verano #1 Community Development	X		City of Port St. Lucie				X			
ST. LUCIE	Verano #2 Community Development	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			

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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			
ST. LUCIE	Waterstone Community Development District	X		St. Lucie County				X			
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 #10	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	Wildwood Community Redevelopment Agency		X	City of Wildwood			X				

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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 Edgewater Community Redevelopment Agency		X	City of Edgewater							
VOLUSIA	City of Holly Hill Community Redevelopment Agency		X	City of Holly Hill				X			
VOLUSIA	Community Redevelopment Agency of the City of New		X	New Smyrna Beach							
VOLUSIA	Daytona Beach Community Redevelopment Agency		X	City of Daytona Beach			X				
VOLUSIA	Daytona Beach Downtown Development Authority		X	City of Daytona Beach			X		6		
VOLUSIA	Daytona Beach Housing Authority		X	City of Daytona Beach		X	X				
VOLUSIA	Daytona Beach Racing and Recreational Facilities District	X		Volusia County/ Daytona Beach				X			
VOLUSIA	Deering Park Center Community Development Di	X		City of Edgewater							
VOLUSIA	Deland Housing Authority		X	City of Deland		X				X	

INVENTORY OF SPECIAL DISTRICTS

County	Special District	Ind.	Dep.	Local Governing Authority	D.B.	D.C.	FRS	Plan	Other	SS	SS Covg Exclusions
ALACHUA	Alachua County Health Facilities Authority		X	Alachua County				X	6		
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	Orange City Community Redevelopment Agency		X	City of Orange City							
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						
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	Tomoka Town Center Community Development District	X		City of Daytona Beach							
VOLUSIA	Volusia County Educational Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Health Facilities Authority		X	Volusia County			X		6		
VOLUSIA	Volusia County Housing Finance Authority		X	Volusia County			X				
VOLUSIA	Volusia County Industrial Development Authority		X	Volusia County				X			
VOLUSIA	Volusia County Unified Fire District		X	Volusia County				X	9		
VOLUSIA	Volusia Growth Management Commission		X	Volusia County				X			
VOLUSIA	Volusia Soil & Water Conservation District	X		Volusia County			X				
VOLUSIA	West Volusia Hospital Authority	X		Volusia County			X				
WAKULLA	City of St. Marks Redevelopment Agency		X	City of St. Marks				x	7		

