



FLORIDA DEPARTMENT OF MANAGEMENT SERVICES

**retirement**

We serve those who serve Florida

# Florida Local Government Retirement Systems

## 2018 Annual Report



FLORIDA DEPARTMENT of

# management SERVICES

We serve those who serve Florida

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

Rick Scott, Governor

Erin Rock, Secretary

December 21, 2018

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

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

Dear President Galvano and Speaker Oliva:

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 local 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 any questions about this report, please feel free to contact Alexia Dawes, Interim Legislative Affairs Director, at 850-487-7001 or [Alexia.Dawes@dms.myflorida.com](mailto:Alexia.Dawes@dms.myflorida.com).

Sincerely,

Erin Rock  
Secretary

ER

Enclosure

## TABLE OF CONTENTS

	Page
<b>I. Introduction .....</b>	<b>1</b>
A. Background.....	1
B. Scope of Report.....	3
C. Executive Summary.....	4
 <b>II. Status of Local Government Retirement Systems.....</b>	 <b>7</b>
A. Local Government Retirement Systems' Growth .....	7
1. Municipal & Special District Defined Benefit Pension Plans .....	7
2. School Board Early Retirement Programs .....	7
B. Local Government Retirement Systems Facts & Trends.....	8
1. Local Government Retirement Systems by Employee Group .....	8
2. Number of Defined Benefit Pension Plans.....	9
3. Municipal & Special District Retirement Systems' Active Employees.....	9
4. Municipal & Spec. Dist. Retirees, Beneficiaries, DROP & Term. Vested.....	10
5. Percentage of Plans Offering Cost of Living Adjustments (COLAs) .....	10
6. Percentage of Plans Offering Disability Benefits .....	11
7. Percentage of Plans Offering Early Retirement Benefits .....	11
8. Local Government Retirement Systems' Benefit Accrual Rates.....	12
9. Frequency of Average Final Compensation (AFC) Periods.....	13
C. Assets & Investments Information.....	14
1. Allocation of Investments .....	14
2. Municipal & Special District Retirement Systems' Assets .....	15
3. School Board Early Retirement Programs' Assets.....	15
D. Plan Funded Status.....	16
1. Aggregate Unfunded Actuarial Liability History .....	16
2. Plan Funding History (GASB Basis) .....	17
E. Non-Compliant Plans .....	18
F. Chapter 112.664, Florida Statutes; Actuarial Disclosures.....	19
1. Years Assets Will Sustain Payment of Expected Retirement Benefits.....	21
2. Required Contributions as Percentage of Payroll .....	22
G. Effects of Chapter 2016-146, Laws of Florida.....	23

**III. Data Collection ..... 24**

A. Defined Benefit Plans

1. Appendix A - Financial/Contribution Data
2. Appendix B - Benefit Data
3. Appendix C - Market Value Assets
4. Appendix D - Funding Progress FASB 35
5. Appendix E - Actuarial Data
6. Appendix F - Population Data
7. Appendix G - Funding Progress GASB
8. Appendix H - S.112.664 Disclosures

B. Inventories

1. Appendix I - Inventory of School Boards' Early Retirement Programs
2. Appendix J - Inventory of Municipalities-Retirement Systems
3. Appendix K - Inventory of Special Districts-Retirement Systems

## I. INTRODUCTION

### A. BACKGROUND

Paragraph 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 38<sup>th</sup> 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 485 in 2018. Recent years have seen a decline in the number of plans after a peak of 520 in 2005.

The bureau currently monitors and oversees 485 municipal and special district retirement plans and school boards' early retirement programs for actuarially sound funding (102 of which are closed to new members or have frozen benefit accruals). In aggregate, these plans provide retirement, death, and/or disability benefits to 94,655 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 95,126 while school board early retirement program active plan membership is 392. Total plan assets were valued at approximately \$39.77 billion for the municipalities and special districts and \$64.80 million for the school boards' early retirement programs, as of Sept. 30, 2018.

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 subsection 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 paragraph 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 subsection 112.664(1), Florida Statutes.

## C. EXECUTIVE SUMMARY

### Status of Local Government Retirement Systems

The bureau monitors 485 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, 2018

Number of Municipalities	200
Number of Special Districts	47
Number of Plans	479
Total Assets (Market Value)	\$39,765,744,698
Number of Active Employees	95,126
Number of Retirees, Beneficiaries, DROP and Vested Terminées <sup>(1)</sup>	93,085
Annual Retiree and Vested Terminées Payroll	\$2,727,884,607
Average Annual Pension	\$29,305
Sponsor Payroll	\$6,270,752,608
Annual Required Contribution <sup>(2)</sup>	\$1,985,905,451
As Percent of Payroll <sup>(3)</sup>	31.67%

- (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, 2018**

Number of Reporting Programs <sup>(5)</sup>	6
Total Assets (Market Value)	\$64,800,417
Number of Active Employees <sup>(4)</sup>	392
Number of Retirees, Beneficiaries and Vested Terminees <sup>(1)</sup>	1,570
Annual Retiree and Vested Terminee Payroll	\$8,858,964
Average Annual Pension	\$5,643
Sponsor Payroll	\$16,096,946
Annual Required Contribution <sup>(2)</sup>	\$4,297,971
As Percent of Payroll <sup>(3)</sup>	26.70%

(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 varied results in 2018. The number of active employees in municipal and special district defined benefit plans changed by -0.94 percent, and the number of retirees, beneficiaries, DROP participants, and vested terminees changed by -0.10 percent. Covered employees' payroll changed by +9.04 percent, and contributions made to those retirement plans changed by +0.59 percent. The average annual retiree pension for municipal and special district retirement plans is \$29,305. Aggregate asset values for local government retirement plans changed by +12.53 percent to \$39.77 billion.

The measurements for Florida's school boards' early retirement programs also had varied results in 2018. Active employee membership changed by -33.22 percent and school board early retirement plans' retirees and vested terminees changed by -2.24 percent. The average annual retiree supplemental pension is now \$5,643. Aggregate asset values for school board plans changed by -6.91 percent.

A total of 325 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, 2018**

	<u>2017</u>	<u>2018</u>	<u>Change</u>
Covered Employees			
Payroll	\$5,750,782,374	\$6,270,752,608	+9.04%
Number of Active			
Employees	96,030	95,126	-0.94%
Retirees, Beneficiaries, DROP Participants & Vested Terminees	93,176	93,085	-0.10%
Assets (Market Value)	\$35,337,124,436	\$39,765,744,698	+12.53%
Annual Contributions	\$1,974,293,933	\$1,985,905,451	+0.59%

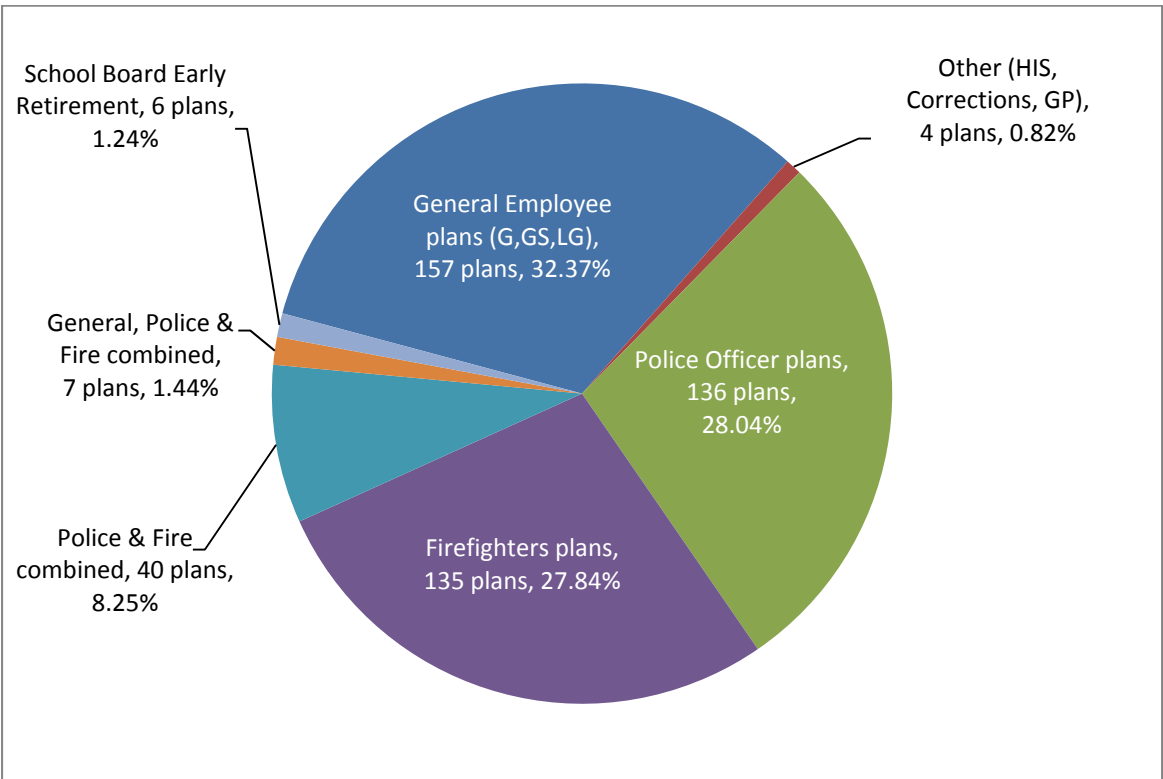
**2. School Board Early Retirement Programs**  
**as of Sept. 30, 2018**

	<u>2017</u>	<u>2018</u>	<u>Change</u>
Covered Employees			
Payroll	\$24,925,025	\$16,096,946	-35.42%
Number of Active			
Employees	587	392	-33.22%
Retirees, Beneficiaries & Vested Terminees	1,606	1,570	-2.24%
Assets (Market Value)	\$69,608,490	\$64,800,417	-6.91%
Annual Contributions	\$3,873,652	\$4,297,971	+10.95%

## B. LOCAL GOVERNMENT RETIREMENT SYSTEMS' FACTS & TRENDS

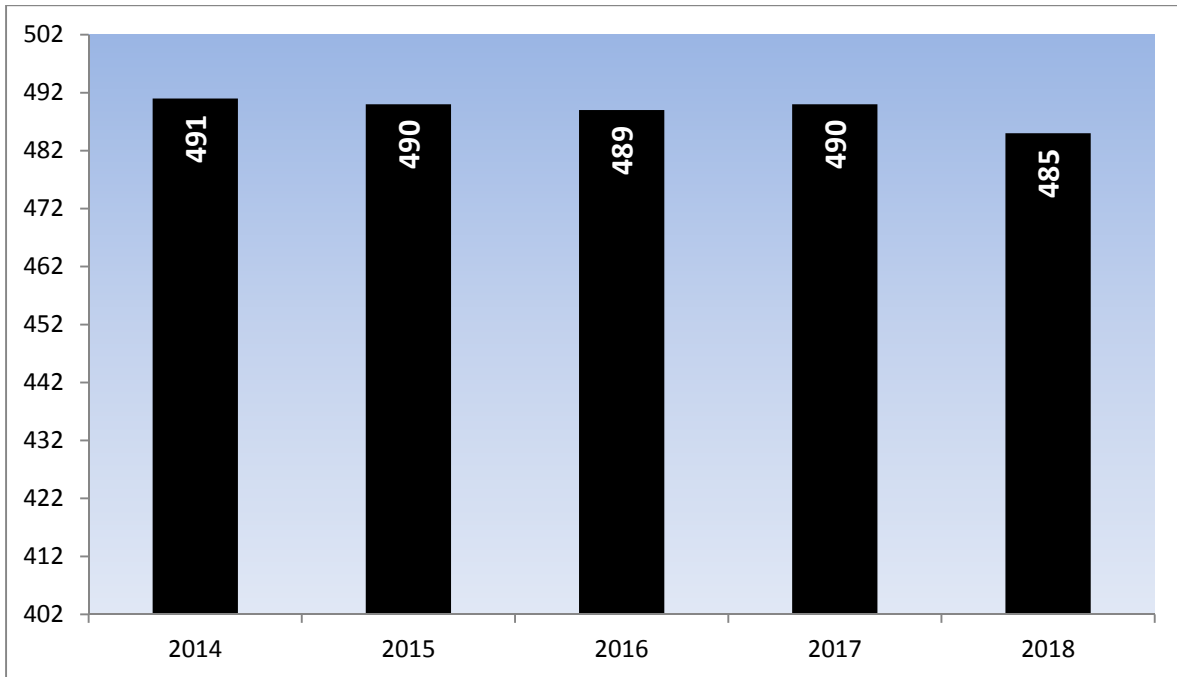
The bureau collects and retains information on the benefits that Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the 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, 2018), the following information identifies benefits and other statistical information:

### 1. Local Government Retirement Systems by Employee Group as of Sept. 30, 2018\*

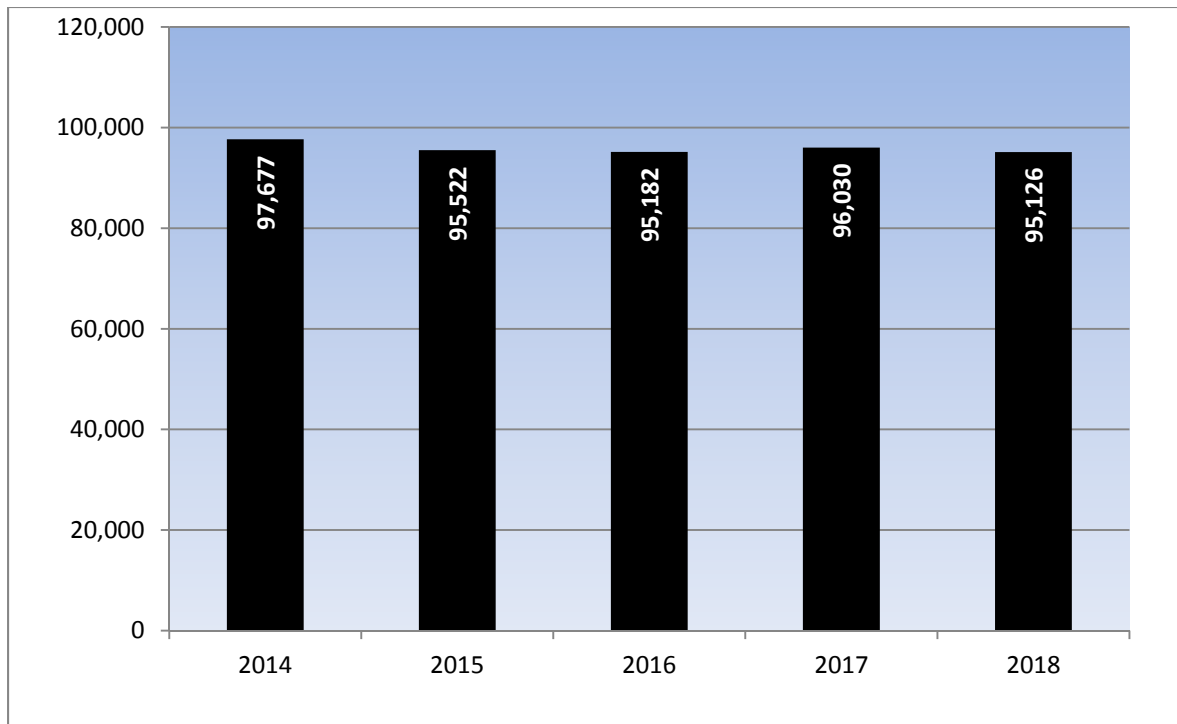


\* A city may operate more than one plan for general employees, police officers, firefighters, elected officials, and utility employees, or there may be various combinations of these plans. There are 412 incorporated cities in Florida, with 368 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of Sept. 30, 2018, the bureau's count of local-defined benefit retirement systems (including municipal, special district, county and school board early retirement plans) is 485.

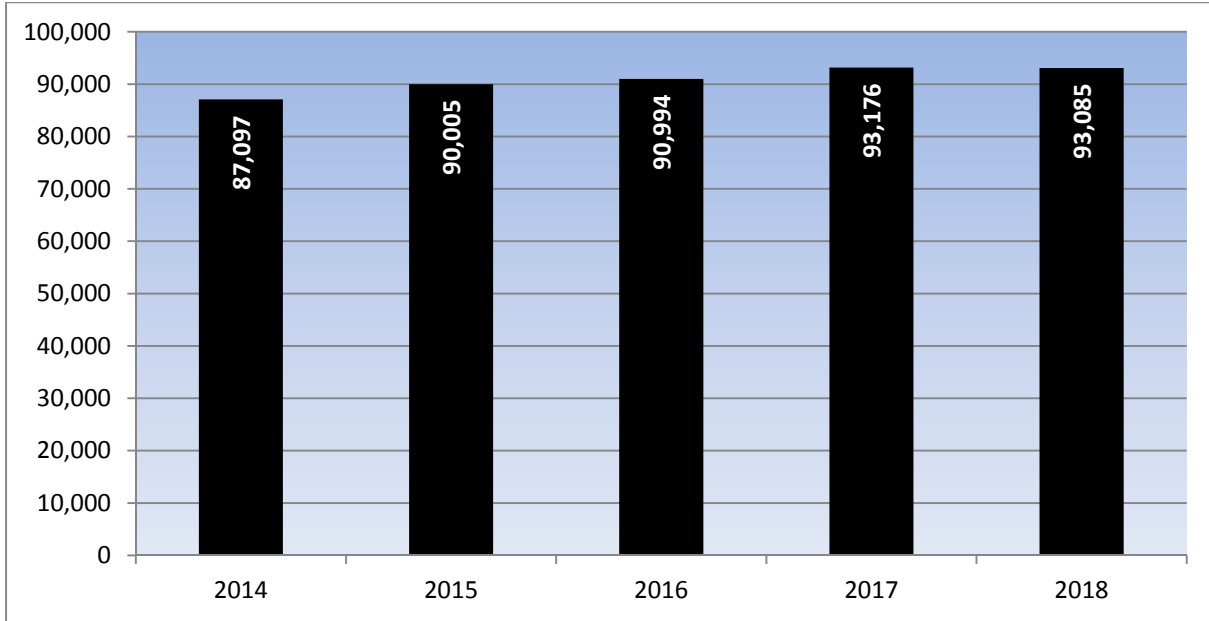
**2. Number of Defined Benefit Pension Plans  
Five Years Ended Sept. 30, 2018**



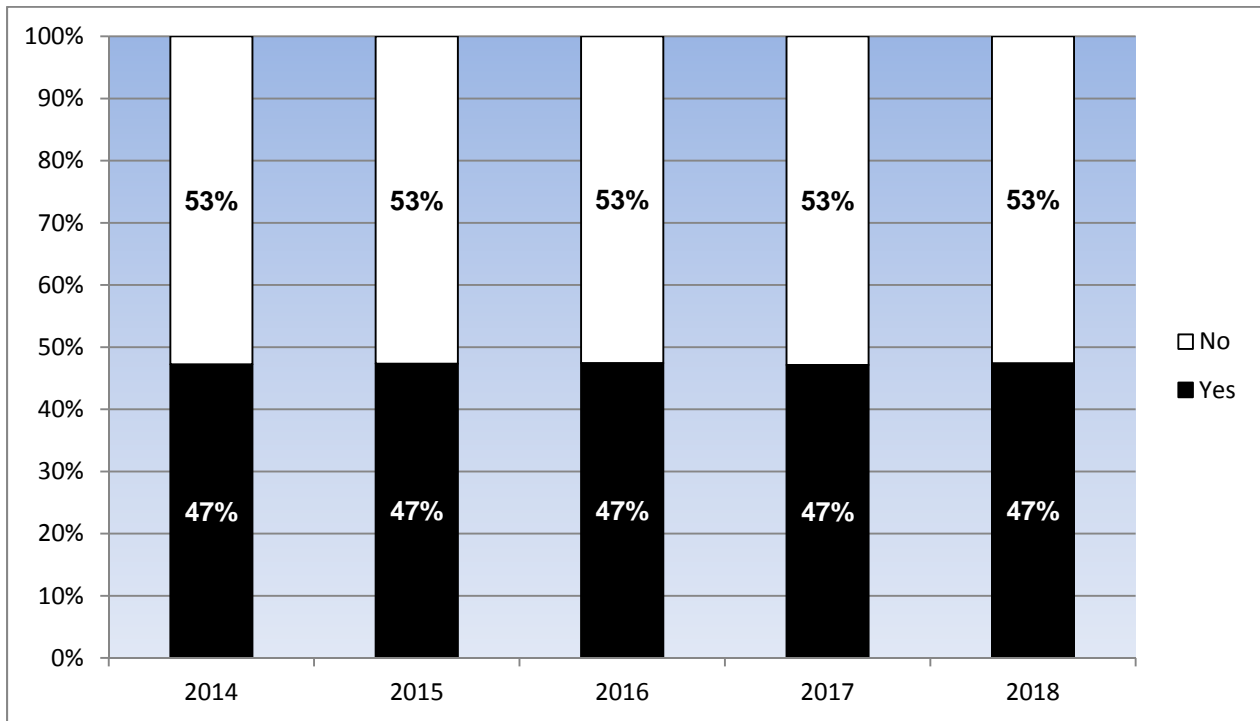
**3. Municipal & Special District Retirement Systems' Active Employees  
Five Years Ended Sept. 30, 2018**



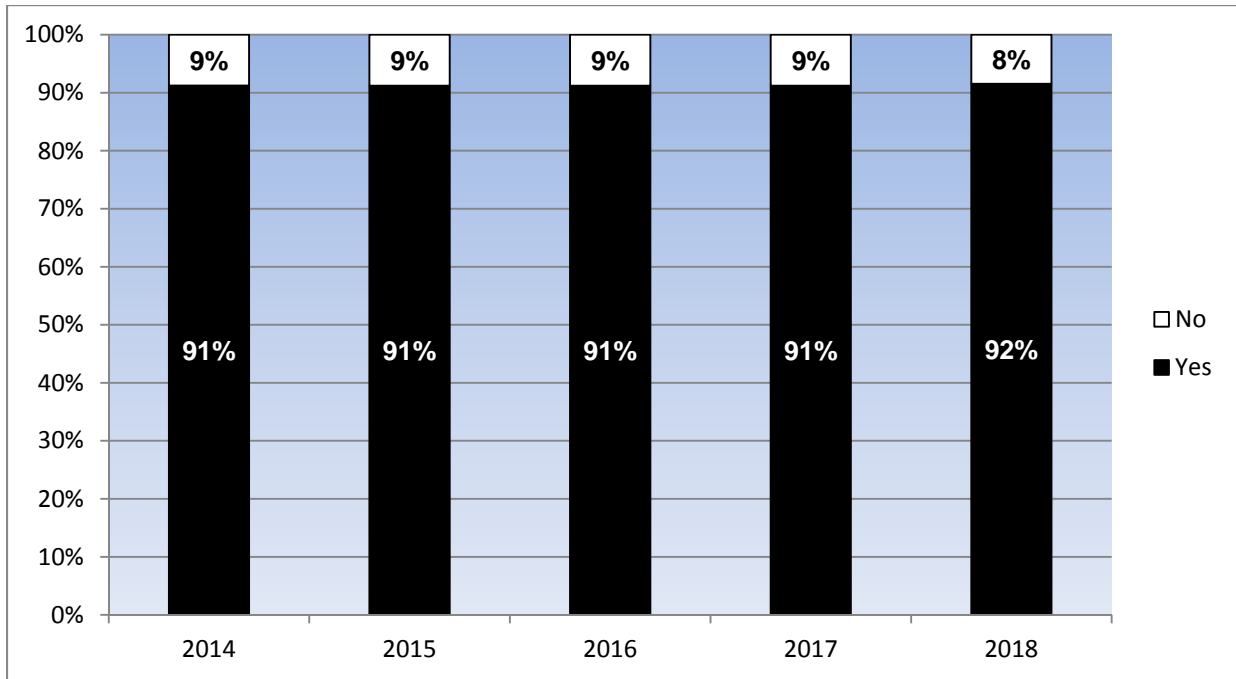
**4. Municipal & Special District Retirement Systems'  
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees  
Five Years Ended Sept. 30, 2018**



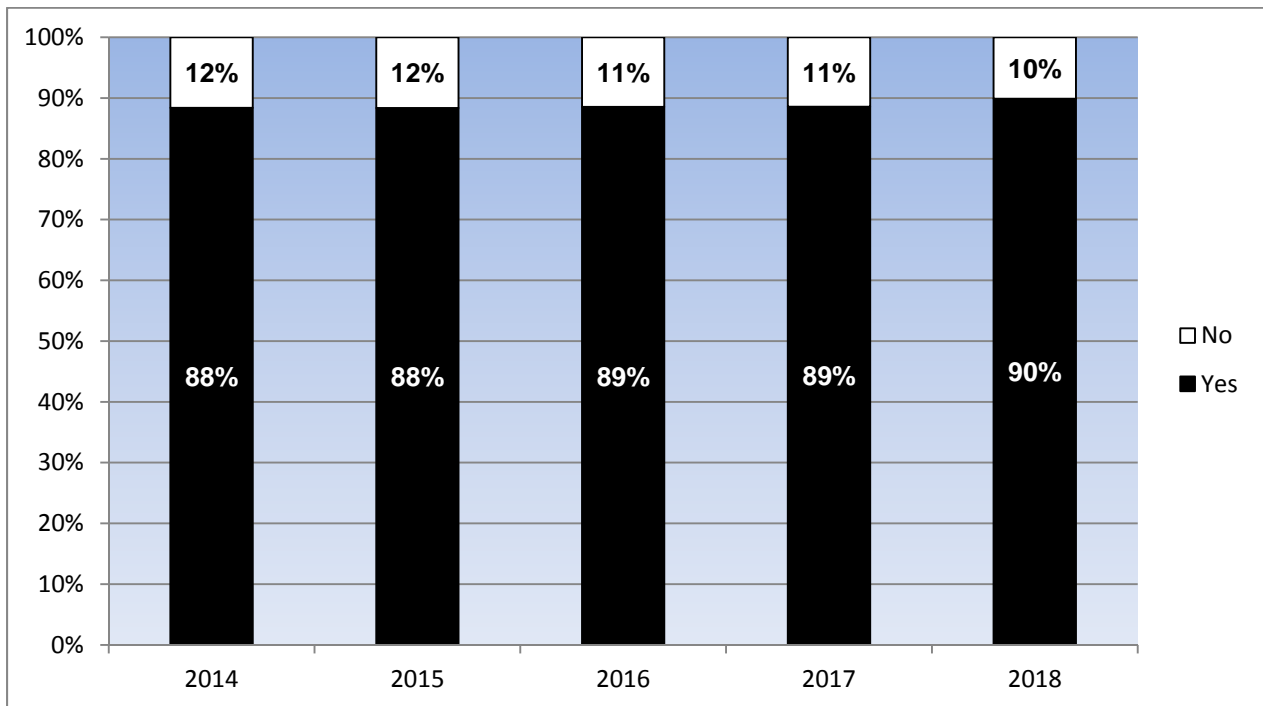
**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)  
Five Years Ended Sept. 30, 2018**



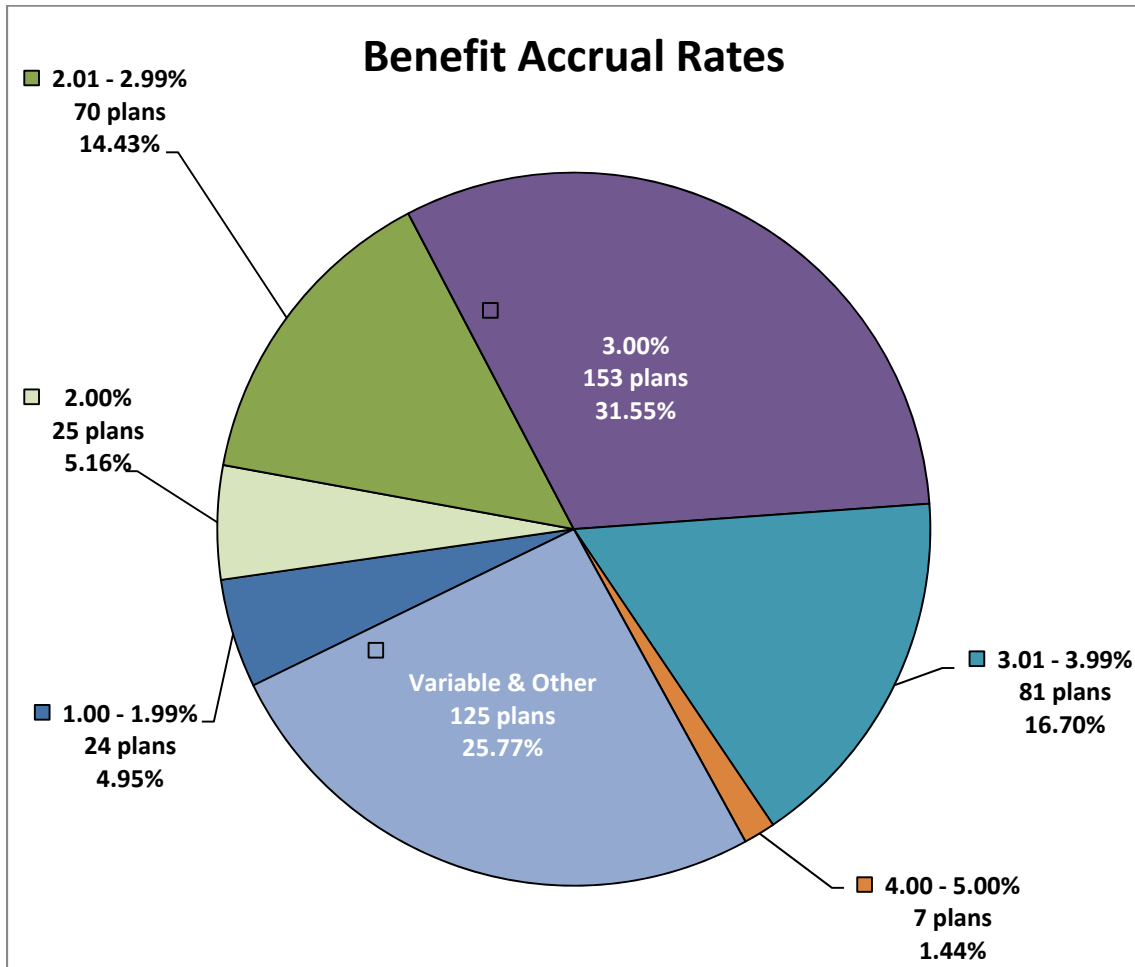
**6. Percentage of Plans Offering Disability Benefits  
Five Years Ended Sept. 30, 2018**



**7. Percentage of Plans Offering Early Retirement Benefits  
Five Years Ended Sept. 30, 2018**



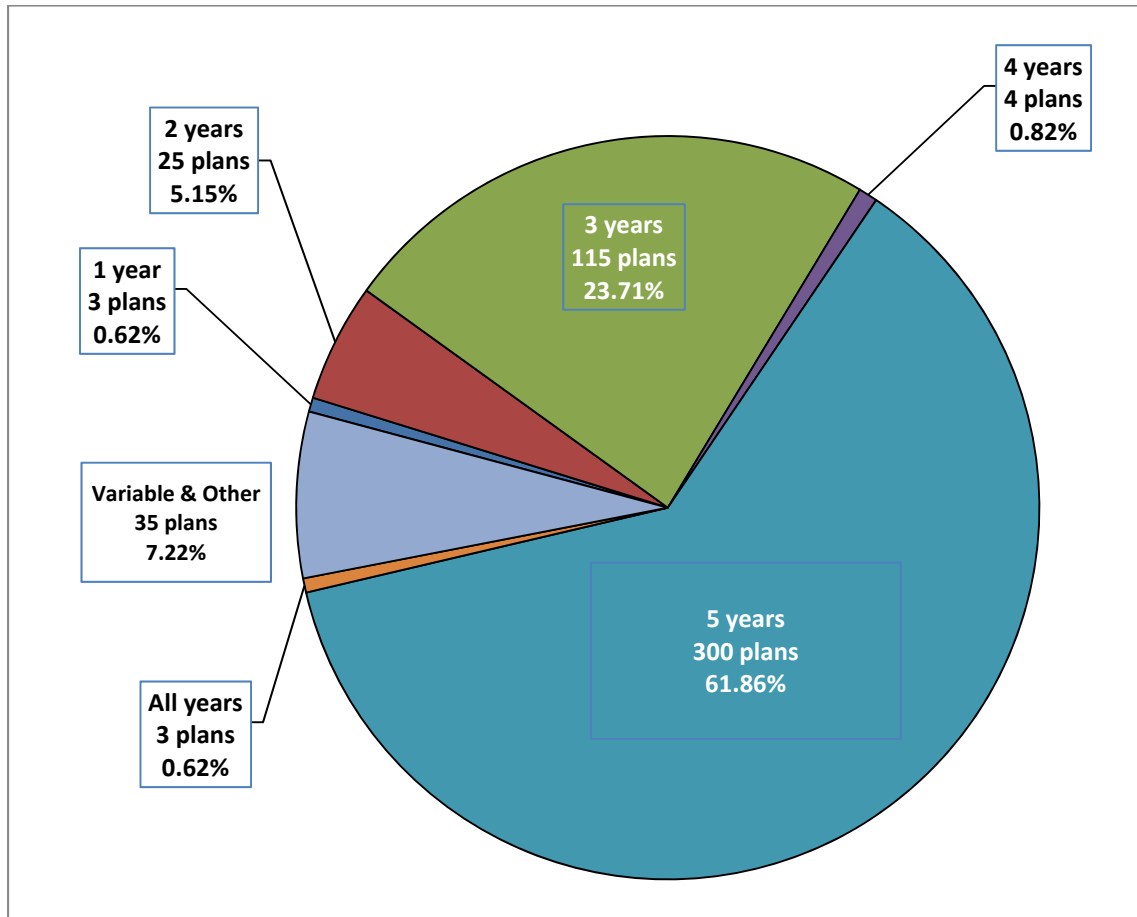
**8. Local Government Retirement Systems'  
Benefit Accrual Rates \*  
as of Sept. 30, 2018**



\* 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).



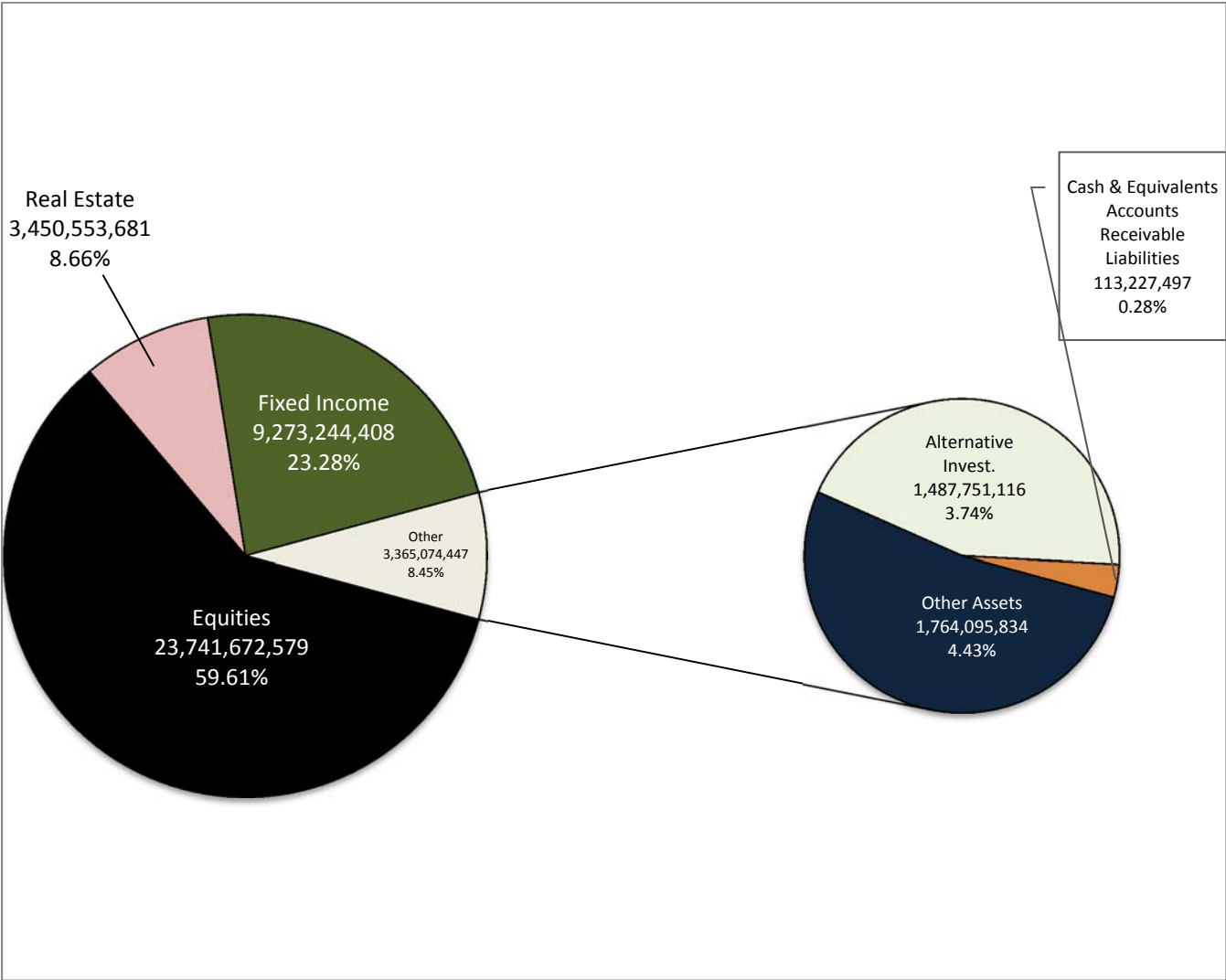
**9. Frequency of Average Final Compensation (AFC) Periods  
as of Sept. 30, 2018**



## 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, 2018.

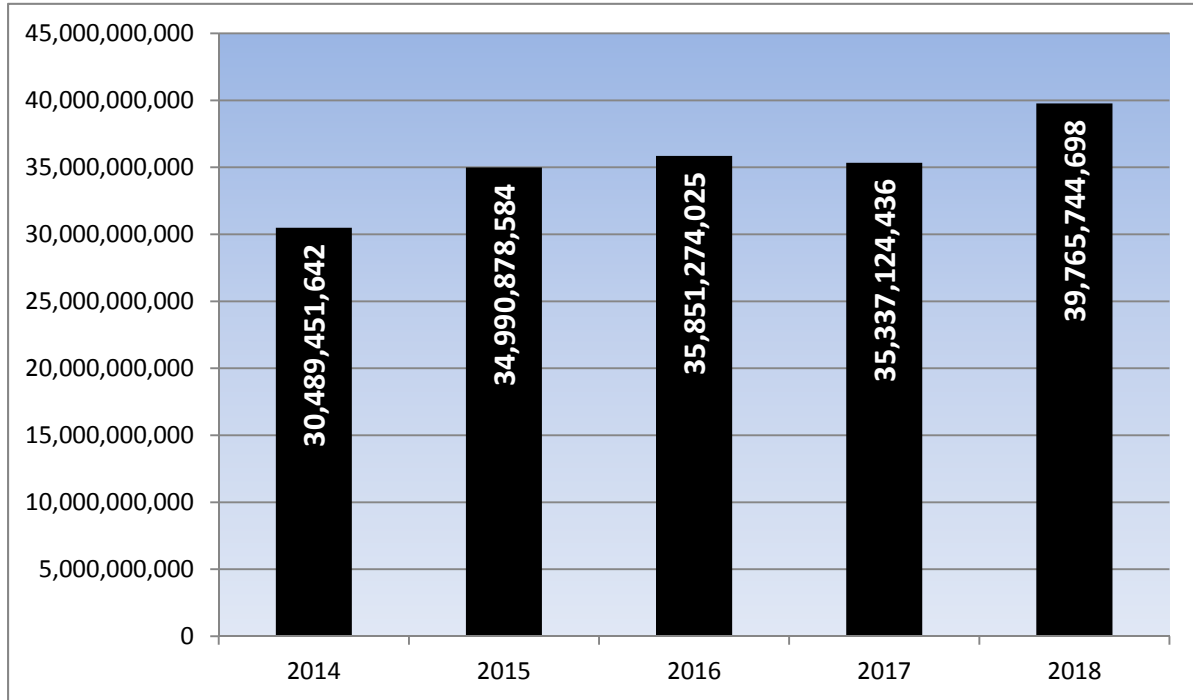
### 1. Florida Local Government Retirement Systems' Allocation of Investments\* as of Sept. 30, 2018



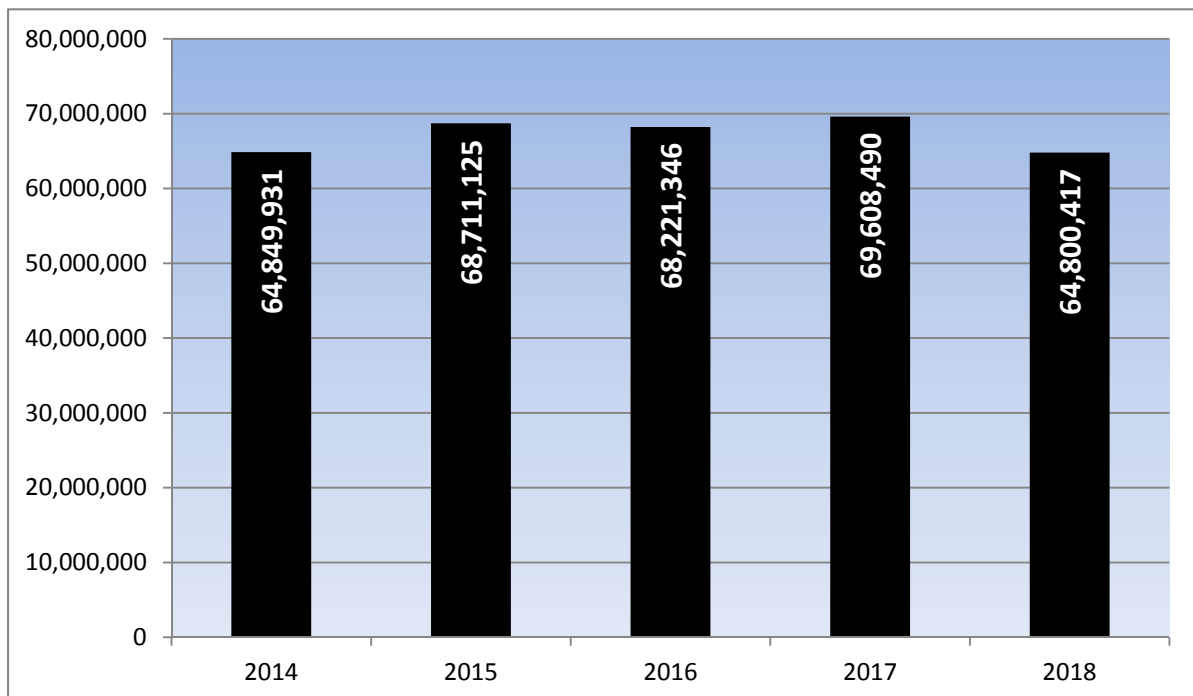
\*Individual plan asset data is shown in Appendix C.

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, 2018**



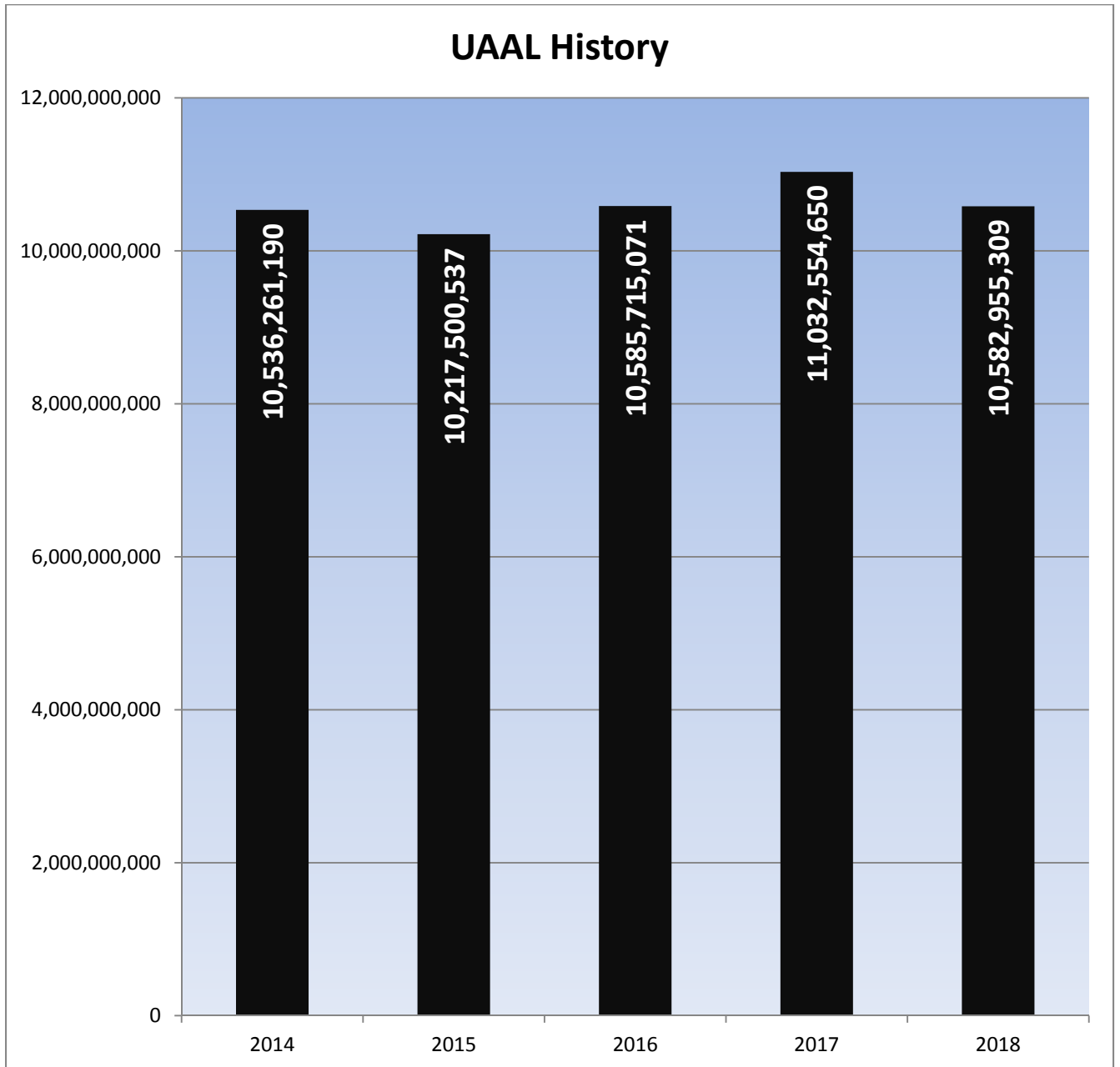
**3. School Board Early Retirement Programs' Assets  
Five Year Period Ended Sept. 30, 2018**



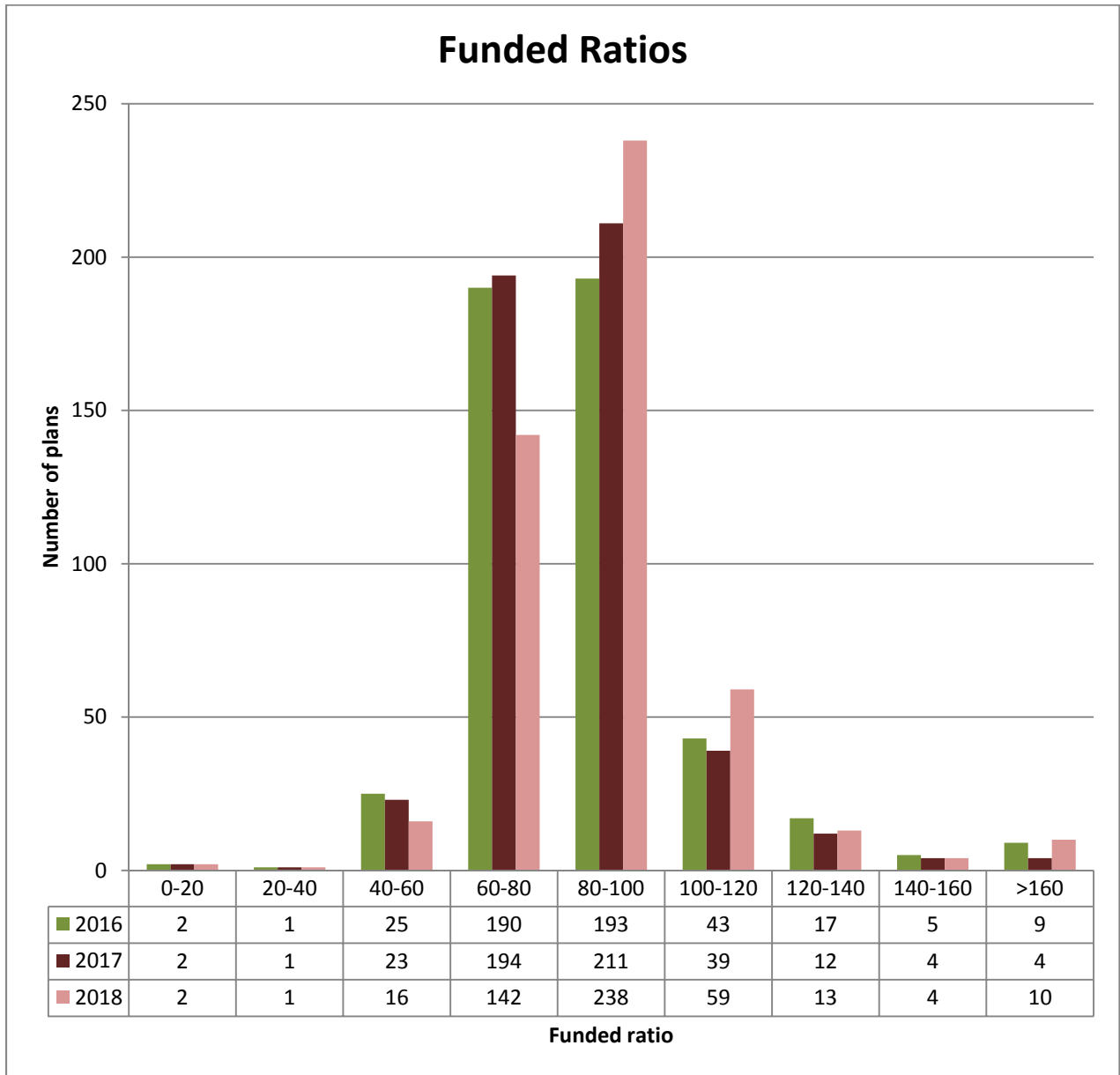
## D. Plan Funding Status

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, 2018.

### 1. Local Government Retirement Systems' Aggregate Unfunded Actuarial Accrued Liability Five years Ended Sept. 30, 2018



**2. Florida Local Government Retirement Systems'  
Funded Ratios (GASB Basis)  
as of Sept. 30, 2018**



\* Unfunded plans are shown with funded ratio of zero.

## E. NON-COMPLIANT PLANS

As required by subsection 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, 2018, and that are still in a "not state accepted" status as of Sept. 30, 2018:

<b><u>Sponsor</u></b>	<b><u>Plan Type</u></b>
City of Hialeah	General, Police and Fire
Hollywood	Firefighters
Hollywood	Police Officers
Hollywood	General Employees
Miami-Dade County Early Retirement Plan	General Employees
Palm Tran, Inc.	General Employees

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

[http://www.dms.myflorida.com/workforce\\_operations/retirement/local\\_retirement\\_plans/local\\_retirement\\_section/local\\_government\\_annual\\_reports/quarterly\\_list\\_of\\_non\\_compliant\\_plans](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:

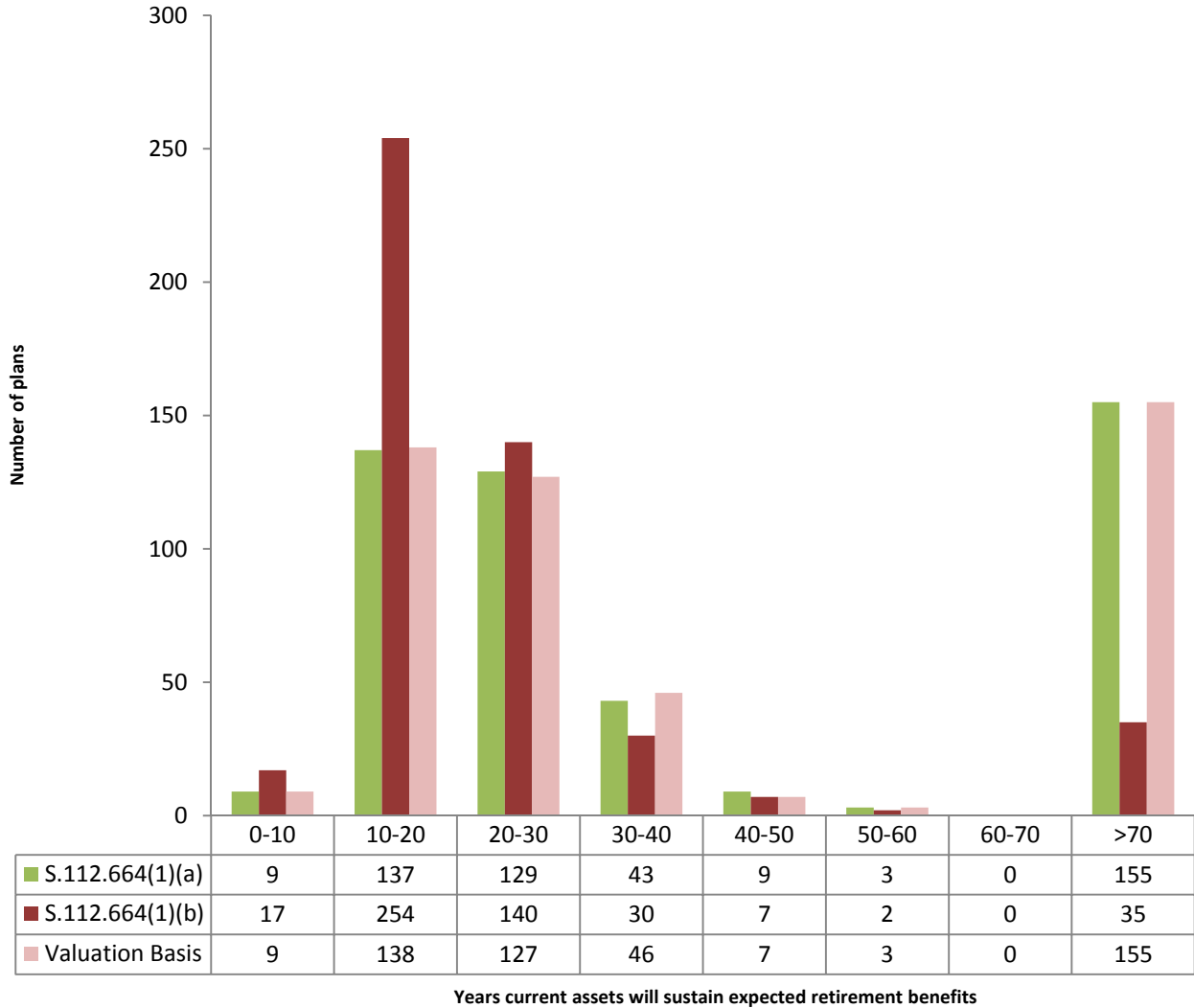
- Within 60 days of receipt of actuarial valuations submitted after the close of the plan year ending on or after December 31, 2015, and thereafter as required in subsection 112.63(2), Florida Statutes, each plan (excluding FRS) must prepare and electronically submit in a prescribed format the following disclosures to the department:
  - A. Annual financial statements prepared under Governmental Accounting Standards Board (GASB) Statement Nos. 67 and 68, using 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 2013, of the plan's assumed and actual rates of return and asset allocations in the plan's investment portfolio.
    - 3. Any charts or graphs of the data provided in 1 or 2 above, as prescribed by the department.
- 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, 2018**

**Chapter 112.664(1)  
Florida Statutes Summary**



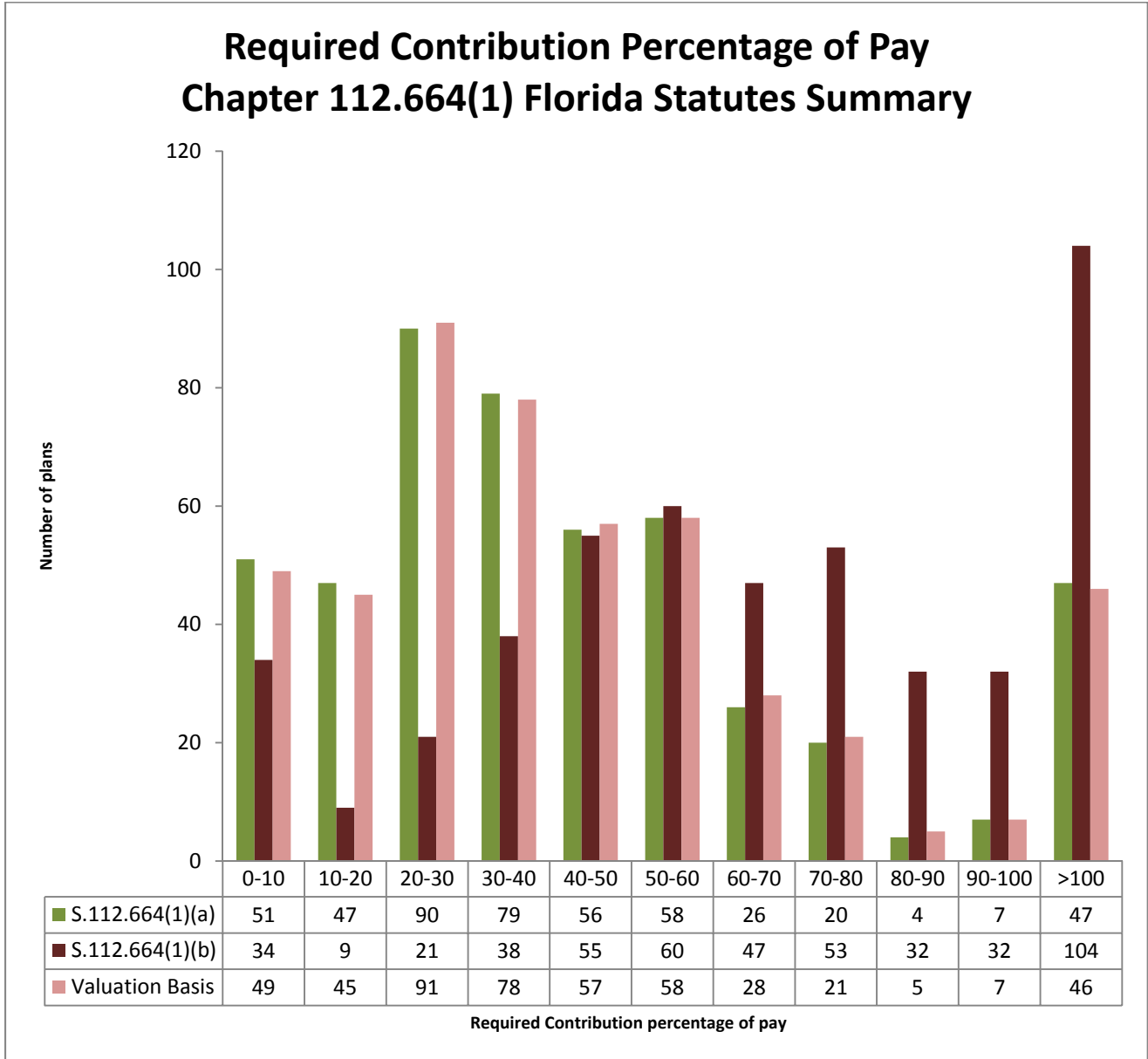
■ S.112.664(1)(a): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments.

■ S.112.664(1)(b): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments and with assumed interest rate 2.00% less than the assumed valuation interest rate.

■ Valuation: Based on valuation's assumptions

\* 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, 2018**



■ s.112.664(1)(a): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments.

■ s.112.664(1)(b): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments and with assumed interest rate 2.00% less than the assumed valuation interest rate.

■ Valuation: Based on valuation's assumptions

\* Excludes plans reporting no payroll, but includes 97 closed or frozen plans that may reflect higher contribution as a percentage of payroll as a result of declining payroll amounts

## G. EFFECTS OF CHAPTER 2016-146, LAWS OF FLORIDA

Chapter 2016-146, Laws of Florida, amended sections 112.64 and 212.055, Florida Statutes, to allow a county government to levy a pension liability surtax (sales tax) of up to 0.5 percent to fund its underfunded defined benefit retirement plan, if the plan's actuarial funded ratio is below 80 percent. Only county governments which currently impose a local government infrastructure surtax that is scheduled to terminate are eligible, and the pension liability surtax may not take effect until the local government infrastructure surtax is terminated. The surtax must be approved by a majority referendum vote of county electors and other requirements must also be met. If the pension liability surtax is levied, the total proceeds are required to be projected and actuarially recognized to reduce the plan's unfunded liability or amortized as part of the county's annual required contribution, beginning in the fiscal year immediately following approval of the surtax.

In August 2016, Jacksonville / Duval County held and passed a referendum on this proposal, levying the 0.5 percent surtax beginning in 2031. The effect of this surtax has been reflected in the 10/1/2017 actuarial valuations for the Jacksonville Police and Fire, General Employees and Corrections Officers Pension Funds which are presented in this annual report.

The largest change resulting from this surtax is a decrease in the unfunded actuarial liability of the Police and Fire plan in the amount of \$810,535,348, which is directly attributable to the recognition of the present value of that plan's share of the projected pension liability surtax receipts. This change also contributed to an increase in that plan's funded ratio on a GASB-67 basis from 45.2 percent to 68.9 percent. Recognition of the present value of the projected proceeds caused some charts and graphs contained in this executive summary to fluctuate materially from last year's report. Most notably, the graph of Aggregate Unfunded Actuarial Liability History on page 16 reflects a large decrease this year related to the surtax recognition. Similar variations occur on other pages that were impacted by the surtax recognition.

The general employees and corrections officers plans did not recognize the present value of the projected proceeds as a reduction to the unfunded liability, but instead have amortized it as part of the county's annual required contribution to the plan. The effect of this implementation does not materially affect the charts and graphs presented in this executive summary.

### 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.
- Subsection 112.63(2), Florida Statutes, requires that each plan have an actuarial valuation performed at least once every three years and that it must submit a copy of the valuation to the department within 60 days of receipt from the plan actuary. Some plans have valuations prepared less frequently than annually. The actuarial data presented in this report have been compiled from the most recent actuarial valuation reports submitted to this office.
- **Please note:** Every effort has been made to ensure that the actuarial data contained in the following appendices are accurate; however, in the event of an error, the actuarial valuation source documents should be consulted. Please notify the Bureau of Local Retirement Systems at 850-488-2784 if an error is discovered.

APPENDIX A

FINANCIAL/CONTRIBUTION DATA

This display captures key elements of each valuation, such as assets, unfunded liabilities, active member payroll, annual benefits payable to inactives, annual required contributions, and contribution rates. All figures are as of the valuation date shown. Since some valuations are only prepared biennially or triennially, the data contained herein is an approximation of current conditions rather than an exact accounting.

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees only</li> <li>• P = Police Officers only</li> <li>• F = Firefighters only</li> <li>• PF = Police Officers and Firefighters only</li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers only</li> <li>• GF = General Employees and Firefighters only</li> <li>• GS = General and Sanitation Employees only</li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers only</li> <li>• ERP = Early Retirement Program</li> </ul>
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Total 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	10/01/2017	27,238,725	8,895,986	2,135,000	2,075,552	231,370	10.8	762,403	35.7	993,773	46.6	4.0	44.2	0.0	10/01/2017	10/01/2017
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2016	3,613,700	4,796,528	0	751,142	20,988	0.0	784,763	0.0	805,751	0.0	0.0	0.0	0.0	07/01/2016	07/01/2016
ALTAMONTE SPRINGS	G	10/01/2017	24,641,839	-454,161	11,588,812	620,655	1,633,785	14.1	0	0.0	1,633,785	14.1	1.0	14.1	0.0	10/01/2017	10/01/2017
ALTAMONTE SPRINGS	P	10/01/2017	20,038,641	3,047,777	5,254,904	308,461	1,115,608	21.2	552,464	10.5	1,668,072	31.7	1.0	24.5	6.2	10/01/2017	10/01/2017
APOPKA	F	10/01/2017	38,288,058	4,255,850	6,167,707	1,581,405	1,648,579	26.7	271,595	4.4	1,920,174	31.1	9.3	18.2	4.1	10/01/2018	10/01/2018
APOPKA	G	10/01/2017	49,273,940	6,210,152	11,041,275	2,918,490	1,958,775	17.7	556,543	5.0	2,515,318	22.8	4.9	18.5	0.0	10/01/2018	10/01/2018
APOPKA	P	10/01/2017	49,855,666	4,585,812	6,759,969	2,037,805	2,573,055	38.1	246,861	3.7	2,819,916	41.7	9.0	27.8	5.5	10/01/2018	10/01/2018
ARCADIA	G	01/01/2018	2,774,075	894,694	1,066,573	262,364	225,773	21.2	90,288	8.5	316,061	29.6	5.0	26.2	0.0	01/01/2018	01/01/2018
ARCADIA	PF	10/01/2017	10,012,976	675,624	626,849	673,270	187,130	29.9	179,275	28.6	366,405	58.5	9.6	36.7	14.4	10/01/2018	10/01/2018
ATLANTIC BEACH	G	10/01/2017	18,243,134	5,388,862	2,037,220	1,261,156	415,040	20.4	1,000,759	49.1	1,415,799	69.5	6.0	69.9	0.0	10/01/2018	10/01/2018
ATLANTIC BEACH	P	10/01/2017	10,803,540	4,168,873	1,576,914	766,986	389,396	24.7	485,000	30.8	874,396	55.5	8.0	49.8	6.9	10/01/2018	10/01/2018
ATLANTIS	P	10/01/2017	1,335,185	273,996	0	138,535	5,583	0.0	63,195	0.0	68,778	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
AUBURNDALE	F	10/01/2017	7,322,384	2,408,822	979,171	572,208	257,631	26.3	245,322	25.1	502,953	51.4	9.1	34.2	10.0	10/01/2018	10/01/2018
AUBURNDALE	G	10/01/2017	18,615,714	7,837,763	1,713,224	1,652,131	231,229	13.5	1,062,188	62.0	1,293,417	75.5	2.0	76.3	0.0	10/01/2018	10/01/2018
AUBURNDALE	P	10/01/2016	10,460,258	1,829,973	1,783,797	607,970	561,478	31.5	150,036	8.4	711,514	39.9	5.6	25.2	10.6	10/01/2017	10/01/2017
AVENTURA	P	10/01/2016	34,151,399	6,693,238	8,398,014	519,639	1,938,768	23.1	712,355	8.5	2,651,123	31.6	10.8	17.9	4.1	10/01/2017	10/01/2017
AVON PARK	F	10/01/2017	5,943,012	1,366,634	736,601	399,721	205,775	27.9	251,483	34.1	457,258	62.1	5.0	51.1	6.0	10/01/2018	10/01/2018
AVON PARK	P	10/01/2017	6,525,239	-527,366	86,453	433,091	21,464	24.8	0	0.0	21,464	24.8	5.0	0.0	21.0	10/01/2018	10/01/2018
BAL HARBOUR VILLAGE	G	10/01/2016	11,265,382	4,411,584	1,332,178	770,320	436,335	32.8	402,267	30.2	838,602	63.0	8.0	57.2	0.0	10/01/2016	10/01/2017
BAL HARBOUR VILLAGE	P	10/01/2017	20,957,742	7,535,744	2,209,560	1,467,318	681,735	30.9	928,733	42.0	1,610,468	72.9	10.0	63.4	2.0	10/01/2018	10/01/2018
BARTOW	F	10/01/2017	9,604,961	1,039,439	1,125,234	557,291	512,559	45.6	102,203	9.1	614,762	54.6	2.0	48.0	6.8	10/01/2018	10/01/2018
BARTOW	G	10/01/2016	22,995,295	8,452,594	7,604,094	1,452,259	652,019	8.6	952,730	12.5	1,604,749	21.1	4.0	17.8	0.0	10/01/2017	10/01/2017
BARTOW	P	10/01/2017	18,442,492	3,282,795	1,585,229	1,316,766	458,791	28.9	486,428	30.7	945,219	59.6	4.0	49.7	8.3	10/01/2018	10/01/2018
BAY HARBOR ISLANDS [GP]	G	10/01/2017	8,324,785	1,513,917	2,474,359	251,918	451,258	18.2	226,812	9.2	678,070	27.4	6.1	21.0	0.0	10/01/2018	10/01/2018
BAY HARBOR ISLANDS [GP]	P	10/01/2017	10,716,700	-172,476	1,889,181	167,438	603,978	32.0	0	0.0	603,978	32.0	8.0	21.3	2.2	10/01/2018	10/01/2018

**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	01/01/2018	103,084,164	15,656,605	0	9,954,778	0	0.0	2,195,222	0.0	2,195,222	0.0	0.0	0.0	0.0	01/01/2018	10/01/2018
BELLE GLADE	G	10/01/2017	17,789,916	-3,373,551	3,297,852	688,299	32,671	1.0	0	0.0	32,671	1.0	4.0	0.0	0.0	10/01/2017	10/01/2017
BELLE GLADE (RETIRED)	PF	10/01/2017	5,979,892	-3,138,141	0	198,589	19,212	0.0	0	0.0	19,212	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
BELLE GLADE HOUSING	G	10/01/2016	2,207,846	458,546	797,636	68,693	129,146	16.2	0	0.0	129,146	16.2	0.0	17.1	0.0	10/01/2016	10/01/2016
BELLEAIR	P	10/01/2016	3,254,679	595,716	776,203	174,352	195,517	25.2	59,242	7.6	254,759	32.8	6.0	22.0	5.9	10/01/2016	10/01/2016
BELLEVIEW	P	10/01/2017	3,572,403	390,245	536,558	205,215	112,445	21.0	38,686	7.2	151,131	28.2	5.0	16.5	7.8	10/01/2018	10/01/2018
BERT FISH MEDICAL CENTER	G	01/01/2018	49,344,996	-10,991,957	782,449	2,549,530	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	01/01/2018	01/01/2018
BOCA GRANDE FCD	F	10/01/2017	6,795,624	2,217,406	1,582,610	26,913	616,658	39.0	159,902	10.1	776,560	49.1	4.0	39.2	7.5	10/01/2018	10/01/2018
BOCA RATON	G	10/01/2016	204,344,677	20,786,108	28,334,355	13,608,976	3,321,768	11.7	1,017,030	3.6	4,338,798	15.3	8.5	6.8	0.0	10/01/2017	10/01/2017
BOCA RATON	PF	10/01/2017	369,807,971	116,232,211	35,411,101	22,175,552	10,119,762	28.6	9,024,548	25.5	19,144,310	54.1	10.8	38.6	8.2	10/01/2018	10/01/2018
BOCA RATON EXECUTIVE	G	10/01/2017	41,870,726	14,021,847	5,361,342	2,700,501	1,049,837	19.6	1,590,219	29.7	2,640,056	49.2	11.0	37.8	0.0	10/01/2018	10/01/2018
BOCA RATON HOUSING	G	10/01/2017	2,930,691	-660,059	637,015	143,998	81,866	12.9	0	0.0	81,866	12.9	6.6	6.5	0.0	10/01/2017	10/01/2017
BONITA SPRINGS FCD	F	10/01/2017	64,902,950	23,798,649	7,791,232	3,779,913	2,090,870	26.8	2,974,606	38.2	5,065,476	65.0	7.0	53.4	7.1	10/01/2018	10/01/2018
BONITA SPRINGS FCD	G	10/01/2016	2,908,958	401,022	587,699	144,838	114,881	19.6	37,327	6.4	152,208	25.9	7.0	19.9	0.0	10/01/2017	10/01/2017
BOYNTON BEACH	F	10/01/2017	104,292,111	49,447,924	11,282,228	6,283,128	3,873,595	34.3	3,732,868	33.1	7,606,463	67.4	12.0	48.7	6.8	10/01/2018	10/01/2018
BOYNTON BEACH	G	10/01/2017	165,934,113	28,212,623	22,019,397	11,399,823	3,653,030	16.6	5,009,345	22.8	8,662,375	39.3	7.0	32.3	0.0	10/01/2018	10/01/2018
BOYNTON BEACH	P	10/01/2017	95,294,259	44,518,528	11,831,766	6,802,461	3,537,937	29.9	3,411,985	28.8	6,949,922	58.7	7.0	47.9	3.8	10/01/2018	10/01/2018
BRADENTON	F	10/01/2017	52,747,698	3,983,208	5,016,275	2,712,481	1,448,441	28.9	970,541	19.4	2,418,982	48.2	10.4	31.6	8.1	10/01/2018	10/01/2018
BRADENTON	P	10/01/2017	71,156,398	10,795,920	7,518,139	3,669,648	2,091,536	27.8	953,093	12.7	3,044,629	40.5	9.0	26.2	6.5	10/01/2018	10/01/2018
BROOKSVILLE	F	10/01/2017	6,272,257	830,376	792,733	463,072	186,909	23.6	150,795	19.0	337,704	42.6	3.3	30.2	10.8	10/01/2018	10/01/2018
BROOKSVILLE	P	10/01/2016	5,782,871	-98,448	1,190,764	49,706	447,152	37.6	0	0.0	447,152	37.6	1.0	8.3	29.6	10/01/2017	10/01/2017
BUNNELL	F	10/01/2016	566,535	26,293	0	26,459	10,235	0.0	0	0.0	10,235	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
BUSHNELL	G	10/01/2016	2,546,025	312,068	1,029,843	50,396	122,331	11.9	61,527	6.0	183,858	17.9	0.0	18.6	0.0	10/01/2017	10/01/2017
CAPE CORAL	F	10/01/2017	168,724,715	42,022,325	15,440,450	9,207,143	4,725,416	30.6	7,296,681	47.3	12,022,097	77.9	10.0	62.7	8.2	10/01/2018	10/01/2018
CAPE CORAL	G	10/01/2017	261,867,706	83,765,052	44,242,692	16,383,163	8,712,020	19.7	16,362,978	37.0	25,074,998	56.7	10.6	48.2	0.0	10/01/2018	10/01/2018
CAPE CORAL	P	10/01/2017	160,062,571	33,107,657	17,971,647	8,101,712	4,861,057	27.1	5,264,190	29.3	10,125,247	56.3	10.0	41.7	6.4	10/01/2018	10/01/2018

**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	10/01/2017	23,022,133	-1,064,194	4,416,750	489,169	1,016,773	23.0	0	0.0	1,016,773	23.0	3.0	13.6	7.3	10/01/2018	10/01/2018
CHATTAHOOCHEE	F	10/01/2016	422,787	197,514	60,313	27,473	40,858	67.7	0	0.0	40,858	67.7	5.0	58.9	5.9	09/30/2016	10/01/2017
CLEARWATER	F	10/01/2017	3,842,781	-680,082	0	365,154			0	0.0	0	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
CLEARWATER	GPF	01/01/2018	1,019,110,192	-40,979,876	82,317,307	47,478,152	15,473,959	18.8	0	0.0	15,473,959	18.8	8.8	10.7	0.0	10/01/2018	10/01/2018
CLERMONT	F	10/01/2016	11,977,627	-33,076	3,602,745	47,137	1,034,916	28.7	0	0.0	1,034,916	28.7	4.0	19.7	6.0	10/01/2016	10/01/2016
CLERMONT	P	10/01/2016	14,099,685	-332,513	3,366,613	404,599	833,231	24.8	0	0.0	833,231	24.8	3.0	15.5	7.1	10/01/2016	10/01/2016
CLERMONT (RETIRED)	G	10/01/2016	358,184	30,515	0	57,337	8,193	0.0	0	0.0	8,193	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
CLEWISTON	G	10/01/2016	10,841,227	1,202,390	0	0	8,775	0.0	90,557	0.0	99,332	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
COCOA	F	10/01/2017	18,371,272	8,179,125	2,312,330	1,649,123	568,698	24.6	1,037,272	44.9	1,605,970	69.5	6.5	60.1	5.7	10/01/2018	10/01/2018
COCOA	G	10/01/2017	13,731,230	3,244,734	106,361	1,317,662	71,099	66.9	422,660	397.4	493,759	464.2	5.0	508.3	0.0	10/01/2018	10/01/2018
COCOA	P	10/01/2017	29,151,746	1,240,456	2,998,855	1,760,723	706,659	23.6	447,722	14.9	1,154,381	38.5	6.5	28.4	5.1	10/01/2018	10/01/2018
COCOA BEACH	F	10/01/2017	13,319,451	3,058,337	1,495,579	906,359	268,080	17.9	453,955	30.4	722,035	48.3	5.0	36.8	7.4	10/01/2018	10/01/2018
COCOA BEACH	G	10/01/2017	25,416,762	-627,906	5,434,207	1,377,613	778,779	14.3	0	0.0	778,779	14.3	5.0	9.2	0.0	10/01/2018	10/01/2018
COCOA BEACH	P	10/01/2017	13,142,557	5,490,482	2,076,320	1,123,759	344,570	16.6	762,745	36.7	1,107,315	53.3	5.0	44.5	4.9	10/01/2018	10/01/2018
COOPER CITY	F	10/01/2017	25,673,631	3,281,743	328,612	1,806,827	1,216,510	370.2	0	0.0	1,216,510	370.2	3.5	322.8	59.6	10/01/2018	10/01/2018
COOPER CITY	G	10/01/2017	33,688,399	5,577,644	3,048,409	2,095,968	691,890	22.7	519,728	17.1	1,211,618	39.8	10.4	30.3	0.0	10/01/2018	10/01/2018
COOPER CITY	P	10/01/2017	29,903,274	4,819,384	497,056	2,241,988	207,076	41.7	1,316,743	264.9	1,523,819	306.6	0.0	257.0	62.6	10/01/2017	10/01/2017
COOPER CITY - MANAGEMENT	GPF	10/01/2017	4,761,276	1,141,481	303,864	325,778	67,824	22.3	134,313	44.2	202,137	66.5	11.0	57.6	0.0	10/01/2017	10/01/2017
CORAL GABLES	GPF	10/01/2017	378,889,704	226,839,817	41,314,804	42,796,976	6,726,494	16.3	22,702,104	55.0	29,428,598	71.2	11.2	60.7	0.4	10/01/2018	10/01/2018
CORAL SPRINGS	F	10/01/2017	92,225,991	5,426,040	14,193,075	731,156	4,509,545	31.8	561,380	4.0	5,070,925	35.7	8.8	18.5	7.9	10/01/2018	10/01/2018
CORAL SPRINGS	G	10/01/2017	7,966,629	2,688,014	0	985,861	19,343	0.0	548,403	0.0	567,746	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
CORAL SPRINGS	P	10/01/2017	203,685,156	79,839,489	16,479,660	12,354,906	5,563,110	33.8	7,222,603	43.8	12,785,713	77.6	9.8	59.1	6.4	10/01/2018	10/01/2018
CRESCENT CITY	F	10/01/2015	490,476	-213,747	50,847	15,365	9,322	18.3	0	0.0	9,322	18.3	5.0	0.0	14.0	10/01/2016	10/01/2016
CRESCENT CITY	P	10/01/2015	820,725	-121,071	216,684	29,032	21,199	9.8	0	0.0	21,199	9.8	5.0	0.0	7.2	10/01/2016	10/01/2016
CRESTVIEW	G	10/01/2016	16,548,519	835,453	4,313,074	821,599	557,795	12.9	61,875	1.4	619,670	14.4	6.4	8.5	0.0	10/01/2017	10/01/2017
CRESTVIEW	PF	10/01/2016	17,297,179	352,857	4,415,729	597,433	656,480	14.9	25,831	0.6	682,311	15.5	6.4	5.0	4.6	10/01/2017	10/01/2017
DADE CITY	F	10/01/2017	6,118,786	1,213,685	272,791	411,353	82,284	30.2	180,755	66.3	263,039	96.4	1.0	85.4	13.6	10/01/2018	10/01/2018



**APPENDIX A - Financial/Contribution Data**

City or District	TYP	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
DADE CITY	P	10/01/2017	9,208,708	817,383	1,061,705	387,020	397,944	37.5	0	0.0	397,944	37.5	1.0	30.2	7.7	10/01/2018	10/01/2018
DANIA BEACH	G	10/01/2017	22,341,071	6,226,325	1,254,910	1,672,894	1,723,716	137.4	0	0.0	1,723,716	137.4	19.7	142.8	0.0	10/01/2018	10/01/2018
DANIA BEACH [PF]	F	10/01/2017	47,974,998	19,339,542	1,957,647	3,734,656	1,009,048	51.5	5,312,572	271.4	6,321,620	322.9	24.6	304.3	6.3	10/01/2018	10/01/2018
DANIA BEACH [PF]	P	10/01/2017	4,635,075	2,978,591	0	707,823	0	0.0	814,963	0.0	814,963	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
DAVIE	F	10/01/2016	80,457,892	30,732,297	13,101,270	4,213,996	4,052,999	30.9	2,797,761	21.4	6,850,760	52.3	9.0	40.5	5.2	10/01/2016	10/01/2016
DAVIE	P	10/01/2016	130,723,837	36,589,839	15,278,632	6,826,403	4,760,452	31.2	3,499,995	22.9	8,260,447	54.1	9.0	43.0	4.6	10/01/2016	10/01/2016
DAVIE - GENERAL & MGMT	G	10/01/2017	64,680,370	10,955,496	17,699,671	2,175,786	4,515,179	25.5	0	0.0	4,515,179	25.5	2.7	21.6	0.0	10/01/2018	10/01/2018
DAYTONA BEACH	PF	10/01/2017	176,203,730	67,244,216	17,606,731	15,137,761	3,454,740	19.6	6,965,709	39.6	10,420,449	59.2	9.4	45.8	4.6	10/01/2018	10/01/2018
DEERFIELD BEACH	F	10/01/2017	113,600,220	32,114,162	9,872,134	7,764,480	3,023,280	30.6	3,509,182	35.6	6,532,462	66.2	9.0	53.8	6.1	10/01/2017	10/01/2017
DEERFIELD BEACH	G	10/01/2017	55,774,730	6,286,499	345,892	5,932,481	75,770	21.9	1,432,915	414.3	1,508,685	436.2	9.0	475.8	0.0	10/01/2017	10/01/2017
DEERFIELD BEACH	P	10/01/2017	41,353,825	22,043,030	0	4,416,466	92,815	0.0	2,187,977	0.0	2,280,792	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
DELAND	F	10/01/2017	15,494,851	3,332,072	2,577,066	844,196	621,984	24.1	400,710	15.6	1,022,694	39.7	5.0	31.8	6.6	10/01/2017	10/01/2017
DELAND	G	10/01/2017	29,301,888	4,160,233	1,967,440	2,146,964	273,342	13.9	433,438	22.0	706,780	35.9	7.0	31.8	0.0	10/01/2017	10/01/2018
DELAND	P	10/01/2017	25,450,627	8,540,776	3,366,584	1,639,539	840,679	25.0	731,563	21.7	1,572,242	46.7	7.8	34.2	5.9	10/01/2018	10/01/2018
DELRAY BEACH	F	10/01/2016	88,287,565	47,424,028	9,312,487	7,475,693	2,401,603	25.8	4,396,928	47.2	6,798,531	73.0	9.4	54.4	12.1	10/01/2017	10/01/2017
DELRAY BEACH	G	10/01/2016	116,809,013	3,777,860	15,449,062	7,690,991	2,238,938	14.5	296,931	1.9	2,535,869	16.4	3.7	13.9	0.0	10/01/2017	10/01/2017
DELRAY BEACH	P	10/01/2016	79,306,441	42,784,905	10,531,306	7,009,207	2,380,469	22.6	4,018,199	38.2	6,398,668	60.8	9.0	49.2	5.5	10/01/2017	10/01/2017
DELTONA	F	10/01/2017	27,581,842	7,743,161	3,629,991	1,384,391	803,447	22.1	819,056	22.6	1,622,503	44.7	8.0	27.0	11.5	10/01/2018	10/01/2018
DESTIN FCD	F	10/01/2017	18,376,892	8,796,821	1,709,674	1,202,972	491,330	28.7	815,724	47.7	1,307,054	76.5	6.8	57.0	15.5	10/01/2017	10/01/2017
DUNEDIN	F	10/01/2017	26,900,085	29,239	3,276,350	1,365,846	861,894	26.3	2,023	0.1	863,917	26.4	5.5	13.6	8.3	10/01/2018	10/01/2018
DUNNELLON	PF	10/01/2017	2,589,462	-1,202,665	417,838	52,852	4,178	1.0	0	0.0	4,178	1.0	1.0	0.0	0.0	10/01/2017	10/01/2017
EAST LAKE TARPON FCD	F	10/01/2017	16,037,239	4,132,998	2,424,382	981,186	503,137	20.8	330,958	13.7	834,095	34.4	5.0	20.1	10.7	10/01/2018	10/01/2018
EAST NICEVILLE FCD	F	10/01/2015	676,381	-22,886	395,059	0	78,749	19.9	1,388	0.4	80,137	20.3	5.0	1.9	14.2	10/01/2016	10/01/2016
EATONVILLE	P	10/01/2015	1,404,640	-351,400	570,268	0	29,505	5.2	0	0.0	29,505	5.2	5.0	0.0	1.7	10/01/2016	10/01/2016
EDGEWATER	F	10/01/2017	13,051,251	-23,170	1,676,723	348,389	390,840	23.3	95,023	5.7	485,863	29.0	6.0	20.8	3.3	10/01/2018	10/01/2018
EDGEWATER	G	10/01/2017	12,497,702	7,050,531	158,507	1,559,257	73,924	46.6	656,632	414.3	730,556	460.9	2.5	473.9	0.0	10/01/2018	10/01/2018

**APPENDIX A - Financial/Contribution Data**

City or District	TYP	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
EDGEWATER	P	10/01/2017	9,463,991	4,674,334	1,578,352	898,933	320,877	20.3	557,414	35.3	878,291	55.7	6.0	51.7	0.0	10/01/2018	10/01/2018
ENGLEWOOD AREA FCD	F	10/01/2017	28,624,281	6,917,261	3,221,811	1,283,180	1,027,151	31.9	1,057,770	32.8	2,084,921	64.7	9.0	46.7	11.1	10/01/2018	10/01/2018
ENGLEWOOD WATER DISTRICT	G	10/01/2016	514,515	153,348	0	69,737	0	0.0	20,405	0.0	20,405	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
ESTERO FCD	F	10/01/2017	23,287,125	4,169,462	4,782,434	246,568	1,664,816	34.8	0	0.0	1,664,816	34.8	3.0	26.3	5.4	10/01/2018	10/01/2018
EUSTIS	F	10/01/2017	9,008,000	2,594,704	1,425,850	631,063	280,993	19.7	416,872	29.2	697,865	48.9	4.0	39.7	7.1	10/01/2018	10/01/2018
EUSTIS	P	10/01/2017	19,226,444	5,612,416	2,316,776	916,392	726,721	31.4	521,807	22.5	1,248,528	53.9	4.0	46.7	5.2	10/01/2018	10/01/2018
FERNANDINA BEACH	G	10/01/2017	19,744,560	8,606,235	5,098,085	1,663,202	704,547	13.8	1,133,930	22.2	1,838,477	36.1	6.5	31.0	0.0	10/01/2018	10/01/2018
FERNANDINA BEACH	PF	10/01/2017	22,949,629	8,673,071	3,784,061	1,781,737	706,575	18.7	1,132,321	29.9	1,838,896	48.6	7.7	37.0	5.8	10/01/2018	10/01/2018
FLAGLER BEACH	F	10/01/2017	1,578,755	-241,571	542,246	54,128	141,429	26.1	0	0.0	141,429	26.1	5.0	16.2	5.9	10/01/2018	10/01/2018
FLAGLER BEACH	P	10/01/2017	3,488,669	481,857	856,768	173,627	226,597	26.5	52,175	6.1	278,772	32.5	10.0	18.6	5.1	10/01/2018	10/01/2018
FLORIDA CITY	P	10/01/2016	2,979,288	-51,789	0	241,859	0	0.0	68,410	0.0	68,410	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
FLORIDA CITY - ELECTED	G	10/01/2016	3,104,839	-470,845	224,288	12,433	61,551	27.4	0	0.0	61,551	27.4	0.0	29.9	0.0	10/01/2017	10/01/2017
FORT LAUDERDALE	G	09/30/2017	654,193,477	26,545,797	47,801,758	42,485,956	9,719,374	20.3	2,462,598	5.2	12,181,972	25.5	6.0	21.0	0.0	10/01/2018	10/01/2018
FORT LAUDERDALE	PF	10/01/2017	857,734,650	71,908,629	73,080,224	50,827,903	20,896,756	28.6	8,173,404	11.2	29,070,160	39.8	8.5	26.8	6.1	10/01/2018	10/01/2018
FORT MEADE [GPF]	F	10/01/2017	382,454	29,589	99,642	35,433	25,747	25.8	2,531	2.5	28,278	28.4	0.0	29.5	0.0	10/01/2017	10/01/2017
FORT MEADE [GPF]	G	10/01/2017	4,779,572	555,615	1,257,028	470,379	149,390	11.9	49,152	3.9	198,542	15.8	0.0	16.4	0.0	10/01/2017	10/01/2017
FORT MEADE [GPF]	P	10/01/2017	1,226,503	45,906	0	153,694	15,035	0.0	12,561	0.0	27,596	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
FORT MYERS	F	10/01/2017	92,218,704	40,177,686	7,903,013	6,940,947	2,017,889	25.5	4,505,584	57.0	6,523,473	82.5	8.0	77.7	5.1	10/01/2017	10/01/2017
FORT MYERS	G	10/01/2016	99,018,034	58,977,670	21,132,452	10,229,905	2,551,359	12.1	6,231,015	29.5	8,782,374	41.6	4.3	38.8	0.0	10/01/2017	10/01/2017
FORT MYERS	P	10/01/2017	120,845,684	61,834,552	12,790,227	9,617,547	3,122,907	24.4	6,844,677	53.5	9,967,584	77.9	10.0	69.5	6.0	10/01/2017	10/01/2018
FORT PIERCE	GP	09/30/2017	194,774,112	22,842,089	30,894,188	13,994,532	4,899,257	15.9	1,862,164	6.0	6,761,421	21.9	5.6	16.3	0.0	10/01/2018	10/01/2018
FORT PIERCE SUPP	P	09/30/2017	13,973,711	1,180,852	6,954,567	622,796	582,940	8.4	98,713	1.4	681,653	9.8	7.0	0.0	2.8	10/01/2017	10/01/2017
FORT WALTON BEACH	F	10/01/2017	15,532,148	8,901,903	2,253,803	1,475,814	498,105	22.1	710,036	31.5	1,208,141	53.6	8.0	38.6	9.1	10/01/2018	10/01/2018
FORT WALTON BEACH	G	10/01/2017	44,001,783	6,477,271	2,920,471	3,181,795	462,449	15.8	1,178,441	40.4	1,640,890	56.2	5.0	53.4	0.0	10/01/2018	10/01/2018
FORT WALTON BEACH	P	10/01/2016	19,920,569	5,558,127	1,997,247	1,974,118	374,144	18.7	517,622	25.9	891,766	44.7	5.0	32.3	9.1	10/01/2017	10/01/2017
FROSTPROOF	G	10/01/2017	1,523,865	-207,791	564,733	58,283	39,850	7.1	0	0.0	39,850	7.1	1.0	6.3	0.0	10/01/2017	10/01/2017

**APPENDIX A - Financial/Contribution Data**

City or District	TYP	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
FROSTPROOF	P	10/01/2017	4,039,057	371,647	67,185	265,942	32,692	48.7	120,184	178.9	152,876	227.5	1.0	200.9	34.1	10/01/2018	10/01/2018
FRUITLAND PARK	F	10/01/2016	489,398	-397,012	41,219	2,004	2,061	5.0	0	0.0	2,061	5.0	5.0	0.0	0.0	10/01/2017	10/01/2017
GAINESVILLE	G	10/01/2017	396,313,562	165,890,680	86,102,369	35,426,155	8,975,668	10.4	10,400,178	12.1	19,375,846	22.5	5.0	18.4	0.0	10/01/2018	10/01/2018
GAINESVILLE	PF	10/01/2017	240,184,925	47,810,879	25,263,376	16,810,453	4,362,436	17.3	3,303,112	13.1	7,665,548	30.3	8.0	20.1	4.3	10/01/2018	10/01/2018
GOLDEN BEACH	GP	10/01/2017	8,993,254	1,841,315	2,080,445	371,533	418,768	20.1	171,622	8.3	590,390	28.4	4.4	25.2	0.0	10/01/2018	10/01/2018
GREATER NAPLES FCD	F	10/01/2017	26,866,771	-3,322,908	3,948,909	278,779	1,328,603	33.6	0	0.0	1,328,603	33.6	3.0	14.2	17.7	10/01/2018	10/01/2018
GREEN COVE SPRINGS	P	10/01/2017	4,771,141	-181,101	1,014,137	39,186	303,950	30.0	0	0.0	303,950	30.0	1.0	21.2	8.9	10/01/2017	10/01/2017
GREENACRES	F	10/01/2017	13,533,668	1,180,916	3,444,089	146,805	1,126,961	32.7	0	0.0	1,126,961	32.7	4.0	23.8	4.4	10/01/2018	10/01/2018
GREENACRES	P	10/01/2017	16,464,382	-1,245,947	2,001,332	412,233	442,965	22.1	0	0.0	442,965	22.1	4.0	5.4	12.2	10/01/2018	10/01/2018
GULF BREEZE	P	10/01/2016	4,152,009	-478,493	621,418	165,865	172,436	27.8	0	0.0	172,436	27.8	4.0	15.8	9.0	10/01/2016	10/01/2016
GULFPORT	F	10/01/2017	4,333,716	139,528	899,116	202,771	188,880	21.0	18,474	2.1	207,354	23.1	5.0	11.6	7.3	10/01/2018	10/01/2018
GULFPORT	G	10/01/2017	15,977,954	-790,001	2,953,096	1,063,091	229,871	7.8	0	0.0	229,871	7.8	2.7	5.4	0.0	10/01/2018	10/01/2018
GULFPORT	P	10/01/2016	8,957,070	914,138	2,166,209	543,634	458,788	21.2	74,261	3.4	533,049	24.6	8.0	13.5	4.1	10/01/2017	10/01/2017
HAINES CITY	F	10/01/2017	6,208,896	2,042,809	1,333,692	574,786	189,590	14.2	285,127	21.4	474,717	35.6	9.0	24.9	3.0	10/01/2018	10/01/2018
HAINES CITY	G	10/01/2017	16,017,299	2,339,706	2,015,215	1,528,542	51,520	2.6	277,884	13.8	329,404	16.4	0.0	18.2	0.0	10/01/2018	10/01/2018
HAINES CITY	P	10/01/2017	9,693,212	2,680,405	2,562,093	677,844	433,593	16.9	383,526	15.0	817,119	31.9	9.0	18.8	5.2	10/01/2018	10/01/2018
HALIFAX HOSPITAL	G	10/01/2016	240,144,476	113,398,737	38,360,794	19,510,808	78,000	0.2	20,387,286	53.2	20,465,286	53.4	0.0	57.0	0.0	10/01/2016	10/01/2016
HALLANDALE BEACH	G	10/01/2017	57,149,032	12,414,821	6,000,261	4,227,300	1,070,598	17.8	1,336,355	22.3	2,406,953	40.1	3.0	41.1	0.0	10/01/2017	10/01/2017
HALLANDALE BEACH	PF	10/01/2017	160,522,702	74,228,352	13,642,056	10,650,680	2,985,517	21.9	8,694,907	63.7	11,680,424	85.6	9.5	75.0	4.4	10/01/2018	10/01/2018
HALLANDALE BEACH PM	G	10/01/2017	17,704,606	3,070,977	737,299	1,087,116	261,807	35.5	422,747	57.3	684,554	92.9	5.2	99.2	0.0	10/01/2017	10/01/2017
HALLANDALE BEACH PM (EXCESS)	G	10/01/2016	0			566,597	0		0	0.0	0	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
HAVANA	F	10/01/2015	897,544	-845,150	11,761	1,101	7,532	64.0	0	0.0	7,532	64.0	0.6	0.0	108.8	10/01/2016	10/01/2016
HIALEAH	GPF	10/01/2016	591,081,423	265,298,130	58,366,416	58,040,200	8,489,541	14.6	24,062,690	41.2	32,552,231	55.8	3.8	56.8	0.8	10/01/2017	10/01/2017
HIALEAH - ELECTED	G	10/01/2017	10,432,705	-766,989	695,295	614,991	194,024	27.9	0	0.0	194,024	27.9	3.2	24.7	0.0	10/01/2017	10/01/2018
HIALEAH GARDENS	P	10/01/2016	14,847,537	990,924	2,486,267	773,147	752,130	30.3	0	0.0	752,130	30.3	5.0	21.1	5.1	10/01/2017	10/01/2017
HILLSBOROUGH COUNTY	ERP	07/01/2017	11,034,384	14,795,040	0	1,924,839	1,150,507	0.0	0	0.0	1,150,507	0.0	0.0	0.0	0.0	07/01/2017	07/01/2017

**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
HOLLEY-NAVARRE FCD	F	10/01/2016	2,210,195	-1,514,352	696,023	0	-6,801	-1.0	0	0.0	-6,801	0.0	5.0	4.5	0.0	10/01/2017	10/01/2017
HOLLY HILL	F	10/01/2017	4,415,577	1,454,940	663,536	376,492	182,410	27.5	116,768	17.6	299,178	45.1	7.0	33.6	6.2	10/01/2018	10/01/2018
HOLLY HILL	P	10/01/2016	9,166,974	2,344,283	1,200,750	712,647	247,947	20.7	356,783	29.7	604,730	50.4	6.1	37.4	8.5	10/01/2017	10/01/2017
HOLLYWOOD	F	10/01/2017	232,392,733	154,604,799	19,493,091	15,871,766	5,831,290	29.9	11,811,625	60.6	17,642,915	90.5	7.8	84.9	8.0	10/01/2018	10/01/2018
HOLLYWOOD	G	10/01/2016	294,554,159	195,475,664	37,818,489	29,474,342	5,730,239	15.2	20,276,963	53.6	26,007,202	68.8	8.0	63.1	0.0	10/01/2017	10/01/2017
HOLLYWOOD	P	10/01/2017	203,975,051	191,638,478	24,410,572	22,811,021	5,462,784	22.4	20,319,978	83.2	25,782,762	105.6	6.9	96.3	5.8	10/01/2018	10/01/2018
HOLMES BEACH	P	10/01/2016	7,984,025	727,783	910,202	423,194	296,970	32.6	69,757	7.7	366,727	40.3	6.0	31.4	4.4	10/01/2017	10/01/2017
HOMESTEAD	F	01/01/2017	7,007,836	422,065	0	718,485	60,211	0.0	210,082	0.0	270,293	0.0	0.0	0.0	0.0	01/01/2017	10/01/2017
HOMESTEAD	P	10/01/2016	81,781,384	21,973,664	7,100,856	5,041,234	2,553,853	36.0	2,237,727	31.5	4,791,580	67.5	7.7	58.6	4.4	10/01/2016	10/01/2016
HOMESTEAD - General & Hospital	G	10/01/2016	74,271,912	13,161,047	8,791,473	3,871,745	1,789,653	20.4	1,248,886	14.2	3,038,539	34.6	4.0	31.8	0.0	10/01/2017	10/01/2017
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2016	4,371,315	173,908	181,000	370,478	103,406	57.1	0	0.0	103,406	57.1	0.0	59.2	0.0	10/01/2017	10/01/2017
HOMESTEAD - Old Elected	G	01/01/2016	2,333,647	854,602	34,363	173,334	52,647	153.2	235,015	683.9	287,662	837.1	0.0	866.8	0.0	10/01/2017	10/01/2017
HOWEY-IN-THE-HILLS	P	10/01/2016	1,296,213	239,039	265,367	77,149	101,851	38.4	0	0.0	101,851	38.4	5.0	34.6	0.0	10/01/2016	10/01/2016
INDIALANTIC	G	10/01/2017	1,343,203	615,547	595,732	168,678	78,032	13.1	50,825	8.5	128,857	21.6	4.5	17.4	0.0	10/01/2018	10/01/2018
INDIALANTIC	PF	10/01/2017	7,891,291	842,318	892,164	510,115	194,307	21.8	76,852	8.6	271,159	30.4	5.0	18.2	8.4	10/01/2018	10/01/2018
INDIAN HARBOUR BEACH	P	10/01/2017	9,792,862	1,969,871	1,339,504	552,417	441,617	33.0	270,991	20.2	712,608	53.2	6.5	43.7	5.0	10/01/2018	10/01/2018
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2017	243,683	94,396	889,552	170,880	16,356	1.8	0	0.0	16,356	1.8	0.0	1.9	0.0	10/01/2017	10/01/2017
INDIAN RIVER SHORES	G	10/01/2017	925,141	171,621	273,554	48,395	91,806	33.6	32,853	12.0	124,659	45.6	9.0	37.7	0.0	10/01/2017	10/01/2017
INDIAN RIVER SHORES	PF	10/01/2017	15,811,428	423,259	1,369,030	756,505	383,918	28.0	218,043	15.9	601,961	44.0	9.0	36.3	0.0	10/01/2017	10/01/2017
INDIAN SHORES	P	10/01/2016	2,820,781	139,632	610,228	103,933	97,845	16.0	22,565	3.7	120,410	19.7	5.0	12.8	2.4	10/01/2017	10/01/2017
JACKSON MEMORIAL HOSPITAL	G	01/01/2017	619,207,750	28,876,186	579,847,746	17,868,674	51,437,054	8.9	0	0.0	51,437,054	8.9	3.0	6.3	0.0	01/01/2018	01/01/2018
JACKSONVILLE	CO	10/01/2017	213,023,000	185,639,499	27,892,365	16,512,452	8,236,141	29.5	8,311,004	29.8	16,547,145	59.3	10.0	52.0	0.0	10/01/2018	10/01/2018
JACKSONVILLE	G	10/01/2017	2,019,668,000	1,081,313,441	261,718,241	177,853,800	43,165,881	16.5	47,561,380	18.2	90,727,261	34.7	9.7	26.5	0.0	10/01/2018	10/01/2018
JACKSONVILLE	PF	10/01/2017	2,575,694,354	1,160,915,270	149,489,571	163,345,758	70,329,939	47.1	78,162,211	52.3	148,492,150	99.3	10.5	88.4	0.5	10/01/2018	10/01/2018

**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
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	10/01/2017	12,312,108	3,524,404	2,161,712	748,264	417,026	19.3	419,045	19.4	836,071	38.7	8.0	21.8	7.6	10/01/2018	10/01/2018
JACKSONVILLE BEACH	G	10/01/2017	52,771,855	15,009,880	13,290,665	4,183,440	1,576,444	11.9	1,617,821	12.2	3,194,265	24.0	8.0	15.2	0.0	10/01/2018	10/01/2018
JACKSONVILLE BEACH	P	10/01/2017	22,048,341	2,860,713	4,430,567	1,244,990	723,225	16.3	412,878	9.3	1,136,103	25.6	8.0	12.5	4.3	10/01/2018	10/01/2018
JACKSONVILLE PF SENIOR STAFF	G	10/01/2015	4,002,294	403,827	0	109,482	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2015	10/01/2015
JUPITER	P	10/01/2017	69,605,542	7,819,111	8,631,288	3,707,446	2,654,735	30.8	705,604	8.2	3,360,339	38.9	10.0	28.8	7.5	10/01/2018	10/01/2018
JUPITER ISLAND	GPF	10/01/2017	10,470,590	2,836,738	1,021,979	1,363,180	31,976	3.1	309,336	30.3	341,312	33.4	0.0	33.4	0.0	10/01/2017	10/01/2017
KEY BISCAYNE	PF	10/01/2017	37,214,888	1,947,491	5,916,492	1,374,836	1,094,193	18.5	419,663	7.1	1,513,856	25.6	10.5	9.0	6.7	10/01/2018	10/01/2018
KEY WEST	G	10/01/2016	49,222,011	524,548	12,688,183	2,796,000	1,630,153	12.9	42,870	0.3	1,673,023	13.2	6.0	7.7	0.0	10/01/2017	10/01/2017
KEY WEST	PF	10/01/2017	98,107,598	28,751,297	12,324,694	6,254,241	2,485,668	20.2	2,554,744	20.7	5,040,412	40.9	7.0	31.6	4.2	10/01/2017	10/01/2017
KEY WEST HOUSING	G	01/01/2018	11,333,392	-250,454	2,543,363	541,571	224,726	8.8	0	0.0	224,726	8.8	0.0	10.7	0.0	01/01/2019	01/01/2019
KEY WEST UTILITY	G	01/01/2018	91,629,477	26,977,088	9,210,384	6,514,105	1,575,303	17.1	2,356,433	25.6	3,931,736	42.7	0.0	44.3	0.0	01/01/2018	01/01/2018
KISSIMMEE	F	10/01/2017	39,432,564	10,885,391	5,628,516	3,119,659	939,918	16.7	1,148,284	20.4	2,088,202	37.1	1.9	32.3	6.6	10/01/2017	10/01/2017
KISSIMMEE	G	10/01/2017	114,507,143	18,681,185	21,266,663	6,854,384	3,725,992	17.5	1,300,168	6.1	5,026,160	23.6	4.1	19.9	0.0	10/01/2018	10/01/2018
KISSIMMEE	P	10/01/2017	61,827,292	8,549,473	8,046,818	3,646,858	1,999,121	24.8	726,365	9.0	2,725,486	33.9	3.9	25.2	8.1	10/01/2017	10/01/2017
KISSIMMEE UTILITY AUTHORITY	G	10/01/2017	87,533,587	27,782,374	17,993,727	6,081,885	2,261,368	12.6	2,473,136	13.7	4,734,504	26.3	1.6	24.7	0.0	10/01/2017	10/01/2017
LABELLE	F	10/01/2017	1,548,600	-313,736	173,465	33,102	42,249	24.4	0	0.0	42,249	24.4	1.0	18.2	6.0	10/01/2017	10/01/2017
LADY LAKE	P	10/01/2017	7,854,598	-570,451	1,527,162	324,255	346,697	22.7	0	0.0	346,697	22.7	5.0	12.2	6.4	10/01/2018	10/01/2018
LAKE ALFRED	G	10/01/2017	4,774,481	422,987	1,451,582	366,535	236,166	16.3	56,082	3.9	292,248	20.1	5.2	14.9	0.0	10/01/2018	10/01/2018
LAKE ALFRED	PF	10/01/2016	3,443,391	-131,893	619,065	109,431	117,386	19.0	0	0.0	117,386	19.0	5.2	8.4	9.6	10/01/2017	10/01/2017
LAKE CITY	F	10/01/2017	9,673,899	1,085,504	853,668	627,563	214,319	25.1	191,086	22.4	405,405	47.5	5.0	36.5	6.9	10/01/2018	10/01/2018
LAKE CITY	G	10/01/2017	20,246,604	3,752,701	1,015,616	1,673,080	129,624	12.8	827,809	81.5	957,433	94.3	2.0	95.9	0.0	10/01/2017	10/01/2017
LAKE CITY	P	10/01/2016	14,092,138	-1,148,283	1,702,128	715,568	339,522	20.0	0	0.0	339,522	20.0	5.0	11.1	6.9	10/01/2017	10/01/2017
LAKE HELEN	P	10/01/2017	1,304,669	-148,696	155,218	25,614	29,963	19.3	0	0.0	29,963	19.3	1.0	4.7	13.6	10/01/2017	10/01/2017
LAKE MARY	F	10/01/2017	16,720,847	1,698,943	2,632,602	664,862	742,499	28.2	182,092	6.9	924,591	35.1	5.0	24.8	6.4	10/01/2018	10/01/2018
LAKE MARY	P	10/01/2016	18,259,155	-770,600	2,926,756	672,168	802,104	27.4	114,973	3.9	917,077	31.3	5.0	22.5	5.0	10/01/2017	10/01/2017

**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
LAKE PARK (RETIRED)	P	10/01/2017	1,389,794	374,107	0	156,529	0	0.0	68,923	0.0	68,923	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
LAKE WALES	F	10/01/2017	8,677,874	3,468,161	1,662,625	636,758	313,348	18.9	293,293	17.6	606,641	36.5	5.0	25.3	7.6	10/01/2018	10/01/2018
LAKE WALES	G	10/01/2017	10,813,520	829,159	3,782,228	624,382	335,097	8.9	94,964	2.5	430,061	11.4	5.0	6.8	0.0	10/01/2018	10/01/2018
LAKE WALES	P	10/01/2017	14,896,004	984,130	2,518,412	857,539	539,538	21.4	124,732	5.0	664,270	26.4	5.0	18.2	4.2	10/01/2018	10/01/2018
LAKE WORTH	F	10/01/2017	44,263,693	21,320,076	843,752	3,773,341	343,638	40.7	2,551,413	302.4	2,895,051	343.1	11.3	382.6	10.7	10/01/2018	10/01/2018
LAKE WORTH	G	10/01/2017	70,340,708	36,826,781	14,573,787	8,683,755	1,432,004	9.8	3,366,544	23.1	4,798,548	32.9	7.8	26.1	0.0	10/01/2018	10/01/2018
LAKE WORTH	P	10/01/2017	30,722,155	20,828,471	951,154	3,802,382	293,154	30.8	2,627,466	276.2	2,920,620	307.1	7.1	257.3	54.2	10/01/2018	10/01/2018
LAKELAND	F	10/01/2016	87,582,084	17,706,495	9,780,412	5,145,988	1,506,515	15.4	1,149,150	11.8	2,655,665	27.2	7.3	13.0	7.9	10/01/2017	10/01/2017
LAKELAND	G	10/01/2017	563,291,682	123,982,382	87,043,956	42,378,152	11,941,969	13.7	12,553,657	14.4	24,495,626	28.1	9.2	19.7	0.0	10/01/2018	10/01/2018
LAKELAND	P	10/01/2016	108,492,820	36,304,945	14,070,007	8,590,978	2,844,526	20.2	2,707,284	19.2	5,551,810	39.5	15.7	19.9	5.3	10/01/2017	10/01/2017
LANTANA	F	09/30/2017	40,164,766	5,275,119	1,442,292	1,470,688	651,016	45.1	928,689	64.4	1,579,705	109.5	2.0	95.4	12.1	10/01/2018	10/01/2018
LANTANA	P	10/01/2017	13,848,711	3,771,232	1,760,622	730,310	567,623	32.2	378,421	21.5	946,044	53.7	7.0	42.7	6.2	10/01/2018	10/01/2018
LARGO	PF	10/01/2017	139,907,078	41,431,441	15,862,211	8,933,543	3,716,067	23.4	3,231,376	20.4	6,947,443	43.8	8.0	29.4	7.6	10/01/2018	10/01/2018
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2016	1,933,935	-127,082	296,775	68,354	46,451	15.7	0	0.0	46,451	15.7	5.0	0.0	19.6	10/01/2016	10/01/2016
LAUDERHILL	F	10/01/2017	78,790,699	15,935,967	7,884,407	4,239,721	2,976,883	37.8	1,686,649	21.4	4,663,532	59.2	13.7	44.1	2.4	10/01/2017	10/01/2017
LAUDERHILL	G	10/01/2017	24,621,087	5,782,304	3,138,231	1,722,461	707,880	22.6	526,856	16.8	1,234,736	39.3	10.0	30.8	0.0	10/01/2017	10/01/2017
LAUDERHILL	P	10/01/2016	57,837,119	14,245,286	8,091,698	3,316,270	2,124,895	26.3	1,301,528	16.1	3,426,423	42.3	10.0	28.9	4.7	10/01/2016	10/01/2016
LAUDERHILL (C&M)	G	10/01/2016	20,710,297	12,883,808	6,458,558	1,276,050	1,535,088	23.8	1,827,793	28.3	3,362,881	52.1	8.0	45.8	0.0	10/01/2016	10/01/2016
LEESBURG	F	10/01/2017	18,996,790	4,036,241	2,658,407	1,198,605	547,759	20.6	431,784	16.2	979,543	36.9	6.5	27.5	4.2	10/01/2018	10/01/2018
LEESBURG	G	10/01/2017	37,159,369	4,183,219	8,667,255	3,671,283	147,837	1.7	843,590	9.7	991,427	11.4	0.0	12.3	0.0	10/01/2018	10/01/2018
LEESBURG	P	10/01/2017	19,714,939	1,660,640	3,891,625	1,004,016	805,869	20.7	217,077	5.6	1,022,946	26.3	7.7	15.0	4.7	10/01/2018	10/01/2018
LIGHTHOUSE POINT	PF	10/01/2017	23,442,126	5,745,000	3,261,638	487,464	1,540,519	47.2	0	0.0	1,540,519	47.2	21.3	27.0	0.0	10/01/2017	10/01/2017
LIVE OAK	F	10/01/2017	1,735,683	221,122	0	182,389	53,189	0.0	0	0.0	53,189	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
LONGBOAT KEY	F	10/01/2017	17,251,626	14,408,777	0	1,993,681	77,412	0.0	1,714,849	0.0	1,792,261	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
LONGBOAT KEY	G	10/01/2017	10,909,385	4,518,662	0	1,140,840	44,933	0.0	641,192	0.0	686,125	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
LONGBOAT KEY	P	10/01/2017	7,084,977	5,110,853	0	834,610	44,496	0.0	548,016	0.0	592,512	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
LONGWOOD	PF	10/01/2017	16,011,672	-72,153	3,426,047	442,416	805,087	23.5	0	0.0	805,087	23.5	1.0	14.0	8.1	10/01/2018	10/01/2018

**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
LYNN HAVEN	F	10/01/2017	6,290,115	225,998	889,090	186,245	222,191	25.0	21,040	2.4	243,231	27.4	5.0	15.4	7.7	10/01/2018	10/01/2018
LYNN HAVEN	G	10/01/2017	17,465,523	2,228,742	3,453,829	1,030,409	691,599	20.0	254,452	7.4	946,051	27.4	5.0	23.5	0.0	10/01/2018	10/01/2018
LYNN HAVEN	P	10/01/2017	8,667,367	-877,064	1,224,202	448,073	293,493	24.0	0	0.0	293,493	24.0	5.0	11.4	8.5	10/01/2018	10/01/2018
MADISON	F	10/01/2017	1,649,217	1,111,115	368,990	212,833	195,869	53.1	0	0.0	195,869	53.1	7.1	42.6	5.2	10/01/2018	10/01/2018
MADISON	P	10/01/2016	3,233,154	-261,406	703,686	251,206	126,404	18.0	0	0.0	126,404	18.0	5.0	9.9	3.8	10/01/2017	10/01/2017
MAITLAND	PF	10/01/2017	29,258,334	8,368,374	5,852,313	1,950,162	998,837	17.1	749,155	12.8	1,747,992	29.9	6.5	20.7	2.7	10/01/2018	10/01/2018
MARATHON	F	10/01/2017	8,106,009	-2,404,023	1,829,545	101,014	376,380	20.6	0	0.0	376,380	20.6	5.0	9.7	7.8	10/01/2018	10/01/2018
MARCO ISLAND	F	10/01/2017	18,101,849	-875,468	2,645,875	41,583	1,116,200	42.2	0	0.0	1,116,200	42.2	1.0	39.9	2.7	10/01/2018	10/01/2018
MARCO ISLAND	P	10/01/2017	14,674,942	366,645	2,187,271	392,038	615,116	28.1	55,940	2.6	671,056	30.7	0.5	23.0	8.3	10/01/2018	10/01/2018
MARIANNA	F	10/01/2014	3,130,402	-508,262	638,891	105,127	96,339	15.1	0	0.0	96,339	15.1	5.0	3.8	6.8	10/01/2015	10/01/2015
MARIANNA	P	10/01/2014	3,884,677	-1,523,113	679,292	65,115	40,760	6.0	0	0.0	40,760	6.0	5.0	0.0	6.3	10/01/2015	10/01/2015
MARTIN COUNTY	ERP	07/01/2016	7,725,387	816,634	0	659,383	15,000	0.0	181,267	0.0	196,267	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
MEDLEY	P	10/01/2017	23,888,981	5,846,689	3,056,751	1,269,348	456,030	14.9	615,616	20.1	1,071,646	35.1	5.0	27.4	3.7	10/01/2018	10/01/2018
MEDLEY - GENERAL + ELECTED	G	10/01/2017	19,819,277	2,068,074	2,588,565	984,540	710,612	27.5	0	0.0	710,612	27.5	0.0	29.2	0.0	10/01/2017	10/01/2017
MELBOURNE	F	10/01/2017	69,272,334	17,612,523	7,784,453	4,909,050	1,960,512	25.2	1,707,198	21.9	3,667,710	47.1	7.5	38.9	6.6	10/01/2018	10/01/2018
MELBOURNE	G	10/01/2017	7,397,166	-1,097,226	170,413	505,738	41,090	24.1	0	0.0	41,090	24.1	0.0	26.7	0.0	10/01/2018	10/01/2018
MELBOURNE	P	10/01/2016	71,918,610	22,683,582	7,666,800	5,677,252	1,535,277	20.0	2,358,015	30.8	3,893,292	50.8	6.8	38.1	7.8	10/01/2017	10/01/2017
MELBOURNE - SPECIAL RISK	G	10/01/2017	1,225,728	98,663	75,060	49,570	32,271	43.0	33,780	45.0	66,051	88.0	0.0	97.4	0.0	10/01/2018	10/01/2018
MELBOURNE BEACH	P	10/01/2017	3,089,985	1,121,148	592,210	268,593	152,919	25.8	177,299	29.9	330,218	55.8	5.0	46.7	6.2	10/01/2018	10/01/2018
MIAMI - ELECTED	G	01/01/2017	7,102,802	1,591,781	0	621,866	2,400	0.0	444,237	0.0	446,637	0.0	0.0	0.0	0.0	01/01/2017	01/01/2017
MIAMI - FIPO	PF	10/01/2017	1,131,066,046	543,475,932	141,497,840	117,157,169	64,061,764	45.3	0	0.0	64,061,764	45.3	8.9	39.6	0.0	10/01/2017	10/01/2018
MIAMI - FIPO (STAFF)	G	10/01/2017	2,404,467	-91,584	452,454	0	92,772	20.5	0	0.0	92,772	20.5	7.0	13.5	0.0	10/01/2018	10/01/2018
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2018	405,713,241	-104,143,720	141,497,840	27,189,467	0	0.0	0	0.0	0	0.0	0.0	4.5	0.0	01/01/2018	01/01/2018
MIAMI - GESE	GS	10/01/2017	667,854,473	335,536,138	111,127,482	74,060,449	14,797,783	13.3	39,690,012	35.7	54,487,795	49.0	10.0	39.0	0.0	10/01/2018	10/01/2018
MIAMI - GESE (EXCESS)	GS	10/01/2017	0	5,613,173	106,073,860	481,188	0	0.0	694,643	0.7	694,643	0.7	0.0	0.6	0.0	10/01/2017	10/01/2017

**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
MIAMI - GESE (STAFF)	GS	10/01/2017	3,880,536	1,371,965	280,425	300,789	69,392	24.8	190,931	68.1	260,323	92.8	10.0	82.8	0.0	10/01/2018	10/01/2018
MIAMI - OFF-STREET PARKING	G	10/01/2017	18,729,864	123,385	3,188,629	620,375	551,874	17.3	0	0.0	551,874	17.3	6.5	11.0	0.0	10/01/2017	10/01/2017
MIAMI BEACH	G	10/01/2017	616,624,226	239,194,512	79,797,583	49,493,168	16,098,251	20.2	21,409,838	26.8	37,508,089	47.0	9.9	39.9	0.0	10/01/2018	10/01/2018
MIAMI BEACH	PF	10/01/2017	874,437,400	327,217,244	63,495,417	67,719,469	19,232,040	30.3	25,521,155	40.2	44,753,195	70.5	10.1	60.9	0.2	10/01/2018	10/01/2018
MIAMI SHORES VILLAGE	G	10/01/2017	13,787,644	1,389,922	3,363,931	814,356	411,096	12.2	159,088	4.7	570,184	17.0	6.0	12.0	0.0	10/01/2018	10/01/2018
MIAMI SHORES VILLAGE	P	10/01/2017	24,081,158	4,771,120	2,532,481	1,315,975	757,142	29.9	518,095	20.5	1,275,237	50.4	9.0	44.1	1.2	10/01/2018	10/01/2018
MIAMI SPRINGS	G	10/01/2017	19,046,675	1,912,358	3,305,740	1,393,730	528,406	16.0	169,482	5.1	697,888	21.1	8.4	12.9	0.0	10/01/2018	10/01/2018
MIAMI SPRINGS	PF	10/01/2017	30,332,993	3,614,755	2,637,346	2,059,925	651,576	24.7	330,625	12.5	982,201	37.2	12.5	19.9	7.3	10/01/2018	10/01/2018
MIAMI-DADE COUNTY	ERP	07/01/2017	24,589,664	14,921,151	0	4,197,055	7,055	0.0	2,084,814	0.0	2,091,869	0.0	0.0	0.0	0.0	07/01/2017	07/01/2017
MIDWAY FCD	F	10/01/2016	4,150,214	-315,725	1,253,665	26,944	200,469	16.0	0	0.0	200,469	16.0	5.0	0.3	11.2	10/01/2017	10/01/2017
MILTON	F	10/01/2017	4,450,086	4,342,891	892,254	444,759	157,966	17.7	347,845	39.0	505,811	56.7	6.5	43.7	8.7	10/01/2018	10/01/2018
MILTON	G	10/01/2017	13,768,481	1,972,113	2,306,590	1,090,807	373,272	16.2	356,810	15.5	730,082	31.7	10.0	22.9	0.0	10/01/2018	10/01/2018
MILTON	P	10/01/2016	7,183,974	-204,615	875,070	355,534	225,416	25.8	0	0.0	225,416	25.8	8.0	8.6	10.2	10/01/2016	10/01/2016
MIRAMAR	F	10/01/2016	117,447,732	35,944,072	11,443,779	4,191,125	3,296,359	28.8	3,590,866	31.4	6,887,225	60.2	8.5	54.3	0.0	10/01/2017	10/01/2017
MIRAMAR	G	10/01/2017	94,046,453	20,390,396	19,188,218	4,729,809	3,932,183	20.5	1,732,573	9.0	5,664,756	29.5	7.4	23.0	0.0	10/01/2018	10/01/2018
MIRAMAR	P	10/01/2016	137,069,132	72,005,360	13,104,019	7,810,747	4,456,779	34.0	6,572,020	50.2	11,028,799	84.2	13.4	67.3	7.3	10/01/2017	10/01/2017
MIRAMAR - MANAGEMENT	G	10/01/2017	37,296,999	19,266,541	11,053,089	3,074,949	3,124,972	28.3	1,360,710	12.3	4,485,682	40.6	13.5	27.1	0.0	10/01/2018	10/01/2018
MONROE COUNTY	ERP	07/01/2017	199,435	411,602	0	60,267	53,577	0.0	0	0.0	53,577	0.0	0.0	0.0	0.0	07/01/2017	07/01/2017
MONROE COUNTY VOL F.F. & EMS	F	01/01/2018	886,932	-46,923	0	31,680	8,015	0.0	0	0.0	8,015	0.0	0.0	0.0	0.0	01/01/2018	01/01/2018
MONTICELLO	F	10/01/2015	721,100	-229,627	0	24,657	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2016	10/01/2016
MONTICELLO	P	10/01/2016	1,903,807	279,234	378,166	111,603	104,562	27.7	0	0.0	104,562	27.7	7.2	11.7	9.7	10/01/2017	10/01/2017
MOUNT DORA	F	10/01/2017	8,489,635	544,703	1,445,179	415,280	396,391	27.4	0	0.0	396,391	27.4	7.0	15.6	5.8	10/01/2018	10/01/2018
MOUNT DORA	G	10/01/2017	16,219,546	3,268,759	3,008,009	1,313,294	-130,529	-4.3	519,983	17.3	389,454	13.0	0.6	12.9	0.0	10/01/2018	10/01/2018
MOUNT DORA	P	10/01/2017	10,839,812	1,120,975	2,416,793	562,031	634,806	26.3	0	0.0	634,806	26.3	7.6	15.5	4.0	10/01/2018	10/01/2018
NAPLES	F	10/01/2017	53,951,029	12,542,920	3,092,717	3,259,294	797,389	25.8	1,388,281	44.9	2,185,670	70.7	4.7	49.5	16.5	10/01/2018	10/01/2018



**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
NAPLES	G	10/01/2017	56,221,282	13,452,854	16,199,103	4,452,360	1,475,366	9.1	1,174,755	7.3	2,650,121	16.4	4.1	12.2	0.0	10/01/2018	10/01/2018
NAPLES	P	10/01/2017	49,670,843	18,577,752	4,285,903	3,963,477	762,872	17.8	1,872,287	43.7	2,635,159	61.5	4.5	38.5	18.5	10/01/2018	10/01/2018
NEPTUNE BEACH	P	10/01/2016	8,315,169	1,394,621	1,136,306	637,802	211,085	18.6	176,545	15.5	387,630	34.1	8.0	25.1	2.4	10/01/2017	10/01/2017
NEW PORT RICHEY	F	10/01/2016	11,008,916	904,863	1,284,968	855,885	392,603	30.6	0	0.0	392,603	30.6	8.0	23.2	0.0	10/01/2016	10/01/2016
NEW PORT RICHEY	P	10/01/2017	26,657,341	-1,198,426	2,478,660	1,690,800	735,564	29.7	0	0.0	735,564	29.7	6.5	14.1	9.1	10/01/2018	10/01/2018
NEW SMYRNA BEACH	F	10/01/2017	21,244,841	5,478,111	2,151,000	1,766,339	288,986	13.4	1,352,416	62.9	1,641,402	76.3	10.0	56.1	13.3	10/01/2018	10/01/2018
NEW SMYRNA BEACH	P	10/01/2017	17,466,415	766,546	2,259,206	1,506,103	795,330	35.2	110,298	4.9	905,628	40.1	10.0	25.8	5.1	10/01/2018	10/01/2018
NORTH BAY FCD	F	10/01/2017	4,399,004	-116,878	910,803	200,040	245,408	26.9	0	0.0	245,408	26.9	5.0	14.1	7.7	10/01/2018	10/01/2018
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2016	59,084,922	-11,133,456	33,188,147	1,962,777	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
NORTH BROWARD HOSPITAL	G	07/01/2016	314,298,979	4,061,625	376,440,867	14,537,268	12,314,352	3.3	1,853,259	0.5	14,167,611	3.8	0.0	4.1	0.0	07/01/2016	07/01/2016
NORTH COLLIER FCD (was North Naples)	F	10/01/2017	70,747,887	5,417,963	14,485,357	712,883	4,319,303	29.8	576,348	4.0	4,895,651	33.8	3.0	21.4	9.5	10/01/2018	10/01/2018
NORTH MIAMI 691 [GPF]	F	10/01/2017	2,625,961	430,230	0	423,425	0	0.0	181,642	0.0	181,642	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
NORTH MIAMI 691 [GPF]	G	10/01/2017	110,281,375	14,379,054	11,868,360	6,251,976	2,016,134	17.0	3,873,177	32.6	5,889,311	49.6	6.8	45.9	0.0	10/01/2018	10/01/2018
NORTH MIAMI 691 [GPF]	P	10/01/2017	5,707,695	252,716	120,981	426,215	40,437	33.4	57,551	47.6	97,988	81.0	7.0	79.1	0.0	10/01/2018	10/01/2018
NORTH MIAMI 748	P	10/01/2017	70,583,225	31,085,050	9,962,588	3,305,126	3,095,246	31.1	2,760,312	27.7	5,855,558	58.8	9.5	48.4	0.8	10/01/2018	10/01/2018
NORTH MIAMI BEACH	G	10/01/2017	79,944,967	30,503,261	4,906,153	8,371,325	699,011	14.3	2,837,414	57.8	3,536,425	72.1	7.0	65.3	0.0	10/01/2018	10/01/2018
NORTH MIAMI BEACH	PF	10/01/2017	100,384,375	42,956,298	6,280,553	9,239,443	2,184,670	34.8	4,284,900	68.2	6,469,570	103.0	11.1	95.7	6.2	10/01/2018	10/01/2018
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2017	18,923,591	3,110,302	966,946	1,669,853	607,983	62.9	0	0.0	607,983	62.9	8.0	49.7	0.0	10/01/2018	10/01/2018
NORTH PORT	F	10/01/2017	47,046,321	121,785	3,776,235	2,053,409	941,592	24.9	9,592	0.3	951,184	25.2	10.6	18.0	6.6	10/01/2018	10/01/2018
NORTH PORT	P	10/01/2017	40,416,302	4,189,139	6,217,446	1,926,459	1,820,364	29.3	686,968	11.1	2,507,332	40.3	8.0	29.7	4.2	10/01/2018	10/01/2018
NORTH RIVER FCD	F	10/01/2017	19,422,379	5,702,963	3,308,193	1,258,291	775,055	23.4	806,477	24.4	1,581,532	47.8	4.5	38.2	5.1	10/01/2018	10/01/2018
OAKLAND PARK	G	10/01/2017	39,187,602	10,269,530	3,333,110	3,628,561	1,777,981	53.3	0	0.0	1,777,981	53.3	0.0	50.6	4.8	10/01/2018	10/01/2018
OAKLAND PARK	PF	10/01/2017	57,418,119	22,643,404	4,317,687	5,661,662	600,522	13.9	2,146,080	49.7	2,746,602	63.6	8.5	49.6	7.7	10/01/2018	10/01/2018
OCALA	F	10/01/2017	57,250,810	14,260,490	6,886,009	3,219,702	1,302,653	18.9	1,655,368	24.0	2,958,021	43.0	7.7	33.9	2.7	10/01/2018	10/01/2018

**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
OCALA	G	10/01/2017	143,834,198	85,486,300	12,311,052	15,702,333	1,268,509	10.3	13,613,176	110.6	14,881,685	120.9	5.2	119.9	0.0	10/01/2018	10/01/2018
OCALA	P	10/01/2017	68,327,835	19,929,451	8,719,016	4,831,427	1,595,147	18.3	2,700,810	31.0	4,295,957	49.3	8.0	37.1	6.1	10/01/2018	10/01/2018
OCEAN CITY-WRIGHT FCD	F	10/01/2017	11,441,263	8,998,455	2,095,594	989,532	443,368	21.2	657,189	31.4	1,100,557	52.5	7.0	35.0	12.5	10/01/2018	10/01/2018
OCOEE	G	10/01/2017	37,252,555	2,225,583	9,147,858	2,044,515	1,209,328	13.2	359,591	3.9	1,568,919	17.2	7.4	10.5	0.0	10/01/2018	10/01/2018
OCOEE	PF	10/01/2017	50,652,630	7,612,784	7,811,311	2,842,856	1,650,662	21.1	1,747,404	22.4	3,398,066	43.5	8.0	31.7	5.5	10/01/2018	10/01/2018
OKALOOSA ISLAND FCD	F	10/01/2017	8,054,745	8,850,257	1,126,456	736,969	362,854	32.2	619,499	55.0	982,353	87.2	8.0	79.2	3.3	10/01/2018	10/01/2018
OKEECHOBEE	F	10/01/2017	3,961,903	-223,350	499,626	165,610	148,683	29.8	0	0.0	148,683	29.8	5.4	17.7	10.1	10/01/2018	10/01/2018
OKEECHOBEE	G	10/01/2017	4,700,943	-436,814	1,046,008	235,094	158,541	15.2	0	0.0	158,541	15.2	6.4	10.4	0.0	10/01/2018	10/01/2018
OKEECHOBEE	P	10/01/2017	8,937,259	-511,448	970,267	386,457	231,271	23.8	0	0.0	231,271	23.8	5.3	13.0	8.1	10/01/2018	10/01/2018
OKEECHOBEE UTILITY	G	10/01/2017	7,806,823	868,237	2,206,190	275,773	440,573	20.0	0	0.0	440,573	20.0	6.4	15.7	0.0	10/01/2018	10/01/2018
OLDSMAR	F	10/01/2017	5,873,211	-100,115	622,131	71,108	239,227	38.5	0	0.0	239,227	38.5	5.0	21.6	13.1	10/01/2017	10/01/2017
ORANGE COUNTY LIBRARY	G	01/01/2018	48,652,294	-2,891,583	4,314,180	2,352,903	466,538	10.8	0	0.0	466,538	10.8	0.0	11.5	0.0	01/01/2018	01/01/2018
ORANGE PARK	F	10/01/2016	6,246,688	11,619	1,073,726	367,390	253,538	23.6	52,775	4.9	306,313	28.5	4.0	17.7	7.9	10/01/2017	10/01/2017
ORANGE PARK	G	10/01/2017	10,408,723	-504,187	2,045,341	746,837	243,320	11.9	0	0.0	243,320	11.9	3.2	8.7	0.0	10/01/2017	10/01/2017
ORANGE PARK	P	10/01/2016	14,834,344	1,634,402	1,222,098	975,773	361,642	29.6	292,563	23.9	654,205	53.5	6.5	37.7	11.4	10/01/2017	10/01/2017
ORLANDO	F	10/01/2017	394,177,607	85,517,201	41,399,503	21,313,078	14,300,416	34.5	8,705,808	21.0	23,006,224	55.6	7.5	44.2	5.6	10/01/2018	10/01/2018
ORLANDO	G	09/30/2017	216,787,944	49,728,241	6,551,774	18,895,226	9,363,665	142.9	0	0.0	9,363,665	142.9	4.9	192.3	0.0	10/01/2018	10/01/2018
ORLANDO	P	10/01/2017	560,275,172	132,164,479	53,915,085	34,193,532	16,311,533	30.3	19,685,248	36.5	35,996,781	66.8	8.4	58.4	0.0	10/01/2018	10/01/2018
ORLANDO AVIATION	G	10/01/2016	122,964,256	12,642,517	6,705,962	8,882,057	1,164,073	17.4	1,682,252	25.1	2,846,325	42.4	0.0	43.9	0.0	10/01/2017	10/01/2017
ORLANDO UTILITY	G	10/01/2017	390,854,892	117,243,464	90,906,955	29,331,819	5,829,711	6.4	15,740,250	17.3	21,569,961	23.7	4.0	24.0	0.0	10/01/2018	10/01/2018
ORMOND BEACH	F	10/01/2017	28,683,589	9,988,040	2,593,141	2,056,255	763,865	29.5	931,411	35.9	1,695,276	65.4	8.4	47.5	11.8	10/01/2018	10/01/2018
ORMOND BEACH	G	10/01/2017	47,412,916	8,612,340	6,200,882	3,192,841	955,372	15.4	910,271	14.7	1,865,643	30.1	4.0	27.1	0.0	10/01/2018	10/01/2018
ORMOND BEACH	P	10/01/2017	31,788,635	12,400,289	3,379,173	2,375,328	975,499	28.9	1,032,486	30.6	2,007,985	59.4	9.0	42.3	10.1	10/01/2018	10/01/2018
OVIEDO	F	10/01/2017	13,569,232	3,522,497	2,997,182	509,981	474,147	15.8	244,030	8.1	718,177	24.0	7.0	10.1	7.8	10/01/2018	10/01/2018
OVIEDO	P	10/01/2017	23,054,492	1,005,328	4,261,871	766,001	782,170	18.4	212,943	5.0	995,113	23.4	6.0	13.2	5.1	10/01/2018	10/01/2018
PALATKA	F	10/01/2016	6,857,313	2,295,772	948,655	630,207	216,826	22.9	248,789	26.2	465,615	49.1	6.0	39.8	5.3	10/01/2017	10/01/2017

**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
PALATKA	G	10/01/2016	17,418,064	5,734,318	3,079,411	1,747,722	389,352	12.6	623,385	20.2	1,012,737	32.9	6.0	28.2	0.0	10/01/2016	10/01/2016
PALATKA	P	10/01/2016	10,220,063	1,024,068	1,395,649	726,627	236,620	17.0	115,835	8.3	352,455	25.3	6.0	15.5	4.7	10/01/2017	10/01/2017
PALM BAY	G	10/01/2017	189,302	-163,163	0	4,115	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
PALM BAY [PF]	F	10/01/2017	82,301,783	17,325,495	5,966,134	5,144,931	1,766,608	29.6	1,537,980	25.8	3,304,588	55.4	8.8	40.4	8.0	10/01/2018	10/01/2018
PALM BAY [PF]	P	10/01/2017	104,611,025	12,133,729	7,481,101	5,780,215	1,840,507	24.6	1,085,563	14.5	2,926,070	39.1	8.8	23.7	7.8	10/01/2018	10/01/2018
PALM BEACH	GPF	09/30/2017	214,706,033	98,995,141	18,687,904	19,725,426	2,616,368	14.0	8,091,742	43.3	10,708,110	57.3	6.2	49.3	0.0	10/01/2018	10/01/2018
PALM BEACH GARDENS	F	10/01/2017	93,631,077	23,511,779	7,505,046	3,562,812	2,329,565	31.0	2,718,094	36.2	5,047,659	67.3	6.0	57.3	6.4	10/01/2018	10/01/2018
PALM BEACH GARDENS	G	10/01/2017	2,614,946	1,128,763	176,946	267,918	213,681	120.8	0	0.0	213,681	120.8	6.0	110.1	0.0	10/01/2018	10/01/2018
PALM BEACH GARDENS	P	10/01/2017	90,176,684	22,288,987	6,347,238	5,488,546	1,835,773	28.9	2,285,214	36.0	4,120,987	64.9	8.6	48.1	8.3	10/01/2018	10/01/2018
PALM COAST (VOL)	F	10/01/2016	3,537,093	-882,812	0	126,460	161,985	0.0	0	0.0	161,985	0.0	0.0	0.0	0.0	10/01/2017	10/20/2017
PALM HARBOR FCD	F	10/01/2016	18,467,345	1,566,969	3,210,127	263,775	1,284,769	40.0	186,127	5.8	1,470,896	45.8	7.4	28.1	12.1	10/01/2017	10/01/2017
PALM TRAN, INC. (ATU-1577)	G	01/01/2018	106,312,842	18,010,495	31,910,081	6,724,093	4,236,243	13.3	1,808,247	5.7	6,044,490	18.9	3.0	17.8	0.0	01/01/2019	01/01/2019
PALMETTO	G	10/01/2017	13,784,575	2,546,756	3,006,331	959,937	379,959	12.6	416,662	13.9	796,621	26.5	5.0	22.4	0.0	10/01/2018	10/01/2018
PALMETTO	P	10/01/2017	12,404,635	2,555,172	1,671,989	807,935	356,067	21.3	274,883	16.4	630,950	37.7	5.0	26.8	7.2	10/01/2018	10/01/2018
PANAMA CITY	F	10/01/2017	34,977,152	14,054,154	3,547,569	3,179,846	830,992	23.4	1,462,555	41.2	2,293,547	64.7	7.5	51.3	8.1	10/01/2017	10/01/2017
PANAMA CITY	P	10/01/2017	33,350,642	7,197,373	4,189,791	2,627,367	911,695	21.8	627,668	15.0	1,539,363	36.7	8.1	22.2	7.6	10/01/2018	10/01/2018
PANAMA CITY (SUPP)	G	10/01/2017	3,154,825	234,744	1,147,863	196,483	157,957	13.8	0	0.0	157,957	13.8	4.5	9.5	0.0	10/01/2018	10/01/2018
PANAMA CITY BEACH	F	10/01/2016	14,835,134	703,965	1,299,830	729,128	401,075	30.9	129,021	9.9	530,096	40.8	4.4	21.2	16.4	10/01/2016	10/01/2016
PANAMA CITY BEACH	G	10/01/2016	32,382,327	413,758	5,797,984	1,383,566	1,169,940	20.2	85,761	1.5	1,255,701	21.7	8.7	13.4	0.0	10/01/2016	10/01/2016
PANAMA CITY BEACH	P	10/01/2016	17,843,082	296,504	3,197,448	943,613	931,997	29.2	55,360	1.7	987,357	30.9	10.0	18.7	2.9	10/01/2016	10/01/2016
PARKLAND	P	10/01/2017	2,229,766	260,043	0	157,086	30,000	0.0	49,911	0.0	79,911	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
PASCO COUNTY	ERP	07/01/2017	17,637,847	-1,623,073	16,096,946	1,266,278			0	0.0	0	0.0	0.0	0.0	0.0	07/01/2017	07/01/2017
PEMBROKE PARK COMM SUPP	G	10/01/2016	2,208,214	527,972	43,260	27,956	75,378	174.2	0	0.0	75,378	174.2	0.0	185.6	0.0	10/01/2016	10/01/2016
PEMBROKE PINES	G	10/01/2016	167,490,116	9,901,493	3,441,627	12,960,636	763,519	22.2	4,333,727	125.9	5,097,246	148.1	7.3	159.0	0.0	10/01/2017	10/01/2017
PEMBROKE PINES	PF	10/01/2017	599,325,724	213,389,122	26,646,456	33,270,100	9,942,453	37.3	21,332,683	80.1	31,275,136	117.4	9.5	104.4	9.1	10/01/2018	10/01/2018
PENSACOLA	F	10/01/2017	120,622,681	8,450,331	4,611,308	8,441,409	1,338,410	29.0	725,578	15.7	2,063,988	44.8	11.0	22.7	11.1	10/01/2018	10/01/2018

**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
PENSACOLA	G	09/30/2016	134,865,141	40,730,808	6,347,558	13,989,813	955,798	15.1	5,595,199	88.2	6,550,997	103.2	5.8	101.6	0.0	10/01/2017	10/01/2017
PENSACOLA	P	10/01/2017	93,617,461	37,715,659	4,048,557	6,685,771	863,126	21.3	4,139,335	102.2	5,002,461	123.6	5.2	105.5	12.9	10/01/2018	10/01/2018
PERRY	F	10/01/2016	3,199,740	625,674	623,630	273,851	135,016	21.7	99,536	16.0	234,552	37.6	1.0	31.8	6.2	10/01/2017	10/01/2017
PERRY	P	10/01/2016	7,215,528	264,467	1,151,923	406,650	251,173	21.8	36,790	3.2	287,963	25.0	2.0	20.3	3.6	10/01/2017	10/01/2017
PINELLAS PARK	F	10/01/2017	60,511,529	13,335,373	4,702,501	3,587,119	1,249,569	26.6	1,225,667	26.1	2,475,236	52.6	9.0	39.0	4.6	10/01/2018	10/01/2018
PINELLAS PARK	G	10/01/2017	80,467,106	7,461,219	13,690,994	4,211,023	2,029,781	14.8	817,740	6.0	2,847,521	20.8	4.8	17.5	0.0	10/01/2018	10/01/2018
PINELLAS PARK	P	10/01/2017	64,819,623	1,968,113	6,733,430	2,561,100	1,561,430	23.2	209,729	3.1	1,771,159	26.3	8.0	17.5	2.4	10/01/2017	10/01/2018
PLANT CITY	PF	10/01/2017	40,716,245	20,643,172	6,941,874	2,960,885	1,794,977	25.9	1,652,503	23.8	3,447,480	49.7	10.0	33.7	7.4	10/01/2018	10/01/2018
PLANTATION	G	10/01/2017	162,438,800	38,582,722	27,104,526	11,111,626	4,267,306	15.7	4,396,203	16.2	8,663,509	32.0	6.9	26.2	0.0	10/01/2018	10/01/2018
PLANTATION	P	10/01/2017	151,644,038	43,692,836	9,770,304	9,351,341	3,203,706	32.8	3,976,661	40.7	7,180,367	73.5	8.9	59.3	8.0	10/01/2018	10/01/2018
PLANTATION (VOL)	F	10/01/2017	21,649,821	-3,187,570	0	867,622	61,286	0.0	0	0.0	61,286	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
POMPANO BEACH	G	10/01/2017	177,325,805	75,567,654	29,506,551	13,977,284	5,219,003	17.7	5,736,061	19.4	10,955,064	37.1	9.1	31.2	0.0	10/01/2018	10/01/2018
POMPANO BEACH	PF	10/01/2017	237,937,762	105,394,262	14,353,623	21,311,971	4,910,330	34.2	8,552,786	59.6	13,463,116	93.8	12.0	75.3	12.6	10/01/2018	12/31/2018
PORT ORANGE	F	10/01/2016	24,887,832	17,507,703	2,791,036	2,448,417	541,365	19.4	2,411,102	86.4	2,952,467	105.8	7.7	88.9	13.2	10/01/2017	10/01/2017
PORT ORANGE	G	10/01/2017	31,581,532	7,146,719	4,520,075	2,244,034	1,366,257	30.2	0	0.0	1,366,257	30.2	7.5	23.2	0.0	10/01/2018	10/01/2018
PORT ORANGE	P	10/01/2017	34,383,729	13,832,793	4,745,191	2,445,101	1,040,082	21.9	2,193,918	46.2	3,234,000	68.2	7.7	57.9	8.1	10/01/2018	10/01/2018
PORT ST. LUCIE	P	10/01/2017	94,107,459	27,452,254	17,658,754	3,779,333	3,904,987	22.1	3,872,592	21.9	7,777,579	44.0	9.0	29.4	6.9	10/01/2018	10/01/2018
PUNTA GORDA	F	10/01/2017	13,321,103	1,968,105	1,774,117	700,630	472,740	26.7	230,606	13.0	703,346	39.6	9.2	21.6	8.8	10/01/2018	10/01/2018
PUNTA GORDA	G	10/01/2016	39,999,643	6,922,834	4,677,975	2,808,386	802,284	17.2	1,145,924	24.5	1,948,208	41.7	8.1	33.6	0.0	10/01/2017	10/01/2017
PUNTA GORDA	P	10/01/2016	14,958,607	1,612,099	2,269,073	840,821	658,275	29.0	125,485	5.5	783,760	34.5	8.0	18.7	7.9	10/01/2017	10/01/2017
QUINCY	PF	10/01/2016	6,671,614	2,978,069	937,717	807,692	136,329	14.5	351,570	37.5	487,899	52.0	7.5	35.8	10.7	10/01/2016	10/01/2016
RIVIERA BEACH	F	10/01/2017	83,893,395	-1,195,392	4,860,470	4,009,246	2,067,277	42.5	0	0.0	2,067,277	42.5	8.0	32.9	1.7	10/01/2018	10/01/2018
RIVIERA BEACH	G	10/01/2017	115,995,619	-3,853,102	7,958,965	7,115,868	2,167,769	27.2	0	0.0	2,167,769	27.2	6.0	21.8	0.0	10/01/2018	10/01/2018
RIVIERA BEACH	P	09/30/2017	75,357,947	575,535	7,030,702	4,604,331	1,749,941	24.9	0	0.0	1,749,941	24.9	8.0	15.8	1.1	10/01/2018	10/01/2018
ROCKLEDGE	F	10/01/2017	11,652,598	3,540,151	1,591,649	892,966	350,898	22.1	315,647	19.8	666,545	41.9	7.0	33.7	9.4	10/01/2018	10/01/2018
ROCKLEDGE	G	10/01/2017	15,304,541	3,221,147	4,635,422	863,823	652,161	14.1	259,643	5.6	911,804	19.7	6.0	18.3	0.0	10/01/2018	10/01/2018
ROCKLEDGE	P	10/01/2017	13,509,157	689,958	2,101,925	751,293	448,475	21.3	61,095	2.9	509,570	24.2	7.0	12.0	9.8	10/01/2018	10/01/2018

**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
SAFETY HARBOR	F	10/01/2017	7,731,192	-306,227	1,541,067	16,777	523,067	33.9	0	0.0	523,067	33.9	1.0	26.2	6.5	10/01/2018	10/01/2018
SAINT AUGUSTINE	F	10/01/2017	12,471,862	-133,075	1,940,481	770,895	478,311	24.7	15,809	0.8	494,120	25.5	5.0	17.6	3.8	10/01/2018	10/01/2018
SAINT AUGUSTINE	G	10/01/2017	39,367,565	11,117,838	10,272,429	2,847,094	1,190,210	11.6	1,785,348	17.4	2,975,558	29.0	4.0	25.6	0.0	10/01/2018	10/01/2018
SAINT AUGUSTINE	P	10/01/2017	19,010,151	1,444,619	3,615,909	1,126,470	787,748	21.8	218,894	6.1	1,006,642	27.8	5.5	22.1	5.3	10/01/2018	10/01/2018
SAINT CLOUD	G	10/01/2017	54,141,174	-217,584	11,172,473	2,820,780	1,546,858	13.9	0	0.0	1,546,858	13.9	1.0	13.2	0.0	10/01/2018	10/01/2018
SAINT CLOUD	PF	10/01/2017	47,447,016	11,865,687	8,339,301	2,937,931	1,938,193	23.2	1,581,980	19.0	3,520,173	42.2	5.6	33.0	5.3	10/01/2018	10/01/2018
SAINT JOHNS RIVER PW PK	G	10/01/2017	152,797,764	16,523,221	11,988,122	10,959,071	178,091	1.5	7,456,922	62.2	7,635,013	63.7	4.0	763.6	0.0	10/01/2018	10/01/2018
SAINT LUCIE COUNTY FCD	F	10/01/2016	209,383,383	88,680,556	30,093,503	14,616,560	8,242,225	27.4	6,412,371	21.3	14,654,596	48.7	4.0	38.4	6.3	10/01/2017	10/01/2017
SAINT LUCIE COUNTY FCD	G	10/01/2016	12,369,820	7,110,861	3,590,180	1,124,860	592,357	16.5	557,419	15.5	1,149,776	32.0	1.8	30.2	0.0	10/01/2017	10/01/2017
SAINT PETE BEACH	F	10/01/2017	12,516,123	8,141,814	2,274,459	998,182	498,274	21.9	715,608	31.5	1,213,882	53.4	12.1	35.5	7.8	10/01/2018	10/01/2018
SAINT PETE BEACH	G	10/01/2017	12,068,108	4,655,525	607,616	1,240,327	82,483	13.6	517,181	85.1	599,664	98.7	3.0	99.5	0.0	10/01/2018	10/01/2018
SAINT PETE BEACH	P	10/01/2017	11,545,616	6,681,998	0	1,318,881			627,419	0.0	627,419	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
SAINT PETERSBURG	F	10/01/2017	260,851,336	-2,510,482	19,574,164	18,423,385	4,552,109	23.3	0	0.0	4,552,109	23.3	7.0	11.9	6.2	10/01/2018	10/01/2018
SAINT PETERSBURG	G	10/01/2017	431,611,066	27,958,265	81,346,925	24,035,842	9,059,307	11.1	2,866,226	3.5	11,925,533	14.7	2.0	13.6	0.0	10/01/2017	10/01/2018
SAINT PETERSBURG	P	10/01/2017	407,447,329	45,123,898	37,088,733	29,225,990	7,376,438	19.9	4,723,209	12.7	12,099,647	32.6	7.0	23.8	4.5	10/01/2018	10/01/2018
SAN CARLOS PARK FCD	F	10/01/2017	17,279,328	557,579	2,939,585	156,863	928,707	31.6	0	0.0	928,707	31.6	1.1	23.3	6.5	10/01/2018	10/01/2018
SANFORD	F	10/01/2016	29,069,903	3,677,823	3,672,217	1,759,715	749,618	20.4	628,102	17.1	1,377,720	37.5	7.0	27.4	4.6	10/01/2017	10/01/2017
SANFORD	P	10/01/2016	42,432,734	1,640,331	5,671,117	2,458,650	1,209,195	21.3	429,355	7.6	1,638,550	28.9	5.1	21.9	3.1	10/01/2017	10/01/2017
SANIBEL	G	10/01/2017	29,028,390	3,965,015	970,082	2,492,994	144,833	14.9	1,470,252	151.6	1,615,085	166.5	5.0	167.2	0.0	10/01/2018	10/01/2018
SANIBEL	P	10/01/2017	18,440,697	6,026,987	1,827,484	1,372,561	607,641	33.3	766,731	42.0	1,374,372	75.2	8.0	65.5	4.5	10/01/2018	10/01/2018
SARASOTA	F	09/30/2017	145,805,786	42,369,014	283,266	11,199,721	1,083,343	382.5	8,573,933	3,026.8	9,657,280	3,409.3	8.0	3,336.1	94.0	10/01/2018	10/01/2018
SARASOTA	G	09/30/2017	153,668,713	55,764,678	12,212,665	11,497,188	2,218,550	18.2	5,328,164	43.6	7,546,714	61.8	6.0	55.8	0.0	10/01/2018	10/01/2018
SARASOTA	P	09/30/2017	228,229,840	47,755,376	12,564,626	12,897,193	4,456,888	35.5	4,341,625	34.6	8,798,513	70.0	8.0	57.2	4.9	10/01/2018	10/01/2018
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2016	340,865,327	18,319,368	118,225,538	11,793,204	8,068,475	6.8	3,277,029	2.8	11,345,504	9.6	0.0	10.3	0.0	10/01/2016	10/01/2016
SARASOTA-MANATEE AIRPORT	G	10/01/2017	22,289,438	4,936,102	3,449,801	1,092,732	357,144	10.4	526,022	15.3	883,166	25.6	0.0	27.1	0.0	10/01/2017	10/01/2017

**APPENDIX A - Financial/Contribution Data**

City or District	TYP	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
SATELLITE BEACH	G	10/01/2017	7,253,135	1,147,249	281,381	631,040	295,925	105.2	0	0.0	295,925	105.2	8.0	108.8	0.0	10/01/2018	10/01/2018
SATELLITE BEACH	PF	10/01/2017	17,272,112	4,778,005	2,419,522	864,459	698,416	28.9	429,361	17.8	1,127,777	46.6	8.0	30.0	8.5	10/01/2018	10/01/2018
SEBASTIAN	P	10/01/2017	14,002,519	3,684,916	2,639,677	707,918	621,262	23.5	305,040	11.6	926,302	35.1	8.0	22.0	6.4	10/01/2018	10/01/2018
SEBRING	F	10/01/2017	12,679,032	1,279,187	282,466	938,164	484,627	171.6	119,089	42.2	603,716	213.7	6.5	207.2	0.0	10/01/2018	10/01/2018
SEBRING	P	10/01/2017	17,156,658	628,222	1,128,308	573,753	542,431	48.1	0	0.0	542,431	48.1	5.0	43.1	0.0	10/01/2018	10/01/2018
SEMINOLE	F	10/01/2016	35,836,808	4,639,196	4,044,573	3,032,863	801,759	19.8	430,528	10.6	1,232,287	30.5	12.7	12.7	6.2	10/01/2017	10/01/2017
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	561,673,767	88,024,532	369,604,871	35,461,200	21,497,490	5.8	14,336,749	3.9	35,834,239	9.7	0.0	10.4	0.0	05/01/2017	05/01/2017
SOUTH MIAMI [GP]	G	10/01/2017	16,349,220	-1,110,165	3,276,401	749,713	379,603	11.6	0	0.0	379,603	11.6	5.8	6.7	0.0	10/01/2018	10/01/2018
SOUTH MIAMI [GP]	P	10/01/2017	23,100,141	1,221,894	2,970,815	933,821	580,094	19.5	159,394	5.4	739,488	24.9	9.4	15.1	1.3	10/01/2018	10/01/2018
SOUTH PASADENA	F	10/01/2016	6,541,514	2,391,185	791,769	590,987	178,489	22.5	228,258	28.8	406,747	51.4	6.2	41.1	6.1	10/01/2017	10/01/2017
SOUTH WALTON FCD	F	10/01/2017	45,722,962	-412,943	6,642,872	990,263	1,817,510	27.4	68,646	1.0	1,886,156	28.4	6.8	13.5	9.2	10/01/2018	10/01/2018
SOUTHERN MANATEE FCD	F	10/01/2017	36,627,689	6,470,323	4,785,662	1,025,915	2,374,636	49.6	0	0.0	2,374,636	49.6	3.5	39.3	8.4	10/01/2017	10/01/2017
SOUTHERN MANATEE FCD	G	10/01/2017	2,799,311	306,272	383,968	95,260	160,778	41.9	0	0.0	160,778	41.9	3.5	39.7	0.0	10/01/2017	10/01/2017
STARKE	F	10/01/2017	3,451,344	1,041,430	373,777	211,373	113,325	30.3	77,285	20.7	190,610	51.0	5.1	40.0	7.9	10/01/2018	10/01/2018
STARKE	G	10/01/2017	9,635,206	4,065,759	995,886	1,113,212	118,346	11.9	397,163	39.9	515,509	51.8	1.0	52.6	0.0	10/01/2018	10/01/2018
STARKE	P	10/01/2016	4,018,456	264,575	503,408	268,921	157,569	31.3	23,990	4.8	181,559	36.1	1.0	26.3	10.2	10/01/2017	10/01/2017
SUNRISE	F	10/01/2017	135,548,638	53,984,685	12,541,903	8,543,673	3,869,775	30.9	3,894,149	31.1	7,763,924	61.9	10.6	49.0	5.9	10/01/2018	10/01/2018
SUNRISE	G	10/01/2017	198,335,210	103,421,067	35,240,205	16,431,208	7,029,698	20.0	9,405,719	26.7	16,435,417	46.6	9.1	39.3	0.0	10/01/2018	10/01/2018
SUNRISE	P	10/01/2017	138,217,216	63,711,880	17,307,895	7,940,690	5,239,838	30.3	7,187,490	41.5	12,427,328	71.8	9.7	60.4	4.1	10/01/2018	10/01/2018
SURFSIDE [GP]	G	10/01/2017	8,085,564	1,232,147	3,142,492	392,098	387,149	12.3	98,957	3.2	486,106	15.5	8.0	7.8	0.0	10/01/2018	10/01/2018
SURFSIDE [GP]	P	10/01/2017	13,207,037	1,265,851	2,482,248	441,753	700,906	28.2	64,835	2.6	765,741	30.9	8.0	23.1	0.0	10/01/2018	10/01/2018
SWEETWATER	P	10/01/2016	9,231,213	1,931,664	1,750,526	326,402	684,329	39.1	138,121	7.9	822,450	47.0	6.0	37.2	4.3	10/01/2017	10/01/2017
TALLAHASSEE [GPF]	F	10/01/2017	205,257,000	58,080,000	14,211,000	14,304,090	4,424,000	31.1	3,841,000	27.0	8,265,000	58.2	20.5	39.8	0.0	10/01/2018	10/01/2018
TALLAHASSEE [GPF]	G	10/01/2017	1,074,804,000	101,926,000	103,700,000	59,293,924	17,061,000	16.5	9,208,000	8.9	26,269,000	25.3	5.0	21.3	0.0	10/01/2018	10/01/2018
TALLAHASSEE [GPF]	P	10/01/2017	312,205,000	57,331,000	23,705,000	17,551,828	6,599,000	27.8	3,804,000	16.1	10,403,000	43.9	11.8	33.7	0.0	10/01/2018	10/01/2018

**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
TAMARAC	F	10/01/2017	98,832,191	19,371,853	8,527,415	3,758,776	3,121,354	36.6	1,822,786	21.4	4,944,140	58.0	10.5	47.5	6.7	10/01/2017	10/01/2017
TAMARAC	G	10/01/2017	49,333,277	4,825,004	6,474,562	2,547,473	1,476,305	22.8	472,021	7.3	1,948,326	30.1	7.0	23.1	0.0	10/01/2017	10/01/2017
TAMARAC	P	10/01/2017	5,057,046	4,643,981	0	970,454	61,081	0.0	721,498	0.0	782,579	0.0	0.0	0.0	0.0	09/30/2018	09/30/2018
TAMARAC - ELECTED	G	10/01/2017	45,457,198	10,248,242	7,127,437	1,611,460	2,278,612	32.0	925,254	13.0	3,203,866	45.0	10.0	35.0	0.0	10/01/2017	10/01/2017
TAMPA	G	01/01/2018	738,837,282	5,359,270	147,577,982	53,657,640	19,365,522	13.1	1,196,872	0.8	20,562,394	13.9	0.0	14.2	0.0	10/01/2018	10/01/2018
TAMPA	PF	10/01/2017	1,189,225,174	50,770,806	119,626,939	81,427,531	30,573,729	25.6	0	0.0	30,573,729	25.6	9.7	13.0	5.2	10/01/2018	10/01/2018
TARPON SPRINGS	F	10/01/2016	22,252,732	4,246,082	1,828,614	1,430,588	485,678	26.6	548,866	30.0	1,034,544	56.6	9.5	37.5	11.5	10/01/2017	10/01/2017
TARPON SPRINGS	P	10/01/2017	27,356,897	1,437,959	3,144,262	1,475,385	693,433	22.1	113,259	3.6	806,692	25.7	8.0	11.9	6.8	10/01/2018	10/01/2018
TAVARES	F	10/01/2017	7,064,292	151,669	1,609,686	201,678	382,361	23.8	23,626	1.5	405,987	25.2	3.5	17.7	5.0	10/01/2018	10/01/2018
TAVARES	P	10/01/2017	11,867,380	2,061,773	1,682,905	527,857	456,487	27.1	197,976	11.8	654,463	38.9	11.3	24.2	5.0	10/01/2018	10/01/2018
TEMPLE TERRACE	F	10/01/2017	23,860,977	10,834,759	3,357,723	1,625,061	1,080,598	32.2	821,355	24.5	1,901,953	56.6	10.5	43.7	4.6	10/01/2018	10/01/2018
TEMPLE TERRACE	P	10/01/2017	25,265,769	21,732,825	2,654,833	2,541,392	659,125	24.8	1,995,794	75.2	2,654,919	100.0	11.2	85.7	6.5	10/01/2018	10/01/2018
TEQUESTA	G	10/01/2017	4,935,148	129,162	3,020,748	91,243	478,325	15.8	0	0.0	478,325	15.8	5.0	11.2	0.0	10/01/2018	10/01/2018
TEQUESTA [PF]	F	10/01/2017	10,055,100	1,332,517	1,591,941	234,323	411,722	25.9	146,258	9.2	557,980	35.1	6.0	21.2	9.0	10/01/2018	10/01/2018
TEQUESTA [PF]	P	10/01/2017	3,754,955	-1,083,710	372,781	64,980	117,409	31.5	0	0.0	117,409	31.5	5.0	27.5	0.0	10/01/2018	10/01/2018
TITUSVILLE	G	10/01/2017	58,318,169	6,019,248	12,394,932	4,662,048	979,173	7.9	1,737,345	14.0	2,716,518	21.9	2.5	20.2	0.0	10/01/2018	10/01/2018
TITUSVILLE	PF	10/01/2017	58,443,173	7,112,122	7,040,280	5,058,787	1,037,534	14.7	1,569,479	22.3	2,607,013	37.0	6.5	22.6	9.1	10/01/2018	10/01/2018
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2016	130,924,844	2,991,762	28,338,911	7,119,609	4,857,643	17.1	628,572	2.2	5,486,215	19.4	7.3	12.7	0.0	10/01/2016	10/01/2016
UMATILLA	P	10/01/2016	1,705,205	-401,644	467,055	46,876	31,368	6.7	0	0.0	31,368	6.7	0.5	0.7	5.7	10/01/2017	10/01/2017
VALPARAISO	PF	10/01/2017	2,602,756	-633,724	430,057	44,188	91,168	21.2	0	0.0	91,168	21.2	2.0	3.9	15.8	10/01/2017	10/01/2017
VENICE	F	10/01/2017	22,991,416	18,319,863	1,787,588	2,508,810	729,161	40.8	1,716,697	96.0	2,445,858	136.8	7.0	124.4	10.2	10/01/2018	10/01/2018
VENICE	P	10/01/2017	36,180,611	6,158,089	472,781	3,412,383	181,560	38.4	1,203,165	254.5	1,384,725	292.9	7.0	252.9	43.0	10/01/2018	10/01/2018
VERO BEACH	F	10/01/2017	7,846,410	1,215,753	0	743,571	17,467	0.0	257,800	0.0	275,267	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
VERO BEACH	G	10/01/2017	83,566,338	31,266,136	12,886,225	7,322,050	26,335	0.2	4,083,818	31.7	4,110,153	31.9	0.0	34.0	0.0	10/01/2017	10/01/2017
VERO BEACH	P	10/01/2017	40,539,658	4,451,732	3,330,246	2,336,641	749,314	22.5	390,605	11.7	1,139,919	34.2	6.1	27.6	8.1	10/01/2018	10/01/2018
VILLAGE OF NORTH PALM BEACH	G	10/01/2017	15,148,684	2,490,109	2,016,077	793,487	192,324	9.5	247,286	12.3	439,610	21.8	5.3	17.1	0.0	10/01/2018	10/01/2018

**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
VILLAGE OF NORTH PALM BEACH	PF	10/01/2017	22,853,856	2,274,239	4,876,915	784,904	962,439	19.7	220,890	4.5	1,183,329	24.3	4.4	16.2	4.6	10/01/2018	10/01/2018
VILLAGE OF PALM SPRINGS	G	10/01/2017	24,406,511	2,033,557	1,889,561	1,373,427	424,678	22.5	361,147	19.1	785,825	41.6	3.0	42.0	0.0	10/01/2018	10/01/2018
VILLAGE OF PALM SPRINGS	PF	10/01/2017	26,673,003	3,325,125	1,639,976	1,148,248	458,681	28.0	578,609	35.3	1,037,290	63.3	6.6	54.4	4.6	10/01/2018	10/01/2018
VOLUSIA COUNTY (VOL)	F	10/01/2017	4,133,596	-2,384,719	0	126,226	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
WAUCHULA	GP	10/01/2017	18,027,396	477,839	2,685,252	772,351	315,517	11.8	36,866	1.4	352,383	13.1	10.0	3.2	0.0	10/01/2017	10/01/2017
WEST MANATEE FCD	F	10/01/2017	14,630,442	988,620	2,795,545	135,756	1,043,288	37.3	0	0.0	1,043,288	37.3	2.9	27.3	8.6	10/01/2018	10/01/2018
WEST MELBOURNE	P	10/01/2017	13,690,884	820,649	2,561,109	575,638	391,541	15.3	73,602	2.9	465,143	18.2	8.5	13.9	4.9	10/01/2018	10/01/2018
WEST PALM BEACH	F	09/30/2017	207,273,396	81,731,654	18,872,236	10,999,482	4,289,659	22.7	7,603,624	40.3	11,893,283	63.0	13.1	49.9	0.0	10/01/2018	10/01/2018
WEST PALM BEACH	G	09/30/2017	41,833,944	-2,914,233	1,407,812	2,873,356	485,761	34.5	0	0.0	485,761	34.5	5.5	30.1	0.0	10/01/2018	10/01/2018
WEST PALM BEACH	P	09/30/2017	361,249,258	13,838,615	22,474,651	13,427,112	5,752,870	25.6	1,059,163	4.7	6,812,033	30.3	11.0	19.4	0.0	10/01/2018	10/01/2018
WILLISTON	G	10/01/2017	4,630,505	-503,856	895,351	304,848	89,224	10.0	0	0.0	89,224	10.0	5.0	5.4	0.0	10/01/2017	10/01/2017
WILLISTON	P	10/01/2017	2,310,648	-81,074	402,249	102,885	104,382	26.0	0	0.0	104,382	26.0	5.0	20.8	0.0	10/01/2018	10/01/2018
WILTON MANORS (VOL)	F	10/01/2017	1,107,866	541,443	0	108,647	35,570	0.0	52,500	0.0	88,070	0.0	0.0	0.0	0.0	10/01/2017	10/01/2017
WILTON MANORS [GP]	G	10/01/2017	11,937,863	5,450,977	389,147	1,298,332	143,954	37.0	632,420	162.5	776,374	199.5	11.0	195.8	0.0	10/01/2017	10/01/2017
WILTON MANORS [GP]	P	10/01/2017	13,225,025	7,005,601	210,623	1,268,413	91,977	43.7	801,229	380.4	893,206	424.1	10.0	429.7	0.0	10/01/2017	10/01/2017
WINTER GARDEN	G	10/01/2017	26,895,166	3,363,007	8,400,809	1,767,890	950,147	11.3	289,741	3.5	1,239,888	14.8	2.5	12.8	0.0	10/01/2018	10/01/2018
WINTER GARDEN	PF	10/01/2017	37,909,110	1,686,773	7,476,562	1,812,215	1,398,670	18.7	153,746	2.1	1,552,416	20.8	3.5	14.3	3.7	10/01/2018	10/01/2018
WINTER HAVEN	F	10/01/2016	26,966,776	7,442,562	3,938,627	1,520,062	1,128,185	28.6	984,001	25.0	2,112,186	53.6	10.0	40.9	4.8	10/01/2017	10/01/2017
WINTER HAVEN	G	10/01/2016	61,304,787	19,806,258	10,250,086	5,172,629	1,259,620	12.3	3,067,220	29.9	4,326,840	42.2	9.5	34.3	0.0	10/01/2017	10/01/2017
WINTER HAVEN	P	10/01/2016	29,725,881	4,914,088	4,666,986	1,992,598	886,871	19.0	596,738	12.8	1,483,609	31.8	8.2	16.9	7.9	10/01/2017	10/01/2017
WINTER PARK	F	10/01/2017	54,254,764	6,266,991	4,905,347	2,517,233	1,348,972	27.5	1,071,358	21.8	2,420,330	49.3	6.0	37.8	7.5	10/01/2018	10/01/2018
WINTER PARK	P	10/01/2017	49,553,447	12,290,926	4,423,901	3,245,282	956,720	21.6	1,731,699	39.1	2,688,419	60.8	6.0	50.5	6.7	10/01/2018	10/01/2018
WINTER SPRINGS	GPF	10/01/2017	48,091,584	12,023,340	5,537,207	4,297,498	558,364	10.1	1,126,303	20.3	1,684,667	30.4	5.0	26.8	0.0	10/01/2018	10/01/2018



**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
<b>Municipalities and Special Districts:</b>	479		39,765,744,698		6,270,752,608	1,034,040,374			951,865,077		1,985,905,451					
				10,548,837,427	2,727,884,607											
<b>School Board Early Retirement Programs</b>	6		64,800,417		16,096,946	1,247,127			3,050,844		4,297,971					
				34,117,882	8,858,964											
<b>Grand Totals:</b>	485		39,830,545,115		6,286,849,554	1,035,287,501			954,915,921		1,990,203,422					
				10,582,955,309	2,736,743,571											

## 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"><li>• G = General Employees only</li><li>• P = Police Officers only</li><li>• F = Firefighters only</li><li>• PF = Police Officers and Firefighters only</li><li>• GPF = General Employees, Police Officers and Firefighters</li><li>• GP = General Employees and Police Officers only</li><li>• GF = General Employees and Firefighters only</li><li>• GS = General and Sanitation Employees only</li><li>• HIS = Health Insurance Subsidy</li><li>• LG = Lifeguards</li><li>• CO = Correctional Officers only</li><li>• ERP = Early Retirement Program</li></ul>
Plan Status	Active, Closed (to new entrants) or Frozen (benefits no longer accruing)
Retirement Benefit Rate Pct	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 Rate Description	The usual formula for determining what a final benefit at retirement would be is to multiply (1), (2), and (3) where: <ul style="list-style-type: none"><li>(1) = percent of AFC earned each year</li><li>(2) = AFC, AME, FAC, or AAE</li><li>(3) = service credit (years of service)</li></ul>
AFC	The number of years used in determining the AFC, e.g., "05" could be either average of best five years of service or last five years of service. <ul style="list-style-type: none"><li>99 = Career average</li><li>AL = All years of service used</li><li>VR = Varies - may vary with hire date</li></ul>
Normal Retirement Age YR	Normal retirement age
Normal Retirement Age Description	Describes requirement for full pension, e.g., attained age of 65 years with 10 years of service (65 w/10 SC).
Normal Form of Benefit N	Number of type of benefit - option 1, 2, 3, 4, or 5 (see below)
Normal Form of Benefit Description	There are five types of benefit payment forms: <ol style="list-style-type: none"><li>1. Life Annuity</li><li>2. Life Annuity w/10 years certain</li><li>3. Joint &amp; Survivor</li><li>4. Single Sum</li><li>5. Other (often Life Annuity w/5 years certain or a variation of the Joint &amp; Survivor benefit)</li></ol>
Vesting Schedule	The schedule by which a plan member becomes eligible to receive a benefit <p>"Cliff" means that there is a point (usually a number of years of service) at which a member goes from being 0 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	VR [3%xSC(0-10yrs)+3.5%xSC(yrs10-20)+4%xSC(20+)]XFAE	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	4.00 4.00% x FAE x SC	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			
				Normal Form of Benefit		Years to full vesting		
				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/5SC  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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
BARTOW	F	3.15	3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BARTOW	G	2.53	2.53% X AMC X SC	05	VR 25SC, ANY AGE; 62 W/10SC	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	6		
BARTOW	P	3.15	3.15% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
BAY HARBOR ISLANDS [GP]	G	VR	%AFC 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 5 LIFE ANNUITY W/ 5 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		Years to full vesting		
				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			
				Normal Form of Benefit		Years to full vesting			
				N Description					
BRADENTON	P	3.00	3.00% X AFC X SC	VR	VR	45 W/20SC; 55 W/10SC	Cliff	YES	ADD'L SUPP FOR 20+SC = \$10/MO PER YR OF TOTAL SC; COLA ONLY FOR NORM RET & >20SC
	Active			3 JOINT/SURVIVOR		10			
BROOKSVILLE	F	3.10	3.10% X AFC X SC	05	VR	20SC, ANY AGE; 55 W/10SC; 60	Cliff	YES	COLA = 3%/YR FROM 55 TO 65
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
BROOKSVILLE	P	4.00	4.00% X AFC X SC	05	VR	20SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP; COLA = 3%/YR FROM AGE 55 TO 65 ONLY
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		6			
BUNNELL	F	VR	>\$47 x SC OR 3%AFC X SC	05	52	AGE 52 W/10SC	Cliff	NO	DROP; COMP & SC SEPARATE FOR VOL & ACTIVE SVC
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
BUSHNELL	G	1.60	1.60% X AFC X SC; 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			
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 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			
				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	3.25	3.25% 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			
				Normal Form of Benefit		Years to full vesting		
				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	F	3.00	3.00*AFC*CS	05	55 55&10CS;25CS ANY AGE	Cliff	YES	
	Active				3 JOINT/SURVIVOR	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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		
DELRAY BEACH	P	2.50	2.5 % X AFC X CSC	03	55 55&10CS;20CS ANY AGE	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
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		
DUNNELLO	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		



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
EAST LAKE TARPON 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 7	YES	DROP
EAST NICEVILLE 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	
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	

**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				
ESTERO FCD	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
EUSTIS	F	4.00	4.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

**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			
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		
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					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR Description			
FORT 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		
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	GP	3.00	3.00% X FAS X SC	05	VR 20SC FOR ORIG MBRS; 60 W/5SC, OR 25SC	Cliff	YES	DROP
	Active				1 LIFE ANNUITY	5		
FORT PIERCE 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 WALTON BEACH	F	3.25	3.25% 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		

**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				
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		
FROSTPROOF	G	1.50	1.50% X FMC X SC	05	65 65 W/10SC	Cliff	NO	
	Active				1 LIFE ANNUITY	10		
FROSTPROOF	P	3.55	3.55% X AFC X SC	03	VR 20SC OR AGE 50	Graded	YES	COLA = UP TO 3%/YR
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FRUITLAND PARK	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		
GAINESVILLE	G	VR	Var. W/ CITY OR GAS CO	05	VR 30SC, ANY AGE; 65 W/10SC	Cliff	YES	AFC & NR VR FOR HDT BEF 10/1/07 OR BTW 10/2/07 & 10/1/12; COLA = 2%/YR
	Active				1 LIFE ANNUITY	5		
GAINESVILLE	PF	2.625	2.625% X FAE X SC	03	VR 20SC, ANY AGE; 55 W/10SC; AGE+SC=70	Cliff	YES	DROP; OLD BEN RATE = 2.50%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
GOLDEN BEACH	GP	VR	2.25% FOR GEN; 3.00% FOR POL, 2.00% IF NON-CONTRIB	05	VR	AGE 65 FOR GEN; 55 W/10SC; 52 W/20SC FOR POL	Cliff	NO
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10	
GREATER NAPLES FCD	F	3.00	3.00% X AFC X SC, MAX 100% AFC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES SUPP; SHARE PLAN
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
GREEN COVE SPRINGS	P	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	YES COLA = 1.5%/YR; HIS = \$8 X SC (MAX=\$200)
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6	
GREENACRES	F	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	
GREENACRES	P	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	3.00	3.00% X AFC X SC	05	VR	55 W/6SC; 52 W/25SC	Cliff	YES DROP; SUPP; COLA = 3%/YR; 3.50% multiplier for service prior to 3/3/2014
	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	

**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				
GULFPORT	G Active	2.00	2.00% X AC X SC	05	62 62 W/5SC 1 LIFE ANNUITY	Cliff 5	NO	
GULFPORT	P Active	2.86	2.86% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
HAINES CITY	F Active	3.11	3.11% X AFC X SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ALL SC BEF 10/1/10: BEN RATE = 3.20%
HAINES CITY	G Frozen	3.00	3.00% X AFC X SC	05	60 60 W/7SC 1 LIFE ANNUITY	Cliff 7	NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)
HAINES CITY	P Active	3.30	3.30% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC; AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
HALIFAX HOSPITAL	G Frozen	1.6	1.60% X AC X SC LESS ANY FRS BEN	03	VR AGE 62 OR 30SC 1 LIFE ANNUITY	Cliff 5	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
HALLANDALE BEACH	G Closed	VR	%AC X SHT SC Var. W/BARG OR N-BARG EE	03	60 ATTAINED AGE 60 1 LIFE ANNUITY	Graded 7	NO	DROP

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
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		
HAVANA	F	3.50	3.50% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HIALEAH	GPF	VR	Var. W/ SC; EECON; AGE	03	VR	AGE + SC = 70 (MIN 20SC)	VR	YES	VESTING = VR W/ G (GRADED, 20 YRS) OR PF (CLIFF, 10 YRS)
	Active					5 OTHER	VR		
HIALEAH - ELECTED	G	3.00	3% X FAMC X SC, MAX 25SC	01	VR	55 W/8SC OR 20SC, ANY AGE	Cliff	NO	
	Active					5 OTHER	8		
HIALEAH GARDENS	P	2.75	2.75% X AFC X SC	05	VR	20SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; BEN RATE = 3.00% BEF 10/1/11
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		



**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					
HILLSBOROUGH COUNTY	ERP	1.60	1.60% X FAC X SC	05	VR	AGE 55-60 W/25-28SC & 5 CONTINUOUS SC	N	YES	FRS SUPPLEMENT; CLOSED TO NEW HIRES EFFECTIVE 6/30/2010
		Closed				1 LIFE ANNUITY	N/A		
HOLLEY-NAVARRE FCD	F	2.00	2.00% X AFC X SC	05	VR	55 W/10SC OR 52 W/25SC	Cliff	NO	
		Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HOLLY HILL	F	3.00	3.00% X AME X SC (+SUPP)	05	VR	25SC, ANY AGE; 50 W/6SC	Cliff	NO	DROP
		Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
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		

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

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
HOMESTEAD - Old Elected	G	5.00	5.00% X 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		
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 -IRSPP	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-IRSPP	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		

**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					
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		
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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
JACKSONVILLE 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			0 LIFE ANNUITY W/ 5 YEAR CERTAIN		5		
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		

**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				
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		
KISSIMMEE	P	3.50	3.50% X AFC X SC (MAX 100% AFC)	03	50 50 W/10SC	Graded	YES	COLA = 1%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
KISSIMMEE UTILITY AUTHORITY	G	VR	2.6% TIER 1&2, 3% TIER 3 X AFC X SC	05	VR TIERS 1&3: 62 W/10SC; TIER 2: AGE+SC=80	Graded	NO	DROP; SUPP
	Active				1 LIFE ANNUITY	10		
LABELLE	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC OR 25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LADY LAKE	P	3.30	3.30% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
LAKE ALFRED	G	2.72	2.72% X AFC X SC (MAX 40 YR)	05	57 57 W/10SC	Cliff	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
	Active				5 OTHER	10		
LAKE ALFRED	PF	2.75	2.75% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE CITY	F	2.75	2.75% X FMC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE CITY	G	VR	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	YES	DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS
	Closed				1 LIFE ANNUITY	VR		
LAKE CITY	P	3.00	3.00% X FMC X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKE HELEN	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
LAKE MARY	F	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
LAKE MARY	P	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
LAKE PARK (RETIRED)	P	2.50	2.50% X AFC X SC	05	VR 20SC, 60 W/10SC	Cliff	NO	
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
LAKE WALES	F Active	3.00	3% X AFC X SC	05	VR 50 W/25SC; 55 W/10SC	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	3.50	3.50% x AFC x SC	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	
LAKE WORTH	P Closed	3.00	3.00% X AFC X SC	02	VR 20SC, ANY AGE; 55 W/10SC (& RULE OF 75 W/10SC) 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES		
LAKE LAND	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 = 3.30% IF HDT BEF 10/1/03; BACKDROP	
LAKE LAND	G Active	VR	Var. W/ HIRE DT, YRS SC	VR	VR VR W/ HIRE DT 1 LIFE ANNUITY	Cliff 5	NO	COLA UP TO 4% IF GAINS SUFFICIENT TO COVER	



**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				
LAKELAND	P Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SHARE PLAN
LANTANA	F Closed	3.00	3.00% X AFS X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
LANTANA	P Active	3.00	3.00% X AFC X SC	05	50 50 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SUPP
LARGO	PF Active	3.25	3.25% X AFC X SC; PMAX 95%, FMAX 85	03	VR 55 W/10SC; 23SC, ANY AGE; AGE 62 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP; SHARE PLAN
LAUDERDALE-BY-THE-SEA (VOL)	F Active	VR	> OF \$10/MO X SC OR 2% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
LAUDERHILL	F Active	VR	Var. W/ SC DATES	03	VR 20SC, ANY AGE OR 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	COLA = 1.5%/YR AFTER 3 YRS RET
LAUDERHILL	G Active	VR	% AME Var. W/SC DTS & AMT; MIN	05	VR 62 W/7SC OR 20SC, ANY AGE 1 LIFE ANNUITY	Cliff 7	NO	DROP

**APPENDIX B - Benefit Data**

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

**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				
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 Active	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 50 W/5SC	Cliff 5	NO	
LYNN HAVEN	F Active	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff 10	NO	DROP
LYNN HAVEN	G Active	3.00	3.00% X AFC X SC	05	55 55 W/10SC	Cliff 10	NO	DROP

**APPENDIX B - Benefit Data**

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

**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			
MARIANNA	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARIANNA	P Active	3.50	3.50% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MARTIN COUNTY	ERP Closed	VR	AMT OF FRS REDUCTION FOR EARLY RET	05	VR VARIES 1 LIFE ANNUITY	N/A N/A	YES	FRS SUPPLEMENT
MEDLEY	P Active	3.00	3.00% AFC X SC (HDT >10/08: MAX 75%)	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
MEDLEY - GENERAL + ELECTED	G Active	VR	BASED ON JOB CLASSIF	05	VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC 0 LIFE ANNUITY W/ 20 YEAR CERTAIN	Cliff 5	YES	ELECTED = AUTOMATIC 100% VESTING
MELBOURNE	F Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP; PAST BEN RATE = 3%; NORM RET = 25SC OR AGE 50 IF MBR BEF 5/9/78
MELBOURNE	G Closed	1.60	1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC 1 LIFE ANNUITY	Cliff 6	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR
MELBOURNE	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	

**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					
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		
MIAMI - GESE (EXCESS)	GS	3.00	N/A	05	N/	N/A	N/A	NO	SUPPLEMENTAL BENEFITS ONLY
	Active					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		

**APPENDIX B - Benefit Data**

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

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
MIAMI-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			
MIRAMAR	P	3.25	3.25% X AME X SC (MAX 80%)	03	VR 20SC, 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		

**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					
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)	03	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	VARIES W/SERV & EMP DATE	VR	65 65 1 LIFE ANNUITY	Cliff 5	NO	

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule	COL	Comments
		Pct	Description		YR	Description			
						Normal Form of Benefit 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
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH MIAMI BEACH	G	VR	Varies based on group	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	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N 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 (MIN AGE 55) OR 62 W/4SC, ER: 50 W/10SC; 2.25% COLA
	Closed					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
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
NORTH PORT	P	3.15	3.15% X AFC X SC	05	VR	52 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP
	Closed					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	Years to full vesting		
					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	3.00	3.00% 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 50 W/25SC; 55 W/10SC	Cliff	NO	DROP; SUPP TO AGE 65
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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			
				Normal Form of Benefit		Years to full vesting		
				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		
OKEECHOBEE UTILITY	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		
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		

**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				
ORANGE PARK	P	3.75	3.75% X AFC X SC + \$200 MO SUPP	03	VR EARLIER OF 55W/10SC OR 52W/25SC	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
ORLANDO	F	VR	% X AMS 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		



**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	F	3.33	3.33% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	NO	DROP & BAC-DROP; BEN RATE = 3.37% BEF 1/1/10, 3.34% BTW 1/1/10 & 12/31/13
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ORMOND BEACH	G	2.50	2.50% X AMC X SC	05	VR 62 W/5SC; AGE (MIN 55)+SC = 85	Cliff	NO	DROP
	Closed				1 LIFE ANNUITY	5		
ORMOND BEACH	P	2.75	2.75% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	DROP; COLA = 1%/YR; BEN RATE IF HDT BEF 8/21/12 = 3.30%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OVIEDO	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
OVIEDO	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 1/1/06 = 5-YR VESTING
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
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		

**APPENDIX B - Benefit Data**

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

**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				
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		
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		

**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			
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	3.35% X AFC X SC, MAX 100% AFC	05	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	2.5% x SC BEF +3.0% x SC AFT 10/1/05; MAX 100% AFC	05	VR 50 W/20SC OR 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
PANAMA CITY BEACH	P	3.50	3.50% X AFC X SC, MAX 100% AFC	05	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
	Closed				1 LIFE ANNUITY	N/A		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
PEMBROKE PARK COMM SUPP	G	5.0%	5% X AMC X SC (MAX 20SC)	01	VR LATER OF 62 OR: 4SC(HDT<10/08) OR 13SC(HDT>10/08)	Cliff	YES	COLA = 3.5%/YR
	Active				1 LIFE ANNUITY	VR		
PEMBROKE PINES	G	2.85	2.85% X AC X SC (MAX = 80%)	02	VR LATER OF AGE 55 OR 10SC	Graded	YES	DROP
	Closed				1 LIFE ANNUITY	10		
PEMBROKE PINES	PF	VR	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		
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		

**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					
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		
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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Normal Form of Benefit N Description	Years to full vesting		
PLANTATION (VOL)	F Active	N/A	\$60/MO PER YR SC	N/A	VR	20SC, ANY AGE; 55 W/7SC	Graded 10		NO	
POMPANO BEACH	G Active	VR	Var. W/ PLAN 1 (2.75%) OR 2 (2%)	VR	VR	55 W/20CSC; 62 W/3SC	Cliff  VR		YES	VESTING = 10SC (REG EMP) OR 5SC (SR MGMT OR ELEC)
POMPANO BEACH	PF Active	VR	Var. W/ POLICE OR FIRE	03	VR	47 W/20SC;55 W/10 SC	Cliff 10		YES	DROP
PORT ORANGE	F Active	2.50	2.50% X AFC X SC (MAX 80% AFC)	05	VR	52 W/25SC; 55 W/10SC	Cliff  10		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
PORT ORANGE	G Active	VR	2.12%/YR SC BEF 9/30/09 + 2%/YR AFT	05	VR	LATER OF AGE 65 OR 10SC	Graded 10		NO	SUPP
PORT ORANGE	P Active	3.00	3.00% X AFC X SC	05	48	48 W/10SC	Cliff  10		NO	FOR HDT BEF 2/1/11 = AFC: 3 YRS, NR: 48 W/10SC OR 45 W/25SC, COLA; SUPP
PORT ST. LUCIE	P Active	3.09	3.09% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff 5		NO	DROP

**APPENDIX B - Benefit Data**

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



**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
RIVIERA BEACH	P	3.00	3% X AFC X SC; MAX 70% AFC	02	VR	55 W/10SC; 20SC, ANY AGE	Cliff	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	F	2.75	2.75% X AFC X SC	05	VR	52 W/25SC; 55 W/10SC	Cliff	NO	FOR HDT BEF 10/1/12 = BEN RATE: 3% FOR 0-25SC, 1.5% FOR 25-30SC
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ROCKLEDGE	G	2.75	2.75% X AMC X SC (MAX 30SC)	05	65	65 W/10SC	Cliff	NO	
	Active					1 LIFE ANNUITY	10		
ROCKLEDGE	P	3.00	3.00 X AMC X SC UP TO 25	05	52	52 W/10SC	Cliff	NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAFETY HARBOR	F	3.00	3.00% X AME X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 2%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT AUGUSTINE	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT AUGUSTINE	G	1.00	2.50% X AFC X SC, MAX 35SC	05	VR	65 W/5SC; 60 W/10SC; 55 W/25SC	Cliff	NO	BAC DROP
	Active					5 OTHER	10		
SAINT AUGUSTINE	P	VR	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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule		COL	Comments
		Pct	Description		YR	Description	Normal Form of Benefit N Description	Years to full vesting		
SAINT CLOUD	PF	3.75	3.75% x AFC X SC +ADD'L FRACTION	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff		YES	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
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
	Closed					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/10SC	Cliff		NO	DROP; SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SAINT LUCIE COUNTY FCD	G	3.00	3.00% X FAS X SC (MAX 100% FAS)	05	VR	25SC, ANY AGE; 60 W/10SC	Cliff		NO	DROP
	Active					1 LIFE ANNUITY	10			
SAINT PETE BEACH	F	1.25	1.25% X AFC X SC	05	VR	AGE 60 OR 30SC	Cliff		NO	BEF 1/1/13 = BEN RATE: 3.40%, NR: 55 OR 25SC, GRADED VESTING, COLA
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
SAINT PETE BEACH	G	1.00	1.00% X AFC X SC	05	VR	30SC, ANY AGE; 60 W/10SC	Cliff		NO	FOR SC BEF 10/1/12 = BEN RATE: 2.25%; NR: 55 OR 25SC; VESTING: GRADED/10; COLA = 3%/YR
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10			

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
SAINT PETE BEACH	P	VR	Var. W/SC & HDT (MAX 90% AFC)	05	VR AGE 55 OR 25SC	Graded	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SAINT PETERSBURG	F	3.00	3.00% X AMS X SC	03	VR 30SC, 50 W/10SC, AGE 53, 20SC < AGE 50 (DEF TO 50)	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active				3 JOINT/SURVIVOR	10		
SAINT PETERSBURG	G	2.00	2.00% X AMS X SC	05	VR 60 W/10SC, 55 W/25SC, 51 W/30SC	Graded	YES	DROP; BEN RATE CHANGED MULTIPLE TIMES UNTIL 3/1/00
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	17		
SAINT PETERSBURG	P	3.00	3.00% X EARN BASE X SC	03	VR AGE 55 OR 25SC	Graded	YES	PRIOR PLAN (HDT BEF 10/1/70) W/ DIFFERENT PROVISIONS
	Active				1 LIFE ANNUITY	17		
SAN CARLOS PARK FCD	F	3.00	3.00% X AME X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
SANFORD	F	3.08	3.08% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SANFORD	P	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**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			
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					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 AIRPORT	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	Years to full vesting	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		

**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			
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)
	Active					1 LIFE ANNUITY	10		
SOUTH MIAMI [GP]	P	3.00	3.00% X FMC X SC	05	VR	25SC, ANY AGE; 60 W/10SC	Cliff	YES	COLA = 3% MAX; DIFF BEN RATES BEF 10/1/03
	Active					1 LIFE ANNUITY	10		
SOUTH PASADENA	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	DROP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTH WALTON FCD	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 10/1/11 = 4.00% AFC, SUPP
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTHERN MANATEE FCD	F	3.50	3.50% X AFC X SC	03	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; HIS
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
					Normal Form of Benefit	Years to full vesting		
					N Description			
SOUTHERN MANATEE FCD	G	2.50	2.50% X AFC X SC	03	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	HIS; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	F	3.50	3.50% X FAS X SC (MAX 100% FAS)	03	VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	G	VR	% 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	05	VR 33 SC;65 W/5 SC	Cliff	YES	HIS; DROP
	Active				5 66 2/3 J&S	5		
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		
TAMARAC	G	2.60	2.60% X AFC X SC	05	VR 55 W/30SC; AGE 62	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		



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

**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				
TAVARES	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 2.00% FOR SC BEF 10/1/96
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TAVARES	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEMPLE TERRACE	F	VR	3.50% X AFC X SC	04	VR 20SC, ANY AGE; 54 W/10SC	Cliff	YES	BEN RATE BEF 6/1/01 =
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEMPLE TERRACE	P	3.25	3.25% X AFC X SC (MAX 90%)	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE = 3.50% FOR HIRES BEF 10/1/11
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEQUESTA	G	2.00	2.00% X AFC X SC, MAX 100% AFC	05	VR 30SC, ANY AGE; AGE 62	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
TEQUESTA [PF]	F	VR	%AFC Var. W/SC	05	VR 55 W/6SC; 52 W/25SC	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
TEQUESTA [PF]	P	VR	%AFC Var. W/SC	05	VR 55 W/6SC; 52 W/25SC	Cliff	NO	SUPP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
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		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
TITUSVILLE	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
	Closed				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	2.75	2.75% X AFC X SC + \$175/MO SUPP	05	VR 25SC, ANY AGE; 52 W/10SC	Cliff	NO	SUPP = \$175/MO
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
VERO BEACH	F	3.00	3.00% X FAC X SC + \$25 X SC	03	VR 55 W/10SC; 52 W/25SC	Cliff	YES	A/D 13TH CK; COLA = 2%/YR
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**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				
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	YES	
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10		
VOLUSIA COUNTY (VOL)	F	VR	\$20/MO X SC, MAX 35SC	N/A	VR	30SC, ANY AGE; 55	W/10SC	Cliff	YES	
	Active					1 LIFE ANNUITY		10		
WAUCHULA	GP	2.50	2.50% X AFC X SC (MAX 40SC)	03	VR	30SC, ANY AGE; 60	W/6SC	Cliff	YES	SUPP
	Active					1 LIFE ANNUITY		6		

**APPENDIX B - Benefit Data**

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

**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			
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		
WINTER HAVEN	P	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	COLA = 0.5%/YR FOR 10 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

**APPENDIX B - Benefit Data**

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
WINTER PARK	F	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER PARK	P	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER SPRINGS	GPF		VR PF/FORENSIC = 3.00%; G = 2.50% (MAX 30SC FOR ALL)	05	65 AGE 65	Cliff	NO	BEN RATE FOR G BEF 10/1/11 = 3.00%; AFC NOT < 3-YR AVG AS OF 9/30/11
	Active				1 LIFE ANNUITY	7		

<b>Gen. Plans (G,GS,LG):</b>	157	<b>1.00 - 1.99%</b>	24	<b>1-Yr. AFC</b>	3		<b>Offer COL</b>	230
<b>Police Plans:</b>	136	<b>2.00%</b>	25	<b>2-Yr. AFC</b>	25		<b>No COL</b>	255
<b>Fire Plans:</b>	135	<b>2.01 - 2.99%</b>	70	<b>3-Yr. AFC</b>	115			485
<b>GPF Plans:</b>	7	<b>3.00%</b>	153	<b>4-Yr. AFC</b>	4			
<b>GP Plans:</b>	3	<b>3.01 - 3.99%</b>	81	<b>5-Yr. AFC</b>	300			
<b>PF Plans:</b>	40	<b>4.00 - 5.00%</b>	7	<b>6-Yr. AFC</b>	1			
<b>ERP Plans:</b>	6	<b>Variable and other</b>	120	<b>8-Yr. AFC</b>	4			
<b>HIS Plans:</b>	0	<b>N/A</b>	5	<b>All Yrs. AFC</b>	3			
<b>CO Plans:</b>	1		485	<b>Variable and other</b>	19			
				<b>N/A</b>	11			
	485				485			

ADDED BENEFIT DATA

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> <li>• G = General Employees only</li> <li>• P = Police Officers only</li> <li>• F = Firefighters only</li> <li>• PF = Police Officers and Firefighters only</li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers only</li> <li>• GF = General Employees and Firefighters only</li> <li>• GS = General and Sanitation Employees only</li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers only</li> <li>• ERP = Early Retirement Program</li> </ul>
Y	Does plan provide disability benefits? Y = Yes; N = No
Disability Benefits Description	The description of disability benefits usually falls into two classes:  ILOD: In-Line-of-Duty disability REG: Regular or <i>not</i> ILOD  The class of disability (ILOD or REG) is followed by a formula (e.g., 2 percent x AFC x SC - reduced) where "REDUCED" is an actuarial factor by which the benefit is reduced.
Y	Does plan provide death benefits? Y = Yes; N = No
Death Benefits Description	Plan provisions if member dies prior to normal retirement.
Y	Does plan contain an early retirement provision? Y = Yes; N = No
Early Retirement Benefits Description	Provides a description of minimum requirements for early retirement (e.g., 55 w/10sc-reduced) translates to the employee must be age 55 with at least 10 years of service followed by a description of how the normal retirement benefit is reduced for early retirement.
Offer Drop	Whether the plan offers a Deferred Retirement Option Plan



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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	Y VESTED ACCRUED BENEFIT AT NRD	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 REDUCED 6% 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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
AUBURNDALE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
AVENTURA	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 30% AME)	Y ILOD = ACCR BEN (MIN 30% AME); REG = VEST: ACCR BEN, NON-VEST: REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55 W/10SC	No
AVON PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
AVON PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = VR W/ MARITAL STATUS, DEPENDENTS; REG = W/5SC, VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
BAL HARBOUR VILLAGE	G	Y REG = 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 IF ELIG FOR RET, 50% JT & SURV ACCR BEN; NOT ELIG FOR RET, 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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
BELLE GLADE (RETIRED)	PF	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	No
BELLE GLADE HOUSING	G	N NONE SPECIFIED	N NONE SPECIFIED	Y 55 W/15SC, ACCR BEN REDUCED ACTUARIALLY	No
BELLEAIR	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED OR ILOD = 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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>		<b>Y</b>		
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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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**

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

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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	F	Y >61%of AFC,Ben = 2%*AFC	Y 50%of AFC service related; 5000 for non service related	Y 50&10CS	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	P	Y CALC'D AS EARLY RET IF BEN BEGINS AT 55 OR LATER,+ ACTUARIAL REDUCTION IF PRIOR TO 55	Y VESTED => 50% PVVB OR REF W/ INT; RET ELIG => OF ACCR BEN OR 50 % PVVB; NON-VESTED =REF W/ INT	Y 55W/10SC; ACC BEN REDUCED 2% YR PRIOR TO NDR	No
DELTONA	F	Y ILOD = ACCR BEN (MIN 60% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y 10-YR ACCR BEN, REDUCED IF EARLY (MAY BEGIN IMMEDIATELY IF ACTUARIALLY REDUCED)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DESTIN FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
DUNEDIN	F	Y ILOD = ACCR BEN (MIN 60% AVG SAL OF BEST 5SC); REG=W/10SC, ACCR BEN (MIN 30% AVG SAL OF BEST 5SC)	Y ILOD & REG = %PAY VR W/SP &/OR UNMARRIED CHILD	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND 3.33%/YR FROM 50 TO 45	Yes
DUNNELLON	PF	Y ILOD = ACCR BEN (MIN 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**

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
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 LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
FORT MEADE [GPF]	G	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 60 W/20SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	Yes
FORT MEADE [GPF]	P	Y ILOD = ACCR BEN (MIN 30% PAY); REG = W/10SC, ACCR BEN	Y LUMP SUM = ACT EQUIV OF 75% JT & SURV ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>		<b>Y</b>		
FORT PIERCE	GP	Y ILOD = NRB W/ SC PROJ TO END OF DISB PD (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = BEN EQ TO WC BEN, PD AFT WC ENDS; REG = W/5SC, ACCR BEN REDUCED ACTUARIALLY (100% JT & SURV)	N NONE SPECIFIED	Yes
FORT PIERCE 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 WALTON BEACH	F	Y ILOD = ACCR BEN @ 3.0% (MIN 50% AFC); REG = W/10SC, ACCR BEN @ 3.0% (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	Y 2% x FAE x SC with minimum of 42% FAE for ILOD AND 25% for NILOD	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	Y ILOD = ACCR BEN (MIN 42% PAY FOR GEN, 70% FOR POL); REG = W/5SC, ACCR BEN (MIN 25% PAY)	Y ILOD = ACCR BEN (MIN 12% PAY)	Y 55 W/10SC FOR GEN, 50 W/10SC FOR POL; ACCR BEN REDUCED 3%/YR	No
GREATER NAPLES FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN ACTUARIALLY REDUCED IF PRIOR TO AGE 50; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
GREEN COVE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ SS, WC, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
GREENACRES	F	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
GREENACRES	P	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	Yes
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	Yes
HALIFAX HOSPITAL	G	Y W/10SC; ACCR BEN (MIN 25% AC BEF OFFSET W/ FRS BEN)	Y JT & 100% SURV ACCR BEN (REDUCED IF EARLY)	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 62	No
HALLANDALE BEACH	G	N NONE SPECIFIED	Y > OF ACCUM CONT OR MONTHLY BEN TO SPOUSE (JT & 50% SURV; 55W/20SC REQ'D)	Y 55 W/20SC, ACCR BEN REDUCED 6 2/3%/YR PRIOR TO NRD (MAX 5 YRS EARLY)	Yes
HALLANDALE BEACH	PF	Y ILOD=75% PAY - 64%SS, 33%WC, ETC (MIN 42% COMP); REG=W/10SC, ACCR BEN - 64%SS (MIN 25%, MAX 50%FAC)	Y ILOD = ACCR BEN (MIN 30% BASIC COMP); REG = W/10SC, ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 6%/YR PRIOR TO AGE 52	Yes
HALLANDALE BEACH PM	G	Y W/ 10 PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45 W/ 10 PMSC BEN REDUCED 6% YR UP TO 5 YRS	Yes
HALLANDALE BEACH PM (EXCESS)	G	Y W/10PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SY</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
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 55 W/10SC (50&6SC IF HDT BEF 7/1/11); ACCR BEN REDUCED 3%/YR	Yes
HOLLYWOOD	F	Y ILOD = 75% COMP; REG = W/5SC, 25% EARN (RECALC @ NRA); OFFSET W/ WC, ETC	Y ILOD = 50% COMP TO SP; REG = W/5SC; ACCR BEN (MIN 25% COMP)	N NONE SPECIFIED	Yes
HOLLYWOOD	G	Y ILOD = 75% SAL; REG = W/7SC, ACCR BEN (MIN 20% AFC)	Y VESTED = 100% JT & SURV ACCR BEN; NON-VESTED = CONTRIB REF	N NOT APPLICABLE	Yes
HOLLYWOOD	P	Y ILOD = ACCR BEN (MIN 50% EARN); REG = W/5SC, 3% AME X SC (MIN 25% EARN); OFFSET W/ SS, WC, ETC	Y ILOD = 50% EARN TO SP OR CH; REG = 25% EARN TO SP OR CH	N NONE SPECIFIED	No
HOLMES BEACH	P	Y ILOD = % AFC VR W/SC; REG = W/10SC, ACCR BEN (MAX 60% AFC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 24X MO SAL ON PREV MARCH 1 OR 100X PROJ MO BEN	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	F	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC); BOTH REDUCED FOR EARLY RET	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
HOMESTEAD	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC	Y W/10SC OR RET ELIG = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 2.333%/YR PRIOR TO NRD	Yes

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
HOMESTEAD - General & Hospital	G	Y W/10SC, ACCR BEN (MIN 35% FAE); MAX SUM W/ SS, WC, ETC IS 100% FAE	Y >AGE 55 = 100% JT & SURV BEN; <AGE 55 = REF W/ INT	Y 55 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
HOMESTEAD - New Elected & Sr. Mgmt	G	Y W/10SC; ACCR BEN (MIN 35% AVG COMP FOR LAST 48 MONTHS SVC)	Y W/5SC; 100% JT & SURV BEN	N NONE SPECIFIED	No
HOMESTEAD - Old Elected	G	Y W/10SC; > OF ACCR BEN OR 35% MAC FOR LAST 48 MO SC	Y W/4SC PRIOR TO AGE 55 = 100% JT & SURV	N NONE PROVIDED	No
HOWEY-IN-THE-HILLS	P	Y ILOD =NO<42%AMC; REG=W/10SC, NO<25%AMC	Y W/10 SC,ACCR.BEN., REF OR INS	Y 50 W/10 SC - REDUCED BENEFIT	No
INDIALANTIC	G	N NONE PROVIDED	Y ACTUARIAL EQUIV OF ACCR BEN OR CONTRIB REF	Y LATER OF AGE 60 OR 5SC; REDUCED 1/15TH PER YR PRIOR TO NR	No
INDIALANTIC	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC	Y VESTED = ACTUARIAL EQUIV OF ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
INDIAN HARBOUR BEACH	P	Y ILOD = ACCR BEN (MIN 50% BASE PAY); REG = REF	Y ILOD = 50% BASE PAY (DURATION VR W/ SP OR CH); REG = 50% PAY FOR 1 YR (OPT = 10-YR ACCR BEN)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
INDIAN HARBOUR BEACH (SUPP)	P	N NONE PROVIDED	N NONE PROVIDED	Y 50 W/10SC; ACCR BEN PAYABLE ANNUALLY ON JAN 1	No
INDIAN RIVER SHORES	G	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ WC, ETC	Y VESTED = 10-YR CERT ACCR BEN (OR HALF OF 50% JT & CONT BEN, IF MARRIED); NON-VESTED = CONTRIB REF	Y 55 W/7SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	No
INDIAN RIVER SHORES	PF	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN (MIN 25% AME); OFFSET W/ OTHER BENS	Y BEN VR W/ VESTED, MARRIED OR NON-VESTED; ACCUM CONTRIBS GUARANTEED	Y 50 W/7SC, ACCR BEN REDUCED 2%/YR PRIOR TO MBR'S NRA	No
INDIAN SHORES	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
JACKSON MEMORIAL HOSPITAL	G	Y ACTUARIALLY REDUCED ACCR BEN; ILOD = MIN 42% AMC; REG = W/8SC, MIN 25% AMC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = 100% JT & SURV ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
JACKSONVILLE	CO	Y ILOD=50% AVG SAL FOR LAST 3 YRS; REG=W/5SC, 25% AVG SAL FOR LAST 3 YRS + 2.5%/YR OVER 5SC (MAX 50%)	Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% OF BEN IF MBR WORKED TO NR @ 2% BEN RATE	N NONE PROVIDED	Yes
JACKSONVILLE	G	Y DISB THRU DIFFERENT PLAN/FUND	Y RET ELIG = 75% ACCR BEN TO SP; RET INELIG = 75% BEN IF MBR WORKED TO NR (BASED ON 2% ACCR RATE)	Y 50 W/20SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO 55; ALSO 25SC (2% FMC X SC)	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
JACKSONVILLE	PF	Y ACCR BEN (MIN 60% EARNINGS BASE), MIN \$400/MO	Y W/20SC: 75% PROJ BEN TO SP +\$200/MO TO CH; MAX PROJ NRB	N NONE SPECIFIED	Yes
JACKSONVILLE - DISABILITY	G	Y REG = W/5SC, 25% PAY + 2.5%/YR SC OVER 5 (MAX 50%); ILOD = 50% PAY	Y SURVING SPOUSE BEN = 75% ACCR DISB BEN	N NONE PROVIDED	No
JACKSONVILLE BEACH	F	Y ILOD = ACCR BEN (MIN 50% FAC, + SPECIAL PROV); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% NRB TO SP (MIN 35% FAC); REG = W/10SC, 100% NRB TO SP	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JACKSONVILLE BEACH	G	Y ILOD= ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, 100% ACCR BEN TO SP	Y W/20SC; ACCR BEN REDUCED 7.5%/YR FOR 1ST 5 YRS PRIOR TO NRD, 5.5%/YR IN EXCESS OF 5 YRS PRIOR	Yes
JACKSONVILLE BEACH	P	Y ILOD = ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, ACCR BEN TO SP	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JACKSONVILLE PF SENIOR STAFF	G	Y 60 % OF FIINAL AVER. EARNING	Y	Y AGE 60 W/ 65 YRS OF SC. BEN. REDUCED .5% BEFORE AGE 65	No
JUPITER	P	Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), +SUPP; REG REQUIRES 10SC EFF. 3/6/12	Y ILOD = ACCR BEN (MIN 60% AS); REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2	Yes
JUPITER ISLAND	GPF	Y ILOD & REG = W/5SC, 2/3 ACCR BEN	Y VESTED & MARRIED = JT & 50% SURVY	Y 55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS	No
KEY BISCAYNE	PF	Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC)	Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
KEY WEST	G	Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC)	Y 10-YR CERT BEN SUPPORTED BY > OF 1) PVAB OR 2) < OF 18X FMC OR 100X ANTICIPATED MONTHLY NRB	Y 55 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	Yes
KEY WEST	PF	Y ILOD = > OF 42% AMC, MO BEN FROM PVAB, OR MO BEN FROM 18X AMC; REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y MO BEN BASED ON > OF 1) PVAB OR 2) < OF 18X FMC OR 100X NRB	Y 50 W/10SC; ACCR BEN REDUCED IN AN ACTUARIAL EQUIV MANNER (MAX 3%/YR)	Yes
KEY WEST HOUSING	G	Y W/5SC; ACCR BEN (MIN 20% AVG BASIC COMP FOR FINAL 3 YRS); OFFSET W/ WC, ETC	Y ILOD=75% PROJ NRB TO SP (100% IF SP HAS CH<19); REG=60% VESTED PROJ NRB TO SP (75% IF SP HAS CH<19)	Y 20SC OR 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 60	Yes
KEY WEST UTILITY	G	Y W/10SC = ACCR BEN (MIN 20% CAC (20% FINAL 3-YR AVG BASIC COMP IF HDT BEF 6/1/10)); OFFSET W/WC, ETC	Y OPT 1 (75% PROJ NR BEN TO SP) OR OPT 2 (100% PROJ NR BEN WHILE CH < 21, THEN 60% PROJ NR BEN TO SP)	Y 20SC, ANY AGE OR 55 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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/10SC; 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 50% 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	Yes
LADY LAKE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE ALFRED	G	Y ACCR BEN, ACTUARIALLY REDUCED	Y VESTED = 5-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE ALFRED	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LAKE CITY	F	Y ILOD = ACCR BEN (MIN 42% FMC); REG = VESTED: ACCR BEN (MIN 27.5% FMC), NON-VESTED: CONTRIB REF	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
LAKE CITY	G	Y EARLY RET BEN (ILOD MIN 42% AMC, REG MIN 25% AMC) LESS SS DISB BEN; REG REQ 10SC	Y VESTED = 100% JT & SURV BEN @ EARLIEST RET ELIG; NON-VESTED = REF W/INT	Y 52 W/10SC (NON-ELEC) OR 52 W/8SC (ELEC); ACCR BEN REDUCED FROM AGE 62	Yes
LAKE CITY	P	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET BY WC IF NECESSARY	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR (SUPP NOT REDUCED)	Yes
LAKE HELEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y ILOD = 50% SAL FOR LIFE; REG = VESTED: 10-YR ACCR BEN, NON-VESTED: CONTRIB REF	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>	<b>Y</b>	<b>Y</b>		
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
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



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
LANTANA	F	Y ILOD = ACCR BEN (MIN 75% AFS); REG = W/5SC, ACCR BEN (MIN 25% AFS)	Y NORM RET ELIG = 10-YR ACCR BEN; W/10SC = 10-YR REDUCED ACCR BEN; <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	P	Y Line of Duty: ACC BEN, MIN 42% AFC, Not Line of Duty: ACC BEN, MIN 25% AFC	Y VESTED = ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	N NONE PROVIDED	Yes
LARGO	PF	Y ILOD = 60% AFC, OFFSET W/ WC; REG = W/10SC, 50% AFC, OFFSET W/ WC	Y > OF (1) PVAB OR (2) < OF 24X AFC OR 100X ANTICIPATED MO PENS @ NRD	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERDALE-BY-THE-SEA (VOL)	F	Y ILOD & REG = W/10SC, ACCR BEN; <10SC = CONTRIB REF	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LAUDERHILL	F	Y ILOD & REG (W/2SC) = ACCR BEN (MIN 50% RATE OF EARN); OFFSET W/ WC	Y ILOD = 20% RATE OF EARN TO SP OR CH (OR ACCR BEN IF >10SC); REG = ACCR BEN (PMT VR W/ SP AND/OR CH)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERHILL	G	Y ILOD & REG (W/2SC = ACCR BEN (MIN 20% MO EARN) @ DISB; OFFSET W/ DISB, SS, ETC TO MAX OF 100% EARN)	Y ILOD = 20% MO EARN; REG = 50% JT & SURV BEN TO SP OR 10-YR CERT BEN TO CH	Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED BY (1/15)-(1/30) METHOD FOR EACH MO PRIOR TO NRD	Yes
LAUDERHILL	P	Y ILOD = ACCR BEN (MIN 42% FMC); REG = W/10SC, ACCR BEN (MIN 25% FMC OR 2% FMC PER YR)	Y W/5SC = ACCR BEN (REDUCED IF EARLY); <5SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAUDERHILL (C&M)	G	Y ILOD = ACCR BEN (MIN 20% EARN); REG = W/7SC, ACCR BEN (MIN 20% EARN); OFFSET W/ WC, SS	Y ILOD = 20% SAL; REG = RET ELIG: BEN VR W/ MARR OR UNMARR	Y 55 W/15SC; ACCR BEN REDUCED (1/15) FOR 1ST 5 YRS & (1/30) EACH ADD'L YR PRIOR TO AGE 62	Yes
LEESBURG	F	Y ILOD = 50% BASIC COMP IN YR BEF DISB (MAX = APV OF ACCR NRB); REG = VR W/ VESTING	Y 10-YR CERT TO BENEF; > OF 1) PVAB OR 2) 2X BASIC COMP IN PREV YR (MAX = APV OF NRB)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
LEESBURG	G	Y W/10SC; BEN VR W/ ELIG OR INELIG FOR NR	Y MO BEN PROV BY > OF 1) PVAB OR 2) < OF 18X AFC AND 100X ANTICIPATED MO NRB	Y 50 W/15SC; ACCR BEN REDUCED 3.33%/YR PRIOR TO AGE 65	Yes
LEESBURG	P	Y ILOD = ACCR BEN (MIN 50% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD & VESTED REG = MO BEN PROVIDED BY > OF 1) PVAB OR 2) < OF 24X AFC OR 100X ANTICIPATED NRB	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
LIGHTHOUSE POINT	PF	N NONE PROVIDED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No
LIVE OAK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 50% PAY; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3% PER YEAR	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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 LUMP SUM VALUE OF ACCRUED BENEFIT	N NONE PROVIDED	No
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
MIRAMAR	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 55 OR 20 YRS CS	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
NEW PORT RICHEY	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)	Y 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
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
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	Yes
NORTH RIVER FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y VESTED = A) LUMP SUM (> OF PVAB OR 5X ANN'L ACCR BEN) OR B) MO BEN FROM A); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
OAKLAND PARK	G	Y 66 2/3% BASE SAL; OFFSET W/ SS & WC UNTIL NRA FOLLOWED BY ORIG ACCR BEN @ NRA	Y LUMP SUM = 100% BASIC PAY (IF <15SC) OR 150% BASIC PAY (IF >15SC); MAX \$30,000	Y 30SC OR 52 W/7SC; ACCR BEN REDUCED 3.1%/YR PRIOR TO AGE 62 (IF <30SC)	No
OAKLAND PARK	PF	Y ILOD = VR; REG = W/10SC, VR; DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y ILOD = VR W/SP OR CH; REG = 1/2 ILOD (MIN W/10SC = ACCR BEN); DIFF PROVISIONS FOR F HIRED AFT 3/1/13	Y W/20CSC OR 50 W/10CSC; ACCR BEN REDUCED 3%/YR	Yes
OCALA	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = ACCR BEN (MIN 30% AME)	Y ILOD OR VESTED = 10-YR ACCR BEN OR 50% AME TO SP UNTIL DEATH; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
OCALA	G	Y ILOD = \$50 + 1% X AFC X SC (MIN \$100); REG = W/5SC, SAME BEN AS ILOD	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 25SC, ANY AGE OR 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
OCALA	P	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCEAN CITY-WRIGHT FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OCOEE	G	N NONE SPECIFIED	Y VESTED =10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED	Yes

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
OCOEE	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY 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
OKEECHOBEE UTILITY	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
OLDSMAR	F	Y ILOD = ACCR BEN (MIN 66% AME); REG = ACCR BEN (MIN 25% AME); OFFSET W/ WC, DISB, ETC	Y ILOD = ACCR BEN (MIN 50% PLAN COMP); REG = VESTED: 50% ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	No
ORANGE COUNTY LIBRARY	G	N NONE PROVIDED	Y REF W/ INT	Y 55 W/9SC; ACCR BEN REDUCED BY 5%/YR PRIOR TO NR	No
ORANGE PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN REDUCED ACTUARIALLY; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORANGE PARK	G	N NONE SPECIFIED	Y MARRIED = 50% JT & SURV ANNUITY; UNMARRIED = 10-YR CERTAIN ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY (1/15)/YR FOR 1ST 5 YRS AND (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	No
ORANGE PARK	P	Y ILOD=50%PAY @ DT OF DISAB ; REG=W/10SC, 25%PAY @ DT OF DISAB: + PROV; MIN=2%AME X SC	Y ILOD=50% PAY; REG W/10SC OR SERVICE CONNECTED W/NO SPOUSE OR DEP CHILDREN=ACCRUED BENEFIT	Y 45W/10SC; ACCR BEN (EXCLUDING \$200MO SUPP), RED 3%/YR EARLY RET PRECEDES NORM RET	No



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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	GPF	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 GARDENS	F	Y ILOD = 60% AFC (MIN 2% AFC X SC), REG = W/10SC, 2.5% AFC X SC	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 52	Yes
PALM BEACH GARDENS	G	Y ACCR BEN - WC, 50%SS, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 1/15 PER YR FOR 1ST 5 YRS AND 1/30 PER YR FOR NEXT 2 YRS PRIOR TO NRA	No
PALM BEACH GARDENS	P	Y ILOD = ACCR BEN (MIN 60% PAY); REG = W/10SC, ACCR BEN (MIN 2.5% X SC OR 25% SAL)	Y ILOD = ACCR BEN W/O REDUCTION (MIN 50% AME); REG = W/5SC, ACCR BEN (REDUCED IF EARLY)	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PALM COAST (VOL)	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR FROM AGE 55 OR 62	No
PALM HARBOR FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC, 65% IF UNABLE TO PERFORM ANOTHER TYPE OF WORK); REG = W/8SC, ACCR BEN	Y VR W/ VESTED OR NOT, REG OR ILOD	Y 45 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
PALM TRAN, INC. (ATU-1577)	G	Y W/10SC = ACCR BEN (+ SUPP PENSION TO AGE 65); ALSO REF W/O INT	Y NON-VESTED OR SINGLE = REF W/INT; VESTED & MARRIED = JT & SURV BEN + CONTRIB REF. ALSO LUMP SUM (VR)	Y 55 W/10SC; REG & UNRED EARLY BEN VR W/HDT, TERM DT, AGE & SC	No
PALMETTO	G	Y VESTED = ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/ INT	Y 55 W/10SC (5SC IF HDT BEF 1/1/95); ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
PANAMA CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = > OF PVAB OR 3X SAL; NON-VESTED = 3X SAL	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50	Yes
PANAMA CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SAL	Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY (SUPP)	G	N NONE PROVIDED	Y REF W/O INT	N NONE PROVIDED	No
PANAMA CITY BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN (OR EQUIV ANNUITY); + 10 YR-CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY BEACH	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERTAIN PORTION OF NORM FORM OR CONTRIB REF	Y 48 W/10SC, ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 2 YRS PRIOR TO NRD	Yes
PANAMA CITY BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN; OFFSET BY WC	Y 100 X ACCR MONTHLY BEN OR EQUIV ANNUITY; + VESTED 10-YR CERT PORTION OF NORM FORM OR CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PARKLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED	No
PASCO COUNTY	ERP	N NONE PROVIDED	N NONE PROVIDED	Y 50<AGE<62 & 25<SC<30; PAYS AMT OF REDUCTION IN FRS BEN (UP TO 35%)	No
PEMBROKE PARK COMM SUPP	G	N NONE SPECIFIED	Y 10-YR ACCR BEN, REDUCED BY LIFE INSUR PROVIDED BY TOWN	Y LATER OF AGE 55 OR: 4SC (HDT<10/1/08) OR 13SC (HDT>10/1/08)	No
PEMBROKE PINES	G	Y ILOD = ACCR BEN (MIN 40% COMP); REG = W/10SC, ACCR BEN	Y GREATER OF SINGLE SUM OR (50 W/5SC) JT & 50% SURV ANNUITY	Y 50 W/5SC; ACCR BEN REDUCED 6 2/3% PER YR PRIOR TO NRD	Yes
PEMBROKE PINES	PF	Y ILOD = ACCR BEN (MIN 2/3 EARN); REG = W/10CSC, ACCR BEN (MIN 35% AME)	Y ILOD = % AME VR TO SP & CH; REG = VR W/ <5CSC, 5-10CSC, 10+CSC	N NONE PROVIDED	Yes
PENSACOLA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VESTED = 75% ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PENSACOLA	G	Y ILOD & REG W/6SC = ACCR BEN (VR REDUCTION, MIN \$300 PER YR SC (MAX 20SC))	Y ILOD = 80% DISB BEN; REG = W/6SC, SAME AS ILOD DEATH (IF SP, REG DISB BEN)	Y 30SC, ANY AGE; UNREDUCED ACCR BEN	Yes
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

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

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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
PORT ORANGE	P	Y ILOD = ACCR BEN (MIN 51% AMC PREV YR); REG = W/10SC, ACCR BEN (MIN 25% AMC PREV YR); W/ OFFSETS	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY)	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PORT ST. LUCIE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN @ MBR'S NRD; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	F	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 60% AFC (SPOUSE), OR 15% AFC TO EACH CHILD (MAX TOTAL 60% AFC); REG OR NO SP/CH= ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
PUNTA GORDA	G	Y W/10SC; ACCR BEN (ILOD MIN = 60% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = VR W/ RET ELIG OR INELIG	Y 55 W/5SC; ACCR BEN REDUCED 1/15 PER YR PRIOR TO AGE 60	Yes
PUNTA GORDA	P	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN	Y ILOD = 60% AFC TO SP OR (IF NO SP) 15% AFC TO EACH CH (MAX 60% TOTAL); REG OR NO SP/CH = ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
QUINCY	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN @ NRD; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
RIVIERA BEACH	F	Y ILOD = ACCR BEN (MIN 60% AMS IN LAST YR); REG = W/10SC, ACCR BEN (MIN 48% AMS IN LAST YR)	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
RIVIERA BEACH	G	Y ILOD = 66.67% EARN - SS, WC, ETC; REG = 45% EARN - SS, ETC.	Y ILOD = VR W/ SP AND/OR CH; REG = RET ELIG: 10-YR EARLY BEN, NOT ELIG: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED (1/15)/YR FOR 1ST 5 YRS, (1/30)/YR FOR NEXT 5 YRS PRIOR TO NRD	Yes
RIVIERA BEACH	P	Y ILOD = ACCR BEN (MIN 50% AVG COMP IN PAST YR); REG = W/10SC, ACCR BEN (MIN 40% AVG COMP IN PAST YR)	Y VESTED = ACTUARIALLY EQUIV. 10-YR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY (MAX 3%/YR)	Yes
ROCKLEDGE	F	Y ILOD = 50% BASIC COMP; REG = VR W/ VESTING STATUS	Y VR W/ ACTIVE OR INAC, BEF OR AFT NRD	Y 45 W/25SC OR 50 W/10SC; ACCR BEN REDUCED (REDUCTION VR W/ > OR <25SC)	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
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	Yes
SAINT AUGUSTINE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACTUARIAL EQUIV OF ACCR BEN (SC PROJ TO AGE 60); REG = W/5SC: SAME AS ILOD, <5SC: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT AUGUSTINE	G	Y ILOD = W/5SC, REG RETIRE W/ ADDED SC GRANTED	Y W/5SC; % OF ACCR BEN VR W/ SP & # OF CH	Y 50 W/10SC; ACCR BEN REDUCED BY 0.25%/MO PRIOR TO NRD	No
SAINT AUGUSTINE	P	Y ILOD = ACCR BEN (MIN 42% FAS); REG = ACCR BEN (MIN 25% FAS)	Y 10-YR ACCR BEN	Y 50 W/10SC; ACCR BEN @ 2% FAS REDUCED 3%/YR PRIOR TO NRD	Yes
SAINT CLOUD	G	Y ACCR BEN ACTUARIALLY REDUCED AS EARLY RET	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN ACTUARIALLY REDUCED FROM AGE 60	Yes
SAINT CLOUD	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
SAINT JOHNS RIVER PW PK	G	Y EARLY RET ELIG = ACCR BEN (TIER 1 BEN REDUCED FOR EARLY RET)	Y VESTED & MARRIED = TIER 1: 75% OF ACCR BEN, TIER 2: CASH DIST; NON-VESTED = CONTRIB REF	Y 55 W/10-20SC; ACCR BEN REDUCED BY (1/12)/YR FOR 1ST 3 YRS & (1/24)/YR FOR NEXT 7 YRS PRIOR TO AGE 65	No
SAINT LUCIE COUNTY FCD	F	Y ILOD = ACCR BEN (MIN 75% FAS); REG = W/5SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 75% AFC); REG = W/5SC, ACCR BEN	Y 50 W/10SC; 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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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
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 AIRPORT	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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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
SOUTH MIAMI [GP]	G	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	N NONE SPECIFIED FOR GENERAL EMPLOYEES	No
SOUTH MIAMI [GP]	P	Y ACTUARIALLY REDUCED ACCR BEN	Y CONTRIB REF	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
SOUTH PASADENA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SOUTH WALTON FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED BY 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, ETC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	G	Y W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, SS, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes



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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	
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)	Y AGE 50 W/10SC, ACCR BEN REDUCED 3% FOR EACH YEAR BEFORE NRD	Yes
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 50 W/10SC, ACCR BEN REDUCED ACTUARIALLY FROM NRA (MAX 3%/YR)	Yes
SUNRISE	G	Y ILOD = 75% SAL, -SS, WC, ETC; REG = W/5SC, ACCR BEN (BETWEEN 25 & 50% AFC)	Y VESTED = OPTIONAL ALLOWANCE; NON-VESTED = REF W/O INT	Y AGE & SC VR W/ HDT & MGR OR NON-MGR; REDUCTION VR W/ MGR OR NON-MGR	Yes
SUNRISE	P	Y ILOD = 75% SAL - OFFSETS (MIN ACCR BEN OR 42% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN (MIN 75% FAC); REG = VESTED: ACCR BEN, NON-VESTED: REF W/O INT	Y 47 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SURFSIDE [GP]	G	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE), -SS&WC; REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SURFSIDE [GP]	P	Y ILOD = 75% PAY (INJ) OR 45% PAY (DISEASE); REG = ACCR BEN	Y CONTRIB REF, OR ACCR BEN IF WORKING AFTER NRD	Y 20SC, ANY AGE OR 55 W/15SC; ACCR BEN REDUCED 0.5%/MO PRIOR TO NRD	Yes
SWEETWATER	P	Y ILOD = ACCR BEN (MIN 42% SAL); REG = AFTER PROBATIONARY PD, ACCR BEN (MIN 25% SAL)	Y RET ELIG = ACCR BEN; NOT ELIG = REF W/ INT	Y UP TO 10 YRS EARLY, REDUCED BY 1/15 FOR 1ST 5 YRS, 1/30 FOR NEXT 5 YRS PRIOR TO NRD	No
TALLAHASSEE [GPF]	F	Y ILOD = ACCR BEN (MIN = BEN W/ SC TO NRD @ NOT > 50% AMC); REG = W/2SC, SAME BEN	Y LUMP SUM = 2% X (BASE SAL) X (SC PROJ TO 55) X 100 (MAX \$400,000); SPEC. PROV FOR ILOD OR RET ELIG	Y 20SC OR 50 W/5SC; IF 20SC, AB RED 6.8%/YR PRIOR TO 25SC; IF 50 W/5SC, AB RED 3%/YR PRIOR TO NRD	Yes
TALLAHASSEE [GPF]	G	Y GREATER OF: ACCR BENEFIT; PROJECTED BENEF TO NRD W/ MAX = 50% AFC	Y GREATER OF:50% BASE SALARY; CONTRIB REFUND; OR \$50,000	Y W/ 28SC;58 W/ 5SC-REDUCED	Yes
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
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	Yes
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
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
TEQUESTA [PF]	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TEQUESTA [PF]	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TITUSVILLE	G	Y W/10SC; ACCR BEN OFFSET W/ WC & SS TO MAX 100% AFC	Y VESTED = ACTUARIAL EQUIV OF 50% ACCR BEN	Y LATER OF 52 & 10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
TITUSVILLE	PF	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y ILOD = ACCR BEN (MIN 50% AFC, MAX 25 YRS FOR NON-SP BENEF); REG = W/8SC, SAME BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
TRI-COUNTY TRANSIT (ATU-1596)	G	Y W/10UBC = ACCR BEN	Y VESTED = 100% SURV BEN; NON-VESTED = REF W/5% INT	Y 55 W/10SC&10UBC = ACCR BEN REDUCED 5/9 OF 1% FOR 1ST 60 MONTHS & 5/18 OF 1% FOR ADD'L MONTHS BEF 62	Yes
UMATILLA	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10SC; REDUCED ACCR BEN	No
VALPARAISO	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC); OFFSET W/ WC, DISB, ETC	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
VENICE	F	Y ILOD & REG = ACCR BEN @ 2% RATE (MIN 50% AFC); REG REQ 5SC	Y ILOD & REG = 50% AFC TO SP; REG REQ 5SC & ENDS ON REMARRIAGE; VESTED MIN = ACCR BEN LESS SURV BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 2%/YR	No
VENICE	P	Y ILOD = 62.5% SAL; REG = W/5SC, 50% SAL	Y ILOD = 62.5% EARNINGS; REG = W/5SC, 50% EARNINGS	Y 20SC, ANY AGE; ACCR BEN REDUCED 2%/YR PRIOR TO NRD	Yes
VERO BEACH	F	Y ILOD & REG VESTED = ACCR BEN (MIN 50% FAC)	Y ILOD & REG W/1SC = SPOUSE: 50% ACCR BEN (MIN 25% FAC), NO SPOUSE: REF TO ESTATE	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
VERO BEACH	G	Y W/5SC; ACCR BEN (MIN 25% BMC); OFFSET W/ SS, WC, ETC	Y VESTED = @ MBR'S AGE 55, 66.67% JT & SURV ACCR BEN; NON-VESTED = REF W/O INT	Y 55 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR (1.5%/YR FOR ACCR BEF 10/1/10)	No
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

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
<b>SYS</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>
VILLAGE OF NORTH PALM BEACH	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y RET ELIG = 50% JT & SURV BEN; VESTED & RET INELIG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y AGE 50; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
VILLAGE OF PALM SPRINGS	G	N NONE SPECIFIED	Y ACTIVE W/10SC = ACCR BEN ADJUSTED FOR 100% JT & SURV	Y 52 W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
VILLAGE OF PALM SPRINGS	PF	Y ILOD = ACCR BEN (MIN 42% AC); REG = W/10SC, ACCR BEN (MIN 30% AC)	Y W/10SC; 100% ACCR BEN REDUCED FOR 100% JT & SURV, REDUCED IF EARLY (MAX 15%)	Y 50 W/10SC OR 45 W/15SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD; MAX REDUCTION OF 15%	Yes
VOLUSIA COUNTY (VOL)	F	Y ACCR BEN PAYABLE IMMEDIATELY	Y ACTUARIAL EQUIVALENT OF ACCR BEN	Y ACCR BEN REDUCED 5%/YR PRIOR TO AGE 55	No
WAUCHULA	GP	Y ILOD = ACCR BEN (MIN 50% AFC); REG = ACCR BEN (MIN 25% AFC)	Y VR W/ MARR, UNMARR OR POLICE	Y 50 W/6SC; ACCR BEN REDUCED 1%/YR FOR 1ST 5 YRS PRIOR TO 60, 2%/YR FOR NEXT 5 YRS PRIOR TO 60	No
WEST MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y ILOD & REG = VR W/ VESTED OR NON-VESTED	Y W/6SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WEST MELBOURNE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = 50% JT & SURV ACCR BEN; <10SC = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WEST PALM BEACH	F	Y ILOD = ACCR BEN (MIN 65% FAS); REG = W/5SC, ACCR BEN (MIN 25% FAS IF 10+ SC)	Y ILOD = 2/3 OF > OF HIGHEST 12-MO SAL OR TOP STEP FF PAY; REG = W/5SC, 2/3 ACCR BEN	N NONE SPECIFIED	Yes
WEST PALM BEACH	G	Y ILOD = VR W/ DURING OR AFTER DISB PERIOD; REG = EARLY RET BEN	Y ILOD = CONTRIB REF + MO BEN; REG = 100% JT & SURV ACCR BEN	Y AGE 55 (50 IF HIRED PRIOR TO 10/1/70); ACCR BEN REDUCED 0.5%/MO PRIOR TO AGE 60 (MAX 30% REDUCED)	No
WEST PALM BEACH	P	Y ILOD = ACCR BEN (MIN 2/3 FAS) TO LATER OF 55 OR 5 YRS, THEN ADD'L SC; REG = W/5SC, ACCR BEN (MIN VR)	Y ILOD = 2/3 > OF HIGH CONSEC 12 MONTHS SAL OR TOP STEP PAY; REG = W/5SC, 2/3 ACCR BEN (MIN 1/7 FAS)	Y 50 W/10SC; ACCR BEN 3%/YR PRIOR TO NRA	Yes
WILLISTON	G	Y ACCR BEN REDUCED ACTUARIALLY	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 55 W/5SC; ACCR BEN REDUCED ACTUARIALLY	Yes
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	Yes
WILTON MANORS (VOL)	F	Y ILOD ONLY = ACCR BEN	Y ACCR BEN	N NONE PROVIDED	No

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

<b>City or District</b>	<b>TYP</b>	<b>Disability Benefits Description</b>	<b>Death Benefits Description</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DROP</b>
	<b>SYS</b>	<b>Y</b>	<b>Y</b>		
WILTON MANORS [GP]	G	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%); EFF 5/27/03, NO REDUCTION FOR SR MGMT	Yes
WILTON MANORS [GP]	P	Y ILOD = ACCR BEN (MIN 50% AMC); REG = W/15SC, ACCR BEN (MIN 25% AMC)	Y > OF CONTRIB REF OR PVVB (COMPUTED @ DATE OF DEATH)	Y 50 W/15SC; ACCR BEN REDUCED 3%/YR (MAX 12%)	Yes
WINTER GARDEN	G	Y W/10SC; 2% AFC X (0-20)SC + 1% AFC X (20+)SC; MIN 40% AFC OR \$100/MO	Y VESTED = 5-YR; 10-YR ACCR BEN (REDUCED IF EARLY)	Y 60 W/5SC; ACCR BEN REDUCED 5%/YR PRIOR TO AGE 65	No
WINTER GARDEN	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC = 10-YR ACCR BEN (REDUCED IF EARLY); <10SC = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	No
WINTER HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% FINAL MO SAL), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR FROM 55 TO 50, ACTUARIALLY REDUCED FROM 50 TO 45	Yes
WINTER HAVEN	G	Y ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/5% INT	Y 50 W/10SC; ACCR BEN REDUCED BY 1/15 PER YR PRIOR TO NR	Yes
WINTER HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y ILOD = ACCR BEN (MIN 50% AVG SAL FROM LAST YR), VR W/ SP OR CH; REG = ACTUARIAL EQUIV OF ACCR BEN	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
WINTER PARK	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER PARK	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 30% SAL); REG = VR W/ RET ELIG & VESTING STATUS	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
WINTER SPRINGS	GPF	Y W/30SC & DISB UNDER DISB INS POLICY; ACCR BEN	Y BEN SUPPORTED BY PVAB	Y 25SC OR 55 W/15SC; ACCR BEN, ACTUARIALLY REDUCED FOR EACH YR PRIOR TO AGE 55	No

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

<b>City or District</b>	<b>TYP Disability Benefits Description SYS Y</b>	<b>Death Benefits Description Y</b>	<b>Early Retirement Benefits Description</b>	<b>Offer DRO</b>
-------------------------	--	---	--	------------------

<i><b>Offer Disability</b></i>	444	<i><b>Offer Early Ret.</b></i>	436	<i><b>Offer DRO</b></i>	325
<i><b>No Disability</b></i>	41	<i><b>No Early Ret.</b></i>	49	<i><b>No DRO</b></i>	160
	<hr/> 485		<hr/> 485		<hr/> 485

## 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.

Altern. 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	10/01/2017	104,706 468,739	0 18,626,474	0 8,047,710	0	0	0	0	0	8,904	27,238,725	/	0
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2016	0 515,026	0 1,521,436	0 1,581,226	0	0	0	0	0	3,988	3,613,700	/	0
ALTAMONTE SPRINGS	G	10/01/2017	14,304 62,303	0 17,068,737	0 7,508,381	0	0	-11,886	0	0	0	24,641,839	/	0
ALTAMONTE SPRINGS	P	10/01/2017	7,825 51,074	0 13,678,212	0 6,310,628	0	0	-9,098	0	0	0	20,038,641	/	0
APOPKA	F	10/01/2017	279,236 3,014,254	4,624,839 18,675,282	0 11,694,447	0	0	0	0	0	0	38,288,058	/	1,116,715
APOPKA	G	10/01/2017	352,873 3,398,553	6,003,179 24,242,769	0 15,276,566	0	0	0	0	0	0	49,273,940	/	1,066,666
APOPKA	P	10/01/2017	680,606 3,647,508	6,000,880 24,240,724	0 15,285,948	0	0	0	0	0	0	49,855,666	/	64,390
ARCADIA	G	01/01/2018	0 57,931	0 1,567,193	0 0	0	0	1,148,951	0	0	0	2,774,075	/	0
ARCADIA	PF	10/01/2017	126,007 206,774	66,382 6,184,481	100,248 3,392,623	0	0	0	0	0	63,539	10,012,976	/	1,354,368
ATLANTIC BEACH	G	10/01/2017	21,984 1,462,060	0 12,421,624	0 4,300,863	0	0	55,232	0	0	18,629	18,243,134	/	252,143
ATLANTIC BEACH	P	10/01/2017	9,830 1,272,296	0 7,121,940	0 1,930,397	0	0	487,791	0	0	18,714	10,803,540	/	537,335
ATLANTIS	P	10/01/2017	0 0	0 807,017	0 102,542	29,795	395,831	0	0	0	0	1,335,185	/	0
AUBURNDALE	F	10/01/2017	65,589 154,267	27,027 4,592,865	0 2,486,269	0	0	0	0	0	3,633	7,322,384	/	396,084
AUBURNDALE	G	10/01/2017	330,943 478,677	0 11,604,963	0 6,201,131	0	0	0	0	0	0	18,615,714	/	0
AUBURNDALE	P	10/01/2016	211,294 103,298	0 6,347,270	0 3,798,396	0	0	0	0	0	0	10,460,258	/	155,425
AVENTURA	P	10/01/2016	152,689 2,136,283	0 23,963,658	0 6,655,765	1,411,829	0	0	0	0	168,825	34,151,399	/	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	International Domestic								
AVON PARK	F	10/01/2017	14,110	0	0								5,943,012 /	200,265
AVON PARK	P	10/01/2017	231,461	3,817,572	1,543,893	353,434	0	0	17,458				6,525,239 /	0
BAL HARBOUR VILLAGE	G	10/01/2016	3,379	0	0								11,265,382 /	150,883
BAL HARBOUR VILLAGE	P	10/01/2017	401,826	3,869,317	2,251,421	0	0	0	704				20,957,742 /	887,248
BARTOW	F	10/01/2017	0	0	0								9,604,961 /	0
BARTOW	G	10/01/2016	562,800	6,760,033	3,942,549	0	0	0	0				22,995,295 /	532,280
BARTOW	P	10/01/2017	118,076	12,653,127	7,981,162	0	0	0	45,210				18,442,492 /	299,231
BAY HARBOR ISLANDS [GP]	G	10/01/2017	84,759	0	0								8,324,785 /	0
BAY HARBOR ISLANDS [GP]	P	10/01/2017	432,387	4,602,683	2,756,777	472,913	0	2,188	62,615				10,716,700 /	0
BAY MEDICAL CENTER	G	01/01/2018	91,654	0	0								103,084,164 /	0
BELLE GLADE	G	10/01/2017	559,811	5,959,092	3,569,198	612,280	0	2,832	78,167				17,789,916 /	0
BELLE GLADE (RETIRED)	PF	10/01/2017	46,397	0	0								5,979,892 /	0
BELLE GLADE HOUSING	G	10/01/2016	2,394,611	69,508,939	31,134,217	0	0	0	0				2,207,846 /	0
BELLEAIR	P	10/01/2016	85,194	0	0								3,254,679 /	0
BELLEVUE	P	10/01/2017	112,715	12,008,409	5,739,144	0	0	0	155,546				3,572,403 /	0
BERT FISH MEDICAL CENTER	G	01/01/2018	18,334	0	0								49,344,996 /	0
			119,586	3,138,574	2,703,398	0	0	0	0					
			0	0	0									
			0	0	0					2,207,846	0			
			95,297	0	0									
			101,643	1,953,685	1,104,054	0	0	0	0					
			5,193	0	0									
			46,615	1,868,171	1,653,983	0	0	0	1,559					
			13,988	0	0									
			209,922	13,917,737	0	0	0	35,203,349	0					

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities		
BOCA GRANDE FCD	F	10/01/2017	118,973 243,175	0 4,532,301	0 1,901,175	0	0	0	0	6,795,624 /	0
BOCA RATON	G	10/01/2016	1,668,800 11,359,897	21,650,732 89,104,255	0 56,368,876	21,052,549	0	6,120,539	2,980,971	204,344,677 /	4,321,107
BOCA RATON	PF	10/01/2017	1,481,348 3,784,462	53,877,327 200,281,221	0 74,336,992	37,417,535	0	0	1,370,914	369,807,971 /	28,048,878
BOCA RATON EXECUTIVE	G	10/01/2017	20,000 334,806	4,394,326 25,235,988	0 11,885,606	0	0	0	0	41,870,726 /	2,120,524
BOCA RATON HOUSING	G	10/01/2017	8,039 12,180	322,777 1,528,621	0 1,181,484	0	0	0	122,410	2,930,691 /	0
BONITA SPRINGS FCD	F	10/01/2017	140,035 3,066,981	0 38,295,990	0 18,316,562	5,083,451	0	0	69	64,902,950 /	1,966,597
BONITA SPRINGS FCD	G	10/01/2016	13,078 169,655	0 1,752,013	0 1,126,176	0	0	0	151,964	2,908,958 /	0
BOYNTON BEACH	F	10/01/2017	325,831 3,894,105	15,104,332 48,162,026	0 27,627,431	9,358,834	0	0	180,448	104,292,111 /	15,417,512
BOYNTON BEACH	G	10/01/2017	943,532 4,852,106	0 103,880,306	0 34,108,499	22,858,187	0	0	708,517	165,934,113 /	12,846,021
BOYNTON BEACH	P	10/01/2017	1,852,448 2,445	0 61,098,467	0 26,219,476	6,279,311	0	0	157,888	95,294,259 /	11,516,817
BRADENTON	F	10/01/2017	622,778 958,682	4,089,930 29,074,427	0 11,540,418	7,216,893	0	0	755,430	52,747,698 /	444,140
BRADENTON	P	10/01/2017	99,969 1,529,320	0 36,841,025	0 26,241,899	6,741,877	0	0	297,692	71,156,398 /	1,201,579
BROOKSVILLE	F	10/01/2017	38,248 161,086	0 3,925,556	0 2,156,100	0	0	0	8,733	6,272,257 /	0
BROOKSVILLE	P	10/01/2016	14,041 24,094	0 3,798,175	0 1,954,135	0	0	0	7,574	5,782,871 /	0
BUNNELL	F	10/01/2016	8,707 5,606	0 362,629	0 189,593	0	0	0	0	566,535 /	17,251
BUSHNELL	G	10/01/2016	32,248 140,870	0 1,608,119	0 787,990	0	0	0	23,202	2,546,025 /	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	10/01/2017	353,414	17,544,599	393,633							
			4,389,509	94,453,355	35,332,350	16,984,016	0	0	726,161	168,724,715	/	17,222,459
CAPE CORAL	G	10/01/2017	1,395,772	1,701,592	0							
			5,299,966	137,501,713	51,940,026	56,703,357	7,962,122	0	636,842	261,867,706	/	15,849,799
CAPE CORAL	P	10/01/2017	575,846	0	0							
			3,955,345	109,649,639	30,976,616	16,984,016	0	0	2,078,891	160,062,571	/	8,499,466
CASSELBERRY	PF	10/01/2017	355,244	0	0							
			369,792	15,222,616	5,637,169	1,471,454	0	0	34,142	23,022,133	/	0
CHATTAHOOCHEE	F	10/01/2016	4,335	0	0							
			418,452	0	0	0	0	0	0	422,787	/	0
CLEARWATER	F	10/01/2017	0	0	0							
			884,268	0	2,958,513	0	0	0	0	3,842,781	/	0
CLEARWATER	GPF	01/01/2018	10,635,097	185,785,460	0							
			28,627,149	432,388,268	280,945,411	88,936,244	31,973,181	0	40,180,618	1,019,110,192	/	0
CLERMONT	F	10/01/2016	100	1,173,798	0							
			95,820	8,839,415	1,868,494	0	0	0	0	11,977,627	/	0
CLERMONT	P	10/01/2016	-258,179	0	1,407,071							
			114,863	10,596,103	2,239,827	0	0	0	0	14,099,685	/	0
CLERMONT (RETIRED)	G	10/01/2016	0	35,102	0							
			2,865	264,340	55,877	0	0	0	0	358,184	/	0
CLEWISTON	G	10/01/2016	0	0	0							
			0	6,494,353	4,346,874	0	0	0	0	10,841,227	/	0
COCOA	F	10/01/2017	29,152	0	0							
			1,146,490	12,400,587	3,105,753	1,720,001	0	0	30,711	18,371,272	/	307,902
COCOA	G	10/01/2017	231,197	0	0							
			43,165	8,112,180	3,352,430	2,001,583	0	0	9,325	13,731,230	/	310,840
COCOA	P	10/01/2017	28,013	0	0							
			490,545	17,883,979	10,819,601	0	0	0	70,392	29,151,746	/	457,980
COCOA BEACH	F	10/01/2017	41,693	0	0							
			262,637	9,085,005	2,878,835	1,051,281	0	0	0	13,319,451	/	233,154
COCOA BEACH	G	10/01/2017	0	0	0							
			766,651	16,469,098	8,196,098	0	0	0	15,085	25,416,762	/	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	International Domestic								
COCOA BEACH	P	10/01/2017	140,577	0	0								13,142,557 /	191,611
			205,386	8,868,246	2,877,067	1,051,281	0	0	0					
COOPER CITY	F	10/01/2017	338,553	0	0								25,673,631 /	4,286,806
			256,627	16,121,988	7,657,478	1,339,720	0	0	40,735					
COOPER CITY	G	10/01/2017	554,188	0	0								33,688,399 /	852,298
			805,791	18,894,094	9,287,473	4,228,184	0	0	81,331					
COOPER CITY	P	10/01/2017	347,315	0	0								29,903,274 /	4,575,257
			608,953	18,563,837	6,254,291	4,189,983	0	0	61,105					
COOPER CITY - MANAGEMENT	GPF	10/01/2017	250,000	478,195	0								4,761,276 /	244,062
			18,045	2,264,661	1,750,375	0	0	0	0					
			4,297,093	58,032,750	9,049,202									
CORAL GABLES	GPF	10/01/2017	9,099,159	150,926,108	28,299,719	46,545,152	73,532,749	0	892,228				378,889,704 /	33,835,492
			97,700	0	0									
CORAL SPRINGS	F	10/01/2017	1,287,448	60,476,145	16,621,318	0	0	13,832,757	89,377				92,225,991 /	0
			26,622	0	0									
CORAL SPRINGS	G	10/01/2017	822,621	4,393,953	2,723,433	0	0	0	0				7,966,629 /	0
			237,999	0	0									
CORAL SPRINGS	P	10/01/2017	7,439,309	128,990,910	29,489,801	0	0	37,773,135	245,998				203,685,156 /	0
			2,742	0	0									
CRESCENT CITY	F	10/01/2015	0	487,734	0	0	0	0	0				490,476 /	0
			7,624	0	0									
CRESCENT CITY	P	10/01/2015	0	813,101	0	0	0	0	0				820,725 /	0
			10,817	0	0									
CRESTVIEW	G	10/01/2016	188,991	9,757,873	5,056,755	1,611,508	0	0	77,425				16,548,519 /	390,556
			6,476	0	0									
CRESTVIEW	PF	10/01/2016	613,164	10,084,002	5,134,576	1,650,862	0	0	191,901				17,297,179 /	166,103
			9,536	0	0									
DADE CITY	F	10/01/2017	327,384	3,944,322	1,897,402	0	0	0	59,858				6,118,786 /	381,746
			0	0	0									
DADE CITY	P	10/01/2017	372,821	5,943,397	2,919,724	0	0	0	27,234				9,208,708 /	372,041
			397,449	0	0									
DANIA BEACH	G	10/01/2017	1,179,689	13,951,242	5,394,871	0	1,417,820	0	0				22,341,071 /	1,053,237

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities		
DANIA BEACH [PF]	F	10/01/2017	2,924,314	0	0						
			334,235	28,638,263	7,177,015	5,027,846	0	4,015,752	142,427	47,974,998	57,963
DANIA BEACH [PF]	P	10/01/2017	307,675	0	0						
			35,166	3,013,104	755,112	528,993	0	0	4,975	4,635,075	0
DAVIE	F	10/01/2016	1,094,442	0	0						
			573,428	48,661,271	23,029,941	14,073,918	0	0	6,975,108	80,457,892	2,377,429
DAVIE	P	10/01/2016	1,220,729	11,430,932	0						
			2,773,306	62,925,863	38,775,963	16,679,186	0	0	3,082,142	130,723,837	5,421,637
DAVIE - GENERAL & MGMT	G	10/01/2017	132,567	6,842,067	0						
			258,191	32,402,997	25,044,548	0	0	0	0	64,680,370	202,480
DAYTONA BEACH	PF	10/01/2017	1,143,250	32,097,037	0						
			0	56,758,091	40,805,907	6,471,881	22,908,485	16,342,167	323,088	176,203,730	1,983,497
DEERFIELD BEACH	F	10/01/2017	-105,693	0	0						
			3,237,330	50,660,101	33,119,861	11,940,141	0	14,748,480	0	113,600,220	13,222,818
DEERFIELD BEACH	G	10/01/2017	130,352	0	0						
			1,333,410	33,466,837	15,813,947	5,152,152	0	0	121,968	55,774,730	0
DEERFIELD BEACH	P	10/01/2017	29,173	0	0						
			657,116	26,746,810	7,279,438	6,695,802	0	0	54,514	41,353,825	0
DELAND	F	10/01/2017	890,655	1,990,363	0						
			434,212	7,283,192	3,038,598	1,301,350	620,633	0	64,152	15,494,851	0
DELAND	G	10/01/2017	793,691	0	0						
			0	16,652,567	5,825,402	2,002,584	0	4,027,644	0	29,301,888	749,102
DELAND	P	10/01/2017	10,711	0	0						
			437,708	15,978,691	6,202,106	0	0	2,821,411	0	25,450,627	1,128,450
DELRAY BEACH	F	10/01/2016	378,162	0	0						
			2,258,957	52,581,955	23,448,733	9,727,527	0	0	107,769	88,287,565	0
DELRAY BEACH	G	10/01/2016	2,547,411	0	0						
			1,455,025	90,213,500	22,972,799	0	0	0	379,722	116,809,013	5,666,178
DELRAY BEACH	P	10/01/2016	339,694	0	0						
			2,029,162	47,233,013	21,063,392	8,737,987	0	0	96,807	79,306,441	0
DELTONA	F	10/01/2017	53,038	0	0						
			732,160	18,147,007	7,480,093	1,203,412	0	0	33,868	27,581,842	636,291

**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							
DESTIN FCD	F	10/01/2017	11,781	0	0						18,376,892 /	746,524
			234,845	11,299,649	5,318,923	1,519,270	0	0	7,576			
DUNEDIN	F	10/01/2017	405,880	0	0						26,900,085 /	282,008
			356,759	17,506,054	5,793,492	2,866,773	0	0	28,873			
DUNNELLON	PF	10/01/2017	392	274,441	0						2,589,462 /	0
			10,356	1,299,714	1,004,559	0	0	0	0			
EAST LAKE TARPON FCD	F	10/01/2017	25,741	109,057	147,318						16,037,239 /	544,284
			211,470	9,892,894	4,242,431	1,497,229	0	0	88,901			
EAST NICEVILLE FCD	F	10/01/2015	56,017	0	0						676,381 /	0
			339,240	281,124	0	0	0	0	0			
EATONVILLE	P	10/01/2015	16,385	0	0						1,404,640 /	0
			51,942	737,789	598,524	0	0	0	0			
EDGEWATER	F	10/01/2017	30,681	1,193,286	0						13,051,251 /	0
			425,970	8,346,379	3,070,564	0	0	0	15,629			
EDGEWATER	G	10/01/2017	58,236	0	0						12,497,702 /	0
			541,909	6,160,956	5,754,814	0	0	0	18,213			
EDGEWATER	P	10/01/2017	50,948	0	0						9,463,991 /	0
			467,784	5,344,609	3,608,626	0	0	0	7,976			
ENGLEWOOD AREA FCD	F	10/01/2017	770,778	73,850	0						28,624,281 /	1,278,395
			511,093	18,032,266	6,335,801	3,149,201	0	0	248,708			
ENGLEWOOD WATER DISTRICT	G	10/01/2016	3,282	0	0						514,515 /	0
			22,187	497,296	0	0	0	0	8,250			
ESTERO FCD	F	10/01/2017	0	2,468,435	0						23,287,125 /	16,534
			93,148	11,690,137	9,035,405	0	0	0	0			
EUSTIS	F	10/01/2017	199,137	0	0						9,008,000 /	235,132
			245,301	5,286,771	3,276,791	0	0	0	0			
EUSTIS	P	10/01/2017	167,588	2,035,777	244,712						19,226,444 /	0
			1,135,236	10,333,142	5,316,713	0	0	0	6,724			
FERNANDINA BEACH	G	10/01/2017	60,482	0	0						19,744,560 /	145,508
			1,318,843	12,465,496	4,187,301	1,751,689	0	0	39,251			
FERNANDINA BEACH	PF	10/01/2017	46,746	0	0						22,949,629 /	405,809
			5,508,658	14,375,771	5,310,964	1,860,209	0	0	4,152,719			

**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									
FLAGLER BEACH	F	10/01/2017	68,055	0	0								1,578,755	/	0
			24,592	1,062,299	424,497			0	0	0	688				
FLAGLER BEACH	P	10/01/2017	61,084	0	0								3,488,669	/	0
			41,916	2,455,498	930,859			0	0	0	688				
FLORIDA CITY	P	10/01/2016	4,770	0	0								2,979,288	/	0
			0	0	0			0	0	2,974,518	0				
FLORIDA CITY - ELECTED	G	10/01/2016	6,633	0	0								3,104,839	/	0
			3,098,206	0	0			0	0	0	0				
FORT LAUDERDALE	G	09/30/2017	2,655,709	0	0								654,193,477	/	2,463,052
			52,914,614	463,204,238	77,674,367			63,202,964	0	0	5,458,415				
FORT LAUDERDALE	PF	10/01/2017	3,031,441	0	0								857,734,650	/	32,721,166
			13,292,574	504,268,029	209,434,224			119,178,626	48,897,022	0	40,367,266				
FORT MEADE [GPF]	F	10/01/2017	5,617	40,042	0								382,454	/	0
			1,511	189,636	146,570			0	0	0	922				
FORT MEADE [GPF]	G	10/01/2017	14,190	505,717	0								4,779,572	/	0
			19,084	2,394,999	1,851,116			0	0	0	5,534				
FORT MEADE [GPF]	P	10/01/2017	23,448	127,708	0								1,226,503	/	0
			4,819	604,804	467,459			0	0	0	1,735				
FORT MYERS	F	10/01/2017	6,814,542	11,704,251	0								92,218,704	/	1,219,987
			4,077,707	46,458,842	13,913,627			9,448,915	0	0	199,180				
FORT MYERS	G	10/01/2016	545,243	0	0								99,018,034	/	2,222,020
			6,218,814	43,378,693	49,483,476			0	0	0	608,192				
FORT MYERS	P	10/01/2017	9,638,540	0	0								120,845,684	/	405,101
			3,228,969	65,360,419	32,387,386			10,625,588	0	0	395,218				
FORT PIERCE	GP	09/30/2017	522,063	0	0								194,774,112	/	0
			-1,850,000	124,478,813	45,276,289			21,671,230	0	4,675,717	0				
FORT PIERCE SUPP	P	09/30/2017	23,455	0	0								13,973,711	/	207,288
			1,544,822	9,205,823	3,224,378			0	0	0	24,767				
FORT WALTON BEACH	F	10/01/2017	14,144	27,128	0								15,532,148	/	0
			213,153	9,571,860	4,128,726			1,581,135	0	0	3,998				
FORT WALTON BEACH	G	10/01/2017	32,037	79,862	0								44,001,783	/	0
			1,151,391	29,701,838	8,081,637			4,955,917	0	0	899				

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
FORT WALTON BEACH	P	10/01/2016	211,495 628,732	0 11,768,826	0 7,311,516					19,920,569	/	0
FROSTPROOF	G	10/01/2017	2,314 6,086	161,284 763,819	0 590,362					1,523,865	/	0
FROSTPROOF	P	10/01/2017	43,959 669,230	621,815 1,740,313	0 1,157,435				193,695	4,039,057	/	0
FRUITLAND PARK	F	10/01/2016	0 155,320	0 312,214	0 21,864					489,398	/	0
GAINESVILLE	G	10/01/2017	-2,919,001 3,767,666	0 199,340,207	0 0	2,165,995	17,461,245	176,497,450	0	396,313,562	/	4,028,092
GAINESVILLE	PF	10/01/2017	0 13,566,173	0 189,182,895	0 14,288,966	23,146,891	0	0	0	240,184,925	/	7,587,402
GOLDEN BEACH	GP	10/01/2017	36,591 876,613	0 5,834,102	0 1,995,871	0	246,902	28,594	25,419	8,993,254	/	0
GREATER NAPLES FCD	F	10/01/2017	55,210 995,133	438,458 12,149,927	0 12,057,731	1,378,586	0	0	208,274	26,866,771	/	0
GREEN COVE SPRINGS	P	10/01/2017	0 19,085	505,741 2,395,112	0 1,851,203					4,771,141	/	0
GREENACRES	F	10/01/2017	41,675 107,936	1,416,659 8,135,672	0 3,831,726					13,533,668	/	0
GREENACRES	P	10/01/2017	24,283 132,569	1,739,961 9,992,345	0 4,706,179				130,955	16,464,382	/	0
GULF BREEZE	P	10/01/2016	0 33,326	408,245 3,074,335	0 649,859				13,756	4,152,009	/	0
GULFPORT	F	10/01/2017	125,400 66,458	15,410 2,594,695	0 1,531,753					4,333,716	/	0
GULFPORT	G	10/01/2017	45,092 164,395	0 9,840,074	0 5,166,525	762,436	0	0	568	15,977,954	/	0
GULFPORT	P	10/01/2016	189,017 209,662	0 5,117,494	0 3,376,824	87,355	0	0	23,282	8,957,070	/	0
HAINES CITY	F	10/01/2017	116,120 105,689	0 3,891,043	0 2,096,247				203	6,208,896	/	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								
HAINES CITY	G	10/01/2017	106	0	0	0	0	0	0	16,722	16,017,299	/	0
HAINES CITY	P	10/01/2017	176,672	0	0	468,432	0	0	73,519	9,693,212	/	0	
HALIFAX HOSPITAL	G	10/01/2016	0	0	0	0	0	0	0	240,144,476	/	0	
HALLANDALE BEACH	G	10/01/2017	0	7,337,558	0	3,414,669	0	699,900	0	57,149,032	/	1,263,460	
HALLANDALE BEACH	PF	10/01/2017	1,156,005	6,259,282	0	7,074,738	19,470,121	0	394,371	160,522,702	/	28,879,598	
HALLANDALE BEACH PM	G	10/01/2017	0	2,836,120	0	1,067,895	0	930	0	17,704,606	/	0	
HALLANDALE BEACH PM (EXCESS)	G	10/01/2016	0	0	0	0	0	0	0	0	/	0	
HAVANA	F	10/01/2015	0	0	0	0	0	0	0	897,544	/	0	
HIALEAH	GPF	10/01/2016	2,815,956	0	0	14,035,686	0	10,116,315	48,520,852	591,081,423	/	3,451,850	
HIALEAH - ELECTED	G	10/01/2017	0	0	0	546,690	0	10,994,922	1,865,636	10,432,705	/	0	
HIALEAH GARDENS	P	10/01/2016	291,305	1,560,561	0	1,474,630	0	0	65,319	14,847,537	/	595,578	
HILLSBOROUGH COUNTY	ERP	07/01/2017	39,059	0	0	0	0	0	0	11,034,384	/	0	
HOLLEY-NAVARRE FCD	F	10/01/2016	200,147	0	0	0	0	0	0	2,210,195	/	0	
HOLLY HILL	F	10/01/2017	73,863	0	70,091	210,859	0	0	0	4,415,577	/	38,853	
HOLLY HILL	P	10/01/2016	82,000	2,464,254	1,514,510	0	0	0	35,840	9,166,974	/	0	
HOLLYWOOD	F	10/01/2017	30,906	0	0	21,125,574	0	0	389,174	232,392,733	/	89,673,375	

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:			Liabilities	Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets				
HOLLYWOOD	G	10/01/2016	5,276,603	0	0							
			4,680,053	208,001,117	77,008,220	0	0	0	411,834	294,554,159	/	3,383,856
HOLLYWOOD	P	10/01/2017	8,471,549	0	0							
			5,115,595	166,530,081	68,942,537	28,700,465	5,005,271	-78,790,447	0	203,975,051	/	0
HOLMES BEACH	P	10/01/2016	15,248	0	0							
			208,845	4,706,236	3,053,696	0	0	0	0	7,984,025	/	394,530
HOMESTEAD	F	01/01/2017	20,933	0	0							
			380,425	4,980,181	1,816,123	0	0	49,634	239,460	7,007,836	/	0
HOMESTEAD	P	10/01/2016	841,430	0	0							
			3,179,734	43,766,230	34,376,729	0	0	4,953	387,692	81,781,384	/	6,895,348
HOMESTEAD - General & Hospital	G	10/01/2016	323,362	0	0							
			2,820,364	43,515,593	27,753,430	0	0	0	140,837	74,271,912	/	1,512,828
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2016	66,226	0	0							
			64,393	3,213,387	1,046,947	0	0	0	19,638	4,371,315	/	0
HOMESTEAD - Old Elected	G	01/01/2016	15,130	0	0							
			116,087	1,458,461	752,001	0	0	0	8,032	2,333,647	/	0
HOWEY-IN-THE-HILLS	P	10/01/2016	0	127,029	0							
			10,370	956,605	202,209	0	0	0	0	1,296,213	/	0
INDIALANTIC	G	10/01/2017	3,857	0	0							
			5,357	1,123,712	210,277	0	0	0	0	1,343,203	/	0
INDIALANTIC	PF	10/01/2017	15,086	0	0							
			193,769	4,804,827	2,222,563	722,308	0	0	67,262	7,891,291	/	63,260
INDIAN HARBOUR BEACH	P	10/01/2017	107,511	0	0							
			178,446	9,579,319	0	0	0	0	72,414	9,792,862	/	33,969
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2017	0	25,830	0							
			975	122,329	94,549	0	0	0	0	243,683	/	0
INDIAN RIVER SHORES	G	10/01/2017	0	97,140	0							
			7,401	557,860	262,740	0	0	0	0	925,141	/	0
INDIAN RIVER SHORES	PF	10/01/2017	179,961	249,116	222,221							
			515,985	8,866,155	5,785,770	0	0	0	7,780	15,811,428	/	181,928
INDIAN SHORES	P	10/01/2016	41,892	0	0							
			278,085	1,953,949	551,526	0	0	0	4,671	2,820,781	/	0

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount				
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities						
JACKSON MEMORIAL HOSPITAL	G	01/01/2017	0	54,508,268	5,617,549	13,740,066	407,745,520	81,123,598	56,472,749	0	0	0	619,207,750	/	0
JACKSONVILLE	CO	10/01/2017	793,000	0	0	-1,748,000	0	0	0	0	214,465,000	487,000	213,023,000	/	15,640,000
JACKSONVILLE	G	10/01/2017	4,815,000	534,928,000	0	4,480,000	784,548,000	425,372,000	338,655,000	149,351,000	5,000	222,486,000	2,019,668,000	/	0
JACKSONVILLE	PF	10/01/2017	118,575,649	0	0	22,000,834	1,175,935,866	369,640,812	311,480,475	0	810,547,829	232,487,111	2,575,694,354	/	328,296,551
JACKSONVILLE - DISABILITY	G	10/01/2015	15,000	0	0	0	9,587,000	0	0	0	0	8,000	9,594,000	/	0
JACKSONVILLE BEACH	F	10/01/2017	27,341	0	0	323,816	8,064,782	3,255,253	640,916	0	0	0	12,312,108	/	0
JACKSONVILLE BEACH	G	10/01/2017	93,651	0	0	818,309	34,676,571	14,356,685	2,826,639	0	0	0	52,771,855	/	0
JACKSONVILLE BEACH	P	10/01/2017	36,310	0	0	438,238	14,589,522	5,835,366	1,148,905	0	0	0	22,048,341	/	0
JACKSONVILLE PF SENIOR STAFF	G	10/01/2015	0	0	0	4,002,294	0	0	0	0	0	0	4,002,294	/	0
JUPITER	P	10/01/2017	688,269	0	0	4,780,395	39,745,644	18,477,117	3,336,635	0	2,577,482	0	69,605,542	/	4,327,509
JUPITER ISLAND	GPF	10/01/2017	83,661	0	0	164,208	0	0	0	0	10,222,721	0	10,470,590	/	0
KEY BISCAVNE	PF	10/01/2017	47,069	2,884,586	0	502,671	20,240,937	6,636,351	2,920,838	1,536,891	2,471,414	25,869	37,214,888	/	1,266,033
KEY WEST	G	10/01/2016	117,515	0	0	740,115	27,794,360	14,727,720	5,952,584	0	0	110,283	49,222,011	/	700,874
KEY WEST	PF	10/01/2017	815,669	12,271,420	0	4,866,100	53,858,985	17,123,168	5,110,000	4,781,905	0	719,649	98,107,598	/	12,223,912
KEY WEST HOUSING	G	01/01/2018	39,066	0	0	91,456	9,294,304	1,922,786	0	0	0	14,220	11,333,392	/	1,008,927
KEY WEST UTILITY	G	01/01/2018	184,846	11,309,339	3,871,617	1,741,328	51,300,791	10,193,809	8,065,772	0	5,092,821	130,846	91,629,477	/	0

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities		
KISSIMMEE	F	10/01/2017	2,131,475	6,249,733	104,327						
			566,311	15,689,181	12,930,271	1,778,057	0	0	16,791	39,432,564	3,487,083
KISSIMMEE	G	10/01/2017	4,265,609	1,074,375	3,513,706						
			1,721,204	67,803,306	21,600,892	11,662,961	0	2,865,090	0	114,507,143	2,284,598
KISSIMMEE	P	10/01/2017	2,058,548	4,626,900	418,080						
			1,760,141	30,672,959	15,914,538	6,376,126	0	0	0	61,827,292	1,050,085
KISSIMMEE UTILITY AUTHORITY	G	10/01/2017	139,364	0	0						
			3,369,508	59,102,990	17,166,019	8,736,644	0	0	980,938	87,533,587	2,806,218
LABELLE	F	10/01/2017	0	164,152	0						
			6,194	777,397	600,857	0	0	0	0	1,548,600	8,219
LADY LAKE	P	10/01/2017	80	0	0						
			158,856	4,879,373	2,031,993	802,312	0	0	18,016	7,854,598	0
LAKE ALFRED	G	10/01/2017	97	716,172	0						
			0	3,007,848	572,926	477,438	0	0	0	4,774,481	4,138
LAKE ALFRED	PF	10/01/2016	1,387	0	0						
			16,812	2,061,729	1,393,771	0	0	0	30,308	3,443,391	65,661
LAKE CITY	F	10/01/2017	33,307	0	0						
			411,328	6,671,813	2,394,567	57,976	0	104,908	0	9,673,899	226,722
LAKE CITY	G	10/01/2017	51,040	0	0						
			554,795	18,276,810	1,363,959	0	0	0	0	20,246,604	223,218
LAKE CITY	P	10/01/2016	58,741	0	0						
			861,681	8,660,448	4,591,290	0	0	0	80,022	14,092,138	187,078
LAKE HELEN	P	10/01/2017	109	138,283	0						
			5,218	654,890	506,169	0	0	0	0	1,304,669	0
LAKE MARY	F	10/01/2017	26,943	60,262	0						
			845,793	10,896,354	3,650,253	1,291,925	0	0	50,683	16,720,847	120,251
LAKE MARY	P	10/01/2016	43,397	0	0						
			1,084,031	11,482,930	4,027,557	959,768	439,936	252,526	30,990	18,259,155	0
LAKE PARK (RETIRED)	P	10/01/2017	0	0	0						
			61,085	1,106,641	222,068	0	0	0	0	1,389,794	0
LAKE WALES	F	10/01/2017	70,895	0	326,642						
			510,452	5,162,291	2,607,594	0	0	0	0	8,677,874	249,367

**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							
LAKE WALES	G	10/01/2017	45,474	0	398,227						10,813,520 /	119,354
LAKE WALES	P	10/01/2017	92,982	0	534,747	0	0	0	0	22,621	14,896,004 /	0
LAKE WORTH	F	10/01/2017	144,028	0	0	4,189,130	0	0	0	14,073	44,263,693 /	18,458,548
LAKE WORTH	G	10/01/2017	1,371,506	28,700,528	9,872,574	8,714,730	0	0	0	77,621	70,340,708 /	4,026,403
LAKE WORTH	P	10/01/2017	591,018	0	0	4,162,823	0	0	0	27,502	30,722,155 /	189,581
LAKELAND	F	10/01/2016	1,081,730	0	0	12,838,631	0	0	0	7,564	87,582,084 /	2,331,496
LAKELAND	G	10/01/2017	834,483	47,233,844	25,600,960	51,651,687	0	0	14,662,605	563,291,682 /	20,691,883	
LAKELAND	P	10/01/2016	2,106,927	114,452,388	29,681,036	6,685,604	0	0	208,560	108,492,820 /	3,454,703	
LANTANA	F	09/30/2017	304,491	0	0	2,505,309	0	1,901,893	268,417	40,164,766 /	2,147,132	
LANTANA	P	10/01/2017	1,995,311	65,321,030	34,394,944	1,171,510	0	0	289,258	13,848,711 /	465,071	
LARGO	PF	10/01/2017	228,379	0	0	8,787,400	8,181,792	12,646,204	1,028	139,907,078 /	9,148,219	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2016	14,010	2,220,235	0	0	0	0	6,547	1,933,935 /	0	
LAUDERHILL	F	10/01/2017	309,385	7,266,005	3,156,824	12,141,834	0	1,000,000	356,900	78,790,699 /	623,597	
LAUDERHILL	G	10/01/2017	0	24,580,947	0	850,000	1,100,410	0	6,173	24,621,087 /	248,297	
LAUDERHILL	P	10/01/2016	140,444	14,083,590	4,649,804	9,804,788	0	0	246,658	57,837,119 /	1,794,218	
LAUDERHILL (C&M)	G	10/01/2016	2,303,586	7,369,842	0	0	0	0	29,991	20,710,297 /	580,651	
			1,303,869	29,116,202	8,185,490	0	0	0				
			623,274	3,159,035	0							
			572,783	10,226,557	6,158,639							

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
LEESBURG	F	10/01/2017	52,913	0	0							
			705,849	9,924,122	6,527,264	1,790,279	0	0	3,637	18,996,790	/	0
LEESBURG	G	10/01/2017	115,516	4,949,973	0							
			942,196	17,331,394	6,350,619	7,523,185	0	0	53,514	37,159,369	/	3,425
LEESBURG	P	10/01/2017	0	0	0							
			733,323	13,948,857	5,033,297	0	0	0	538	19,714,939	/	288,190
LIGHTHOUSE POINT	PF	10/01/2017	0	2,484,865	0							
			93,769	11,767,947	9,095,545	0	0	0	0	23,442,126	/	0
LIVE OAK	F	10/01/2017	3,302	0	0							
			31,522	1,182,875	517,984	0	0	0	0	1,735,683	/	0
LONGBOAT KEY	F	10/01/2017	50,749	0	0							
			863,161	11,427,993	4,655,431	314,081	0	0	59,789	17,251,626	/	0
LONGBOAT KEY	G	10/01/2017	32,182	0	0							
			521,375	7,246,986	2,952,210	199,172	0	0	42,540	10,909,385	/	419,265
LONGBOAT KEY	P	10/01/2017	20,876	0	0							
			356,244	4,700,886	1,915,004	129,197	0	0	37,230	7,084,977	/	0
LONGWOOD	PF	10/01/2017	644,592	1,628,911	0							
			61,468	7,714,274	5,962,427	0	0	0	0	16,011,672	/	0
LYNN HAVEN	F	10/01/2017	23,189	667,418	0							
			52,577	3,409,264	2,197,584	0	0	0	59,917	6,290,115	/	0
LYNN HAVEN	G	10/01/2017	36,437	2,784,739	0							
			242,544	7,061,655	7,433,913	0	0	0	93,765	17,465,523	/	644,711
LYNN HAVEN	P	10/01/2017	7,034	1,364,327	0							
			23,941	3,434,425	3,880,036	0	0	0	42,396	8,667,367	/	33,293
MADISON	F	10/01/2017	102,713	0	0							
			72,702	961,350	513,457	0	0	0	1,005	1,649,217	/	0
MADISON	P	10/01/2016	47,080	0	0							
			157,423	2,193,657	896,078	0	0	0	61,084	3,233,154	/	0
MAITLAND	PF	10/01/2017	35,167	128,023	0							
			184,409	16,533,440	9,550,122	2,867,022	0	0	39,849	29,258,334	/	214,543
MARATHON	F	10/01/2017	84,644	850,265	0							
			32,085	4,026,726	3,112,289	0	0	0	0	8,106,009	/	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							
MARCO ISLAND	F	10/01/2017	309,616 1,068,163	0 10,961,263	0 5,012,807	750,000	0	0	0	0	18,101,849 /	0
MARCO ISLAND	P	10/01/2017	268,180 586,207	1,849,240 7,107,379	391,467 4,503,126	0	0	0	30,657	0	14,674,942 /	0
MARIANNA	F	10/01/2014	18,699 32,224	0 2,058,165	0 1,021,314	0	0	0	0	0	3,130,402 /	0
MARIANNA	P	10/01/2014	32,692 28,516	0 2,560,611	0 1,262,858	0	0	0	0	0	3,884,677 /	0
MARTIN COUNTY	ERP	07/01/2016	1,200,000 2,437,764	0 4,087,623	0 0	0	0	0	0	0	7,725,387 /	0
MEDLEY	P	10/01/2017	0 0	0 17,992,171	0 7,219,617	0	0	0	1,322,807	0	23,888,981 /	0
MEDLEY - GENERAL + ELECTED	G	10/01/2017	0 0	0 14,446,526	0 5,372,751	0	0	0	0	0	19,819,277 /	0
MELBOURNE	F	10/01/2017	77,145 2,275,514	0 53,041,173	0 14,217,362	0	0	0	338,860	0	69,272,334 /	7,501,040
MELBOURNE	G	10/01/2017	22,377 145,253	0 4,763,095	0 2,821,674	0	0	0	355,233	0	7,397,166 /	12,904
MELBOURNE	P	10/01/2016	135,720 2,265,471	0 48,564,691	0 21,123,055	0	0	0	170,327	0	71,918,610 /	3,138,647
MELBOURNE - SPECIAL RISK	G	10/01/2017	7,972 23,469	128,679 640,910	36,812 419,095	0	0	0	31,209	0	1,225,728 /	0
MELBOURNE BEACH	P	10/01/2017	42 112,469	0 2,091,496	0 887,466	0	0	0	1,488	0	3,089,985 /	0
MIAMI - ELECTED	G	01/01/2017	3,472 3,244,360	0 0	0 3,854,970	0	0	0	0	0	7,102,802 /	0
MIAMI - FIPO	PF	10/01/2017	3,840,501 43,119,707	259,622,073 352,425,748	29,967,974 454,746,081	271,271,606	136,356,771	0	420,284,415	1,131,066,046	/	0
MIAMI - FIPO (STAFF)	G	10/01/2017	0 63,220	414,062 1,174,562	0 811,165	0	0	0	58,542	0	2,404,467 /	0
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2018	1,004,378 11,276,779	67,897,046 92,167,306	7,837,303 118,926,387	70,943,662	35,660,380	0	0	0	405,713,241 /	0

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Liabilities	Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets					
MIAMI - GESE	GS	10/01/2017	4,577,815	0	0	0	26,109,055	604,594,537	-5,717,062	0	667,854,473	/	0
MIAMI - GESE (EXCESS)	GS	10/01/2017	0	0	0	0	0	0	0	0	0	/	0
MIAMI - GESE (STAFF)	GS	10/01/2017	5,000	0	0	0	0	3,783,255	-1,029	0	3,880,536	/	0
MIAMI - OFF-STREET PARKING	G	10/01/2017	11,686	0	0	0	0	0	0	27,026	18,729,864	/	0
MIAMI BEACH	G	10/01/2017	3,225,407	105,624,289	0	0	63,882,104	0	16,343,637	42,151	616,624,226	/	16,343,637
MIAMI BEACH	PF	10/01/2017	2,516,364	35,156,846	46,952,870	0	43,655,948	0	27,732,355	343,039	874,437,400	/	27,732,355
MIAMI SHORES VILLAGE	G	10/01/2017	23,700	0	0	0	0	0	0	1,514	13,787,644	/	645,798
MIAMI SHORES VILLAGE	P	10/01/2017	44,091	0	0	0	0	0	0	0	24,081,158	/	1,050,438
MIAMI SPRINGS	G	10/01/2017	46,699	0	0	0	1,597,589	0	0	24,179	19,046,675	/	784,148
MIAMI SPRINGS	PF	10/01/2017	188,139	0	0	0	2,358,783	0	0	39,676	30,332,993	/	622,983
MIAMI-DADE COUNTY	ERP	07/01/2017	0	5,573,634	0	0	0	0	0	0	24,589,664	/	0
MIDWAY FCD	F	10/01/2016	28,731	0	0	0	0	0	0	0	4,150,214	/	0
MILTON	F	10/01/2017	23,955	537,285	5,386	0	0	0	0	19,017	4,450,086	/	0
MILTON	G	10/01/2017	530,382	2,509,138	862,957	0	0	0	0	45,537	13,768,481	/	924,596
MILTON	P	10/01/2016	57,660	0	0	0	0	0	0	5,753	7,183,974	/	62,097
MIRAMAR	F	10/01/2016	32,188	0	0	0	777,844	0	0	5,753	7,183,974	/	62,097
MIRAMAR	F	10/01/2016	297,560	3,714,156	2,367,979	0	0	0	0	591,881	117,447,732	/	12,811,463
			394,081	16,171,710	0	0	12,525,048	0	0	591,881	117,447,732	/	12,811,463



**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:			Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets			
MIRAMAR	G	10/01/2017	470,327	0	0	0	0	0	62,769	94,046,453	2,940,278
MIRAMAR	P	10/01/2016	1,257,781	15,564,386	0	17,960,687	8,915,064	1,038,951	398,658	137,069,132	28,363,282
MIRAMAR - MANAGEMENT	G	10/01/2017	235,202	0	0	4,343,453	0	1,516,231	0	37,296,999	1,516,231
MONROE COUNTY	ERP	07/01/2017	0	0	0	0	0	0	0	199,435	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2018	0	0	0	0	0	0	0	886,932	0
MONTICELLO	F	10/01/2015	0	0	0	0	0	0	0	721,100	0
MONTICELLO	P	10/01/2016	0	0	0	0	0	0	0	1,903,807	0
MOUNT DORA	F	10/01/2017	899	1,037,004	363,263	764,161	0	0	8,138	8,489,635	277,413
MOUNT DORA	G	10/01/2017	2,082	2,051,816	812,572	1,322,467	0	0	14,700	16,219,546	0
MOUNT DORA	P	10/01/2017	1,212	1,615,969	495,181	911,630	0	0	10,800	10,839,812	0
NAPLES	F	10/01/2017	770,309	0	0	3,615,622	0	0	2,524	53,951,029	1,824,696
NAPLES	G	10/01/2017	144,676	0	0	4,500,317	0	0	98,421	56,221,282	0
NAPLES	P	10/01/2017	1,073,441	0	0	3,677,765	0	0	253,810	49,670,843	1,567,142
NEPTUNE BEACH	P	10/01/2016	46,462	0	0	0	0	0	64,984	8,315,169	468,589
NEW PORT RICHEY	F	10/01/2016	22,851	0	0	0	0	0	60,379	11,008,916	161,378
NEW PORT RICHEY	P	10/01/2017	173,782	0	0	2,985,229	0	121,788	193,646	26,657,341	61,868

**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							
NEW SMYRNA BEACH	F	10/01/2017	333,695 1,118,307	2,890,143 10,461,757	0 4,987,460	1,496,433	0	0	42,954	21,244,841	/	228,768
NEW SMYRNA BEACH	P	10/01/2017	1,644 669,231	0 9,923,985	0 4,623,682	2,247,873	0	0	0	17,466,415	/	373,805
NORTH BAY FCD	F	10/01/2017	72,512 26,508	0 2,971,463	0 1,366,959	0	0	0	38,438	4,399,004	/	0
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2016	145,418 1,665,050	0 38,866,655	0 16,555,071	1,359,268	0	901,628	408,168	59,084,922	/	0
NORTH BROWARD HOSPITAL	G	07/01/2016	0 9,628,254	0 169,318,801	0 54,659,968	0	0	80,691,956	0	314,298,979	/	0
NORTH COLLIER FCD (was North Naples)	F	10/01/2017	1,568,851 2,062,611	11,656,729 29,288,458	4,769,268 15,535,237	5,972,811	0	0	106,078	70,747,887	/	746,668
NORTH MIAMI 691 [GPF]	F	10/01/2017	8,391 51,102	0 1,590,240	0 720,688	272,206	0	0	16,666	2,625,961	/	0
NORTH MIAMI 691 [GPF]	G	10/01/2017	352,379 2,146,101	0 66,784,674	0 30,266,439	11,431,711	0	0	699,929	110,281,375	/	0
NORTH MIAMI 691 [GPF]	P	10/01/2017	18,238 111,073	0 3,456,490	0 1,566,462	591,657	0	0	36,225	5,707,695	/	0
NORTH MIAMI 748	P	10/01/2017	414,257 742,007	0 46,617,690	0 15,422,576	7,713,280	0	0	326,585	70,583,225	/	0
NORTH MIAMI BEACH	G	10/01/2017	372,664 1,705,890	0 49,227,463	0 16,603,203	7,920,894	0	4,362,289	247,436	79,944,967	/	635,678
NORTH MIAMI BEACH	PF	10/01/2017	128,736 2,699,008	0 57,021,081	0 28,623,901	7,238,514	4,673,135	0	0	100,384,375	/	8,299,335
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2017	3,433 151,361	1,986,617 11,408,856	0 5,373,324	0	0	0	0	18,923,591	/	0
NORTH PORT	F	10/01/2017	208,790 458,161	0 28,013,039	0 13,648,125	4,732,063	0	0	13,857	47,046,321	/	1,211,604
NORTH PORT	P	10/01/2017	933,054 735,643	54,256 25,927,289	0 10,877,404	2,538,280	0	0	649,624	40,416,302	/	177,055

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities		
NORTH RIVER FCD	F	10/01/2017	65,145 365,123	136,202 12,415,342	601,883 5,840,893	0	0	0	2,209	19,422,379 /	245,153
OAKLAND PARK	G	10/01/2017	103,754 312,671	4,103,804 23,567,560	0 11,099,813	0	0	0	0	39,187,602 /	0
OAKLAND PARK	PF	10/01/2017	956,043 1,046,543	14,282,284 21,885,196	0 15,174,189	7,361,277	0	7,192	3,294,605	57,418,119 /	1,432,974
OCALA	F	10/01/2017	90,939 1,056,888	0 43,710,153	0 9,721,861	3,493,173	0	0	822,204	57,250,810 /	2,496,889
OCALA	G	10/01/2017	1,358,179 2,999,981	0 97,287,138	0 28,245,605	14,053,647	0	0	110,352	143,834,198 /	1,737,229
OCALA	P	10/01/2017	144,350 1,788,454	0 41,398,206	0 21,621,649	3,464,610	0	0	89,434	68,327,835 /	3,840,045
OCEAN CITY-WRIGHT FCD	F	10/01/2017	19,988 419,460	1,056,621 7,481,316	0 2,463,878	0	0	0	0	11,441,263 /	0
OCOEE	G	10/01/2017	129,208 593,355	33,910 24,010,885	554,042 8,725,288	3,224,569	0	0	18,702	37,252,555 /	159,170
OCOEE	PF	10/01/2017	144,159 2,101,929	0 31,439,027	0 13,269,068	3,721,219	0	0	22,772	50,652,630 /	1,742,258
OKALOOSA ISLAND FCD	F	10/01/2017	579,374 178,014	37,933 4,594,128	14,872 1,992,321	658,103	0	0	0	8,054,745 /	0
OKEECHOBEE	F	10/01/2017	131,230 24,206	0 2,407,781	0 1,426,614	0	0	0	27,928	3,961,903 /	44,990
OKEECHOBEE	G	10/01/2017	37,189 116,818	0 2,791,459	0 1,762,402	0	0	0	6,925	4,700,943 /	106,466
OKEECHOBEE	P	10/01/2017	133,391 21,851	0 5,586,244	0 3,202,393	0	0	0	6,620	8,937,259 /	294,011
OKEECHOBEE UTILITY	G	10/01/2017	18,394 109,525	0 4,795,131	0 2,890,886	0	0	0	7,113	7,806,823 /	0
OLDSMAR	F	10/01/2017	55,445 23,271	616,683 2,920,519	0 2,257,293	0	0	0	0	5,873,211 /	0
ORANGE COUNTY LIBRARY	G	01/01/2018	0 175,137	11,920,220 22,266,614	0 13,272,509	2,837,830	0	2,227,638	4,047,654	48,652,294 /	0

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
ORANGE PARK	F	10/01/2016	172,689	0	0							
			55,876	3,820,770	2,206,174	0	0	0	8,821	6,246,688	/	0
ORANGE PARK	G	10/01/2017	2,478	0	0							
			41,625	0	0	0	0	10,364,620	0	10,408,723	/	0
ORANGE PARK	P	10/01/2016	285,325	0	0							
			690,656	6,415,275	4,806,472	0	0	2,661,934	25,318	14,834,344	/	0
ORLANDO	F	10/01/2017	305,579	107,929,454	0							
			4,721,254	96,466,154	110,548,537	24,893,078	21,161,515	28,152,036	0	394,177,607	/	2,780,017
ORLANDO	G	09/30/2017	1,200,336	20,614,038	0							
			9,032,874	88,842,497	72,814,993	12,681,544	9,660,945	1,940,717	0	216,787,944	/	0
ORLANDO	P	10/01/2017	0	57,317,964	0							
			4,457,030	236,896,757	167,278,380	34,383,497	60,140,310	0	198,766	560,275,172	/	0
ORLANDO AVIATION	G	10/01/2016	476,770	0	0							
			3,573,359	77,326,072	42,152,288	0	0	0	564,233	122,964,256	/	0
ORLANDO UTILITY	G	10/01/2017	6,444,566	57,279,497	0							
			8,316,888	163,672,695	73,563,180	40,606,798	22,734,712	18,483,449	246,893	390,854,892	/	0
ORMOND BEACH	F	10/01/2017	64,028	0	0							
			1,411,513	18,950,111	8,149,162	0	0	108,775	0	28,683,589	/	699,168
ORMOND BEACH	G	10/01/2017	75,574	0	0							
			1,091,146	32,088,873	14,159,594	0	0	0	2,271	47,412,916	/	267,136
ORMOND BEACH	P	10/01/2017	63,459	0	0							
			1,287,775	112,028	30,325,422	0	0	0	49	31,788,635	/	74,593
OVIEDO	F	10/01/2017	10,132	46,231	0							
			117,213	7,621,869	4,697,830	1,221,902	0	0	145,945	13,569,232	/	240,239
OVIEDO	P	10/01/2017	64,396	132,765	68,413							
			584,140	12,659,826	8,454,015	1,099,575	0	0	8,638	23,054,492	/	0
PALATKA	F	10/01/2016	70,014	0	0							
			372,474	4,238,316	2,180,150	0	0	0	3,641	6,857,313	/	323,822
PALATKA	G	10/01/2016	82,778	0	0							
			21,142	9,598,232	7,718,187	0	0	0	2,275	17,418,064	/	491,288
PALATKA	P	10/01/2016	22,975	0	0							
			588,351	6,324,406	3,296,871	0	0	0	12,540	10,220,063	/	125,251

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
PALM BAY	G	10/01/2017	0	0	0							
			9,768	0	184,112	0	0	0	4,578	189,302	/	0
PALM BAY [PF]	F	10/01/2017	948,366	0	0							
			2,604,734	46,333,618	23,682,956	10,192,162	0	0	1,460,053	82,301,783	/	4,824,990
PALM BAY [PF]	P	10/01/2017	1,421,626	0	0							
			3,467,956	59,793,031	31,603,492	10,192,162	0	0	1,867,242	104,611,025	/	2,472,978
PALM BEACH	GPF	09/30/2017	5,437,013	53,856,661	0							
			8,744,710	87,993,344	24,207,769	23,959,421	12,858,855	0	2,351,740	214,706,033	/	9,659,368
PALM BEACH GARDENS	F	10/01/2017	772,798	1,593,825	675,425							
			2,214,631	54,635,142	24,395,285	9,533,459	0	0	189,488	93,631,077	/	5,244,691
PALM BEACH GARDENS	G	10/01/2017	91,099	267,528	0							
			10,095	1,266,971	979,253	0	0	0	0	2,614,946	/	0
PALM BEACH GARDENS	P	10/01/2017	1,111,789	196,988	3,495,094							
			3,775,340	59,202,246	16,812,468	7,056,734	0	0	1,473,975	90,176,684	/	15,628,985
PALM COAST (VOL)	F	10/01/2016	0	0	0							
			28,297	2,115,181	1,393,615	0	0	0	0	3,537,093	/	0
PALM HARBOR FCD	F	10/01/2016	271,125	0	0							
			791,173	12,404,769	5,004,037	0	0	0	3,759	18,467,345	/	0
PALM TRAN, INC. (ATU-1577)	G	01/01/2018	248,859	5,339,767	0							
			820,858	51,626,113	36,126,454	9,845,522	2,305,269	0	0	106,312,842	/	0
PALMETTO	G	10/01/2017	72,703	0	0							
			606,461	8,431,938	3,194,583	1,503,925	0	0	25,035	13,784,575	/	265,784
PALMETTO	P	10/01/2017	11,279	0	0							
			278,607	7,905,984	3,446,277	944,982	0	0	182,494	12,404,635	/	0
PANAMA CITY	F	10/01/2017	48,141	0	0							
			8,474,597	18,061,653	11,916,481	3,909,736	0	0	7,433,456	34,977,152	/	394,434
PANAMA CITY	P	10/01/2017	56,381	0	0							
			1,289,499	18,332,215	11,434,855	2,251,973	0	0	14,281	33,350,642	/	176,377
PANAMA CITY (SUPP)	G	10/01/2017	12,271	333,111	0							
			12,570	1,577,562	1,219,311	0	0	0	0	3,154,825	/	0
PANAMA CITY BEACH	F	10/01/2016	18,196	0	0							
			429,689	10,277,900	4,134,200	0	0	0	24,851	14,835,134	/	1,135,619

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities		
PANAMA CITY BEACH	G	10/01/2016	12,581	0	0						
			876,372	22,500,453	9,025,192	0	0	0	32,271	32,382,327	1,131,226
PANAMA CITY BEACH	P	10/01/2016	6,940	0	0						
			631,321	12,243,114	4,979,992	0	0	0	18,285	17,843,082	68,474
PARKLAND	P	10/01/2017	0	0	0						
			109,366	0	2,122,595	0	0	0	2,195	2,229,766	0
PASCO COUNTY	ERP	07/01/2017	151,495	0	0						
			2,527,977	4,152,267	11,108,479	0	0	449,058	751,429	17,637,847	0
PEMBROKE PARK COMM SUPP	G	10/01/2016	0	0	0						
			0	1,136,249	626,284	0	445,681	0	0	2,208,214	0
PEMBROKE PINES	G	10/01/2016	0	0	0						
			0	91,681,253	61,762,977	10,042,477	0	4,003,409	0	167,490,116	0
PEMBROKE PINES	PF	10/01/2017	3,048,907	0	0						
			21,243,741	374,937,204	115,326,878	83,024,711	2,223,900	346,406	826,023	599,325,724	126,315,502
PENSACOLA	F	10/01/2017	287,334	0	0						
			2,209,637	80,792,277	28,410,116	7,483,933	2,017,967	0	578,583	120,622,681	2,906,460
PENSACOLA	G	09/30/2016	295,699	0	0						
			89,687	123,172,653	11,446,359	0	0	0	139,257	134,865,141	2,906,406
PENSACOLA	P	10/01/2017	227,159	0	0						
			1,107,526	55,961,200	27,591,357	9,293,155	0	0	562,936	93,617,461	615,629
PERRY	F	10/01/2016	75,846	0	0						
			199,875	1,952,091	973,303	0	0	0	1,375	3,199,740	121,924
PERRY	P	10/01/2016	80,519	0	0						
			188,039	4,478,117	2,469,474	0	0	0	621	7,215,528	0
PINELLAS PARK	F	10/01/2017	39,856	0	0						
			1,289,176	33,592,734	14,020,186	6,177,948	0	5,391,629	0	60,511,529	324,578
PINELLAS PARK	G	10/01/2017	93,414	0	0						
			2,266,334	63,689,741	14,417,617	0	0	0	0	80,467,106	0
PINELLAS PARK	P	10/01/2017	66,871	0	0						
			1,307,828	23,608,182	10,093,729	0	11,689,111	18,053,902	0	64,819,623	602,040
PLANT CITY	PF	10/01/2017	81,646	0	0						
			919,447	22,331,492	15,547,048	1,920,765	0	0	84,153	40,716,245	1,269,609

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
PLANTATION	G	10/01/2017	2,157,879	21,432,295	0							
			4,775,918	85,122,128	44,815,883	6,851,471	0	0	2,716,774	162,438,800	/	8,471,182
PLANTATION	P	10/01/2017	153,818	3,188,625	0							
			2,659,058	90,540,507	36,302,858	18,960,305	0	0	161,133	151,644,038	/	24,053,620
PLANTATION (VOL)	F	10/01/2017	60,196	0	0							
			595,786	17,933,582	1,745,387	1,361,079	0	0	46,209	21,649,821	/	0
POMPANO BEACH	G	10/01/2017	328,787	0	0							
			6,110,152	111,566,893	23,195,713	21,527,766	14,738,384	-141,890	0	177,325,805	/	0
POMPANO BEACH	PF	10/01/2017	1,098,797	0	0							
			1,676,004	129,981,739	49,737,225	3,261,263	47,293,478	6,376,998	1,487,742	237,937,762	/	18,704,793
PORT ORANGE	F	10/01/2016	60,190	0	0							
			1,109,348	13,579,048	8,942,374	1,212,261	0	0	15,389	24,887,832	/	0
PORT ORANGE	G	10/01/2017	238,019	3,476,865	0							
			984,829	14,428,971	9,518,440	4,380,079	0	0	1,445,671	31,581,532	/	0
PORT ORANGE	P	10/01/2017	235,119	0	0							
			1,663,095	18,871,877	8,334,268	2,879,056	0	2,400,314	0	34,383,729	/	0
PORT ST. LUCIE	P	10/01/2017	211,537	395,572	2,176,472							
			3,315,034	60,796,856	21,461,625	6,495,435	0	0	745,072	94,107,459	/	2,936,085
PUNTA GORDA	F	10/01/2017	4,324	19,810	0							
			246,176	8,596,103	3,254,253	1,200,437	0	0	0	13,321,103	/	231,697
PUNTA GORDA	G	10/01/2016	64,576	0	0							
			1,011,503	24,335,294	12,468,770	2,119,500	0	0	0	39,999,643	/	2,488,611
PUNTA GORDA	P	10/01/2016	34,165	0	0							
			472,380	8,518,221	4,668,981	1,264,860	0	0	0	14,958,607	/	67,285
QUINCY	PF	10/01/2016	79,495	0	0							
			206,140	4,244,882	1,439,623	701,474	0	0	0	6,671,614	/	0
RIVIERA BEACH	F	10/01/2017	765,620	14,687,420	0							
			2,883,822	37,624,287	16,921,061	12,980,638	0	0	1,969,453	83,893,395	/	303,639
RIVIERA BEACH	G	10/01/2017	205,830	0	0							
			4,414,898	77,851,505	21,888,202	11,635,184	0	0	0	115,995,619	/	2,012,298
RIVIERA BEACH	P	09/30/2017	292,203	7,526,063	0							
			2,840,627	41,647,362	20,588,019	3,562,388	0	-1,098,715	0	75,357,947	/	966,822

**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							
ROCKLEDGE	F	10/01/2017	24,406	0	0						11,652,598 /	976,765
ROCKLEDGE	G	10/01/2017	12,607	0	0						15,304,541 /	285,139
ROCKLEDGE	P	10/01/2017	13,908	0	0						13,509,157 /	185,925
SAFETY HARBOR	F	10/01/2017	20,112	943,548	0						7,731,192 /	0
SAINT AUGUSTINE	F	10/01/2017	35,606	4,468,500	3,453,741	0	0	0	1,190,315		12,471,862 /	0
SAINT AUGUSTINE	G	10/01/2017	32,800	1,432,960	205,528						39,367,565 /	0
SAINT AUGUSTINE	P	10/01/2017	621,615	5,941,272	4,244,937	0	0	0	7,250		19,010,151 /	0
SAINT AUGUSTINE	G	10/01/2017	0	4,815,998	0						54,141,174 /	804,055
SAINT AUGUSTINE	P	10/01/2017	1,107,180	20,656,558	4,622,818	7,073,793	1,169,259	0	78,041		47,447,016 /	1,321,806
SAINT CLOUD	G	10/01/2017	0	2,683,865	0						19,010,151 /	0
SAINT CLOUD	PF	10/01/2017	878,723	8,630,201	3,123,746	3,714,342	0	-20,726	0		54,141,174 /	804,055
SAINT CLOUD	G	10/01/2017	60,559	9,404,221	0						12,369,820 /	1,334,764
SAINT CLOUD	PF	10/01/2017	993,149	25,348,423	14,059,438	5,415,167	0	0	1,139,783		47,447,016 /	1,321,806
SAINT JOHNS RIVER PW PK	G	10/01/2017	50,173	7,907,214	0						152,797,764 /	0
SAINT JOHNS RIVER PW PK	G	10/01/2017	1,756,465	22,292,495	11,546,523	4,582,091	0	0	687,945		152,797,764 /	0
SAINT LUCIE COUNTY FCD	F	10/01/2016	464,234	0	0						209,383,383 /	27,187,236
SAINT LUCIE COUNTY FCD	G	10/01/2016	3,307,142	0	0						209,383,383 /	27,187,236
SAINT LUCIE COUNTY FCD	F	10/01/2016	4,380,900	93,971,328	68,061,220	22,032,788	0	18,439,390	809,385		209,383,383 /	27,187,236
SAINT LUCIE COUNTY FCD	G	10/01/2016	132,316	0	0						12,369,820 /	1,334,764
SAINT LUCIE COUNTY FCD	G	10/01/2016	230,085	6,660,455	3,312,934	914,120	0	1,140,330	20,420		12,369,820 /	1,334,764
SAINT PETE BEACH	F	10/01/2017	206,627	103,072	65,236						12,516,123 /	0
SAINT PETE BEACH	F	10/01/2017	485,879	7,357,208	3,230,670	1,068,284	0	0	853		12,516,123 /	0
SAINT PETE BEACH	G	10/01/2017	32,025	0	0						12,068,108 /	104,954
SAINT PETE BEACH	G	10/01/2017	360,597	7,890,367	3,787,456	0	0	0	2,337		12,068,108 /	104,954
SAINT PETE BEACH	P	10/01/2017	346,385	0	88,324						11,545,616 /	0
SAINT PETE BEACH	P	10/01/2017	148,585	6,568,815	4,393,507	0	0	0	0		11,545,616 /	0
SAINT PETERSBURG	F	10/01/2017	537,472	0	0						260,851,336 /	24,554,622
SAINT PETERSBURG	F	10/01/2017	1,335,994	202,638,751	56,339,119	0	0	0	0		260,851,336 /	24,554,622



**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					
SAINT PETERSBURG	G	10/01/2017	1,098,737	0	0	0	0	44,326,123	0	2,626,433	431,611,066 /	10,338,319
SAINT PETERSBURG	P	10/01/2017	1,008,733	0	0	0	0	0	0	26,150	407,447,329 /	27,247,721
SAN CARLOS PARK FCD	F	10/01/2017	0	1,814,329	0	0	0	0	0	0	17,279,328 /	0
SANFORD	F	10/01/2016	349,117	0	0	0	4,113,774	0	0	45,743	29,069,903 /	1,441,017
SANFORD	P	10/01/2016	826,116	17,582,789	0	0	7,683,939	0	0	0	42,432,734 /	355,420
SANIBEL	G	10/01/2017	80,393	0	0	0	2,062,022	0	0	15,111	29,028,390 /	19,036
SANIBEL	P	10/01/2017	221,526	47,220	0	0	850,820	0	0	22,263	18,440,697 /	197,064
SARASOTA	F	09/30/2017	875,519	2,725,656	0	0	19,977,798	0	-1,138,853	2,441	145,805,786 /	0
SARASOTA	G	09/30/2017	569,809	89,638,380	0	0	16,785,644	0	0	203,084	153,668,713 /	1,427,327
SARASOTA	P	09/30/2017	1,025,511	4,284,832	0	0	28,843,266	0	0	226,424	228,229,840 /	2,762,625
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2016	3,401,405	94,680,701	0	0	0	0	63,791,581	0	340,865,327 /	0
SARASOTA-MANATEE AIRPORT	G	10/01/2017	0	0	0	0	1,347,331	0	0	0	22,289,438 /	0
SATELLITE BEACH	G	10/01/2017	0	2,204,249	0	0	0	0	0	0	7,253,135 /	67,910
SATELLITE BEACH	PF	10/01/2017	29,009	3,640,673	0	0	0	0	0	289,290	17,272,112 /	158,113
SEBASTIAN	P	10/01/2017	225,864	1,837,567	0	0	0	0	0	0	14,002,519 /	0
SEBRING	F	10/01/2017	69,342	8,702,440	0	0	0	0	0	0	12,679,032 /	0

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities		
SEBRING	P	10/01/2017	24,684 165,114	0 10,566,885	0 6,399,975	0	0	0	0	17,156,658 /	1,012,112
SEMINOLE	F	10/01/2016	403,240 1,152,465	0 22,231,283	0 7,583,436	4,488,631	0	0	22,247	35,836,808 /	0
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	0 2,246,695	0 375,759,750	0 183,667,322	0	0	0	0	561,673,767 /	0
SOUTH MIAMI [GP]	G	10/01/2017	56,955 219,297	2,883,636 8,796,366	0 4,423,018	0	0	750	30,802	16,349,220 /	0
SOUTH MIAMI [GP]	P	10/01/2017	123,096 309,276	4,066,799 12,405,548	0 6,237,800	0	0	1,059	43,437	23,100,141 /	0
SOUTH PASADENA	F	10/01/2016	149,355 192,262	0 3,790,845	0 2,528,332	0	0	73,999	193,279	6,541,514 /	800,121
SOUTH WALTON FCD	F	10/01/2017	53,371 1,173,892	0 29,087,390	0 11,481,198	3,943,876	0	0	16,765	45,722,962 /	738,117
SOUTHERN MANATEE FCD	F	10/01/2017	0 146,511	3,882,535 18,387,100	0 14,211,543	0	0	0	0	36,627,689 /	957,316
SOUTHERN MANATEE FCD	G	10/01/2017	20,517 11,115	294,552 1,394,955	0 1,078,172	0	0	0	0	2,799,311 /	24,770
STARKE	F	10/01/2017	55,900 488,121	0 2,410,442	0 510,130	0	0	0	13,249	3,451,344 /	218,512
STARKE	G	10/01/2017	20,010 1,078,917	0 6,705,974	0 1,851,448	0	0	0	21,143	9,635,206 /	670,420
STARKE	P	10/01/2016	2,963 302,516	0 2,601,161	0 1,127,603	0	0	0	15,787	4,018,456 /	171,757
SUNRISE	F	10/01/2017	888,819 5,442,231	10,924,403 45,325,362	0 21,040,198	14,024,069	0	37,903,556	0	135,548,638 /	14,979,752
SUNRISE	G	10/01/2017	206,987 3,264,737	30,211,940 84,259,557	0 52,003,389	0	28,629,539	0	240,939	198,335,210 /	9,315,845
SUNRISE	P	10/01/2017	1,090,650 2,180,074	14,321,024 66,229,307	0 43,819,739	11,154,742	0	0	578,320	138,217,216 /	6,005,358
SURFSIDE [GP]	G	10/01/2017	34,615 191,433	0 5,306,199	0 1,833,076	504,251	0	245,293	29,303	8,085,564 /	231,832

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
SURFSIDE [GP]	P	10/01/2017	56,541	0	0							
			312,685	8,667,197	2,994,164	823,648	0	400,665	47,863	13,207,037	/	121,775
SWEETWATER	P	10/01/2016	903,195	1,474,480	0							
			58,595	4,176,087	2,637,178	0	0	0	18,322	9,231,213	/	0
TALLAHASSEE [GPF]	F	10/01/2017	218,000	21,766,000	0							
			1,206,000	101,729,000	40,380,000	39,958,000	0	0	0	205,257,000	/	0
TALLAHASSEE [GPF]	G	10/01/2017	750,000	113,956,000	0							
			6,442,000	533,039,000	211,413,000	209,204,000	0	0	0	1,074,804,000	/	0
TALLAHASSEE [GPF]	P	10/01/2017	320,000	33,070,000	0							
			1,978,000	154,772,000	61,353,000	60,712,000	0	0	0	312,205,000	/	0
TAMARAC	F	10/01/2017	1,694	0	0							
			3,651,314	77,062,643	18,136,018	0	0	0	19,478	98,832,191	/	1,831,365
TAMARAC	G	10/01/2017	0	0	0							
			3,557,530	31,544,693	12,031,367	0	0	2,201,862	2,175	49,333,277	/	391,893
TAMARAC	P	10/01/2017	11,188	0	0							
			509,271	3,921,962	0	0	920,719	0	306,094	5,057,046	/	0
TAMARAC - ELECTED	G	10/01/2017	0	4,819,955	0							
			182,031	22,826,578	17,642,853	0	0	0	14,219	45,457,198	/	0
TAMPA	G	01/01/2018	1,603,496	0	0							
			14,813,672	459,519,600	202,073,233	62,135,143	0	0	1,307,862	738,837,282	/	13,369,470
TAMPA	PF	10/01/2017	2,152,715	0	0							
			46,591,812	904,103,337	220,198,445	0	0	18,725,719	2,546,854	1,189,225,174	/	47,423,463
TARPON SPRINGS	F	10/01/2016	51,721	0	0							
			927,587	14,475,279	4,692,293	2,397,974	0	0	292,122	22,252,732	/	582,889
TARPON SPRINGS	P	10/01/2017	39,538	629,910	0							
			613,346	17,133,112	9,013,624	0	0	0	72,633	27,356,897	/	826,868
TAVARES	F	10/01/2017	70,715	0	0							
			176,620	4,007,474	2,825,577	0	0	0	16,094	7,064,292	/	0
TAVARES	P	10/01/2017	73,422	0	0							
			101,056	6,465,277	4,618,527	629,811	0	0	20,713	11,867,380	/	0
TEMPLE TERRACE	F	10/01/2017	194,145	2,681,175	0							
			775,139	11,585,522	6,266,418	2,358,578	0	0	0	23,860,977	/	223,808

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
TEMPLE TERRACE	P	10/01/2017	35,762	438,300	0							
			681,892	15,305,738	6,523,999	2,307,721	0	0	27,643	25,265,769	/	772,106
TEQUESTA	G	10/01/2017	30,815	763,497	240,274							
			156,871	2,474,996	906,990	374,670	0	0	12,965	4,935,148	/	0
TEQUESTA [PF]	F	10/01/2017	33,539	1,570,076	480,767							
			186,715	5,017,388	1,874,142	904,606	0	0	12,133	10,055,100	/	292,172
TEQUESTA [PF]	P	10/01/2017	10,933	586,753	179,741							
			73,536	1,875,050	700,386	338,013	0	0	9,457	3,754,955	/	0
TITUSVILLE	G	10/01/2017	83,340	1,489,845	2,802							
			2,204,431	36,646,926	11,430,090	6,495,303	0	0	34,568	58,318,169	/	154,982
TITUSVILLE	PF	10/01/2017	335,313	3,781,465	0							
			1,093,124	33,316,761	12,854,958	7,393,932	0	0	332,380	58,443,173	/	276,321
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2016	594,940	19,391,644	0							
			3,331,595	59,024,310	36,956,348	11,852,140	0	0	226,133	130,924,844	/	1,297,970
UMATILLA	P	10/01/2016	0	0	0							
			13,642	1,425,551	266,012	0	0	0	0	1,705,205	/	0
VALPARAISO	PF	10/01/2017	3,262	275,546	0							
			10,398	1,304,946	1,008,604	0	0	0	0	2,602,756	/	0
VENICE	F	10/01/2017	29,534	83,121	0							
			629,875	13,425,186	6,438,513	2,385,187	0	0	0	22,991,416	/	0
VENICE	P	10/01/2017	27,297	781,581	0							
			682,427	24,001,052	7,129,178	3,559,076	0	0	0	36,180,611	/	1,447,818
VERO BEACH	F	10/01/2017	11,918	986,704	362,608							
			834,908	3,636,039	833,579	1,188,651	0	0	7,997	7,846,410	/	0
VERO BEACH	G	10/01/2017	0	8,990,884	0							
			0	43,022,534	27,440,084	4,114,674	0	0	1,838	83,566,338	/	0
VERO BEACH	P	10/01/2017	45,749	0	0							
			764,294	26,925,049	8,635,133	4,169,433	0	0	0	40,539,658	/	516,671
VILLAGE OF NORTH PALM BEACH	G	10/01/2017	51,195	0	0							
			284,925	9,406,318	5,429,938	0	0	0	23,692	15,148,684	/	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2017	120,409	485,013	675,688							
			1,456,259	12,666,035	5,104,754	2,386,295	0	0	40,597	22,853,856	/	0

**APPENDIX C - Market Value of Assets**

City or District	TYP SYS	Valuation Date	Receivables		Equity:		Fixed Inc:			Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest	Other Assets	Liabilities			
VILLAGE OF PALM SPRINGS	G	10/01/2017	3,590	555,091	0							
			653,364	15,201,993	5,541,860	2,450,613	0	0	0	24,406,511	/	0
VILLAGE OF PALM SPRINGS	PF	10/01/2017	118,158	0	0							
			368,623	17,554,743	6,379,003	2,252,476	0	0	0	26,673,003	/	68,133
VOLUSIA COUNTY (VOL)	F	10/01/2017	0	0	0	0	0	0	513,930	4,133,596	/	0
			3,039,279	1,608,247	0	0	0	0	0	4,133,596	/	0
WAUCHULA	GP	10/01/2017	0	1,910,904	0							
			72,110	9,049,753	6,994,629	0	0	0	0	18,027,396	/	0
WEST MANATEE FCD	F	10/01/2017	245,010	0	0							
			457,670	8,953,436	4,332,128	821,248	0	0	179,050	14,630,442	/	0
WEST MELBOURNE	P	10/01/2017	45,627	0	0							
			233,161	8,548,346	3,703,939	1,159,811	0	0	0	13,690,884	/	164,710
WEST PALM BEACH	F	09/30/2017	2,371,156	0	0							
			2,409,847	130,249,784	48,200,402	23,269,658	0	772,549	0	207,273,396	/	62,197,236
WEST PALM BEACH	G	09/30/2017	155,229	0	0							
			377,216	30,804,148	7,909,383	2,954,168	3,913,927	291,158	4,571,285	41,833,944	/	0
WEST PALM BEACH	P	09/30/2017	2,616,985	52,676,452	0							
			4,413,325	201,857,896	54,752,627	45,167,273	0	0	235,300	361,249,258	/	54,956,709
WILLISTON	G	10/01/2017	15,724	490,153	0							
			18,496	2,321,289	1,794,144	0	0	0	9,301	4,630,505	/	21,598
WILLISTON	P	10/01/2017	17,925	243,029	0							
			9,171	1,150,947	889,576	0	0	0	0	2,310,648	/	129,764
WILTON MANORS (VOL)	F	10/01/2017	93,880	0	0							
			54,117	941,111	566,020	0	0	0	547,262	1,107,866	/	0
WILTON MANORS [GP]	G	10/01/2017	24,114	0	0							
			0	12,660,506	0	0	0	0	746,757	11,937,863	/	179,882
WILTON MANORS [GP]	P	10/01/2017	27,564	0	0							
			0	13,202,062	0	0	0	0	4,601	13,225,025	/	0
WINTER GARDEN	G	10/01/2017	54,080	0	0							
			1,076,986	16,826,690	7,119,412	1,899,737	0	0	81,739	26,895,166	/	1,289
WINTER GARDEN	PF	10/01/2017	89,910	590,384	0							
			1,840,133	22,519,722	9,180,847	3,843,790	0	0	155,676	37,909,110	/	49,769

**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							
WINTER HAVEN	F	10/01/2016	62,494	0	0	0	2,418,179	0	0	2,079	26,966,776 /	1,063,966
WINTER HAVEN	G	10/01/2016	103,221	0	0	0	6,542,777	1,845,007	0	25,982	61,304,787 /	1,544,028
WINTER HAVEN	P	10/01/2016	43,850	0	0	0	1,553,899	0	0	65,721	29,725,881 /	142,694
WINTER PARK	F	10/01/2017	19,695	0	0	0	3,044,719	0	32,870,170	19,833	54,254,764 /	3,811,899
WINTER PARK	P	10/01/2017	24,964	0	0	0	3,127,340	0	28,373,948	2,288	49,553,447 /	969,678
WINTER SPRINGS	GPF	10/01/2017	431,805	0	0	0	6,399,597	0	0	0	48,091,584 /	0
<b>Municipalities and Special Districts:</b>			325,015,891	2,637,692,313	158,053,115	0	0	0	0	0	0	0
	479		909,801,529	21,078,607,554	9,083,022,810	3,450,553,681	1,487,751,116	1,763,646,776	1,128,400,087	39,765,744,698 /	1,541,138,229	
<b>School Board Early Retirement Programs</b>			1,390,554	5,573,634	0	0	0	0	449,058	755,417	64,800,417 /	0
	6		6,175,027	19,799,078	32,168,483	0	0	0	0	0	0	
<b>Grand Totals:</b>			326,406,445	2,643,265,947	158,053,115	0	0	0	0	0	0	0
	485		915,976,556	21,098,406,632	9,115,191,293	3,450,553,681	1,487,751,116	1,764,095,834	1,129,155,504	39,830,545,115 /	1,541,138,229	

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"> <li>• G = General Employees only</li> <li>• P = Police Officers only</li> <li>• F = Firefighters only</li> <li>• PF = Police Officers and Firefighters only</li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers only</li> <li>• GF = General Employees and Firefighters only</li> <li>• GS = General and Sanitation Employees only</li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers only</li> <li>• ERP = Early Retirement Program</li> </ul>
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
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:
	$\frac{\text{Market Value of Assets} - \text{Inact}}{\text{Contr}}$
Actvs	The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:
	$\frac{\text{Market Value of Assets} - \text{Inact} - \text{Contr}}{\text{Actvs}}$

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ALACHUA COUNTY LIBRARY	G	10/01/2017	N	None	27,238,725	24,078,117	1,212,084	6,853,046	32,143,247	84.7%	100.0%	100.0%	28.4%
ALACHUA COUNTY LIBRARY	G	10/01/2016	N	None	24,870,859	21,903,292	1,352,712	7,389,353	30,645,357	81.2%	100.0%	100.0%	21.9%
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 SCHOOL BOARD	ERP	07/01/2016	N	None	3,613,700	8,410,228	0	0	8,410,228	43.0%	43.0%	0.0%	0.0%
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%
ALTAMONTE SPRINGS	G	10/01/2017	N	None	24,641,839	5,307,049	126,149	12,790,706	18,223,904	135.2%	100.0%	100.0%	100.0%
ALTAMONTE SPRINGS	G	10/01/2016	N	After	20,351,204	4,376,427	0	11,634,786	16,011,213	127.1%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	None	20,038,641	3,411,165	402,436	12,364,034	16,177,635	123.9%	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%
APOPKA	F	10/01/2017	N	None	38,288,058	20,809,475	3,991,128	11,803,720	36,604,323	104.6%	100.0%	100.0%	100.0%
APOPKA	F	10/01/2016	N	None	33,278,996	18,708,739	3,656,667	10,354,286	32,719,692	101.7%	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	None	27,657,517	14,552,260	3,112,358	8,163,426	25,828,044	107.1%	100.0%	100.0%	100.0%
APOPKA	G	10/01/2017	N	None	49,273,940	31,161,619	3,612,508	15,519,333	50,293,460	98.0%	100.0%	100.0%	93.4%



**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
APOPKA	G	10/01/2016	N	None	44,194,664	29,281,279	3,532,952	14,490,835	47,305,066	93.4%	100.0%	100.0%	78.5%
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	P	10/01/2017	N	None	49,855,666	25,420,398	3,700,635	21,789,795	50,910,828	97.9%	100.0%	100.0%	95.2%
APOPKA	P	10/01/2016	N	None	43,500,207	22,589,015	3,384,229	20,189,312	46,162,556	94.2%	100.0%	100.0%	86.8%
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	None	34,680,042	15,894,467	2,704,663	14,322,765	32,921,895	105.3%	100.0%	100.0%	100.0%
APOPKA	P	10/01/2013	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%
ARCADIA	G	01/01/2018	N	None	2,774,075	2,078,525	0	934,737	3,013,262	92.1%	100.0%	100.0%	74.4%
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	PF	10/01/2017	N	After	10,012,976	8,876,454	366,552	1,074,146	10,317,152	97.1%	100.0%	100.0%	71.7%
ARCADIA	PF	10/01/2016	N	After	9,032,172	8,939,327	309,868	840,156	10,089,351	89.5%	100.0%	30.0%	0.0%
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%
ATLANTIC BEACH	G	10/01/2017	N	After	18,243,134	13,566,581	1,277,974	5,916,834	20,761,389	87.9%	100.0%	100.0%	57.4%
ATLANTIC BEACH	G	09/30/2016	N	After	16,524,333	13,504,252	1,187,253	5,114,734	19,806,239	83.4%	100.0%	100.0%	35.8%
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	P	10/01/2017	N	After	10,803,540	8,783,970	676,922	3,389,857	12,850,749	84.1%	100.0%	100.0%	39.6%

**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
ATLANTIC BEACH	P	09/30/2016	N	After	9,473,354	8,510,062	584,757	2,908,047	12,002,866	78.9%	100.0%	100.0%	13.0%
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%
ATLANTIS	P	10/01/2017	N	After	1,335,185	1,484,477	0	0	1,484,477	89.9%	89.9%	0.0%	0.0%
ATLANTIS	P	10/01/2014	N	After	1,323,407	1,374,730	0	0	1,374,730	96.3%	96.3%	0.0%	0.0%
AUBURNDALE	F	10/01/2017	N	After	7,322,384	6,993,665	350,619	1,245,932	8,590,216	85.2%	100.0%	93.8%	0.0%
AUBURNDALE	F	10/01/2016	N	After	6,503,328	6,241,749	354,111	1,343,077	7,938,937	81.9%	100.0%	73.9%	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	G	10/01/2017	N	None	18,615,714	13,285,518	603,272	9,671,525	23,560,315	79.0%	100.0%	100.0%	48.9%
AUBURNDALE	G	10/01/2016	Y	After	16,988,744	12,326,547	534,827	9,819,980	22,681,354	74.9%	100.0%	100.0%	42.0%
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	10/01/2014	N	After	16,243,564	9,202,808	630,739	8,873,625	18,707,172	86.8%	100.0%	100.0%	72.2%
AUBURNDALE	G	10/01/2013	N	None	14,874,264	12,099,790	598,247	5,016,970	17,715,007	84.0%	100.0%	100.0%	43.4%
AUBURNDALE	P	10/01/2016	N	After	10,460,258	6,642,850	449,633	4,472,717	11,565,200	90.4%	100.0%	100.0%	75.3%
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%
AVENTURA	P	10/01/2016	N	After	34,151,399	6,180,226	6,354,423	22,177,750	34,712,399	98.4%	100.0%	100.0%	97.5%
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%
AVON PARK	F	10/01/2017	N	None	5,943,012	4,685,030	280,324	1,106,114	6,071,468	97.9%	100.0%	100.0%	88.4%
AVON PARK	F	10/01/2016	N	After	5,292,946	4,005,123	291,576	1,527,850	5,824,549	90.9%	100.0%	100.0%	65.2%
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	10/01/2014	N	None	4,691,985	2,773,606	331,179	1,932,283	5,037,068	93.1%	100.0%	100.0%	82.1%

**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
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	P	10/01/2017	N	None	6,525,239	5,408,970	46,553	494,018	5,949,541	109.7%	100.0%	100.0%	100.0%
AVON PARK	P	10/01/2016	N	After	6,139,238	4,837,036	85,462	903,964	5,826,462	105.4%	100.0%	100.0%	100.0%
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	10/01/2014	N	None	6,259,202	4,775,362	68,753	608,590	5,452,705	114.8%	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%
BAL HARBOUR VILLAGE	G	10/01/2016	N	After	11,265,382	12,207,442	422,026	2,018,551	14,648,019	76.9%	92.3%	0.0%	0.0%
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	P	10/01/2017	N	None	20,957,742	20,647,692	1,788,957	3,487,609	25,924,258	80.8%	100.0%	17.3%	0.0%
BAL HARBOUR VILLAGE	P	10/01/2016	N	After	19,189,548	20,058,011	1,217,473	3,161,684	24,437,168	78.5%	95.7%	0.0%	0.0%
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%
BARTOW	F	10/01/2017	N	None	9,604,961	6,112,029	219,832	3,945,251	10,277,112	93.5%	100.0%	100.0%	83.0%
BARTOW	F	10/01/2016	N	After	8,589,820	5,563,984	222,367	3,855,060	9,641,411	89.1%	100.0%	100.0%	72.7%
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	10/01/2014	N	None	8,009,400	4,830,274	212,655	3,199,458	8,242,387	97.2%	100.0%	100.0%	92.7%
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	G	10/01/2016	N	After	22,995,295	13,894,752	3,013,184	8,501,883	25,409,819	90.5%	100.0%	100.0%	71.6%
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	P	10/01/2017	N	None	18,442,492	16,502,713	348,790	3,800,266	20,651,769	89.3%	100.0%	100.0%	41.9%

**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
BARTOW	P	10/01/2016	N	After	17,047,777	14,814,912	418,015	4,501,706	19,734,633	86.4%	100.0%	100.0%	40.3%
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	10/01/2014	N	None	15,858,499	11,077,007	530,991	5,697,680	17,305,678	91.6%	100.0%	100.0%	74.6%
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%
BAY HARBOR ISLANDS [GP]	G	10/01/2017	N	None	8,324,785	2,685,169	1,827,119	4,145,804	8,658,092	96.2%	100.0%	100.0%	92.0%
BAY HARBOR ISLANDS [GP]	G	10/01/2016	N	After	7,796,853	2,664,030	1,777,318	3,935,639	8,376,987	93.1%	100.0%	100.0%	85.3%
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]	P	10/01/2017	N	After	10,716,700	1,165,010	1,374,499	7,067,250	9,606,759	111.6%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS [GP]	P	10/01/2016	N	None	9,317,216	1,545,617	1,217,095	6,166,405	8,929,117	104.3%	100.0%	100.0%	100.0%
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 MEDICAL CENTER	G	01/01/2018	N	After	103,084,164	118,740,769	0	0	118,740,769	86.8%	86.8%	0.0%	0.0%
BAY MEDICAL CENTER	G	01/01/2017	N	After	93,688,664	115,948,336	0	0	115,948,336	80.8%	80.8%	0.0%	0.0%
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%
BELLE GLADE	G	10/01/2017	N	After	17,789,916	7,603,011	1,106,780	4,343,807	13,053,598	136.3%	100.0%	100.0%	100.0%
BELLE GLADE	G	10/01/2016	N	After	16,083,511	6,736,621	1,253,578	5,130,079	13,120,278	122.6%	100.0%	100.0%	100.0%
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%
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 (RETIRED)	PF	10/01/2017	N	After	5,979,892	2,841,752	0	0	2,841,752	210.4%	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
BELLE GLADE (RETIRED)	PF	10/01/2016	N	After	5,674,007	3,019,051	0	0	3,019,051	187.9%	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 HOUSING	G	10/01/2016	N	After	2,207,846	536,298	0	1,368,941	1,905,239	115.9%	100.0%	100.0%	100.0%
BELLE GLADE HOUSING	G	10/01/2015	N	None	2,040,396	583,745	0	1,196,269	1,780,014	114.6%	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%
BELLEAIR	P	10/01/2016	N	After	3,254,679	1,876,174	332,515	1,327,685	3,536,374	92.0%	100.0%	100.0%	78.8%
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	10/01/2014	N	None	2,906,563	1,383,171	335,208	1,203,499	2,921,878	99.5%	100.0%	100.0%	98.7%
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%
BELLEVIEW	P	10/01/2017	N	After	3,572,403	2,143,409	161,397	1,149,954	3,454,760	103.4%	100.0%	100.0%	100.0%
BELLEVIEW	P	10/01/2016	N	After	3,493,887	2,314,302	132,868	933,633	3,380,803	103.3%	100.0%	100.0%	100.0%
BELLEVIEW	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%
BELLEVIEW	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%
BELLEVIEW	P	10/01/2013	N	None	2,992,153	1,994,585	120,571	804,034	2,919,190	102.5%	100.0%	100.0%	100.0%
BERT FISH MEDICAL CENTER	G	01/01/2018	N	None	49,344,996	34,311,929	0	2,757,489	37,069,418	133.1%	100.0%	100.0%	100.0%
BERT FISH MEDICAL CENTER	G	01/01/2017	N	None	23,331,385	32,704,552	0	3,009,834	35,714,386	65.3%	71.3%	0.0%	0.0%
BERT FISH MEDICAL CENTER	G	01/01/2016	N	None	22,189,338	28,984,260	0	3,969,345	32,953,605	67.3%	76.6%	0.0%	0.0%
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	01/01/2014	N	None	20,885,503	27,454,733	0	4,310,292	31,765,025	65.7%	76.1%	0.0%	0.0%
BOCA GRANDE FCD	F	10/01/2017	N	None	6,795,624	296,579	160,051	5,863,729	6,320,359	107.5%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2016	N	After	5,637,303	301,204	100,047	4,865,421	5,266,672	107.0%	100.0%	100.0%	100.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	N	After	4,614,233	611,012	43,535	2,103,384	2,757,931	167.3%	100.0%	100.0%	100.0%
BOCA GRANDE FCD	F	10/01/2013	N	None	3,779,552	578,018	37,701	1,520,902	2,136,621	176.9%	100.0%	100.0%	100.0%
BOCA RATON	G	10/01/2016	N	None	204,344,677	132,630,225	24,154,521	44,472,773	201,257,519	101.5%	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	PF	10/01/2017	N	After	369,807,971	325,736,960	30,497,028	86,657,837	442,891,825	83.5%	100.0%	100.0%	15.7%
BOCA RATON	PF	10/01/2016	N	After	338,440,068	310,706,046	28,397,018	77,669,250	416,772,314	81.2%	100.0%	97.7%	0.0%
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 EXECUTIVE	G	10/01/2017	N	After	41,870,726	32,474,999	6,541,525	12,735,689	51,752,213	80.9%	100.0%	100.0%	22.4%
BOCA RATON EXECUTIVE	G	10/01/2016	N	After	35,861,267	26,454,473	7,305,899	13,190,103	46,950,475	76.4%	100.0%	100.0%	15.9%
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 HOUSING	G	10/01/2017	N	After	2,930,691	1,517,353	174,792	276,913	1,969,058	148.8%	100.0%	100.0%	100.0%
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%
BONITA SPRINGS FCD	F	10/01/2017	N	None	64,902,950	50,979,955	4,261,795	20,826,004	76,067,754	85.3%	100.0%	100.0%	46.4%
BONITA SPRINGS FCD	F	10/01/2016	N	After	56,829,901	49,405,038	3,938,788	18,867,232	72,211,058	78.7%	100.0%	100.0%	18.5%
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	G	10/01/2016	N	After	2,908,958	1,607,499	445,789	844,670	2,897,958	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
BONITA SPRINGS FCD	G	10/01/2014	N	After	2,799,546	1,727,323	354,523	505,684	2,587,530	108.2%	100.0%	100.0%	100.0%
BOYNTON BEACH	F	10/01/2017	N	None	104,292,111	93,654,086	10,603,778	30,286,345	134,544,209	77.5%	100.0%	100.0%	0.1%
BOYNTON BEACH	F	10/01/2016	N	After	91,063,794	87,957,683	10,027,287	27,531,378	125,516,348	72.6%	100.0%	31.0%	0.0%
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	G	10/01/2017	N	After	165,934,113	129,608,298	11,478,273	34,158,219	175,244,790	94.7%	100.0%	100.0%	72.7%
BOYNTON BEACH	G	10/01/2016	N	After	149,625,375	121,843,946	11,465,337	34,043,182	167,352,465	89.4%	100.0%	100.0%	47.9%
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	P	10/01/2017	N	After	95,294,259	92,116,939	6,532,640	26,804,179	125,453,758	76.0%	100.0%	48.6%	0.0%
BOYNTON BEACH	P	10/01/2016	N	After	86,304,627	82,544,425	6,662,803	26,185,634	115,392,862	74.8%	100.0%	56.4%	0.0%
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%
BRADENTON	F	10/01/2017	N	After	52,747,698	30,013,339	3,738,500	15,354,339	49,106,178	107.4%	100.0%	100.0%	100.0%
BRADENTON	F	10/01/2016	N	After	46,624,488	28,092,912	3,397,614	13,985,893	45,476,419	102.5%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	After	71,156,398	49,402,061	3,881,010	18,452,114	71,735,185	99.2%	100.0%	100.0%	96.9%
BRADENTON	P	10/01/2016	N	After	65,108,829	48,145,571	3,542,701	15,591,078	67,279,350	96.8%	100.0%	100.0%	86.1%
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%
BROOKSVILLE	F	10/01/2017	N	None	6,272,257	5,154,119	142,358	1,380,755	6,677,232	93.9%	100.0%	100.0%	70.7%
BROOKSVILLE	F	10/01/2016	N	After	5,763,900	5,254,974	126,026	1,191,455	6,572,455	87.7%	100.0%	100.0%	32.1%
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	P	10/01/2016	N	After	5,782,871	509,647	86,091	3,734,516	4,330,254	133.5%	100.0%	100.0%	100.0%
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%
BUNNELL	F	10/01/2016	N	After	566,535	324,305	0	138,573	462,878	122.4%	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%
BUSHNELL	G	10/01/2016	N	After	2,546,025	500,538	0	1,342,643	1,843,181	138.1%	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%
CAPE CORAL	F	10/01/2017	N	After	168,724,715	155,544,263	9,798,955	30,544,809	195,888,027	86.1%	100.0%	100.0%	11.1%
CAPE CORAL	F	10/01/2016	N	After	147,951,778	148,365,024	8,721,289	28,188,456	185,274,769	79.9%	99.7%	0.0%	0.0%
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	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	10/01/2014	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	10/01/2013	N	None	115,283,188	103,562,561	7,685,462	33,376,256	144,624,279	79.7%	100.0%	100.0%	12.1%
CAPE CORAL	G	10/01/2017	N	After	261,867,706	218,093,116	28,547,913	53,511,382	300,152,411	87.2%	100.0%	100.0%	28.5%
CAPE CORAL	G	10/01/2016	N	None	224,525,185	197,703,615	27,610,135	44,613,425	269,927,175	83.2%	100.0%	97.1%	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
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	P	10/01/2017	N	None	160,062,571	123,205,540	11,535,573	38,456,322	173,197,435	92.4%	100.0%	100.0%	65.8%
CAPE CORAL	P	10/01/2016	N	After	139,634,590	108,216,817	10,945,245	37,835,364	156,997,426	88.9%	100.0%	100.0%	54.1%
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%
CASSELBERRY	PF	10/01/2017	N	After	23,022,133	5,944,428	513,718	9,439,220	15,897,366	144.8%	100.0%	100.0%	100.0%
CASSELBERRY	PF	10/01/2016	N	After	19,699,698	5,258,025	420,520	8,345,084	14,023,629	140.5%	100.0%	100.0%	100.0%
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%
CHATTAHOOCHEE	F	10/01/2016	N	After	422,787	373,826	19,487	178,247	571,560	74.0%	100.0%	100.0%	16.5%
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	10/01/2017	N	None	3,842,781	3,162,699	0	0	3,162,699	121.5%	100.0%	100.0%	100.0%
CLEARWATER	F	10/01/2016	N	After	4,361,517	3,360,997	0	0	3,360,997	129.8%	100.0%	100.0%	100.0%
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	GPF	01/01/2018	N	None	1,019,110,192	623,135,349	60,969,115	182,618,904	866,723,368	117.6%	100.0%	100.0%	100.0%
CLEARWATER	GPF	01/01/2017	N	After	905,261,405	588,878,178	60,655,020	186,400,489	835,933,687	108.3%	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%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
CLERMONT	F	10/01/2016	N	After	11,977,627	322,550	0	7,262,364	7,584,914	157.9%	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	P	10/01/2016	N	After	14,099,685	4,410,016	0	6,283,261	10,693,277	131.9%	100.0%	100.0%	100.0%
CLERMONT	P	10/01/2014	N	After	13,427,616	4,099,134	0	4,611,397	8,710,531	154.2%	100.0%	100.0%	100.0%
CLERMONT (RETIRED)	G	10/01/2016	N	After	358,184	388,699	0	0	388,699	92.1%	92.1%	0.0%	0.0%
CLERMONT (RETIRED)	G	10/01/2014	N	After	458,926	413,199	0	0	413,199	111.1%	100.0%	100.0%	100.0%
CLEWISTON	G	10/01/2016	N	After	10,841,227	8,124,947	0	3,874,964	11,999,911	90.3%	100.0%	100.0%	70.1%
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%
COCOA	F	10/01/2017	N	After	18,371,272	18,987,768	1,595,019	4,401,992	24,984,779	73.5%	96.8%	0.0%	0.0%
COCOA	F	10/01/2016	N	After	16,337,706	17,997,900	1,503,682	4,113,493	23,615,075	69.2%	90.8%	0.0%	0.0%
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	G	10/01/2017	N	After	13,731,230	15,935,077	85,795	1,026,077	17,046,949	80.5%	86.2%	0.0%	0.0%
COCOA	G	10/01/2016	N	After	12,879,533	16,174,046	80,801	900,131	17,154,978	75.1%	79.6%	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%
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	P	10/01/2017	N	None	29,151,746	21,835,174	1,585,870	4,793,658	28,214,702	103.3%	100.0%	100.0%	100.0%
COCOA	P	10/01/2016	N	After	27,645,211	21,640,519	1,528,687	4,378,372	27,547,578	100.4%	100.0%	100.0%	100.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 BEACH	F	10/01/2017	N	After	13,319,451	9,666,187	773,770	3,668,005	14,107,962	94.4%	100.0%	100.0%	78.5%
COCOA BEACH	F	10/01/2016	N	After	11,770,118	8,943,634	750,255	3,608,966	13,302,855	88.5%	100.0%	100.0%	57.5%
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	G	10/01/2017	N	After	25,416,762	13,614,570	2,165,537	7,646,779	23,426,886	108.5%	100.0%	100.0%	100.0%
COCOA BEACH	G	10/01/2016	N	After	23,307,493	12,809,563	2,142,567	7,417,397	22,369,527	104.2%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	After	13,142,557	12,315,854	705,323	3,364,977	16,386,154	80.2%	100.0%	100.0%	3.6%
COCOA BEACH	P	10/01/2016	N	After	11,562,844	11,913,252	655,117	2,966,735	15,535,104	74.4%	97.1%	0.0%	0.0%
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%
COOPER CITY	F	10/01/2017	N	None	25,673,631	26,632,107	344,720	1,852,151	28,828,978	89.1%	96.4%	0.0%	0.0%
COOPER CITY	F	10/01/2016	N	After	23,520,243	24,867,854	404,862	2,397,732	27,670,448	85.0%	94.6%	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%
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	G	10/01/2017	N	After	33,688,399	24,074,777	5,612,014	6,112,274	35,799,065	94.1%	100.0%	100.0%	65.5%
COOPER CITY	G	10/01/2016	N	After	31,360,442	20,573,355	6,199,772	7,225,680	33,998,807	92.2%	100.0%	100.0%	63.5%
COOPER CITY	G	10/01/2015	N	After	29,823,797	20,033,729	5,620,641	6,661,399	32,315,769	92.3%	100.0%	100.0%	62.6%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	P	10/01/2017	N	None	29,903,274	30,758,457	795,264	2,400,667	33,954,388	88.1%	97.2%	0.0%	0.0%
COOPER CITY	P	10/01/2016	N	After	27,088,108	30,041,614	758,806	1,934,979	32,735,399	82.7%	90.2%	0.0%	0.0%
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 - MANAGEMENT	GPF	10/01/2017	N	None	4,761,276	4,084,062	374,871	764,965	5,223,898	91.1%	100.0%	100.0%	39.5%
COOPER CITY - MANAGEMENT	GPF	10/01/2016	N	After	4,034,868	4,064,022	343,235	651,801	5,059,058	79.8%	99.3%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2014	Y	None	3,432,921	4,039,574	283,315	466,402	4,789,291	71.7%	85.0%	0.0%	0.0%
COOPER CITY - MANAGEMENT	GPF	10/01/2014	N	After	3,432,921	4,039,574	283,315	466,402	4,789,291	71.7%	85.0%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2017	N	After	378,889,704	487,648,630	24,972,687	62,094,187	574,715,504	65.9%	77.7%	0.0%	0.0%
CORAL GABLES	GPF	10/01/2016	N	After	345,462,946	511,171,830	22,166,163	62,177,609	595,515,602	58.0%	67.6%	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 SPRINGS	F	10/01/2017	N	After	92,225,991	8,918,135	14,820,602	42,384,630	66,123,367	139.5%	100.0%	100.0%	100.0%
CORAL SPRINGS	F	10/01/2016	N	After	80,338,455	10,116,601	13,322,106	36,006,427	59,445,134	135.1%	100.0%	100.0%	100.0%
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	G	10/01/2017	N	After	7,966,629	10,512,287	0	0	10,512,287	75.8%	75.8%	0.0%	0.0%
CORAL SPRINGS	G	10/01/2016	N	After	7,711,470	9,162,235	151,615	273,106	9,586,956	80.4%	84.2%	0.0%	0.0%
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	P	10/01/2017	N	None	203,685,156	183,939,643	15,179,903	61,311,867	260,431,413	78.2%	100.0%	100.0%	7.4%

**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
CORAL SPRINGS	P	10/01/2016	N	After	182,964,444	176,554,487	14,416,340	55,461,423	246,432,250	74.2%	100.0%	44.5%	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%
CRESCENT CITY	F	10/01/2015	N	None	490,476	168,390	15,742	50,092	234,224	209.4%	100.0%	100.0%	100.0%
CRESCENT CITY	P	10/01/2015	N	None	820,725	320,941	66,897	259,231	647,069	126.8%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2016	N	After	16,548,519	8,523,219	1,753,132	4,790,053	15,066,404	109.8%	100.0%	100.0%	100.0%
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	PF	10/01/2016	N	After	17,297,179	6,339,901	1,796,532	5,000,892	13,137,325	131.7%	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%
DADE CITY	F	10/01/2017	N	None	6,118,786	5,273,472	38,079	1,756,982	7,068,533	86.6%	100.0%	100.0%	45.9%
DADE CITY	F	10/01/2016	N	After	5,694,024	4,313,212	47,174	2,179,275	6,539,661	87.1%	100.0%	100.0%	61.2%
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%
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	P	10/01/2017	N	None	9,208,708	4,920,544	95,850	3,395,615	8,412,009	109.5%	100.0%	100.0%	100.0%
DADE CITY	P	10/01/2016	N	After	8,405,805	4,042,373	104,426	3,522,910	7,669,709	109.6%	100.0%	100.0%	100.0%
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%
DANIA BEACH	G	10/01/2017	N	None	22,341,071	20,320,981	4,091,000	3,403,207	27,815,188	80.3%	100.0%	49.4%	0.0%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
DANIA BEACH	G	10/01/2016	N	After	20,576,548	20,926,332	3,503,450	3,086,480	27,516,262	74.8%	98.3%	0.0%	0.0%
DANIA BEACH	G	10/01/2015	N	After	19,329,066	20,225,238	3,261,950	2,402,371	25,889,559	74.7%	95.6%	0.0%	0.0%
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	None	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 [PF]	F	10/01/2017	N	None	47,974,998	46,945,683	5,311,695	11,249,097	63,506,475	75.5%	100.0%	19.4%	0.0%
DANIA BEACH [PF]	F	10/01/2016	N	After	40,882,631	43,137,869	5,833,039	11,083,367	60,054,275	68.1%	94.8%	0.0%	0.0%
DANIA BEACH [PF]	F	10/01/2016	Y	After	40,882,631	44,208,971	5,833,039	11,655,312	61,697,322	66.3%	92.5%	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]	P	10/01/2017	N	None	4,635,075	7,371,676	0	0	7,371,676	62.9%	62.9%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2016	N	After	4,201,758	7,500,431	0	0	7,500,431	56.0%	56.0%	0.0%	0.0%
DANIA BEACH [PF]	P	10/01/2016	Y	After	4,201,758	7,656,056	0	0	7,656,056	54.9%	54.9%	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	7,527,359	0	0	7,527,359	53.2%	53.2%	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%
DAVIE	F	10/01/2016	N	None	80,457,892	52,732,442	8,556,558	28,778,073	90,067,073	89.3%	100.0%	100.0%	66.6%
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%
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	P	10/01/2016	N	None	130,723,837	94,051,419	9,367,100	47,714,608	151,133,127	86.5%	100.0%	100.0%	57.2%
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 - GENERAL & MGMT	G	10/01/2017	N	None	64,680,370	29,728,837	1,323,947	23,389,214	54,441,998	118.8%	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
DAVIE - GENERAL & MGMT	G	10/01/2016	N	After	55,049,778	26,863,892	925,450	21,931,573	49,720,915	110.7%	100.0%	100.0%	100.0%
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%
DAYTONA BEACH	PF	10/01/2017	N	None	176,203,730	189,926,246	17,619,506	25,563,084	233,108,836	75.6%	92.8%	0.0%	0.0%
DAYTONA BEACH	PF	10/01/2016	N	After	165,952,629	184,410,186	17,387,391	22,913,999	224,711,576	73.9%	90.0%	0.0%	0.0%
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%
DEERFIELD BEACH	F	10/01/2017	N	None	113,600,220	100,639,654	8,009,199	27,619,665	136,268,518	83.4%	100.0%	100.0%	17.9%
DEERFIELD BEACH	F	10/01/2016	N	None	107,189,636	101,204,643	7,613,116	23,194,866	132,012,625	81.2%	100.0%	78.6%	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	G	10/01/2017	N	None	55,774,730	58,768,554	718,488	2,014,955	61,501,997	90.7%	94.9%	0.0%	0.0%
DEERFIELD BEACH	G	10/01/2016	N	After	55,048,091	60,541,659	691,268	1,718,465	62,951,392	87.4%	90.9%	0.0%	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%
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	P	10/01/2017	N	After	41,353,825	61,512,034	0	0	61,512,034	67.2%	67.2%	0.0%	0.0%
DEERFIELD BEACH	P	10/01/2016	N	After	38,707,816	55,199,190	0	0	55,199,190	70.1%	70.1%	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%
DELAND	F	10/01/2017	N	After	15,494,851	10,217,622	919,632	3,827,027	14,964,281	103.5%	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
DELAND	F	10/01/2016	N	After	13,768,435	9,973,664	797,993	2,947,810	13,719,467	100.4%	100.0%	100.0%	100.0%
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	G	10/01/2017	N	After	29,301,888	23,272,714	0	8,476,667	31,749,381	92.3%	100.0%	100.0%	71.1%
DELAND	G	10/01/2016	N	After	27,653,135	22,987,609	3,028,952	5,141,046	31,157,607	88.8%	100.0%	100.0%	31.8%
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	P	10/01/2017	N	None	25,450,627	21,883,411	464,813	8,455,517	30,803,741	82.6%	100.0%	100.0%	36.7%
DELAND	P	10/01/2016	N	After	23,216,834	22,270,977	1,503,719	5,764,286	29,538,982	78.6%	100.0%	62.9%	0.0%
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%
DELRAY BEACH	F	10/01/2016	N	After	88,287,565	90,634,735	5,121,534	15,233,820	110,990,089	79.5%	97.4%	0.0%	0.0%
DELRAY BEACH	G	10/01/2016	N	After	116,809,013	83,821,441	4,474,455	24,167,384	112,463,280	103.9%	100.0%	100.0%	100.0%
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%
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	P	10/01/2016	N	After	79,306,441	82,026,180	6,024,099	22,240,690	110,290,969	71.9%	96.7%	0.0%	0.0%
DELTONA	F	10/01/2017	N	After	27,581,842	19,552,429	2,835,390	6,783,865	29,171,684	94.6%	100.0%	100.0%	76.6%
DELTONA	F	10/01/2016	N	After	23,826,426	17,744,511	2,769,349	6,545,394	27,059,254	88.1%	100.0%	100.0%	50.6%
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%



**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DESTIN FCD	F	10/01/2017	N	None	18,376,892	17,463,713	1,116,110	7,143,513	25,723,336	71.4%	100.0%	81.8%	0.0%
DESTIN FCD	F	10/01/2016	N	After	15,601,817	15,794,354	1,095,111	7,153,184	24,042,649	64.9%	98.8%	0.0%	0.0%
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%
DUNEDIN	F	10/01/2017	N	None	26,900,085	14,706,964	1,979,310	8,309,833	24,996,107	107.6%	100.0%	100.0%	100.0%
DUNEDIN	F	10/01/2016	N	After	25,285,901	13,048,576	2,039,250	8,138,342	23,226,168	108.9%	100.0%	100.0%	100.0%
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%
DUNNELLON	PF	10/01/2017	N	After	2,589,462	496,109	0	428,916	925,025	279.9%	100.0%	100.0%	100.0%
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%
EAST LAKE TARPON FCD	F	10/01/2017	N	After	16,037,239	11,963,797	1,050,725	4,185,325	17,199,847	93.2%	100.0%	100.0%	72.2%
EAST LAKE TARPON FCD	F	10/01/2016	N	After	13,724,265	10,506,049	1,131,037	4,164,836	15,801,922	86.9%	100.0%	100.0%	50.1%
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 NICEVILLE FCD	F	10/01/2015	N	None	676,381	5,755	107,463	258,727	371,945	181.8%	100.0%	100.0%	100.0%
EATONVILLE	P	10/01/2015	N	None	1,404,640	0	229,748	412,063	641,811	218.9%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2017	N	None	13,051,251	5,405,905	1,062,756	3,978,455	10,447,116	124.9%	100.0%	100.0%	100.0%
EDGEWATER	F	10/01/2016	N	After	11,124,407	4,256,946	1,116,681	4,121,654	9,495,281	117.2%	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	G	10/01/2017	N	None	12,497,702	18,560,389	64,447	774,146	19,398,982	64.4%	67.3%	0.0%	0.0%
EDGEWATER	G	10/01/2016	N	After	12,266,681	18,174,972	90,547	1,007,679	19,273,198	63.6%	67.5%	0.0%	0.0%
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	P	10/01/2017	N	None	9,463,991	10,557,043	486,817	1,629,340	12,673,200	74.7%	89.6%	0.0%	0.0%
EDGEWATER	P	10/01/2016	N	After	8,545,786	10,094,033	403,728	1,278,997	11,776,758	72.6%	84.7%	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%
ENGLEWOOD AREA FCD	F	10/01/2017	N	After	28,624,281	18,685,461	2,350,407	11,290,720	32,326,588	88.5%	100.0%	100.0%	67.2%
ENGLEWOOD AREA FCD	F	10/01/2016	N	After	25,217,804	18,872,392	2,163,552	9,294,739	30,330,683	83.1%	100.0%	100.0%	45.0%
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 WATER DISTRICT	G	10/01/2016	N	After	514,515	667,863	0	0	667,863	77.0%	77.0%	0.0%	0.0%
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%
ESTERO FCD	F	10/01/2017	N	None	23,287,125	3,831,662	1,435,360	13,269,493	18,536,515	125.6%	100.0%	100.0%	100.0%
ESTERO FCD	F	10/01/2016	N	After	19,391,306	2,477,377	1,314,476	12,046,404	15,838,257	122.4%	100.0%	100.0%	100.0%
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%
EUSTIS	F	10/01/2017	N	After	9,008,000	6,872,315	383,443	2,439,144	9,694,902	92.9%	100.0%	100.0%	71.8%

**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
EUSTIS	F	10/01/2016	N	After	7,902,059	6,760,024	330,007	1,952,053	9,042,084	87.4%	100.0%	100.0%	41.6%
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	P	10/01/2017	N	None	19,226,444	13,352,915	626,654	7,715,024	21,694,593	88.6%	100.0%	100.0%	68.0%
EUSTIS	P	10/01/2016	N	After	17,083,227	13,006,823	572,115	6,623,094	20,202,032	84.6%	100.0%	100.0%	52.9%
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	10/01/2017	N	None	19,744,560	16,228,279	2,569,808	6,129,747	24,927,834	79.2%	100.0%	100.0%	15.4%
FERNANDINA BEACH	G	10/01/2016	N	After	18,042,439	16,316,540	2,494,333	5,765,925	24,576,798	73.4%	100.0%	69.2%	0.0%
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%
FERNANDINA BEACH	G	10/01/2014	N	None	16,144,340	16,230,090	2,355,285	3,189,524	21,774,899	74.1%	99.5%	0.0%	0.0%
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	PF	10/01/2017	N	After	22,949,629	18,914,787	2,132,769	6,499,293	27,546,849	83.3%	100.0%	100.0%	29.3%
FERNANDINA BEACH	PF	10/01/2016	N	After	20,704,104	18,942,407	1,962,645	5,445,291	26,350,343	78.6%	100.0%	89.8%	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%
FLAGLER BEACH	F	10/01/2017	N	None	1,578,755	484,096	93,639	296,020	873,755	180.7%	100.0%	100.0%	100.0%
FLAGLER BEACH	F	10/01/2016	N	After	1,354,605	485,519	68,418	226,252	780,189	173.6%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	None	3,488,669	1,784,254	397,181	1,027,835	3,209,270	108.7%	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
FLAGLER BEACH	P	10/01/2016	N	After	3,031,700	1,412,849	380,186	1,079,201	2,872,236	105.6%	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%
FLORIDA CITY	P	10/01/2016	N	After	2,979,288	2,927,499	0	0	2,927,499	101.8%	100.0%	100.0%	100.0%
FLORIDA CITY	P	10/01/2014	N	None	3,248,356	2,575,233	5,972	0	2,581,205	125.8%	100.0%	100.0%	100.0%
FLORIDA CITY	P	10/01/2014	Y	None	3,254,448	2,575,233	0	5,972	2,581,205	126.1%	100.0%	100.0%	100.0%
FLORIDA CITY - ELECTED	G	10/01/2016	N	After	3,104,839	89,817	0	2,527,214	2,617,031	118.6%	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%
FORT LAUDERDALE	G	09/30/2017	N	After	654,193,477	433,650,219	35,319,984	148,639,855	617,610,058	105.9%	100.0%	100.0%	100.0%
FORT LAUDERDALE	G	09/30/2016	N	After	587,283,771	417,514,541	35,814,154	143,122,371	596,451,066	98.5%	100.0%	100.0%	93.6%
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%
FORT LAUDERDALE	PF	10/01/2017	N	After	857,734,650	594,813,784	53,266,545	190,804,361	838,884,690	102.2%	100.0%	100.0%	100.0%
FORT LAUDERDALE	PF	10/01/2016	N	After	814,260,544	595,961,181	51,647,728	179,628,598	827,237,507	98.4%	100.0%	100.0%	92.8%
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 MEADE [GPF]	F	10/01/2017	N	After	382,454	263,412	0	122,632	386,044	99.1%	100.0%	100.0%	97.1%
FORT MEADE [GPF]	F	10/01/2016	N	After	362,899	269,889	0	112,441	382,330	94.9%	100.0%	100.0%	82.7%
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	N	None	357,708	270,165	0	90,162	360,327	99.3%	100.0%	100.0%	97.1%
FORT MEADE [GPF]	F	10/01/2014	Y	None	360,789	256,186	0	89,843	346,029	104.3%	100.0%	100.0%	100.0%
FORT MEADE [GPF]	F	10/01/2013	N	None	352,058	263,959	0	85,387	349,346	100.8%	100.0%	100.0%	100.0%
FORT MEADE [GPF]	G	10/01/2017	N	After	4,779,572	4,107,262	0	856,281	4,963,543	96.3%	100.0%	100.0%	78.5%

**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
FORT MEADE [GPF]	G	10/01/2016	N	After	4,301,244	3,777,711	0	1,006,807	4,784,518	89.9%	100.0%	100.0%	52.0%
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	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	10/01/2014	N	None	4,215,515	3,438,644	0	818,566	4,257,210	99.0%	100.0%	100.0%	94.9%
FORT MEADE [GPF]	G	10/01/2013	N	None	4,025,781	3,118,800	0	991,404	4,110,204	97.9%	100.0%	100.0%	91.5%
FORT MEADE [GPF]	P	10/01/2017	N	After	1,226,503	1,245,453	0	0	1,245,453	98.5%	98.5%	0.0%	0.0%
FORT MEADE [GPF]	P	10/01/2016	N	After	1,242,266	1,383,551	0	0	1,383,551	89.8%	89.8%	0.0%	0.0%
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	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	10/01/2014	N	None	1,311,346	1,540,429	0	0	1,540,429	85.1%	85.1%	0.0%	0.0%
FORT MEADE [GPF]	P	10/01/2013	N	None	1,287,090	1,393,481	0	0	1,393,481	92.4%	92.4%	0.0%	0.0%
FORT MYERS	F	10/01/2017	N	None	92,218,704	98,993,175	4,902,137	15,628,469	119,523,781	77.2%	93.2%	0.0%	0.0%
FORT MYERS	F	10/01/2016	N	After	81,343,937	85,254,274	5,367,458	24,015,914	114,637,646	71.0%	95.4%	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	74,993,340	5,259,801	18,702,169	98,955,310	72.7%	95.9%	0.0%	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	G	10/01/2016	N	After	99,018,034	104,518,811	6,889,876	36,393,835	147,802,522	67.0%	94.7%	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	P	10/01/2017	N	None	120,845,684	132,325,038	9,438,730	27,206,143	168,969,911	71.5%	91.3%	0.0%	0.0%
FORT MYERS	P	10/01/2016	N	After	108,057,451	127,222,276	9,111,585	22,699,911	159,033,772	67.9%	84.9%	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	10/01/2014	N	None	95,060,295	112,289,261	8,281,225	19,829,604	140,400,090	67.7%	84.7%	0.0%	0.0%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FORT MYERS	P	10/01/2013	N	None	83,623,929	109,112,951	7,579,500	16,405,838	133,098,289	62.8%	76.6%	0.0%	0.0%
FORT PIERCE	GP	09/30/2017	N	None	194,774,112	138,574,009	16,308,534	37,912,466	192,795,009	101.0%	100.0%	100.0%	100.0%
FORT PIERCE	GP	09/30/2016	N	None	183,206,017	136,516,000	15,380,000	33,843,000	185,739,000	98.6%	100.0%	100.0%	92.5%
FORT PIERCE	GP	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	GP	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 SUPP	P	09/30/2017	N	None	13,973,711	6,656,749	2,711,669	3,976,805	13,345,223	104.7%	100.0%	100.0%	100.0%
FORT PIERCE SUPP	P	09/30/2016	N	After	12,668,019	6,584,031	2,405,006	3,513,974	12,503,011	101.3%	100.0%	100.0%	100.0%
FORT PIERCE SUPP	P	09/30/2015	N	None	11,763,204	5,607,746	2,408,326	3,853,108	11,869,180	99.1%	100.0%	100.0%	97.2%
FORT PIERCE SUPP	P	09/30/2014	N	After	11,991,346	4,683,237	2,282,093	3,973,893	10,939,223	109.6%	100.0%	100.0%	100.0%
FORT WALTON BEACH	F	10/01/2017	N	After	15,532,148	15,802,626	1,279,152	4,657,834	21,739,612	71.4%	98.3%	0.0%	0.0%
FORT WALTON BEACH	F	10/01/2016	N	After	14,389,400	15,488,730	1,109,302	3,689,168	20,287,200	70.9%	92.9%	0.0%	0.0%
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	G	10/01/2017	N	None	44,001,783	35,642,546	2,211,156	8,940,864	46,794,566	94.0%	100.0%	100.0%	68.8%
FORT WALTON BEACH	G	10/01/2016	N	After	40,706,627	34,622,851	2,320,450	8,951,831	45,895,132	88.7%	100.0%	100.0%	42.0%
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	P	10/01/2016	N	After	19,920,569	21,981,847	661,721	2,127,714	24,771,282	80.4%	90.6%	0.0%	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%
FROSTPROOF	G	10/01/2017	N	After	1,523,865	459,806	0	384,197	844,003	180.6%	100.0%	100.0%	100.0%
FROSTPROOF	G	10/01/2016	N	After	1,363,565	433,843	0	344,597	778,440	175.2%	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
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	P	10/01/2017	N	After	4,039,057	3,848,947	7,654	422,433	4,279,034	94.4%	100.0%	100.0%	43.2%
FROSTPROOF	P	10/01/2016	N	After	3,802,981	3,729,336	6,304	350,613	4,086,253	93.1%	100.0%	100.0%	19.2%
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%
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%
FRUITLAND PARK	F	10/01/2016	N	After	489,398	32,981	5,590	12,430	51,001	959.6%	100.0%	100.0%	100.0%
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	10/01/2017	N	None	396,313,562	396,348,419	34,695,119	74,973,070	506,016,608	78.3%	100.0%	0.0%	0.0%
GAINESVILLE	G	10/01/2016	N	None	357,298,271	382,997,223	33,520,452	70,343,347	486,861,022	73.4%	93.3%	0.0%	0.0%
GAINESVILLE	G	10/01/2015	N	After	334,603,948	355,798,087	32,863,391	61,363,719	450,025,197	74.4%	94.0%	0.0%	0.0%
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	PF	10/01/2017	N	After	240,184,925	210,252,070	15,814,267	36,259,568	262,325,905	91.6%	100.0%	100.0%	38.9%
GAINESVILLE	PF	10/01/2016	N	None	217,896,241	205,331,565	15,646,466	35,830,788	256,808,819	84.8%	100.0%	80.3%	0.0%
GAINESVILLE	PF	10/01/2015	N	None	204,606,885	188,187,781	15,180,304	37,251,186	240,619,271	85.0%	100.0%	100.0%	3.3%
GAINESVILLE	PF	10/01/2014	N	None	216,089,584	170,788,292	15,120,025	41,201,986	227,110,303	95.1%	100.0%	100.0%	73.3%
GAINESVILLE	PF	10/01/2013	N	None	201,461,721	160,401,810	14,417,132	41,391,891	216,210,833	93.2%	100.0%	100.0%	64.4%
GOLDEN BEACH	GP	10/01/2017	N	None	8,993,254	3,858,609	0	4,950,661	8,809,270	102.1%	100.0%	100.0%	100.0%
GOLDEN BEACH	GP	10/01/2016	Y	None	7,838,789	3,596,263	0	3,923,440	7,519,703	104.2%	100.0%	100.0%	100.0%
GOLDEN BEACH	GP	10/01/2015	N	None	7,188,350	3,620,776	0	3,503,556	7,124,332	100.9%	100.0%	100.0%	100.0%
GOLDEN BEACH	GP	10/01/2014	N	None	7,095,417	3,414,034	0	3,239,342	6,653,376	106.6%	100.0%	100.0%	100.0%
GOLDEN BEACH	GP	10/01/2013	Y	None	6,407,033	2,916,709	650,049	2,618,030	6,184,788	103.6%	100.0%	100.0%	100.0%
GREATER NAPLES FCD	F	10/01/2017	N	None	26,866,771	3,632,025	687,292	11,427,498	15,746,815	170.6%	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
GREATER NAPLES FCD	F	10/01/2016	N	After	23,317,766	3,530,918	538,816	9,371,463	13,441,197	173.5%	100.0%	100.0%	100.0%
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%
GREEN COVE SPRINGS	P	10/01/2017	N	After	4,771,141	379,004	0	2,682,506	3,061,510	155.8%	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%
GREENACRES	F	10/01/2017	N	None	13,533,668	1,378,852	0	7,801,921	9,180,773	147.4%	100.0%	100.0%	100.0%
GREENACRES	F	10/01/2016	N	After	10,816,320	1,326,514	0	6,429,527	7,756,041	139.5%	100.0%	100.0%	100.0%
GREENACRES	F	10/01/2015	N	None	9,292,323	1,199,934	0	4,964,911	6,164,845	150.7%	100.0%	100.0%	100.0%
GREENACRES	P	10/01/2017	N	None	16,464,382	4,588,028	0	6,342,743	10,930,771	150.6%	100.0%	100.0%	100.0%
GREENACRES	P	10/01/2016	N	After	13,773,612	3,703,726	0	5,901,523	9,605,249	143.4%	100.0%	100.0%	100.0%
GREENACRES	P	10/01/2015	N	None	12,226,506	2,969,932	0	5,141,548	8,111,480	150.7%	100.0%	100.0%	100.0%
GULF BREEZE	P	10/01/2016	N	After	4,152,009	1,923,835	0	1,190,350	3,114,185	133.3%	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%
GULFPORT	F	10/01/2017	N	After	4,333,716	1,834,169	357,586	1,335,674	3,527,429	122.9%	100.0%	100.0%	100.0%
GULFPORT	F	10/01/2016	N	After	3,753,632	1,653,674	348,624	1,179,212	3,181,510	118.0%	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	G	10/01/2017	N	None	15,977,954	9,656,075	379,740	2,812,408	12,848,223	124.4%	100.0%	100.0%	100.0%



**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
GULFPORT	G	10/01/2016	N	After	14,579,838	8,416,396	70,639	3,538,393	12,025,428	121.2%	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	P	10/01/2016	N	After	8,957,070	5,066,654	1,239,138	1,750,093	8,055,885	111.2%	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%
HAINES CITY	F	10/01/2017	N	None	6,208,896	6,277,912	523,540	450,802	7,252,254	85.6%	98.9%	0.0%	0.0%
HAINES CITY	F	10/01/2016	N	After	5,493,039	6,309,905	401,039	352,935	7,063,879	77.8%	87.1%	0.0%	0.0%
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	G	10/01/2017	N	None	16,017,299	14,980,001	690,529	2,967,011	18,637,541	85.9%	100.0%	100.0%	11.7%
HAINES CITY	G	10/01/2016	N	After	15,558,044	14,786,030	749,599	2,973,780	18,509,409	84.1%	100.0%	100.0%	0.8%
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	P	10/01/2017	N	None	9,693,212	7,253,348	1,257,322	1,784,531	10,295,201	94.2%	100.0%	100.0%	66.3%
HAINES CITY	P	10/01/2016	N	After	8,648,924	6,689,681	1,218,803	1,785,218	9,693,702	89.2%	100.0%	100.0%	41.5%
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%
HALIFAX HOSPITAL	G	10/01/2016	N	None	240,144,476	253,151,547	0	100,391,666	353,543,213	67.9%	94.9%	0.0%	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	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%
HALLANDALE BEACH	G	10/01/2017	N	None	57,149,032	42,528,036	2,809,000	15,302,482	60,639,518	94.2%	100.0%	100.0%	77.2%
HALLANDALE BEACH	G	10/01/2016	N	After	52,710,865	37,900,007	0	20,981,084	58,881,091	89.5%	100.0%	100.0%	70.6%
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	PF	10/01/2017	N	After	160,522,702	168,967,987	11,229,689	36,696,395	216,894,071	74.0%	95.0%	0.0%	0.0%
HALLANDALE BEACH	PF	10/01/2016	N	After	143,198,929	158,302,439	10,732,488	30,798,745	199,833,672	71.7%	90.5%	0.0%	0.0%
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 PM	G	10/01/2017	N	None	17,704,606	15,986,888	797,392	2,857,206	19,641,486	90.1%	100.0%	100.0%	32.2%
HALLANDALE BEACH PM	G	10/01/2016	N	After	16,152,964	15,436,720	723,855	2,728,541	18,889,116	85.5%	100.0%	98.9%	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 (EXCESS)	G	10/01/2016	N	None	0	0	0	0	0	N/A	100.0%	0.0%	100.0%
HALLANDALE BEACH PM (EXCESS)	G	10/01/2015	N	None	0	0	0	0	0	N/A	100.0%	0.0%	100.0%
HALLANDALE BEACH PM (EXCESS)	G	10/01/2014	N	None	0	0	0	0	0	N/A	100.0%	100.0%	100.0%
HAVANA	F	10/01/2015	N	None	897,544	12,307	2,158	29,938	44,403	2021.4%	100.0%	100.0%	100.0%
HIALEAH	GPF	10/01/2016	N	After	591,081,423	591,361,881	77,331,216	149,425,221	818,118,318	72.2%	100.0%	0.0%	0.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2017	N	None	10,432,705	6,297,200	47,452	2,035,804	8,380,456	124.5%	100.0%	100.0%	100.0%
HIALEAH - ELECTED	G	10/01/2016	N	After	9,550,616	6,230,996	60,205	1,766,202	8,057,403	118.5%	100.0%	100.0%	100.0%
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 GARDENS	P	10/01/2016	N	After	14,847,537	9,235,717	942,744	5,057,299	15,235,760	97.5%	100.0%	100.0%	92.3%
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%
HILLSBOROUGH COUNTY	ERP	07/01/2017	N	None	11,034,384	25,829,424	0	0	25,829,424	42.7%	42.7%	0.0%	0.0%
HILLSBOROUGH COUNTY	ERP	07/01/2016	N	None	11,832,983	27,064,761	0	0	27,064,761	43.7%	43.7%	0.0%	0.0%
HILLSBOROUGH COUNTY	ERP	07/01/2015	N	None	12,458,887	25,801,493	0	0	25,801,493	48.3%	48.3%	0.0%	0.0%
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%
HOLLEY-NAVARRE FCD	F	10/01/2016	N	After	2,210,195	9,321	176,602	248,866	434,789	508.3%	100.0%	100.0%	100.0%
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%
HOLLY HILL	F	10/01/2017	N	None	4,415,577	4,003,942	348,712	771,177	5,123,831	86.2%	100.0%	100.0%	8.2%
HOLLY HILL	F	10/01/2016	N	After	4,038,667	3,337,966	396,326	1,201,939	4,936,231	81.8%	100.0%	100.0%	25.3%
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	P	10/01/2016	N	After	9,166,974	8,507,691	507,642	2,128,974	11,144,307	82.3%	100.0%	100.0%	7.1%
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%
HOLLYWOOD	F	10/01/2017	N	None	232,392,733	296,718,230	12,934,645	56,889,604	366,542,479	63.4%	78.3%	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
HOLLYWOOD	F	10/01/2016	N	After	211,688,994	291,147,860	11,918,895	49,855,709	352,922,464	60.0%	72.7%	0.0%	0.0%
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	G	10/01/2016	N	After	294,554,159	377,942,289	24,640,302	69,896,515	472,479,106	62.3%	77.9%	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	P	10/01/2017	N	None	203,975,051	309,460,568	16,588,673	42,443,114	368,492,355	55.4%	65.9%	0.0%	0.0%
HOLLYWOOD	P	10/01/2016	Y	After	263,267,183	385,400,593	15,093,959	35,994,303	436,488,855	60.3%	68.3%	0.0%	0.0%
HOLLYWOOD	P	10/01/2016	N	After	263,267,183	385,400,593	15,093,959	36,437,320	436,931,872	60.3%	68.3%	0.0%	0.0%
HOLLYWOOD	P	10/01/2015	N	After	249,514,617	364,592,087	16,464,142	30,604,431	411,660,660	60.6%	68.4%	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%
HOLMES BEACH	P	10/01/2016	N	After	7,984,025	6,391,571	281,275	1,139,117	7,811,963	102.2%	100.0%	100.0%	100.0%
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%
HOMESTEAD	F	01/01/2017	N	None	7,007,836	7,616,901	0	0	7,616,901	92.0%	92.0%	0.0%	0.0%
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	P	10/01/2016	N	After	81,781,384	75,331,811	4,140,704	25,475,616	104,948,131	77.9%	100.0%	100.0%	9.1%
HOMESTEAD	P	10/01/2015	N	After	76,560,428	68,316,536	3,905,209	28,197,104	100,418,849	76.2%	100.0%	100.0%	15.4%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2013	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 - General & Hospital	G	10/01/2016	N	After	74,271,912	45,575,726	0	34,092,354	79,668,080	93.2%	100.0%	100.0%	84.2%
HOMESTEAD - General & Hospital	G	10/01/2015	N	None	67,656,494	41,213,896	0	33,253,626	74,467,522	90.9%	100.0%	100.0%	79.5%
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 - New Elected & Sr. Mgmt	G	01/01/2016	N	After	4,371,315	4,193,756	0	278,792	4,472,548	97.7%	100.0%	100.0%	63.7%
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 - Old Elected	G	01/01/2016	N	After	2,333,647	2,813,057	0	359,306	3,172,363	73.6%	83.0%	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%
HOWEY-IN-THE-HILLS	P	10/01/2016	N	After	1,296,213	822,169	0	478,238	1,300,407	99.7%	100.0%	100.0%	99.1%
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	10/01/2017	N	None	1,343,203	1,501,713	0	258,383	1,760,096	76.3%	89.4%	0.0%	0.0%
INDIALANTIC	G	10/01/2016	N	After	1,190,743	1,472,925	180,784	27,127	1,680,836	70.8%	80.8%	0.0%	0.0%
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	10/01/2013	N	None	1,118,832	599,926	174,804	601,255	1,375,985	81.3%	100.0%	100.0%	57.2%
INDIALANTIC	PF	10/01/2017	N	After	7,891,291	5,552,776	388,846	1,790,923	7,732,545	102.1%	100.0%	100.0%	100.0%
INDIALANTIC	PF	10/01/2016	N	After	7,339,203	4,270,053	481,834	2,652,210	7,404,097	99.1%	100.0%	100.0%	97.6%
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%
INDIAN HARBOUR BEACH	P	10/01/2017	N	None	9,792,862	6,749,203	544,414	3,027,236	10,320,853	94.9%	100.0%	100.0%	82.6%
INDIAN HARBOUR BEACH	P	10/01/2016	N	After	8,573,989	6,053,165	510,259	2,871,133	9,434,557	90.9%	100.0%	100.0%	70.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	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 (SUPP)	P	10/01/2017	N	None	243,683	162,928	0	108,641	271,569	89.7%	100.0%	100.0%	74.3%
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2016	N	After	202,859	164,521	0	95,361	259,882	78.1%	100.0%	100.0%	40.2%
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	10/01/2017	N	None	925,141	446,390	0	486,944	933,334	99.1%	100.0%	100.0%	98.3%
INDIAN RIVER SHORES	G	10/01/2016	N	After	723,443	459,910	0	373,638	833,548	86.8%	100.0%	100.0%	70.5%
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	N	None	526,361	482,810	0	181,741	664,551	79.2%	100.0%	100.0%	24.0%
INDIAN RIVER SHORES	G	10/01/2014	Y	None	526,361	482,810	0	181,741	664,551	79.2%	100.0%	100.0%	24.0%
INDIAN RIVER SHORES	G	10/01/2013	N	After	422,700	508,379	0	114,478	622,857	67.9%	83.1%	0.0%	0.0%
INDIAN RIVER SHORES	PF	10/01/2017	N	After	15,811,428	12,123,670	768,920	2,687,611	15,580,201	101.5%	100.0%	100.0%	100.0%
INDIAN RIVER SHORES	PF	10/01/2016	N	After	13,797,336	8,850,056	801,098	4,995,110	14,646,264	94.2%	100.0%	100.0%	83.0%
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 SHORES	P	10/01/2016	N	After	2,820,781	1,108,812	251,673	1,029,093	2,389,578	118.0%	100.0%	100.0%	100.0%
INDIAN SHORES	P	10/01/2014	N	None	2,503,740	721,251	266,602	1,094,330	2,082,183	120.2%	100.0%	100.0%	100.0%
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%
JACKSON MEMORIAL HOSPITAL	G	01/01/2017	N	None	619,207,750	174,120,521	3,737,721	329,073,346	506,931,588	122.1%	100.0%	100.0%	100.0%
JACKSON MEMORIAL HOSPITAL	G	01/01/2016	N	None	579,556,264	167,811,244	2,467,700	312,866,780	483,145,724	120.0%	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%
JACKSONVILLE	CO	10/01/2017	N	None	213,023,000	283,510,923	16,206,078	66,479,274	366,196,275	58.2%	75.1%	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
JACKSONVILLE	CO	10/01/2016	N	After	182,127,000	263,780,499	15,946,800	59,641,466	339,368,765	53.7%	69.0%	0.0%	0.0%
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%
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	G	10/01/2017	N	None	2,019,668,000	2,099,855,190	182,131,911	536,709,571	2,818,696,672	71.7%	96.2%	0.0%	0.0%
JACKSONVILLE	G	10/01/2016	N	After	1,829,242,000	1,993,396,100	179,368,608	517,653,128	2,690,417,836	68.0%	91.8%	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	PF	10/01/2017	N	After	2,575,694,354	2,803,841,009	94,995,968	578,991,344	3,477,828,321	74.1%	91.9%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2016	N	After	1,513,398,466	2,577,054,098	92,763,275	520,497,898	3,190,315,271	47.4%	58.7%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2015	N	After	1,341,094,047	2,409,418,097	88,343,034	477,040,813	2,974,801,944	45.1%	55.7%	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 - 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 BEACH	F	10/01/2017	N	After	12,312,108	7,145,068	2,294,736	3,978,950	13,418,754	91.8%	100.0%	100.0%	72.2%
JACKSONVILLE BEACH	F	10/01/2016	N	After	11,141,492	7,293,000	2,050,000	3,375,000	12,718,000	87.6%	100.0%	100.0%	53.3%
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	G	10/01/2017	N	None	52,771,855	40,606,868	9,965,344	12,210,056	62,782,268	84.1%	100.0%	100.0%	18.0%
JACKSONVILLE BEACH	G	10/01/2016	N	After	49,137,471	39,954,000	9,309,000	11,423,000	60,686,000	81.0%	100.0%	98.7%	0.0%
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	P	10/01/2017	N	After	22,048,341	11,385,440	3,924,731	6,745,614	22,055,785	100.0%	100.0%	100.0%	99.9%
JACKSONVILLE BEACH	P	10/01/2016	N	After	19,972,236	11,586,000	3,499,000	5,749,000	20,834,000	95.9%	100.0%	100.0%	85.0%
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 PF SENIOR STAFF	G	10/01/2015	N	None	4,002,294	4,406,121	0	0	4,406,121	90.8%	90.8%	0.0%	0.0%
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%
JUPITER	P	10/01/2017	N	None	69,605,542	47,026,819	6,831,560	19,632,395	73,490,774	94.7%	100.0%	100.0%	80.2%
JUPITER	P	10/01/2016	N	None	62,957,973	42,507,013	6,924,931	20,054,434	69,486,378	90.6%	100.0%	100.0%	67.4%
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 ISLAND	GPF	10/01/2017	N	None	10,470,590	12,806,601	0	852,869	13,659,470	76.7%	81.8%	0.0%	0.0%
JUPITER ISLAND	GPF	10/01/2016	N	None	9,779,411	12,808,328	0	972,212	13,780,540	71.0%	76.4%	0.0%	0.0%
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%
KEY BISCAYNE	PF	10/01/2017	N	After	37,214,888	17,092,460	6,366,577	14,653,491	38,112,528	97.6%	100.0%	100.0%	93.9%
KEY BISCAYNE	PF	10/01/2016	N	After	30,447,079	14,497,330	6,243,439	14,822,521	35,563,290	85.6%	100.0%	100.0%	65.5%
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 WEST	G	10/01/2016	N	After	49,222,011	28,697,988	4,164,517	11,304,570	44,167,075	111.4%	100.0%	100.0%	100.0%
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%



**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
KEY WEST	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	PF	10/01/2017	N	None	98,107,598	82,268,926	5,710,244	26,010,291	113,989,461	86.1%	100.0%	100.0%	38.9%
KEY WEST	PF	10/01/2016	N	None	86,800,603	75,613,527	5,531,879	25,167,058	106,312,464	81.6%	100.0%	100.0%	22.5%
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 HOUSING	G	01/01/2018	N	None	11,333,392	6,973,002	0	2,771,239	9,744,241	116.3%	100.0%	100.0%	100.0%
KEY WEST HOUSING	G	01/01/2017	N	After	9,930,577	6,414,835	0	2,674,191	9,089,026	109.3%	100.0%	100.0%	100.0%
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 UTILITY	G	01/01/2018	N	None	91,629,477	83,459,356	0	24,976,707	108,436,063	84.5%	100.0%	100.0%	32.7%
KEY WEST UTILITY	G	01/01/2017	N	After	80,916,572	73,897,963	1,728	29,716,473	103,616,164	78.1%	100.0%	100.0%	23.6%
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%
KISSIMMEE	F	10/01/2017	N	After	39,432,564	39,073,207	465,683	6,861,847	46,400,737	85.0%	100.0%	77.2%	0.0%
KISSIMMEE	F	10/01/2016	N	After	36,924,712	37,483,533	388,338	6,785,768	44,657,639	82.7%	98.5%	0.0%	0.0%
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%
KISSIMMEE	G	10/01/2017	N	After	114,507,143	68,905,556	6,678,691	38,802,661	114,386,908	100.1%	100.0%	100.0%	100.0%
KISSIMMEE	G	10/01/2016	N	After	102,279,679	64,021,007	6,554,359	37,007,637	107,583,003	95.1%	100.0%	100.0%	85.7%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	10/01/2017	N	None	61,827,292	41,715,610	2,440,306	16,481,577	60,637,493	102.0%	100.0%	100.0%	100.0%
KISSIMMEE	P	10/01/2016	N	After	56,212,767	40,194,244	2,308,041	14,319,208	56,821,493	98.9%	100.0%	100.0%	95.7%
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 UTILITY AUTHORITY	G	10/01/2017	N	None	87,533,587	61,999,986	1,683,023	32,738,911	96,421,920	90.8%	100.0%	100.0%	72.9%
KISSIMMEE UTILITY AUTHORITY	G	10/01/2016	N	None	76,815,267	55,490,352	1,904,907	33,838,687	91,233,946	84.2%	100.0%	100.0%	57.4%
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%
LABELLE	F	10/01/2017	N	None	1,548,600	444,530	0	161,843	606,373	255.4%	100.0%	100.0%	100.0%
LABELLE	F	10/01/2016	N	After	1,341,881	141,955	0	342,954	484,909	276.7%	100.0%	100.0%	100.0%
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%
LADY LAKE	P	10/01/2017	N	None	7,854,598	3,451,754	458,238	1,852,701	5,762,693	136.3%	100.0%	100.0%	100.0%
LADY LAKE	P	10/01/2016	N	After	7,005,074	2,919,896	477,556	1,862,599	5,260,051	133.2%	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%
LAKE ALFRED	G	10/01/2017	N	None	4,774,481	3,149,064	430,441	511,330	4,090,835	116.7%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2016	N	After	4,043,450	2,950,369	286,360	625,826	3,862,555	104.7%	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%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	PF	10/01/2016	N	After	3,443,391	1,254,503	237,398	1,441,445	2,933,346	117.4%	100.0%	100.0%	100.0%
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 CITY	F	10/01/2017	N	None	9,673,899	7,422,385	366,650	1,966,482	9,755,517	99.2%	100.0%	100.0%	95.8%
LAKE CITY	F	10/01/2016	N	After	8,630,557	6,515,550	389,583	2,297,234	9,202,367	93.8%	100.0%	100.0%	75.1%
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	G	10/01/2017	N	None	20,246,604	19,067,318	281,230	2,981,486	22,330,034	90.7%	100.0%	100.0%	30.1%
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	P	10/01/2016	N	After	14,092,138	8,852,811	574,817	2,878,413	12,306,041	114.5%	100.0%	100.0%	100.0%
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 HELEN	P	10/01/2017	N	None	1,304,669	546,207	12,187	275,153	833,547	156.5%	100.0%	100.0%	100.0%
LAKE HELEN	P	10/01/2016	N	After	1,176,260	550,278	10,851	230,205	791,334	148.6%	100.0%	100.0%	100.0%
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%
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 MARY	F	10/01/2017	N	After	16,720,847	8,644,249	1,549,991	6,095,225	16,289,465	102.6%	100.0%	100.0%	100.0%
LAKE MARY	F	10/01/2016	N	After	15,013,712	7,785,365	1,473,021	5,585,221	14,843,607	101.1%	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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	P	10/01/2016	N	After	18,259,155	7,448,885	1,203,819	6,523,221	15,175,925	120.3%	100.0%	100.0%	100.0%
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 PARK (RETIRED)	P	10/01/2017	N	None	1,389,794	1,480,621	0	0	1,480,621	93.9%	93.9%	0.0%	0.0%
LAKE PARK (RETIRED)	P	10/01/2016	N	After	1,353,255	1,507,094	0	0	1,507,094	89.8%	89.8%	0.0%	0.0%
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 WALES	F	10/01/2017	N	None	8,677,874	7,078,229	745,430	2,901,619	10,725,278	80.9%	100.0%	100.0%	29.4%
LAKE WALES	F	10/01/2016	N	After	7,958,636	7,084,130	670,132	2,403,814	10,158,076	78.3%	100.0%	100.0%	8.5%
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	G	10/01/2017	N	None	10,813,520	6,205,533	1,277,026	2,448,577	9,931,136	108.9%	100.0%	100.0%	100.0%
LAKE WALES	G	10/01/2016	N	After	10,088,321	5,436,938	1,454,760	2,150,732	9,042,430	111.6%	100.0%	100.0%	100.0%
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%
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	P	10/01/2017	N	None	14,896,004	8,896,731	1,022,387	4,294,314	14,213,432	104.8%	100.0%	100.0%	100.0%
LAKE WALES	P	10/01/2016	N	After	14,177,126	9,733,452	1,014,502	3,679,355	14,427,309	98.3%	100.0%	100.0%	93.2%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
LAKE WORTH	F	10/01/2017	N	After	44,263,693	60,100,597	929,597	4,439,414	65,469,608	67.6%	73.6%	0.0%	0.0%
LAKE WORTH	F	10/01/2016	N	After	39,792,403	57,711,622	944,691	4,268,445	62,924,758	63.2%	69.0%	0.0%	0.0%
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	G	10/01/2017	N	After	70,340,708	93,312,470	5,757,300	4,814,188	103,883,958	67.7%	75.4%	0.0%	0.0%
LAKE WORTH	G	10/01/2016	N	After	65,483,268	93,657,106	4,967,936	4,086,216	102,711,258	63.8%	69.9%	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	P	10/01/2017	N	After	30,722,155	46,952,094	634,127	2,803,934	50,390,155	61.0%	65.4%	0.0%	0.0%
LAKE WORTH	P	10/01/2016	N	After	29,128,036	45,639,625	722,641	3,074,441	49,436,707	58.9%	63.8%	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%
LAKELAND	F	10/01/2016	N	After	87,582,084	56,953,155	10,245,353	20,498,882	87,697,390	99.9%	100.0%	100.0%	99.4%
LAKELAND	F	10/01/2015	Y	None	83,835,346	50,619,486	10,535,228	21,557,051	82,711,765	101.4%	100.0%	100.0%	100.0%
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%
LAKELAND	F	10/01/2014	Y	None	85,899,495	49,877,975	9,875,638	19,008,754	78,762,367	109.1%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2014	N	None	86,134,177	49,877,975	9,873,843	19,010,549	78,762,367	109.4%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2013	Y	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	10/01/2013	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	G	10/01/2017	N	None	563,291,682	466,225,790	57,980,247	125,975,181	650,181,218	86.6%	100.0%	100.0%	31.0%
LAKELAND	G	10/01/2016	N	After	529,861,611	445,022,915	58,738,681	130,495,565	634,257,161	83.5%	100.0%	100.0%	20.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	10/01/2016	Y	After	108,492,820	94,522,425	15,297,187	25,203,280	135,022,892	80.4%	100.0%	91.3%	0.0%
LAKELAND	P	10/01/2016	N	After	108,492,820	92,554,452	15,297,187	24,433,182	132,284,821	82.0%	100.0%	100.0%	2.6%
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%
LANTANA	F	09/30/2017	N	None	40,164,766	30,900,029	366,991	10,415,378	41,682,398	96.4%	100.0%	100.0%	85.4%
LANTANA	F	09/30/2016	N	After	35,801,128	29,090,404	338,000	9,574,596	39,003,000	91.8%	100.0%	100.0%	66.6%
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	P	10/01/2017	N	None	13,848,711	8,904,286	851,155	5,639,353	15,394,794	90.0%	100.0%	100.0%	72.6%
LANTANA	P	10/01/2016	N	After	12,226,303	7,819,818	858,732	5,569,268	14,247,818	85.8%	100.0%	100.0%	63.7%
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%
LARGO	PF	10/01/2017	N	None	139,907,078	117,612,409	8,123,819	41,852,669	167,588,897	83.5%	100.0%	100.0%	33.9%
LARGO	PF	10/01/2016	N	After	127,354,026	112,887,565	7,632,507	39,190,702	159,710,774	79.7%	100.0%	100.0%	17.4%
LARGO	PF	10/01/2015	N	None	121,233,244	106,405,773	6,775,981	31,797,950	144,979,704	83.6%	100.0%	100.0%	25.3%
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%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2016	N	After	1,933,935	650,412	83,495	990,908	1,724,815	112.1%	100.0%	100.0%	100.0%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2015	N	After	1,763,537	460,213	73,654	1,026,361	1,560,228	113.0%	100.0%	100.0%	100.0%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	N	After	926,739	132,913	69,330	289,318	491,561	188.5%	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%
LAUDERHILL	F	10/01/2017	N	None	78,790,699	53,151,146	12,558,585	15,324,640	81,034,371	97.2%	100.0%	100.0%	85.4%

**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
LAUDERHILL	F	10/01/2016	N	None	69,596,718	52,312,509	11,380,528	13,210,976	76,904,013	90.5%	100.0%	100.0%	44.7%
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	G	10/01/2017	N	None	24,621,087	18,333,996	3,279,558	6,148,710	27,762,264	88.7%	100.0%	100.0%	48.9%
LAUDERHILL	G	10/01/2016	N	After	21,762,029	16,402,229	0	11,118,913	27,521,142	79.1%	100.0%	100.0%	48.2%
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	P	10/01/2016	N	None	57,837,119	40,981,154	6,346,868	18,255,223	65,583,245	88.2%	100.0%	100.0%	57.6%
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 (C&M)	G	10/01/2016	N	None	20,710,297	14,017,167	2,460,899	13,664,809	30,142,875	68.7%	100.0%	100.0%	31.0%
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%
LEESBURG	F	10/01/2017	N	After	18,996,790	12,577,406	1,585,310	5,744,904	19,907,620	95.4%	100.0%	100.0%	84.1%
LEESBURG	F	10/01/2016	Y	After	17,475,117	12,648,249	1,407,805	4,843,806	18,899,860	92.5%	100.0%	100.0%	70.6%
LEESBURG	F	10/01/2016	N	After	17,475,117	12,648,249	1,407,805	4,789,987	18,846,041	92.7%	100.0%	100.0%	71.4%
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	Y	After	15,329,768	7,509,896	1,857,334	6,441,461	15,808,691	97.0%	100.0%	100.0%	92.6%
LEESBURG	F	10/01/2013	N	None	14,867,938	7,372,411	1,857,334	6,112,131	15,341,876	96.9%	100.0%	100.0%	92.2%
LEESBURG	G	10/01/2017	N	None	37,159,369	31,881,943	20,102	9,816,517	41,718,562	89.1%	100.0%	100.0%	53.6%

**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
LEESBURG	G	10/01/2016	N	After	34,967,109	31,468,651	20,102	9,844,662	41,333,415	84.6%	100.0%	100.0%	35.3%
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	P	10/01/2017	N	None	19,714,939	10,743,973	2,513,806	5,845,666	19,103,445	103.2%	100.0%	100.0%	100.0%
LEESBURG	P	10/01/2016	N	After	17,840,282	10,484,626	2,305,950	4,835,544	17,626,120	101.2%	100.0%	100.0%	100.0%
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%
LIGHTHOUSE POINT	PF	10/01/2017	N	None	23,442,126	8,740,957	6,968,799	6,015,232	21,724,988	107.9%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2016	N	After	19,530,606	7,554,089	6,266,106	5,605,655	19,425,850	100.5%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2015	N	None	17,204,980	6,876,130	5,453,878	4,165,543	16,495,551	104.3%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2014	N	None	16,318,729	4,598,048	5,611,579	4,408,490	14,618,117	111.6%	100.0%	100.0%	100.0%
LIGHTHOUSE POINT	PF	10/01/2013	N	None	14,132,771	4,427,508	4,959,166	3,611,645	12,998,319	108.7%	100.0%	100.0%	100.0%
LIVE OAK	F	10/01/2017	N	None	1,735,683	1,956,806	0	0	1,956,806	88.7%	88.7%	0.0%	0.0%
LIVE OAK	F	10/01/2016	N	After	1,685,373	2,016,866	0	0	2,016,866	83.6%	83.6%	0.0%	0.0%
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%
LONGBOAT KEY	F	10/01/2017	N	None	17,251,626	28,507,144	557,306	2,572,763	31,637,213	54.5%	60.5%	0.0%	0.0%
LONGBOAT KEY	F	10/01/2016	N	After	15,852,516	28,299,261	557,306	2,329,835	31,186,402	50.8%	56.0%	0.0%	0.0%
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%
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	G	10/01/2017	N	None	10,909,385	12,183,683	588,247	2,586,890	15,358,820	71.0%	89.5%	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
LONGBOAT KEY	G	10/01/2016	N	After	10,241,393	12,383,563	620,705	2,356,703	15,360,971	66.7%	82.7%	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	P	10/01/2017	N	None	7,084,977	11,329,915	379,050	517,143	12,226,108	57.9%	62.5%	0.0%	0.0%
LONGBOAT KEY	P	10/01/2016	N	After	6,636,440	11,416,979	379,050	460,711	12,256,740	54.1%	58.1%	0.0%	0.0%
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%
LONGWOOD	PF	10/01/2017	N	None	16,011,672	5,989,790	0	6,908,840	12,898,630	124.1%	100.0%	100.0%	100.0%
LONGWOOD	PF	10/01/2016	N	After	13,133,695	5,347,683	0	5,889,667	11,237,350	116.9%	100.0%	100.0%	100.0%
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%
LYNN HAVEN	F	10/01/2017	N	After	6,290,115	2,831,776	326,393	2,234,000	5,392,169	116.7%	100.0%	100.0%	100.0%
LYNN HAVEN	F	10/01/2016	N	After	5,581,075	2,065,485	295,341	1,727,020	4,087,846	136.5%	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	G	10/01/2017	N	None	17,465,523	11,770,287	1,029,573	4,635,447	17,435,307	100.2%	100.0%	100.0%	100.0%
LYNN HAVEN	G	10/01/2016	N	After	16,232,550	10,444,762	1,114,493	5,314,627	16,873,882	96.2%	100.0%	100.0%	87.9%
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%
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	P	10/01/2017	N	None	8,667,367	5,023,819	311,276	1,569,649	6,904,744	125.5%	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
LYNN HAVEN	P	10/01/2016	N	After	7,958,115	4,203,988	359,437	1,848,768	6,412,193	124.1%	100.0%	100.0%	100.0%
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%
MADISON	F	10/01/2017	N	None	1,649,217	2,128,446	105,832	426,876	2,661,154	62.0%	77.5%	0.0%	0.0%
MADISON	F	10/01/2016	N	After	1,551,757	2,168,916	81,117	359,677	2,609,710	59.5%	71.5%	0.0%	0.0%
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	P	10/01/2016	N	After	3,233,154	2,653,223	84,267	237,124	2,974,614	108.7%	100.0%	100.0%	100.0%
MADISON	P	10/01/2015	N	None	3,166,645	1,308,751	188,870	1,259,468	2,757,089	114.9%	100.0%	100.0%	100.0%
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%
MAITLAND	PF	10/01/2017	N	After	29,258,334	23,058,608	2,099,740	7,413,961	32,572,309	89.8%	100.0%	100.0%	55.3%
MAITLAND	PF	10/01/2016	N	After	26,353,184	22,181,368	1,843,976	6,271,907	30,297,251	87.0%	100.0%	100.0%	37.1%
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%
MARATHON	F	10/01/2017	N	None	8,106,009	666,942	450,158	2,457,431	3,574,531	226.8%	100.0%	100.0%	100.0%
MARATHON	F	10/01/2016	N	None	6,612,931	324,736	467,227	2,063,320	2,855,283	231.6%	100.0%	100.0%	100.0%
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%
MARCO ISLAND	F	10/01/2017	N	None	18,101,849	7,266,338	176,466	6,031,423	13,474,227	134.3%	100.0%	100.0%	100.0%
MARCO ISLAND	F	10/01/2016	N	After	15,184,532	6,473,069	152,042	5,005,166	11,630,277	130.6%	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MARCO ISLAND	P	10/01/2017	N	After	14,674,942	5,369,368	487,186	6,656,063	12,512,617	117.3%	100.0%	100.0%	100.0%
MARCO ISLAND	P	10/01/2016	N	After	11,429,998	4,750,118	484,480	5,253,588	10,488,186	109.0%	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	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	10/01/2013	N	None	6,095,776	3,748,902	458,001	2,975,749	7,182,652	84.9%	100.0%	100.0%	63.5%
MARIANNA	F	10/01/2014	N	After	3,130,402	1,121,800	209,028	572,395	1,903,223	164.5%	100.0%	100.0%	100.0%
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	P	10/01/2014	N	After	3,884,677	586,735	204,937	911,105	1,702,777	228.1%	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%
MARTIN COUNTY	ERP	07/01/2016	N	None	7,725,387	8,699,895	0	0	8,699,895	88.8%	88.8%	0.0%	0.0%
MARTIN COUNTY	ERP	07/01/2014	N	After	6,388,440	8,939,006	0	0	8,939,006	71.5%	71.5%	0.0%	0.0%
MEDLEY	P	10/01/2017	N	None	23,888,981	14,717,900	1,009,438	7,542,703	23,270,041	102.7%	100.0%	100.0%	100.0%
MEDLEY	P	10/01/2016	N	After	20,890,026	11,779,868	979,188	9,265,214	22,024,270	94.9%	100.0%	100.0%	87.8%
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 - GENERAL + ELECTED	G	10/01/2017	N	None	19,819,277	10,981,711	0	9,010,299	19,992,010	99.1%	100.0%	100.0%	98.1%
MEDLEY - GENERAL + ELECTED	G	10/01/2016	N	None	17,304,524	11,059,369	0	7,510,341	18,569,710	93.2%	100.0%	100.0%	83.2%
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%
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%
MELBOURNE	F	10/01/2017	N	None	69,272,334	59,992,548	3,615,453	15,844,439	79,452,440	87.2%	100.0%	100.0%	35.7%
MELBOURNE	F	10/01/2016	N	None	63,638,996	58,275,824	3,375,228	14,613,023	76,264,075	83.4%	100.0%	100.0%	13.6%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	G	10/01/2017	N	None	7,397,166	5,892,429	0	298,355	6,190,784	119.5%	100.0%	100.0%	100.0%
MELBOURNE	G	10/01/2016	N	After	6,858,732	5,486,370	46,159	544,797	6,077,326	112.9%	100.0%	100.0%	100.0%
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	P	10/01/2016	N	After	71,918,610	70,102,042	3,673,134	14,097,605	87,872,781	81.8%	100.0%	49.5%	0.0%
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 - SPECIAL RISK	G	10/01/2017	N	None	1,225,728	715,190	0	463,409	1,178,599	104.0%	100.0%	100.0%	100.0%
MELBOURNE - SPECIAL RISK	G	10/01/2016	N	After	1,064,709	680,135	0	391,829	1,071,964	99.3%	100.0%	100.0%	98.1%
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 BEACH	P	10/01/2017	N	After	3,089,985	2,592,462	180,263	847,388	3,620,113	85.4%	100.0%	100.0%	37.4%
MELBOURNE BEACH	P	10/01/2016	N	After	2,756,819	2,574,957	152,179	592,357	3,319,493	83.0%	100.0%	100.0%	5.0%
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%
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%
MIAMI - ELECTED	G	01/01/2017	N	None	7,102,802	8,694,583	0	0	8,694,583	81.7%	81.7%	0.0%	0.0%
MIAMI - ELECTED	G	01/01/2016	N	None	6,962,265	8,642,267	0	0	8,642,267	80.6%	80.6%	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs	
MIAMI - FIPO	PF	10/01/2017	N	None	1,131,066,046	1,351,454,273	125,307,472	172,603,559	1,649,365,304	68.6%	83.7%	0.0%	0.0%	
MIAMI - FIPO	PF	10/01/2016	N	None	1,467,635,390	1,538,776,187	113,620,079	179,203,314	1,831,599,580	80.1%	95.4%	0.0%	0.0%	
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 (STAFF)	G	10/01/2017	N	None	2,404,467		0	435,268	1,553,223	1,988,491	120.9%	100.0%	100.0%	100.0%
MIAMI - FIPO (STAFF)	G	10/01/2016	N	After	2,051,025		0	338,957	1,319,160	1,658,117	123.7%	100.0%	100.0%	100.0%
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	01/01/2018	N	None	405,713,241	358,055,328		0	35,877,822	393,933,150	103.0%	100.0%	100.0%	100.0%
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2016	N	None	384,475,508	339,259,376		0	54,252,844	393,512,220	97.7%	100.0%	100.0%	83.3%
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2014	N	None	394,567,656	327,269,309		0	41,302,497	368,571,806	107.1%	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 - GESE	GS	10/01/2017	N	None	667,854,473	778,034,035	100,581,074	37,576,190	916,191,299	72.9%	85.8%	0.0%	0.0%	
MIAMI - GESE	GS	10/01/2016	N	After	617,704,941	773,892,248	91,512,215	26,657,621	892,062,084	69.2%	79.8%	0.0%	0.0%	
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 (EXCESS)	GS	10/01/2017	N	None	0	5,613,173		0	0	5,613,173	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2016	N	None	0	7,177,011		0	0	7,177,011	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2015	N	None	0	8,025,662		0	0	8,025,662	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2014	N	None	0	8,551,455		0	0	8,551,455	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (EXCESS)	GS	10/01/2013	N	None	0	6,683,836		0	0	6,683,836	.0%	0.0%	0.0%	0.0%
MIAMI - GESE (STAFF)	GS	10/01/2017	N	None	3,880,536	4,397,343	192,415	306,480	4,896,238	79.3%	88.2%	0.0%	0.0%	
MIAMI - GESE (STAFF)	GS	10/01/2016	N	After	3,465,231	4,319,323	159,339	254,873	4,733,535	73.2%	80.2%	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
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	None	590,384,170	739,487,758	0	76,417,684	815,905,442	72.4%	79.8%	0.0%	0.0%
MIAMI - OFF-STREET PARKING	G	10/01/2017	N	None	18,729,864	6,929,590	3,302,832	6,435,985	16,668,407	112.4%	100.0%	100.0%	100.0%
MIAMI - OFF-STREET PARKING	G	10/01/2016	N	After	16,699,432	6,420,980	3,014,673	5,939,475	15,375,128	108.6%	100.0%	100.0%	100.0%
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 BEACH	G	10/01/2017	N	After	616,624,226	614,933,161	67,476,363	120,365,975	802,775,499	76.8%	100.0%	2.5%	0.0%
MIAMI BEACH	G	10/01/2016	N	After	540,876,019	588,357,744	65,031,761	114,461,543	767,851,048	70.4%	91.9%	0.0%	0.0%
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	PF	10/01/2017	N	After	874,437,400	959,613,391	54,445,434	119,877,324	1,133,936,149	77.1%	91.1%	0.0%	0.0%
MIAMI BEACH	PF	10/01/2016	N	After	806,424,132	904,716,731	52,481,716	117,298,240	1,074,496,687	75.1%	89.1%	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 SHORES VILLAGE	G	10/01/2017	N	After	13,787,644	8,231,928	1,884,019	2,718,161	12,834,108	107.4%	100.0%	100.0%	100.0%
MIAMI SHORES VILLAGE	G	10/01/2015	N	After	11,374,066	7,770,758	1,765,108	2,555,472	12,091,338	94.1%	100.0%	100.0%	71.9%
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	P	10/01/2017	N	None	24,081,158	18,592,607	2,225,437	4,603,739	25,421,783	94.7%	100.0%	100.0%	70.9%
MIAMI SHORES VILLAGE	P	10/01/2016	N	After	21,180,905	18,588,718	1,954,548	3,932,582	24,475,848	86.5%	100.0%	100.0%	16.2%
MIAMI SHORES VILLAGE	P	10/01/2015	N	After	19,054,943	18,485,230	1,708,842	3,330,891	23,524,963	81.0%	100.0%	33.3%	0.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2013	N	After	17,243,487	11,822,582	2,497,926	6,147,890	20,468,398	84.2%	100.0%	100.0%	47.5%
MIAMI SPRINGS	G	10/01/2017	N	After	19,046,675	14,207,732	1,412,819	2,952,770	18,573,321	102.5%	100.0%	100.0%	100.0%
MIAMI SPRINGS	G	10/01/2016	N	After	18,089,807	14,237,962	1,214,157	2,646,701	18,098,820	100.0%	100.0%	100.0%	99.7%
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	PF	10/01/2017	N	After	30,332,993	24,604,607	3,002,989	3,860,287	31,467,883	96.4%	100.0%	100.0%	70.6%
MIAMI SPRINGS	PF	10/01/2016	N	After	28,740,140	23,816,924	2,716,252	4,189,407	30,722,583	93.5%	100.0%	100.0%	52.7%
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-DADE COUNTY	ERP	07/01/2017	N	None	24,589,664	39,510,815	0	0	39,510,815	62.2%	62.2%	0.0%	0.0%
MIAMI-DADE COUNTY	ERP	07/01/2016	N	None	24,158,365	40,040,923	0	0	40,040,923	60.3%	60.3%	0.0%	0.0%
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%
MIDWAY FCD	F	10/01/2016	N	After	4,150,214	374,087	501,522	1,218,484	2,094,093	198.2%	100.0%	100.0%	100.0%
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%
MILTON	F	10/01/2017	N	None	4,450,086	4,612,330	511,798	2,156,228	7,280,356	61.1%	96.5%	0.0%	0.0%
MILTON	F	10/01/2016	N	After	3,835,019	4,652,330	457,084	1,821,689	6,931,103	55.3%	82.4%	0.0%	0.0%
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	G	10/01/2017	N	None	13,768,481	11,641,310	1,556,461	810,520	14,008,291	98.3%	100.0%	100.0%	70.4%
MILTON	G	10/01/2016	N	After	12,736,260	10,764,606	1,618,785	1,156,705	13,540,096	94.1%	100.0%	100.0%	30.5%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2013	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	P	10/01/2016	N	None	7,183,974	3,805,803	396,489	2,335,653	6,537,945	109.9%	100.0%	100.0%	100.0%
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%
MIRAMAR	F	10/01/2016	N	None	117,447,732	75,418,325	12,236,658	43,157,912	130,812,895	89.8%	100.0%	100.0%	69.0%
MIRAMAR	F	10/01/2015	N	None	104,321,909	66,535,251	12,238,704	40,578,145	119,352,100	87.4%	100.0%	100.0%	63.0%
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	G	10/01/2017	N	None	94,046,453	53,198,049	11,838,168	27,362,078	92,398,295	101.8%	100.0%	100.0%	100.0%
MIRAMAR	G	10/01/2016	N	After	83,287,914	50,225,674	10,928,133	24,586,928	85,740,735	97.1%	100.0%	100.0%	90.0%
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	P	10/01/2016	N	None	137,069,132	146,360,189	13,410,520	27,490,471	187,261,180	73.2%	93.7%	0.0%	0.0%
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 - MANAGEMENT	G	10/01/2017	N	None	37,296,999	37,608,972	8,020,458	10,508,874	56,138,304	66.4%	99.2%	0.0%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2016	Y	After	30,594,737	32,303,102	8,132,965	11,951,922	52,387,989	58.4%	94.7%	0.0%	0.0%
MIRAMAR - MANAGEMENT	G	10/01/2016	N	After	30,594,737	32,303,102	8,132,965	11,951,922	52,387,989	58.4%	94.7%	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%
MONROE COUNTY	ERP	07/01/2017	N	None	199,435	567,910	0	0	567,910	35.1%	35.1%	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
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 VOL F.F. & EMS	F	01/01/2018	N	None	886,932	282,518	0	528,255	810,773	109.4%	100.0%	100.0%	100.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2017	N	None	856,446	891,754	0	283,661	1,175,415	72.9%	96.0%	0.0%	0.0%
MONROE COUNTY VOL F.F. & EMS	F	01/01/2016	N	None	851,168	600,904	0	336,769	937,673	90.8%	100.0%	100.0%	74.3%
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%
MONTICELLO	F	10/01/2015	N	None	721,100	247,132	0	196,028	443,160	162.7%	100.0%	100.0%	100.0%
MONTICELLO	P	10/01/2016	N	After	1,903,807	1,169,626	177,431	495,670	1,842,727	103.3%	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%
MOUNT DORA	F	10/01/2017	N	After	8,489,635	5,164,234	550,600	2,009,381	7,724,215	109.9%	100.0%	100.0%	100.0%
MOUNT DORA	F	10/01/2016	N	After	7,597,102	3,912,794	682,143	2,560,069	7,155,006	106.2%	100.0%	100.0%	100.0%
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	G	10/01/2017	N	After	16,219,546	17,206,273	1,128,387	1,059,699	19,394,359	83.6%	94.3%	0.0%	0.0%
MOUNT DORA	G	10/01/2016	N	After	15,551,000	15,028,558	1,258,422	1,131,088	17,418,068	89.3%	100.0%	41.5%	0.0%
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	P	10/01/2017	N	After	10,839,812	5,194,004	947,048	2,921,028	9,062,080	119.6%	100.0%	100.0%	100.0%
MOUNT DORA	P	10/01/2016	N	After	9,299,773	5,083,909	835,813	2,458,637	8,378,359	111.0%	100.0%	100.0%	100.0%
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%
NAPLES	F	10/01/2017	N	None	53,951,029	53,354,561	1,765,750	10,132,225	65,252,536	82.7%	100.0%	33.8%	0.0%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NAPLES	F	10/01/2016	N	After	48,689,417	48,725,410	2,079,430	11,551,950	62,356,790	78.1%	99.9%	0.0%	0.0%
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%
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	G	10/01/2017	N	None	56,221,282	42,449,182	7,659,655	14,694,787	64,803,624	86.8%	100.0%	100.0%	41.6%
NAPLES	G	10/01/2016	N	After	51,937,865	40,760,665	7,609,095	16,238,625	64,608,385	80.4%	100.0%	100.0%	22.0%
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	P	10/01/2017	N	None	49,670,843	50,985,203	2,590,166	12,304,594	65,879,963	75.4%	97.4%	0.0%	0.0%
NAPLES	P	10/01/2016	N	After	45,732,479	51,037,297	2,328,816	11,682,352	65,048,465	70.3%	89.6%	0.0%	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%
NEPTUNE BEACH	P	10/01/2016	N	After	8,315,169	7,091,172	607,509	1,227,113	8,925,794	93.2%	100.0%	100.0%	50.2%
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%
NEW PORT RICHEY	F	10/01/2016	N	After	11,008,916	9,849,071	417,495	1,431,752	11,698,318	94.1%	100.0%	100.0%	51.8%
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	10/01/2014	N	None	12,037,795	10,325,787	306,833	1,395,832	12,028,452	100.1%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	None	26,657,341	18,777,369	0	5,815,757	24,593,126	108.4%	100.0%	100.0%	100.0%
NEW PORT RICHEY	P	10/01/2016	N	After	24,044,724	17,836,577	618,006	5,832,441	24,287,024	99.0%	100.0%	100.0%	95.8%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	N	None	22,218,814	16,498,822	592,246	5,034,555	22,125,623	100.4%	100.0%	100.0%	100.0%
NEW PORT RICHEY	P	10/01/2013	N	None	19,499,782	15,937,406	535,970	4,519,691	20,993,067	92.9%	100.0%	100.0%	67.0%
NEW SMYRNA BEACH	F	10/01/2017	N	None	21,244,841	19,780,022	808,403	3,478,300	24,066,725	88.3%	100.0%	100.0%	18.9%
NEW SMYRNA BEACH	F	10/01/2016	N	After	19,383,684	19,162,219	701,099	3,987,984	23,851,302	81.3%	100.0%	31.6%	0.0%
NEW SMYRNA BEACH	F	10/01/2015	N	None	18,122,140	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	P	10/01/2017	N	None	17,466,415	16,671,272	1,284,577	1,455,049	19,410,898	90.0%	100.0%	61.9%	0.0%
NEW SMYRNA BEACH	P	10/01/2016	N	After	16,972,214	16,554,391	1,243,078	1,485,250	19,282,719	88.0%	100.0%	33.6%	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	15,599,033	15,881,884	1,046,197	1,375,124	18,303,205	85.2%	98.2%	0.0%	0.0%
NORTH BAY FCD	F	10/01/2017	N	After	4,399,004	1,807,409	269,298	1,297,540	3,374,247	130.4%	100.0%	100.0%	100.0%
NORTH BAY FCD	F	10/01/2016	N	After	3,803,053	1,642,347	280,294	1,125,005	3,047,646	124.8%	100.0%	100.0%	100.0%
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	10/01/2014	N	None	3,274,026	741,760	318,301	1,165,670	2,225,731	147.1%	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 BREVARD HOSPITAL (Parrish)	G	10/01/2016	N	After	59,084,922	21,907,501	0	28,487,301	50,394,802	117.2%	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 BROWARD HOSPITAL	G	07/01/2016	N	None	314,298,979	147,182,401	0	186,368,544	333,550,945	94.2%	100.0%	100.0%	89.7%
NORTH BROWARD HOSPITAL	G	07/01/2015	N	None	328,060,587	151,848,895	0	182,513,333	334,362,228	98.1%	100.0%	100.0%	96.5%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 COLLIER FCD (was North Naples)	F	10/01/2017	N	None	70,747,887	11,268,508	2,344,579	45,380,438	58,993,525	119.9%	100.0%	100.0%	100.0%
NORTH COLLIER FCD (was North Naples)	F	10/01/2016	N	After	58,512,948	10,545,762	1,202,096	38,795,977	50,543,835	115.8%	100.0%	100.0%	100.0%
NORTH COLLIER FCD (was North Naples)	F	10/01/2015	N	After	51,536,823	7,248,268	1,701,410	32,859,057	41,808,735	123.3%	100.0%	100.0%	100.0%
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	10/01/2013	N	None	42,143,137	1,587,938	1,217,561	24,944,834	27,750,333	151.9%	100.0%	100.0%	100.0%
NORTH MIAMI 691 [GPF]	F	10/01/2017	N	After	2,625,961	3,013,913	0	0	3,013,913	87.1%	87.1%	0.0%	0.0%
NORTH MIAMI 691 [GPF]	F	10/01/2016	N	After	2,681,735	3,101,410	0	0	3,101,410	86.5%	86.5%	0.0%	0.0%
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]	G	10/01/2017	N	After	110,281,375	80,940,554	7,234,389	25,522,860	113,697,803	97.0%	100.0%	100.0%	86.6%
NORTH MIAMI 691 [GPF]	G	10/01/2016	N	After	99,942,944	79,232,192	6,882,136	22,969,132	109,083,460	91.6%	100.0%	100.0%	60.2%
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]	P	10/01/2017	N	After	5,707,695	4,153,092	224,505	1,435,563	5,813,160	98.2%	100.0%	100.0%	92.7%
NORTH MIAMI 691 [GPF]	P	10/01/2016	N	After	5,635,162	4,214,826	216,161	1,394,741	5,825,728	96.7%	100.0%	100.0%	86.3%
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 748	P	10/01/2017	N	After	70,583,225	44,486,229	8,151,073	35,102,763	87,740,065	80.4%	100.0%	100.0%	51.1%
NORTH MIAMI 748	P	10/01/2016	N	After	63,141,517	40,367,441	7,623,305	32,398,256	80,389,002	78.5%	100.0%	100.0%	46.8%
NORTH MIAMI 748	P	10/01/2015	N	After	55,388,280	34,829,254	7,081,513	30,972,411	72,883,178	76.0%	100.0%	100.0%	43.5%

**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
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 BEACH	G	10/01/2017	N	After	79,944,967	95,563,513	3,644,532	9,176,446	108,384,491	73.8%	83.7%	0.0%	0.0%
NORTH MIAMI BEACH	G	10/01/2016	N	After	76,555,716	85,144,128	5,851,733	14,413,853	105,409,714	72.6%	89.9%	0.0%	0.0%
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%
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	PF	10/01/2017	N	None	100,384,375	134,477,224	6,936,346	10,844,004	152,257,574	65.9%	74.6%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2016	N	None	94,383,506	122,805,583	6,599,688	10,181,948	139,587,219	67.6%	76.9%	0.0%	0.0%
NORTH MIAMI BEACH	PF	10/01/2015	N	None	91,466,381	115,689,190	6,879,737	9,720,419	132,289,346	69.1%	79.1%	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 - MANAGEMENT	G	10/01/2017	N	After	18,923,591	20,890,167	426,695	521,468	21,838,330	86.7%	90.6%	0.0%	0.0%
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2016	N	None	16,778,564	20,854,008	890,093	954,138	22,698,239	73.9%	80.5%	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	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	10/01/2013	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 PORT	F	10/01/2017	N	After	47,046,321	28,380,431	3,747,198	8,005,666	40,133,295	117.2%	100.0%	100.0%	100.0%
NORTH PORT	F	10/01/2016	N	After	42,346,454	21,101,100	3,949,914	9,547,461	34,598,475	122.4%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	After	40,416,302	21,444,549	3,943,836	12,329,170	37,717,555	107.2%	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
NORTH PORT	P	10/01/2016	N	After	34,995,161	19,028,385	4,042,054	12,054,933	35,125,372	99.6%	100.0%	100.0%	98.9%
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 RIVER FCD	F	10/01/2017	N	None	19,422,379	16,229,910	974,241	3,978,648	21,182,799	91.7%	100.0%	100.0%	55.8%
NORTH RIVER FCD	F	10/01/2016	N	After	16,998,362	15,488,985	873,584	3,674,889	20,037,458	84.8%	100.0%	100.0%	17.3%
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%
OAKLAND PARK	G	10/01/2017	N	None	39,187,602	33,257,041	246,318	12,482,319	45,985,678	85.2%	100.0%	100.0%	45.5%
OAKLAND PARK	G	10/01/2016	N	After	35,588,977	32,342,149	286,687	14,194,632	46,823,468	76.0%	100.0%	100.0%	20.9%
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	PF	10/01/2017	N	None	57,418,119	64,243,735	3,884,595	7,364,511	75,492,841	76.1%	89.4%	0.0%	0.0%
OAKLAND PARK	PF	10/01/2016	N	None	58,294,508	66,149,550	3,751,936	6,837,934	76,739,420	76.0%	88.1%	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%
OCALA	F	10/01/2017	N	None	57,250,810	43,213,256	5,935,296	13,306,668	62,455,220	91.7%	100.0%	100.0%	60.9%
OCALA	F	10/01/2016	N	After	46,846,080	35,110,672	5,944,949	12,989,505	54,045,126	86.7%	100.0%	100.0%	44.6%
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	G	10/01/2017	N	After	143,834,198	185,714,332	5,892,527	37,145,282	228,752,141	62.9%	77.4%	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
OCALA	G	10/01/2016	N	After	128,556,179	170,577,735	6,457,368	37,523,796	214,558,899	59.9%	75.4%	0.0%	0.0%
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%
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	P	10/01/2017	N	After	68,327,835	55,224,849	5,797,510	17,508,496	78,530,855	87.0%	100.0%	100.0%	41.7%
OCALA	P	10/01/2016	N	After	62,806,327	52,594,032	5,643,536	17,612,879	75,850,447	82.8%	100.0%	100.0%	25.9%
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%
OCEAN CITY-WRIGHT FCD	F	10/01/2017	N	After	11,441,263	10,994,226	1,062,371	5,153,942	17,210,539	66.5%	100.0%	42.1%	0.0%
OCEAN CITY-WRIGHT FCD	F	10/01/2016	N	After	9,537,261	9,283,867	1,174,737	4,865,584	15,324,188	62.2%	100.0%	21.6%	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%
OCOEE	G	10/01/2017	N	None	37,252,555	19,160,659	4,795,170	9,720,839	33,676,668	110.6%	100.0%	100.0%	100.0%
OCOEE	G	10/01/2016	N	After	33,626,110	17,624,985	4,672,101	9,292,631	31,589,717	106.4%	100.0%	100.0%	100.0%
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	PF	10/01/2017	N	After	50,652,630	33,072,323	4,816,997	12,158,202	50,047,522	101.2%	100.0%	100.0%	100.0%
OCOEE	PF	10/01/2016	N	After	45,408,536	30,654,646	4,522,330	11,400,885	46,577,861	97.5%	100.0%	100.0%	89.7%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2017	N	After	8,054,745	10,681,380	767,507	3,157,344	14,606,231	55.1%	75.4%	0.0%	0.0%
OKALOOSA ISLAND FCD	F	10/01/2016	N	After	6,970,367	9,253,399	767,814	3,241,512	13,262,725	52.6%	75.3%	0.0%	0.0%
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%
OKEECHOBEE	F	10/01/2017	N	None	3,961,903	1,882,428	260,901	766,157	2,909,486	136.2%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2016	N	After	3,542,832	1,211,500	0	1,559,730	2,771,230	127.8%	100.0%	100.0%	100.0%
OKEECHOBEE	F	10/01/2015	N	None	3,257,415	1,202,897	0	1,356,786	2,559,683	127.3%	100.0%	100.0%	100.0%
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	G	10/01/2017	N	None	4,700,943	2,433,831	456,032	664,616	3,554,479	132.3%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2016	N	After	4,415,578	2,495,986	0	1,182,872	3,678,858	120.0%	100.0%	100.0%	100.0%
OKEECHOBEE	G	10/01/2015	N	None	4,094,452	1,828,623	0	1,158,786	2,987,409	137.1%	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	P	10/01/2017	N	None	8,937,259	4,959,553	461,588	1,644,116	7,065,257	126.5%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2016	N	After	8,040,106	4,946,119	445,607	1,596,261	6,987,987	115.1%	100.0%	100.0%	100.0%
OKEECHOBEE	P	10/01/2015	N	None	7,691,340	4,416,545	473,649	1,844,445	6,734,639	114.2%	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 UTILITY	G	10/01/2017	N	None	7,806,823	2,647,911	1,583,034	2,008,000	6,238,945	125.1%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2016	N	After	6,869,802	2,038,435	1,639,146	1,956,218	5,633,799	121.9%	100.0%	100.0%	100.0%
OKEECHOBEE UTILITY	G	10/01/2015	N	None	6,144,540	1,839,927	1,544,350	1,696,831	5,081,108	120.9%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2017	N	After	5,873,211	1,286,078	219,399	2,261,643	3,767,120	155.9%	100.0%	100.0%	100.0%
OLDSMAR	F	10/01/2016	N	After	5,113,926	1,155,638	189,631	1,695,890	3,041,159	168.2%	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
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%
ORANGE COUNTY LIBRARY	G	01/01/2018	N	None	48,652,294	25,687,785	87,101	14,279,908	40,054,794	121.5%	100.0%	100.0%	100.0%
ORANGE COUNTY LIBRARY	G	01/01/2017	N	None	43,373,580	23,906,206	115,291	14,177,102	38,198,599	113.5%	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%
ORANGE PARK	F	10/01/2016	N	After	6,246,688	3,601,887	299,464	1,611,925	5,513,276	113.3%	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	10/01/2014	N	None	5,752,065	2,724,223	255,166	1,686,782	4,666,171	123.3%	100.0%	100.0%	100.0%
ORANGE PARK	F	10/01/2013	N	None	4,567,126	2,652,581	226,141	1,464,578	4,343,300	105.2%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2017	N	After	10,408,723	5,398,785	20,285	3,511,376	8,930,446	116.6%	100.0%	100.0%	100.0%
ORANGE PARK	G	10/01/2016	N	After	9,134,338	3,870,876	78,596	4,805,574	8,755,046	104.3%	100.0%	100.0%	100.0%
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	P	10/01/2016	N	After	14,834,344	11,353,019	414,661	3,879,033	15,646,713	94.8%	100.0%	100.0%	79.1%
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%
ORLANDO	F	10/01/2017	N	None	394,177,607	267,246,434	36,942,812	121,052,701	425,241,947	92.7%	100.0%	100.0%	74.3%
ORLANDO	F	10/01/2016	N	After	358,610,651	263,294,325	30,272,316	113,743,713	407,310,354	88.0%	100.0%	100.0%	57.2%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	G	09/30/2017	N	After	216,787,944	217,714,364	5,404,208	37,715,370	260,833,942	83.1%	99.6%	0.0%	0.0%
ORLANDO	G	09/30/2016	N	None	206,001,245	206,708,442	5,899,150	38,215,846	250,823,438	82.1%	99.7%	0.0%	0.0%
ORLANDO	G	09/30/2015	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	P	10/01/2017	N	None	560,275,172	428,220,306	40,417,704	109,635,430	578,273,440	96.9%	100.0%	100.0%	83.6%
ORLANDO	P	10/01/2016	N	After	511,863,840	390,444,108	0	145,042,020	535,486,128	95.6%	100.0%	100.0%	83.7%
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 AVIATION	G	10/01/2016	N	After	122,964,256	91,914,900	0	41,481,295	133,396,195	92.2%	100.0%	100.0%	74.9%
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 UTILITY	G	10/01/2017	N	None	390,854,892	318,049,126	24,340,497	118,045,128	460,434,751	84.9%	100.0%	100.0%	41.1%
ORLANDO UTILITY	G	10/01/2016	N	After	348,367,893	301,197,481	25,904,751	117,526,467	444,628,699	78.4%	100.0%	100.0%	18.1%
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%
ORMOND BEACH	F	10/01/2017	N	None	28,683,589	24,693,619	2,297,449	9,333,347	36,324,415	79.0%	100.0%	100.0%	18.1%
ORMOND BEACH	F	10/01/2016	N	After	25,707,312	22,281,614	2,356,338	9,733,299	34,371,251	74.8%	100.0%	100.0%	11.0%
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	G	10/01/2017	N	None	47,412,916	34,000,304	2,651,458	14,179,499	50,831,261	93.3%	100.0%	100.0%	75.9%

**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
ORMOND BEACH	G	10/01/2016	N	After	43,167,929	31,102,139	2,849,856	15,481,206	49,433,201	87.3%	100.0%	100.0%	59.5%
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	P	10/01/2017	N	None	31,788,635	31,427,393	2,116,021	7,071,345	40,614,759	78.3%	100.0%	17.1%	0.0%
ORMOND BEACH	P	10/01/2016	N	After	28,767,375	29,949,666	2,130,485	6,919,524	38,999,675	73.8%	96.1%	0.0%	0.0%
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	25,851,849	25,993,149	1,926,945	4,935,141	32,855,235	78.7%	99.5%	0.0%	0.0%
OVIEDO	F	10/01/2017	N	None	13,569,232	5,957,766	1,898,017	4,987,640	12,843,423	105.7%	100.0%	100.0%	100.0%
OVIEDO	F	10/01/2016	N	After	11,781,519	5,904,312	1,684,589	4,329,723	11,918,624	98.8%	100.0%	100.0%	96.8%
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	P	10/01/2017	N	None	23,054,492	8,194,718	2,274,941	8,164,866	18,634,525	123.7%	100.0%	100.0%	100.0%
OVIEDO	P	10/01/2016	N	None	19,775,122	7,703,836	2,170,568	7,239,274	17,113,678	115.6%	100.0%	100.0%	100.0%
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%
PALATKA	F	10/01/2016	N	After	6,857,313	7,517,346	330,308	631,847	8,479,501	80.9%	91.2%	0.0%	0.0%
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	G	10/01/2016	N	After	17,418,064	17,674,544	1,233,862	3,091,640	22,000,046	79.2%	98.5%	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	10/01/2016	N	After	10,220,063	7,750,855	572,261	2,009,419	10,332,535	98.9%	100.0%	100.0%	94.4%
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%
PALM BAY	G	10/01/2017	N	None	189,302	22,081	0	0	22,081	857.3%	100.0%	100.0%	100.0%
PALM BAY	G	10/01/2016	N	None	177,417	23,013	0	0	23,013	770.9%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2017	N	None	82,301,783	75,436,929	3,588,543	13,711,414	92,736,886	88.7%	100.0%	100.0%	23.9%
PALM BAY [PF]	F	10/01/2016	N	None	76,241,499	67,068,138	3,875,790	17,607,965	88,551,893	86.1%	100.0%	100.0%	30.1%
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]	P	10/01/2017	N	None	104,611,025	86,160,927	4,872,288	13,266,059	104,299,274	100.3%	100.0%	100.0%	100.0%
PALM BAY [PF]	P	10/01/2016	N	None	96,934,603	81,892,711	4,585,607	13,436,438	99,914,756	97.0%	100.0%	100.0%	77.8%
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 BEACH	GPF	09/30/2017	N	After	214,706,033	273,775,276	9,714,654	31,641,070	315,131,000	68.1%	78.4%	0.0%	0.0%
PALM BEACH	GPF	09/30/2016	N	After	72,869,851	82,055,553	5,463,252	15,034,840	102,553,645	71.1%	88.8%	0.0%	0.0%
PALM BEACH	GPF	09/30/2015	N	After	70,948,978	76,862,000	6,098,000	15,806,000	98,766,000	71.8%	92.3%	0.0%	0.0%
PALM BEACH	GPF	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 GARDENS	F	10/01/2017	N	After	93,631,077	74,334,782	4,978,166	21,255,207	100,568,155	93.1%	100.0%	100.0%	67.4%
PALM BEACH GARDENS	F	10/01/2016	N	After	80,631,588	64,896,982	5,052,753	20,980,149	90,929,884	88.7%	100.0%	100.0%	50.9%
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	G	10/01/2017	N	After	2,614,946	2,383,062	0	846,740	3,229,802	81.0%	100.0%	100.0%	27.4%
PALM BEACH GARDENS	G	10/01/2016	N	After	2,285,725	2,389,452	0	709,536	3,098,988	73.8%	95.7%	0.0%	0.0%
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	P	10/01/2017	N	After	90,176,684	84,107,406	4,426,664	14,402,002	102,936,072	87.6%	100.0%	100.0%	11.4%
PALM BEACH GARDENS	P	10/01/2016	N	After	82,113,694	83,383,376	4,022,973	12,884,902	100,291,251	81.9%	98.5%	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	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	10/01/2014	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	10/01/2013	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 COAST (VOL)	F	10/01/2016	N	After	3,537,093	966,559	0	1,303,344	2,269,903	155.8%	100.0%	100.0%	100.0%
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	10/01/2014	N	None	3,810,746	2,088,254	0	321,705	2,409,959	158.1%	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 HARBOR FCD	F	10/01/2016	N	None	18,467,345	3,816,044	1,523,311	10,283,472	15,622,827	118.2%	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 TRAN, INC. (ATU-1577)	G	01/01/2018	N	None	106,312,842	59,177,861	6,852,992	44,394,645	110,425,498	96.3%	100.0%	100.0%	90.7%
PALM TRAN, INC. (ATU-1577)	G	01/01/2017	N	None	93,500,289	54,438,403	6,650,658	44,287,360	105,376,421	88.7%	100.0%	100.0%	73.2%

**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
PALM TRAN, INC. (ATU-1577)	G	01/01/2016	N	None	85,571,227	49,001,070	6,381,743	43,018,231	98,401,044	87.0%	100.0%	100.0%	70.2%
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%
PALMETTO	G	10/01/2017	N	None	13,784,575	10,017,520	983,283	3,351,435	14,352,238	96.0%	100.0%	100.0%	83.1%
PALMETTO	G	10/01/2016	N	After	12,318,303	10,233,563	930,653	2,918,750	14,082,966	87.5%	100.0%	100.0%	39.5%
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	P	10/01/2017	N	After	12,404,635	8,920,337	700,269	3,513,992	13,134,598	94.4%	100.0%	100.0%	79.2%
PALMETTO	P	10/01/2016	N	After	11,468,522	8,574,988	691,652	3,418,040	12,684,680	90.4%	100.0%	100.0%	64.4%
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%
PANAMA CITY	F	10/01/2017	N	After	34,977,152	36,680,897	1,879,850	7,007,420	45,568,167	76.8%	95.4%	0.0%	0.0%
PANAMA CITY	F	10/01/2016	N	After	33,333,295	37,197,889	1,664,557	5,949,776	44,812,222	74.4%	89.6%	0.0%	0.0%
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%
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	P	10/01/2017	N	None	33,350,642	29,010,183	1,560,188	8,577,371	39,147,742	85.2%	100.0%	100.0%	32.4%
PANAMA CITY	P	10/01/2016	N	None	31,473,540	28,732,139	1,376,859	7,648,383	37,757,381	83.4%	100.0%	100.0%	17.8%
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 (SUPP)	G	10/01/2017	N	None	3,154,825	2,437,152	293,385	481,265	3,211,802	98.2%	100.0%	100.0%	88.2%
PANAMA CITY (SUPP)	G	10/01/2016	N	After	2,859,415	2,396,309	0	743,460	3,139,769	91.1%	100.0%	100.0%	62.3%

**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
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 BEACH	F	10/01/2016	N	None	14,835,134	8,645,652	903,278	4,110,662	13,659,592	108.6%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	F	10/01/2015	N	None	13,673,096	7,683,411	972,411	4,341,792	12,997,614	105.2%	100.0%	100.0%	100.0%
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	G	10/01/2016	N	None	32,382,327	14,008,942	3,986,382	10,364,538	28,359,862	114.2%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	G	10/01/2015	N	None	29,492,670	12,385,463	496,240	13,897,287	26,778,990	110.1%	100.0%	100.0%	100.0%
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	P	10/01/2016	N	None	17,843,082	10,596,799	2,322,419	4,530,416	17,449,634	102.3%	100.0%	100.0%	100.0%
PANAMA CITY BEACH	P	10/01/2015	N	None	16,344,206	10,463,896	2,042,622	3,580,569	16,087,087	101.6%	100.0%	100.0%	100.0%
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%
PARKLAND	P	10/01/2017	N	After	2,229,766	2,489,809	0	0	2,489,809	89.6%	89.6%	0.0%	0.0%
PARKLAND	P	10/01/2016	N	After	2,054,583	2,347,235	0	0	2,347,235	87.5%	87.5%	0.0%	0.0%
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%
PASCO COUNTY	ERP	07/01/2017	N	None	17,637,847	13,265,131	0	2,604,077	15,869,208	111.1%	100.0%	100.0%	100.0%
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%
PEMBROKE PARK COMM SUPP	G	10/01/2016	Y	After	2,208,214	6,798	0	2,659,654	2,666,452	82.8%	100.0%	100.0%	82.8%
PEMBROKE PARK COMM SUPP	G	10/01/2016	N	After	1,762,534	6,798	0	2,270,044	2,276,842	77.4%	100.0%	100.0%	77.3%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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 PINES	G	10/01/2016	N	After	167,490,116	163,678,251	883,232	15,101,222	179,662,705	93.2%	100.0%	100.0%	19.4%
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	PF	10/01/2017	N	After	599,325,724	634,628,389	4,246,656	144,973,969	783,849,014	76.5%	94.4%	0.0%	0.0%
PEMBROKE PINES	PF	10/01/2016	N	After	538,859,146	591,013,146	30,577,056	114,830,402	736,420,604	73.2%	91.2%	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%
PENSACOLA	F	10/01/2017	N	After	120,622,681	109,685,586	4,278,557	10,814,428	124,778,571	96.7%	100.0%	100.0%	61.6%
PENSACOLA	F	10/01/2016	N	None	113,883,891	107,200,655	4,203,776	9,623,827	121,028,258	94.1%	100.0%	100.0%	25.8%
PENSACOLA	F	10/01/2016	Y	After	113,883,891	107,280,464	4,203,776	10,235,311	121,719,551	93.6%	100.0%	100.0%	23.4%
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%
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	09/30/2016	N	After	134,865,141	155,205,002	4,557,641	17,081,299	176,843,942	76.3%	86.9%	0.0%	0.0%
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	P	10/01/2017	N	None	93,617,461	102,516,721	1,296,565	16,979,183	120,792,469	77.5%	91.3%	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%
PERRY	F	10/01/2016	N	After	3,199,740	2,889,464	30,485	707,194	3,627,143	88.2%	100.0%	100.0%	39.6%
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%



**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
PERRY	F	10/01/2014	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	P	10/01/2016	N	After	7,215,528	4,209,855	152,874	2,503,920	6,866,649	105.1%	100.0%	100.0%	100.0%
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%
PINELLAS PARK	F	10/01/2017	N	After	60,511,529	52,575,922	3,209,451	10,814,993	66,600,366	90.9%	100.0%	100.0%	43.7%
PINELLAS PARK	F	10/01/2016	N	After	54,954,227	52,159,217	2,956,713	11,091,074	66,207,004	83.0%	100.0%	94.5%	0.0%
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	G	10/01/2017	N	None	80,467,106	51,149,184	3,276,824	16,705,179	71,131,187	113.1%	100.0%	100.0%	100.0%
PINELLAS PARK	G	10/01/2016	N	After	73,015,382	48,281,168	3,131,581	19,272,515	70,685,264	103.3%	100.0%	100.0%	100.0%
PINELLAS PARK	G	10/01/2015	N	None	68,655,683	44,361,902	2,738,739	16,905,725	64,006,366	107.3%	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	P	10/01/2017	N	None	64,819,623	38,543,764	949,919	16,423,515	55,917,198	115.9%	100.0%	100.0%	100.0%
PINELLAS PARK	P	10/01/2016	N	After	57,840,236	37,593,404	3,442,761	12,117,893	53,154,058	108.8%	100.0%	100.0%	100.0%
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%
PLANT CITY	PF	10/01/2017	N	None	40,716,245	35,382,221	5,176,429	12,966,002	53,524,652	76.1%	100.0%	100.0%	1.2%
PLANT CITY	PF	10/01/2016	N	After	36,301,759	33,614,600	5,032,467	11,962,253	50,609,320	71.7%	100.0%	53.4%	0.0%
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	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	10/01/2014	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
PLANT CITY	PF	10/01/2013	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%
PLANTATION	G	10/01/2017	N	None	162,438,800	117,849,845	17,244,867	46,171,553	181,266,265	89.6%	100.0%	100.0%	59.2%
PLANTATION	G	10/01/2016	N	After	147,949,787	114,217,803	16,544,127	43,002,126	173,764,056	85.1%	100.0%	100.0%	40.0%
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	P	10/01/2017	N	After	151,644,038	149,005,290	7,195,869	27,553,162	183,754,321	82.5%	100.0%	36.7%	0.0%
PLANTATION	P	10/01/2016	N	After	133,332,946	139,110,484	6,898,028	27,321,000	173,329,512	76.9%	95.8%	0.0%	0.0%
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 (VOL)	F	10/01/2017	N	None	21,649,821	11,948,485	0	4,325,295	16,273,780	133.0%	100.0%	100.0%	100.0%
PLANTATION (VOL)	F	10/01/2016	N	After	19,580,717	10,499,453	0	4,415,863	14,915,316	131.3%	100.0%	100.0%	100.0%
PLANTATION (VOL)	F	10/01/2015	N	After	18,231,926	9,745,622	0	4,293,152	14,038,774	129.9%	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%
POMPANO BEACH	G	10/01/2017	N	After	177,325,805	160,236,985	26,776,216	37,069,701	224,082,902	79.1%	100.0%	63.8%	0.0%
POMPANO BEACH	G	10/01/2016	N	After	160,422,298	146,169,500	26,787,675	34,795,780	207,752,955	77.2%	100.0%	53.2%	0.0%
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	PF	10/01/2017	N	None	237,937,762	292,300,488	16,518,084	29,924,988	338,743,560	70.2%	81.4%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2016	N	After	223,871,513	282,642,871	15,321,417	27,291,375	325,255,663	68.8%	79.2%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2015	N	After	219,256,301	252,754,401	14,559,117	24,097,962	291,411,480	75.2%	86.7%	0.0%	0.0%
POMPANO BEACH	PF	10/01/2014	N	None	233,037,612	250,538,202	14,197,557	24,405,142	289,140,901	80.6%	93.0%	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
POMPANO BEACH	PF	10/01/2013	N	None	218,765,571	240,161,126	14,765,000	27,784,386	282,710,512	77.4%	91.1%	0.0%	0.0%
PORT ORANGE	F	10/01/2016	N	After	24,887,832	35,133,472	921,861	6,031,531	42,086,864	59.1%	70.8%	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	G	10/01/2017	N	None	31,581,532	22,431,159	3,805,440	4,757,461	30,994,060	101.9%	100.0%	100.0%	100.0%
PORT ORANGE	G	10/01/2016	N	None	30,631,109	22,107,270	3,623,043	5,192,433	30,922,746	99.1%	100.0%	100.0%	94.4%
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	P	10/01/2017	N	None	34,383,729	31,306,380	1,799,003	9,865,371	42,970,754	80.0%	100.0%	100.0%	13.0%
PORT ORANGE	P	10/01/2016	N	None	30,105,688	30,346,248	1,538,311	8,694,599	40,579,158	74.2%	99.2%	0.0%	0.0%
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 ST. LUCIE	P	10/01/2017	N	After	94,107,459	45,058,975	16,918,382	32,606,626	94,583,983	99.5%	100.0%	100.0%	98.5%
PORT ST. LUCIE	P	10/01/2016	N	After	81,244,475	41,959,610	15,650,973	24,578,746	82,189,329	98.9%	100.0%	100.0%	96.2%
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%
PUNTA GORDA	F	10/01/2017	N	None	13,321,103	7,845,215	1,141,067	3,122,951	12,109,233	110.0%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2016	N	After	11,884,346	6,498,606	1,129,711	3,957,973	11,586,290	102.6%	100.0%	100.0%	100.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	G	10/01/2016	N	After	39,999,643	30,469,510	3,440,099	9,393,816	43,303,425	92.4%	100.0%	100.0%	64.8%
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	P	10/01/2016	N	After	14,958,607	9,208,674	1,307,376	4,806,150	15,322,200	97.6%	100.0%	100.0%	92.4%
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%
QUINCY	PF	10/01/2016	N	After	6,671,614	8,195,944	325,302	1,279,861	9,801,107	68.1%	81.4%	0.0%	0.0%
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%
RIVIERA BEACH	F	10/01/2017	N	After	83,893,395	51,068,904	4,154,363	18,861,498	74,084,765	113.2%	100.0%	100.0%	100.0%
RIVIERA BEACH	F	10/01/2016	N	After	75,621,439	45,215,111	4,623,823	19,252,258	69,091,192	109.5%	100.0%	100.0%	100.0%
RIVIERA BEACH	F	10/01/2015	N	After	72,693,756	45,942,309	4,551,887	16,979,259	67,473,455	107.7%	100.0%	100.0%	100.0%
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	G	10/01/2017	N	After	115,995,619	77,170,756	4,723,260	15,122,236	97,016,252	119.6%	100.0%	100.0%	100.0%
RIVIERA BEACH	G	10/01/2016	N	After	106,796,523	75,647,327	4,355,631	12,722,249	92,725,207	115.2%	100.0%	100.0%	100.0%
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	P	09/30/2017	Y	After	75,357,947	49,812,342	3,906,344	14,355,824	68,074,510	110.7%	100.0%	100.0%	100.0%
RIVIERA BEACH	P	09/30/2016	N	After	70,119,256	48,329,145	0	16,630,000	64,959,145	107.9%	100.0%	100.0%	100.0%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
ROCKLEDGE	F	10/01/2017	N	None	11,652,598	10,856,886	1,063,398	1,823,090	13,743,374	84.8%	100.0%	74.8%	0.0%
ROCKLEDGE	F	10/01/2016	N	None	10,449,992	10,110,527	1,074,101	1,930,164	13,114,792	79.7%	100.0%	31.6%	0.0%
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%
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	G	10/01/2017	N	None	15,304,541	8,767,433	3,077,629	4,099,296	15,944,358	96.0%	100.0%	100.0%	84.4%
ROCKLEDGE	G	10/01/2016	N	None	14,412,104	9,041,218	2,963,048	4,112,502	16,116,768	89.4%	100.0%	100.0%	58.5%
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	P	10/01/2017	N	None	13,509,157	8,353,025	1,686,325	2,803,919	12,843,269	105.2%	100.0%	100.0%	100.0%
ROCKLEDGE	P	10/01/2016	N	None	11,860,589	6,302,190	1,951,782	3,363,854	11,617,826	102.1%	100.0%	100.0%	100.0%
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%
SAFETY HARBOR	F	10/01/2017	N	None	7,731,192	199,297	0	3,412,528	3,611,825	214.1%	100.0%	100.0%	100.0%
SAFETY HARBOR	F	10/01/2016	N	After	6,361,922	186,175	0	2,855,082	3,041,257	209.2%	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%
SAINT AUGUSTINE	F	10/01/2017	N	None	12,471,862	7,985,780	660,609	2,034,943	10,681,332	116.8%	100.0%	100.0%	100.0%
SAINT AUGUSTINE	F	10/01/2016	N	After	11,584,563	8,196,825	589,503	1,741,474	10,527,802	110.0%	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
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	10/01/2014	N	None	11,095,062	6,545,416	552,610	1,802,983	8,901,009	124.6%	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	G	10/01/2017	N	After	39,367,565	27,938,393	3,719,710	10,256,752	41,914,855	93.9%	100.0%	100.0%	75.2%
SAINT AUGUSTINE	G	10/01/2015	N	After	31,936,427	22,788,812	3,697,028	6,665,809	33,151,649	96.3%	100.0%	100.0%	81.8%
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	N	None	28,125,539	18,811,621	0	11,465,229	30,276,850	92.9%	100.0%	100.0%	81.2%
SAINT AUGUSTINE	G	10/01/2013	Y	None	28,125,539	18,811,621	3,622,253	7,842,976	30,276,850	92.9%	100.0%	100.0%	72.6%
SAINT AUGUSTINE	P	10/01/2017	N	After	19,010,151	10,731,513	1,228,595	4,730,785	16,690,893	113.9%	100.0%	100.0%	100.0%
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 CLOUD	G	10/01/2017	N	After	54,141,174	26,200,454	908,588	17,577,876	44,686,918	121.2%	100.0%	100.0%	100.0%
SAINT CLOUD	G	10/01/2016	N	After	48,920,221	23,643,755	895,798	16,508,723	41,048,276	119.2%	100.0%	100.0%	100.0%
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	PF	10/01/2017	N	After	47,447,016	33,164,712	2,723,740	12,120,736	48,009,188	98.8%	100.0%	100.0%	95.4%
SAINT CLOUD	PF	10/01/2016	N	After	41,683,934	30,476,557	2,634,212	11,802,022	44,912,791	92.8%	100.0%	100.0%	72.6%
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 JOHNS RIVER PW PK	G	10/01/2017	N	None	152,797,764	125,692,691	4,304,846	39,105,383	169,102,920	90.4%	100.0%	100.0%	58.3%
SAINT JOHNS RIVER PW PK	G	10/01/2016	N	After	142,285,489	121,365,897	4,843,046	32,731,921	158,940,864	89.5%	100.0%	100.0%	49.1%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
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 LUCIE COUNTY FCD	F	10/01/2016	N	After	209,383,383	182,023,954	3,636,845	89,426,517	275,087,316	76.1%	100.0%	100.0%	26.5%
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	G	10/01/2016	N	After	12,369,820	12,187,550	134,512	4,348,965	16,671,027	74.2%	100.0%	100.0%	1.1%
SAINT LUCIE COUNTY FCD	G	10/01/2015	N	None	11,470,451	11,058,013	82,959	3,394,872	14,535,844	78.9%	100.0%	100.0%	9.7%
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 PETE BEACH	F	10/01/2017	N	After	12,516,123	13,631,335	1,193,253	4,232,626	19,057,214	65.7%	91.8%	0.0%	0.0%
SAINT PETE BEACH	F	10/01/2016	N	After	11,554,030	13,516,368	1,130,800	2,759,972	17,407,140	66.4%	85.5%	0.0%	0.0%
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	G	10/01/2017	N	None	12,068,108	15,471,036	296,952	1,146,644	16,914,632	71.3%	78.0%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2016	N	After	11,625,585	14,673,790	388,256	1,581,559	16,643,605	69.9%	79.2%	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	P	10/01/2017	N	None	11,545,616	18,324,238	0	0	18,324,238	63.0%	63.0%	0.0%	0.0%
SAINT PETE BEACH	P	10/01/2016	N	After	11,084,818	17,709,750	0	1,527	17,711,277	62.6%	62.6%	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%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT PETERSBURG	F	10/01/2017	N	None	260,851,336	215,418,889	9,029,006	31,052,422	255,500,317	102.1%	100.0%	100.0%	100.0%
SAINT PETERSBURG	F	10/01/2016	N	After	245,210,493	182,199,153	6,903,142	25,494,400	214,596,695	114.3%	100.0%	100.0%	100.0%
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	G	10/01/2017	N	None	431,611,066	269,502,329	16,257,465	112,030,551	397,790,345	108.5%	100.0%	100.0%	100.0%
SAINT PETERSBURG	G	10/01/2016	N	After	387,352,419	243,772,892	0	129,243,587	373,016,479	103.8%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	None	407,447,329	374,074,599	17,338,396	50,485,347	441,898,342	92.2%	100.0%	100.0%	31.8%
SAINT PETERSBURG	P	10/01/2016	N	After	378,349,695	332,935,657	0	64,076,363	397,012,020	95.3%	100.0%	100.0%	70.9%
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%
SAN CARLOS PARK FCD	F	10/01/2017	N	None	17,279,328	2,227,697	159,318	9,676,385	12,063,400	143.2%	100.0%	100.0%	100.0%
SAN CARLOS PARK FCD	F	10/01/2016	N	After	14,210,548	1,730,926	137,173	8,892,821	10,760,920	132.1%	100.0%	100.0%	100.0%
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%
SANFORD	F	10/01/2016	N	After	29,069,903	19,397,418	2,103,039	6,337,912	27,838,369	104.4%	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	10/01/2014	N	None	26,014,577	18,127,790	2,076,658	4,791,909	24,996,357	104.1%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2013	N	None	22,679,207	16,007,316	2,181,501	5,456,341	23,645,158	95.9%	100.0%	100.0%	82.3%
SANFORD	P	10/01/2016	N	After	42,432,734	26,340,572	2,951,830	8,899,571	38,191,973	111.1%	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
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	10/01/2014	N	None	38,981,580	23,574,054	3,671,702	8,322,269	35,568,025	109.6%	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%
SANIBEL	G	10/01/2017	N	None	29,028,390	29,592,081	497,800	2,397,201	32,487,082	89.4%	98.1%	0.0%	0.0%
SANIBEL	G	10/01/2016	N	After	25,558,259	28,915,206	556,796	3,037,701	32,509,703	78.6%	88.4%	0.0%	0.0%
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	P	10/01/2017	N	None	18,440,697	18,570,160	773,335	2,718,613	22,062,108	83.6%	99.3%	0.0%	0.0%
SANIBEL	P	10/01/2016	N	After	17,505,610	18,031,167	767,205	2,884,711	21,683,083	80.7%	97.1%	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%
SARASOTA	F	09/30/2017	N	None	145,805,786	178,313,638	740,395	3,999,605	183,053,638	79.7%	81.8%	0.0%	0.0%
SARASOTA	F	09/30/2016	N	After	136,197,634	176,526,541	943,000	5,419,000	182,888,541	74.5%	77.2%	0.0%	0.0%
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	G	09/30/2017	N	After	153,668,713	151,761,748	11,440,328	32,638,330	195,840,406	78.5%	100.0%	16.7%	0.0%
SARASOTA	G	09/30/2016	N	None	139,821,460	145,913,598	11,402,000	31,880,000	189,195,598	73.9%	95.8%	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	P	09/30/2017	N	None	228,229,840	210,392,883	11,420,255	37,934,083	259,747,221	87.9%	100.0%	100.0%	16.9%
SARASOTA	P	09/30/2016	N	None	205,346,043	205,726,271	10,263,000	33,884,000	249,873,271	82.2%	99.8%	0.0%	0.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 MEMORIAL HEALTH CARE	G	10/01/2016	N	After	340,865,327	150,811,590	0	166,263,432	317,075,022	107.5%	100.0%	100.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2015	N	After	316,809,892	143,346,983	0	158,998,570	302,345,553	104.8%	100.0%	100.0%	100.0%
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-MANATEE AIRPORT	G	10/01/2017	N	After	22,289,438	11,635,691	0	12,856,030	24,491,721	91.0%	100.0%	100.0%	82.9%
SARASOTA-MANATEE AIRPORT	G	10/01/2016	N	After	20,475,578	10,895,071	2,613,246	9,571,728	23,080,045	88.7%	100.0%	100.0%	72.8%
SARASOTA-MANATEE AIRPORT	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 AIRPORT	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 AIRPORT	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%
SATELLITE BEACH	G	10/01/2017	N	After	7,253,135	6,371,197	604,869	992,358	7,968,424	91.0%	100.0%	100.0%	27.9%
SATELLITE BEACH	G	10/01/2016	N	After	6,563,141	6,589,339	552,518	818,965	7,960,822	82.4%	99.6%	0.0%	0.0%
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	PF	10/01/2017	N	After	17,272,112	9,043,526	2,970,004	7,902,887	19,916,417	86.7%	100.0%	100.0%	66.5%
SATELLITE BEACH	PF	10/01/2016	N	After	14,703,110	8,192,887	2,882,562	7,247,470	18,322,919	80.2%	100.0%	100.0%	50.1%
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%
SEBASTIAN	P	10/01/2017	N	After	14,002,519	6,951,043	1,294,599	6,109,283	14,354,925	97.5%	100.0%	100.0%	94.2%
SEBASTIAN	P	10/01/2016	N	After	12,488,710	6,706,024	1,150,219	4,679,788	12,536,031	99.6%	100.0%	100.0%	99.0%
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%
SEBRING	F	10/01/2017	N	After	12,679,032	13,313,337	235,159	1,635,872	15,184,368	83.5%	95.2%	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
SEBRING	F	10/01/2016	N	After	12,227,474	11,850,251	290,024	2,582,339	14,722,614	83.1%	100.0%	100.0%	3.4%
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	P	10/01/2017	N	After	17,156,658	9,492,486	657,096	6,238,853	16,388,435	104.7%	100.0%	100.0%	100.0%
SEBRING	P	10/01/2016	N	After	16,300,314	10,103,846	602,056	5,301,980	16,007,882	101.8%	100.0%	100.0%	100.0%
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%
SEMINOLE	F	10/01/2016	N	After	35,836,808	32,793,763	2,432,173	3,672,224	38,898,160	92.1%	100.0%	100.0%	16.6%
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%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	N	None	561,673,767	273,688,134	0	307,589,273	581,277,407	96.6%	100.0%	100.0%	93.6%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2016	N	After	490,032,863	237,985,480	0	296,595,462	534,580,942	91.7%	100.0%	100.0%	85.0%
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 MIAMI [GP]	G	10/01/2017	N	None	16,349,220	8,759,053	2,047,311	2,538,547	13,344,911	122.5%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	G	10/01/2016	N	After	14,492,169	8,673,389	1,544,535	2,286,796	12,504,720	115.9%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	G	10/01/2015	N	None	13,584,839	8,012,277	1,582,115	2,160,901	11,755,293	115.6%	100.0%	100.0%	100.0%
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]	P	10/01/2017	N	None	23,100,141	11,632,870	3,334,667	5,514,888	20,482,425	112.8%	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
SOUTH MIAMI [GP]	P	10/01/2016	N	After	20,556,965	8,771,712	3,649,482	6,397,900	18,819,094	109.2%	100.0%	100.0%	100.0%
SOUTH MIAMI [GP]	P	10/01/2015	N	None	18,502,750	8,421,121	3,508,610	5,350,097	17,279,828	107.1%	100.0%	100.0%	100.0%
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 PASADENA	F	10/01/2016	N	After	6,541,514	6,963,140	383,059	1,048,444	8,394,643	77.9%	93.9%	0.0%	0.0%
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	10/01/2013	N	None	6,236,497	6,572,525	319,977	747,901	7,640,403	81.6%	94.9%	0.0%	0.0%
SOUTH WALTON FCD	F	10/01/2017	N	After	45,722,962	12,674,501	4,057,723	17,748,875	34,481,099	132.6%	100.0%	100.0%	100.0%
SOUTH WALTON FCD	F	10/01/2016	N	None	39,194,424	8,014,109	3,892,409	15,397,011	27,303,529	143.6%	100.0%	100.0%	100.0%
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	10/01/2014	N	None	31,265,895	3,435,366	3,281,024	13,828,366	20,544,756	152.2%	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%
SOUTHERN MANATEE FCD	F	10/01/2017	N	None	36,627,689	14,262,995	1,772,608	18,427,842	34,463,445	106.3%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	F	10/01/2016	N	After	30,527,026	14,027,351	1,602,339	15,156,747	30,786,437	99.2%	100.0%	100.0%	98.3%
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	G	10/01/2017	N	None	2,799,311	1,419,477	128,484	1,094,788	2,642,749	105.9%	100.0%	100.0%	100.0%
SOUTHERN MANATEE FCD	G	10/01/2016	N	After	2,314,211	562,017	158,264	1,587,231	2,307,512	100.3%	100.0%	100.0%	100.0%
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%
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%
STARKE	F	10/01/2017	N	None	3,451,344	2,784,003	58,001	939,587	3,781,591	91.3%	100.0%	100.0%	64.9%
STARKE	F	10/01/2016	N	After	2,973,468	2,659,594	352,887	470,851	3,483,332	85.4%	100.0%	88.9%	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
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	G	10/01/2017	N	None	9,635,206	11,643,644	73,448	1,034,211	12,751,303	75.6%	82.8%	0.0%	0.0%
STARKE	G	10/01/2016	N	After	8,948,321	10,933,547	529,437	1,275,903	12,738,887	70.2%	81.8%	0.0%	0.0%
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	P	10/01/2016	N	After	4,018,456	2,937,862	236,621	818,744	3,993,227	100.6%	100.0%	100.0%	100.0%
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%
SUNRISE	F	10/01/2017	N	None	135,548,638	132,874,088	9,975,206	28,547,723	171,397,017	79.1%	100.0%	26.8%	0.0%
SUNRISE	F	10/01/2016	N	None	120,391,017	125,399,074	9,202,306	25,980,912	160,582,292	75.0%	96.0%	0.0%	0.0%
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	G	10/01/2017	N	After	198,335,210	200,434,126	20,450,806	64,002,506	284,887,438	69.6%	99.0%	0.0%	0.0%
SUNRISE	G	10/01/2016	N	After	176,026,669	181,910,989	19,693,367	70,885,977	272,490,333	64.6%	96.8%	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%
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	P	10/01/2017	N	After	138,217,216	113,656,450	13,436,416	56,441,331	183,534,197	75.3%	100.0%	100.0%	19.7%
SUNRISE	P	10/01/2016	N	After	122,661,859	108,719,671	12,513,594	50,477,956	171,711,221	71.4%	100.0%	100.0%	2.8%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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%
SURFSIDE [GP]	G	10/01/2017	N	None	8,085,564	4,422,391	206,214	3,171,634	7,800,239	103.7%	100.0%	100.0%	100.0%
SURFSIDE [GP]	G	10/01/2016	N	After	7,194,816	4,111,991	1,390,599	1,816,310	7,318,900	98.3%	100.0%	100.0%	93.2%
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]	P	10/01/2017	N	None	13,207,037	5,040,896	68,118	6,309,229	11,418,243	115.7%	100.0%	100.0%	100.0%
SURFSIDE [GP]	P	10/01/2016	N	After	11,556,635	4,183,905	1,932,935	4,138,238	10,255,078	112.7%	100.0%	100.0%	100.0%
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%
SWEETWATER	P	10/01/2016	N	After	9,231,213	7,311,557	1,333,580	2,237,213	10,882,350	84.8%	100.0%	100.0%	26.2%
SWEETWATER	P	10/01/2015	N	None	8,005,848	2,728,751	1,447,147	5,340,028	9,515,926	84.1%	100.0%	100.0%	71.7%
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%
TALLAHASSEE [GPF]	F	10/01/2017	N	After	205,257,000	201,798,000	18,797,000	18,354,000	238,949,000	85.9%	100.0%	18.4%	0.0%
TALLAHASSEE [GPF]	F	10/01/2016	N	After	187,102,399	176,315,000	19,874,000	29,843,000	226,032,000	82.8%	100.0%	54.3%	0.0%
TALLAHASSEE [GPF]	F	10/01/2014	N	None	179,828,022	153,620,000	15,684,000	27,912,000	197,216,000	91.2%	100.0%	100.0%	37.7%
TALLAHASSEE [GPF]	G	10/01/2017	N	After	1,074,804,000	773,968,000	56,942,000	222,441,000	1,053,351,000	102.0%	100.0%	100.0%	100.0%
TALLAHASSEE [GPF]	G	10/01/2016	N	After	983,771,323	719,544,000	56,357,000	207,722,000	983,623,000	100.0%	100.0%	100.0%	100.0%
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]	P	10/01/2017	N	After	312,205,000	251,303,000	23,672,000	43,861,000	318,836,000	97.9%	100.0%	100.0%	84.9%
TALLAHASSEE [GPF]	P	10/01/2016	N	After	279,774,015	236,134,000	21,268,000	41,184,000	298,586,000	93.7%	100.0%	100.0%	54.3%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TAMARAC	F	10/01/2017	N	None	98,832,191	61,547,087	9,499,777	21,856,631	92,903,495	106.4%	100.0%	100.0%	100.0%
TAMARAC	F	10/01/2016	N	After	84,929,498	61,498,226	8,567,272	18,276,454	88,341,952	96.1%	100.0%	100.0%	81.3%
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	G	10/01/2017	N	None	49,333,277	25,854,917	5,544,846	14,020,218	45,419,981	108.6%	100.0%	100.0%	100.0%
TAMARAC	G	10/01/2016	N	After	44,843,967	24,033,649	5,266,644	12,659,073	41,959,366	106.9%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	None	5,057,046	9,590,971	0	0	9,590,971	52.7%	52.7%	0.0%	0.0%
TAMARAC	P	10/01/2016	N	After	4,764,956	10,667,845	0	0	10,667,845	44.7%	44.7%	0.0%	0.0%
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 - ELECTED	G	10/01/2017	N	None	45,457,198	20,768,386	6,884,522	15,182,810	42,835,718	106.1%	100.0%	100.0%	100.0%
TAMARAC - ELECTED	G	10/01/2016	N	After	38,401,166	17,920,210	6,738,131	14,487,052	39,145,393	98.1%	100.0%	100.0%	94.9%
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%
TAMPA	G	01/01/2018	N	None	738,837,282	570,007,221	0	147,605,460	717,612,681	103.0%	100.0%	100.0%	100.0%
TAMPA	G	01/01/2017	N	None	665,837,528	550,422,269	0	143,361,282	693,783,551	96.0%	100.0%	100.0%	80.5%
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	496,092,404	0	132,712,527	628,804,931	110.6%	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
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	PF	10/01/2017	N	None	1,189,225,174	914,378,875	91,456,684	187,333,218	1,193,168,777	99.7%	100.0%	100.0%	97.9%
TAMPA	PF	10/01/2016	N	After	1,103,569,405	908,370,792	83,501,835	173,519,340	1,165,391,967	94.7%	100.0%	100.0%	64.4%
TAMPA	PF	10/01/2015	N	None	961,999,944	848,824,642	76,120,302	174,796,551	1,099,741,495	87.5%	100.0%	100.0%	21.2%
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%
TARPON SPRINGS	F	10/01/2016	N	After	22,252,732	19,309,739	1,458,915	4,291,893	25,060,547	88.8%	100.0%	100.0%	34.6%
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	P	10/01/2017	N	After	27,356,897	18,660,459	1,815,284	6,015,049	26,490,792	103.3%	100.0%	100.0%	100.0%
TARPON SPRINGS	P	10/01/2016	N	After	24,954,974	15,783,054	1,889,891	6,559,120	24,232,065	103.0%	100.0%	100.0%	100.0%
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	10/01/2014	N	None	23,686,142	9,645,390	2,264,811	8,960,936	20,871,137	113.5%	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%
TAVARES	F	10/01/2017	N	None	7,064,292	2,232,282	408,733	2,570,634	5,211,649	135.5%	100.0%	100.0%	100.0%
TAVARES	F	10/01/2016	N	After	6,208,594	2,222,535	391,966	2,222,431	4,836,932	128.4%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	None	11,867,380	6,888,488	1,470,039	2,924,511	11,283,038	105.2%	100.0%	100.0%	100.0%
TAVARES	P	10/01/2016	N	After	10,889,684	5,710,981	1,563,099	3,483,738	10,757,818	101.2%	100.0%	100.0%	100.0%
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%



**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TEMPLE TERRACE	F	10/01/2017	N	None	23,860,977	21,745,571	2,257,453	5,816,777	29,819,801	80.0%	100.0%	93.7%	0.0%
TEMPLE TERRACE	F	10/01/2016	N	After	20,893,327	21,456,011	1,944,057	4,540,361	27,940,429	74.8%	97.4%	0.0%	0.0%
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	P	10/01/2017	N	After	25,265,769	36,641,548	2,082,543	4,733,138	43,457,229	58.1%	69.0%	0.0%	0.0%
TEMPLE TERRACE	P	10/01/2016	N	After	22,152,013	34,983,814	2,008,557	4,320,458	41,312,829	53.6%	63.3%	0.0%	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	10/01/2014	N	None	21,012,528	30,371,050	1,758,188	4,394,745	36,523,983	57.5%	69.2%	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%
TEQUESTA	G	10/01/2017	N	None	4,935,148	908,441	903,325	2,304,119	4,115,885	119.9%	100.0%	100.0%	100.0%
TEQUESTA	G	10/01/2016	N	After	4,015,694	318,019	885,621	2,308,528	3,512,168	114.3%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2017	N	None	10,055,100	3,032,332	845,980	5,287,603	9,165,915	109.7%	100.0%	100.0%	100.0%
TEQUESTA [PF]	F	10/01/2016	N	After	8,827,021	2,977,991	768,269	4,509,467	8,255,727	106.9%	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]	P	10/01/2017	N	None	3,754,955	873,357	177,525	813,770	1,864,652	201.4%	100.0%	100.0%	100.0%
TEQUESTA [PF]	P	10/01/2016	N	After	3,386,147	930,272	141,578	602,921	1,674,771	202.2%	100.0%	100.0%	100.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
TITUSVILLE	G	10/01/2017	N	None	58,318,169	43,987,195	1,474,917	13,158,034	58,620,146	99.5%	100.0%	100.0%	97.7%
TITUSVILLE	G	10/01/2016	N	After	53,281,167	44,739,379	1,269,536	12,454,645	58,463,560	91.1%	100.0%	100.0%	58.4%
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	47,049,211	43,799,206	1,450,479	11,900,031	57,149,716	82.3%	100.0%	100.0%	15.1%
TITUSVILLE	PF	10/01/2017	N	None	58,443,173	48,743,788	3,880,898	8,518,689	61,143,375	95.6%	100.0%	100.0%	68.3%
TITUSVILLE	PF	10/01/2016	N	After	53,173,633	49,419,563	3,564,974	7,906,043	60,890,580	87.3%	100.0%	100.0%	2.4%
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	10/01/2013	N	None	46,841,635	46,788,130	2,836,466	8,200,043	57,824,639	81.0%	100.0%	1.9%	0.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2016	N	After	130,924,844	69,432,197	0	48,829,685	118,261,882	110.7%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2015	N	None	121,364,555	63,920,676	0	46,255,410	110,176,086	110.2%	100.0%	100.0%	100.0%
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%
UMATILLA	P	10/01/2016	N	After	1,705,205	522,840	14,392	274,457	811,689	210.1%	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%
VALPARAISO	PF	10/01/2017	N	After	2,602,756	423,975	0	986,532	1,410,507	184.5%	100.0%	100.0%	100.0%
VALPARAISO	PF	10/01/2016	N	After	2,231,926	339,858	0	840,564	1,180,422	189.1%	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%
VENICE	F	10/01/2017	N	None	22,991,416	29,495,358	2,044,066	8,103,371	39,642,795	58.0%	77.9%	0.0%	0.0%
VENICE	F	10/01/2016	N	After	19,973,427	29,103,805	1,926,013	7,326,343	38,356,161	52.1%	68.6%	0.0%	0.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2017	N	None	36,180,611	39,114,242	443,592	2,273,713	41,831,547	86.5%	92.5%	0.0%	0.0%
VENICE	P	10/01/2016	N	After	32,717,933	37,247,630	534,557	3,007,212	40,789,399	80.2%	87.8%	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%
VERO BEACH	F	10/01/2017	N	None	7,846,410	8,542,522	0	0	8,542,522	91.9%	91.9%	0.0%	0.0%
VERO BEACH	F	10/01/2016	N	After	7,450,456	8,620,638	0	0	8,620,638	86.4%	86.4%	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	G	10/01/2017	N	None	83,566,338	77,667,846	4,801,021	29,207,686	111,676,553	74.8%	100.0%	100.0%	3.8%
VERO BEACH	G	10/01/2016	N	After	76,932,732	75,866,010	4,878,585	30,073,437	110,818,032	69.4%	100.0%	21.9%	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	P	10/01/2017	N	None	40,539,658	28,673,818	1,405,123	11,402,897	41,481,838	97.7%	100.0%	100.0%	91.7%
VERO BEACH	P	10/01/2016	N	None	37,176,637	27,586,555	1,342,506	10,995,655	39,924,716	93.1%	100.0%	100.0%	75.0%
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%
VILLAGE OF NORTH PALM BEACH	G	10/01/2017	N	None	15,148,684	8,941,755	1,000,465	5,607,877	15,550,097	97.4%	100.0%	100.0%	92.8%
VILLAGE OF NORTH PALM BEACH	G	10/01/2016	N	After	13,500,269	8,131,275	970,613	5,481,079	14,582,967	92.6%	100.0%	100.0%	80.2%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
VILLAGE OF 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	PF	10/01/2017	N	After	22,853,856	9,961,873	1,116,152	9,065,453	20,143,478	113.5%	100.0%	100.0%	100.0%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2016	N	After	19,934,073	9,098,133	977,950	8,575,834	18,651,917	106.9%	100.0%	100.0%	100.0%
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 PALM SPRINGS	G	10/01/2017	N	None	24,406,511	17,075,745	568,436	5,669,430	23,313,611	104.7%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2016	N	None	21,853,722	16,125,832	528,509	5,119,506	21,773,847	100.4%	100.0%	100.0%	100.0%
VILLAGE OF PALM SPRINGS	G	10/01/2015	N	None	19,498,306	12,373,222	606,227	6,060,968	19,040,417	102.4%	100.0%	100.0%	100.0%
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	PF	10/01/2017	N	After	26,673,003	18,758,026	1,074,467	6,874,557	26,707,050	99.9%	100.0%	100.0%	99.5%
VILLAGE OF PALM SPRINGS	PF	10/01/2016	N	After	23,068,150	16,297,324	1,103,130	7,453,952	24,854,406	92.8%	100.0%	100.0%	76.0%
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%
VOLUSIA COUNTY (VOL)	F	10/01/2017	N	None	4,133,596	1,612,988	0	107,110	1,720,098	240.3%	100.0%	100.0%	100.0%
VOLUSIA COUNTY (VOL)	F	10/01/2015	N	After	4,187,181	1,514,091	0	87,000	1,601,091	261.5%	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	10/01/2014	N	None	4,330,849	1,282,685	0	65,500	1,348,185	321.2%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2017	N	None	18,027,396	8,631,510	1,679,969	2,214,990	12,526,469	143.9%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2016	N	After	15,931,492	8,757,331	1,542,018	1,858,081	12,157,430	131.0%	100.0%	100.0%	100.0%
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	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	10/01/2014	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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 MANATEE FCD	F	10/01/2017	N	None	14,630,442	1,509,449	575,401	7,951,896	10,036,746	145.8%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2016	N	After	12,220,633	1,459,296	500,270	6,795,460	8,755,026	139.6%	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 MELBOURNE	P	10/01/2017	N	None	13,690,884	8,289,857	1,151,279	2,664,254	12,105,390	113.1%	100.0%	100.0%	100.0%
WEST MELBOURNE	P	10/01/2016	N	After	11,738,917	8,064,172	962,605	2,144,222	11,170,999	105.1%	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 PALM BEACH	F	09/30/2017	N	None	207,273,396	215,290,535	21,606,508	39,216,002	276,113,045	75.1%	96.3%	0.0%	0.0%
WEST PALM BEACH	F	09/30/2016	N	After	188,743,084	211,338,000	24,159,000	29,058,000	264,555,000	71.3%	89.3%	0.0%	0.0%
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	G	09/30/2017	N	None	41,833,944	34,091,989	1,436,361	5,366,301	40,894,651	102.3%	100.0%	100.0%	100.0%
WEST PALM BEACH	G	09/30/2016	N	After	37,905,414	33,708,934	1,505,000	5,373,000	40,586,934	93.4%	100.0%	100.0%	50.1%
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	P	09/30/2017	N	After	361,249,258	272,767,551	20,062,995	44,129,899	336,960,445	107.2%	100.0%	100.0%	100.0%
WEST PALM BEACH	P	09/30/2016	N	After	327,203,710	261,632,249	18,516,000	37,750,751	317,899,000	102.9%	100.0%	100.0%	100.0%
WEST PALM BEACH	P	09/30/2015	N	After	258,834,220	247,615,265	17,394,000	35,641,735	300,651,000	86.1%	100.0%	64.5%	0.0%
WEST PALM BEACH	P	09/30/2014	N	After	258,066,881	239,169,812	15,629,000	29,955,000	284,753,812	90.6%	100.0%	100.0%	10.9%
WILLISTON	G	10/01/2017	N	None	4,630,505	2,781,038	0	626,905	3,407,943	135.9%	100.0%	100.0%	100.0%
WILLISTON	G	10/01/2016	N	After	4,393,242	2,609,526	0	936,326	3,545,852	123.9%	100.0%	100.0%	100.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2017	N	After	2,310,648	1,198,328	0	755,060	1,953,388	118.3%	100.0%	100.0%	100.0%
WILLISTON	P	10/01/2016	N	After	1,954,919	998,080	0	778,665	1,776,745	110.0%	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%
WILTON MANORS (VOL)	F	10/01/2017	N	None	1,107,866	1,404,417	0	237,727	1,642,144	67.5%	78.9%	0.0%	0.0%
WILTON MANORS (VOL)	F	10/01/2016	N	After	1,528,157	1,409,825	0	230,953	1,640,778	93.1%	100.0%	100.0%	51.2%
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 [GP]	G	10/01/2017	N	None	11,937,863	14,605,182	653,755	2,187,942	17,446,879	68.4%	81.7%	0.0%	0.0%
WILTON MANORS [GP]	G	10/01/2016	N	After	11,386,312	14,357,963	679,060	2,471,173	17,508,196	65.0%	79.3%	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]	P	10/01/2017	N	None	13,225,025	18,270,404	258,621	1,347,293	19,876,318	66.5%	72.4%	0.0%	0.0%
WILTON MANORS [GP]	P	10/01/2016	N	After	12,297,443	18,463,965	238,827	1,118,480	19,821,272	62.0%	66.6%	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%
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%
WINTER GARDEN	G	10/01/2017	N	None	26,895,166	14,752,459	812,509	9,613,555	25,178,523	106.8%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2016	N	After	24,622,751	13,593,851	642,682	7,842,754	22,079,287	111.5%	100.0%	100.0%	100.0%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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	PF	10/01/2017	N	None	37,909,110	19,703,282	1,370,233	9,518,582	30,592,097	123.9%	100.0%	100.0%	100.0%
WINTER GARDEN	PF	10/01/2016	N	After	33,986,108	17,023,395	1,242,191	9,784,216	28,049,802	121.2%	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 HAVEN	F	10/01/2016	N	After	26,966,776	18,050,114	3,106,694	6,899,578	28,056,386	96.1%	100.0%	100.0%	84.2%
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	G	10/01/2016	N	After	61,304,787	54,863,357	6,042,137	13,183,443	74,088,937	82.7%	100.0%	100.0%	3.0%
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	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	10/01/2013	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	P	10/01/2016	N	After	29,725,881	21,181,530	2,483,444	7,063,692	30,728,666	96.7%	100.0%	100.0%	85.8%
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%
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 PARK	F	10/01/2017	N	None	54,254,764	37,697,087	353,531	15,643,234	53,693,852	101.0%	100.0%	100.0%	100.0%
WINTER PARK	F	10/01/2016	N	After	49,659,796	35,635,859	3,513,030	12,186,116	51,335,005	96.7%	100.0%	100.0%	86.3%
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%

**APPENDIX D - Funding Progress (FASB 35 BASIS)**

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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	P	10/01/2017	N	None	49,553,447	45,134,028	2,602,744	9,022,789	56,759,561	87.3%	100.0%	100.0%	20.1%
WINTER PARK	P	10/01/2016	N	After	44,965,793	44,009,796	2,512,211	8,309,559	54,831,566	82.0%	100.0%	38.1%	0.0%
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 SPRINGS	GPF	10/01/2017	N	After	48,091,584	37,916,519	0	16,617,776	54,534,295	88.2%	100.0%	100.0%	61.2%
WINTER SPRINGS	GPF	10/01/2016	N	After	42,027,234	34,599,841	2,718,646	12,492,938	49,811,425	84.4%	100.0%	100.0%	37.7%
WINTER SPRINGS	GPF	10/01/2015	N	None	37,362,769	30,326,644	2,850,777	13,961,652	47,139,073	79.3%	100.0%	100.0%	30.0%
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%



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"><li>• G = General Employees only</li><li>• P = Police Officers only</li><li>• F = Firefighters only</li><li>• PF = Police Officers and Firefighters only</li><li>• GPF = General Employees, Police Officers and Firefighters</li><li>• GP = General Employees and Police Officers only</li><li>• GF = General Employees and Firefighters only</li><li>• GS = General and Sanitation Employees only</li><li>• HIS = Health Insurance Subsidy</li><li>• LG = Lifeguards</li><li>• CO = Correctional Officers only</li><li>• ERP = Early Retirement Program</li></ul>
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Funding Method	The actuarial cost funding method may be one of the following: <ul style="list-style-type: none"><li>• EAN = Entry Age Normal</li><li>• FIL = Frozen Initial Liability</li><li>• AGG = Aggregate</li><li>• UC = Unit Credit</li><li>• PUC = Projected Unit Credit</li><li>• AAN = Attained Age Normal</li><li>• ILP = Individual Level Premium</li></ul>
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**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
ALACHUA COUNTY LIBRARY	G	10/01/2017	EAN	09/30/2017	2.8	4.18	7.00	7.68	11.67	0.00	VR NORM RET AGE OR VARIABLE RATES
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2016	EAN	06/30/2016	0.00	0.00	6.50	0.10	0.10	0.00	62 62
ALTAMONTE SPRINGS	G	10/01/2017	EAN	09/30/2017	4.29	3.51	7.50	14.79	14.79	0.00	VR 30SC, ANY AGE; 62 W/6SC
ALTAMONTE SPRINGS	P	10/01/2017	EAN	09/30/2017	4.04	8.62	7.50	13.08	13.08	0.00	VR Normal Retirement Date
APOPKA	F	10/01/2017	EAN	09/30/2017	5.50	3.35	7.25	7.54	12.72	4.31	VR 22SC, ANY AGE; 55 W/10SC
APOPKA	G	10/01/2017	EAN	09/30/2017	5.50	5.66	7.25	7.59	12.77	1.86	57 AGE 57
APOPKA	P	10/01/2017	EAN	09/30/2017	5.50	4.53	7.25	7.53	12.68	4.50	VR 20SC, ANY AGE; 45 W/10SC
ARCADIA	G	01/01/2018	EAN	12/31/2017	6.5	8.43	6.50	6.95	6.95	0.00	65 Normal Retirement Date
ARCADIA	PF	10/01/2017	EAN	09/30/2017	6.26	12.16	7.70	6.15	11.99	0.00	VR NORM RET AGE OR VARIABLE RATES
ATLANTIC BEACH	G	10/01/2017	EAN	09/30/2017	5.32	2.57	6.75	6.60	10.88	0.00	VR VARIABLE RATES
ATLANTIC BEACH	P	10/01/2017	EAN	09/30/2017	7.84	5.32	6.75	6.31	9.84	3.50	VR varying from 10% to 100% by year of eligibility
ATLANTIS	P	10/01/2017	EAN	09/30/2017	0	0.00	7.69	9.23	13.85	0.00	VR VARIABLE RATES
AUBURNDALE	F	10/01/2017	EAN	09/30/2017	6.00	4.56	7.50	7.40	12.44	2.01	VR Variable Rates
AUBURNDALE	G	10/01/2017	EAN	09/30/2017	3.67	4.24	7.50	6.85	11.77	0.00	VR VARIABLE RATES
AUBURNDALE	P	10/01/2016	FIL	09/30/2016	5.75	4.62	7.75	6.54	7.20	2.68	VR 20SC, ANY AGE; 55 W/10SC
AVENTURA	P	10/01/2016	EAN	09/30/2016	5.00	5.62	7.50	66.00	-2.08	0.00	57 57&10CS;25CS
AVON PARK	F	10/01/2017	EAN	09/30/2017	6.00	11.95	7.75	6.78	11.81	0.00	VR 55&10CS;25CS
AVON PARK	P	10/01/2017	EAN	09/30/2017	6.00	0.00	8.00	6.60	12.07	0.00	VR 55&10CS;20CS;60yrsold
BAL HARBOUR VILLAGE	G	10/01/2016	EAN	09/30/2016	5.00	10.50	6.25	7.80	9.90	0.00	VR VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2017	EAN	09/30/2017	7	9.13	8.00	8.59	9.99	0.00	VR VARIABLE RATES
BARTOW	F	10/01/2017	FIL	09/30/2017	6	13.33	8.00	7.09	12.20	0.53	VR NORM RET AGE OR VARIABLE RATES
BARTOW	G	10/01/2016	EAN	09/30/2016	4.75	3.29	7.75	7.20	9.84	0.00	VR VR W/ SC & AGE
BARTOW	P	10/01/2017	EAN	09/30/2017	6.00	6.68	8.00	7.77	11.34	0.00	VR Variable Rates
BAY HARBOR ISLANDS [GP]	G	10/01/2017	EAN	09/30/2017	4.00	4.63	6.00	9.90	9.88	0.00	VR age 52 with 20 years of credited service, age 55 with 10 years of credited service or age 65

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
BAY HARBOR ISLANDS [GP]	P	10/01/2017	EAN	09/30/2017	4.00	2.56	6.00	9.90	9.88	0.00	VR age 50 with 20 years of credited service, age 55 with 10 years of credited service or age 65
BAY MEDICAL CENTER	G	01/01/2018	PUC	12/31/2017	0.0	0.00	7.25	15.70	15.70	0.00	VR NORM RET AGE
BELLE GLADE	G	10/01/2017	AGG	09/30/2017	6	5.29	7.75	7.13	12.54	0.00	VR NORM RET AGE OR VARIABLE RATES
BELLE GLADE (RETIRED)	PF	10/01/2017	AGG	09/30/2017	0	0.00	6.25	9.33	9.33	0.00	VR NORM RET AGE OR VARIABLE RATES
BELLE GLADE HOUSING	G	10/01/2016	AGG	09/30/2016	3.50	1.74	5.50	5.71	5.71	0.00	VR LATER OF 65 OR 10SC
BELLEAIR	P	10/01/2016	FIL	09/30/2016	6.50	-0.18	7.75	6.21	5.68	3.00	55 55&5CS;25CS
BELLEVIEW	P	10/01/2017	EAN	09/30/2017	6.20	8.82	7.50	6.69	10.05	0.00	VR Variable Rates
BERT FISH MEDICAL CENTER	G	01/01/2018	UC	12/31/2017	0	0.00	6.50	7.62	15.27	0.00	VR Earlier of age 62 or 30 years of service
BOCA GRANDE FCD	F	10/01/2017	FIL	09/30/2017	5.5	11.03	6.80	9.54	9.54	3.00	VR VARIABLE RATES
BOCA RATON	G	10/01/2016	EAN	09/30/2016	4.90	4.90	8.00	7.50	8.60	3.00	VR VARIABLE
BOCA RATON	PF	10/01/2017	EAN	09/30/2017	5.32	6.95	7.90	7.30	11.62	2.92	VR NORM RET AGE OR VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2017	EAN	09/30/2017	3.82	2.03	7.25	8.30	15.43	3.50	VR NRD
BOCA RATON HOUSING	G	10/01/2017	AGG	09/30/2017	4.5	11.94	7.00	13.82	13.34	0.00	VR Div1 55&20CS, 62&10CS; Div2 55&15CS,65&10CS; All other 55&20CS,65&10CS
BONITA SPRINGS FCD	F	10/01/2017	EAN	09/30/2017	4.89	5.20	7.60	7.61	12.82	1.08	55 55&10CS;50&25CS
BONITA SPRINGS FCD	G	10/01/2016	EAN	09/30/2016	6.00	11.75	7.80	6.53	6.45	0.00	55 55 W 7 CS;25 CS
BOYNTON BEACH	F	10/01/2017	EAN	09/30/2017	6.3	8.39	7.50	9.29	12.98	4.00	VR Rates vary by age and service 40% to 100%
BOYNTON BEACH	G	10/01/2017	EAN	09/30/2017	5.30	6.75	7.30	8.39	11.63	2.80	VR Variable - 80% in first year of eligibility then 30% per year for 4 years then 100%
BOYNTON BEACH	P	10/01/2017	EAN	09/30/2017	5.70	10.40	7.25	8.26	9.91	2.50	VR Variable - 40% in first year of eligibility then 10% per year for 6 years then 100%
BRADENTON	F	10/01/2017	EAN	09/30/2017	6.67	10.59	7.75	8.21	13.15	0.00	VR NORM RET AGE OR VARIABLE RATES
BRADENTON	P	10/01/2017	EAN	09/30/2017	7.6	11.50	7.65	7.19	9.46	4.00	VR VARIABLE RATES
BROOKSVILLE	F	10/01/2017	EAN	09/30/2017	6.50	8.58	7.75	6.43	11.82	0.00	VR NORM RET AGE OR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
BROOKSVILLE	P	10/01/2016	AGG	09/30/2016	5.7	7.94	7.25	7.58	9.95	0.00	VR VR W/ AGE @ HIRE DT
BUNNELL	F	10/01/2016	AGG	09/30/2016	0.00	0.00	8.00	6.85	10.01	0.00	52 52W10CS
BUSHNELL	G	10/01/2016	EAN	09/30/2016	6.00	6.92	7.75	6.29	7.71	0.00	VR 62 OR 30SC
CAPE CORAL	F	10/01/2017	EAN	09/30/2017	7.50	11.66	7.70	7.58	11.64	1.41	VR VARIABLE RATES
CAPE CORAL	G	10/01/2017	EAN	09/30/2017	10234	10.21	7.65	7.24	12.13	1.14	VR NORM RET AGE OR VARIABLE RATES
CAPE CORAL	P	10/01/2017	EAN	09/30/2017	7.52	12.25	7.75	7.63	12.59	3.03	VR VARIABLE RATES
CASSELBERRY	PF	10/01/2017	AGG	09/30/2017	5.64	4.28	7.70	6.73	12.76	0.00	VR VARIABLE RATES
CHATTAHOOCHEE	F	10/01/2016	AGG	10/01/2017	5.50	-2.58	4.00	0.53	0.53	0.00	52 52W25YRS OF CS
CLEARWATER	F	10/01/2017	AGG	09/30/2017	0	0.00	3.00	0.00	0.00	0.00	VR VARIABLE
CLEARWATER	GPF	01/01/2018	EAN	12/31/2017	4.16	7.35	7.00	8.89	16.01	0.00	VR Variable from 10% to 100% based on age service and hazardous versus nonhazardous job status
CLERMONT	F	10/01/2016	AGG	09/30/2016	5.50	7.69	7.50	9.09	7.98	0.00	55 55W10CS;ANYAGEW20CS
CLERMONT	P	10/01/2016	AGG	09/30/2016	5.50	7.01	7.50	18.66	8.27	0.00	55 55W10CS; 20 CS ANY AGE
CLERMONT (RETIRED)	G	10/01/2016	AGG	09/30/2016	0.00	0.00	7.00	8.29	8.29	0.00	
CLEWISTON	G	10/01/2016	EAN	09/30/2016	0.00	0.00	7.00	7.03	11.16	0.00	VR 62 W/10SC; 65 W/5SC
COCOA	F	10/01/2017	EAN	09/30/2017	5.00	4.62	8.00	7.60	12.23	0.00	VR 25SC, ANY AGE; 52 W/10SC
COCOA	G	10/01/2017	EAN	09/30/2017	6.50	2.38	7.00	8.08	13.04	0.00	VR NORM RET AGE OR VARIABLE RATES
COCOA	P	10/01/2017	EAN	09/30/2017	6.50	1.23	8.00	6.46	9.83	0.00	VR 25SC, ANY AGE; 50 W/10SC
COCOA BEACH	F	10/01/2017	EAN	09/30/2017	4.74	5.88	7.75	8.00	12.97	1.04	VR NORM RET AGE OR VARIABLE RATES
COCOA BEACH	G	10/01/2017	FIL	09/30/2017	5.83	8.75	7.75	6.66	11.38	0.00	VR NORM RET AGE OR VARIABLE RATES
COCOA BEACH	P	10/01/2017	EAN	09/30/2017	5.56	11.16	7.75	8.04	13.01	1.30	VR NORM RET AGE OR VARIABLE RATES
COOPER CITY	F	10/01/2017	AGG	09/30/2017	7.25	1.50	7.00	7.55	9.29	0.00	VR VARIABLE RATES
COOPER CITY	G	10/01/2017	FIL	09/30/2017	6	5.40	6.90	8.55	10.12	0.00	VR VARIABLE RATES
COOPER CITY	P	10/01/2017	EAN	09/30/2017	5.00	7.31	7.00	7.30	11.30	0.00	VR 100% when first eligible for normal retirement or DROP entry
COOPER CITY - MANAGEMENT	GPF	10/01/2017	EAN	09/30/2017	4	29.28	7.00	15.71	12.99	0.00	age age 55 with at least 6 years of service

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
CORAL GABLES	GPF	10/01/2017	EAN	09/30/2017	4.50	8.01	7.65	9.43	14.33	3.75	VR Rates vary by group age service and year of eligibility - 2.5% to 100%
CORAL SPRINGS	F	10/01/2017	EAN	09/30/2017	4.75	5.13	7.50	8.25	11.96	0.00	VR any age with 25 yrs of credited service, age 52 with 20 yrs of credited service, age 55 with 10 yrs
CORAL SPRINGS	G	10/01/2017	EAN	09/30/2017	0	0.00	6.50	5.55	9.01	0.00	VR 63 and 5 or 55 and 10
CORAL SPRINGS	P	10/01/2017	EAN	09/30/2017	4.75	11.42	7.50	5.72	12.37	0.00	VR age 55 with 10 years of cred svc or any age which a participant would have 20 years of svc
CRESCENT CITY	F	10/01/2015	AGG	09/30/2015	6.3	0.00	7.00	-1.60	-1.60	0.00	VR VARIABLE RATES
CRESCENT CITY	P	10/01/2015	AGG	09/30/2015	7.10	5.30	7.00	0.80	0.80	0.00	VR VARIABLE RATES
CRESTVIEW	G	10/01/2016	EAN	09/30/2016	6.00	8.99	7.75	6.74	7.54	3.00	55 55 W/10SC
CRESTVIEW	PF	10/01/2016	FIL	09/30/2016	6.50	8.87	8.00	6.43	6.60	3.00	VR 55 W/10SC; 52 W/25SC
DADE CITY	F	10/01/2017	EAN	09/30/2017	5.75	1.72	7.40	5.94	9.01	0.00	VR NORM RET AGE OR VARIABLE RATES
DADE CITY	P	10/01/2017	AGG	09/30/2017	5.5	6.64	7.40	6.01	9.10	0.00	VR VARIABLE RATES
DANIA BEACH	G	10/01/2017	AGG	09/30/2017	4	5.20	6.50	5.66	10.07	0.00	VR Various rates from 40% to 100% based on years after first eligibility for normal retirement
DANIA BEACH [PF]	F	10/01/2017	EAN	09/30/2017	6	3.90	6.75	7.01	12.03	0.00	VR VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2017	EAN	09/30/2017	0	0.00	6.75	7.01	12.03	0.00	VR VARIABLE RATES
DAVIE	F	10/01/2016	EAN	09/30/2016	5.00	8.50	7.50	8.00	10.30	0.00	VR VARIABLE RATES
DAVIE	P	10/01/2016	EAN	09/30/2016	5.50	9.80	7.60	9.70	8.40	0.00	VR VARIABLE RATES
DAVIE - GENERAL & MGMT	G	10/01/2017	AGG	09/30/2017	5.00	3.63	7.50	7.97	13.84	0.00	VR General employees hired after 10/1/13 age 65 with 10 years or age 60 with 30 years General employee
DAYTONA BEACH	PF	10/01/2017	EAN	09/30/2017	4.95	5.74	7.50	7.08	9.56	0.00	VR At first eligibility, 35% (Police) & 25% (Fire), then 20% (Police) & 15% (Fire) for next 9 years, t
DEERFIELD BEACH	F	10/01/2017	EAN	09/30/2017	6	6.00	7.50	6.40	9.50	0.00	VR EARLIER OF 20 & OUT OR 52 & 10
DEERFIELD BEACH	G	10/01/2017	EAN	09/30/2017	6.00	6.20	7.00	6.60	9.50	0.00	VR 64 W/10SC; 55 W/25SC
DEERFIELD BEACH	P	10/01/2017	EAN	09/30/2017	0	0.00	6.50	8.09	12.55	0.00	VR NORM RET AGE OR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
DELAND	F	10/01/2017	EAN	09/30/2017	5.1	7.76	7.50	6.54	11.74	3.00	VR NORM RET AGE OR VARIABLE RATES
DELAND	G	10/01/2017	EAN	09/30/2017	3.90	2.40	7.35	7.99	11.47	0.00	VR NORM RET AGE
DELAND	P	10/01/2017	EAN	09/30/2017	5.2	4.20	7.50	8.90	11.80	0.00	VR NORM RET AGE
DELRAY BEACH	F	10/01/2016	EAN	09/30/2016	5.56	28.11	8.00	7.07	8.86	1.17	55 55&10CS;25CS ANY AGE
DELRAY BEACH	G	10/01/2016	EAN	09/30/2016	5.60	6.30	7.25	7.70	10.40	0.00	VR VARIABLE RATES
DELRAY BEACH	P	10/01/2016	EAN	09/30/2016	5.67	3.23	8.00	7.07	8.86	1.17	55 55&10CS;20CSANYAGE
DELTONA	F	10/01/2017	EAN	09/30/2017	5.00	2.72	7.92	8.35	13.39	0.00	VR Variable Rates
DESTIN FCD	F	10/01/2017	EAN	09/30/2017	4.61	5.30	7.50	7.03	11.67	0.00	VR 55 W/10SC; 52 W/25SC
DUNEDIN	F	10/01/2017	EAN	09/30/2017	5.29	4.09	7.50	6.33	7.55	1.32	VR VARIABLE RATES
DUNNELLON	PF	10/01/2017	AGG	09/30/2017	4.00	7.93	7.00	15.09	13.29	0.00	VR age 55 with 10 years of service or any age with 25 years of service
EAST LAKE TARPON FCD	F	10/01/2017	EAN	09/30/2017	5.50	7.33	7.75	8.14	14.63	1.07	VR Variable Rates
EAST NICEVILLE FCD	F	10/01/2015	EAN	09/30/2015	5.2	5.60	7.00	0.20	0.20	0.00	VR VARIABLE RATES
EATONVILLE	P	10/01/2015	AGG	09/30/2015	6.4	0.90	7.00	1.70	1.70	0.00	55 55&28CS; 58&13CS
EDGEWATER	F	10/01/2017	EAN	09/30/2017	5.91	0.93	7.50	8.52	15.51	1.90	VR NORM RET AGE OR VARIABLE RATES
EDGEWATER	G	10/01/2017	EAN	09/30/2017	4	11.43	6.75	5.80	8.92	0.00	VR NORM RET AGE OR VARIABLE RATES
EDGEWATER	P	10/01/2017	EAN	09/30/2017	6.7	5.66	7.50	6.85	11.26	0.00	VR NORM RET AGE OR VARIABLE RATES
ENGLEWOOD AREA FCD	F	10/01/2017	EAN	09/30/2017	6.36	1.48	7.45	8.51	14.23	1.83	VR VARIABLE RATES
ENGLEWOOD WATER DISTRICT	G	10/01/2016	FIL	09/30/2016	0.00	0.00	7.00	9.87	9.87	0.00	65 AGE 65 OR 30 YRS OF CS
ESTERO FCD	F	10/01/2017	AGG	09/30/2017	4.50	6.22	7.00	5.82	13.40	0.00	VR age 55 with 10 years of credited service or age 52 with 25 years of credited service
EUSTIS	F	10/01/2017	EAN	09/30/2017	6.50	4.62	7.90	6.65	10.48	0.00	VR Variable Rates
EUSTIS	P	10/01/2017	EAN	09/30/2017	7.00	1.60	7.50	7.03	10.17	3.00	VR Variable - 60% in first year of eligibility then 40% for next 4 years then 100%
FERNANDINA BEACH	G	10/01/2017	EAN	09/30/2017	5.33	5.68	7.75	7.62	11.09	0.00	VR VARIABLE RATES
FERNANDINA BEACH	PF	10/01/2017	EAN	09/30/2017	5.66	6.71	7.90	7.35	10.77	2.30	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
FLAGLER BEACH	F	10/01/2017	AGG	09/30/2017	7.5	29.38	7.50	11.83	11.83	0.00	VR NORM RET AGE OR VARIABLE RATES
FLAGLER BEACH	P	10/01/2017	EAN	09/30/2017	5.8	17.58	7.60	7.00	12.32	0.00	VR NORM RET AGE
FLORIDA CITY	P	10/01/2016	EAN	09/30/2016	0	0.00	6.00	8.19	8.19	0.00	VR age 55 with 10 years of credited service or any age with 25 years of credited service
FLORIDA CITY - ELECTED	G	10/01/2016	EAN	09/30/2016	3.00	3.20	6.75	0.00	0.00	0.00	55 55&12CS
FORT LAUDERDALE	G	09/30/2017	EAN	09/30/2017	4.17	1.84	7.40	9.14	15.21	0.00	VR Variable from 8% to 100% based on age, service, and employee group
FORT LAUDERDALE	PF	10/01/2017	EAN	09/30/2017	4.68	3.34	7.40	8.61	11.98	2.00	VR Variable Rates
FORT MEADE [GPF]	F	10/01/2017	FIL	09/30/2017	3.00	17.46	7.50	8.55	13.14	0.00	VR age 65, or age 60 with at least 10 years of CS, or age 55 with at least 30 years of CS
FORT MEADE [GPF]	G	10/01/2017	FIL	09/30/2017	3.00	2.12	7.50	8.73	13.41	0.00	VR age 70, or age 65 with at least 10 years of CS, or age 62 with at least 30 years of CS
FORT MEADE [GPF]	P	10/01/2017	UC	09/30/2017	0	0.00	7.50	8.78	13.56	0.00	VR VR
FORT MYERS	F	10/01/2017	EAN	09/30/2017	5.51	12.15	8.00	8.39	13.69	0.00	VR Variable Rates
FORT MYERS	G	10/01/2016	EAN	09/30/2016	5.72	5.07	7.63	7.31	7.98	0.00	VR 30SC, ANY AGE; AGE+SC= 82; 63 W/6SC
FORT MYERS	P	10/01/2017	EAN	09/30/2017	6	16.04	7.75	7.19	11.13	0.00	VR VARIABLE RATES
FORT PIERCE	GP	09/30/2017	EAN	09/30/2017	5.00	5.70	7.75	8.00	10.59	4.00	VR VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2017	EAN	09/30/2017	4.70	8.60	7.25	6.06	9.12	0.95	VR Rates vary by age and service from 15% to 100%
FORT WALTON BEACH	F	10/01/2017	EAN	09/30/2017	6.31	7.81	7.80	6.67	9.88	1.49	VR NORM RET AGE
FORT WALTON BEACH	G	10/01/2017	EAN	09/30/2017	3.73	4.07	7.90	7.82	12.45	0.00	VR VARIABLE RATES
FORT WALTON BEACH	P	10/01/2016	EAN	09/30/2016	7.74	7.48	8.00	6.25	9.12	0.00	VR VARIABLE RATES
FROSTPROOF	G	10/01/2017	AGG	09/30/2017	5.50	4.21	7.00	15.16	13.40	0.00	65 age 65 with at least 10 years of vesting service
FROSTPROOF	P	10/01/2017	EAN	09/30/2017	4.00	0.00	7.40	5.46	9.35	0.00	VR NORM RET AGE
FRUITLAND PARK	F	10/01/2016	AGG	09/30/2016	8.03	23.32	4.00	7.47	7.47	0.00	52 20W/ 25 YRS OF CR SVCS
GAINESVILLE	G	10/01/2017	EAN	09/30/2017	5.5	3.42	8.00	11.79	16.86	4.50	VR VARIABLE

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
GAINESVILLE	PF	10/01/2017	EAN	09/30/2017	4.12	4.33	8.00	9.21	15.22	3.00	VR VARIABLE RATES
GOLDEN BEACH	GP	10/01/2017	FIL	09/30/2017	5.00	7.69	7.50	6.96	11.64	0.00	VR For General Employees age 65 For Police Officers age 55 with at least 10 years of credited service
GREATER NAPLES FCD	F	10/01/2017	EAN	09/30/2017	7.44	10.64	7.75	10.74	10.74	0.00	VR VARIABLE RATES
GREEN COVE SPRINGS	P	10/01/2017	AGG	09/30/2017	4.00	14.36	7.00	13.29	13.29	0.00	VR age 55 with at least 6 years of CS or any age with at least 25 years of CS
GREENACRES	F	10/01/2017	AGG	09/30/2017	5.69	4.50	7.25	14.88	14.87	0.00	VR age 55 with at least 6 years of credited service or any age with at least 25 years of credited serv
GREENACRES	P	10/01/2017	AGG	09/30/2017	5.00	5.95	7.25	15.08	14.84	0.00	VR age 55 with at least 6 years of credited service or any age with at least 25 years of credited serv
GULF BREEZE	P	10/01/2016	AGG	09/30/2016	4.00	-8.43	7.00	8.37	8.30	0.00	VR NRA
GULFPORT	F	10/01/2017	EAN	09/30/2017	5.24	1.49	7.50	7.01	12.14	3.00	VR VARIABLE RATES
GULFPORT	G	10/01/2017	EAN	09/30/2017	4.71	6.43	7.25	7.79	13.33	0.00	VR VARIABLE RATES
GULFPORT	P	10/01/2016	FIL	09/30/2016	6.00	5.18	7.75	6.76	7.25	1.18	VR 55 W/10SC OR 52 W/25SC
HAINES CITY	F	10/01/2017	EAN	09/30/2017	5.25	10.58	7.50	8.42	11.28	1.72	VR 55 W/10SC; 52 W/25SC; AGE 60
HAINES CITY	G	10/01/2017	UC	09/30/2017	6.00	5.23	7.50	5.75	10.10	0.00	VR 60 W/7SC; 55 W/25SC
HAINES CITY	P	10/01/2017	EAN	09/30/2017	6.04	13.25	7.50	8.48	12.31	2.45	VR 56 W/11SC; 53 W/26SC; AGE 60
HALIFAX HOSPITAL	G	10/01/2016	UC	09/30/2016	0	0.00	6.75	9.62	9.62	0.00	63 AGE 63
HALLANDALE BEACH	G	10/01/2017	EAN	09/30/2017	5.00	8.59	7.00	6.02	10.19	0.00	VR Age 60
HALLANDALE BEACH	PF	10/01/2017	EAN	09/30/2017	'54391	7.79	7.65	8.99	11.87	2.64	VR VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2017	EAN	09/30/2017	6.76	7.53	7.25	6.56	11.98	0.00	VR 52 and 10 years of service
HALLANDALE BEACH PM (EXCESS)	G	10/01/2016	UC	09/30/2016	0.00	0.00	7.25	0.00	0.00	0.00	52 52w10yrsofcs or 60w4yrsofcs or 25yrsofcs
HAVANA	F	10/01/2015	AGG	09/30/2015	6.90	5.70	7.00	-1.00	-1.00	0.00	52 52&25CS;
HIALEAH	GPF	10/01/2016	EAN	09/30/2016	5.06	7.94	8.00	9.13	8.08	1.00	VR VARIES W/ EMPLOYEE GROUP
HIALEAH - ELECTED	G	10/01/2017	EAN	09/30/2017	8.00	1.40	6.00	8.10	10.40	0.00	VR NORM RET AGE



**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
HIALEAH GARDENS	P	10/01/2016	AGG	09/30/2016	5.4	2.00	7.50	8.07	8.16	0.00	VR VARIABLE RATES
HILLSBOROUGH COUNTY	ERP	07/01/2017	AGG	06/30/2017	0	0.00	2.50	-0.10	-0.10	0.00	VR NORM RET AGE OR VARIABLE RATES
HOLLEY-NAVARRE FCD	F	10/01/2016	AGG	09/30/2017	5.74	6.78	7.00	9.00	9.00	0.00	52 52W25CS
HOLLY HILL	F	10/01/2017	EAN	09/30/2017	5.50	3.21	7.40	7.12	10.59	0.00	VR VARIABLE RATES
HOLLY HILL	P	10/01/2016	EAN	09/30/2016	6.00	4.31	7.40	5.92	7.26	0.00	VR 55 W/6SC; 20SC, ANY AGE
HOLLYWOOD	F	10/01/2017	EAN	09/30/2017	8.65	6.07	7.50	9.35	12.82	3.00	VR VARIABLE RATES
HOLLYWOOD	G	10/01/2016	EAN	09/30/2016	5.00	7.40	7.70	10.30	10.50	0.00	VR VARIABLE
HOLLYWOOD	P	10/01/2017	EAN	09/30/2017	5.64	1.00	8.00	8.46	13.86	3.50	VR VARIABLE
HOLMES BEACH	P	10/01/2016	FIL	09/30/2016	6.00	8.79	7.50	6.83	6.28	1.20	VR 25SC, ANY AGE OR 55 W/10SC
HOMESTEAD	F	01/01/2017	EAN	12/31/2016	0.00	0.00	6.50	7.60	6.73	0.00	VR VARIABLE OR NRD + 1
HOMESTEAD	P	10/01/2016	EAN	09/30/2016	6.80	8.00	7.60	8.70	8.40	0.00	55 55&10YRSCS; 20YRSCS; CS+POAGE:64
HOMESTEAD - General & Hospital	G	10/01/2016	EAN	09/30/2016	5.00	7.00	7.00	7.80	11.10	0.00	VR VARIABLE
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2016	AGG	09/30/2016	1.00	0.00	6.75	-1.40	-1.40	0.00	55 55&5CS
HOMESTEAD - Old Elected	G	01/01/2016	EAN	09/30/2017	7.00	0.00	6.75	-6.38	-9.90	0.00	55 55&4CS
HOWEY-IN-THE-HILLS	P	10/01/2016	AGG	09/30/2016	4.00	15.87	7.00	8.25	8.18	0.00	52 55W10CS;52W25CS
INDIALANTIC	G	10/01/2017	FIL	09/30/2017	4.00	3.58	7.00	4.43	13.50	0.50	VR LATER OF AGE 65 OR 5SC
INDIALANTIC	PF	10/01/2017	EAN	09/30/2017	7.00	3.63	7.80	7.98	11.64	0.00	VR NORMAL RET AGE
INDIAN HARBOUR BEACH	P	10/01/2017	EAN	09/30/2017	6.00	6.40	7.75	7.09	12.44	3.00	52 52&10YRSCS
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2017	AGG	09/30/2017	4	2.64	7.00	18.15	13.08	0.00	52 age 52
INDIAN RIVER SHORES	G	10/01/2017	EAN	09/30/2017	5.00	0.00	5.90	15.78	15.78	0.00	VR age 55 with at least 5 years of credited service for the Town Manager or age 62
INDIAN RIVER SHORES	PF	10/01/2017	EAN	09/30/2017	5.25	4.14	6.25	9.46	9.46	0.00	VR VARIABLE RATES
INDIAN SHORES	P	10/01/2016	FIL	09/30/2016	6.20	4.67	7.00	14.95	14.95	0.00	

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
JACKSON MEMORIAL HOSPITAL	G	01/01/2017	AGG	12/31/2017	4.00	6.28	7.50	6.74	6.47	0.00	VR VR W/ AGE
JACKSONVILLE	CO	10/01/2017	EAN	09/30/2017	8.21	4.03	7.20	7.44	15.83	1.25	VR 50% at 20 YOS, 30% at 21-23, 40% at 24, 50% at 25-29, 100% at 30+. Assume 100% at age 65
JACKSONVILLE	G	10/01/2017	EAN	09/30/2017	5.3	4.64	7.20	8.46	14.86	1.50	VR 65 W/5SC, 55 W/20SC, OR ANY AGE W/30SC
JACKSONVILLE	PF	10/01/2017	EAN	09/30/2017	10.00	12.09	7.00	14.27	14.27	1.25	VR Varies by age and service from 30% to 100%
JACKSONVILLE - DISABILITY	G	10/01/2015	EAN	09/30/2015	3.85	2.48	7.50	3.90	3.90	2.50	VR VARIABKE RATES
JACKSONVILLE BEACH	F	10/01/2017	EAN	10/01/2017	4.40	5.30	7.90	7.42	11.95	2.50	VR VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2017	EAN	09/30/2017	3.82	10.09	7.90	7.48	12.13	2.50	VR VARIABLE RATES
JACKSONVILLE BEACH	P	10/01/2017	EAN	09/30/2017	4.27	3.63	7.90	7.46	11.94	2.50	VR VARIABLE RATES
JACKSONVILLE PF SENIOR STAFF	G	10/01/2015	AGG	09/30/2015	0.00	0.00	7.00	-3.95	-3.95	0.00	2 2 years from valuation da
JUPITER	P	10/01/2017	EAN	09/30/2017	8	7.70	7.50	7.11	9.80	1.40	VR Hire<3/6/12: 65 points or 55 & 10; Hire>=3/6/12: 70 points and 25 years of service, or 55 & 10
JUPITER ISLAND	GPF	10/01/2017	EAN	09/30/2017	3	1.33	6.00	5.81	13.66	0.00	VR "Age 55 - 10%, Age 62 - 15%, age 65 100%. Other ages after 55 - 2%"
KEY BISCAYNE	PF	10/01/2017	EAN	09/30/2017	4.90	0.00	7.70	8.50	12.40	4.00	VR Rates vary by eligibility condition and years of eligibility from 10% to 100%
KEY WEST	G	10/01/2016	EAN	09/30/2016	4.5	9.40	7.50	8.70	7.50	0.00	VR VARIABLE RATES
KEY WEST	PF	10/01/2017	EAN	09/30/2017	4.50	10.40	7.50	9.80	13.80	0.00	VR VARIABLE
KEY WEST HOUSING	G	01/01/2018	EAN	12/31/2017	3.75	3.40	7.50	7.05	14.22	0.00	VR VARIABLE RATES
KEY WEST UTILITY	G	01/01/2018	EAN	12/31/2017	5.6	5.50	7.50	8.60	15.80	3.00	VR NORM RET AGE
KISSIMMEE	F	10/01/2017	EAN	09/30/2017	6.66	22.94	7.90	7.21	10.75	0.00	VR VARIABLE RATES
KISSIMMEE	G	10/01/2017	EAN/AG	09/30/2017	5.0	5.40	7.40	8.05	13.05	4.00	VR 70% at first eligibility then 80% then 100%
KISSIMMEE	P	10/01/2017	EAN	09/30/2017	7.00	11.44	8.00	7.88	10.74	1.48	VR NORM RET AGE
KISSIMMEE UTILITY AUTHORITY	G	10/01/2017	EAN	09/30/2017	4.66	5.54	7.75	8.40	13.68	0.00	VR NORM RET AGE

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
LABELLE	F	10/01/2017	AGG	09/30/2017	4	26.03	6.75	21.43	13.38	0.00	VR age 55 with at least 10 years of CS or any age with at least 25 years of CS
LADY LAKE	P	10/01/2017	EAN	09/30/2017	6.25	2.93	7.75	7.33	11.57	1.13	VR NORM RET AGE OR VARIABLE RATES
LAKE ALFRED	G	10/01/2017	EAN	09/30/2017	6.00	13.86	7.50	7.24	13.25	1.30	59 59 W/12SC
LAKE ALFRED	PF	10/01/2016	EAN	09/30/2016	5.30	6.54	7.50	6.68	6.17	3.00	VR 55 W/10SC; 52 W/25SC
LAKE CITY	F	10/01/2017	EAN	09/30/2017	5.6055	5.56	7.75	10.03	13.20	3.00	VR NRD
LAKE CITY	G	10/01/2017	EAN	09/30/2017	4.15	2.33	7.75	9.11	13.75	0.00	VR NRD
LAKE CITY	P	10/01/2016	EAN	09/30/2016	6.00	0.70	7.50	7.27	10.06	1.00	VR 55 W/10SC; 52 W/25SC
LAKE HELEN	P	10/01/2017	AGG	09/30/2017	4.00	0.00	7.00	15.24	13.31	0.00	VR age 55 with at least 6 years of CS or any age with at least 25 years of CS
LAKE MARY	F	10/01/2017	EAN	09/30/2017	4.70	6.40	7.00	7.60	10.80	3.00	VR VARIABLE RATES
LAKE MARY	P	10/01/2016	EAN	09/30/2016	7.00	8.08	7.50	7.91	9.63	2.79	VR 55 W/5SC; 20SC, ANY AGE
LAKE PARK (RETIRED)	P	10/01/2017	EAN	09/30/2017	0	0.00	7.50	11.04	11.04	0.00	VR VARIABLE RATES
LAKE WALES	F	10/01/2017	EAN	09/30/2017	5.75	4.23	7.75	6.77	9.25	3.00	VR Variable Rates
LAKE WALES	G	10/01/2017	FIL	09/30/2017	6.5	7.85	7.75	7.03	9.71	1.55	VR VARIABLE RATES
LAKE WALES	P	10/01/2017	EAN	09/30/2017	5.75	10.07	7.75	6.75	9.20	2.16	VR Variable Rates
LAKE WORTH	F	10/01/2017	EAN	09/30/2017	6.50	4.80	7.30	7.25	10.80	0.00	VR Variable - 90% at first eligibility 40% next 4 years then 100%
LAKE WORTH	G	10/01/2017	EAN	09/30/2017	5.5	10.00	7.40	9.22	12.22	4.00	VR Varies by eligibility criteria age and service from 50% to 100%
LAKE WORTH	P	10/01/2017	EAN	09/30/2017	6.50	4.65	7.30	7.98	10.63	0.00	VR Variable - 70% at first eligibility 40% next 4 years then 100%
LAKELAND	F	10/01/2016	FIL	09/30/2016	6.00	4.75	7.50	6.53	8.05	3.00	VR VARIABLE RATES
LAKELAND	G	10/01/2017	EAN	09/30/2017	6.0	6.90	7.25	7.00	13.00	2.50	VR VARIABLE RATES
LAKELAND	P	10/01/2016	EAN	09/30/2016	6.37	4.54	7.50	6.39	8.45	2.12	VR VARIABLE RATES
LANTANA	F	09/30/2017	EAN	09/30/2017	7.00	8.10	7.25	8.05	11.54	0.00	VR VARIABLE RATES
LANTANA	P	10/01/2017	EAN	09/30/2017	6	2.56	7.50	8.10	12.30	4.00	VR 80% in first year of eligibility then 40% per year for four years, then 100%

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
LARGO	PF	10/01/2017	EAN	09/30/2017	4.21	2.85	6.75	11.90	11.90	3.00	VR Variable - from 30% to 100% based on age and service
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2016	AGG	09/30/2016	5.50	-9.90	6.50	6.90	6.90	0.00	VR 55 AND 10 YRS OF CSOR 52 AND 25 YRS OF CS
LAUDERHILL	F	10/01/2017	EAN	09/30/2017	7	6.98	7.85	8.13	12.88	0.00	VR 55 & 10 or 0 & 20
LAUDERHILL	G	10/01/2017	EAN	09/30/2017	5	1.96	7.00	8.13	15.09	0.00	VR Variable - 80% Probability before age 65, 100% thereafter
LAUDERHILL	P	10/01/2016	EAN	09/30/2016	5.50	5.90	7.50	8.10	10.20	0.00	0 VR W/ TIER 1 OR 2
LAUDERHILL (C&M)	G	10/01/2016	EAN	09/30/2016	5.70	7.50	7.60	7.20	10.30	0.00	VR "20SC, ANY AGE; 55 W/7SC (HDT BEF 3/1/09) OR 10SC (HDT AFT 3/1/09)"
LEESBURG	F	10/01/2017	EAN	09/30/2017	4.60	5.92	7.50	8.09	10.01	0.90	VR 55 W/10SC; 52 W/25SC
LEESBURG	G	10/01/2017	EAN	09/30/2017	0	0.00	7.45	7.71	11.22	0.00	VR VARIABLE RATES
LEESBURG	P	10/01/2017	FIL	09/30/2017	5.20	5.65	7.65	6.98	11.72	0.00	VR 50 W/25SC OR 55 W/10SC
LIGHTHOUSE POINT	PF	10/01/2017	AGG	09/30/2017	5.62	5.07	7.75	5.77	13.42	0.00	VR age 60 with 8 years of VS, age 55 with 10 years of VS or age 50 with 25 years of VS
LIVE OAK	F	10/01/2017	AGG	09/30/2017	0	0.00	7.50	13.12	13.12	0.00	VR NORM RET AGE OR VARIABLE RATES
LONGBOAT KEY	F	10/01/2017	EAN	09/30/2017	0.00	0.00	7.00	6.27	11.15	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGBOAT KEY	G	10/01/2017	EAN	09/30/2017	0.00	0.00	7.00	6.87	11.15	0.00	VR 55 W/30SC; AGE 62
LONGBOAT KEY	P	10/01/2017	EAN	09/30/2017	0.00	0.00	7.00	6.25	11.15	0.00	VR AGE 60; 55 W/10SC; OR 25SC, ANY AGE
LONGWOOD	PF	10/01/2017	AGG	09/30/2017	4.00	1.36	7.00	15.72	13.12	0.00	VR age 50 with at least 5 years of CS or any age with at least 25 years of CS
LYNN HAVEN	F	10/01/2017	EAN	09/30/2017	6.00	14.26	7.25	6.79	12.17	0.00	VR NORM RET AGE OR VARIABLE RATES
LYNN HAVEN	G	10/01/2017	EAN	09/30/2017	6	2.70	8.00	6.65	9.56	1.60	VR NORM RET AGE OR VARIABLE RATES
LYNN HAVEN	P	10/01/2017	EAN	09/30/2017	6.50	4.09	8.00	6.58	9.47	1.64	VR NORM RET AGE OR VARIABLE RATES
MADISON	F	10/01/2017	AGG	09/30/2017	6.00	4.61	8.00	4.75	8.48	1.72	VR VARIABLE RATES
MADISON	P	10/01/2016	AGG	09/30/2016	6.00	23.34	8.00	4.78	8.21	2.79	55 55&10CS;25CS
MAITLAND	PF	10/01/2017	EAN	09/30/2017	5.62	6.69	7.50	8.17	13.07	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
MARATHON	F	10/01/2017	AGG	09/30/2017	4	9.52	7.50	8.40	13.21	4.00	VR 100% at 55/6 or 20YOS
MARCO ISLAND	F	10/01/2017	EAN	09/30/2017	8.8	10.90	7.00	10.70	10.70	4.00	VR Variable - 100% in first year of eligibility
MARCO ISLAND	P	10/01/2017	EAN	09/30/2017	5.55	3.79	7.00	6.26	11.31	0.00	VR VARIABLE RATES
MARIANNA	F	10/01/2014	AGG	09/30/2014	7.00	15.21	7.00	11.72	11.72	0.00	VR 52w25yrs of cs or 55w10yrs of cs
MARIANNA	P	10/01/2014	AGG	09/30/2014	7.00	12.86	7.00	11.90	11.90	0.00	VR 52W25YRS OF CS OR 55W10YRS OF CS
MARTIN COUNTY	ERP	07/01/2016	EAN	09/30/2016	0.00	0.00	5.50	3.01	1.50	0.00	VR VR
MEDLEY	P	10/01/2017	FIL	09/30/2017	5.27	4.38	7.50	7.86	13.78	0.00	VR 55 W/10SC OR 52 W/25SC
MEDLEY - GENERAL + ELECTED	G	10/01/2017	AGG	09/30/2017	3.5	8.75	6.50	13.73	13.73	0.00	VR REG = 62 OR 30SC; ELECTED = LATER OF 55 OR 8SC
MELBOURNE	F	10/01/2017	EAN	09/30/2017	6	7.15	7.75	9.24	12.44	0.00	VR 55 & 10 or 25 YR CS
MELBOURNE	G	10/01/2017	AGG	09/30/2017	6.00	4.71	7.00	7.62	12.79	0.00	VR Variable Rates
MELBOURNE	P	10/01/2016	EAN	09/30/2016	6.00	4.59	7.50	8.11	10.02	0.18	VR 25SC, ANY AGE; 55 W/10SC
MELBOURNE - SPECIAL RISK	G	10/01/2017	EAN	09/30/2017	6	0.00	7.00	7.62	12.79	0.00	VR Variable Rates
MELBOURNE BEACH	P	10/01/2017	EAN	09/30/2017	5.43	16.99	7.65	7.56	11.96	0.00	VR NORM RET AGE
MIAMI - ELECTED	G	01/01/2017	PUC	12/31/2016	0.00	0.00	3.75	0.81	0.81	0.00	VR END OF CURRENT TERM
MIAMI - FIPO	PF	10/01/2017	AGG	09/30/2017	7.85	7.02	7.34	6.76	8.24	3.25	VR Rates starting at 20 YOS, varying for Police & Fire, 100% Backdrop after 5 years of retirement elig
MIAMI - FIPO (STAFF)	G	10/01/2017	AGG	09/30/2017	5	4.80	6.50	8.11	12.86	5.00	VR 100% of members are assumed to retire 5 years after normal retirement date
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2018	AB	09/30/2017	7.85	7.02	7.42	7.01	9.57	3.25	VR Rates starting at 20 YOS, varying for Police & Fire, 100% Backdrop after 5 years of retirement elig
MIAMI - GESE	GS	10/01/2017	EAN	09/30/2017	5.18	10.63	7.60	9.19	13.03	3.00	VR VARIABLE
MIAMI - GESE (EXCESS)	GS	10/01/2017	EAN	09/30/2017	5.18	10.63	7.60	0.00	0.00	0.00	VR VARIABLE
MIAMI - GESE (STAFF)	GS	10/01/2017	EAN	09/30/2017	6.00	5.68	7.60	8.01	12.71	0.00	VR VARIABLE
MIAMI - OFF-STREET PARKING	G	10/01/2017	AGG	09/30/2017	4.7	6.40	6.25	8.25	13.41	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
MIAMI BEACH	G	10/01/2017	EAN	09/30/2017	5.80	5.10	7.60	8.96	12.49	3.00	VR Various rates from 5% to 100% based on age and service
MIAMI BEACH	PF	10/01/2017	EAN	09/30/2017	5.8	10.20	7.80	8.45	10.76	3.50	VR NORM RET AGE
MIAMI SHORES VILLAGE	G	10/01/2017	EAN	09/30/2017	5.50	3.39	7.50	8.16	12.48	0.00	VR Variable - 80% at age 62; 20% at ages 63 through 66; 100% at ages over 66 or 30 years of service
MIAMI SHORES VILLAGE	P	10/01/2017	EAN	09/30/2017	6.5	0.00	7.50	7.73	11.70	0.00	VR NORM RET AGE
MIAMI SPRINGS	G	10/01/2017	EAN	09/30/2017	6.81	3.86	7.25	10.06	11.44	0.00	VR Variable - 50% in first year eligible then 25% for 10 years then 100%
MIAMI SPRINGS	PF	10/01/2017	EAN	09/30/2017	5.90	2.41	7.00	10.07	11.81	0.00	VR Variable from 25% to 100% based on hire date and years after initial eligibility
MIAMI-DADE COUNTY	ERP	07/01/2017	EAN	06/30/2017	0	0.00	6.25	10.26	10.26	0.00	VR Variable
MIDWAY FCD	F	10/01/2016	AGG	09/30/2016	5.70	2.73	7.00	8.00	8.00	0.00	52 52&25CS
MILTON	F	10/01/2017	EAN	09/30/2017	6.00	5.08	7.75	7.67	13.69	1.31	VR NORM RET AGE OR VARIABLE RATES
MILTON	G	10/01/2017	EAN	09/30/2017	5.50	5.76	8.00	7.17	10.55	0.00	VR NORM RET AGE OR VARIABLE RATES
MILTON	P	10/01/2016	EAN	09/30/2016	7.01	9.48	8.00	7.45	7.80	1.35	VR 55 W/10SC; 20SC, ANY AGE
MIRAMAR	F	10/01/2016	PUC	09/30/2016	4.50	7.40	8.25	10.90	9.10	3.50	VR VARIABLE RATES
MIRAMAR	G	10/01/2017	EAN	09/30/2017	5.2	5.46	7.00	8.10	11.20	3.50	VR VARIABLE RATES
MIRAMAR	P	10/01/2016	EAN	09/30/2016	5.5	9.77	7.50	7.84	9.40	0.00	VR VR W/ TIER 1 OR 2
MIRAMAR - MANAGEMENT	G	10/01/2017	EAN	09/30/2017	4.0	1.50	7.00	11.63	11.63	3.50	VR VARIABLE RATES
MONROE COUNTY	ERP	07/01/2017	AGG	06/30/2017	0	0.00	3.00	0.81	0.66	0.00	VR VR
MONROE COUNTY VOL F.F. & EMS	F	01/01/2018	AGG	12/31/2017	0	0.00	1.00	0.66	0.66	0.00	VR VARIES
MONTICELLO	F	10/01/2015	AGG	09/30/2015	0.00	0.00	7.75	-0.87	-0.87	0.00	52 55&10CS;52&25CS
MONTICELLO	P	10/01/2016	AGG	09/30/2016	7.07	5.10	7.00	7.86	7.86	0.00	55 55&28CS;58&13CS
MOUNT DORA	F	10/01/2017	AGG	09/30/2017	5.5	16.70	7.50	8.07	11.60	4.00	VR VARIABLE RATES
MOUNT DORA	G	10/01/2017	FIL	09/30/2017	6.0	8.90	6.50	10.20	8.00	0.00	60 100% at later of NRD or one year after valuation date
MOUNT DORA	P	10/01/2017	AGG	09/30/2017	8.2	15.50	7.50	8.40	12.96	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
NAPLES	F	10/01/2017	EAN	09/30/2017	5.04	3.33	7.50	8.84	12.02	0.00	VR NORM RET AGE OR VARIABLE RATES
NAPLES	G	10/01/2017	EAN	09/30/2017	5.29	3.87	7.50	9.09	12.00	1.60	VR NORM RET AGE
NAPLES	P	10/01/2017	EAN	09/30/2017	5.06	7.18	7.50	8.89	11.98	0.00	VR NORM RET AGE OR VARIABLE RATES
NEPTUNE BEACH	P	10/01/2016	EAN	09/30/2016	6.50	5.01	7.75	6.24	5.39	0.00	VR 25SC, ANY AGE; 55 W/10SC
NEW PORT RICHEY	F	10/01/2016	AGG	09/30/2017	5.00	10.50	8.00	6.46	8.47	0.00	51 1)10OrMoreCS: 41&21CS;51&11CS 2) Less than 10 CS: 51&10CS;47&25CS
NEW PORT RICHEY	P	10/01/2017	EAN	09/30/2017	6.1	6.50	7.75	9.19	12.62	0.00	VR NORM RET AGE
NEW SMYRNA BEACH	F	10/01/2017	EAN	09/30/2017	5.75	7.23	7.90	6.46	10.82	0.00	VR Variable Rates
NEW SMYRNA BEACH	P	10/01/2017	FIL	09/30/2017	6.22	13.03	8.00	7.26	9.43	0.00	VR Variable Rates
NORTH BAY FCD	F	10/01/2017	EAN	09/30/2017	6.00	3.97	7.75	6.98	12.67	0.00	55 55&10CS; 52&25CS
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2016	AGG	09/30/2016	0.00	0.00	7.60	8.24	13.57	0.00	VR VARIABLE RATES
NORTH BROWARD HOSPITAL	G	07/01/2016	FIL	06/30/2016	4.5	4.00	7.50	7.33	-0.38	0.00	VR VARIABLE
NORTH COLLIER FCD (was North Naples)	F	10/01/2017	EAN	09/30/2017	5.08	9.65	7.50	13.49	13.49	0.00	VR NORM RET AGE
NORTH MIAMI 691 [GPF]	F	10/01/2017	EAN	09/30/2017	0.00	0.00	6.95	7.50	11.00	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2017	EAN	09/30/2017	4.3	9.70	6.95	7.48	10.98	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2017	EAN	09/30/2017	3.00	3.40	6.95	7.50	11.00	0.00	VR VARIABLE RATES
NORTH MIAMI 748	P	10/01/2017	EAN	09/30/2017	5.10	17.60	7.40	7.57	10.60	0.00	VR Rates from 25% to 100% based on years after NR eligibility
NORTH MIAMI BEACH	G	10/01/2017	EAN	09/30/2017	4.95	3.36	7.65	7.62	10.94	4.00	VR NORM RET AGE
NORTH MIAMI BEACH	PF	10/01/2017	EAN	09/30/2017	6.83	11.11	8.00	7.27	11.13	3.00	VR VARIABLE RATES
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2017	AGG	09/30/2017	4.00	5.28	7.50	15.01	14.92	0.00	VR VARIABLE RATES
NORTH PORT	F	10/01/2017	EAN	09/30/2017	7.50	6.52	7.50	6.92	10.78	0.00	VR VARIABLE RATES
NORTH PORT	P	10/01/2017	EAN	09/30/2017	0	7.65	7.65	6.80	12.74	0.00	VR NORM RET AGE OR VARIABLE RATES
NORTH RIVER FCD	F	10/01/2017	EAN	09/30/2017	6.50	5.65	7.75	7.32	12.93	3.18	VR NORM RET AGE OR VARIABLE RATES
OAKLAND PARK	G	10/01/2017	AGG	09/30/2017	5.00	3.29	7.50	4.99	14.97	0.00	age age 62

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
OAKLAND PARK	PF	10/01/2017	EAN	09/30/2017	5.00	6.40	7.38	7.40	11.90	0.00	VR VR W/ P OR F
OCALA	F	10/01/2017	EAN	09/30/2017	5.23	0.64	7.50	7.86	11.05	1.49	VR 75% at 80 points, 100% at later of 60,10 or 30 years of service
OCALA	G	10/01/2017	EAN	09/30/2017	4.07	6.73	7.00	7.93	10.46	0.00	VR NORM RET AGE OR VARIABLE RATES
OCALA	P	10/01/2017	EAN	09/30/2017	5.41	8.44	7.85	8.35	10.82	0.00	VR NORM RET AGE OR VARIABLE RATES
OCEAN CITY-WRIGHT FCD	F	10/01/2017	EAN	09/30/2017	6.82	13.01	7.50	8.21	16.06	2.10	VR VARIABLE RATES
OCOEE	G	10/01/2017	EAN	09/30/2017	4.68	6.04	7.75	7.67	11.75	1.96	VR VARIABLE RATES
OCOEE	PF	10/01/2017	EAN	09/30/2017	65872	5.38	7.90	7.69	10.90	2.64	VR NORM RET AGE OR VARIABLE RATES
OKALOOSA ISLAND FCD	F	10/01/2017	EAN	09/30/2017	6.04	5.13	7.50	6.30	12.54	3.50	VR NORM RET AGE
OKEECHOBEE	F	10/01/2017	AGG	09/30/2017	7	2.82	7.00	7.10	11.40	0.00	55 Age 55 and 10 years of service, or 25 years of service regardless of age
OKEECHOBEE	G	10/01/2017	AGG	09/30/2017	6	4.40	7.00	7.12	10.98	0.00	VR 100% upon 65 and 5 years of service, or 30 years of service regardless of age
OKEECHOBEE	P	10/01/2017	AGG	09/30/2017	6.00	10.24	7.00	7.00	11.24	0.00	55 Age 55 and 10 years of service, or 25 years of service regardless of age
OKEECHOBEE UTILITY	G	10/01/2017	AGG	09/30/2017	6	7.94	7.00	7.40	12.10	0.00	VR 100% upon 65 and 5 years of service, or 30 years of service regardless of age
OLDSMAR	F	10/01/2017	AGG	09/30/2017	4.50	0.69	7.00	15.26	13.32	0.00	VR Age 55 with at least 10 years of CS or any age with at least 25 years of CS
ORANGE COUNTY LIBRARY	G	01/01/2018	EAN	12/31/2017	4.5	3.70	6.75	15.04	15.04	0.00	65 NORM RET AGE
ORANGE PARK	F	10/01/2016	EAN	09/30/2016	7.50	7.92	7.75	6.49	6.01	0.00	55 55&10VS;25CS
ORANGE PARK	G	10/01/2017	EAN	09/30/2017	4.75	2.99	7.00	13.20	13.20	0.00	VR NORM RET AGE
ORANGE PARK	P	10/01/2016	EAN	09/30/2016	6.00	4.23	7.80	7.98	8.37	0.80	VR earlier: 55 w/ 10sc;52w/25sc
ORLANDO	F	10/01/2017	EAN	09/30/2017	5.60	0.00	7.70	7.29	10.45	2.89	VR Retirement decrements begin at 20 years of service.
ORLANDO	G	09/30/2017	AGG	09/30/2017	4.06	0.23	7.25	6.59	10.54	3.75	VR VARIABLE RATES
ORLANDO	P	10/01/2017	EAN	09/30/2017	4.65	1.61	7.60	7.40	10.74	1.87	VR 35% at 20 YOS, 20% at 21-24, 30% at 25, 15% at 26, 30% at 27, 55% at 28, 90% at 29, 100% at 30+



**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
ORLANDO AVIATION	G	10/01/2016	EAN	09/30/2016	4.25	4.06	7.00	8.00	7.91	0.00	VR VARIABLE RATES
ORLANDO UTILITY	G	10/01/2017	EAN	09/30/2017	4.59	5.16	7.25	8.88	14.10	3.00	VR Rates vary by age and service 15% to 100%
ORMOND BEACH	F	10/01/2017	EAN	09/30/2017	5.50	5.62	7.00	7.44	11.94	0.00	VR AGE 60; 55 W/10SC; 20SC, ANY AGE
ORMOND BEACH	G	10/01/2017	EAN	09/30/2017	4.00	5.06	6.75	7.60	11.76	0.00	VR NORM RET AGE OR VARIABLE RATES
ORMOND BEACH	P	10/01/2017	EAN	09/30/2017	5.50	12.02	6.75	7.58	11.87	0.44	VR NORM RET AGE
OVIEDO	F	10/01/2017	FIL	09/30/2017	5.49	3.42	7.75	7.06	13.41	2.35	VR VARIABLE RATES
OVIEDO	P	10/01/2017	EAN	09/30/2017	5.51	6.35	7.75	7.67	14.39	0.00	VR VARIABLE RATES
PALATKA	F	10/01/2016	EAN	09/30/2016	5.00	10.46	7.90	6.67	9.21	0.00	VR 25SC, ANY AGE; 55 W/10SC; 50 W/7SC
PALATKA	G	10/01/2016	EAN	09/30/2016	5.50	8.45	7.90	6.78	9.55	0.00	VR 55&7cs or 30cs
PALATKA	P	10/01/2016	EAN	09/30/2016	5.50	9.44	7.90	6.71	9.54	0.00	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC; 50 W/7SC
PALM BAY	G	10/01/2017	AGG	09/30/2017	0	0.00	7.75	8.27	11.76	0.00	
PALM BAY [PF]	F	10/01/2017	EAN	09/30/2017	5.59	6.86	7.75	7.22	11.25	0.14	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; NRA + 1SC
PALM BAY [PF]	P	10/01/2017	EAN	09/30/2017	5.77	3.68	7.75	7.53	11.25	0.00	VR EARLY @ RATE OF 5%/YR PRIOR TO NR; 50% RET @ 25SC; 100% @ 55, 28SC OR 52 W/25SC
PALM BEACH	GPF	09/30/2017	EAN	09/30/2017	3.5	1.30	7.30	6.68	11.32	3.00	VR Varies by Age and Service and Group from 10% to 100%
PALM BEACH GARDENS	F	10/01/2017	PUC	09/30/2017	5.17	2.06	7.25	8.33	13.98	0.00	VR NORM RET AGE OR VARIABLE RATES
PALM BEACH GARDENS	G	10/01/2017	AGG	09/30/2017	5	1.59	7.00	7.55	13.74	0.00	62 age 62
PALM BEACH GARDENS	P	10/01/2017	EAN	09/30/2017	5.90	6.10	6.70	8.70	13.10	5.00	VR Variable - from 15% to 100% based on age and service
PALM COAST (VOL)	F	10/01/2016	EAN	09/30/2016	0.00	0.00	7.00	6.75	8.02	0.00	52 55&10CS;52&25CS;62&5CS
PALM HARBOR FCD	F	10/01/2016	EAN	09/30/2016	5.66	6.49	7.50	6.91	11.75	3.00	VR 55 &6YRSOFCS OR 25YRS OF CS
PALM TRAN, INC. (ATU-1577)	G	01/01/2018	EAN	12/31/2017	8.40	6.30	8.00	7.00	13.40	2.30	VR Tier 1: 65/5; Tier 2 & 3: 65/5 or 0/33; Tier 4: 65/8
PALMETTO	G	10/01/2017	EAN	09/30/2017	4.81	7.10	7.00	7.12	11.78	0.00	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
PALMETTO	P	10/01/2017	EAN	09/30/2017	5.52	7.03	7.10	7.54	11.46	0.00	VR VARIABLE RATES
PANAMA CITY	F	10/01/2017	EAN	09/30/2017	5.90	7.36	7.90	6.23	9.71	0.00	VR 55 W/10SC OR 25SC, ANY AGE
PANAMA CITY	P	10/01/2017	EAN	09/30/2017	6.08	5.63	8.00	6.25	9.15	1.52	VR 50 W/15SC; 23SC, ANY AGE; 55 W/10SC; 15SC IF HDT BEF 1/1/82
PANAMA CITY (SUPP)	G	10/01/2017	AGG	09/30/2017	4	4.55	7.00	13.45	13.45	0.00	VR age 59 with at least 10 years CS for Cat 1 EEs or at least 6 years CS for Cat 2 or 3 EEs
PANAMA CITY BEACH	F	10/01/2016	FIL	09/30/2016	6.00	5.20	8.00	8.73	8.22	0.00	VR LATER OF ACTUARIAL VALUATION DT OR NORM RET DT
PANAMA CITY BEACH	G	10/01/2016	FIL	09/30/2016	6.00	4.00	8.00	8.83	8.51	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PANAMA CITY BEACH	P	10/01/2016	FIL	09/30/2016	6.00	3.30	8.00	8.74	8.26	0.00	VR LATER OF ACTUARIAL VAL DT OR NORM RET DT
PARKLAND	P	10/01/2017	EAN	09/30/2017	0	0.00	6.50	10.99	10.99	0.00	VR UPON ATTAINMENT OF NRA
PASCO COUNTY	ERP	07/01/2017	EAN	06/30/2017	3.00	0.00	7.67	4.31	4.31	0.00	VR at least age 50 but less than age 62 with at least 25 years of credited service but less than 30 ye
PEMBROKE PARK COMM SUPP	G	10/01/2016	AGG	09/30/2016	3.00	16.67	6.50	9.47	9.47	0.00	VR EARLY RET AGE (VR W/ BEF OR AFT 10/1/08)
PEMBROKE PINES	G	10/01/2016	EAN	09/30/2016	4.68	4.92	6.75	7.62	9.63	0.00	VR LATER OF 55 OR 10SC
PEMBROKE PINES	PF	10/01/2017	EAN	09/30/2017	3.5	6.10	7.85	8.14	11.48	0.00	VR NORM RET AGE
PENSACOLA	F	10/01/2017	EAN	09/30/2017	7.04	7.62	7.75	8.54	11.14	0.00	VR VARIABLE RATES
PENSACOLA	G	09/30/2016	EAN	09/30/2016	6.2	3.90	7.60	9.70	8.94	0.00	55 55&20CS
PENSACOLA	P	10/01/2017	EAN	09/30/2017	4.00	4.39	7.13	9.18	13.48	0.00	VR VARIABLE RATES
PERRY	F	10/01/2016	EAN	09/30/2016	5.50	14.28	7.75	6.60	5.40	0.00	57 55W/10SC; 52 W/ 25 SC
PERRY	P	10/01/2016	EAN	09/30/2016	6.00	11.49	7.75	6.99	5.63	0.00	VR 55 W/10SC; 25SC, ANY AGE
PINELLAS PARK	F	10/01/2017	EAN	09/30/2017	5.13	5.55	7.25	9.27	12.87	0.00	VR 25SC, ANY AGE; 55 W/10SC
PINELLAS PARK	G	10/01/2017	EAN	09/30/2017	7.00	5.91	7.25	8.22	12.49	0.00	VR Can retire at age 62 with 10 years of service, or 30 years of service.
PINELLAS PARK	P	10/01/2017	EAN	09/30/2017	5.00	9.90	7.50	8.60	13.60	4.00	VR NORM RET AGE
PLANT CITY	PF	10/01/2017	EAN	09/30/2017	5.24	9.61	7.50	6.76	10.97	2.70	VR VARIABLE RATES

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
PLANTATION	G	10/01/2017	EAN	09/30/2017	4.5	10.10	7.50	8.10	11.12	4.00	VR VARIABLE RATES
PLANTATION	P	10/01/2017	EAN	09/30/2017	5.8	3.50	6.90	8.24	13.60	4.00	VR VARIABLE RATES
PLANTATION (VOL)	F	10/01/2017	AGG	09/30/2017	0	0.00	7.08	7.40	12.46	0.00	VR VARIABLE RATES
POMPANO BEACH	G	10/01/2017	EAN	09/30/2017	5.82	9.47	7.90	9.16	13.34	2.40	VR Can retire at age 55 with 20 years of service, and age 62 with 3 years of service.
POMPANO BEACH	PF	10/01/2017	EAN	09/30/2017	5.41	4.43	7.50	7.91	10.88	2.75	VR Variable
PORT ORANGE	F	10/01/2016	EAN	09/30/2016	5.45	9.32	7.70	6.74	9.01	0.00	VR VARIABLE RATES
PORT ORANGE	G	10/01/2017	AGG	09/30/2017	4	3.70	7.00	7.90	11.31	4.00	VR VARIABLE RATES BASED ON PLAN PROVISIONS AND ASSUMED RETIREMENT RATES
PORT ORANGE	P	10/01/2017	EAN	09/30/2017	7.50	10.42	7.45	6.39	10.04	1.00	VR Hire<1/31/11: 48 & 10 or 45 & 25; Hire>=1/31/11: 48 & 10
PORT ST. LUCIE	P	10/01/2017	EAN	09/30/2017	5.82	6.90	7.50	7.32	12.08	3.00	VR VARIABLE RATES
PUNTA GORDA	F	10/01/2017	EAN	09/30/2017	6	7.39	7.75	7.82	14.04	1.90	VR NORM RET AGE
PUNTA GORDA	G	10/01/2016	EAN	09/30/2016	5.00	5.40	7.50	7.55	7.07	0.00	60 60 W/5SC
PUNTA GORDA	P	10/01/2016	FIL	09/30/2016	6.00	8.76	7.75	7.14	7.83	2.96	VR 46 W/21SC OR AGE 56
QUINCY	PF	10/01/2016	EAN	09/30/2016	4.00	15.63	7.75	6.06	4.46	0.00	VR VARIABLE RATES
RIVIERA BEACH	F	10/01/2017	EAN	09/30/2017	7.50	3.39	6.80	8.92	12.91	0.00	VR Variable - 70% at first eligibility 40% next 4 years then 100%
RIVIERA BEACH	G	10/01/2017	EAN	09/30/2017	7.6	6.50	7.25	10.00	11.81	0.00	VR VARIABLE RATES
RIVIERA BEACH	P	09/30/2017	EAN	09/30/2017	6.41	12.01	7.50	8.64	11.68	4.50	VR VARIABLE RATES
ROCKLEDGE	F	10/01/2017	EAN	09/30/2017	6	5.20	7.90	7.44	12.17	0.00	VR 52 & 25 or 55 & 10
ROCKLEDGE	G	10/01/2017	EAN	09/30/2017	6	5.10	7.90	7.74	12.21	0.90	VR 65 & 10
ROCKLEDGE	P	10/01/2017	EAN	09/30/2017	6	1.75	8.00	8.08	12.80	0.00	VR 52 & 10
SAFETY HARBOR	F	10/01/2017	AGG	09/30/2017	4.50	3.93	7.00	8.17	13.45	0.00	VR age 55 with at least 10 years of service or any age with at least 25 years of service
SAINT AUGUSTINE	F	10/01/2017	FIL	09/30/2017	4.57	8.91	7.50	7.62	11.42	3.00	VR VARIABLE RATES
SAINT AUGUSTINE	G	10/01/2017	EAN	09/30/2017	4.14	7.31	7.65	9.93	12.87	3.50	VR NRD

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
SAINT AUGUSTINE	P	10/01/2017	EAN	09/30/2017	5.46	18.55	7.65	8.86	9.76	3.50	VR NRD
SAINT CLOUD	G	10/01/2017	EAN	09/30/2017	5.27	5.80	7.75	8.11	12.11	0.00	VR NORM RET AGE OR VARIABLE RATES
SAINT CLOUD	PF	10/01/2017	EAN	09/30/2017	5.75	8.01	8.00	8.26	12.44	4.55	VR NORM RET AGE OR VARIABLE RATES
SAINT JOHNS RIVER PW PK	G	10/01/2017	EAN	09/30/2017	3.55	2.76	7.00	10.39	10.39	0.00	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2016	EAN	09/30/2016	7.15	4.15	8.00	7.29	8.02	3.00	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	G	10/01/2016	EAN	09/30/2016	5.21	8.35	8.00	7.35	8.57	2.83	VR VARIABLE RATES
SAINT PETE BEACH	F	10/01/2017	EAN	09/30/2017	4.57	5.02	7.65	6.86	9.48	1.38	VR Variable Rates
SAINT PETE BEACH	G	10/01/2017	EAN	09/30/2017	5.00	2.81	7.65	7.30	9.05	0.00	VR VR W/HDT BEF OR AFT 10/1/02
SAINT PETE BEACH	P	10/01/2017	EAN	09/30/2017	0	0.00	7.00	7.01	10.75	0.00	VR VARIABLE RATES
SAINT PETERSBURG	F	10/01/2017	EAN	09/30/2017	6.7	20.30	7.50	8.81	12.25	2.50	VR VARIABLE RATES
SAINT PETERSBURG	G	10/01/2017	EAN	09/30/2017	5.7	5.10	7.70	6.97	11.55	0.30	VR Varying rates from ages 51-70
SAINT PETERSBURG	P	10/01/2017	EAN	09/30/2017	6	5.60	7.95	7.23	12.12	2.00	VR Initially 66% at 25YOS and/or 75% at age 55; then 25%/year until 100% at 55/25
SAN CARLOS PARK FCD	F	10/01/2017	AGG	09/30/2017	4.50	6.54	7.00	15.03	14.87	0.00	VR Variable based on hire date
SANFORD	F	10/01/2016	EAN	09/30/2016	6.00	2.16	8.00	8.30	8.99	1.56	55 55&10CS; 25CS
SANFORD	P	10/01/2016	EAN	09/30/2016	5.00	1.94	7.75	9.51	10.10	1.93	56 56&11CS;26CS
SANIBEL	G	10/01/2017	EAN	09/30/2017	3.56	5.36	6.75	13.22	13.22	0.00	VR VARIABLE RATES
SANIBEL	P	10/01/2017	EAN	09/30/2017	6.07	28.33	7.50	6.38	9.83	0.00	VR VARIABLE RATES
SARASOTA	F	09/30/2017	EAN	09/30/2017	3.90	1.10	7.00	6.70	11.39	0.00	VR NORM RET AGE
SARASOTA	G	09/30/2017	EAN	09/30/2017	4.90	5.70	6.90	9.00	13.50	0.00	VR Variable (age and service based 25% to 100%)
SARASOTA	P	09/30/2017	EAN	09/30/2017	5.70	13.50	7.00	9.30	12.30	2.50	VR Variable (80% when first eligible then 20% for 4 years then 100%)
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2016	EAN	09/30/2016	4.00	2.70	7.00	7.50	9.90	0.00	VR VARIABLE RATES
SARASOTA-MANATEE AIRPORT	G	10/01/2017	EAN	09/30/2017	3.6	1.01	6.00	5.44	8.44	0.00	VR 65 for Actives NRA for Terminated Vested

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
SATELLITE BEACH	G	10/01/2017	AGG	09/30/2017	4.75	3.06	7.40	7.64	13.60	0.00	62 age 62 with at least 5 years participation
SATELLITE BEACH	PF	10/01/2017	EAN	09/30/2017	4.75	7.89	7.40	6.95	13.50	0.00	52 age 52 with at least 5 years participation
SEBASTIAN	P	10/01/2017	EAN	09/30/2017	6.92	7.22	7.30	6.72	10.90	2.41	VR VARIABLE RATES
SEBRING	F	10/01/2017	FIL	09/30/2017	7	2.08	7.80	6.41	10.32	0.00	VR VARIABLE RATES
SEBRING	P	10/01/2017	AGG	09/30/2017	5.0	8.20	7.30	7.26	11.46	0.00	VR 80% when first eligible; 40% for each of next 4 years; then 100%
SEMINOLE	F	10/01/2016	EAN	09/30/2016	4.76	5.86	7.75	6.37	7.54	0.00	VR VARIABLE RATES
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	PUC	04/30/2017	3.5	3.30	7.00	5.70	10.70	0.00	VR VARIABLE RATES
SOUTH MIAMI [GP]	G	10/01/2017	EAN	09/30/2017	4.6	4.50	7.38	9.54	12.99	0.00	VR NORM RET AGE
SOUTH MIAMI [GP]	P	10/01/2017	EAN	09/30/2017	4.5	1.60	7.38	9.54	12.99	4.00	VR NORM RET AGE
SOUTH PASADENA	F	10/01/2016	EAN	09/30/2016	5.78	5.09	7.75	6.58	7.54	0.00	VR 52&25YRSCS;55&10YRSCS
SOUTH WALTON FCD	F	10/01/2017	EAN	09/30/2017	5.2	6.21	7.50	8.47	13.49	2.00	VR NORM RET AGE
SOUTHERN MANATEE FCD	F	10/01/2017	AGG	09/30/2017	4.50	6.97	7.00	13.83	13.33	0.00	VR age 55 with at least 10 years of CS or any age with at least 25 years of CS
SOUTHERN MANATEE FCD	G	10/01/2017	AGG	09/30/2017	4	6.54	7.00	13.44	13.36	0.00	VR age 62 with at least 10 years of CS or any age with at least 30 years of CS
STARKE	F	10/01/2017	EAN	09/30/2017	4.1	9.20	7.50	7.39	13.86	5.00	VR NORM RET AGE
STARKE	G	10/01/2017	EAN	09/30/2017	3.3	12.10	7.50	8.26	15.08	0.00	VR NORM RET AGE
STARKE	P	10/01/2016	EAN	09/30/2016	4.60	-1.60	7.25	5.70	10.53	0.00	VR VARIABLE RATES
SUNRISE	F	10/01/2017	EAN	09/30/2017	7.66	8.26	7.80	9.04	11.61	3.00	VR Hire<9/25/12: 45 & 25, 47 & 20, or 50 & 10; Hire>=9/25/12: 52 & 25, or 55 & 10
SUNRISE	G	10/01/2017	EAN	09/30/2017	5.23	0.64	7.35	8.14	12.05	2.27	VR VARIABLE RATES
SUNRISE	P	10/01/2017	EAN	09/30/2017	5.20	7.60	7.70	8.00	11.15	3.00	VR VARIABLE RATES
SURFSIDE [GP]	G	10/01/2017	EAN	09/30/2017	5.1	0.10	7.25	7.61	10.61	0.00	VR NORM RET AGE
SURFSIDE [GP]	P	10/01/2017	EAN	09/30/2017	4.80	-2.50	7.25	7.61	10.61	0.00	VR NORM RET AGE

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
SWEETWATER	P	10/01/2016	FIL	09/30/2016	7.00	-12.80	7.50	8.60	12.00	0.00	VR LATER: 50 W/10SC; VAL DT + 1 YR
TALLAHASSEE [GPF]	F	10/01/2017	EAN	09/30/2017	4.43	6.52	7.60	8.35	12.92	3.50	VR Varies by Age and Service and Group from 21% to 100%
TALLAHASSEE [GPF]	G	10/01/2017	EAN	09/30/2017	3.58	5.48	7.60	8.51	13.17	3.50	VR Varies by Age and Service and Group from 17% to 100%
TALLAHASSEE [GPF]	P	10/01/2017	EAN	09/30/2017	5.27	4.81	7.60	9.15	14.11	3.50	VR Varies by Age and Service and Group from 20% to 100%
TAMARAC	F	10/01/2017	EAN	09/30/2017	4.0	7.42	7.00	5.97	11.40	0.00	VR age 55 or any age with 25 years
TAMARAC	G	10/01/2017	EAN	09/30/2017	4.00	5.19	7.00	4.92	10.09	0.00	VR age 62 or age 55 with at least 30 years of service
TAMARAC	P	10/01/2017	EAN	09/30/2017	0	0.00	6.75	6.69	12.22	0.00	VR VARIABLE RATES
TAMARAC - ELECTED	G	10/01/2017	EAN	09/30/2017	5.00	4.16	7.00	6.09	13.79	0.00	VR age 60 with at least 5 years of credited service, age 57 with at least 20 years of credited service
TAMPA	G	01/01/2018	FIL	12/31/2017	4.92	6.10	7.90	8.50	16.90	2.00	VR Division A - 6 years of service and age 55. Division B - 6 years of service and age 62.
TAMPA	PF	10/01/2017	EAN	09/30/2017	6.44	6.07	8.50	8.10	10.86	0.00	VR VARIABLE RATES
TARPON SPRINGS	F	10/01/2016	EAN	09/30/2016	6.33	7.64	7.90	8.28	8.52	0.20	50 50&10CS;25CS
TARPON SPRINGS	P	10/01/2017	EAN	09/30/2017	5.81	6.47	7.50	6.81	10.62	0.00	VR NORM RET AGE OR VARIABLE RATES
TAVARES	F	10/01/2017	EAN	09/30/2017	7.5	5.24	8.00	7.66	10.93	3.00	VR NORM RET AGE
TAVARES	P	10/01/2017	EAN	09/30/2017	6	7.46	8.00	7.24	11.04	0.00	VR NORM RET AGE
TEMPLE TERRACE	F	10/01/2017	EAN	09/30/2017	6.50	12.89	7.50	7.86	12.86	3.23	VR VARIABLE RATES
TEMPLE TERRACE	P	10/01/2017	EAN	09/30/2017	5.94	9.32	7.50	7.90	12.99	0.00	VR VARIABLE RATES
TEQUESTA	G	10/01/2017	AGG	09/30/2017	6.0	6.60	7.00	7.28	13.42	4.00	VR 100% upon reaching normal ret age; probability of early retirement is 5% for each year eligible
TEQUESTA [PF]	F	10/01/2017	EAN	09/30/2017	6	6.80	7.25	7.30	10.88	4.00	VR 100% upon reaching normal ret age; probability of early retirement is 5% for each year eligible
TEQUESTA [PF]	P	10/01/2017	EAN	09/30/2017	6	1.10	7.25	7.50	10.54	0.00	VR 100% upon reaching normal ret age; probability of early retirement is 5% for each year eligible

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
TITUSVILLE	G	10/01/2017	EAN	09/30/2017	5.00	5.32	8.00	9.34	14.08	0.00	VR NORM RET AGE OR VARIABLE RATES
TITUSVILLE	PF	10/01/2017	EAN	09/30/2017	6.00	3.44	8.00	8.49	14.17	1.50	VR VARIABLE RATES
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2016	EAN	09/30/2016	6.50	6.20	7.50	8.90	9.90	0.00	VR VARIABLE RATES
UMATILLA	P	10/01/2016	AGG	09/30/2016	6.99	6.07	7.00	8.17	8.17	0.00	
VALPARAISO	PF	10/01/2017	AGG	09/30/2017	4.50	0.60	7.00	14.41	13.28	0.00	VR age 55 with at least 6 years of service or age 52 with 25 years of service
VENICE	F	10/01/2017	EAN	09/30/2017	0	3.51	7.00	7.09	11.00	0.00	VR NORM RET AGE
VENICE	P	10/01/2017	EAN	09/30/2017	5.50	3.91	7.00	7.47	13.34	0.00	VR VARIABLE RATES
VERO BEACH	F	10/01/2017	EAN	09/30/2017	0	0.00	6.00	7.90	12.10	0.00	0 0
VERO BEACH	G	10/01/2017	EAN	09/30/2017	0	0.00	6.50	8.35	11.69	0.00	65 VARIABLE RATES
VERO BEACH	P	10/01/2017	EAN	09/30/2017	4.84	10.42	7.75	8.63	11.82	0.00	VR 55 & 10 or 0 & 25
VILLAGE OF NORTH PALM BEACH	G	10/01/2017	FIL	09/30/2017	4.43	0.00	6.75	7.61	10.95	0.00	VR 65 & 9 CS OR 60 & 9 CS DEPENDING ON HIRE DATE
VILLAGE OF NORTH PALM BEACH	PF	10/01/2017	EAN	09/30/2017	5.40	4.67	7.80	7.98	10.92	0.00	VR VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2017	EAN	09/30/2017	5.76	3.40	6.75	7.90	12.22	0.00	VR 62 & 5
VILLAGE OF PALM SPRINGS	PF	10/01/2017	EAN	09/30/2017	4.1	1.40	7.35	8.17	12.56	0.00	VR NORM RET AGE
VOLUSIA COUNTY (VOL)	F	10/01/2017	FIL	09/30/2017	0	0.00	4.25	8.70	8.70	0.00	VR VARIABLE RATES
WAUCHULA	GP	10/01/2017	FIL	09/30/2017	5.00	8.45	7.00	13.80	13.42	0.00	VR age 60 with 6 years of credited service or any age with 30 years of credited service
WEST MANATEE FCD	F	10/01/2017	AGG	09/30/2017	6.00	5.07	7.75	6.74	13.19	0.00	VR Variable Rates
WEST MELBOURNE	P	10/01/2017	FIL	09/30/2017	6	16.60	7.10	8.29	12.36	0.00	VR Variable Rates
WEST PALM BEACH	F	09/30/2017	EAN	09/30/2017	5.40	4.60	8.00	9.36	16.82	5.00	VR VARIABLE RATES
WEST PALM BEACH	G	09/30/2017	AGG	09/30/2017	5.50	3.40	7.50	14.26	14.26	5.00	VR VARIABLE RATES
WEST PALM BEACH	P	09/30/2017	EAN	09/30/2017	5.00	8.27	7.75	8.36	16.05	4.50	VR 45% at first eligibility, then 35% for 3 years, then 100%

**APPENDIX E - Actuarial Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>Funding Method</b>	<b>Plan Yr Ended</b>	<b>Salary Assmp</b>	<b>Salary Actual</b>	<b>Int Assump</b>	<b>AV Actual</b>	<b>MV Actual</b>	<b>Pr Gr Assump</b>	<b>Retirement Age Assumption YR Description</b>
WILLISTON	G	10/01/2017	AGG	09/30/2017	4	5.24	7.00	14.82	13.57	0.00	62 age 62 with at least 5 years of credited service
WILLISTON	P	10/01/2017	AGG	09/30/2017	4.50	5.44	7.00	14.42	13.28	0.00	VR age 55 with at least 10 years of credited service, age 52 with at least 25 years of credited servic
WILTON MANORS (VOL)	F	10/01/2017	EAN	09/30/2017	0	0.00	6.00	5.71	11.16	0.00	VR 1/2 YR AFT VAL DT @ WHICH 1ST ELIG FOR NR
WILTON MANORS [GP]	G	10/01/2017	EAN	09/30/2017	5.50	0.93	7.00	6.48	10.50	0.00	VR VARIABLE RATES
WILTON MANORS [GP]	P	10/01/2017	EAN	09/30/2017	5.5	5.71	7.00	6.48	10.50	0.00	VR VARIABLE RATES
WINTER GARDEN	G	10/01/2017	EAN	09/30/2017	5.27	6.51	7.25	7.91	10.55	0.00	VR VARIABLE RATES
WINTER GARDEN	PF	10/01/2017	EAN	09/30/2017	5.36	6.98	7.25	8.12	11.19	0.00	VR VARIABLE RATES
WINTER HAVEN	F	10/01/2016	EAN	09/30/2016	6.57	9.73	7.75	8.44	9.19	4.78	VR 25SC, ANY AGE; 25SC, ANY AGE; 55 W/10SC
WINTER HAVEN	G	10/01/2016	EAN	09/30/2016	5.65	6.10	7.70	8.97	9.07	0.00	55 55 W/10SC
WINTER HAVEN	P	10/01/2016	EAN	09/30/2016	6.70	13.30	7.70	7.78	8.27	2.90	VR 25SC, ANY AGE; 55 W/10SC; AGE 60
WINTER PARK	F	10/01/2017	EAN	09/30/2017	7.5	0.20	7.75	6.42	10.47	3.50	VR NORM RET AGE
WINTER PARK	P	10/01/2017	EAN	09/30/2017	5.00	1.10	7.75	6.97	11.56	0.00	VR NORM RET AGE
WINTER SPRINGS	GPF	10/01/2017	EAN	09/30/2017	4.3	3.90	7.75	9.90	13.90	0.00	VR NORM RET AGE

**Total Plans:** 485



**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	263,291	49	101	0	85
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	263,291	0	157	0	0
ALTAMONTE SPRINGS	G	44,947	Seminole	463,560	260	44	0	72
ALTAMONTE SPRINGS	P	44,947	Seminole	463,560	80	7	0	14
APOPKA	F	51,676	Orange	1,349,597	93	31	6	5
APOPKA	G	51,676	Orange	1,349,597	209	116	9	26
APOPKA	P	51,676	Orange	1,349,597	103	46	1	3
ARCADIA	G	7,673	De Soto	35,520	33	24	0	8
ARCADIA	PF	7,673	De Soto	35,520	15	21	3	2
ATLANTIC BEACH	G	13,570	Duval	952,861	37	67	2	10
ATLANTIC BEACH	P	13,570	Duval	952,861	23	21	1	4
ATLANTIS	P	2,021	Palm Beach	1,433,417	0	6	0	0
AUBURNDALE	F	16,246	Polk	673,028	20	13	2	3
AUBURNDALE	G	16,246	Polk	673,028	44	93	0	14
AUBURNDALE	P	16,246	Polk	673,028	32	23	2	12
AVENTURA	P	37,790	Miami-Dade	2,779,322	78	13	0	3
AVON PARK	F	11,187	Highlands	102,525	14	11	1	1
AVON PARK	P	11,187	Highlands	102,525	1	15	0	5
BAL HARBOUR VILLAGE	G	2,920	Miami-Dade	2,779,322	21	20	7	8
BAL HARBOUR VILLAGE	P	2,920	Miami-Dade	2,779,322	20	20	2	0
BARTOW	F	19,342	Polk	673,028	19	15	0	3
BARTOW	G	19,342	Polk	673,028	185	74	10	106
BARTOW	P	19,342	Polk	673,028	32	34	4	4
BAY HARBOR ISLANDS [GP]	G	5,908	Miami-Dade	2,779,322	39	27	0	5
BAY HARBOR ISLANDS [GP]	P	5,908	Miami-Dade	2,779,322	21	7	0	2
BAY MEDICAL CENTER	G		Bay	181,199	0	654	0	940
BELLE GLADE	G	17,589	Palm Beach	1,433,417	82	51	0	10
BELLE GLADE (RETIRED)	PF	17,589	Palm Beach	1,433,417	0	11	0	0
BELLE GLADE HOUSING	G	17,589	Palm Beach	1,433,417	27	5	0	10
BELLEAIR	P	3,977	Pinellas	970,532	12	8	0	6
BELLEVIEW	P	5,152	Marion	353,898	12	4	0	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	531,062	12	157	0	36
BOCA GRANDE FCD	F		Multi: Charlotte/Le	445,945	19	1	0	0
BOCA RATON	G	93,417	Palm Beach	1,433,417	581	460	55	38
BOCA RATON	PF	93,417	Palm Beach	1,433,417	363	283	40	11
BOCA RATON EXECUTIVE	G	93,417	Palm Beach	1,433,417	48	23	7	10
BOCA RATON HOUSING	G	93,417	Palm Beach	1,433,417	14	6	0	2
BONITA SPRINGS FCD	F	51,181	Lee	713,903	86	44	5	3
BONITA SPRINGS FCD	G	51,181	Lee	713,903	13	8	0	0
BOYNTON BEACH	F	76,756	Palm Beach	1,433,417	124	96	13	3
BOYNTON BEACH	G	76,756	Palm Beach	1,433,417	383	363	46	49
BOYNTON BEACH	P	76,756	Palm Beach	1,433,417	136	123	11	20
BRADENTON	F	56,157	Manatee	377,826	62	62	1	2
BRADENTON	P	56,157	Manatee	377,826	108	73	9	3
BROOKSVILLE	F	8,410	Hernando	185,604	15	18	0	6
BROOKSVILLE	P	8,410	Hernando	185,604	23	1	0	10
BUNNELL	F	3,056	Flagler	107,511	17	2	1	0
BUSHNELL	G	2,499	Sumter	124,935	17	2	0	9
CAPE CORAL	F	180,204	Lee	713,903	171	117	23	3
CAPE CORAL	G	180,204	Lee	713,903	805	618	89	27
CAPE CORAL	P	180,204	Lee	713,903	213	116	17	28
CASSELBERRY	PF	29,778	Seminole	463,560	73	21	0	12
CHATTAHOOCHEE	F	2,970	Gadsden	47,828	12	5	0	1
CLEARWATER	F	115,589	Pinellas	970,532	0	18	0	0
CLEARWATER	GPF	115,589	Pinellas	970,532	1,523	1,259	0	75
CLERMONT	F	38,906	Lake	342,917	57	1	0	6
CLERMONT	P	38,906	Lake	342,917	65	18	0	5
CLERMONT (RETIRED)	G	38,906	Lake	342,917	0	7	0	0
CLEWISTON	G	7,943	Hendry	39,586	51	52	0	64
COCOA	F	19,286	Brevard	583,563	38	39	4	3
COCOA	G	19,286	Brevard	583,563	2	49	2	0
COCOA	P	19,286	Brevard	583,563	56	44	6	12

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
COCOA BEACH	F	11,328	Brevard	583,563	25	20	2	4
COCOA BEACH	G	11,328	Brevard	583,563	128	83	0	10
COCOA BEACH	P	11,328	Brevard	583,563	34	32	2	2
COOPER CITY	F	33,906	Broward	1,897,976	3	17	6	1
COOPER CITY	G	33,906	Broward	1,897,976	52	83	11	5
COOPER CITY	P	33,906	Broward	1,897,976	4	41	6	0
COOPER CITY - MANAGEMENT	GPF	33,906	Broward	1,897,976	2	5	1	0
CORAL GABLES	GPF	50,631	Miami-Dade	2,779,322	599	806	131	37
CORAL SPRINGS	F	128,757	Broward	1,897,976	162	13	2	1
CORAL SPRINGS	G	128,757	Broward	1,897,976	0	43	0	2
CORAL SPRINGS	P	128,757	Broward	1,897,976	188	152	19	9
CRESCENT CITY	F	1,553	Putnam	72,981	12	1	0	5
CRESCENT CITY	P	1,553	Putnam	72,981	4	3	0	2
CRESTVIEW	G	25,001	Okaloosa	198,152	112	38	7	18
CRESTVIEW	PF	25,001	Okaloosa	198,152	90	20	1	10
DADE CITY	F	7,162	Pasco	515,077	4	16	2	3
DADE CITY	P	7,162	Pasco	515,077	20	9	2	3
DANIA BEACH	G	31,755	Broward	1,897,976	19	69	12	0
DANIA BEACH [PF]	F	31,755	Broward	1,897,976	18	40	11	0
DANIA BEACH [PF]	P	31,755	Broward	1,897,976	0	21	0	0
DAVIE	F	103,171	Broward	1,897,976	144	76	10	0
DAVIE	P	103,171	Broward	1,897,976	165	103	17	2
DAVIE - GENERAL & MGMT	G	103,171	Broward	1,897,976	267	97	3	42
DAYTONA BEACH	PF	66,267	Volusia	531,062	300	380	18	7
DEERFIELD BEACH	F	78,573	Broward	1,897,976	81	110	10	0
DEERFIELD BEACH	G	78,573	Broward	1,897,976	3	135	0	1
DEERFIELD BEACH	P	78,573	Broward	1,897,976	0	75	0	0
DELAND	F	34,106	Volusia	531,062	44	26	0	2
DELAND	G	34,106	Volusia	531,062	36	116	10	1
DELAND	P	34,106	Volusia	531,062	57	42	5	0
DELRAY BEACH	F	66,580	Palm Beach	1,433,417	112	103	24	9

**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	G	66,580	Palm Beach	1,433,417	321	275	46	73
DELRAY BEACH	P	66,580	Palm Beach	1,433,417	142	122	11	17
DELTONA	F	91,007	Volusia	531,062	66	23	5	1
DESTIN FCD	F	13,289	Okaloosa	198,152	28	12	4	8
DUNEDIN	F	37,054	Pinellas	970,532	47	44	4	1
DUNNELLON	PF	1,805	Marion	353,898	9	1	0	2
EAST LAKE TARPON FCD	F		Pinellas	970,532	36	12	3	8
EAST NICEVILLE FCD	F		Okaloosa	198,152	10	0	0	0
EATONVILLE	P	2,323	Orange	1,349,597	12	0	0	0
EDGEWATER	F	23,319	Volusia	531,062	30	10	0	0
EDGEWATER	G	23,319	Volusia	531,062	3	94	0	24
EDGEWATER	P	23,319	Volusia	531,062	28	28	0	10
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Sa	297,715	50	17	5	1
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Sa	297,715	0	3	0	1
ESTERO FCD	F	31,806	Lee	713,903	57	5	1	1
EUSTIS	F	21,039	Lake	342,917	22	19	1	3
EUSTIS	P	21,039	Lake	342,917	40	24	0	10
FERNANDINA BEACH	G	12,761	Nassau	82,748	103	77	1	23
FERNANDINA BEACH	PF	12,761	Nassau	82,748	60	44	5	3
FLAGLER BEACH	F	4,726	Flagler	107,511	19	4	0	2
FLAGLER BEACH	P	4,726	Flagler	107,511	15	5	0	7
FLORIDA CITY	P	13,076	Miami-Dade	2,779,322	0	5	0	27
FLORIDA CITY - ELECTED	G	13,076	Miami-Dade	2,779,322	5	2	0	0
FORT LAUDERDALE	G	182,827	Broward	1,897,976	716	1,388	21	101
FORT LAUDERDALE	PF	182,827	Broward	1,897,976	786	950	113	16
FORT MEADE [GPF]	F	5,993	Polk	673,028	17	8	0	7
FORT MEADE [GPF]	G	5,993	Polk	673,028	41	26	0	16
FORT MEADE [GPF]	P	5,993	Polk	673,028	0	5	0	6
FORT MYERS	F	81,868	Lee	713,903	112	100	13	3
FORT MYERS	G	81,868	Lee	713,903	463	494	41	309
FORT MYERS	P	81,868	Lee	713,903	169	151	3	18

**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	GP	43,326	Saint Lucie	302,432	539	505	0	45
FORT PIERCE SUPP	P	43,326	Saint Lucie	302,432	110	34	3	3
FORT WALTON BEACH	F	20,830	Okaloosa	198,152	36	26	0	3
FORT WALTON BEACH	G	20,830	Okaloosa	198,152	75	162	0	9
FORT WALTON BEACH	P	20,830	Okaloosa	198,152	38	48	0	15
FROSTPROOF	G	3,130	Polk	673,028	16	8	0	1
FROSTPROOF	P	3,130	Polk	673,028	1	9	0	3
FRUITLAND PARK	F	8,963	Lake	342,917	19	0	0	6
GAINESVILLE	G	131,217	Alachua	263,291	1,514	1,276	40	413
GAINESVILLE	PF	131,217	Alachua	263,291	396	398	49	16
GOLDEN BEACH	GP	935	Miami-Dade	2,779,322	46	21	0	3
GREATER NAPLES FCD	F	20,344	Collier	367,347	42	3	0	7
GREEN COVE SPRINGS	P	7,813	Clay	212,034	18	2	0	2
GREENACRES	F	39,568	Palm Beach	1,433,417	47	1	0	7
GREENACRES	P	39,568	Palm Beach	1,433,417	24	3	0	18
GULF BREEZE	P	5,849	Santa Rosa	174,887	14	3	0	6
GULFPORT	F	12,544	Pinellas	970,532	12	21	0	6
GULFPORT	G	12,544	Pinellas	970,532	70	71	0	58
GULFPORT	P	12,544	Pinellas	970,532	31	18	0	10
HAINES CITY	F	24,298	Polk	673,028	28	16	0	7
HAINES CITY	G	24,298	Polk	673,028	44	68	0	74
HAINES CITY	P	24,298	Polk	673,028	45	20	0	13
HALIFAX HOSPITAL	G		Volusia	531,062	513	957	0	539
HALLANDALE BEACH	G	39,054	Broward	1,897,976	96	134	16	73
HALLANDALE BEACH	PF	39,054	Broward	1,897,976	147	159	25	5
HALLANDALE BEACH PM	G	39,054	Broward	1,897,976	7	18	4	9
HALLANDALE BEACH PM (EXCESS)	G	39,054	Broward	1,897,976	8	23	0	8
HAVANA	F	1,800	Gadsden	47,828	19	0	0	11
HIALEAH	GPF	238,906	Miami-Dade	2,779,322	939	1,453	29	145
HIALEAH - ELECTED	G	238,906	Miami-Dade	2,779,322	10	9	0	6
HIALEAH GARDENS	P	23,614	Miami-Dade	2,779,322	37	18	0	0

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,408,864	0	522	0	1
HOLLEY-NAVARRE FCD	F		Santa Rosa	174,887	18	0	0	4
HOLLY HILL	F	11,958	Volusia	531,062	12	10	1	0
HOLLY HILL	P	11,958	Volusia	531,062	24	16	0	8
HOLLYWOOD	F	149,028	Broward	1,897,976	213	236	11	2
HOLLYWOOD	G	149,028	Broward	1,897,976	606	1,001	22	94
HOLLYWOOD	P	149,028	Broward	1,897,976	284	353	13	10
HOLMES BEACH	P	3,934	Manatee	377,826	13	11	2	1
HOMESTEAD	F	73,863	Miami-Dade	2,779,322	0	11	0	0
HOMESTEAD	P	73,863	Miami-Dade	2,779,322	87	66	26	4
HOMESTEAD - General & Hospital	G	73,863	Miami-Dade	2,779,322	139	185	23	41
HOMESTEAD - New Elected & Sr. Mgmt	G	73,863	Miami-Dade	2,779,322	6	4	0	1
HOMESTEAD - Old Elected	G	73,863	Miami-Dade	2,779,322	1	3	0	4
HOWEY-IN-THE-HILLS	P	1,499	Lake	342,917	6	4	0	0
INDIALANTIC	G	2,842	Brevard	583,563	13	7	0	6
INDIALANTIC	PF	2,842	Brevard	583,563	15	15	2	1
INDIAN HARBOUR BEACH	P	8,526	Brevard	583,563	19	10	1	3
INDIAN HARBOUR BEACH (SUPP)	P	8,526	Brevard	583,563	20	11	0	1
INDIAN RIVER SHORES	G	4,208	Indian River	151,825	3	3	0	0
INDIAN RIVER SHORES	PF	4,208	Indian River	151,825	19	10	2	2
INDIAN SHORES	P	1,470	Pinellas	970,532	10	4	0	0
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,779,322	8,463	714	0	894
JACKSONVILLE	CO	907,093	Duval	952,861	638	276	92	4
JACKSONVILLE	G	907,093	Duval	952,861	4,644	5,105	0	195
JACKSONVILLE	PF	907,093	Duval	952,861	2,362	2,546	436	73
JACKSONVILLE - DISABILITY	G	907,093	Duval	952,861	5,625	36	0	0
JACKSONVILLE BEACH	F	23,494	Duval	952,861	30	23	0	0
JACKSONVILLE BEACH	G	23,494	Duval	952,861	249	189	0	11
JACKSONVILLE BEACH	P	23,494	Duval	952,861	64	38	0	3
JACKSONVILLE PF SENIOR STAFF	G	907,093	Duval	952,861	0	3	0	0
JUPITER	P	62,100	Palm Beach	1,433,417	99	52	16	5

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
JUPITER ISLAND	GPF	826	Martin	155,556	14	38	0	19
KEY BISCAYNE	PF	12,887	Miami-Dade	2,779,322	65	25	8	5
KEY WEST	G	24,509	Monroe	73,940	261	140	10	11
KEY WEST	PF	24,509	Monroe	73,940	150	110	25	7
KEY WEST HOUSING	G	24,509	Monroe	73,940	57	36	3	16
KEY WEST UTILITY	G	24,509	Monroe	73,940	117	187	0	25
KISSIMMEE	F	72,369	Osceola	352,496	89	64	12	8
KISSIMMEE	G	72,369	Osceola	352,496	432	253	41	113
KISSIMMEE	P	72,369	Osceola	352,496	119	104	6	15
KISSIMMEE UTILITY AUTHORITY	G	72,369	Osceola	352,496	236	201	20	66
LABELLE	F	5,025	Hendry	39,586	25	0	1	4
LADY LAKE	P	14,960	Lake	342,917	27	11	0	1
LAKE ALFRED	G	5,950	Polk	673,028	36	20	1	32
LAKE ALFRED	PF	5,950	Polk	673,028	14	3	1	10
LAKE CITY	F	12,322	Columbia	69,721	18	17	2	5
LAKE CITY	G	12,322	Columbia	69,721	25	89	7	14
LAKE CITY	P	12,322	Columbia	69,721	35	20	2	17
LAKE HELEN	P	2,752	Volusia	531,062	5	3	0	0
LAKE MARY	F	16,746	Seminole	463,560	38	13	1	1
LAKE MARY	P	16,746	Seminole	463,560	42	19	0	18
LAKE PARK (RETIRED)	P	8,829	Palm Beach	1,433,417	0	7	0	0
LAKE WALES	F	15,791	Polk	673,028	29	12	1	1
LAKE WALES	G	15,791	Polk	673,028	98	39	6	5
LAKE WALES	P	15,791	Polk	673,028	43	25	0	2
LAKE WORTH	F	38,257	Palm Beach	1,433,417	8	64	5	1
LAKE WORTH	G	38,257	Palm Beach	1,433,417	275	291	29	12
LAKE WORTH	P	38,257	Palm Beach	1,433,417	10	97	2	0
LAKELAND	F	105,586	Polk	673,028	151	107	12	12
LAKELAND	G	105,586	Polk	673,028	1,424	1,103	198	76
LAKELAND	P	105,586	Polk	673,028	212	183	20	25
LANTANA	F	11,397	Palm Beach	1,433,417	10	16	6	1



**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
LANTANA	P	11,397	Palm Beach	1,433,417	27	16	3	6
LARGO	PF	83,526	Pinellas	970,532	253	197	27	17
LAUDERDALE-BY-THE-SEA (VOL)	F	6,199	Broward	1,897,976	71	8	0	2
LAUDERHILL	F	71,751	Broward	1,897,976	82	71	4	1
LAUDERHILL	G	71,751	Broward	1,897,976	103	87	8	8
LAUDERHILL	P	71,751	Broward	1,897,976	85	34	15	12
LAUDERHILL (C&M)	G	71,751	Broward	1,897,976	97	43	7	4
LEESBURG	F	23,297	Lake	342,917	44	30	0	7
LEESBURG	G	23,297	Lake	342,917	173	234	2	243
LEESBURG	P	23,297	Lake	342,917	62	34	1	9
LIGHTHOUSE POINT	PF	10,560	Broward	1,897,976	52	13	0	2
LIVE OAK	F	6,837	Suwannee	44,879	0	7	0	0
LONGBOAT KEY	F	6,990	Multi: Sarasota/Ma	397,634	7	35	0	4
LONGBOAT KEY	G	6,990	Multi: Sarasota/Ma	397,634	19	43	3	11
LONGBOAT KEY	P	6,990	Multi: Sarasota/Ma	397,634	6	20	0	1
LONGWOOD	PF	15,279	Seminole	463,560	65	2	0	28
LYNN HAVEN	F	21,201	Bay	181,199	20	6	0	1
LYNN HAVEN	G	21,201	Bay	181,199	88	28	11	2
LYNN HAVEN	P	21,201	Bay	181,199	25	14	1	4
MADISON	F	3,081	Madison	19,473	10	6	0	0
MADISON	P	3,081	Madison	19,473	15	7	0	3
MAITLAND	PF	18,612	Orange	1,349,597	90	62	2	16
MARATHON	F	8,235	Monroe	73,940	27	1	0	5
MARCO ISLAND	F	17,094	Collier	367,347	34	1	0	1
MARCO ISLAND	P	17,094	Collier	367,347	35	14	0	7
MARIANNA	F	7,621	Jackson	50,435	17	5	0	1
MARIANNA	P	7,621	Jackson	50,435	18	5	0	1
MARTIN COUNTY	ERP		Martin	155,556	0	75	0	0
MEDLEY	P	842	Miami-Dade	2,779,322	37	16	1	2
MEDLEY - GENERAL + ELECTED	G	842	Miami-Dade	2,779,322	112	33	0	12
MELBOURNE	F	82,040	Brevard	583,563	121	102	10	5

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MELBOURNE	G	82,040	Brevard	583,563	4	36	1	34
MELBOURNE	P	82,040	Brevard	583,563	135	136	18	38
MELBOURNE - SPECIAL RISK	G	82,040	Brevard	583,563	1	2	0	1
MELBOURNE BEACH	P	3,095	Brevard	583,563	10	9	0	0
MIAMI - ELECTED	G	481,333	Miami-Dade	2,779,322	0	6	0	4
MIAMI - FIPO	PF	481,333	Miami-Dade	2,779,322	1,943	2,059	129	16
MIAMI - FIPO (STAFF)	G	481,333	Miami-Dade	2,779,322	5	0	0	0
MIAMI - FIPO COLA (RETIRED)	PF	481,333	Miami-Dade	2,779,322	0	0	0	0
MIAMI - GESE	GS	481,333	Miami-Dade	2,779,322	1,943	1,949	30	35
MIAMI - GESE (EXCESS)	GS	481,333	Miami-Dade	2,779,322	0	36	0	0
MIAMI - GESE (STAFF)	GS	481,333	Miami-Dade	2,779,322	4	7	0	0
MIAMI - OFF-STREET PARKING	G	481,333	Miami-Dade	2,779,322	61	19	0	8
MIAMI BEACH	G	92,502	Miami-Dade	2,779,322	1,175	1,065	105	90
MIAMI BEACH	PF	92,502	Miami-Dade	2,779,322	503	654	103	21
MIAMI SHORES VILLAGE	G	10,784	Miami-Dade	2,779,322	66	48	5	7
MIAMI SHORES VILLAGE	P	10,784	Miami-Dade	2,779,322	31	21	4	2
MIAMI SPRINGS	G	14,192	Miami-Dade	2,779,322	73	82	7	7
MIAMI SPRINGS	PF	14,192	Miami-Dade	2,779,322	37	40	4	3
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,779,322	0	505	0	0
MIDWAY FCD	F		Santa Rosa	174,887	26	2	0	1
MILTON	F	10,186	Santa Rosa	174,887	16	13	0	1
MILTON	G	10,186	Santa Rosa	174,887	59	41	9	4
MILTON	P	10,186	Santa Rosa	174,887	17	13	1	4
MIRAMAR	F	137,107	Broward	1,897,976	121	40	13	4
MIRAMAR	G	137,107	Broward	1,897,976	395	163	10	29
MIRAMAR	P	137,107	Broward	1,897,976	167	84	39	1
MIRAMAR - MANAGEMENT	G	137,107	Broward	1,897,976	124	51	8	7
MONROE COUNTY	ERP		Monroe	73,940	0	8	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	73,940	27	14	0	0
MONTICELLO	F	2,412	Jefferson	14,733	14	3	0	5
MONTICELLO	P	2,412	Jefferson	14,733	9	6	0	1

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MOUNT DORA	F	14,536	Lake	342,917	23	14	1	2
MOUNT DORA	G	14,536	Lake	342,917	51	81	0	18
MOUNT DORA	P	14,536	Lake	342,917	32	16	0	11
NAPLES	F	20,344	Collier	367,347	46	39	10	5
NAPLES	G	20,344	Collier	367,347	301	247	0	27
NAPLES	P	20,344	Collier	367,347	56	69	10	12
NEPTUNE BEACH	P	7,285	Duval	952,861	16	10	3	8
NEW PORT RICHEY	F	15,863	Pasco	515,077	22	22	1	9
NEW PORT RICHEY	P	15,863	Pasco	515,077	41	41	2	5
NEW SMYRNA BEACH	F	26,407	Volusia	531,062	34	41	3	6
NEW SMYRNA BEACH	P	26,407	Volusia	531,062	40	50	0	5
NORTH BAY FCD	F		Okaloosa	198,152	17	3	0	9
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	583,563	734	77	0	188
NORTH BROWARD HOSPITAL	G		Broward	1,897,976	6,259	1,440	0	1,663
NORTH COLLIER FCD (was North Naples)	F		Collier	367,347	161	12	0	3
NORTH MIAMI 691 [GPF]	F	63,517	Miami-Dade	2,779,322	0	14	0	0
NORTH MIAMI 691 [GPF]	G	63,517	Miami-Dade	2,779,322	214	198	0	5
NORTH MIAMI 691 [GPF]	P	63,517	Miami-Dade	2,779,322	1	19	0	0
NORTH MIAMI 748	P	63,517	Miami-Dade	2,779,322	109	45	0	0
NORTH MIAMI BEACH	G	45,612	Miami-Dade	2,779,322	104	270	13	72
NORTH MIAMI BEACH	PF	45,612	Miami-Dade	2,779,322	74	134	25	0
NORTH MIAMI BEACH - MANAGEMENT	G	45,612	Miami-Dade	2,779,322	14	24	0	11
NORTH PORT	F	70,631	Sarasota	417,442	44	22	6	16
NORTH PORT	P	70,631	Sarasota	417,442	76	36	1	6
NORTH RIVER FCD	F		Manatee	377,826	47	33	2	2
OAKLAND PARK	G	45,276	Broward	1,897,976	76	161	0	48
OAKLAND PARK	PF	45,276	Broward	1,897,976	59	126	6	4
OCALA	F	60,042	Marion	353,898	115	72	15	3
OCALA	G	60,042	Marion	353,898	214	725	12	312
OCALA	P	60,042	Marion	353,898	137	111	14	8

**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
OCEAN CITY-WRIGHT FCD	F		Okaloosa	198,152	37	16	0	5
OCOEE	G	45,694	Orange	1,349,597	192	94	3	41
OCOEE	PF	45,694	Orange	1,349,597	116	53	10	15
OKALOOSA ISLAND FCD	F		Okaloosa	198,152	19	13	0	0
OKEECHOBEE	F	5,561	Okeechobee	41,120	11	4	1	1
OKEECHOBEE	G	5,561	Okeechobee	41,120	27	17	2	3
OKEECHOBEE	P	5,561	Okeechobee	41,120	17	12	3	1
OKEECHOBEE UTILITY	G	5,561	Okeechobee	41,120	48	18	0	7
OLDSMAR	F	14,489	Pinellas	970,532	10	2	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,349,597	80	133	0	76
ORANGE PARK	F	8,630	Clay	212,034	20	20	0	8
ORANGE PARK	G	8,630	Clay	212,034	38	23	0	50
ORANGE PARK	P	8,630	Clay	212,034	21	25	0	15
ORLANDO	F	285,099	Orange	1,349,597	498	449	17	3
ORLANDO	G	285,099	Orange	1,349,597	109	806	0	69
ORLANDO	P	285,099	Orange	1,349,597	721	735	0	5
ORLANDO AVIATION	G	285,099	Orange	1,349,597	106	301	0	104
ORLANDO UTILITY	G	285,099	Orange	1,349,597	1,143	903	0	130
ORMOND BEACH	F	41,140	Volusia	531,062	40	37	6	4
ORMOND BEACH	G	41,140	Volusia	531,062	118	155	9	30
ORMOND BEACH	P	41,140	Volusia	531,062	58	58	1	2
OVIEDO	F	39,739	Seminole	463,560	51	9	2	2
OVIEDO	P	39,739	Seminole	463,560	66	22	0	4
PALATKA	F	10,649	Putnam	72,981	21	14	0	1
PALATKA	G	10,649	Putnam	72,981	81	103	10	14
PALATKA	P	10,649	Putnam	72,981	29	24	2	11
PALM BAY	G	112,703	Brevard	583,563	0	2	0	0
PALM BAY [PF]	F	112,703	Brevard	583,563	106	68	14	11
PALM BAY [PF]	P	112,703	Brevard	583,563	144	92	11	11
PALM BEACH	GPF	8,295	Palm Beach	1,433,417	290	378	40	90
PALM BEACH GARDENS	F	53,800	Palm Beach	1,433,417	95	28	23	3

**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 GARDENS	G	53,800	Palm Beach	1,433,417	2	10	0	2
PALM BEACH GARDENS	P	53,800	Palm Beach	1,433,417	91	65	14	3
PALM COAST (VOL)	F	84,575	Flagler	107,511	37	22	0	2
PALM HARBOR FCD	F		Pinellas	970,532	43	7	0	2
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,433,417	593	342	0	108
PALMETTO	G	13,307	Manatee	377,826	73	56	2	8
PALMETTO	P	13,307	Manatee	377,826	32	30	0	7
PANAMA CITY	F	37,208	Bay	181,199	74	77	2	6
PANAMA CITY	P	37,208	Bay	181,199	90	88	2	14
PANAMA CITY (SUPP)	G	37,208	Bay	181,199	17	14	0	2
PANAMA CITY BEACH	F	13,099	Bay	181,199	26	9	7	0
PANAMA CITY BEACH	G	13,099	Bay	181,199	149	48	18	4
PANAMA CITY BEACH	P	13,099	Bay	181,199	57	24	1	2
PARKLAND	P	32,742	Broward	1,897,976	0	4	0	0
PASCO COUNTY	ERP		Pasco	515,077	392	302	0	0
PEMBROKE PARK COMM SUPP	G	6,384	Broward	1,897,976	5	1	0	0
PEMBROKE PINES	G	165,352	Broward	1,897,976	39	395	0	255
PEMBROKE PINES	PF	165,352	Broward	1,897,976	335	304	70	5
PENSACOLA	F	54,801	Escambia	318,560	97	172	17	2
PENSACOLA	G	54,801	Escambia	318,560	136	611	27	60
PENSACOLA	P	54,801	Escambia	318,560	73	159	9	14
PERRY	F	7,025	Taylor	22,283	13	11	1	12
PERRY	P	7,025	Taylor	22,283	21	13	0	6
PINELLAS PARK	F	53,144	Pinellas	970,532	72	84	2	2
PINELLAS PARK	G	53,144	Pinellas	970,532	274	283	10	9
PINELLAS PARK	P	53,144	Pinellas	970,532	103	83	2	1
PLANT CITY	PF	38,938	Hillsborough	1,408,864	99	74	7	6
PLANTATION	G	89,595	Broward	1,897,976	525	366	49	58
PLANTATION	P	89,595	Broward	1,897,976	121	123	46	2
PLANTATION (VOL)	F	89,595	Broward	1,897,976	216	84	0	21
POMPANO BEACH	G	110,371	Broward	1,897,976	477	379	51	27

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
POMPANO BEACH	PF	110,371	Broward	1,897,976	170	366	33	4
PORT ORANGE	F	61,009	Volusia	531,062	56	55	0	0
PORT ORANGE	G	61,009	Volusia	531,062	116	86	0	12
PORT ORANGE	P	61,009	Volusia	531,062	86	51	0	7
PORT ST. LUCIE	P	185,843	Saint Lucie	302,432	211	53	17	7
PUNTA GORDA	F	19,487	Charlotte	177,987	25	17	2	3
PUNTA GORDA	G	19,487	Charlotte	177,987	92	98	40	18
PUNTA GORDA	P	19,487	Charlotte	177,987	33	27	1	5
QUINCY	PF	8,176	Gadsden	47,828	22	38	0	25
RIVIERA BEACH	F	35,431	Palm Beach	1,433,417	53	61	5	1
RIVIERA BEACH	G	35,431	Palm Beach	1,433,417	140	197	26	6
RIVIERA BEACH	P	35,431	Palm Beach	1,433,417	105	82	5	1
ROCKLEDGE	F	26,882	Brevard	583,563	32	17	6	2
ROCKLEDGE	G	26,882	Brevard	583,563	136	46	4	4
ROCKLEDGE	P	26,882	Brevard	583,563	45	11	5	5
SAFETY HARBOR	F	17,470	Pinellas	970,532	23	0	0	1
SAINT AUGUSTINE	F	14,021	Saint Johns	238,742	33	27	0	1
SAINT AUGUSTINE	G	14,021	Saint Johns	238,742	222	148	0	14
SAINT AUGUSTINE	P	14,021	Saint Johns	238,742	51	29	0	8
SAINT CLOUD	G	46,519	Osceola	352,496	288	120	12	82
SAINT CLOUD	PF	46,519	Osceola	352,496	135	54	9	9
SAINT JOHNS RIVER PW PK	G		Duval	952,861	159	309	0	54
SAINT LUCIE COUNTY FCD	F		Saint Lucie	302,432	341	152	41	61
SAINT LUCIE COUNTY FCD	G		Saint Lucie	302,432	57	29	4	15
SAINT PETE BEACH	F	9,510	Pinellas	970,532	34	24	0	1
SAINT PETE BEACH	G	9,510	Pinellas	970,532	16	73	2	51
SAINT PETE BEACH	P	9,510	Pinellas	970,532	0	28	0	4
SAINT PETERSBURG	F	266,076	Pinellas	970,532	300	413	53	10
SAINT PETERSBURG	G	266,076	Pinellas	970,532	1,566	1,226	90	208
SAINT PETERSBURG	P	266,076	Pinellas	970,532	465	604	82	48
SAN CARLOS PARK FCD	F		Okaloosa	198,152	39	5	0	3

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
SANFORD	F	59,033	Seminole	463,560	67	44	9	2
SANFORD	P	59,033	Seminole	463,560	124	64	4	18
SANIBEL	G	6,701	Lee	713,903	17	76	2	57
SANIBEL	P	6,701	Lee	713,903	24	25	2	5
SARASOTA	F	55,832	Sarasota	417,442	3	163	0	0
SARASOTA	G	55,832	Sarasota	417,442	182	407	17	16
SARASOTA	P	55,832	Sarasota	417,442	147	199	14	3
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	417,442	1,468	901	0	529
SARASOTA-MANATEE AIRPORT	G		Sarasota	417,442	48	66	0	12
SATELLITE BEACH	G	10,346	Brevard	583,563	4	21	1	2
SATELLITE BEACH	PF	10,346	Brevard	583,563	36	23	1	7
SEBASTIAN	P	24,630	Indian River	151,825	37	12	0	8
SEBRING	F	11,087	Highlands	102,525	4	22	0	0
SEBRING	P	11,087	Highlands	102,525	20	17	4	1
SEMINOLE	F	18,865	Pinellas	970,532	71	80	0	5
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,897,976	4,946	1,845	0	3,275
SOUTH MIAMI [GP]	G	12,664	Miami-Dade	2,779,322	57	28	0	3
SOUTH MIAMI [GP]	P	12,664	Miami-Dade	2,779,322	44	20	0	5
SOUTH PASADENA	F	5,074	Pinellas	970,532	12	13	4	1
SOUTH WALTON FCD	F		Walton	67,656	86	10	6	4
SOUTHERN MANATEE FCD	F		Manatee	377,826	73	15	5	0
SOUTHERN MANATEE FCD	G		Manatee	377,826	7	3	1	0
STARKE	F	5,352	Bradford	28,057	31	5	2	0
STARKE	G	5,352	Bradford	28,057	35	58	2	2
STARKE	P	5,352	Bradford	28,057	16	8	1	4
SUNRISE	F	92,663	Broward	1,897,976	114	85	34	2
SUNRISE	G	92,663	Broward	1,897,976	540	482	86	66
SUNRISE	P	92,663	Broward	1,897,976	155	124	20	0
SURFSIDE [GP]	G	5,934	Miami-Dade	2,779,322	59	22	2	2
SURFSIDE [GP]	P	5,934	Miami-Dade	2,779,322	28	13	0	3

**APPENDIX F - Population Data**

<b>City or District</b>	<b>TYP SYS</b>	<b>City Population</b>	<b>County Name</b>	<b>County Population</b>	<b>Membr Activ</b>	<b>Membr Retrd</b>	<b>Membr DROP</b>	<b>Membr Termd</b>
SWEETWATER	P	21,499	Miami-Dade	2,779,322	25	12	0	5
TALLAHASSEE [GPF]	F	192,381	Leon	292,332	230	201	46	7
TALLAHASSEE [GPF]	G	192,381	Leon	292,332	1,952	1,451	148	239
TALLAHASSEE [GPF]	P	192,381	Leon	292,332	331	231	43	32
TAMARAC	F	64,663	Broward	1,897,976	100	40	4	4
TAMARAC	G	64,663	Broward	1,897,976	176	139	11	28
TAMARAC	P	64,663	Broward	1,897,976	0	33	0	0
TAMARAC - ELECTED	G	64,663	Broward	1,897,976	85	40	0	21
TAMPA	G	378,531	Hillsborough	1,408,864	2,412	2,051	173	605
TAMPA	PF	378,531	Hillsborough	1,408,864	1,379	1,934	191	14
TARPON SPRINGS	F	25,455	Pinellas	970,532	30	27	3	7
TARPON SPRINGS	P	25,455	Pinellas	970,532	44	29	7	2
TAVARES	F	17,353	Lake	342,917	23	9	0	0
TAVARES	P	17,353	Lake	342,917	26	14	0	0
TEMPLE TERRACE	F	26,512	Hillsborough	1,408,864	48	28	2	1
TEMPLE TERRACE	P	26,512	Hillsborough	1,408,864	41	52	5	2
TEQUESTA	G	5,857	Palm Beach	1,433,417	50	5	0	3
TEQUESTA [PF]	F	5,857	Palm Beach	1,433,417	18	3	1	1
TEQUESTA [PF]	P	5,857	Palm Beach	1,433,417	5	2	0	2
TITUSVILLE	G	47,456	Brevard	583,563	289	340	2	79
TITUSVILLE	PF	47,456	Brevard	583,563	133	121	1	33
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,349,597	615	351	31	80
UMATILLA	P	4,081	Lake	342,917	9	2	0	0
VALPARAISO	PF	5,284	Okaloosa	198,152	13	2	0	1
VENICE	F	22,781	Sarasota	417,442	22	42	0	17
VENICE	P	22,781	Sarasota	417,442	6	51	6	29
VERO BEACH	F	16,274	Indian River	151,825	0	14	0	0
VERO BEACH	G	16,274	Indian River	151,825	272	386	0	95
VERO BEACH	P	16,274	Indian River	151,825	48	46	3	3
VILLAGE OF NORTH PALM BEACH	G	12,596	Palm Beach	1,433,417	33	35	0	36
VILLAGE OF NORTH PALM BEACH	PF	12,596	Palm Beach	1,433,417	53	27	0	2



**APPENDIX F - Population Data**

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
VILLAGE OF PALM SPRINGS	G	23,448	Palm Beach	1,433,417	39	53	0	41
VILLAGE OF PALM SPRINGS	PF	23,448	Palm Beach	1,433,417	17	28	2	14
VOLUSIA COUNTY (VOL)	F		Volusia	531,062	29	38	0	6
WAUCHULA	GP	5,133	Hardee	27,296	68	41	0	5
WEST MANATEE FCD	F		Manatee	377,826	36	3	0	4
WEST MELBOURNE	P	21,990	Brevard	583,563	41	14	1	1
WEST PALM BEACH	F	112,906	Palm Beach	1,433,417	208	98	111	0
WEST PALM BEACH	G	112,906	Palm Beach	1,433,417	21	162	0	7
WEST PALM BEACH	P	112,906	Palm Beach	1,433,417	253	227	26	10
WILLISTON	G	2,943	Levy	41,054	31	19	1	13
WILLISTON	P	2,943	Levy	41,054	11	3	1	1
WILTON MANORS (VOL)	F	12,831	Broward	1,897,976	1	7	0	2
WILTON MANORS [GP]	G	12,831	Broward	1,897,976	7	40	2	1
WILTON MANORS [GP]	P	12,831	Broward	1,897,976	2	31	0	0
WINTER GARDEN	G	44,935	Orange	1,349,597	154	70	1	106
WINTER GARDEN	PF	44,935	Orange	1,349,597	115	43	2	13
WINTER HAVEN	F	42,828	Polk	673,028	62	34	5	1
WINTER HAVEN	G	42,828	Polk	673,028	240	204	37	66
WINTER HAVEN	P	42,828	Polk	673,028	80	47	1	16
WINTER PARK	F	30,212	Orange	1,349,597	62	45	12	0
WINTER PARK	P	30,212	Orange	1,349,597	69	72	7	2
WINTER SPRINGS	GPF	37,639	Seminole	463,560	98	103	0	162
<b>Municipalities and Special Districts:</b>		479			95,126	70,988	4,936	17,161
<b>School Board Early Retirement Programs</b>		6			392	1,569	0	1
<b>Grand Totals:</b>		485			95,518	72,557	4,936	17,162

**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"> <li>• G = General Employees only</li> <li>• P = Police Officers only</li> <li>• F = Firefighters only</li> <li>• PF = Police Officers and Firefighters only</li> <li>• GPF = General Employees, Police Officers and Firefighters</li> <li>• GP = General Employees and Police Officers only</li> <li>• GF = General Employees and Firefighters only</li> <li>• GS = General and Sanitation Employees only</li> <li>• HIS = Health Insurance Subsidy</li> <li>• LG = Lifeguards</li> <li>• CO = Correctional Officers only</li> <li>• ERP = Early Retirement Program</li> </ul>
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
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"> <li>• EAN = Entry Age Normal</li> <li>• FIL = Frozen Initial Liability</li> <li>• AGG = Aggregate</li> <li>• UC = Unit Credit</li> <li>• PUC = Projected Unit Credit</li> <li>• AAN = Attained Age Normal</li> <li>• ILP = Individual Level Premium</li> </ul>
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	10/01/2017	N	None	EAN	27,238,725	35,216,750	8,895,986	77.3%	2,135,000	416.7	26,320,764
ALACHUA COUNTY LIBRARY	G	10/01/2016	N	None	EAN	24,870,859	34,073,410	9,142,620	73.0%	2,409,749	379.4	24,930,790
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 SCHOOL BOARD	ERP	07/01/2016	N	None	EAN	3,613,700	8,410,228	4,796,528	43.0%	0	0.0	3,613,700
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
ALTAMONTE SPRINGS	G	10/01/2017	N	None	EAN	24,641,839	24,187,678	-454,161	101.9%	11,588,812	-3.9	24,641,839
ALTAMONTE SPRINGS	G	10/01/2016	N	After	EAN	20,351,204	21,758,610	1,407,406	93.5%	10,884,334	12.9	20,351,204
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	P	10/01/2017	N	None	EAN	20,038,641	23,086,418	3,047,777	86.8%	5,254,904	58.0	20,038,641
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
APOPKA	F	10/01/2017	N	None	EAN	38,288,058	44,165,416	4,255,850	86.7%	6,167,707	69.0	39,909,566
APOPKA	F	10/01/2016	N	None	EAN	33,278,996	40,002,533	3,594,869	83.2%	5,333,015	67.4	36,407,664
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	None	EAN	27,657,517	31,080,526	3,423,009	89.0%	4,606,154	74.3	27,657,517
APOPKA	G	10/01/2017	N	None	EAN	49,273,940	57,798,628	6,210,152	85.3%	11,041,275	56.2	51,588,476

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
APOPKA	G	10/01/2016	N	None	EAN	44,194,664	54,613,386	6,151,468	80.9%	10,237,697	60.1	48,461,918
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	P	10/01/2017	N	None	EAN	49,855,666	56,570,474	4,585,812	88.1%	6,759,969	67.8	51,984,662
APOPKA	P	10/01/2016	N	None	EAN	43,500,207	51,808,728	4,226,915	84.0%	6,232,611	67.8	47,581,813
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	None	EAN	34,680,042	37,839,348	3,159,306	91.7%	5,200,868	60.8	34,680,042
APOPKA	P	10/01/2013	Y	None	EAN	34,680,042	37,839,348	3,159,306	91.7%	5,200,868	60.8	34,680,042
ARCADIA	G	01/01/2018	N	None	EAN	2,774,075	3,668,769	894,694	75.6%	1,066,573	83.9	2,774,075
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	PF	10/01/2017	N	After	EAN	10,012,976	10,763,583	675,624	93.0%	626,849	107.8	10,087,959
ARCADIA	PF	10/01/2016	N	After	EAN	9,032,172	10,404,422	804,592	86.8%	522,829	153.9	9,599,830
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
ATLANTIC BEACH	G	10/01/2017	N	After	EAN	18,243,134	23,140,785	5,388,862	78.8%	2,037,220	264.5	17,751,923
ATLANTIC BEACH	G	09/30/2016	N	After	EAN	16,524,333	22,322,055	5,598,433	74.0%	2,070,021	270.5	16,723,622
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	P	10/01/2017	N	After	EAN	10,803,540	14,799,997	4,168,873	73.0%	1,576,914	264.4	10,631,124

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
ATLANTIC BEACH	P	09/30/2016	N	After	EAN	9,473,354	13,998,826	4,366,879	67.7%	1,533,818	284.7	9,631,947
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
ATLANTIS	P	10/01/2017	N	After	EAN	1,335,185	1,484,477	273,996	89.9%	0	0.0	1,210,481
ATLANTIS	P	10/01/2014	N	After	EAN	1,323,407	1,374,730	199,371	96.3%	0	0.0	1,175,359
AUBURNDALE	F	10/01/2017	N	After	EAN	7,322,384	9,659,125	2,408,822	75.8%	979,171	246.0	7,250,303
AUBURNDALE	F	10/01/2016	N	After	EAN	6,503,328	8,897,272	2,164,226	73.1%	869,016	249.0	6,733,046
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	G	10/01/2017	N	None	EAN	18,615,714	26,179,390	7,837,763	71.1%	1,713,224	457.5	18,341,627
AUBURNDALE	G	10/01/2016	Y	After	EAN	16,988,744	25,433,306	7,950,423	66.8%	1,897,606	419.0	17,482,883
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	10/01/2014	N	After	EAN	16,243,564	21,617,949	6,029,803	75.1%	2,483,517	242.8	15,588,146
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	P	10/01/2016	N	After	FIL	10,460,258	12,632,307	1,829,973	82.8%	1,783,797	102.6	10,802,334
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
AVENTURA	P	10/01/2016	N	After	EAN	34,151,399	42,407,204	6,693,238	80.5%	8,398,014	79.7	35,713,966
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
AVON PARK	F	10/01/2017	N	None	EAN	5,943,012	7,297,589	1,366,634	81.4%	736,601	185.5	5,930,955
AVON PARK	F	10/01/2016	N	After	EAN	5,292,946	6,891,577	1,347,512	76.8%	531,936	253.3	5,544,065
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	10/01/2014	N	None	EAN	4,691,985	6,115,828	1,579,186	76.7%	717,785	220.0	4,536,642

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	10/01/2017	N	None	EAN	6,525,239	6,022,067	-527,366	108.4%	86,453	-610.0	6,549,433
AVON PARK	P	10/01/2016	N	After	EAN	6,139,238	5,958,731	-507,310	103.0%	185,255	-273.8	6,466,041
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	10/01/2014	N	None	EAN	6,259,202	5,684,963	-235,507	110.1%	144,785	-162.7	5,920,470
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
BAL HARBOUR VILLAGE	G	10/01/2016	N	After	EAN	11,265,382	15,727,597	4,411,584	71.6%	1,332,178	331.2	11,316,013
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	P	10/01/2017	N	None	EAN	20,957,742	27,708,299	7,535,744	75.6%	2,209,560	341.1	20,172,555
BAL HARBOUR VILLAGE	P	10/01/2016	N	After	EAN	19,189,548	25,876,791	7,107,994	74.2%	2,195,982	323.7	18,768,797
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
BARTOW	F	10/01/2017	N	None	FIL	9,604,961	10,650,881	1,039,439	90.2%	1,125,234	92.4	9,611,442
BARTOW	F	10/01/2016	N	After	FIL	8,589,820	10,011,025	1,014,386	85.8%	1,030,453	98.4	8,996,639
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	10/01/2014	N	None	FIL	8,009,400	8,391,762	712,631	95.4%	1,034,452	68.9	7,679,131
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	G	10/01/2016	N	After	EAN	22,995,295	31,842,365	8,452,594	72.2%	7,604,094	111.2	23,389,771
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	P	10/01/2017	N	None	EAN	18,442,492	21,580,071	3,282,795	85.5%	1,585,229	207.1	18,297,276

**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
BARTOW	P	10/01/2016	N	After	EAN	17,047,777	20,784,325	3,313,627	82.0%	1,634,118	202.8	17,470,698
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	10/01/2014	N	None	EAN	15,858,499	18,477,520	3,454,422	85.8%	1,805,645	191.3	15,023,098
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
BAY HARBOR ISLANDS [GP]	G	10/01/2017	N	None	EAN	8,324,785	9,838,732	1,513,917	84.6%	2,474,359	61.2	8,324,815
BAY HARBOR ISLANDS [GP]	G	10/01/2016	N	After	EAN	7,796,853	9,458,860	1,662,007	82.4%	2,588,425	64.2	7,796,853
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]	P	10/01/2017	N	After	EAN	10,716,700	10,544,224	-172,476	101.6%	1,889,181	-9.1	10,716,700
BAY HARBOR ISLANDS [GP]	P	10/01/2016	N	None	EAN	9,317,216	9,736,831	419,615	95.7%	1,773,822	23.7	9,317,216
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 MEDICAL CENTER	G	01/01/2018	N	After	PUC	103,084,164	118,740,769	15,656,605	86.8%	0	0.0	103,084,164
BAY MEDICAL CENTER	G	01/01/2017	N	After	PUC	93,688,664	115,948,336	22,259,672	80.8%	0	0.0	93,688,664
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
BELLE GLADE	G	10/01/2017	N	After	AGG	17,789,916	14,346,852	-3,373,551	124.0%	3,297,852	-102.3	17,720,403
BELLE GLADE	G	10/01/2016	N	After	AGG	16,083,511	14,478,769	-2,355,713	111.1%	2,954,105	-79.7	16,834,482
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
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 (RETIRED)	PF	10/01/2017	N	After	AGG	5,979,892	2,841,752	-3,138,141	210.4%	0	0.0	5,979,893

**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
BELLE GLADE (RETIRED)	PF	10/01/2016	N	After	AGG	5,674,007	3,019,051	-2,654,956	187.9%	0	0.0	5,674,007
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 HOUSING	G	10/01/2016	N	After	AGG	2,207,846	2,666,392	458,546	82.8%	797,636	57.5	2,207,846
BELLE GLADE HOUSING	G	10/01/2015	N	None	AGG	2,040,396	2,513,821	473,425	81.2%	802,793	59.0	2,040,396
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
BELLEAIR	P	10/01/2016	N	After	FIL	3,254,679	3,973,756	595,716	81.9%	776,203	76.8	3,378,040
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	10/01/2014	N	None	FIL	2,906,563	3,273,732	539,052	88.8%	674,091	80.0	2,734,680
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
BELLEVUE	P	10/01/2017	N	After	EAN	3,572,403	3,911,968	390,245	91.3%	536,558	72.7	3,521,723
BELLEVUE	P	10/01/2016	N	After	EAN	3,493,887	3,842,443	281,093	90.9%	521,323	53.9	3,561,350
BELLEVUE	P	10/01/2015	N	None	EAN	3,218,777	3,780,911	441,043	85.1%	536,345	82.2	3,339,868
BELLEVUE	P	10/01/2014	N	None	EAN	3,398,882	3,884,262	648,689	87.5%	500,177	129.7	3,235,573
BELLEVUE	P	10/01/2013	N	None	EAN	2,992,153	3,542,520	699,703	84.5%	436,342	160.4	2,842,817
BERT FISH MEDICAL CENTER	G	01/01/2018	N	None	UC	49,344,996	37,069,418	-10,991,957	133.1%	782,449	-1,404.8	48,061,375
BERT FISH MEDICAL CENTER	G	01/01/2017	N	None	UC	23,331,385	35,714,386	11,176,136	65.3%	851,263	1,312.9	24,538,250
BERT FISH MEDICAL CENTER	G	01/01/2016	N	None	UC	22,189,338	32,953,605	9,942,181	67.3%	1,337,363	743.4	23,011,424
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	01/01/2014	N	None	UC	20,885,503	31,765,025	11,192,988	65.7%	1,466,389	763.3	20,572,037
BOCA GRANDE FCD	F	10/01/2017	N	None	FIL	6,795,624	9,013,029	2,217,406	75.4%	1,582,610	140.1	6,795,623



**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
BOCA GRANDE FCD	F	10/01/2016	N	After	FIL	5,637,303	7,857,533	2,220,230	71.7%	1,425,424	155.8	5,637,303
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
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 RATON	G	10/01/2016	N	None	EAN	204,344,677	214,589,444	20,786,108	95.2%	28,334,355	73.4	193,803,336
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	PF	10/01/2017	N	After	EAN	369,807,971	481,948,463	116,232,211	76.7%	35,411,101	328.2	365,716,252
BOCA RATON	PF	10/01/2016	N	After	EAN	338,440,068	452,481,685	104,367,140	74.8%	32,250,886	323.6	348,114,545
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 EXECUTIVE	G	10/01/2017	N	After	EAN	41,870,726	54,374,114	14,021,847	77.0%	5,361,342	261.5	40,352,267
BOCA RATON EXECUTIVE	G	10/01/2016	N	After	EAN	35,861,267	49,892,514	13,175,590	71.9%	5,748,308	229.2	36,716,924
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 HOUSING	G	10/01/2017	N	After	AGG	2,930,691	2,270,632	-660,059	129.1%	637,015	-103.6	2,930,691
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
BONITA SPRINGS FCD	F	10/01/2017	N	None	EAN	64,902,950	87,199,617	23,798,649	74.4%	7,791,232	305.5	63,400,968
BONITA SPRINGS FCD	F	10/01/2016	N	After	EAN	56,829,901	82,795,896	24,609,140	68.6%	7,182,291	342.6	58,186,756
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
BONITA SPRINGS FCD	F	10/01/2013	N	None	EAN	42,981,714	66,863,964	28,186,378	64.3%	6,372,000	442.4	38,677,586
BONITA SPRINGS FCD	G	10/01/2016	N	After	EAN	2,908,958	3,325,371	401,022	87.5%	587,699	68.2	2,924,349
BONITA SPRINGS FCD	G	10/01/2014	N	After	FIL	2,799,546	2,663,155	92,489	105.1%	526,980	17.6	2,570,666
BOYNTON BEACH	F	10/01/2017	N	None	EAN	104,292,111	149,575,981	49,447,924	69.7%	11,282,228	438.3	100,128,057
BOYNTON BEACH	F	10/01/2016	N	After	EAN	91,063,794	140,002,332	49,585,114	65.0%	10,684,549	464.1	90,417,218
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	G	10/01/2017	N	After	EAN	165,934,113	187,924,479	28,212,623	88.3%	22,019,397	128.1	159,711,856
BOYNTON BEACH	G	10/01/2016	N	After	EAN	149,625,375	179,064,035	30,615,156	83.6%	20,615,893	148.5	148,448,879
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	P	10/01/2017	N	After	EAN	95,294,259	138,108,064	44,518,528	69.0%	11,831,766	376.3	93,589,536
BOYNTON BEACH	P	10/01/2016	N	After	EAN	86,304,627	126,615,844	40,531,358	68.2%	11,075,682	366.0	86,084,486
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
BRADENTON	F	10/01/2017	N	After	EAN	52,747,698	55,541,596	3,983,208	95.0%	5,016,275	79.4	51,558,388
BRADENTON	F	10/01/2016	N	After	EAN	46,624,488	53,412,048	5,710,355	87.3%	4,661,562	122.5	47,701,693
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	P	10/01/2017	N	After	EAN	71,156,398	83,849,324	10,795,920	84.9%	7,518,139	143.6	73,053,404
BRADENTON	P	10/01/2016	N	After	EAN	65,108,829	78,379,368	10,126,061	83.1%	6,945,508	145.8	68,253,307

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
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
BROOKSVILLE	F	10/01/2017	N	None	EAN	6,272,257	7,174,812	830,376	87.4%	792,733	104.8	6,344,436
BROOKSVILLE	F	10/01/2016	N	After	EAN	5,763,900	6,984,197	872,407	82.5%	633,398	137.7	6,111,790
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	P	10/01/2016	N	After	AGG	5,782,871	5,740,486	-98,448	100.7%	1,190,764	-8.3	5,838,934
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
BUNNELL	F	10/01/2016	N	After	AGG	566,535	610,838	26,293	92.7%	0	0.0	584,545
BUNNELL	F	10/01/2014	N	After	AGG	528,066	573,676	60,695	92.0%	23,509	258.2	512,981
BUSHNELL	G	10/01/2016	N	After	EAN	2,546,025	2,869,081	312,068	88.7%	1,029,843	30.3	2,557,013
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
CAPE CORAL	F	10/01/2017	N	After	EAN	168,724,715	207,347,693	42,022,325	81.4%	15,440,450	272.2	165,325,368
CAPE CORAL	F	10/01/2016	N	After	EAN	147,951,778	199,582,754	49,222,641	74.1%	14,024,903	351.0	150,360,113
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	Y	After	EAN	127,545,164	168,003,895	48,854,824	75.9%	13,410,078	364.3	119,149,071
CAPE CORAL	F	10/01/2014	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	10/01/2013	N	None	EAN	115,283,188	156,828,538	49,387,895	73.5%	12,652,698	390.3	107,440,643

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
CAPE CORAL	G	10/01/2017	N	After	EAN	261,867,706	341,083,485	83,765,052	76.8%	44,242,692	189.3	257,318,433
CAPE CORAL	G	10/01/2016	N	None	EAN	224,525,185	312,062,895	81,493,977	71.9%	40,808,599	199.7	230,568,918
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	P	10/01/2017	N	None	EAN	160,062,571	188,938,186	33,107,657	84.7%	17,971,647	184.2	155,830,529
CAPE CORAL	P	10/01/2016	N	After	EAN	139,634,590	173,552,840	31,341,971	80.5%	16,725,477	187.4	142,210,869
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
CASSELBERRY	PF	10/01/2017	N	After	AGG	23,022,133	21,307,361	-1,064,194	108.0%	4,416,750	-24.1	22,371,555
CASSELBERRY	PF	10/01/2016	N	After	AGG	19,699,698	19,207,812	-1,000,617	102.6%	4,300,930	-23.3	20,208,429
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
CHATTAHOOCHEE	F	10/01/2016	N	After	AGG	422,787	620,301	197,514	68.2%	60,313	327.5	422,787
CHATTAHOOCHEE	F	10/01/2013	N	After	AGG	411,769	471,863	60,094	87.3%	31,994	187.8	411,769
CLEARWATER	F	10/01/2017	N	None	AGG	3,842,781	3,162,699	-680,082	121.5%	0	0.0	3,842,781
CLEARWATER	F	10/01/2016	N	After	AGG	4,361,517	3,360,997	-1,000,520	129.8%	0	0.0	4,361,517
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	GPF	01/01/2018	N	None	EAN	1,019,110,192	916,334,666	-40,979,876	111.2%	82,317,307	-49.8	957,314,542
CLEARWATER	GPF	01/01/2017	N	After	EAN	905,261,405	880,316,652	-27,912,594	102.8%	79,276,100	-35.2	908,229,246
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

**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
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
CLERMONT	F	10/01/2016	N	After	AGG	11,977,627	10,711,466	-33,076	111.8%	3,602,745	-0.9	10,744,542
CLERMONT	F	10/01/2014	N	After	AGG	9,231,626	7,911,413	-1,320,213	116.7%	2,798,049	-47.2	9,231,626
CLERMONT	P	10/01/2016	N	After	AGG	14,099,685	13,641,738	-332,513	103.4%	3,366,613	-9.9	13,974,251
CLERMONT	P	10/01/2014	N	After	AGG	13,427,616	12,038,995	-1,388,621	111.5%	3,108,552	-44.7	13,427,616
CLERMONT (RETIRED)	G	10/01/2016	N	After	AGG	358,184	388,699	30,515	92.1%	0	0.0	358,184
CLERMONT (RETIRED)	G	10/01/2014	N	After	AGG	458,926	413,199	-45,727	111.1%	0	0.0	458,926
CLEWISTON	G	10/01/2016	N	After	EAN	10,841,227	11,999,911	1,202,390	90.3%	0	0.0	10,797,521
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
COCOA	F	10/01/2017	N	After	EAN	18,371,272	27,187,505	8,179,125	67.6%	2,312,330	353.7	19,008,380
COCOA	F	10/01/2016	N	After	EAN	16,337,706	25,603,803	7,991,790	63.8%	2,286,998	349.4	17,612,013
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	G	10/01/2017	N	After	EAN	13,731,230	17,124,257	3,244,734	80.2%	106,361	3,050.7	13,879,523
COCOA	G	10/01/2016	N	After	EAN	12,879,533	17,261,609	3,678,541	74.6%	103,888	3,540.9	13,583,068
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
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	P	10/01/2017	N	None	EAN	29,151,746	30,885,790	1,240,456	94.4%	2,998,855	41.4	29,645,334
COCOA	P	10/01/2016	N	After	EAN	27,645,211	30,422,946	1,440,982	90.9%	2,991,183	48.2	28,981,964
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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 BEACH	F	10/01/2017	N	After	EAN	13,319,451	15,966,847	3,058,337	83.4%	1,495,579	204.5	12,908,510
COCOA BEACH	F	10/01/2016	N	After	EAN	11,770,118	15,013,802	3,069,157	78.4%	1,332,137	230.4	11,944,645
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	G	10/01/2017	N	After	FIL	25,416,762	24,436,328	-627,906	104.0%	5,434,207	-11.6	25,064,234
COCOA BEACH	G	10/01/2016	N	After	FIL	23,307,493	23,347,367	-666,172	99.8%	5,151,642	-12.9	24,013,539
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	P	10/01/2017	N	After	EAN	13,142,557	18,341,028	5,490,482	71.7%	2,076,320	264.4	12,850,546
COCOA BEACH	P	10/01/2016	N	After	EAN	11,562,844	17,232,940	5,387,373	67.1%	1,784,315	301.9	11,845,567
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
COOPER CITY	F	10/01/2017	N	None	AGG	25,673,631	28,925,334	3,281,743	88.8%	328,612	998.7	25,643,591
COOPER CITY	F	10/01/2016	N	After	AGG	23,520,243	27,868,285	3,997,033	84.4%	436,120	916.5	23,871,252
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	G	10/01/2017	N	After	FIL	33,688,399	38,574,700	5,577,644	87.3%	3,048,409	183.0	32,997,056
COOPER CITY	G	10/01/2016	N	After	FIL	31,360,442	36,545,870	5,373,379	85.8%	3,770,460	142.5	31,172,491
COOPER CITY	G	10/01/2015	N	After	FIL	29,823,797	34,337,026	4,947,094	86.9%	3,755,374	131.7	29,389,932

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	10/01/2017	N	None	EAN	29,903,274	34,386,575	4,819,384	87.0%	497,056	969.6	29,567,191
COOPER CITY	P	10/01/2016	N	After	EAN	27,088,108	33,233,398	5,432,672	81.5%	463,179	1,172.9	27,800,726
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 - MANAGEMENT	GPF	10/01/2017	N	None	EAN	4,761,276	5,291,490	1,141,481	90.0%	303,864	375.7	4,150,009
COOPER CITY - MANAGEMENT	GPF	10/01/2016	N	After	EAN	4,034,868	5,142,161	1,513,585	78.5%	288,873	524.0	3,628,576
COOPER CITY - MANAGEMENT	GPF	10/01/2014	Y	None	EAN	3,432,921	4,865,588	1,432,667	70.6%	266,146	538.3	3,432,921
COOPER CITY - MANAGEMENT	GPF	10/01/2014	N	After	EAN	3,432,921	4,865,588	2,343,498	70.6%	266,146	880.5	2,522,090
CORAL GABLES	GPF	10/01/2017	N	After	EAN	378,889,704	592,718,721	226,839,817	63.9%	41,314,804	549.1	365,878,904
CORAL GABLES	GPF	10/01/2016	N	After	EAN	345,462,946	610,831,015	224,896,425	56.6%	38,659,035	581.7	385,934,590
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 SPRINGS	F	10/01/2017	N	After	EAN	92,225,991	86,689,512	5,426,040	106.4%	14,193,075	38.2	81,263,472
CORAL SPRINGS	F	10/01/2016	N	After	EAN	80,338,455	80,050,599	5,864,892	100.4%	13,459,531	43.6	74,185,707
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
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	G	10/01/2017	N	After	EAN	7,966,629	10,512,287	2,688,014	75.8%	0	0.0	7,824,273
CORAL SPRINGS	G	10/01/2016	N	After	EAN	7,711,470	9,694,669	1,872,092	79.5%	49,416	3,788.4	7,822,577
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	10/01/2017	N	None	EAN	203,685,156	261,165,378	79,839,489	78.0%	16,479,660	484.5	181,325,889
CORAL SPRINGS	P	10/01/2016	N	After	EAN	182,964,444	245,759,823	72,907,695	74.4%	14,558,858	500.8	172,852,128
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
CRESCENT CITY	F	10/01/2015	N	None	AGG	490,476	276,729	-213,747	177.2%	50,847	-420.4	490,476
CRESCENT CITY	P	10/01/2015	N	None	AGG	820,725	699,654	-121,071	117.3%	216,684	-55.9	820,725
CRESTVIEW	G	10/01/2016	N	After	EAN	16,548,519	17,989,998	835,453	92.0%	4,313,074	19.4	17,154,545
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	PF	10/01/2016	N	After	FIL	17,297,179	18,311,522	352,857	94.5%	4,415,729	8.0	17,958,665
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
DADE CITY	F	10/01/2017	N	None	EAN	6,118,786	7,460,468	1,213,685	82.0%	272,791	444.9	6,246,783
DADE CITY	F	10/01/2016	N	After	EAN	5,694,024	7,173,685	1,192,823	79.4%	340,007	350.8	5,980,862
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	P	10/01/2017	N	None	AGG	9,208,708	10,170,461	817,383	90.5%	1,061,705	77.0	9,353,078
DADE CITY	P	10/01/2016	N	After	AGG	8,405,805	9,446,641	659,497	89.0%	1,107,104	59.6	8,787,144
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



**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
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
DANIA BEACH	G	10/01/2017	N	None	AGG	22,341,071	28,871,304	6,226,325	77.4%	1,254,910	496.2	22,644,979
DANIA BEACH	G	10/01/2016	N	After	AGG	20,576,548	28,576,417	6,865,705	72.0%	1,192,932	575.5	21,710,712
DANIA BEACH	G	10/01/2015	N	After	AGG	19,329,066	26,836,470	6,436,606	72.0%	1,139,329	565.0	20,399,864
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	None	AGG	18,836,991	25,253,077	6,752,436	74.6%	1,082,405	623.8	18,500,641
DANIA BEACH [PF]	F	10/01/2017	N	None	EAN	47,974,998	66,689,486	19,339,542	71.9%	1,957,647	987.9	47,349,944
DANIA BEACH [PF]	F	10/01/2016	N	After	AGG	40,882,631	63,916,536	21,844,704	64.0%	2,191,815	996.7	42,071,832
DANIA BEACH [PF]	F	10/01/2016	Y	After	EAN	40,882,631	65,617,056	23,545,224	62.3%	2,191,815	1,074.2	42,071,832
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]	P	10/01/2017	N	None	EAN	4,635,075	7,371,676	2,978,591	62.9%	0	0.0	4,393,085
DANIA BEACH [PF]	P	10/01/2016	N	After	AGG	4,201,758	7,500,431	3,156,651	56.0%	0	0.0	4,343,780
DANIA BEACH [PF]	P	10/01/2016	Y	After	EAN	4,201,758	7,656,056	3,312,276	54.9%	0	0.0	4,343,780
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%	0	0.0	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
DAVIE	F	10/01/2016	N	None	EAN	80,457,892	109,383,834	30,732,297	73.6%	13,101,270	234.6	78,651,537
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	P	10/01/2016	N	None	EAN	130,723,837	169,117,525	36,589,839	77.3%	15,278,632	239.5	132,527,686
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

**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
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 - GENERAL & MGMT	G	10/01/2017	N	None	AGG	64,680,370	66,244,998	10,955,496	97.6%	17,699,671	61.9	55,289,502
DAVIE - GENERAL & MGMT	G	10/01/2016	N	After	AGG	55,049,778	61,479,026	12,067,598	89.5%	16,597,598	72.7	49,411,428
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
DAYTONA BEACH	PF	10/01/2017	N	None	EAN	176,203,730	246,404,271	67,244,216	71.5%	17,606,731	381.9	179,160,055
DAYTONA BEACH	PF	10/01/2016	N	After	EAN	165,952,629	238,156,346	66,537,469	69.7%	16,919,210	393.3	171,618,877
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
DEERFIELD BEACH	F	10/01/2017	N	None	EAN	113,600,220	147,956,395	32,114,162	76.8%	9,872,134	325.3	115,842,233
DEERFIELD BEACH	F	10/01/2016	N	None	EAN	107,189,636	143,439,566	31,096,373	74.7%	9,714,148	320.1	112,343,193
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	G	10/01/2017	N	None	EAN	55,774,730	61,986,472	6,286,499	90.0%	345,892	1,817.5	55,699,973
DEERFIELD BEACH	G	10/01/2016	N	After	EAN	55,048,091	63,487,596	7,060,341	86.7%	325,581	2,168.5	56,427,255
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	P	10/01/2017	N	After	EAN	41,353,825	61,512,034	22,043,030	67.2%	0	0.0	39,469,004
DEERFIELD BEACH	P	10/01/2016	N	After	EAN	38,707,816	55,199,190	16,666,625	70.1%	0	0.0	38,532,565
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
DELAND	F	10/01/2017	N	After	EAN	15,494,851	18,868,602	3,332,072	82.1%	2,577,066	129.3	15,536,530
DELAND	F	10/01/2016	N	After	EAN	13,768,435	17,801,741	3,389,531	77.3%	2,317,389	146.3	14,412,210
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	G	10/01/2017	N	After	EAN	29,301,888	33,022,117	4,160,233	88.7%	1,967,440	211.5	28,861,884
DELAND	G	10/01/2016	N	After	EAN	27,653,135	32,569,955	4,456,978	84.9%	2,102,055	212.0	28,112,977
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	P	10/01/2017	N	None	EAN	25,450,627	33,331,920	8,540,776	76.4%	3,366,584	253.7	24,791,144
DELAND	P	10/01/2016	N	After	EAN	23,216,834	32,078,017	8,832,055	72.4%	2,889,958	305.6	23,245,962
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
DELRAY BEACH	F	10/01/2016	N	After	EAN	88,287,565	136,953,691	47,424,028	64.5%	9,312,487	509.3	89,529,663
DELRAY BEACH	G	10/01/2016	N	After	EAN	116,809,013	124,202,462	3,777,860	94.0%	15,449,062	24.5	120,424,602
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	P	10/01/2016	N	After	EAN	79,306,441	126,117,440	42,784,905	62.9%	10,531,306	406.3	83,332,535
DELTONA	F	10/01/2017	N	After	EAN	27,581,842	34,680,966	7,743,161	79.5%	3,629,991	213.3	26,937,805
DELTONA	F	10/01/2016	N	After	EAN	23,826,426	32,338,035	7,960,479	73.7%	3,489,170	228.2	24,377,556

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
DESTIN FCD	F	10/01/2017	N	None	EAN	18,376,892	27,104,952	8,796,821	67.8%	1,709,674	514.5	18,308,131
DESTIN FCD	F	10/01/2016	N	After	EAN	15,601,817	25,208,375	8,985,876	61.9%	1,507,040	596.3	16,222,499
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
DUNEDIN	F	10/01/2017	N	None	EAN	26,900,085	27,879,991	29,239	96.5%	3,276,350	0.9	27,850,752
DUNEDIN	F	10/01/2016	N	After	EAN	25,285,901	26,153,165	-305,666	96.7%	3,405,485	-9.0	26,458,831
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
DUNNELLO	PF	10/01/2017	N	After	AGG	2,589,462	1,258,527	-1,202,665	205.8%	417,838	-287.8	2,461,192
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
EAST LAKE TARPON FCD	F	10/01/2017	N	After	EAN	16,037,239	19,465,095	4,132,998	82.4%	2,424,382	170.5	15,332,097
EAST LAKE TARPON FCD	F	10/01/2016	N	After	FIL	13,724,265	18,064,093	4,160,956	76.0%	2,335,963	178.1	13,903,137
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 NICEVILLE FCD	F	10/01/2015	N	None	EAN	676,381	653,495	-22,886	103.5%	395,059	-5.8	676,381
EATONVILLE	P	10/01/2015	N	None	AGG	1,404,640	1,053,240	-351,400	133.4%	570,268	-61.6	1,404,640
EDGEWATER	F	10/01/2017	N	None	EAN	13,051,251	12,280,574	-23,170	106.3%	1,676,723	-1.4	12,303,744
EDGEWATER	F	10/01/2016	N	After	EAN	11,124,407	11,409,997	256,650	97.5%	1,734,868	14.8	11,153,347

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	G	10/01/2017	N	None	EAN	12,497,702	19,516,641	7,050,531	64.0%	158,507	4,448.1	12,466,110
EDGEWATER	G	10/01/2016	N	After	EAN	12,266,681	19,418,677	6,833,621	63.2%	287,833	2,374.2	12,585,056
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	P	10/01/2017	N	None	EAN	9,463,991	14,079,972	4,674,334	67.2%	1,578,352	296.2	9,405,638
EDGEWATER	P	10/01/2016	N	After	EAN	8,545,786	13,278,098	4,444,360	64.4%	1,462,787	303.8	8,833,738
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
ENGLEWOOD AREA FCD	F	10/01/2017	N	After	EAN	28,624,281	34,488,978	6,917,261	83.0%	3,221,811	214.7	27,571,717
ENGLEWOOD AREA FCD	F	10/01/2016	N	After	EAN	25,217,804	34,002,015	8,493,056	74.2%	3,329,528	255.1	25,508,959
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 WATER DISTRICT	G	10/01/2016	N	After	FIL	514,515	667,863	153,348	77.0%	0	0.0	514,515
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
ESTERO FCD	F	10/01/2017	N	None	AGG	23,287,125	24,497,895	4,169,462	95.1%	4,782,434	87.2	20,328,433
ESTERO FCD	F	10/01/2016	N	After	AGG	19,391,306	21,215,322	3,980,031	91.4%	4,674,731	85.1	17,235,291

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
EUSTIS	F	10/01/2017	N	After	EAN	9,008,000	11,703,123	2,594,704	77.0%	1,425,850	182.0	9,108,419
EUSTIS	F	10/01/2016	N	After	EAN	7,902,059	10,771,398	2,500,567	73.4%	1,359,883	183.9	8,270,831
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	P	10/01/2017	N	None	EAN	19,226,444	24,801,608	5,612,416	77.5%	2,316,776	242.3	19,189,192
EUSTIS	P	10/01/2016	N	After	EAN	17,083,227	23,559,435	6,004,537	72.5%	2,262,256	265.4	17,554,898
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	10/01/2017	N	None	EAN	19,744,560	28,272,695	8,606,235	69.8%	5,098,085	168.8	19,666,460
FERNANDINA BEACH	G	10/01/2016	N	After	EAN	18,042,439	27,831,661	9,330,486	64.8%	4,704,039	198.4	18,501,175
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	10/01/2014	N	None	EAN	16,144,340	24,738,542	9,321,376	65.3%	4,276,617	218.0	15,417,166
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	PF	10/01/2017	N	After	EAN	22,949,629	31,576,181	8,673,071	72.7%	3,784,061	229.2	22,903,110
FERNANDINA BEACH	PF	10/01/2016	N	After	EAN	20,704,104	30,031,879	8,750,570	68.9%	3,567,922	245.3	21,281,309
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
FLAGLER BEACH	F	10/01/2017	N	None	AGG	1,578,755	1,337,185	-241,571	118.1%	542,246	-44.6	1,578,756
FLAGLER BEACH	F	10/01/2016	N	After	AGG	1,354,605	1,061,604	-293,001	127.6%	332,778	-88.1	1,354,605

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	10/01/2017	N	None	EAN	3,488,669	3,887,399	481,857	89.7%	856,768	56.2	3,405,542
FLAGLER BEACH	P	10/01/2016	N	After	EAN	3,031,700	3,402,253	300,486	89.1%	775,897	38.7	3,101,767
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
FLORIDA CITY	P	10/01/2016	N	After	EAN	2,979,288	2,927,499	-51,789	101.8%	0	0.0	2,979,288
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 - ELECTED	G	10/01/2016	N	After	EAN	3,104,839	2,633,994	-470,845	117.9%	224,288	-209.9	3,104,839
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
FORT LAUDERDALE	G	09/30/2017	N	After	EAN	654,193,477	658,576,352	26,545,797	99.3%	47,801,758	55.5	632,030,555
FORT LAUDERDALE	G	09/30/2016	N	After	EAN	587,283,771	641,107,377	41,774,157	91.6%	47,105,344	88.7	599,333,220
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	PF	10/01/2017	N	After	EAN	857,734,650	896,860,540	71,908,629	95.6%	73,080,224	98.4	824,951,911
FORT LAUDERDALE	PF	10/01/2016	N	After	EAN	814,260,544	881,789,506	72,715,744	92.3%	71,994,703	101.0	809,073,762
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 MEADE [GPF]	F	10/01/2017	N	After	FIL	382,454	405,008	29,589	94.4%	99,642	29.7	375,419
FORT MEADE [GPF]	F	10/01/2016	N	After	FIL	362,899	398,972	27,766	91.0%	86,938	31.9	371,206
FORT MEADE [GPF]	F	10/01/2015	N	None	FIL	351,907	402,922	47,127	87.3%	90,926	51.8	355,795

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	10/01/2014	Y	None	FIL	360,789	386,203	49,274	93.4%	74,908	65.8	336,929
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]	G	10/01/2017	N	After	FIL	4,779,572	5,165,874	555,615	92.5%	1,257,028	44.2	4,610,259
FORT MEADE [GPF]	G	10/01/2016	N	After	FIL	4,301,244	4,936,646	544,677	87.1%	1,064,675	51.2	4,391,969
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	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	10/01/2014	N	None	FIL	4,215,515	4,212,059	248,506	100.1%	1,206,734	20.6	3,963,553
FORT MEADE [GPF]	G	10/01/2013	N	None	FIL	4,025,781	4,078,184	254,307	98.7%	1,045,343	24.3	3,823,877
FORT MEADE [GPF]	P	10/01/2017	N	After	UC	1,226,503	1,245,453	45,906	98.5%	0	0.0	1,199,547
FORT MEADE [GPF]	P	10/01/2016	N	After	UC	1,242,266	1,383,551	118,674	89.8%	0	0.0	1,264,877
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
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	10/01/2014	N	None	UC	1,311,346	1,540,429	311,570	85.1%	0	0.0	1,228,859
FORT MEADE [GPF]	P	10/01/2013	N	None	FIL	1,287,090	1,393,481	170,812	92.4%	0	0.0	1,222,669
FORT MYERS	F	10/01/2017	N	None	EAN	92,218,704	127,489,944	40,177,686	72.3%	7,903,013	508.4	87,312,258
FORT MYERS	F	10/01/2016	N	After	EAN	81,343,937	121,035,515	40,938,986	67.2%	7,435,415	550.6	80,096,529
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	G	10/01/2016	N	After	EAN	99,018,034	161,993,170	58,977,670	61.1%	21,132,452	279.1	103,015,500
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	P	10/01/2017	N	None	EAN	120,845,684	184,340,883	61,834,552	65.6%	12,790,227	483.5	122,506,331



**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
FORT MYERS	P	10/01/2016	N	After	EAN	108,057,451	174,349,402	61,590,169	62.0%	11,828,024	520.7	112,759,233
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	10/01/2014	N	None	EAN	95,060,295	155,617,319	64,337,417	61.1%	11,780,569	546.1	91,279,902
FORT MYERS	P	10/01/2013	N	None	EAN	83,623,929	153,600,950	73,294,106	54.4%	11,573,866	633.3	80,306,844
FORT PIERCE	GP	09/30/2017	N	None	EAN	194,774,112	215,141,655	22,842,089	90.5%	30,894,188	73.9	192,299,566
FORT PIERCE	GP	09/30/2016	N	None	EAN	183,206,017	207,945,000	22,773,978	88.1%	27,493,157	82.8	185,171,022
FORT PIERCE	GP	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	GP	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 SUPP	P	09/30/2017	N	None	EAN	13,973,711	14,823,459	1,180,852	94.3%	6,954,567	17.0	13,642,607
FORT PIERCE SUPP	P	09/30/2016	N	After	EAN	12,668,019	13,661,443	808,033	92.7%	6,186,251	13.1	12,853,410
FORT PIERCE SUPP	P	09/30/2015	N	None	EAN	11,763,204	12,997,159	637,636	90.5%	6,158,780	10.4	12,359,523
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 WALTON BEACH	F	10/01/2017	N	After	EAN	15,532,148	24,724,690	8,901,903	62.8%	2,253,803	395.0	15,822,787
FORT WALTON BEACH	F	10/01/2016	N	After	EAN	14,389,400	23,083,147	7,998,855	62.3%	2,096,357	381.6	15,084,292
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	G	10/01/2017	N	None	EAN	44,001,783	49,533,024	6,477,271	88.8%	2,920,471	221.8	43,055,753
FORT WALTON BEACH	G	10/01/2016	N	After	EAN	40,706,627	48,600,828	7,057,582	83.8%	3,173,529	222.4	41,543,246
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	P	10/01/2016	N	After	EAN	19,920,569	26,597,689	5,558,127	74.9%	1,997,247	278.3	21,039,562
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

**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 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
FROSTPROOF	G	10/01/2017	N	After	AGG	1,523,865	1,160,902	-207,791	131.3%	564,733	-36.8	1,368,693
FROSTPROOF	G	10/01/2016	N	After	AGG	1,363,565	1,060,778	-142,800	128.5%	620,486	-23.0	1,203,578
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	P	10/01/2017	N	After	EAN	4,039,057	4,513,766	371,647	89.5%	67,185	553.2	4,142,119
FROSTPROOF	P	10/01/2016	N	After	EAN	3,802,981	4,339,081	304,788	87.6%	70,525	432.2	4,034,293
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
FRUITLAND PARK	F	10/01/2016	N	After	AGG	489,398	92,387	-397,012	529.7%	41,219	-963.2	489,399
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	10/01/2017	N	None	EAN	396,313,562	542,763,438	165,890,680	73.0%	86,102,369	192.7	376,872,758
GAINESVILLE	G	10/01/2016	N	None	EAN	357,298,271	526,326,537	174,250,622	67.9%	91,143,976	191.2	352,075,915
GAINESVILLE	G	10/01/2015	N	After	EAN	334,603,948	488,877,808	163,923,299	68.4%	80,223,575	204.3	324,954,509
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	PF	10/01/2017	N	After	EAN	240,184,925	278,266,917	47,810,879	86.3%	25,263,376	189.3	230,456,038
GAINESVILLE	PF	10/01/2016	N	None	EAN	217,896,241	272,273,593	46,632,254	80.0%	25,501,291	182.9	225,641,339
GAINESVILLE	PF	10/01/2015	N	None	EAN	204,606,885	255,775,844	38,558,645	80.0%	23,885,642	161.4	217,217,199
GAINESVILLE	PF	10/01/2014	N	None	EAN	216,089,584	243,066,019	35,167,950	88.9%	24,540,979	143.3	207,898,069
GAINESVILLE	PF	10/01/2013	N	None	EAN	201,461,721	231,007,337	36,274,662	87.2%	24,364,333	148.9	194,732,675
GOLDEN BEACH	GP	10/01/2017	N	None	FIL	8,993,254	9,890,897	1,841,315	90.9%	2,080,445	88.5	8,049,582
GOLDEN BEACH	GP	10/01/2016	Y	None	FIL	7,838,789	8,161,557	870,841	96.0%	2,216,950	39.3	7,290,716

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
GOLDEN BEACH	GP	10/01/2015	N	None	FIL	7,188,350	7,514,068	886,989	95.7%	2,081,488	42.6	6,627,079
GOLDEN BEACH	GP	10/01/2014	N	None	FIL	7,095,417	7,026,495	886,003	101.0%	2,069,537	42.8	6,140,492
GOLDEN BEACH	GP	10/01/2013	Y	None	FIL	6,407,033	6,451,969	882,761	99.3%	1,934,587	45.6	5,569,208
GREATER NAPLES FCD	F	10/01/2017	N	None	EAN	26,866,771	23,543,863	-3,322,908	114.1%	3,948,909	-84.2	26,866,771
GREATER NAPLES FCD	F	10/01/2016	N	After	EAN	23,317,766	20,028,072	-3,289,694	116.4%	3,648,372	-90.2	23,317,766
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
GREEN COVE SPRINGS	P	10/01/2017	N	After	AGG	4,771,141	4,589,608	-181,101	104.0%	1,014,137	-17.9	4,770,709
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
GREENACRES	F	10/01/2017	N	None	AGG	13,533,668	14,699,271	1,180,916	92.1%	3,444,089	34.3	13,518,355
GREENACRES	F	10/01/2016	N	After	AGG	10,816,320	12,667,030	1,850,710	85.4%	3,047,090	60.7	10,816,320
GREENACRES	F	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	P	10/01/2017	N	None	AGG	16,464,382	14,976,243	-1,245,947	109.9%	2,001,332	-62.3	16,222,190
GREENACRES	P	10/01/2016	N	After	AGG	13,773,612	13,317,992	-377,182	103.4%	1,927,477	-19.6	13,695,174
GREENACRES	P	10/01/2015	N	None	AGG	12,226,506	12,224,292	-2,214	100.0%	2,954,290	-0.1	12,226,506
GULF BREEZE	P	10/01/2016	N	After	AGG	4,152,009	3,673,516	-478,493	113.0%	621,418	-77.0	4,152,009
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
GULFPORT	F	10/01/2017	N	After	EAN	4,333,716	4,461,499	139,528	97.1%	899,116	15.5	4,321,971
GULFPORT	F	10/01/2016	N	After	FIL	3,753,632	4,047,443	130,786	92.7%	986,752	13.3	3,916,657

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	G	10/01/2017	N	None	EAN	15,977,954	14,803,237	-790,001	107.9%	2,953,096	-26.8	15,593,238
GULFPORT	G	10/01/2016	N	After	EAN	14,579,838	13,972,078	-987,752	104.3%	2,900,833	-34.1	14,959,830
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	P	10/01/2016	N	After	FIL	8,957,070	10,202,691	914,138	87.8%	2,166,209	42.2	9,288,553
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
HAINES CITY	F	10/01/2017	N	None	EAN	6,208,896	8,218,002	2,042,809	75.6%	1,333,692	153.2	6,175,193
HAINES CITY	F	10/01/2016	N	After	EAN	5,493,039	7,786,014	2,184,367	70.6%	1,205,075	181.3	5,601,647
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	G	10/01/2017	N	None	UC	16,017,299	18,637,541	2,339,706	85.9%	2,015,215	116.1	16,297,835
HAINES CITY	G	10/01/2016	N	After	EAN	15,558,044	18,509,409	2,061,390	84.1%	2,231,644	92.4	16,448,019
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	P	10/01/2017	N	None	EAN	9,693,212	12,317,277	2,680,405	78.7%	2,562,093	104.6	9,636,872
HAINES CITY	P	10/01/2016	N	After	EAN	8,648,924	11,248,679	2,351,366	76.9%	2,258,557	104.1	8,897,313
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
HALIFAX HOSPITAL	G	10/01/2016	N	None	UC	240,144,476	353,543,213	113,398,737	67.9%	38,360,794	295.6	240,144,476
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
HALLANDALE BEACH	G	10/01/2017	N	None	EAN	57,149,032	69,159,621	12,414,821	82.6%	6,000,261	206.9	56,744,800
HALLANDALE BEACH	G	10/01/2016	N	After	EAN	52,710,865	66,930,343	12,545,641	78.8%	6,501,387	193.0	54,384,702
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	PF	10/01/2017	N	After	EAN	160,522,702	233,060,305	74,228,352	68.9%	13,642,056	544.1	158,831,953
HALLANDALE BEACH	PF	10/01/2016	N	After	EAN	143,198,929	209,722,721	64,428,556	68.3%	13,076,409	492.7	145,294,165
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 PM	G	10/01/2017	N	None	EAN	17,704,606	20,495,104	3,070,977	86.4%	737,299	416.5	17,424,127
HALLANDALE BEACH PM	G	10/01/2016	N	After	EAN	16,152,964	19,833,370	3,121,967	81.4%	814,214	383.4	16,711,403
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 (EXCESS)	G	10/01/2016	N	None	UC	0	8,943,369	0	.0%	0	0.0	0
HALLANDALE BEACH PM (EXCESS)	G	10/01/2015	N	None	UC	0	8,507,106	0	.0%	0	0.0	0
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

**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
HAVANA	F	10/01/2015	N	None	AGG	897,544	52,394	-845,150	1713.1%	11,761	-7,186.0	897,544
HIALEAH	GPF	10/01/2016	N	After	EAN	591,081,423	872,453,836	265,298,130	67.7%	58,366,416	454.5	607,155,706
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 - ELECTED	G	10/01/2017	N	None	EAN	10,432,705	9,187,379	-766,989	113.6%	695,295	-110.3	9,954,368
HIALEAH - ELECTED	G	10/01/2016	N	After	EAN	9,550,616	8,822,856	-520,778	108.2%	683,098	-76.2	9,343,634
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 GARDENS	P	10/01/2016	N	After	AGG	14,847,537	16,308,011	990,924	91.0%	2,486,267	39.9	15,317,087
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
HILLSBOROUGH COUNTY	ERP	07/01/2017	N	None	AGG	11,034,384	25,829,424	14,795,040	42.7%	0	0.0	11,034,384
HILLSBOROUGH COUNTY	ERP	07/01/2016	N	None	AGG	11,832,983	27,064,761	15,231,778	43.7%	0	0.0	11,832,983
HILLSBOROUGH COUNTY	ERP	07/01/2015	N	None	AGG	12,458,887	25,801,493	13,342,606	48.3%	0	0.0	12,458,887
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
HOLLEY-NAVARRE FCD	F	10/01/2016	N	After	AGG	2,210,195	695,843	-1,514,352	317.6%	696,023	-217.6	2,210,195
HOLLEY-NAVARRE FCD	F	10/01/2014	N	After	AGG	1,685,105	455,528	-1,229,577	369.9%	536,666	-229.1	1,685,105
HOLLY HILL	F	10/01/2017	N	None	EAN	4,415,577	5,788,993	1,454,940	76.3%	663,536	219.3	4,334,053
HOLLY HILL	F	10/01/2016	N	After	EAN	4,038,667	5,557,699	1,469,555	72.7%	719,133	204.4	4,088,144
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
HOLLY HILL	P	10/01/2016	N	After	EAN	9,166,974	11,934,751	2,344,283	76.8%	1,200,750	195.2	9,590,468
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
HOLLYWOOD	F	10/01/2017	N	None	EAN	232,392,733	380,371,736	154,604,799	61.1%	19,493,091	793.1	225,766,937
HOLLYWOOD	F	10/01/2016	N	After	EAN	211,688,994	365,111,565	152,749,726	58.0%	17,908,623	852.9	212,361,839
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	G	10/01/2016	N	After	EAN	294,554,159	487,182,343	195,475,664	60.5%	37,818,489	516.9	291,706,679
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	P	10/01/2017	N	None	EAN	203,975,051	391,189,828	191,638,478	52.1%	24,410,572	785.1	199,551,350
HOLLYWOOD	P	10/01/2016	Y	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	23,676,707	803.6	268,088,674
HOLLYWOOD	P	10/01/2016	N	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	24,505,392	776.4	268,088,674
HOLLYWOOD	P	10/01/2015	N	After	EAN	249,514,617	426,658,643	172,387,793	58.5%	18,649,015	924.4	254,270,850
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
HOLMES BEACH	P	10/01/2016	N	After	FIL	7,984,025	8,998,193	727,783	88.7%	910,202	80.0	8,270,410
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
HOMESTEAD	F	01/01/2017	N	None	EAN	7,007,836	7,616,901	422,065	92.0%	0	0.0	7,194,836
HOMESTEAD	F	01/01/2016	N	After	EAN	7,376,009	8,071,588	579,109	91.4%	0	0.0	7,492,479

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	10/01/2016	N	After	EAN	81,781,384	104,516,006	21,973,664	78.2%	7,100,856	309.5	82,542,342
HOMESTEAD	P	10/01/2015	N	After	EAN	76,560,428	97,658,395	20,620,338	78.4%	6,739,052	306.0	77,038,057
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 - General & Hospital	G	10/01/2016	N	After	EAN	74,271,912	86,352,365	13,161,047	86.0%	8,791,473	149.7	73,191,318
HOMESTEAD - General & Hospital	G	10/01/2015	N	None	EAN	67,656,494	80,505,304	11,796,283	84.0%	9,021,821	130.8	68,709,021
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 - New Elected & Sr. Mgmt	G	01/01/2016	N	After	AGG	4,371,315	4,545,223	173,908	96.2%	181,000	96.1	4,371,315
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 - Old Elected	G	01/01/2016	N	After	EAN	2,333,647	3,188,249	854,602	73.2%	34,363	2,487.0	2,333,647
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
HOWEY-IN-THE-HILLS	P	10/01/2016	N	After	AGG	1,296,213	1,523,175	239,039	85.1%	265,367	90.1	1,284,136
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	10/01/2017	N	None	FIL	1,343,203	1,947,711	615,547	69.0%	595,732	103.3	1,332,164
INDIALANTIC	G	10/01/2016	N	After	FIL	1,190,743	1,854,804	572,182	64.2%	576,030	99.3	1,282,622
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	10/01/2013	N	None	FIL	1,118,832	1,581,079	540,740	70.8%	600,307	90.1	1,040,339
INDIALANTIC	PF	10/01/2017	N	After	EAN	7,891,291	8,581,566	842,318	92.0%	892,164	94.4	7,739,248



**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
INDIALANTIC	PF	10/01/2016	N	After	EAN	7,339,203	8,241,346	798,839	89.1%	1,033,076	77.3	7,442,507
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
INDIAN HARBOUR BEACH	P	10/01/2017	N	None	EAN	9,792,862	11,561,820	1,969,871	84.7%	1,339,504	147.1	9,591,949
INDIAN HARBOUR BEACH	P	10/01/2016	N	After	EAN	8,573,989	10,517,402	1,699,933	81.5%	1,284,613	132.3	8,817,469
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 (SUPP)	P	10/01/2017	N	None	AGG	243,683	276,904	94,396	88.0%	889,552	10.6	182,508
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2016	N	After	AGG	202,859	264,790	117,747	76.6%	875,892	13.4	147,043
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	10/01/2017	N	None	EAN	925,141	1,096,762	171,621	84.4%	273,554	62.7	925,141
INDIAN RIVER SHORES	G	10/01/2016	N	After	EAN	723,443	997,210	273,767	72.5%	275,802	99.3	723,443
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	N	None	EAN	526,361	787,978	261,617	66.8%	251,169	104.2	526,361
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	10/01/2013	N	After	EAN	422,700	738,908	316,208	57.2%	221,719	142.6	422,700
INDIAN RIVER SHORES	PF	10/01/2017	N	After	EAN	15,811,428	16,234,686	423,259	97.4%	1,369,030	30.9	15,811,427
INDIAN RIVER SHORES	PF	10/01/2016	N	After	EAN	13,797,336	15,303,886	1,506,550	90.2%	1,273,524	118.3	13,797,336
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 SHORES	P	10/01/2016	N	After	FIL	2,820,781	2,960,413	139,632	95.3%	610,228	22.9	2,820,781
INDIAN SHORES	P	10/01/2014	N	None	FIL	2,503,740	2,792,051	288,311	89.7%	639,204	45.1	2,503,740
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
JACKSON MEMORIAL HOSPITAL	G	01/01/2017	N	None	AGG	619,207,750	681,887,722	28,876,186	90.8%	579,847,746	5.0	653,011,536
JACKSON MEMORIAL HOSPITAL	G	01/01/2016	N	None	AGG	579,556,264	634,846,065	25,056,237	91.3%	509,069,433	4.9	609,789,828
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
JACKSONVILLE	CO	10/01/2017	N	None	EAN	213,023,000	393,020,082	185,639,499	54.2%	27,892,365	665.6	207,380,583
JACKSONVILLE	CO	10/01/2016	N	After	EAN	182,127,000	368,974,673	178,901,268	49.4%	26,585,054	672.9	190,073,405
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	G	10/01/2017	N	None	EAN	2,019,668,000	3,033,646,298	1,081,313,441	66.6%	261,718,241	413.2	1,952,332,857
JACKSONVILLE	G	10/01/2016	N	After	EAN	1,829,242,000	2,897,287,172	1,024,497,072	63.1%	250,894,295	408.3	1,872,790,100
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	PF	10/01/2017	N	After	EAN	2,575,694,354	3,736,609,624	1,160,915,270	68.9%	149,489,571	776.6	2,575,694,354
JACKSONVILLE	PF	10/01/2016	N	After	EAN	1,513,398,466	3,345,515,259	1,832,116,793	45.2%	135,599,741	1,351.1	1,513,398,466
JACKSONVILLE	PF	10/01/2015	N	After	EAN	1,341,094,047	3,142,228,212	1,801,134,165	42.7%	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 - 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

**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 BEACH	F	10/01/2017	N	After	EAN	12,312,108	15,747,881	3,524,404	78.2%	2,161,712	163.0	12,223,477
JACKSONVILLE BEACH	F	10/01/2016	N	After	EAN	11,141,492	14,796,000	3,270,335	75.3%	2,052,021	159.4	11,525,665
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	G	10/01/2017	N	None	EAN	52,771,855	67,352,124	15,009,880	78.4%	13,290,665	112.9	52,342,244
JACKSONVILLE BEACH	G	10/01/2016	N	After	EAN	49,137,471	64,652,000	13,835,924	76.0%	11,528,990	120.0	50,816,076
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	P	10/01/2017	N	After	EAN	22,048,341	24,602,594	2,860,713	89.6%	4,430,567	64.6	21,741,881
JACKSONVILLE BEACH	P	10/01/2016	N	After	EAN	19,972,236	23,397,000	2,746,226	85.4%	4,254,054	64.6	20,650,774
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 PF SENIOR STAFF	G	10/01/2015	N	None	AGG	4,002,294	4,406,121	403,827	90.8%	0	0.0	4,002,294
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
JUPITER	P	10/01/2017	N	None	EAN	69,605,542	77,908,140	7,819,111	89.3%	8,631,288	90.6	70,089,029
JUPITER	P	10/01/2016	N	None	EAN	62,957,973	74,104,505	9,112,064	85.0%	8,577,516	106.2	64,992,441
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
JUPITER ISLAND	GPF	10/01/2017	N	None	EAN	10,470,590	13,383,694	2,836,738	78.2%	1,021,979	277.6	10,546,956

**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
JUPITER ISLAND	GPF	10/01/2016	N	None	FIL	9,779,411	7,098,733	-3,358,662	137.8%	1,123,300	-299.0	10,457,395
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
KEY BISCAYNE	PF	10/01/2017	N	After	EAN	37,214,888	38,592,552	1,947,491	96.4%	5,916,492	32.9	36,645,061
KEY BISCAYNE	PF	10/01/2016	N	After	EAN	30,447,079	36,249,469	2,844,829	84.0%	5,842,995	48.7	33,404,640
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 WEST	G	10/01/2016	N	After	EAN	49,222,011	50,644,588	524,548	97.2%	12,688,183	4.1	50,120,040
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	PF	10/01/2017	N	None	EAN	98,107,598	123,592,157	28,751,297	79.4%	12,324,694	233.3	94,840,860
KEY WEST	PF	10/01/2016	N	None	EAN	86,800,603	114,653,810	27,814,569	75.7%	11,570,527	240.4	86,839,241
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 HOUSING	G	01/01/2018	N	None	EAN	11,333,392	10,884,531	-250,454	104.1%	2,543,363	-9.9	11,134,985
KEY WEST HOUSING	G	01/01/2017	N	After	EAN	9,930,577	10,378,269	-41,917	95.7%	2,312,858	-1.8	10,420,186
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
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 UTILITY	G	01/01/2018	N	None	EAN	91,629,477	116,627,607	26,977,088	78.6%	9,210,384	292.9	89,650,519
KEY WEST UTILITY	G	01/01/2017	N	After	EAN	80,916,572	111,918,376	27,552,303	72.3%	9,667,989	285.0	84,366,073

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
KISSIMMEE	F	10/01/2017	N	After	EAN	39,432,564	51,033,609	10,885,391	77.3%	5,628,516	193.4	40,148,218
KISSIMMEE	F	10/01/2016	N	After	EAN	36,924,712	48,659,856	10,049,882	75.9%	4,328,956	232.2	38,609,974
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	G	10/01/2017	N	After	EAN/AG	114,507,143	130,938,224	18,681,185	87.5%	21,266,663	87.8	112,257,039
KISSIMMEE	G	10/01/2016	N	After	EAN/AG	102,279,679	123,447,666	18,680,353	82.9%	20,477,381	91.2	104,767,313
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	P	10/01/2017	N	None	EAN	61,827,292	70,452,581	8,549,473	87.8%	8,046,818	106.3	61,903,108
KISSIMMEE	P	10/01/2016	N	After	EAN	56,212,767	65,625,437	8,020,287	85.7%	7,324,589	109.5	57,605,150
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 UTILITY AUTHORITY	G	10/01/2017	N	None	EAN	87,533,587	111,937,574	27,782,374	78.2%	17,993,727	154.4	84,155,200
KISSIMMEE UTILITY AUTHORITY	G	10/01/2016	N	None	EAN	76,815,267	106,704,805	28,879,142	72.0%	17,479,401	165.2	77,825,663
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
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

**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
LABELLE	F	10/01/2017	N	None	AGG	1,548,600	732,388	-313,736	211.4%	173,465	-180.9	1,046,124
LABELLE	F	10/01/2016	N	After	AGG	1,341,881	607,672	-227,320	220.8%	151,296	-150.3	834,992
LABELLE	F	10/01/2014	N	After	AGG	1,002,553	594,300	-408,253	168.7%	136,761	-298.5	1,002,553
LADY LAKE	P	10/01/2017	N	None	EAN	7,854,598	7,010,827	-570,451	112.0%	1,527,162	-37.4	7,581,278
LADY LAKE	P	10/01/2016	N	After	EAN	7,005,074	6,479,965	-547,528	108.1%	1,503,497	-36.4	7,027,493
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
LAKE ALFRED	G	10/01/2017	N	None	EAN	4,774,481	5,112,655	422,987	93.4%	1,451,582	29.1	4,689,668
LAKE ALFRED	G	10/01/2016	N	After	EAN	4,043,450	4,690,711	492,807	86.2%	1,238,502	39.8	4,197,904
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	PF	10/01/2016	N	After	EAN	3,443,391	3,415,887	-131,893	100.8%	619,065	-21.3	3,547,780
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 CITY	F	10/01/2017	N	None	EAN	9,673,899	10,410,980	1,085,504	92.9%	853,668	127.2	9,325,476
LAKE CITY	F	10/01/2016	N	After	EAN	8,630,557	9,782,502	1,357,251	88.2%	861,178	157.6	8,425,251
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
LAKE CITY	G	10/01/2017	N	None	EAN	20,246,604	23,593,550	3,752,701	85.8%	1,015,616	369.5	19,840,849
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

**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 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	P	10/01/2016	N	After	EAN	14,092,138	13,473,059	-1,148,283	104.6%	1,702,128	-67.5	14,621,342
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 HELEN	P	10/01/2017	N	None	AGG	1,304,669	1,002,086	-148,696	130.2%	155,218	-95.8	1,150,782
LAKE HELEN	P	10/01/2016	N	After	AGG	1,176,260	962,160	-50,089	122.3%	124,155	-40.3	1,012,249
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 MARY	F	10/01/2017	N	After	EAN	16,720,847	18,166,750	1,698,943	92.0%	2,632,602	64.5	16,467,807
LAKE MARY	F	10/01/2016	N	After	EAN	15,013,712	17,126,899	1,903,106	87.7%	2,562,541	74.3	15,223,793
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	P	10/01/2016	N	After	EAN	18,259,155	17,724,715	-770,600	103.0%	2,926,756	-26.3	18,495,315
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 PARK (RETIRED)	P	10/01/2017	N	None	EAN	1,389,794	1,763,901	374,107	78.8%	0	0.0	1,389,794
LAKE PARK (RETIRED)	P	10/01/2016	N	After	EAN	1,353,255	1,854,188	500,933	73.0%	0	0.0	1,353,255
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 WALES	F	10/01/2017	N	None	EAN	8,677,874	12,232,825	3,468,161	70.9%	1,662,625	208.6	8,764,664
LAKE WALES	F	10/01/2016	N	After	EAN	7,958,636	11,600,426	3,384,248	68.6%	1,478,248	228.9	8,216,178

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	G	10/01/2017	N	None	FIL	10,813,520	11,676,658	829,159	92.6%	3,782,228	21.9	10,847,499
LAKE WALES	G	10/01/2016	N	After	FIL	10,088,321	11,235,057	864,461	89.8%	3,604,772	24.0	10,370,596
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	P	10/01/2017	N	None	EAN	14,896,004	16,007,725	984,130	93.1%	2,518,412	39.1	15,023,595
LAKE WALES	P	10/01/2016	N	After	EAN	14,177,126	16,065,078	1,457,906	88.2%	2,327,018	62.7	14,607,172
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 WORTH	F	10/01/2017	N	After	EAN	44,263,693	66,098,700	21,320,076	67.0%	843,752	2,526.8	44,778,624
LAKE WORTH	F	10/01/2016	N	After	EAN	39,792,403	63,679,985	22,086,350	62.5%	920,530	2,399.3	41,593,635
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
LAKE WORTH	G	10/01/2017	N	After	EAN	70,340,708	106,211,480	36,826,781	66.2%	14,573,787	252.7	69,384,699
LAKE WORTH	G	10/01/2016	N	After	EAN	65,483,268	104,404,306	38,034,409	62.7%	11,914,034	319.2	66,369,897
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	P	10/01/2017	N	After	EAN	30,722,155	51,723,242	20,828,471	59.4%	951,154	2,189.8	30,894,771
LAKE WORTH	P	10/01/2016	N	After	EAN	29,128,036	50,942,156	20,956,767	57.2%	1,117,134	1,875.9	29,985,389



**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	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
LAKELAND	F	10/01/2016	N	After	FIL	87,582,084	108,300,613	17,706,495	80.9%	9,780,412	181.0	90,594,118
LAKELAND	F	10/01/2015	Y	None	FIL	83,835,346	103,462,869	15,623,228	81.0%	9,583,524	163.0	87,839,641
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	Y	None	FIL	85,899,495	98,113,694	16,013,507	87.6%	8,752,947	183.0	82,100,187
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	Y	None	FIL	80,435,881	91,404,806	16,316,289	88.0%	8,338,562	195.7	75,088,517
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	G	10/01/2017	N	None	EAN	563,291,682	692,743,517	123,982,382	81.3%	87,043,956	142.4	568,761,135
LAKELAND	G	10/01/2016	N	After	EAN	529,861,611	674,896,824	125,153,619	78.5%	84,708,279	147.8	549,743,205
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	P	10/01/2016	Y	After	EAN	108,492,820	149,153,240	36,304,945	72.7%	14,070,007	258.0	112,848,295
LAKELAND	P	10/01/2016	N	After	EAN	108,492,820	145,853,471	33,005,176	74.4%	13,756,136	239.9	112,848,295
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
LANTANA	F	09/30/2017	N	None	EAN	40,164,766	45,101,826	5,275,119	89.1%	1,442,292	365.8	39,826,707
LANTANA	F	09/30/2016	N	After	EAN	35,801,128	41,844,722	5,347,458	85.6%	1,334,186	400.8	36,497,264
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	P	10/01/2017	N	None	EAN	13,848,711	17,388,511	3,771,232	79.6%	1,760,622	214.2	13,617,279

**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
LANTANA	P	10/01/2016	N	After	EAN	12,226,303	16,638,800	4,149,602	73.5%	1,732,401	239.5	12,489,198
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
LARGO	PF	10/01/2017	N	None	EAN	139,907,078	181,338,519	41,431,441	77.2%	15,862,211	261.2	139,907,078
LARGO	PF	10/01/2016	N	After	EAN	127,354,026	175,084,633	47,730,607	72.7%	15,243,424	313.1	127,354,026
LARGO	PF	10/01/2015	N	None	EAN	121,233,244	159,851,462	38,618,218	75.8%	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
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2016	N	After	AGG	1,933,935	1,806,853	-127,082	107.0%	296,775	-42.8	1,933,935
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2015	N	After	AGG	1,763,537	1,656,029	-107,508	106.5%	301,409	-35.7	1,763,537
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2014	N	After	AGG	926,739	527,286	-399,453	175.8%	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
LAUDERHILL	F	10/01/2017	N	None	EAN	78,790,699	92,525,745	15,935,967	85.2%	7,884,407	202.1	76,589,778
LAUDERHILL	F	10/01/2016	N	None	EAN	69,596,718	86,941,866	16,874,102	80.0%	7,733,774	218.2	70,067,764
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	G	10/01/2017	N	None	EAN	24,621,087	29,246,001	5,782,304	84.2%	3,138,231	184.3	23,463,697
LAUDERHILL	G	10/01/2016	N	After	EAN	21,762,029	29,193,736	7,113,431	74.5%	3,525,214	201.8	22,080,305
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
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	P	10/01/2016	N	None	EAN	57,837,119	73,366,588	14,245,286	78.8%	8,091,698	176.1	59,121,302
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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 (C&M)	G	10/01/2016	N	None	EAN	20,710,297	34,301,176	12,883,808	60.4%	6,458,558	199.5	21,417,368
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
LEESBURG	F	10/01/2017	N	After	EAN	18,996,790	22,833,522	4,036,241	83.2%	2,658,407	151.8	18,797,281
LEESBURG	F	10/01/2016	Y	After	EAN	17,475,117	21,778,365	4,188,958	80.2%	2,573,622	162.8	17,589,407
LEESBURG	F	10/01/2016	N	After	EAN	17,475,117	21,709,563	4,120,156	80.5%	2,573,622	160.1	17,589,407
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	Y	After	EAN	15,329,768	19,021,192	4,644,157	80.6%	3,023,471	153.6	14,377,035
LEESBURG	F	10/01/2013	N	None	FIL	14,867,938	16,231,911	1,854,876	91.6%	3,031,562	61.2	14,377,035
LEESBURG	G	10/01/2017	N	None	EAN	37,159,369	41,447,480	4,183,219	89.7%	8,667,255	48.3	37,264,261
LEESBURG	G	10/01/2016	N	After	EAN	34,967,109	40,998,761	4,814,208	85.3%	8,768,032	54.9	36,184,553
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	P	10/01/2017	N	None	FIL	19,714,939	21,526,461	1,660,640	91.6%	3,891,625	42.7	19,865,821
LEESBURG	P	10/01/2016	N	After	FIL	17,840,282	20,351,729	1,594,230	87.7%	3,713,452	42.9	18,757,499
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
LIGHTHOUSE POINT	PF	10/01/2017	N	None	AGG	23,442,126	25,928,614	5,745,000	90.4%	3,261,638	176.1	20,183,614
LIGHTHOUSE POINT	PF	10/01/2016	N	After	AGG	19,530,606	23,291,327	5,386,188	83.9%	3,208,439	167.9	17,905,139

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
LIGHTHOUSE POINT	PF	10/01/2015	N	None	AGG	17,204,980	19,813,525	3,318,644	86.8%	3,011,289	110.2	16,494,881
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
LIVE OAK	F	10/01/2017	N	None	AGG	1,735,683	1,956,806	221,122	88.7%	0	0.0	1,735,684
LIVE OAK	F	10/01/2016	N	After	AGG	1,685,373	2,016,866	331,493	83.6%	0	0.0	1,685,373
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
LONGBOAT KEY	F	10/01/2017	N	None	EAN	17,251,626	31,605,533	14,408,777	54.6%	0	0.0	17,196,756
LONGBOAT KEY	F	10/01/2016	N	After	EAN	15,852,516	31,146,932	14,653,281	50.9%	0	0.0	16,493,651
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	G	10/01/2017	N	None	EAN	10,909,385	15,349,766	4,518,662	71.1%	0	0.0	10,831,104
LONGBOAT KEY	G	10/01/2016	N	After	EAN	10,241,393	15,341,560	4,774,619	66.8%	0	0.0	10,566,941
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	P	10/01/2017	N	None	EAN	7,084,977	12,187,546	5,110,853	58.1%	0	0.0	7,076,693
LONGBOAT KEY	P	10/01/2016	N	After	EAN	6,636,440	12,205,941	5,286,092	54.4%	0	0.0	6,919,849
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
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
LONGWOOD	PF	10/01/2017	N	None	AGG	16,011,672	15,939,519	-72,153	100.5%	3,426,047	-2.1	16,011,672
LONGWOOD	PF	10/01/2016	N	After	AGG	13,133,695	14,623,061	1,489,366	89.8%	3,689,106	40.4	13,133,695

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
LYNN HAVEN	F	10/01/2017	N	After	EAN	6,290,115	6,443,217	225,998	97.6%	889,090	25.4	6,217,219
LYNN HAVEN	F	10/01/2016	N	After	FIL	5,581,075	6,003,973	202,052	93.0%	865,473	23.4	5,801,921
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	G	10/01/2017	N	None	EAN	17,465,523	19,472,515	2,228,742	89.7%	3,453,829	64.5	17,243,773
LYNN HAVEN	G	10/01/2016	N	After	EAN	16,232,550	19,103,003	2,616,749	85.0%	3,342,454	78.3	16,486,254
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	P	10/01/2017	N	None	EAN	8,667,367	7,738,852	-877,064	112.0%	1,224,202	-71.6	8,615,916
LYNN HAVEN	P	10/01/2016	N	After	EAN	7,958,115	7,315,705	-809,720	108.8%	1,324,885	-61.1	8,125,425
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
MADISON	F	10/01/2017	N	None	AGG	1,649,217	2,833,101	1,111,115	58.2%	368,990	301.1	1,721,986
MADISON	F	10/01/2016	N	After	AGG	1,551,757	2,766,691	1,095,913	56.1%	352,723	310.7	1,670,778
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
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	P	10/01/2016	N	After	AGG	3,233,154	3,218,633	-261,406	100.5%	703,686	-37.2	3,480,039
MADISON	P	10/01/2015	N	None	AGG	3,166,645	3,067,741	-436,653	103.2%	570,613	-76.5	3,504,394

**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
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
MAITLAND	PF	10/01/2017	N	After	EAN	29,258,334	37,169,398	8,368,374	78.7%	5,852,313	143.0	28,801,024
MAITLAND	PF	10/01/2016	N	After	EAN	26,353,184	34,279,565	7,136,484	76.9%	5,217,224	136.8	27,143,081
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
MARATHON	F	10/01/2017	N	None	AGG	8,106,009	5,521,872	-2,404,023	146.8%	1,829,545	-131.4	7,925,895
MARATHON	F	10/01/2016	N	None	AGG	6,612,931	4,578,544	-2,212,355	144.4%	1,743,822	-126.9	6,790,899
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
MARCO ISLAND	F	10/01/2017	N	None	EAN	18,101,849	17,226,381	-875,468	105.1%	2,645,875	-33.1	18,101,849
MARCO ISLAND	F	10/01/2016	N	After	EAN	15,184,532	14,574,694	-609,838	104.2%	2,330,584	-26.2	15,184,532
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	P	10/01/2017	N	After	EAN	14,674,942	14,477,157	366,645	101.4%	2,187,271	16.8	14,110,512
MARCO ISLAND	P	10/01/2016	N	After	EAN	11,429,998	12,359,405	912,300	92.5%	2,265,691	40.3	11,447,105
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	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	10/01/2013	N	None	EAN	6,095,776	8,593,478	2,949,642	70.9%	2,045,756	144.2	5,643,836
MARIANNA	F	10/01/2014	N	After	AGG	3,130,402	2,622,140	-508,262	119.4%	638,891	-79.6	3,130,402
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	P	10/01/2014	N	After	AGG	3,884,677	2,361,563	-1,523,113	164.5%	679,292	-224.2	3,884,676
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
MARTIN COUNTY	ERP	07/01/2016	N	None	EAN	7,725,387	8,699,895	816,634	88.8%	0	0.0	7,883,261

**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
MARTIN COUNTY	ERP	07/01/2014	N	After	EAN	6,388,440	8,939,006	2,923,750	71.5%	0	0.0	6,015,256
MEDLEY	P	10/01/2017	N	None	FIL	23,888,981	27,208,266	5,846,689	87.8%	3,056,751	191.3	21,361,577
MEDLEY	P	10/01/2016	N	After	FIL	20,890,026	26,110,656	6,260,287	80.0%	3,158,981	198.2	19,850,369
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 - GENERAL + ELECTED	G	10/01/2017	N	None	AGG	19,819,277	21,887,352	2,068,074	90.6%	2,588,565	79.9	19,819,278
MEDLEY - GENERAL + ELECTED	G	10/01/2016	N	None	AGG	17,304,524	20,149,877	2,845,353	85.9%	2,471,933	115.1	17,304,524
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
MELBOURNE	F	10/01/2017	N	None	EAN	69,272,334	85,195,006	17,612,523	81.3%	7,784,453	226.3	67,582,483
MELBOURNE	F	10/01/2016	N	None	EAN	63,638,996	81,060,815	17,390,153	78.5%	7,332,478	237.2	63,670,662
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	G	10/01/2017	N	None	AGG	7,397,166	6,310,573	-1,097,226	117.2%	170,413	-643.9	7,407,799
MELBOURNE	G	10/01/2016	N	After	AGG	6,858,732	6,205,023	-1,025,871	110.5%	212,361	-483.1	7,230,894
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
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	P	10/01/2016	N	After	EAN	71,918,610	94,701,296	22,683,582	75.9%	7,666,800	295.9	72,017,714
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

**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
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 - SPECIAL RISK	G	10/01/2017	N	None	EAN	1,225,728	1,253,153	98,663	97.8%	75,060	131.5	1,154,490
MELBOURNE - SPECIAL RISK	G	10/01/2016	N	After	EAN	1,064,709	1,188,586	135,103	89.6%	77,343	174.7	1,053,483
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 BEACH	P	10/01/2017	N	After	EAN	3,089,985	4,243,774	1,121,148	72.8%	592,210	189.3	3,122,626
MELBOURNE BEACH	P	10/01/2016	N	After	EAN	2,756,819	3,739,814	840,247	73.7%	471,258	178.3	2,899,567
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
MIAMI - ELECTED	G	01/01/2017	N	None	PUC	7,102,802	8,694,583	1,591,781	81.7%	0	0.0	7,102,802
MIAMI - ELECTED	G	01/01/2016	N	None	PUC	6,962,265	8,642,267	1,680,002	80.6%	0	0.0	6,962,265
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 - FIPO	PF	10/01/2017	N	None	AGG	1,131,066,046	1,705,061,093	543,475,932	66.3%	141,497,840	384.1	1,161,585,161
MIAMI - FIPO	PF	10/01/2016	N	None	AGG	1,467,635,390	1,852,232,882	503,486,623	79.2%	133,083,231	378.3	1,348,746,259
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
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 (STAFF)	G	10/01/2017	N	None	AGG	2,404,467	2,178,525	-91,584	110.4%	452,454	-20.2	2,270,109
MIAMI - FIPO (STAFF)	G	10/01/2016	N	After	AGG	2,051,025	1,904,233	-123,286	107.7%	431,922	-28.5	2,027,519
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



**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2018	N	None	AB	405,713,241	393,475,591	-104,143,720	103.1%	141,497,840	-73.6	497,619,311
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2016	N	None	AB	384,475,508	393,512,220	12,071,659	97.7%	0	0.0	381,440,561
MIAMI - FIPO COLA (RETIRED)	PF	10/01/2014	N	None	AB	394,567,656	368,571,806	-107,700,008	107.1%	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 - GESE	GS	10/01/2017	N	None	EAN	667,854,473	981,027,466	335,536,138	68.1%	111,127,482	301.9	645,491,328
MIAMI - GESE	GS	10/01/2016	N	After	EAN	617,704,941	952,072,001	333,625,378	64.9%	97,373,080	342.6	618,446,623
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 (EXCESS)	GS	10/01/2017	N	None	EAN	0	5,613,173	5,613,173	.0%	106,073,860	5.3	0
MIAMI - GESE (EXCESS)	GS	10/01/2016	N	None	EAN	0	7,177,011	7,177,011	.0%	93,106,787	7.7	0
MIAMI - GESE (EXCESS)	GS	10/01/2015	N	None	EAN	0	8,025,662	8,025,662	.0%	0	0.0	0
MIAMI - GESE (EXCESS)	GS	10/01/2014	N	None	EAN	0	8,551,455	8,551,455	.0%	0	0.0	0
MIAMI - GESE (EXCESS)	GS	10/01/2013	N	None	EAN	0	6,683,836	6,683,836	.0%	0	0.0	0
MIAMI - GESE (STAFF)	GS	10/01/2017	N	None	EAN	3,880,536	5,092,724	1,371,965	76.2%	280,425	489.2	3,720,759
MIAMI - GESE (STAFF)	GS	10/01/2016	N	After	EAN	3,465,231	4,901,160	1,433,691	70.7%	225,148	636.8	3,467,469
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	None	EAN	590,384,170	865,911,262	309,340,701	68.2%	66,370,246	466.1	556,570,561
MIAMI - OFF-STREET PARKING	G	10/01/2017	N	None	AGG	18,729,864	18,070,719	123,385	103.6%	3,188,629	3.9	17,947,334
MIAMI - OFF-STREET PARKING	G	10/01/2016	N	After	AGG	16,699,432	16,706,061	-61,477	100.0%	3,460,576	-1.8	16,767,538
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

**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 - 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 BEACH	G	10/01/2017	N	After	EAN	616,624,226	838,707,153	239,194,512	73.5%	79,797,583	299.8	599,512,641
MIAMI BEACH	G	10/01/2016	N	After	EAN	540,876,019	803,741,849	246,167,224	67.3%	77,013,213	319.6	557,574,625
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	PF	10/01/2017	N	After	EAN	874,437,400	1,194,620,927	327,217,244	73.2%	63,495,417	515.3	867,403,683
MIAMI BEACH	PF	10/01/2016	N	After	EAN	806,424,132	1,129,476,584	312,559,047	71.4%	59,793,025	522.7	816,917,537
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 SHORES VILLAGE	G	10/01/2017	N	After	EAN	13,787,644	15,009,521	1,389,922	91.9%	3,363,931	41.3	13,619,599
MIAMI SHORES VILLAGE	G	10/01/2015	N	After	EAN	11,374,066	14,328,292	2,531,507	79.4%	3,214,670	78.8	11,796,785
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	P	10/01/2017	N	None	EAN	24,081,158	28,305,736	4,771,120	85.1%	2,532,481	188.4	23,534,616
MIAMI SHORES VILLAGE	P	10/01/2016	N	After	EAN	21,180,905	27,851,751	6,073,268	76.0%	2,374,511	255.8	21,778,483
MIAMI SHORES VILLAGE	P	10/01/2015	N	After	EAN	19,054,943	26,445,720	6,539,917	72.1%	1,998,278	327.3	19,905,803
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 SPRINGS	G	10/01/2017	N	After	EAN	19,046,675	20,100,196	1,912,358	94.8%	3,305,740	57.9	18,187,838
MIAMI SPRINGS	G	10/01/2016	N	After	EAN	18,089,807	19,215,035	1,684,315	94.1%	3,112,373	54.1	17,530,720
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	PF	10/01/2017	N	After	EAN	30,332,993	32,476,254	3,614,755	93.4%	2,637,346	137.1	28,861,499
MIAMI SPRINGS	PF	10/01/2016	N	After	EAN	28,740,140	30,949,739	3,101,176	92.9%	2,491,689	124.5	27,848,563
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-DADE COUNTY	ERP	07/01/2017	N	None	EAN	24,589,664	39,510,815	14,921,151	62.2%	0	0.0	24,589,664
MIAMI-DADE COUNTY	ERP	07/01/2016	N	None	EAN	24,158,365	40,040,923	15,882,558	60.3%	0	0.0	24,158,365
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
MIDWAY FCD	F	10/01/2016	N	After	AGG	4,150,214	3,834,489	-315,725	108.2%	1,253,665	-25.2	4,150,214
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
MILTON	F	10/01/2017	N	None	EAN	4,450,086	8,788,816	4,342,891	50.6%	892,254	486.7	4,445,925
MILTON	F	10/01/2016	N	After	EAN	3,835,019	8,329,985	4,285,355	46.0%	849,109	504.7	4,044,630
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	G	10/01/2017	N	None	EAN	13,768,481	15,726,433	1,972,113	87.5%	2,306,590	85.5	13,754,320
MILTON	G	10/01/2016	N	After	EAN	12,736,260	15,093,111	1,968,673	84.4%	2,220,297	88.7	13,124,438
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	P	10/01/2016	N	None	EAN	7,183,974	7,246,484	-204,615	99.1%	875,070	-23.4	7,451,099
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
MIRAMAR	F	10/01/2016	N	None	PUC	117,447,732	140,835,730	35,944,072	83.4%	11,443,779	314.1	104,891,658
MIRAMAR	F	10/01/2015	N	None	PUC	104,321,909	127,417,965	35,356,780	81.9%	11,226,760	314.9	92,061,185
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	G	10/01/2017	N	None	EAN	94,046,453	110,923,576	20,390,396	84.8%	19,188,218	106.3	90,533,180
MIRAMAR	G	10/01/2016	N	After	EAN	83,287,914	103,408,928	20,950,363	80.5%	18,367,256	114.1	82,458,565
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	P	10/01/2016	N	None	EAN	137,069,132	211,055,708	72,005,360	64.9%	13,104,019	549.5	139,050,348
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 - MANAGEMENT	G	10/01/2017	N	None	EAN	37,296,999	56,581,063	19,266,541	65.9%	11,053,089	174.3	37,314,522
MIRAMAR - MANAGEMENT	G	10/01/2016	Y	After	EAN	30,594,737	52,504,355	20,750,484	58.3%	10,962,290	189.3	31,753,871
MIRAMAR - MANAGEMENT	G	10/01/2016	N	After	EAN	30,594,737	52,504,355	20,750,484	58.3%	10,962,290	189.3	31,753,871
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
MONROE COUNTY	ERP	07/01/2017	N	None	AGG	199,435	567,910	411,602	35.1%	0	0.0	156,308
MONROE COUNTY	ERP	07/01/2015	N	After	AGG	197,126	526,700	352,520	37.4%	0	0.0	174,180
MONROE COUNTY VOL F.F. & EMS	F	01/01/2018	N	None	AGG	886,932	840,009	-46,923	105.6%	0	0.0	886,932
MONROE COUNTY VOL F.F. & EMS	F	01/01/2017	N	None	AGG	856,446	937,760	81,314	91.3%	0	0.0	856,446
MONROE COUNTY VOL F.F. & EMS	F	01/01/2016	N	None	AGG	851,168	1,000,196	149,028	85.1%	0	0.0	851,168

**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
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
MONTICELLO	F	10/01/2015	N	None	AGG	721,100	491,473	-229,627	146.7%	0	0.0	721,100
MONTICELLO	P	10/01/2016	N	After	AGG	1,903,807	2,183,041	279,234	87.2%	378,166	73.8	1,903,807
MONTICELLO	P	10/01/2014	N	After	AGG	1,808,956	1,915,691	106,735	94.4%	363,175	29.4	1,808,956
MOUNT DORA	F	10/01/2017	N	After	AGG	8,489,635	8,967,104	544,703	94.7%	1,445,179	37.7	8,422,401
MOUNT DORA	F	10/01/2016	N	After	AGG	7,597,102	8,349,565	565,293	91.0%	1,415,833	39.9	7,784,272
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	G	10/01/2017	N	After	FIL	16,219,546	19,436,809	3,268,759	83.4%	3,008,009	108.7	16,168,050
MOUNT DORA	G	10/01/2016	N	After	FIL	15,551,000	17,454,143	1,648,488	89.1%	2,956,941	55.8	15,805,655
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	P	10/01/2017	N	After	AGG	10,839,812	11,716,737	1,120,975	92.5%	2,416,793	46.4	10,595,762
MOUNT DORA	P	10/01/2016	N	After	AGG	9,299,773	10,521,462	1,049,247	88.4%	2,234,588	47.0	9,472,215
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
NAPLES	F	10/01/2017	N	None	EAN	53,951,029	65,416,505	12,542,920	82.5%	3,092,717	405.6	52,873,585
NAPLES	F	10/01/2016	N	After	EAN	48,689,417	62,227,286	13,116,153	78.2%	3,025,094	433.6	49,111,133
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	G	10/01/2017	N	None	EAN	56,221,282	68,455,807	13,452,854	82.1%	16,199,103	83.1	55,002,953
NAPLES	G	10/01/2016	N	After	EAN	51,937,865	67,903,045	15,625,009	76.5%	16,216,214	96.4	52,278,036
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
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	P	10/01/2017	N	None	EAN	49,670,843	67,232,509	18,577,752	73.9%	4,285,903	433.5	48,654,757
NAPLES	P	10/01/2016	N	After	EAN	45,732,479	65,968,580	19,850,863	69.3%	4,082,422	486.3	46,117,717
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
NEPTUNE BEACH	P	10/01/2016	N	After	EAN	8,315,169	10,052,346	1,394,621	82.7%	1,136,306	122.7	8,657,725
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
NEW PORT RICHEY	F	10/01/2016	N	After	AGG	11,008,916	12,606,268	904,863	87.3%	1,284,968	70.4	11,701,405
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	10/01/2014	N	None	AGG	12,037,795	12,547,224	991,012	95.9%	981,978	100.9	11,556,212
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	P	10/01/2017	N	None	EAN	26,657,341	24,786,258	-1,198,426	107.5%	2,478,660	-48.4	25,984,684
NEW PORT RICHEY	P	10/01/2016	N	After	EAN	24,044,724	25,624,538	1,257,370	93.8%	2,245,015	56.0	24,367,168
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 SMYRNA BEACH	F	10/01/2017	N	None	EAN	21,244,841	26,709,204	5,478,111	79.5%	2,151,000	254.7	21,231,093

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
NEW SMYRNA BEACH	F	10/01/2016	N	After	EAN	19,383,684	26,531,162	6,433,497	73.1%	2,203,610	292.0	20,097,665
NEW SMYRNA BEACH	F	10/01/2015	N	None	EAN	18,122,140	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
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	P	10/01/2017	N	None	FIL	17,466,415	18,322,295	766,546	95.3%	2,259,206	33.9	17,555,749
NEW SMYRNA BEACH	P	10/01/2016	N	After	FIL	16,972,214	18,098,941	705,872	93.8%	2,100,684	33.6	17,393,069
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	15,599,033	15,811,168	782,307	98.7%	1,711,793	45.7	15,028,861
NORTH BAY FCD	F	10/01/2017	N	After	EAN	4,399,004	4,215,322	-116,878	104.4%	910,803	-12.8	4,332,200
NORTH BAY FCD	F	10/01/2016	N	After	AGG	3,803,053	4,127,078	183,090	92.1%	751,000	24.4	3,943,988
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	10/01/2014	N	None	AGG	3,274,026	3,462,936	387,200	94.5%	740,577	52.3	3,075,736
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 BREVARD HOSPITAL (Parrish)	G	10/01/2016	N	After	AGG	59,084,922	48,467,861	-11,133,456	121.9%	33,188,147	-33.6	59,601,317
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 BROWARD HOSPITAL	G	07/01/2016	N	None	FIL	314,298,979	337,692,012	4,061,625	93.1%	376,440,867	1.1	333,630,387
NORTH BROWARD HOSPITAL	G	07/01/2015	N	None	FIL	328,060,587	333,420,020	10,444,884	98.4%	353,295,572	3.0	322,975,136
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 COLLIER FCD (was North Naples)	F	10/01/2017	N	None	EAN	70,747,887	76,165,850	5,417,963	92.9%	14,485,357	37.4	70,747,887

**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	10/01/2016	N	After	FIL	58,512,948	66,004,614	7,491,666	88.6%	12,673,917	59.1	58,512,948
NORTH COLLIER FCD (was North Naples)	F	10/01/2015	N	After	FIL	51,536,823	53,560,648	2,023,825	96.2%	10,258,519	19.7	51,536,823
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
NORTH COLLIER FCD (was North Naples)	F	10/01/2013	N	None	FIL	42,143,137	41,366,768	-776,369	101.9%	9,092,235	-8.5	42,143,137
NORTH MIAMI 691 [GPF]	F	10/01/2017	N	After	EAN	2,625,961	3,013,913	430,230	87.1%	0	0.0	2,583,683
NORTH MIAMI 691 [GPF]	F	10/01/2016	N	After	EAN	2,681,735	3,101,410	374,890	86.5%	0	0.0	2,726,520
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]	G	10/01/2017	N	After	EAN	110,281,375	122,884,942	14,379,054	89.7%	11,868,360	121.2	108,505,888
NORTH MIAMI 691 [GPF]	G	10/01/2016	N	After	EAN	99,942,944	116,693,716	15,081,770	85.6%	11,716,205	128.7	101,611,946
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]	P	10/01/2017	N	After	EAN	5,707,695	5,868,517	252,716	97.3%	120,981	208.9	5,615,801
NORTH MIAMI 691 [GPF]	P	10/01/2016	N	After	EAN	5,635,162	5,878,260	148,993	95.9%	118,530	125.7	5,729,267
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 748	P	10/01/2017	N	After	EAN	70,583,225	102,221,247	31,085,050	69.0%	9,962,588	312.0	71,136,197
NORTH MIAMI 748	P	10/01/2016	N	After	EAN	63,141,517	89,987,665	25,167,434	70.2%	9,058,510	277.8	64,820,231
NORTH MIAMI 748	P	10/01/2015	N	After	EAN	55,388,280	80,847,820	22,549,057	68.5%	9,185,954	245.5	58,298,763
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



**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
NORTH MIAMI BEACH	G	10/01/2017	N	After	EAN	79,944,967	110,972,740	30,503,261	72.0%	4,906,153	621.7	80,469,479
NORTH MIAMI BEACH	G	10/01/2016	N	After	EAN	76,555,716	109,981,379	30,652,544	69.6%	7,299,735	419.9	79,328,835
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	29,336,864	72.7%	9,032,997	324.8	69,374,663
NORTH MIAMI BEACH	PF	10/01/2017	N	None	EAN	100,384,375	154,824,881	42,956,298	64.8%	6,280,553	684.0	111,868,583
NORTH MIAMI BEACH	PF	10/01/2016	N	None	EAN	94,383,506	141,980,130	41,395,362	66.5%	6,381,893	648.6	100,584,768
NORTH MIAMI BEACH	PF	10/01/2015	N	None	EAN	91,466,381	135,645,217	40,131,411	67.4%	6,394,859	627.6	95,513,806
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 - MANAGEMENT	G	10/01/2017	N	After	AGG	18,923,591	21,935,982	3,110,302	86.3%	966,946	321.7	18,825,680
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2016	N	None	AGG	16,778,564	23,060,777	6,282,213	72.8%	3,075,576	204.3	16,778,564
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	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	10/01/2013	Y	After	AGG	15,781,755	19,148,696	3,366,941	82.4%	2,398,885	140.4	15,781,755
NORTH PORT	F	10/01/2017	N	After	EAN	47,046,321	46,397,844	121,785	101.4%	3,776,235	3.2	46,276,059
NORTH PORT	F	10/01/2016	N	After	EAN	42,346,454	42,608,830	-520,498	99.4%	4,073,329	-12.8	43,129,328
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	P	10/01/2017	N	After	EAN	40,416,302	43,440,159	4,189,139	93.0%	6,217,446	67.4	39,251,020

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
NORTH PORT	P	10/01/2016	N	After	EAN	34,995,161	40,082,030	4,197,552	87.3%	6,579,405	63.8	35,884,478
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 RIVER FCD	F	10/01/2017	N	None	EAN	19,422,379	24,700,268	5,702,963	78.6%	3,308,193	172.4	18,997,305
NORTH RIVER FCD	F	10/01/2016	N	After	EAN	16,998,362	23,177,836	5,695,666	73.3%	3,136,975	181.6	17,482,170
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
OAKLAND PARK	G	10/01/2017	N	None	AGG	39,187,602	45,985,678	10,269,530	85.2%	3,333,110	308.1	35,716,148
OAKLAND PARK	G	10/01/2016	N	After	AGG	35,588,977	46,626,525	11,037,548	76.3%	3,616,327	305.2	35,588,977
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	PF	10/01/2017	N	None	EAN	57,418,119	78,474,967	22,643,404	73.2%	4,317,687	524.4	55,831,563
OAKLAND PARK	PF	10/01/2016	N	None	EAN	58,294,508	81,090,233	21,975,530	71.9%	3,880,334	566.3	59,114,703
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
OCALA	F	10/01/2017	N	None	EAN	57,250,810	70,945,562	14,260,490	80.7%	6,886,009	207.1	56,685,072
OCALA	F	10/01/2016	N	After	EAN	46,846,080	63,551,897	15,439,325	73.7%	7,333,107	210.5	48,112,572
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	G	10/01/2017	N	After	EAN	143,834,198	228,069,583	85,486,300	63.1%	12,311,052	694.4	142,583,283

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
OCALA	G	10/01/2016	N	After	EAN	128,556,179	220,477,035	90,155,576	58.3%	13,870,704	650.0	130,321,459
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
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	P	10/01/2017	N	After	EAN	68,327,835	88,063,712	19,929,451	77.6%	8,719,016	228.6	68,134,261
OCALA	P	10/01/2016	N	After	EAN	62,806,327	84,019,476	19,494,312	74.8%	8,085,751	241.1	64,525,164
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
OCEAN CITY-WRIGHT FCD	F	10/01/2017	N	After	EAN	11,441,263	19,758,028	8,998,455	57.9%	2,095,594	429.4	10,759,573
OCEAN CITY-WRIGHT FCD	F	10/01/2016	N	After	EAN	9,537,261	18,438,880	8,839,497	51.7%	2,108,455	419.2	9,599,383
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
OCOEE	G	10/01/2017	N	None	EAN	37,252,555	38,664,163	2,225,583	96.3%	9,147,858	24.3	36,438,580
OCOEE	G	10/01/2016	N	After	EAN	33,626,110	36,296,173	2,161,409	92.6%	8,412,752	25.7	34,134,764
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	PF	10/01/2017	N	After	EAN	50,652,630	57,778,854	7,612,784	87.7%	7,811,311	97.5	50,166,070
OCOEE	PF	10/01/2016	N	After	EAN	45,408,536	54,257,730	7,992,815	83.7%	7,432,068	107.5	46,264,915
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

**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
OKALOOSA ISLAND FCD	F	10/01/2017	N	After	EAN	8,054,745	16,741,575	8,850,257	48.1%	1,126,456	785.7	7,891,318
OKALOOSA ISLAND FCD	F	10/01/2016	N	After	EAN	6,970,367	15,530,454	8,347,230	44.9%	1,181,359	706.6	7,183,224
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
OKEECHOBEE	F	10/01/2017	N	None	AGG	3,961,903	3,695,758	-223,350	107.2%	499,626	-44.7	3,919,108
OKEECHOBEE	F	10/01/2016	N	After	AGG	3,542,832	3,525,892	-52,101	100.5%	565,871	-9.2	3,577,993
OKEECHOBEE	F	10/01/2015	N	None	AGG	3,257,415	3,323,206	-12,540	98.0%	563,285	-2.2	3,335,746
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	G	10/01/2017	N	None	AGG	4,700,943	4,079,313	-436,814	115.2%	1,046,008	-41.8	4,516,127
OKEECHOBEE	G	10/01/2016	N	After	AGG	4,415,578	3,999,019	-443,971	110.4%	950,270	-46.7	4,442,990
OKEECHOBEE	G	10/01/2015	N	None	AGG	4,094,452	3,585,988	-521,504	114.2%	859,108	-60.7	4,107,492
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	P	10/01/2017	N	None	AGG	8,937,259	8,285,024	-511,448	107.9%	970,267	-52.7	8,796,472
OKEECHOBEE	P	10/01/2016	N	After	AGG	8,040,106	7,919,743	-194,043	101.5%	864,631	-22.4	8,113,786
OKEECHOBEE	P	10/01/2015	N	None	AGG	7,691,340	7,778,880	-118,456	98.9%	970,646	-12.2	7,897,336
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 UTILITY	G	10/01/2017	N	None	AGG	7,806,823	8,518,461	868,237	91.6%	2,206,190	39.4	7,650,224
OKEECHOBEE UTILITY	G	10/01/2016	N	After	AGG	6,869,802	7,711,247	703,830	89.1%	2,182,573	32.3	7,007,417
OKEECHOBEE UTILITY	G	10/01/2015	N	None	AGG	6,144,540	7,157,209	796,355	85.9%	2,176,721	36.6	6,360,854
OLDSMAR	F	10/01/2017	N	After	AGG	5,873,211	5,773,096	-100,115	101.7%	622,131	-16.1	5,873,211
OLDSMAR	F	10/01/2016	N	After	AGG	5,113,926	4,349,561	-85,281	117.6%	619,479	-13.8	4,434,842

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
ORANGE COUNTY LIBRARY	G	01/01/2018	N	None	EAN	48,652,294	45,760,711	-2,891,583	106.3%	4,314,180	-67.0	48,652,294
ORANGE COUNTY LIBRARY	G	01/01/2017	N	None	EAN	43,373,580	45,021,299	1,647,719	96.3%	4,775,367	34.5	43,373,580
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
ORANGE PARK	F	10/01/2016	N	After	EAN	6,246,688	6,611,908	11,619	94.5%	1,073,726	1.1	6,600,289
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	10/01/2014	N	None	EAN	5,752,065	6,005,886	526,175	95.8%	1,060,140	49.6	5,479,711
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	G	10/01/2017	N	After	EAN	10,408,723	9,904,536	-504,187	105.1%	2,045,341	-24.7	10,408,723
ORANGE PARK	G	10/01/2016	N	After	EAN	9,134,338	9,800,109	665,771	93.2%	1,838,219	36.2	9,134,338
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	P	10/01/2016	N	After	EAN	14,834,344	16,978,013	1,634,402	87.4%	1,222,098	133.7	15,343,611
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
ORLANDO	F	10/01/2017	N	None	EAN	394,177,607	488,385,798	85,517,201	80.7%	41,399,503	206.6	402,868,597
ORLANDO	F	10/01/2016	N	After	EAN	358,610,651	473,956,107	96,501,719	75.7%	41,973,977	229.9	377,454,388
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	G	09/30/2017	N	After	AGG	216,787,944	265,913,777	49,728,241	81.5%	6,551,774	759.0	216,185,536
ORLANDO	G	09/30/2016	N	None	AGG	206,001,245	258,590,117	45,717,088	79.7%	7,538,477	606.5	212,873,029
ORLANDO	G	09/30/2015	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	P	10/01/2017	N	None	EAN	560,275,172	693,030,939	132,164,479	80.8%	53,915,085	245.1	560,866,460
ORLANDO	P	10/01/2016	N	After	EAN	511,863,840	648,886,021	129,021,388	78.9%	54,920,286	234.9	519,864,633
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 AVIATION	G	10/01/2016	N	After	EAN	122,964,256	139,465,445	12,642,517	88.2%	6,705,962	188.5	126,822,928
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 UTILITY	G	10/01/2017	N	None	EAN	390,854,892	485,865,130	117,243,464	80.4%	90,906,955	129.0	368,621,666
ORLANDO UTILITY	G	10/01/2016	N	After	EAN	348,367,893	471,131,301	126,578,800	73.9%	86,572,980	146.2	344,552,501
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
ORMOND BEACH	F	10/01/2017	N	None	EAN	28,683,589	38,599,955	9,988,040	74.3%	2,593,141	385.2	28,611,915
ORMOND BEACH	F	10/01/2016	N	After	EAN	25,707,312	36,743,910	10,046,657	70.0%	2,685,761	374.1	26,697,253
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	G	10/01/2017	N	None	EAN	47,412,916	56,359,407	8,612,340	84.1%	6,200,882	138.9	47,747,067

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
ORMOND BEACH	G	10/01/2016	N	After	EAN	43,167,929	54,864,560	9,729,161	78.7%	6,643,500	146.5	45,135,399
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	P	10/01/2017	N	None	EAN	31,788,635	44,107,653	12,400,289	72.1%	3,379,173	367.0	31,707,364
ORMOND BEACH	P	10/01/2016	N	After	EAN	28,767,375	42,122,091	12,300,127	68.3%	3,129,691	393.0	29,821,964
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	25,851,849	35,528,520	11,346,142	72.8%	2,874,152	394.8	24,182,378
OVIEDO	F	10/01/2017	N	None	FIL	13,569,232	16,883,804	3,522,497	80.4%	2,997,182	117.5	13,361,307
OVIEDO	F	10/01/2016	N	After	FIL	11,781,519	15,703,653	3,416,103	75.0%	2,766,914	123.5	12,287,550
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	P	10/01/2017	N	None	EAN	23,054,492	23,678,943	1,005,328	97.4%	4,261,871	23.6	22,673,615
OVIEDO	P	10/01/2016	N	None	EAN	19,775,122	21,827,045	1,181,599	90.6%	4,002,591	29.5	20,645,446
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
PALATKA	F	10/01/2016	N	After	EAN	6,857,313	9,552,140	2,295,772	71.8%	948,655	242.0	7,256,368
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	G	10/01/2016	N	After	EAN	17,418,064	24,003,363	5,734,318	72.6%	3,079,411	186.2	18,269,045
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	10/01/2016	N	After	EAN	10,220,063	11,773,099	1,024,068	86.8%	1,395,649	73.4	10,749,031
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
PALM BAY	G	10/01/2017	N	None	AGG	189,302	22,081	-163,163	857.3%	0	0.0	185,244
PALM BAY	G	10/01/2016	N	None	AGG	177,417	23,013	-156,237	770.9%	0	0.0	179,250
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 [PF]	F	10/01/2017	N	None	EAN	82,301,783	98,941,275	17,325,495	83.2%	5,966,134	290.4	81,615,780
PALM BAY [PF]	F	10/01/2016	N	None	EAN	76,241,499	94,549,621	16,129,760	80.6%	6,042,297	267.0	78,419,861
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]	P	10/01/2017	N	None	EAN	104,611,025	115,273,648	12,133,729	90.8%	7,481,101	162.2	103,139,919
PALM BAY [PF]	P	10/01/2016	N	None	EAN	96,934,603	109,924,545	11,061,789	88.2%	7,363,529	150.2	98,862,756
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 BEACH	GPF	09/30/2017	N	After	EAN	214,706,033	318,100,840	98,995,141	67.5%	18,687,904	529.7	219,105,699
PALM BEACH	GPF	09/30/2016	N	After	EAN	72,869,851	104,636,609	27,113,457	69.6%	10,549,091	257.0	77,523,152
PALM BEACH	GPF	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
PALM BEACH	GPF	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



**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
PALM BEACH GARDENS	F	10/01/2017	N	After	PUC	93,631,077	113,964,799	23,511,779	82.2%	7,505,046	313.3	90,453,020
PALM BEACH GARDENS	F	10/01/2016	N	After	PUC	80,631,588	103,367,097	21,289,945	78.0%	7,515,525	283.3	82,077,152
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	G	10/01/2017	N	After	AGG	2,614,946	3,610,729	1,128,763	72.4%	176,946	637.9	2,481,966
PALM BEACH GARDENS	G	10/01/2016	N	After	AGG	2,285,725	3,497,247	1,134,415	65.4%	174,581	649.8	2,362,832
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	P	10/01/2017	N	After	EAN	90,176,684	106,399,933	22,288,987	84.8%	6,347,238	351.2	84,110,946
PALM BEACH GARDENS	P	10/01/2016	N	After	EAN	82,113,694	102,969,473	23,125,281	79.7%	5,716,252	404.6	79,844,192
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	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	10/01/2014	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	10/01/2013	N	After	EAN	64,575,453	85,007,723	22,891,372	76.0%	4,899,915	467.2	62,116,351
PALM COAST (VOL)	F	10/01/2016	N	After	EAN	3,537,093	2,716,393	-882,812	130.2%	0	0.0	3,599,205
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	10/01/2014	N	None	EAN	3,810,746	2,849,783	-744,584	133.7%	0	0.0	3,594,367
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 HARBOR FCD	F	10/01/2016	N	None	EAN	18,467,345	19,815,017	1,566,969	93.2%	3,210,127	48.8	18,248,048
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 TRAN, INC. (ATU-1577)	G	01/01/2018	N	None	EAN	106,312,842	124,734,728	18,010,495	85.2%	31,910,081	56.4	106,724,233

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
PALM TRAN, INC. (ATU-1577)	G	01/01/2017	N	None	EAN	93,500,289	120,333,112	20,809,272	77.7%	29,713,024	70.0	99,523,840
PALM TRAN, INC. (ATU-1577)	G	01/01/2016	N	None	EAN	85,571,227	112,855,418	21,277,834	75.8%	28,018,022	75.9	91,577,584
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
PALMETTO	G	10/01/2017	N	None	EAN	13,784,575	16,024,426	2,546,756	86.0%	3,006,331	84.7	13,477,670
PALMETTO	G	10/01/2016	N	After	EAN	12,318,303	15,632,832	3,072,073	78.8%	2,863,680	107.3	12,560,759
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	P	10/01/2017	N	After	EAN	12,404,635	14,670,023	2,555,172	84.6%	1,671,989	152.8	12,114,851
PALMETTO	P	10/01/2016	N	After	EAN	11,468,522	14,024,269	2,399,832	81.8%	1,651,987	145.3	11,624,437
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
PANAMA CITY	F	10/01/2017	N	After	EAN	34,977,152	49,587,019	14,054,154	70.5%	3,547,569	396.2	35,532,865
PANAMA CITY	F	10/01/2016	N	After	EAN	33,333,295	48,510,604	13,608,992	68.7%	3,199,055	425.4	34,901,612
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
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	P	10/01/2017	N	None	EAN	33,350,642	41,352,344	7,197,373	80.6%	4,189,791	171.8	34,154,971
PANAMA CITY	P	10/01/2016	N	None	EAN	31,473,540	39,901,050	6,831,664	78.9%	4,116,754	166.0	33,069,386
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

**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 (SUPP)	G	10/01/2017	N	None	AGG	3,154,825	3,389,569	234,744	93.1%	1,147,863	20.5	3,154,825
PANAMA CITY (SUPP)	G	10/01/2016	N	After	AGG	2,859,415	3,370,092	510,677	84.8%	1,338,740	38.2	2,859,415
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 BEACH	F	10/01/2016	N	None	FIL	14,835,134	14,807,536	703,965	100.2%	1,299,830	54.2	14,103,571
PANAMA CITY BEACH	F	10/01/2015	N	None	FIL	13,673,096	13,576,414	820,239	100.7%	1,308,805	62.7	12,756,175
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	G	10/01/2016	N	None	FIL	32,382,327	32,607,865	413,758	99.3%	5,797,984	7.1	32,194,107
PANAMA CITY BEACH	G	10/01/2015	N	None	FIL	29,492,670	29,919,543	417,823	98.6%	5,323,787	7.9	29,501,720
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	P	10/01/2016	N	None	FIL	17,843,082	18,634,662	296,504	95.8%	3,197,448	9.3	18,338,158
PANAMA CITY BEACH	P	10/01/2015	N	None	FIL	16,344,206	17,141,165	332,748	95.4%	2,969,177	11.2	16,808,417
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
PARKLAND	P	10/01/2017	N	After	EAN	2,229,766	2,489,809	260,043	89.6%	0	0.0	2,229,766
PARKLAND	P	10/01/2016	N	After	EAN	2,054,583	2,347,235	292,652	87.5%	0	0.0	2,054,583
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
PASCO COUNTY	ERP	07/01/2017	N	None	EAN	17,637,847	16,014,774	-1,623,073	110.1%	16,096,946	-10.1	17,637,847
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
PEMBROKE PARK COMM SUPP	G	10/01/2016	Y	After	AGG	2,208,214	2,736,186	527,972	80.7%	43,260	1,220.5	2,208,214

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
PEMBROKE PARK COMM SUPP	G	10/01/2016	N	After	AGG	1,762,534	2,346,576	584,042	75.1%	43,260	1,350.1	1,762,534
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 PINES	G	10/01/2016	N	After	EAN	167,490,116	183,233,784	9,901,493	91.4%	3,441,627	287.7	173,332,291
PEMBROKE PINES	G	10/01/2015	N	None	EAN	158,607,927	164,345,046	-2,576,638	96.5%	3,280,160	-78.6	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	PF	10/01/2017	N	After	EAN	599,325,724	807,385,971	213,389,122	74.2%	26,646,456	800.8	593,996,849
PEMBROKE PINES	PF	10/01/2016	N	After	EAN	538,859,146	758,665,266	208,110,785	71.0%	26,123,963	796.6	550,554,481
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
PENSACOLA	F	10/01/2017	N	After	EAN	120,622,681	129,073,012	8,450,331	93.5%	4,611,308	183.3	120,622,681
PENSACOLA	F	10/01/2016	N	None	EAN	113,883,891	124,919,619	8,797,875	91.2%	4,164,100	211.3	116,121,744
PENSACOLA	F	10/01/2016	Y	After	EAN	113,883,891	125,659,508	9,537,764	90.6%	4,164,100	229.1	116,121,744
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	09/30/2016	N	After	EAN	134,865,141	178,562,608	40,730,808	75.5%	6,347,558	641.7	137,831,800
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	P	10/01/2017	N	None	EAN	93,617,461	128,266,462	37,715,659	73.0%	4,048,557	931.6	90,550,803
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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
PERRY	F	10/01/2016	N	After	EAN	3,199,740	4,072,011	625,674	78.6%	623,630	100.3	3,446,337
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	P	10/01/2016	N	After	EAN	7,215,528	7,874,236	264,467	91.6%	1,151,923	23.0	7,609,769
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
PINELLAS PARK	F	10/01/2017	N	After	EAN	60,511,529	71,627,213	13,335,373	84.5%	4,702,501	283.6	58,291,840
PINELLAS PARK	F	10/01/2016	N	After	EAN	54,954,227	71,877,983	17,032,734	76.5%	4,552,464	374.1	54,845,249
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	G	10/01/2017	N	None	EAN	80,467,106	86,071,159	7,461,219	93.5%	13,690,994	54.5	78,609,940
PINELLAS PARK	G	10/01/2016	N	After	EAN	73,015,382	84,190,818	10,038,895	86.7%	13,607,794	73.8	74,151,923
PINELLAS PARK	G	10/01/2015	N	None	EAN	68,655,683	76,283,168	6,344,907	90.0%	12,904,133	49.2	69,938,261
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	P	10/01/2017	N	None	EAN	64,819,623	65,381,188	1,968,113	99.1%	6,733,430	29.2	63,413,075
PINELLAS PARK	P	10/01/2016	N	After	EAN	57,840,236	61,181,515	2,022,297	94.5%	5,953,802	34.0	59,159,218
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
PLANT CITY	PF	10/01/2017	N	None	EAN	40,716,245	60,755,292	20,643,172	67.0%	6,941,874	297.4	40,112,120
PLANT CITY	PF	10/01/2016	N	After	EAN	36,301,759	57,121,265	19,959,496	63.6%	6,661,296	299.6	37,161,769

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	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	10/01/2014	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	10/01/2013	N	None	EAN	29,272,764	48,448,824	20,178,108	60.4%	6,133,823	329.0	28,270,716
PLANTATION	G	10/01/2017	N	None	EAN	162,438,800	200,175,172	38,582,722	81.1%	27,104,526	142.4	161,592,450
PLANTATION	G	10/01/2016	N	After	EAN	147,949,787	189,051,547	37,733,386	78.3%	24,311,985	155.2	151,318,161
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	P	10/01/2017	N	After	EAN	151,644,038	189,022,775	43,692,836	80.2%	9,770,304	447.2	145,329,939
PLANTATION	P	10/01/2016	N	After	EAN	133,332,946	178,153,352	44,094,094	74.8%	9,355,012	471.3	134,059,258
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 (VOL)	F	10/01/2017	N	None	AGG	21,649,821	17,414,004	-3,187,570	124.3%	0	0.0	20,601,574
PLANTATION (VOL)	F	10/01/2016	N	After	AGG	19,580,717	16,045,091	-4,165,453	122.0%	0	0.0	20,210,544
PLANTATION (VOL)	F	10/01/2015	N	After	AGG	18,231,926	15,134,302	-3,376,496	120.5%	0	0.0	18,510,798
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
POMPANO BEACH	G	10/01/2017	N	After	EAN	177,325,805	249,421,808	75,567,654	71.1%	29,506,551	256.1	173,854,154
POMPANO BEACH	G	10/01/2016	N	After	EAN	160,422,298	231,706,855	68,395,011	69.2%	27,957,209	244.6	163,311,844
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	PF	10/01/2017	N	None	EAN	237,937,762	349,629,902	105,394,262	68.1%	14,353,623	734.3	244,235,640

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
POMPANO BEACH	PF	10/01/2016	N	After	EAN	223,871,513	335,486,515	105,100,106	66.7%	13,527,197	777.0	230,386,409
POMPANO BEACH	PF	10/01/2015	N	After	EAN	219,256,301	302,877,952	78,870,905	72.4%	13,061,612	603.8	224,007,047
POMPANO BEACH	PF	10/01/2014	N	None	EAN	233,037,612	299,878,599	81,841,009	77.7%	13,296,423	615.5	218,037,590
POMPANO BEACH	PF	10/01/2013	N	None	EAN	218,765,571	291,905,826	85,486,934	74.9%	13,202,376	647.5	206,418,892
PORT ORANGE	F	10/01/2016	N	After	EAN	24,887,832	42,981,328	17,507,703	57.9%	2,791,036	627.3	25,473,625
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
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	G	10/01/2017	N	None	AGG	31,581,532	37,537,415	7,146,719	84.1%	4,520,075	158.1	30,390,696
PORT ORANGE	G	10/01/2016	N	None	AGG	30,631,109	35,912,702	6,707,890	85.3%	5,287,951	126.9	29,204,812
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	P	10/01/2017	N	None	EAN	34,383,729	48,774,256	13,832,793	70.5%	4,745,191	291.5	34,941,463
PORT ORANGE	P	10/01/2016	N	None	EAN	30,105,688	45,802,205	14,144,579	65.7%	4,226,346	334.7	31,657,626
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 ST. LUCIE	P	10/01/2017	N	After	EAN	94,107,459	119,394,057	27,452,254	78.8%	17,658,754	155.5	91,941,803
PORT ST. LUCIE	P	10/01/2016	N	After	EAN	81,244,475	106,539,112	23,662,871	76.3%	17,107,896	138.3	82,876,241
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
PUNTA GORDA	F	10/01/2017	N	None	EAN	13,321,103	14,769,573	1,968,105	90.2%	1,774,117	110.9	12,801,468

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
PUNTA GORDA	F	10/01/2016	N	After	EAN	11,884,346	13,965,930	1,881,947	85.1%	1,735,502	108.4	12,083,983
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	G	10/01/2016	N	After	EAN	39,999,643	48,152,426	6,922,834	83.1%	4,677,975	148.0	41,229,592
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
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	P	10/01/2016	N	After	FIL	14,958,607	17,106,803	1,612,099	87.4%	2,269,073	71.1	15,494,704
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
QUINCY	PF	10/01/2016	N	After	EAN	6,671,614	10,171,789	2,978,069	65.6%	937,717	317.6	7,193,720
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
RIVIERA BEACH	F	10/01/2017	N	After	EAN	83,893,395	79,280,751	-1,195,392	105.8%	4,860,470	-24.6	80,476,143
RIVIERA BEACH	F	10/01/2016	N	After	EAN	75,621,439	75,841,288	583,929	99.7%	5,332,052	11.0	75,257,359
RIVIERA BEACH	F	10/01/2015	N	After	EAN	72,693,756	73,940,119	2,209,536	98.3%	5,039,947	43.8	71,730,583
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	G	10/01/2017	N	After	EAN	115,995,619	104,522,842	-3,853,102	111.0%	7,958,965	-48.4	108,375,944
RIVIERA BEACH	G	10/01/2016	N	After	EAN	106,796,523	100,013,836	-3,027,254	106.8%	7,947,790	-38.1	103,041,090
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



**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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	P	09/30/2017	Y	After	EAN	75,357,947	74,510,147	575,535	101.1%	7,030,702	8.2	73,934,612
RIVIERA BEACH	P	09/30/2016	N	After	EAN	70,119,256	70,734,407	4,441	99.1%	6,260,283	0.1	70,729,966
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
ROCKLEDGE	F	10/01/2017	N	None	EAN	11,652,598	15,054,589	3,540,151	77.4%	1,591,649	222.4	11,514,438
ROCKLEDGE	F	10/01/2016	N	None	EAN	10,449,992	14,425,910	3,646,497	72.4%	1,528,548	238.6	10,779,413
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	G	10/01/2017	N	None	EAN	15,304,541	18,322,630	3,221,147	83.5%	4,635,422	69.5	15,101,483
ROCKLEDGE	G	10/01/2016	N	None	EAN	14,412,104	18,194,812	3,389,344	79.2%	4,332,096	78.2	14,805,468
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	P	10/01/2017	N	None	EAN	13,509,157	13,925,025	689,958	97.0%	2,101,925	32.8	13,235,067
ROCKLEDGE	P	10/01/2016	N	None	EAN	11,860,589	12,902,368	774,598	91.9%	2,285,615	33.9	12,127,770
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
SAFETY HARBOR	F	10/01/2017	N	None	AGG	7,731,192	5,912,627	-306,227	130.8%	1,541,067	-19.9	6,218,854
SAFETY HARBOR	F	10/01/2016	N	After	AGG	6,361,922	5,109,732	-276,500	124.5%	1,367,798	-20.2	5,386,232
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

**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
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
SAINT AUGUSTINE	F	10/01/2017	N	None	FIL	12,471,862	11,860,052	-133,075	105.2%	1,940,481	-6.9	11,993,127
SAINT AUGUSTINE	F	10/01/2016	N	After	FIL	11,584,563	11,420,654	-113,174	101.4%	1,673,859	-6.8	11,533,828
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	10/01/2014	N	None	FIL	11,095,062	9,841,601	-288,717	112.7%	1,601,370	-18.0	10,130,318
SAINT AUGUSTINE	F	10/01/2013	N	None	FIL	10,101,154	9,181,063	-217,801	110.0%	1,546,571	-14.1	9,398,864
SAINT AUGUSTINE	G	10/01/2017	N	After	EAN	39,367,565	49,273,194	11,117,838	79.9%	10,272,429	108.2	38,155,356
SAINT AUGUSTINE	G	10/01/2015	N	After	EAN	31,936,427	41,773,772	10,099,514	76.5%	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	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	10/01/2013	Y	None	EAN	28,125,539	37,062,612	10,253,615	75.9%	8,442,043	121.5	26,808,997
SAINT AUGUSTINE	P	10/01/2017	N	After	EAN	19,010,151	19,937,226	1,444,619	95.4%	3,615,909	40.0	18,492,607
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 CLOUD	G	10/01/2017	N	After	EAN	54,141,174	52,682,771	-217,584	102.8%	11,172,473	-2.0	52,900,355
SAINT CLOUD	G	10/01/2016	N	After	EAN	48,920,221	49,488,620	-178,409	98.9%	10,354,810	-1.7	49,667,029
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	PF	10/01/2017	N	After	EAN	47,447,016	58,338,976	11,865,687	81.3%	8,339,301	142.3	46,473,290
SAINT CLOUD	PF	10/01/2016	N	After	EAN	41,683,934	54,278,996	11,836,188	76.8%	8,125,894	145.7	42,442,808
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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 JOHNS RIVER PW PK	G	10/01/2017	N	None	EAN	152,797,764	169,320,985	16,523,221	90.2%	11,988,122	137.8	152,797,764
SAINT JOHNS RIVER PW PK	G	10/01/2016	N	After	EAN	142,285,489	162,028,867	19,743,378	87.8%	15,489,302	127.5	142,285,489
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 LUCIE COUNTY FCD	F	10/01/2016	N	After	EAN	209,383,383	308,423,471	88,680,556	67.9%	30,093,503	294.7	219,742,915
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	G	10/01/2016	N	After	EAN	12,369,820	20,072,891	7,110,861	61.6%	3,590,180	198.1	12,962,030
SAINT LUCIE COUNTY FCD	G	10/01/2015	N	None	EAN	11,470,451	17,737,273	5,561,063	64.7%	3,220,327	172.7	12,176,210
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 PETE BEACH	F	10/01/2017	N	After	EAN	12,516,123	20,759,033	8,141,814	60.3%	2,274,459	358.0	12,617,219
SAINT PETE BEACH	F	10/01/2016	N	After	EAN	11,554,030	17,472,748	5,550,944	66.1%	1,894,373	293.0	11,921,804
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	G	10/01/2017	N	None	EAN	12,068,108	16,943,587	4,655,525	71.2%	607,616	766.2	12,288,062
SAINT PETE BEACH	G	10/01/2016	N	After	EAN	11,625,585	16,683,970	4,665,444	69.7%	724,814	643.7	12,018,526
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
SAINT PETE BEACH	P	10/01/2017	N	None	EAN	11,545,616	18,324,238	6,681,998	63.0%	0	0.0	11,642,240

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
SAINT PETE BEACH	P	10/01/2016	N	After	EAN	11,084,818	17,711,277	6,170,998	62.6%	0	0.0	11,540,279
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 PETERSBURG	F	10/01/2017	N	None	EAN	260,851,336	275,914,268	-2,510,482	94.5%	19,574,164	-12.8	278,424,750
SAINT PETERSBURG	F	10/01/2016	N	After	EAN	245,210,493	227,791,976	-11,932,303	107.6%	16,264,742	-73.4	239,724,279
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	G	10/01/2017	N	None	EAN	431,611,066	457,263,548	27,958,265	94.4%	81,346,925	34.4	429,305,283
SAINT PETERSBURG	G	10/01/2016	N	After	EAN	387,352,419	430,370,322	28,687,806	90.0%	77,392,386	37.1	401,682,516
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	P	10/01/2017	N	None	EAN	407,447,329	475,756,213	45,123,898	85.6%	37,088,733	121.7	430,632,315
SAINT PETERSBURG	P	10/01/2016	N	After	EAN	378,349,695	427,498,227	36,574,191	88.5%	35,120,540	104.1	390,924,036
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
SAN CARLOS PARK FCD	F	10/01/2017	N	None	AGG	17,279,328	17,724,800	557,579	97.5%	2,939,585	19.0	17,167,221
SAN CARLOS PARK FCD	F	10/01/2016	N	After	AGG	14,210,548	16,138,017	2,121,045	88.1%	2,658,831	79.8	14,016,972
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
SANFORD	F	10/01/2016	N	After	EAN	29,069,903	33,089,969	3,677,823	87.9%	3,672,217	100.2	29,412,146
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
SANFORD	F	10/01/2014	N	None	EAN	26,014,577	30,047,289	5,485,767	86.6%	3,683,636	148.9	24,561,522
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	P	10/01/2016	N	After	EAN	42,432,734	44,329,191	1,640,331	95.7%	5,671,117	28.9	42,688,860
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	10/01/2014	N	None	EAN	38,981,580	41,980,182	6,046,319	92.9%	5,500,078	109.9	35,933,863
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
SANIBEL	G	10/01/2017	N	None	EAN	29,028,390	32,993,406	3,965,015	88.0%	970,082	408.7	29,028,391
SANIBEL	G	10/01/2016	N	After	EAN	25,558,259	32,964,949	7,406,690	77.5%	1,132,833	653.8	25,558,259
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	P	10/01/2017	N	None	EAN	18,440,697	24,463,147	6,026,987	75.4%	1,827,484	329.8	18,436,160
SANIBEL	P	10/01/2016	N	After	EAN	17,505,610	23,125,192	5,069,068	75.7%	1,405,605	360.6	18,056,124
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
SARASOTA	F	09/30/2017	N	None	EAN	145,805,786	183,110,172	42,369,014	79.6%	283,266	14,957.3	140,741,158
SARASOTA	F	09/30/2016	N	After	EAN	136,197,634	183,086,678	45,869,891	74.4%	395,169	11,607.7	137,216,787
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	G	09/30/2017	N	After	EAN	153,668,713	205,513,191	55,764,678	74.8%	12,212,665	456.6	149,748,513
SARASOTA	G	09/30/2016	N	None	EAN	139,821,460	198,396,598	56,470,065	70.5%	12,474,000	452.7	141,926,533
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
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	P	09/30/2017	N	None	EAN	228,229,840	268,278,210	47,755,376	85.1%	12,564,626	380.1	220,522,834

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
SARASOTA	P	09/30/2016	N	None	EAN	205,346,043	256,737,067	53,049,054	80.0%	11,237,000	472.1	203,688,013
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 MEMORIAL HEALTH CARE	G	10/01/2016	N	After	EAN	340,865,327	365,252,694	18,319,368	93.3%	118,225,538	15.5	346,933,326
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2015	N	After	EAN	316,809,892	356,670,673	27,321,128	88.8%	124,949,986	21.9	329,349,545
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-MANATEE AIRPORT	G	10/01/2017	N	After	EAN	22,289,438	27,163,867	4,936,102	82.1%	3,449,801	143.1	22,227,765
SARASOTA-MANATEE AIRPORT	G	10/01/2016	N	After	EAN	20,475,578	26,307,287	5,324,684	77.8%	3,540,676	150.4	20,982,603
SARASOTA-MANATEE AIRPORT	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 AIRPORT	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 AIRPORT	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
SATELLITE BEACH	G	10/01/2017	N	After	AGG	7,253,135	8,451,964	1,147,249	85.8%	281,381	407.7	7,304,715
SATELLITE BEACH	G	10/01/2016	N	After	AGG	6,563,141	8,488,336	1,517,011	77.3%	273,990	553.7	6,971,325
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	PF	10/01/2017	N	After	EAN	17,272,112	22,586,319	4,778,005	76.5%	2,419,522	197.5	17,808,314
SATELLITE BEACH	PF	10/01/2016	N	After	EAN	14,703,110	21,184,017	4,774,055	69.4%	2,478,690	192.6	16,409,962
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
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
SEBASTIAN	P	10/01/2017	N	After	EAN	14,002,519	17,489,807	3,684,916	80.1%	2,639,677	139.6	13,804,891
SEBASTIAN	P	10/01/2016	N	After	EAN	12,488,710	15,255,948	2,457,455	81.9%	2,245,394	109.4	12,798,493
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
SEBRING	F	10/01/2017	N	After	FIL	12,679,032	13,972,120	1,279,187	90.7%	282,466	452.9	12,692,933
SEBRING	F	10/01/2016	N	After	FIL	12,227,474	13,634,750	939,851	89.7%	364,598	257.8	12,694,899
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	P	10/01/2017	N	After	AGG	17,156,658	17,644,943	628,222	97.2%	1,128,308	55.7	17,016,721
SEBRING	P	10/01/2016	N	After	AGG	16,300,314	17,127,236	330,141	95.2%	1,043,062	31.7	16,797,095
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
SEMINOLE	F	10/01/2016	N	After	EAN	35,836,808	42,075,572	4,639,196	85.2%	4,044,573	114.7	37,436,376
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
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2017	N	None	PUC	561,673,767	665,099,307	88,024,532	84.4%	369,604,871	23.8	577,074,775
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2016	N	After	PUC	490,032,863	614,996,237	87,187,614	79.7%	387,420,172	22.5	527,808,623
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 MIAMI [GP]	G	10/01/2017	N	None	EAN	16,349,220	14,658,893	-1,110,165	111.5%	3,276,401	-33.9	15,769,058
SOUTH MIAMI [GP]	G	10/01/2016	N	After	EAN	14,492,169	13,440,940	-976,752	107.8%	2,942,206	-33.2	14,417,692
SOUTH MIAMI [GP]	G	10/01/2015	N	None	EAN	13,584,839	12,595,335	-952,058	107.9%	1,534,040	-62.1	13,547,393
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]	P	10/01/2017	N	None	EAN	23,100,141	23,514,576	1,221,894	98.2%	2,970,815	41.1	22,292,682
SOUTH MIAMI [GP]	P	10/01/2016	N	After	EAN	20,556,965	22,167,333	1,703,210	92.7%	3,214,004	53.0	20,464,123
SOUTH MIAMI [GP]	P	10/01/2015	N	None	EAN	18,502,750	20,715,579	2,190,424	89.3%	3,316,524	66.1	18,525,155
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 PASADENA	F	10/01/2016	N	After	EAN	6,541,514	9,136,046	2,391,185	71.6%	791,769	302.0	6,744,861
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	10/01/2013	N	None	EAN	6,236,497	8,239,886	2,316,999	75.7%	628,707	368.5	5,922,887
SOUTH WALTON FCD	F	10/01/2017	N	After	EAN	45,722,962	43,591,368	-412,943	104.9%	6,642,872	-6.2	44,004,311
SOUTH WALTON FCD	F	10/01/2016	N	None	EAN	39,194,424	35,828,815	-3,575,778	109.4%	6,527,328	-54.8	39,404,593
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	10/01/2014	N	None	EAN	31,265,895	30,457,076	356,952	102.7%	6,241,351	5.7	30,100,124
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
SOUTHERN MANATEE FCD	F	10/01/2017	N	None	AGG	36,627,689	42,840,044	6,470,323	85.5%	4,785,662	135.2	36,369,721
SOUTHERN MANATEE FCD	F	10/01/2016	N	After	AGG	30,527,026	38,771,308	8,632,061	78.7%	4,470,500	193.1	30,139,247
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	G	10/01/2017	N	None	AGG	2,799,311	3,105,583	306,272	90.1%	383,968	79.8	2,799,311
SOUTHERN MANATEE FCD	G	10/01/2016	N	After	AGG	2,314,211	2,825,967	516,451	81.9%	424,163	121.8	2,309,516
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
STARKE	F	10/01/2017	N	None	EAN	3,451,344	4,404,325	1,041,430	78.4%	373,777	278.6	3,362,895
STARKE	F	10/01/2016	N	After	EAN	2,973,468	3,972,877	900,852	74.8%	327,068	275.4	3,072,025
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	G	10/01/2017	N	None	EAN	9,635,206	13,333,782	4,065,759	72.3%	995,886	408.3	9,268,023
STARKE	G	10/01/2016	N	After	EAN	8,948,321	13,383,524	4,230,077	66.9%	947,085	446.6	9,153,447
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	P	10/01/2016	N	After	EAN	4,018,456	4,389,001	264,575	91.6%	503,408	52.6	4,124,426
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
SUNRISE	F	10/01/2017	N	None	EAN	135,548,638	187,309,953	53,984,685	72.4%	12,541,903	430.4	133,325,268
SUNRISE	F	10/01/2016	N	None	EAN	120,391,017	174,828,650	53,571,797	68.9%	11,869,884	451.3	121,256,853
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
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
SUNRISE	G	10/01/2017	N	After	EAN	198,335,210	298,085,425	103,421,067	66.5%	35,240,205	293.5	194,664,358
SUNRISE	G	10/01/2016	N	After	EAN	176,026,669	282,654,913	103,643,506	62.3%	35,656,748	290.7	179,011,407
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	P	10/01/2017	N	After	EAN	138,217,216	200,792,437	63,711,880	68.8%	17,307,895	368.1	137,080,557
SUNRISE	P	10/01/2016	N	After	EAN	122,661,859	186,760,035	61,479,332	65.7%	16,027,155	383.6	125,280,703
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
SURFSIDE [GP]	G	10/01/2017	N	None	EAN	8,085,564	9,221,945	1,232,147	87.7%	3,142,492	39.2	7,989,798
SURFSIDE [GP]	G	10/01/2016	N	After	EAN	7,194,816	8,724,377	1,416,178	82.5%	3,409,161	41.5	7,308,199
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]	P	10/01/2017	N	None	EAN	13,207,037	14,316,462	1,265,851	92.3%	2,482,248	51.0	13,050,611
SURFSIDE [GP]	P	10/01/2016	N	After	EAN	11,556,635	13,115,915	1,377,162	88.1%	2,488,671	55.3	11,738,753
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
SWEETWATER	P	10/01/2016	N	After	FIL	9,231,213	11,307,308	1,931,664	81.6%	1,750,526	110.4	9,375,644
SWEETWATER	P	10/01/2015	N	None	AGG	8,005,848	10,416,214	2,040,305	76.9%	3,363,706	60.7	8,375,909
SWEETWATER	P	10/01/2014	N	None	AGG	7,830,483	8,089,584	770,357	96.8%	2,907,461	26.5	7,319,227
SWEETWATER	P	10/01/2013	N	None	AGG	6,436,434	7,439,577	1,264,633	86.5%	2,863,447	44.2	6,174,944
TALLAHASSEE [GPF]	F	10/01/2017	N	After	EAN	205,257,000	258,423,000	58,080,000	79.4%	14,211,000	408.7	200,343,000

**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
TALLAHASSEE [GPF]	F	10/01/2016	N	After	EAN	187,102,399	243,860,000	53,528,000	76.7%	14,878,000	359.8	190,332,000
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]	G	10/01/2017	N	After	EAN	1,074,804,000	1,144,966,000	101,926,000	93.9%	103,700,000	98.3	1,043,040,000
TALLAHASSEE [GPF]	G	10/01/2016	N	After		983,771,323	1,076,062,000	80,143,000	91.4%	102,332,000	78.3	995,919,000
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]	P	10/01/2017	N	After	EAN	312,205,000	353,630,000	57,331,000	88.3%	23,705,000	241.9	296,299,000
TALLAHASSEE [GPF]	P	10/01/2016	N	After		279,774,015	334,090,000	56,317,000	83.7%	22,969,000	245.2	277,773,000
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
TAMARAC	F	10/01/2017	N	None	EAN	98,832,191	108,493,572	19,371,853	91.1%	8,527,415	227.2	89,121,719
TAMARAC	F	10/01/2016	N	After	EAN	84,929,498	102,619,059	20,019,365	82.8%	8,098,963	247.2	82,599,694
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	G	10/01/2017	N	None	EAN	49,333,277	50,297,965	4,825,004	98.1%	6,474,562	74.5	45,472,961
TAMARAC	G	10/01/2016	N	After	EAN	44,843,967	46,699,771	3,691,929	96.0%	6,261,743	59.0	43,007,842
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	P	10/01/2017	N	None	EAN	5,057,046	9,590,971	4,643,981	52.7%	0	0.0	4,946,990
TAMARAC	P	10/01/2016	N	After	EAN	4,764,956	10,667,845	5,766,011	44.7%	0	0.0	4,901,834
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 - ELECTED	G	10/01/2017	N	None	EAN	45,457,198	47,901,442	10,248,242	94.9%	7,127,437	143.8	37,653,200
TAMARAC - ELECTED	G	10/01/2016	N	After	EAN	38,401,166	44,103,435	10,282,821	87.1%	6,738,201	152.6	33,820,614

**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	10/01/2015	N	None	EAN	34,322,448	39,233,927	7,262,839	87.5%	6,712,583	108.2	31,971,088
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
TAMPA	G	01/01/2018	N	None	FIL	738,837,282	741,897,588	5,359,270	99.6%	147,577,982	3.6	736,538,318
TAMPA	G	01/01/2017	N	None	FIL	665,837,528	751,364,846	51,044,547	88.6%	138,394,848	36.9	700,320,299
TAMPA	G	01/01/2016	N	None	FIL	657,493,325	685,950,485	5,546,696	95.9%	133,927,257	4.1	680,403,789
TAMPA	G	01/01/2015	N	None	FIL	695,722,000	656,913,629	6,072,629	105.9%	126,627,188	4.8	650,841,000
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	PF	10/01/2017	N	None	EAN	1,189,225,174	1,269,133,103	50,770,806	93.7%	119,626,939	42.4	1,218,362,297
TAMPA	PF	10/01/2016	N	After	EAN	1,103,569,405	1,215,525,125	17,056,352	90.8%	109,272,433	15.6	1,198,468,773
TAMPA	PF	10/01/2015	N	None	EAN	961,999,944	1,169,572,192	87,515,839	82.3%	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
TARPON SPRINGS	F	10/01/2016	N	After	EAN	22,252,732	26,856,003	4,246,082	82.9%	1,828,614	232.2	22,609,921
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	P	10/01/2017	N	After	EAN	27,356,897	29,008,000	1,437,959	94.3%	3,144,262	45.7	27,570,041
TARPON SPRINGS	P	10/01/2016	N	After	EAN	24,954,974	26,447,908	403,256	94.4%	2,973,100	13.6	26,044,652
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	10/01/2014	N	None	EAN	23,686,142	23,143,034	989,774	102.3%	3,276,876	30.2	22,153,260
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
TAVARES	F	10/01/2017	N	None	EAN	7,064,292	7,220,501	151,669	97.8%	1,609,686	9.4	7,068,832
TAVARES	F	10/01/2016	N	After	EAN	6,208,594	6,633,076	231,449	93.6%	1,551,999	14.9	6,401,627

**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	P	10/01/2017	N	None	EAN	11,867,380	13,378,832	2,061,773	88.7%	1,682,905	122.5	11,317,059
TAVARES	P	10/01/2016	N	After	EAN	10,889,684	12,649,980	1,895,094	86.1%	1,666,954	113.7	10,754,886
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
TEMPLE TERRACE	F	10/01/2017	N	None	EAN	23,860,977	34,112,321	10,834,759	69.9%	3,357,723	322.7	23,277,562
TEMPLE TERRACE	F	10/01/2016	N	After	EAN	20,893,327	30,983,605	9,675,563	67.4%	2,993,758	323.2	21,308,042
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	P	10/01/2017	N	After	EAN	25,265,769	46,857,290	21,732,825	53.9%	2,654,833	818.6	25,124,465
TEMPLE TERRACE	P	10/01/2016	N	After	EAN	22,152,013	44,100,533	21,048,474	50.2%	2,922,456	720.2	23,052,059
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	10/01/2014	N	None	EAN	21,012,528	38,702,350	19,228,398	54.3%	2,744,530	700.6	19,473,952
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
TEQUESTA	G	10/01/2017	N	None	AGG	4,935,148	5,009,281	129,162	98.5%	3,020,748	4.3	4,880,119
TEQUESTA	G	10/01/2016	N	After	AGG	4,015,694	4,263,321	58,906	94.2%	2,816,595	2.1	4,204,415
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 [PF]	F	10/01/2017	N	None	EAN	10,055,100	11,343,796	1,332,517	88.6%	1,591,941	83.7	10,011,279
TEQUESTA [PF]	F	10/01/2016	N	After	EAN	8,827,021	10,457,038	1,370,439	84.4%	1,434,198	95.6	9,086,599

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
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]	P	10/01/2017	N	None	EAN	3,754,955	2,621,926	-1,083,710	143.2%	372,781	-290.7	3,705,636
TEQUESTA [PF]	P	10/01/2016	N	After	EAN	3,386,147	2,363,039	-1,073,181	143.3%	311,044	-345.0	3,436,220
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
TITUSVILLE	G	10/01/2017	N	None	EAN	58,318,169	62,003,868	6,019,248	94.1%	12,394,932	48.6	55,984,620
TITUSVILLE	G	10/01/2016	N	After	EAN	53,281,167	61,454,320	8,023,539	86.7%	11,735,047	68.4	53,430,781
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	47,049,211	59,326,636	16,114,374	79.3%	9,155,454	176.0	43,212,262
TITUSVILLE	PF	10/01/2017	N	None	EAN	58,443,173	63,455,364	7,112,122	92.1%	7,040,280	101.0	56,343,242
TITUSVILLE	PF	10/01/2016	N	After	EAN	53,173,633	62,646,927	8,667,438	84.9%	6,748,203	128.4	53,979,489
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	10/01/2013	N	None	EAN	46,841,635	59,159,947	15,695,221	79.2%	6,117,530	256.6	43,464,726
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2016	N	After	EAN	130,924,844	135,537,656	2,991,762	96.6%	28,338,911	10.6	132,545,894
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2015	N	None	EAN	121,364,555	125,259,382	1,265,619	96.9%	29,800,533	4.3	123,993,763
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
UMATILLA	P	10/01/2016	N	After	AGG	1,705,205	1,303,561	-401,644	130.8%	467,055	-86.0	1,705,205
UMATILLA	P	10/01/2014	N	After	AGG	1,562,864	1,044,614	-518,250	149.6%	369,831	-140.1	1,562,864

**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
VALPARAISO	PF	10/01/2017	N	After	AGG	2,602,756	1,792,493	-633,724	145.2%	430,057	-147.4	2,426,217
VALPARAISO	PF	10/01/2016	N	After	AGG	2,231,926	1,567,787	-486,943	142.4%	417,258	-116.7	2,054,730
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
VENICE	F	10/01/2017	N	None	EAN	22,991,416	41,246,684	18,319,863	55.7%	1,787,588	1,024.8	22,926,821
VENICE	F	10/01/2016	N	After	EAN	19,973,427	39,719,568	19,052,667	50.3%	1,731,061	1,100.6	20,666,901
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	P	10/01/2017	N	None	EAN	36,180,611	42,165,713	6,158,089	85.8%	472,781	1,302.5	36,007,624
VENICE	P	10/01/2016	N	After	EAN	32,717,933	41,168,316	6,852,326	79.5%	579,764	1,181.9	34,315,990
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
VERO BEACH	F	10/01/2017	N	None	EAN	7,846,410	8,542,522	1,215,753	91.9%	0	0.0	7,326,769
VERO BEACH	F	10/01/2016	N	After	EAN	7,450,456	8,620,638	1,366,640	86.4%	0	0.0	7,253,998
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	G	10/01/2017	N	None	EAN	83,566,338	111,609,859	31,266,136	74.9%	12,886,225	242.6	80,343,723
VERO BEACH	G	10/01/2016	N	After	EAN	76,932,732	110,734,591	34,437,414	69.5%	0	0.0	76,297,177
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
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

**APPENDIX G - Funding Progress (GASB 67 BASIS)**

<b>City or District</b>	<b>TYP SYS</b>	<b>Valuation Date</b>	<b>REV</b>	<b>Plan Change</b>	<b>Funding Method</b>	<b>Total Market Assets</b>	<b>AAL</b>	<b>UAAL</b>	<b>Funded Ratio Pct</b>	<b>Covered Payroll</b>	<b>UAAL as Pct of Covd Pay</b>	<b>Total Actuarial Assets</b>
VERO BEACH	P	10/01/2017	N	None	EAN	40,539,658	44,533,618	4,451,732	91.0%	3,330,246	133.7	40,081,886
VERO BEACH	P	10/01/2016	N	None	EAN	37,176,637	42,621,612	4,790,429	87.2%	3,035,350	157.8	37,831,183
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
VILLAGE OF NORTH PALM BEACH	G	10/01/2017	N	None	FIL	15,148,684	17,322,628	2,490,109	87.5%	2,016,077	123.5	14,832,519
VILLAGE OF NORTH PALM BEACH	G	10/01/2016	N	After	FIL	13,500,269	16,276,003	2,647,380	82.9%	2,223,055	119.1	13,628,623
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	PF	10/01/2017	N	After	EAN	22,853,856	25,060,147	2,274,239	91.2%	4,876,915	46.6	22,785,908
VILLAGE OF NORTH PALM BEACH	PF	10/01/2016	N	After	EAN	19,934,073	22,655,596	2,248,026	88.0%	4,721,172	47.6	20,407,570
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 PALM SPRINGS	G	10/01/2017	N	None	EAN	24,406,511	25,745,590	2,033,557	94.8%	1,889,561	107.6	23,712,033
VILLAGE OF PALM SPRINGS	G	10/01/2016	N	None	EAN	21,853,722	24,194,212	2,111,342	90.3%	1,962,392	107.6	22,082,870
VILLAGE OF PALM SPRINGS	G	10/01/2015	N	None	EAN	19,498,306	21,219,672	1,056,225	91.9%	2,084,998	50.7	20,163,447
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	PF	10/01/2017	N	After	EAN	26,673,003	29,232,812	3,325,125	91.2%	1,639,976	202.8	25,907,687



**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
VILLAGE OF PALM SPRINGS	PF	10/01/2016	N	After	EAN	23,068,150	27,868,201	4,525,366	82.8%	1,819,927	248.7	23,342,835
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
VOLUSIA COUNTY (VOL)	F	10/01/2017	N	None	FIL	4,133,596	1,748,877	-2,384,719	236.4%	0	0.0	4,133,596
VOLUSIA COUNTY (VOL)	F	10/01/2015	N	After	FIL	4,187,181	3,976,460	-210,721	105.3%	0	0.0	4,187,181
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	10/01/2014	N	None	FIL	4,330,849	4,095,967	0	105.7%	0	0.0	4,095,967
WAUCHULA	GP	10/01/2017	N	None	FIL	18,027,396	18,165,028	477,839	99.2%	2,685,252	17.8	17,687,189
WAUCHULA	GP	10/01/2016	N	After	FIL	15,931,492	17,356,865	1,425,373	91.8%	2,537,297	56.2	15,931,492
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	N	After	FIL	16,490,294	16,735,250	698,463	98.5%	2,483,561	28.1	16,036,787
WAUCHULA	GP	10/01/2014	Y	After	FIL	16,490,294	16,735,250	818,450	98.5%	2,483,561	33.0	15,916,800
WEST MANATEE FCD	F	10/01/2017	N	None	AGG	14,630,442	15,209,036	988,620	96.2%	2,795,545	35.4	14,220,416
WEST MANATEE FCD	F	10/01/2016	N	After	AGG	12,220,633	13,348,426	748,752	91.6%	2,487,621	30.1	12,599,674
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 MELBOURNE	P	10/01/2017	N	None	FIL	13,690,884	14,121,911	820,649	96.9%	2,561,109	32.0	13,301,262
WEST MELBOURNE	P	10/01/2016	N	After	FIL	11,738,917	13,209,503	1,396,347	88.9%	1,947,746	71.7	11,813,156
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 PALM BEACH	F	09/30/2017	N	None	EAN	207,273,396	283,794,938	81,731,654	73.0%	18,872,236	433.1	202,063,284
WEST PALM BEACH	F	09/30/2016	N	After	EAN	188,743,084	272,173,000	81,647,000	69.3%	16,634,526	490.8	190,526,000

**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
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	G	09/30/2017	N	None	AGG	41,833,944	43,490,996	-2,914,233	96.2%	1,407,812	-207.0	46,405,229
WEST PALM BEACH	G	09/30/2016	N	After	AGG	37,905,414	43,537,000	265,087	87.1%	1,500,533	17.7	43,271,913
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	P	09/30/2017	N	After	EAN	361,249,258	366,390,537	13,838,615	98.6%	22,474,651	61.6	352,551,922
WEST PALM BEACH	P	09/30/2016	N	After	EAN	327,203,710	342,891,766	7,683,571	95.4%	20,368,637	37.7	335,208,195
WEST PALM BEACH	P	09/30/2015	N	After	EAN	258,834,220	322,692,494	56,666,324	80.2%	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
WILLISTON	G	10/01/2017	N	None	AGG	4,630,505	3,801,081	-503,856	121.8%	895,351	-56.3	4,304,937
WILLISTON	G	10/01/2016	N	After	AGG	4,393,242	3,922,928	-114,928	112.0%	787,576	-14.6	4,037,856
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	P	10/01/2017	N	After	AGG	2,310,648	2,180,502	-81,074	106.0%	402,249	-20.2	2,261,576
WILLISTON	P	10/01/2016	N	After	AGG	1,954,919	1,974,253	19,334	99.0%	363,641	5.3	1,954,919
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
WILTON MANORS (VOL)	F	10/01/2017	N	None	EAN	1,107,866	1,643,040	541,443	67.4%	0	0.0	1,101,597
WILTON MANORS (VOL)	F	10/01/2016	N	After	EAN	1,528,157	1,641,753	560,117	93.1%	1,483,572	37.8	1,081,636
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
WILTON MANORS (VOL)	F	10/01/2013	N	None	EAN	903,109	1,251,158	409,878	72.2%	0	0.0	841,280

**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 [GP]	G	10/01/2017	N	None	EAN	11,937,863	17,540,580	5,450,977	68.1%	389,147	1,400.8	12,089,603
WILTON MANORS [GP]	G	10/01/2016	N	After	EAN	11,386,312	17,441,637	5,776,174	65.3%	429,324	1,345.4	11,665,463
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]	P	10/01/2017	N	None	EAN	13,225,025	20,396,943	7,005,601	64.8%	210,623	3,326.1	13,391,342
WILTON MANORS [GP]	P	10/01/2016	N	After	EAN	12,297,443	20,416,310	7,499,879	60.2%	199,248	3,764.1	12,916,431
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
WINTER GARDEN	G	10/01/2017	N	None	EAN	26,895,166	30,005,311	3,363,007	89.6%	8,400,809	40.0	26,642,304
WINTER GARDEN	G	10/01/2016	N	After	EAN	24,622,751	26,786,602	1,797,116	91.9%	7,744,628	23.2	24,989,486
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	PF	10/01/2017	N	None	EAN	37,909,110	38,973,317	1,686,773	97.3%	7,476,562	22.6	37,286,544
WINTER GARDEN	PF	10/01/2016	N	After	EAN	33,986,108	35,478,441	1,130,244	95.8%	7,128,363	15.9	34,348,197
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 HAVEN	F	10/01/2016	N	After	EAN	26,966,776	34,830,952	7,442,562	77.4%	3,938,627	189.0	27,388,390
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
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	G	10/01/2016	N	After	EAN	61,304,787	82,421,783	19,806,258	74.4%	10,250,086	193.2	62,615,525

**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	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	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	10/01/2013	N	None	EAN	45,472,350	70,863,536	25,974,788	64.2%	10,734,811	242.0	44,888,748
WINTER HAVEN	P	10/01/2016	N	After	EAN	29,725,881	35,529,016	4,914,088	83.7%	4,666,986	105.3	30,614,928
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 PARK	F	10/01/2017	N	None	EAN	54,254,764	60,397,137	6,266,991	89.8%	4,905,347	127.8	54,130,146
WINTER PARK	F	10/01/2016	N	After	EAN	49,659,796	58,422,170	6,955,217	85.0%	4,915,236	141.5	51,466,953
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	P	10/01/2017	N	None	EAN	49,553,447	61,265,868	12,290,926	80.9%	4,423,901	277.8	48,974,942
WINTER PARK	P	10/01/2016	N	After	EAN	44,965,793	59,295,288	12,953,780	75.8%	4,516,252	286.8	46,341,508
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 SPRINGS	GPF	10/01/2017	N	After	EAN	48,091,584	58,419,910	12,023,340	82.3%	5,537,207	217.1	46,396,570
WINTER SPRINGS	GPF	10/01/2016	N	After	EAN	42,027,234	53,516,012	11,514,940	78.5%	5,916,189	194.6	42,001,072
WINTER SPRINGS	GPF	10/01/2015	N	None	EAN	37,362,769	51,164,862	13,594,575	73.0%	6,868,214	197.9	37,570,287
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

**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 BB. *  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**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
ALACHUA COUNTY LIBRARY	112.664(1)(a)	7.00%	35,216,751	27,238,725	7,978,026	20.08	1,093,146	45.36
General	112.664(1)(b)	5.00%	44,892,930	27,238,725	17,654,205	15.92	1,786,871	74.15
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	20.08	1,093,146	45.36
ALACHUA COUNTY SCHOOL BOARD	112.664(1)(a)	6.50%	8,295,242	3,613,700	4,681,542	5.83	832,205	0.00
Early Retirement Plan	112.664(1)(b)	4.50%	9,661,181	3,613,700	6,047,481	5.50	979,305	0.00
7/1/2016	Valuation Basis	6.50%	N/A	N/A	N/A	5.83	832,205	0.00
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	24,510,136	24,641,839	-131,703	28.37	1,633,785	14.10
General	112.664(1)(b)	5.50%	33,311,819	24,641,839	8,669,980	23.02	3,464,133	29.89
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	28.37	1,633,785	14.10
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	22,002,132	20,038,641	1,963,491	27.35	1,668,073	31.74
Police	112.664(1)(b)	5.50%	33,742,122	20,038,641	13,703,481	21.83	3,482,398	66.27
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	27.35	1,668,073	31.74
APOPKA	112.664(1)(a)	7.25%	44,165,416	38,288,060	5,877,356	20.00	2,076,132	31.60
Fire	112.664(1)(b)	5.25%	57,048,215	38,288,060	18,760,155	16.00	3,743,601	56.97
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	20.00	2,076,132	31.60
APOPKA	112.664(1)(a)	7.25%	57,798,628	49,273,941	8,524,687	19.00	2,652,653	23.37
General	112.664(1)(b)	5.25%	73,513,561	49,273,941	24,239,620	15.00	4,766,530	41.99
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	19.00	2,652,653	23.37
APOPKA	112.664(1)(a)	7.25%	56,570,474	49,855,667	6,714,807	19.00	3,053,599	42.29
Police	112.664(1)(b)	5.25%	72,371,896	49,855,667	22,516,229	15.00	5,045,723	69.88
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	19.00	3,053,599	42.29
ARCADIA	112.664(1)(a)	6.50%	3,668,769	2,774,075	894,694	22.08	274,233	29.04
General	112.664(1)(b)	4.50%	4,686,540	2,774,075	1,912,465	17.33	388,733	41.17
1/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	22.08	274,233	29.04
ARCADIA	112.664(1)(a)	7.70%	10,895,315	10,065,246	830,069	34.39	380,512	60.70
Police And Fire	112.664(1)(b)	5.70%	13,172,767	10,065,246	3,107,521	19.83	607,860	96.97
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	34.39	380,512	60.70

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
ATLANTIC BEACH	112.664(1)(a)	7.00%	22,894,177	18,243,134	4,651,043	22.00	1,546,712	75.92
General	112.664(1)(b)	5.00%	28,315,731	18,243,134	10,072,597	16.58	2,426,472	119.11
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	22.00	1,546,712	75.92
ATLANTIC BEACH	112.664(1)(a)	7.00%	14,664,876	10,803,540	3,861,336	21.25	959,539	57.79
Police	112.664(1)(b)	5.00%	18,560,486	10,803,540	7,756,946	16.42	1,349,910	81.30
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	21.25	959,539	57.79
ATLANTIS	112.664(1)(a)	7.69%	1,484,476	1,335,185	149,291	18.14	71,423	999.99
Police	112.664(1)(b)	5.69%	1,750,483	1,335,185	415,298	14.05	86,516	999.99
10/1/2017	Valuation Basis	7.69%	N/A	N/A	N/A	18.14	71,423	999.99
AUBURNDALE	112.664(1)(a)	7.50%	9,750,767	7,322,383	2,428,384	21.70	521,814	53.30
Fire	112.664(1)(b)	5.50%	12,390,732	7,322,383	5,068,349	16.62	760,512	77.70
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	21.70	521,814	53.30
AUBURNDALE	112.664(1)(a)	7.50%	25,858,289	18,615,715	7,242,574	16.87	1,341,920	78.30
General	112.664(1)(b)	5.50%	32,102,036	18,615,715	13,486,321	13.71	1,801,379	105.20
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	16.87	1,341,920	78.30
AUBURNDALE	112.664(1)(a)	7.75%	13,208,700	10,460,258	2,748,442	27.07	739,085	41.40
Police	112.664(1)(b)	5.75%	16,916,875	10,460,258	6,456,617	18.69	1,107,682	62.10
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	27.07	739,085	41.40
AVENTURA	112.664(1)(a)	7.50%	42,037,747	34,151,399	7,886,348	45.05	2,750,540	32.75
Police	112.664(1)(b)	5.50%	55,798,315	34,151,399	21,646,916	23.21	4,682,886	55.76
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	45.05	2,750,540	32.75
AVON PARK	112.664(1)(a)	7.75%	7,081,743	5,955,946	1,125,797	38.16	484,693	62.00
Fire	112.664(1)(b)	5.75%	8,966,580	5,955,946	3,010,634	21.17	707,842	90.70
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	38.16	484,693	62.00
AVON PARK	112.664(1)(a)	8.00%	6,134,163	6,525,239	-391,076	99.99	22,752	24.80
Police	112.664(1)(b)	6.00%	7,786,014	6,525,239	1,260,775	27.44	175,927	192.10
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	22,752	24.80

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
BAL HARBOUR VILLAGE	112.664(1)(a)	6.50%	15,000,835	11,265,382	3,735,453	22.00	903,927	65.24
General	112.664(1)(b)	4.50%	19,945,181	11,265,382	8,679,799	17.33	1,519,379	109.67
10/1/2016	Valuation Basis	6.50%	N/A	N/A	N/A	22.00	903,926	65.24
BAL HARBOUR VILLAGE	112.664(1)(a)	8.00%	26,801,970	20,957,742	5,844,228	20.69	1,792,129	75.80
Police	112.664(1)(b)	6.00%	34,124,929	20,957,742	13,167,187	16.20	2,575,680	108.90
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	20.69	1,792,129	75.80
BARTOW	112.664(1)(a)	8.00%	11,673,395	9,604,961	2,068,434	29.10	639,353	56.80
Fire	112.664(1)(b)	6.00%	14,721,130	9,604,961	5,116,169	19.33	1,027,962	91.30
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	29.10	639,353	56.80
BARTOW	112.664(1)(a)	7.75%	31,586,643	22,995,296	8,591,347	24.96	1,746,113	21.90
General	112.664(1)(b)	5.75%	40,111,969	22,995,296	17,116,673	17.89	2,636,165	33.10
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	24.96	1,746,113	21.90
BARTOW	112.664(1)(a)	8.00%	21,458,040	18,495,082	2,962,958	24.69	983,027	62.00
Police	112.664(1)(b)	6.00%	26,959,712	18,495,082	8,464,630	17.76	1,539,338	97.10
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	24.69	983,027	62.00
BAY HARBOR ISLANDS [GP]	112.664(1)(a)	5.84%	20,486,916	19,099,590	1,387,326	10.75	1,409,442	31.06
General	112.664(1)(b)	3.84%	21,929,719	19,099,590	2,830,129	8.48	1,792,136	39.49
10/1/2017	Valuation Basis	5.84%	N/A	N/A	N/A	10.97	1,304,008	28.73
BAY HARBOR ISLANDS [GP]	112.664(1)(a)	5.84%	20,486,916	19,099,590	1,387,326	10.75	1,409,442	31.06
Police	112.664(1)(b)	3.84%	21,929,719	19,099,590	2,830,129	8.48	1,792,136	39.49
10/1/2017	Valuation Basis	5.84%	N/A	N/A	N/A	10.97	1,304,008	28.73
BAY MEDICAL CENTER	112.664(1)(a)	7.25%	116,435,444	103,084,164	13,351,280	20.08	2,354,376	0.00
General	112.664(1)(b)	5.25%	141,823,932	103,084,164	38,739,768	15.42	4,763,493	0.00
1/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	20.08	2,354,376	0.00
BELLE GLADE	112.664(1)(a)	7.75%	14,671,799	17,945,462	-3,273,663	99.99	33,937	1.03
General	112.664(1)(b)	5.75%	18,417,820	17,945,462	472,358	99.99	758,924	23.01
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	33,937	1.03



**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
BELLE GLADE (RETIRED)	112.664(1)(a)	6.25%	3,903,817	5,979,893	-2,076,076	99.99	0	0.00
Police And Fire	112.664(1)(b)	4.25%	4,569,284	5,979,893	-1,410,609	99.99	0	0.00
10/1/2017	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	0	0.00
BELLE GLADE HOUSING	112.664(1)(a)	5.50%	2,678,844	2,207,846	470,998	99.99	136,249	17.10
General	112.664(1)(b)	3.50%	3,495,682	2,207,846	1,287,836	30.17	253,104	31.70
10/1/2016	Valuation Basis	5.50%	N/A	N/A	N/A	99.99	136,249	17.10
BELLEAIR	112.664(1)(a)	7.75%	3,903,232	3,254,679	648,553	23.77	281,832	34.10
Police	112.664(1)(b)	5.75%	4,754,468	3,254,679	1,499,789	16.79	405,654	49.10
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	23.77	281,832	34.10
BELLEVIEW	112.664(1)(a)	7.50%	3,837,167	3,573,962	263,205	99.99	156,799	29.30
Police	112.664(1)(b)	5.50%	4,858,071	3,573,962	1,284,109	23.13	280,471	52.30
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	156,799	29.30
BERT FISH MEDICAL CENTER	112.664(1)(a)	6.50%	36,894,128	49,344,996	-12,450,868	77.00	0	0.00
General	112.664(1)(b)	4.50%	46,049,222	49,344,996	-3,295,775	77.00	0	0.00
1/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	77.00	0	0.00
BOCA GRANDE FCD	112.664(1)(a)	6.80%	8,904,655	6,795,623	2,109,032	99.99	802,963	50.70
Fire	112.664(1)(b)	4.80%	12,691,085	6,795,623	5,895,462	29.39	1,319,174	83.40
10/1/2017	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	802,963	50.70
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)	7.90%	476,509,581	369,807,971	106,701,610	23.17	20,671,478	56.13
Police And Fire	112.664(1)(b)	5.90%	609,962,759	369,807,971	240,154,788	17.67	32,764,236	88.97
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	23.17	20,671,478	56.13
BOCA RATON EXECUTIVE	112.664(1)(a)	7.25%	52,747,317	41,862,845	10,884,472	18.09	1,639,611	28.52
General	112.664(1)(b)	5.25%	66,788,601	41,862,845	24,925,756	14.88	3,869,885	69.74
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	18.09	2,029,667	36.58

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
BOCA RATON HOUSING	112.664(1)(a)	7.50%	2,149,406	3,053,101	-903,695	34.28	47,415	7.44
General	112.664(1)(b)	5.50%	2,706,801	3,053,101	-346,300	25.11	163,710	25.70
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	30.81	83,353	13.08
BONITA SPRINGS FCD	112.664(1)(a)	7.60%	86,617,654	64,903,018	21,714,636	23.60	5,257,964	67.50
Fire	112.664(1)(b)	5.60%	111,597,401	64,903,018	46,694,383	17.86	7,807,777	100.30
10/1/2017	Valuation Basis	7.60%	N/A	N/A	N/A	23.60	5,257,964	67.50
BONITA SPRINGS FCD	112.664(1)(a)	7.80%	3,393,762	2,908,958	484,804	39.93	158,144	26.90
General	112.664(1)(b)	5.80%	4,351,960	2,908,958	1,443,002	20.63	271,444	46.10
10/1/2016	Valuation Basis	7.80%	N/A	N/A	N/A	39.93	158,144	26.90
BOYNTON BEACH	112.664(1)(a)	7.50%	148,770,660	104,369,743	44,400,917	18.00	7,797,400	67.42
Fire	112.664(1)(b)	5.50%	186,540,546	104,369,743	82,170,803	14.67	11,437,035	98.89
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	18.00	7,797,400	67.42
BOYNTON BEACH	112.664(1)(a)	7.40%	185,696,911	165,934,113	19,762,798	29.00	8,904,979	39.34
General	112.664(1)(b)	5.40%	227,005,723	165,934,113	61,071,610	18.92	13,481,966	59.56
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	29.00	8,904,979	39.34
BOYNTON BEACH	112.664(1)(a)	7.25%	133,418,274	95,209,495	38,208,779	17.00	7,123,729	58.74
Police	112.664(1)(b)	5.25%	165,330,455	95,209,495	70,120,960	14.08	10,219,895	84.27
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	17.00	7,123,729	58.74
BRADENTON	112.664(1)(a)	7.75%	54,243,123	53,468,910	774,213	99.99	2,681,069	50.10
Fire	112.664(1)(b)	5.75%	68,724,244	53,468,910	15,255,334	25.46	4,628,068	86.50
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,681,069	50.10
BRADENTON	112.664(1)(a)	8.00%	83,312,615	71,406,053	11,906,562	99.99	3,260,467	41.70
Police	112.664(1)(b)	6.00%	108,359,728	71,406,053	36,953,675	22.75	5,944,683	76.03
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	3,260,467	41.70
BROOKSVILLE	112.664(1)(a)	7.75%	7,083,238	6,272,256	810,982	29.74	350,789	44.25
Fire	112.664(1)(b)	5.75%	8,982,100	6,272,256	2,709,844	19.35	560,108	70.65
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	29.74	350,789	44.25

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
BROOKSVILLE	112.664(1)(a)	7.25%	5,347,143	5,782,871	-435,728	99.99	463,362	38.90
Police	112.664(1)(b)	5.25%	7,235,256	5,782,871	1,452,385	45.07	962,128	80.80
10/1/2016	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	463,362	38.90
BUNNELL	112.664(1)(a)	8.00%	610,838	566,535	44,303	99.99	11,643	999.99
Fire	112.664(1)(b)	6.00%	956,463	566,535	389,928	43.12	37,941	999.99
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	11,643	999.99
BUSHNELL	112.664(1)(a)	7.75%	2,786,903	2,552,316	234,587	99.99	190,982	18.60
General	112.664(1)(b)	5.75%	3,974,176	2,552,316	1,421,860	47.71	348,262	33.70
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	190,982	18.60
CAPE CORAL	112.664(1)(a)	7.70%	206,388,489	169,000,735	37,387,754	26.27	13,421,319	80.90
Fire	112.664(1)(b)	5.70%	266,656,648	169,000,735	97,655,913	19.39	19,740,631	118.90
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	26.27	13,421,319	80.90
CAPE CORAL	112.664(1)(a)	7.65%	331,935,748	261,867,706	70,068,042	23.99	27,648,231	58.80
General	112.664(1)(b)	5.65%	421,304,745	261,867,706	159,437,039	17.83	37,726,426	80.30
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	23.99	27,648,231	58.80
CAPE CORAL	112.664(1)(a)	7.75%	183,622,802	161,409,809	22,212,993	32.34	11,315,886	58.50
Police	112.664(1)(b)	5.75%	238,647,268	161,409,809	77,237,459	21.43	17,009,015	87.90
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	32.34	11,315,886	58.50
CASSELBERRY	112.664(1)(a)	7.70%	21,524,100	23,045,705	-1,521,605	99.99	1,055,919	23.90
Police And Fire	112.664(1)(b)	5.70%	30,853,107	23,045,705	7,807,402	99.99	2,818,453	63.80
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	1,055,919	23.90
CHATTAHOOCHEE	112.664(1)(a)	4.00%	615,479	425,834	189,645	18.33	44,572	69.10
Fire	112.664(1)(b)	2.00%	803,334	425,834	377,500	14.84	75,797	117.50
10/1/2016	Valuation Basis	4.00%	N/A	N/A	N/A	18.33	44,572	69.10
CLEARWATER	112.664(1)(a)	3.00%	3,162,699	3,842,781	-680,082	99.99	0	0.00
Fire	112.664(1)(b)	0.00%	3,637,960	3,842,781	-204,821	99.99	0	0.00
10/1/2017	Valuation Basis	3.00%	N/A	N/A	N/A	99.99	0	0.00

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
CLEARWATER	112.664(1)(a)	7.00%	902,629,886	980,288,359	-77,658,473	99.99	16,050,530	19.50
General Police And Fire	112.664(1)(b)	5.00%	1,158,811,894	980,288,359	178,523,535	31.75	40,301,976	48.96
1/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	16,050,530	19.50
CLERMONT	112.664(1)(a)	7.00%	11,486,359	10,744,542	741,817	20.22	1,293,490	35.90
Fire	112.664(1)(b)	5.00%	15,784,030	10,744,542	5,039,488	17.26	2,466,842	68.47
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	21.31	1,068,909	29.67
CLERMONT	112.664(1)(a)	7.00%	14,622,987	14,099,685	523,302	21.15	1,062,016	31.55
Police	112.664(1)(b)	5.00%	19,425,108	14,099,685	5,325,423	17.89	2,058,903	61.16
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	22.45	861,173	25.58
CLERMONT (RETIRED)	112.664(1)(a)	7.00%	369,948	358,184	11,764	99.99	5,593	0.00
General	112.664(1)(b)	5.00%	410,887	358,184	52,703	13.56	12,309	0.00
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	17.01	8,767	0.00
CLEWISTON	112.664(1)(a)	7.00%	11,999,911	10,841,227	1,158,684	31.33	106,286	0.00
General	112.664(1)(b)	5.00%	15,901,502	10,841,227	5,060,275	21.08	339,971	0.00
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	31.33	106,286	0.00
COCOA	112.664(1)(a)	8.00%	26,574,948	18,371,272	8,203,676	16.43	1,670,209	72.23
Fire	112.664(1)(b)	6.00%	33,666,141	18,371,272	15,294,869	13.56	2,380,343	102.94
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	16.43	1,670,209	72.23
COCOA	112.664(1)(a)	7.00%	17,450,618	13,731,230	3,719,388	17.24	546,500	513.80
General	112.664(1)(b)	5.00%	21,350,300	13,731,230	7,619,070	13.82	760,891	715.40
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	17.24	546,500	513.80
COCOA	112.664(1)(a)	8.00%	30,477,447	29,151,747	1,325,700	99.99	1,200,557	40.04
Police	112.664(1)(b)	6.00%	38,959,270	29,151,747	9,807,523	25.26	2,181,355	72.74
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	1,200,557	40.04
COCOA BEACH	112.664(1)(a)	7.75%	15,532,287	13,319,450	2,212,837	28.96	736,024	49.21
Fire	112.664(1)(b)	5.75%	19,331,299	13,319,450	6,011,849	18.64	1,112,377	74.37
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	28.96	736,024	49.21

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
COCOA BEACH	112.664(1)(a)	7.75%	25,678,257	25,431,847	246,410	99.99	771,371	14.19
General	112.664(1)(b)	5.75%	31,528,548	25,431,847	6,096,701	23.50	1,416,669	26.07
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	771,371	14.19
COCOA BEACH	112.664(1)(a)	7.75%	17,795,741	13,142,557	4,653,184	18.27	1,128,769	54.37
Police	112.664(1)(b)	5.75%	22,313,094	13,142,557	9,170,537	14.52	1,574,333	75.83
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	18.27	1,128,769	54.37
COOPER CITY	112.664(1)(a)	7.00%	28,726,150	25,689,468	3,036,682	22.75	1,267,887	385.83
Fire	112.664(1)(b)	5.00%	34,793,992	25,689,468	9,104,524	16.83	3,224,009	981.10
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	22.75	1,267,887	385.83
COOPER CITY	112.664(1)(a)	7.00%	37,913,334	33,707,300	4,206,034	28.42	1,249,962	39.81
General	112.664(1)(b)	5.00%	46,972,641	33,707,300	13,265,341	18.92	2,405,066	76.60
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	28.42	1,249,962	39.81
COOPER CITY	112.664(1)(a)	7.00%	33,915,249	29,902,646	4,012,603	20.83	1,588,779	319.64
Police	112.664(1)(b)	5.00%	40,785,159	29,902,646	10,882,513	15.67	3,201,373	644.07
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	20.83	1,588,779	319.64
COOPER CITY - MANAGEMENT	112.664(1)(a)	7.00%	5,047,428	4,517,214	530,214	20.54	208,402	68.58
General Police And Fire	112.664(1)(b)	5.00%	6,159,119	4,517,214	1,641,905	15.62	404,427	133.09
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	20.54	208,402	68.58
CORAL GABLES	112.664(1)(a)	7.65%	576,266,752	375,542,430	200,724,322	10.92	29,857,419	72.27
General Police And Fire	112.664(1)(b)	5.65%	696,434,567	375,542,430	320,892,137	9.67	39,501,099	95.61
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	10.92	29,857,419	72.27
CORAL SPRINGS	112.664(1)(a)	8.50%	75,909,838	91,031,161	-15,121,323	42.08	2,443,212	16.43
Fire	112.664(1)(b)	6.50%	99,894,969	91,031,161	8,863,808	23.81	6,662,966	44.82
10/1/2017	Valuation Basis	8.50%	N/A	N/A	N/A	28.44	5,213,344	35.07
CORAL SPRINGS	112.664(1)(a)	7.00%	9,418,256	7,966,629	1,451,627	13.25	587,157	0.00
General	112.664(1)(b)	5.00%	11,158,114	7,966,629	3,191,485	11.25	963,048	0.00
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	13.25	587,157	0.00

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
CORAL SPRINGS	112.664(1)(a)	8.55%	232,382,820	203,685,156	28,697,664	99.99	5,880,876	34.07
Police	112.664(1)(b)	6.55%	293,023,032	203,685,156	89,337,876	25.78	14,690,301	85.10
10/1/2017	Valuation Basis	8.55%	N/A	N/A	N/A	35.67	13,002,118	75.32
CRESCENT CITY	112.664(1)(a)	7.00%	296,784	529,665	-232,881	99.99	10,275	19.00
Fire	112.664(1)(b)	5.00%	386,902	529,665	-142,763	99.99	10,176	18.80
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	10,275	19.00
CRESCENT CITY	112.664(1)(a)	7.00%	749,007	878,809	-129,802	99.99	30,540	13.10
Police	112.664(1)(b)	5.00%	931,037	878,809	52,228	34.89	75,108	32.20
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	23,630	10.10
CRESTVIEW	112.664(1)(a)	7.75%	17,140,287	16,625,944	514,343	99.99	643,683	14.90
General	112.664(1)(b)	5.75%	21,729,190	16,625,944	5,103,246	26.13	1,156,757	26.90
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	643,683	14.90
CRESTVIEW	112.664(1)(a)	8.00%	17,387,252	17,489,080	-101,828	99.99	709,603	16.00
Police And Fire	112.664(1)(b)	6.00%	22,341,845	17,489,080	4,852,765	99.99	1,329,400	30.10
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	709,603	16.00
DADE CITY	112.664(1)(a)	7.40%	7,483,421	6,177,112	1,306,309	20.84	288,456	100.00
Fire	112.664(1)(b)	5.40%	9,182,869	6,177,112	3,005,757	15.70	427,608	148.20
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	20.84	288,456	100.00
DADE CITY	112.664(1)(a)	7.40%	10,154,732	9,232,731	922,001	99.99	412,668	38.90
Police	112.664(1)(b)	5.40%	13,320,249	9,232,731	4,087,518	27.07	992,013	93.50
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	412,668	38.90
DANIA BEACH	112.664(1)(a)	6.50%	28,626,840	22,341,071	6,285,769	17.33	2,039,798	162.55
General	112.664(1)(b)	4.50%	35,187,441	22,341,071	12,846,370	14.00	3,749,913	298.82
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	17.33	2,039,798	162.55
DANIA BEACH [PF]	112.664(1)(a)	6.75%	71,181,391	48,689,459	22,491,932	15.92	7,410,437	378.54
Fire	112.664(1)(b)	4.75%	89,754,970	48,689,459	41,065,511	13.17	11,883,297	607.02
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	15.92	7,410,437	378.54

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
DANIA BEACH [PF]	112.664(1)(a)	6.75%	71,181,391	48,689,459	22,491,932	15.92	7,410,437	378.54
Police	112.664(1)(b)	4.75%	89,754,970	48,689,459	41,065,511	13.17	11,883,297	607.02
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	15.92	7,410,437	378.54
DAVIE	112.664(1)(a)	7.50%	116,491,103	87,565,161	28,925,942	99.99	7,170,954	54.73
Fire	112.664(1)(b)	5.50%	147,329,522	87,565,161	59,764,361	23.60	12,445,662	95.00
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	7,170,954	54.73
DAVIE	112.664(1)(a)	7.60%	169,117,525	133,536,652	35,580,873	29.51	8,647,197	56.60
Police	112.664(1)(b)	5.60%	217,860,666	133,536,652	84,324,014	19.91	16,066,645	105.16
10/1/2016	Valuation Basis	7.60%	N/A	N/A	N/A	29.51	8,647,197	56.60
DAVIE - GENERAL & MGMT	112.664(1)(a)	7.00%	64,200,401	64,680,370	-479,969	26.57	4,121,698	23.29
General	112.664(1)(b)	5.00%	84,709,786	64,680,370	20,029,416	20.62	8,077,423	45.64
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	28.50	4,515,179	25.51
DAYTONA BEACH	112.664(1)(a)	7.50%	245,395,180	175,194,639	70,200,541	15.00	7,965,364	45.24
Police And Fire	112.664(1)(b)	5.50%	309,427,680	175,194,639	134,233,041	13.00	13,397,586	76.09
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	15.00	7,965,364	45.24
DEERFIELD BEACH	112.664(1)(a)	7.50%	147,956,266	113,600,220	34,356,046	14.91	6,800,066	68.88
Fire	112.664(1)(b)	5.50%	183,550,709	113,600,220	69,950,489	12.48	11,427,773	115.75
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	14.91	6,800,066	68.88
DEERFIELD BEACH	112.664(1)(a)	7.00%	61,961,609	55,774,730	6,186,879	19.67	1,676,772	484.77
General	112.664(1)(b)	5.00%	73,432,670	55,774,730	17,657,940	14.67	4,253,188	999.99
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	19.67	1,676,772	484.77
DEERFIELD BEACH	112.664(1)(a)	6.50%	61,456,996	41,353,825	20,103,171	13.87	2,354,917	999.99
Police	112.664(1)(b)	4.50%	77,446,461	41,353,825	36,092,636	11.87	3,050,452	999.99
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	13.87	2,354,917	999.99
DELAND	112.664(1)(a)	7.50%	18,340,630	15,533,945	2,806,685	99.99	1,118,572	43.41
Fire	112.664(1)(b)	5.50%	24,231,545	15,533,945	8,697,600	25.10	1,869,405	72.54
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,118,572	43.41

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
DELAND	112.664(1)(a)	7.35%	32,959,366	29,301,888	3,657,478	21.25	764,124	38.84
General	112.664(1)(b)	5.35%	39,928,181	29,301,888	10,626,293	15.92	1,562,678	79.43
10/1/2017	Valuation Basis	7.35%	N/A	N/A	N/A	21.25	764,124	38.84
DELAND	112.664(1)(a)	7.50%	33,229,223	25,450,627	7,778,596	21.75	1,611,853	47.88
Police	112.664(1)(b)	5.50%	42,423,897	25,450,627	16,973,270	16.67	2,580,568	76.65
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	21.75	1,611,853	47.88
DELRAY BEACH	112.664(1)(a)	8.00%	251,876,403	167,594,006	84,282,397	18.77	7,457,362	75.90
Fire	112.664(1)(b)	6.00%	318,754,180	167,594,006	151,160,174	14.95	10,594,343	107.80
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	18.77	7,457,362	75.90
DELRAY BEACH	112.664(1)(a)	7.25%	116,887,238	114,839,850	2,047,388	99.99	2,716,100	17.58
General	112.664(1)(b)	5.25%	145,751,733	114,839,850	30,911,883	25.33	6,141,441	39.75
10/1/2016	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,716,100	17.58
DELRAY BEACH	112.664(1)(a)	8.00%	251,876,403	167,594,006	84,282,397	16.20	7,026,729	61.50
Police	112.664(1)(b)	6.00%	318,754,180	167,594,006	151,160,174	13.51	10,203,376	89.20
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	16.20	7,026,729	61.50
DELTONA	112.664(1)(a)	7.92%	34,796,581	27,581,840	7,214,741	32.32	1,686,755	46.50
Fire	112.664(1)(b)	5.92%	45,340,505	27,581,840	17,758,665	20.93	2,811,130	77.50
10/1/2017	Valuation Basis	7.92%	N/A	N/A	N/A	32.32	1,686,755	46.50
DESTIN FCD	112.664(1)(a)	7.50%	26,714,062	18,376,893	8,337,169	17.57	1,356,068	79.30
Fire	112.664(1)(b)	5.50%	34,610,457	18,376,893	16,233,564	14.46	2,063,996	120.70
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	17.57	1,356,068	79.30
DUNEDIN	112.664(1)(a)	7.50%	27,617,626	26,900,084	717,542	99.99	943,729	27.40
Fire	112.664(1)(b)	5.50%	34,644,130	26,900,084	7,744,046	24.78	1,820,531	52.80
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	943,729	27.40
DUNNELLON	112.664(1)(a)	7.00%	1,083,368	2,414,303	-1,330,935	99.99	4,178	1.00
Police And Fire	112.664(1)(b)	5.00%	1,441,341	2,414,303	-972,962	39.05	45,489	10.89
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	4,178	1.00



**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
EAST LAKE TARPON FCD	112.664(1)(a)	7.65%	19,646,218	16,126,140	3,520,078	29.15	865,999	35.80
Fire	112.664(1)(b)	5.65%	24,778,595	16,126,140	8,652,455	19.58	1,401,434	57.80
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	29.15	865,999	35.80
EAST NICEVILLE FCD	112.664(1)(a)	7.00%	664,271	676,381	-12,110	99.99	95,458	23.00
Fire	112.664(1)(b)	5.00%	908,440	676,381	232,059	99.99	158,930	38.30
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	87,256	21.10
EATONVILLE	112.664(1)(a)	7.00%	1,061,522	1,404,640	-343,118	99.99	43,357	7.20
Police	112.664(1)(b)	5.00%	1,420,270	1,404,640	15,630	99.99	140,624	23.40
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	32,248	5.30
EDGEWATER	112.664(1)(a)	7.50%	12,224,888	13,060,578	-835,690	99.99	504,083	30.10
Fire	112.664(1)(b)	5.50%	15,560,815	13,060,578	2,500,237	43.18	894,536	53.30
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	504,083	30.10
EDGEWATER	112.664(1)(a)	6.75%	19,283,937	12,497,882	6,786,055	11.65	785,421	476.40
General	112.664(1)(b)	4.75%	23,703,744	12,497,882	11,205,862	10.23	1,001,437	607.50
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	11.65	785,421	476.40
EDGEWATER	112.664(1)(a)	7.50%	13,364,601	9,468,032	3,896,569	16.47	911,227	57.70
Police	112.664(1)(b)	5.50%	16,964,455	9,468,032	7,496,423	13.64	1,273,741	80.70
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	16.47	911,227	57.70
ENGLEWOOD AREA FCD	112.664(1)(a)	7.45%	34,883,328	28,857,366	6,025,962	27.12	2,300,125	67.10
Fire	112.664(1)(b)	5.45%	44,807,270	28,857,366	15,949,904	19.36	3,520,538	102.70
10/1/2017	Valuation Basis	7.45%	N/A	N/A	N/A	27.12	2,300,125	67.10
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	664,678	514,515	150,163	12.13	21,119	999.99
General	112.664(1)(b)	5.00%	776,101	514,515	261,586	10.54	33,541	999.99
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	12.13	21,119	999.99
ESTERO FCD	112.664(1)(a)	7.00%	23,660,285	23,270,591	389,694	26.73	1,194,983	24.99
Fire	112.664(1)(b)	5.00%	32,577,666	23,270,591	9,307,075	20.94	2,954,269	61.77
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	26.73	1,719,082	35.95

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
EUSTIS	112.664(1)(a)	7.90%	11,433,203	9,008,000	2,425,203	28.96	725,430	50.80
Fire	112.664(1)(b)	5.90%	14,702,216	9,008,000	5,694,216	19.53	1,098,274	77.10
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	28.96	725,430	50.80
EUSTIS	112.664(1)(a)	7.50%	25,260,779	19,226,444	6,034,335	28.67	1,332,737	55.85
Police	112.664(1)(b)	5.50%	33,627,230	19,226,444	14,400,786	20.33	2,350,723	98.51
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	28.67	1,332,737	55.85
FERNANDINA BEACH	112.664(1)(a)	7.75%	27,873,084	19,744,560	8,128,524	17.78	1,909,719	37.45
General	112.664(1)(b)	5.75%	34,871,413	19,744,560	15,126,853	14.46	2,645,279	51.89
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	17.78	1,909,719	37.45
FERNANDINA BEACH	112.664(1)(a)	7.90%	31,392,773	22,978,673	8,414,100	19.61	1,911,532	50.52
Police And Fire	112.664(1)(b)	5.90%	39,087,373	22,978,673	16,108,700	15.38	2,740,595	72.42
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	19.61	1,911,532	50.52
FLAGLER BEACH	112.664(1)(a)	7.50%	1,161,462	1,578,756	-417,294	99.99	146,733	27.06
Fire	112.664(1)(b)	5.50%	1,569,667	1,578,756	-9,089	99.99	261,043	48.14
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	146,733	27.06
FLAGLER BEACH	112.664(1)(a)	7.60%	3,663,340	3,488,670	174,670	99.99	289,366	33.70
Police	112.664(1)(b)	5.60%	4,728,903	3,488,670	1,240,233	26.35	454,147	53.00
10/1/2017	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	289,366	33.70
FLORIDA CITY	112.664(1)(a)	6.08%	2,900,014	2,979,288	-79,274	99.99	66,787	0.00
Police	112.664(1)(b)	4.08%	3,747,026	2,979,288	767,738	23.43	184,989	0.00
10/1/2016	Valuation Basis	6.08%	N/A	N/A	N/A	99.99	70,938	0.00
FLORIDA CITY - ELECTED	112.664(1)(a)	3.00%	4,278,027	3,098,206	1,179,821	99.99	68,410	30.50
General	112.664(1)(b)	1.00%	5,489,098	3,098,206	2,390,892	27.83	113,835	50.75
10/1/2016	Valuation Basis	3.00%	N/A	N/A	N/A	99.99	68,410	30.50
FORT LAUDERDALE	112.664(1)(a)	7.50%	659,261,317	654,193,477	5,067,840	99.99	11,886,127	26.96
General	112.664(1)(b)	5.50%	815,504,216	654,193,477	161,310,739	23.25	27,703,815	62.84
9/30/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	11,886,127	26.96

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
FORT LAUDERDALE	112.664(1)(a)	7.40%	928,971,000	892,770,476	36,200,524	99.99	30,320,177	41.50
Police And Fire	112.664(1)(b)	5.40%	1,155,296,481	892,770,476	262,526,005	23.04	53,749,419	73.60
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	30,320,177	41.50
FORT MEADE [GPF]	112.664(1)(a)	7.00%	456,747	382,454	74,293	19.75	27,363	27.46
Fire	112.664(1)(b)	5.00%	573,538	382,454	191,084	15.75	41,198	41.35
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	21.35	29,354	29.46
FORT MEADE [GPF]	112.664(1)(a)	7.00%	5,166,705	4,779,572	387,133	21.10	168,884	13.44
General	112.664(1)(b)	5.00%	6,345,130	4,779,572	1,565,558	16.47	290,191	23.09
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	22.14	206,094	16.40
FORT MEADE [GPF]	112.664(1)(a)	7.00%	1,304,739	1,226,503	78,236	26.90	34,803	0.00
Police	112.664(1)(b)	5.00%	1,598,943	1,226,503	372,440	17.28	60,303	0.00
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	28,866	0.00
FORT MYERS	112.664(1)(a)	8.00%	124,629,857	92,218,939	32,410,918	19.25	7,175,820	90.80
Fire	112.664(1)(b)	6.00%	159,020,366	92,218,939	66,801,427	15.54	10,403,301	131.60
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	19.25	7,175,820	90.80
FORT MYERS	112.664(1)(a)	7.63%	162,262,405	99,018,034	63,244,371	13.37	9,117,202	43.10
General	112.664(1)(b)	5.63%	202,965,270	99,018,034	103,947,236	11.56	12,337,967	58.40
10/1/2016	Valuation Basis	7.63%	N/A	N/A	N/A	13.37	9,117,202	43.10
FORT MYERS	112.664(1)(a)	7.75%	179,424,191	120,845,683	58,578,508	17.92	10,933,194	85.50
Police	112.664(1)(b)	5.75%	234,597,154	120,845,683	113,751,471	14.76	16,085,691	125.80
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	17.92	10,933,194	85.50
FORT PIERCE	112.664(1)(a)	7.75%	212,501,282	194,774,112	17,727,170	99.99	6,556,029	21.22
General And Police	112.664(1)(b)	5.75%	263,831,701	194,774,112	69,057,589	21.08	11,989,064	38.81
9/30/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	6,760,438	21.88
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

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
FORT PIERCE SUPP	112.664(1)(a)	7.25%	14,546,221	13,973,711	572,510	99.99	699,649	9.80
Police	112.664(1)(b)	5.25%	18,698,739	13,973,711	4,725,028	25.83	1,206,538	16.90
9/30/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	699,649	9.80
FORT WALTON BEACH	112.664(1)(a)	7.80%	24,087,817	15,532,148	8,555,669	15.94	1,255,259	55.70
Fire	112.664(1)(b)	5.80%	30,980,024	15,532,148	15,447,876	13.33	1,858,168	82.50
10/1/2017	Valuation Basis	7.80%	N/A	N/A	N/A	15.94	1,255,259	55.70
FORT WALTON BEACH	112.664(1)(a)	7.90%	49,580,471	44,001,782	5,578,689	27.23	1,705,705	58.40
General	112.664(1)(b)	5.90%	61,644,886	44,001,782	17,643,104	18.41	2,718,562	93.10
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	27.23	1,705,705	58.40
FORT WALTON BEACH	112.664(1)(a)	8.00%	26,739,168	19,920,569	6,818,599	18.32	927,436	46.40
Police	112.664(1)(b)	6.00%	33,769,502	19,920,569	13,848,933	14.69	1,559,736	78.10
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	18.32	927,436	46.40
FROSTPROOF	112.664(1)(a)	7.00%	1,160,902	1,523,865	-362,963	38.12	25,855	4.58
General	112.664(1)(b)	5.00%	1,540,307	1,523,865	16,442	25.64	97,664	17.29
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	38.12	41,070	7.27
FROSTPROOF	112.664(1)(a)	7.40%	4,559,874	4,039,056	520,818	30.50	164,874	236.00
Police	112.664(1)(b)	5.40%	5,964,779	4,039,056	1,925,723	20.51	264,996	379.30
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	30.50	164,874	236.00
FRUITLAND PARK	112.664(1)(a)	4.00%	90,945	489,399	-398,454	99.99	0	0.00
Fire	112.664(1)(b)	2.00%	142,802	489,399	-346,597	99.99	11,528	25.90
10/1/2016	Valuation Basis	4.00%	N/A	N/A	N/A	99.99	0	0.00
GAINESVILLE	112.664(1)(a)	8.00%	538,735,346	396,313,562	142,421,784	18.39	21,057,669	23.40
General	112.664(1)(b)	6.00%	675,338,311	396,313,562	279,024,749	14.78	30,009,965	33.35
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	18.39	21,057,669	23.40
GAINESVILLE	112.664(1)(a)	8.00%	278,266,916	240,184,925	38,081,991	27.69	8,170,901	32.34
Police And Fire	112.664(1)(b)	6.00%	350,448,750	240,184,925	110,263,825	18.99	13,738,907	54.38
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	27.69	8,170,901	32.34

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
GOLDEN BEACH [GP]	112.664(1)(a)	7.85%	9,871,750	8,993,254	878,496	19.44	626,522	30.11
General	112.664(1)(b)	5.85%	12,423,418	8,993,254	3,430,164	15.62	669,114	32.16
10/1/2017	Valuation Basis	7.85%	N/A	N/A	N/A	18.58	640,628	30.79
GREATER NAPLES FCD	112.664(1)(a)	7.75%	22,679,565	27,034,689	-4,355,124	99.99	1,380,086	34.95
Fire	112.664(1)(b)	5.75%	31,607,783	27,034,689	4,573,094	99.99	2,793,957	70.75
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,380,086	34.95
GREEN COVE SPRINGS	112.664(1)(a)	7.00%	4,589,608	4,771,141	-181,533	26.37	314,860	31.05
Police	112.664(1)(b)	5.00%	6,454,073	4,771,141	1,682,932	21.97	675,115	66.57
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	26.37	314,860	31.05
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
GULF BREEZE	112.664(1)(a)	7.00%	3,650,366	4,134,613	-484,247	30.14	186,571	30.02
Police	112.664(1)(b)	5.00%	5,237,793	4,134,613	1,103,180	24.45	462,424	74.41
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	30.38	187,331	30.15
GULFPORT	112.664(1)(a)	7.50%	4,580,846	4,333,716	247,130	99.99	215,130	23.90
Fire	112.664(1)(b)	5.50%	6,116,271	4,333,716	1,782,555	34.16	368,409	41.00
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	215,130	23.90
GULFPORT	112.664(1)(a)	7.25%	14,484,150	15,978,522	-1,494,372	99.99	238,204	8.10
General	112.664(1)(b)	5.25%	18,404,318	15,978,522	2,425,796	43.21	662,956	22.40
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	238,204	8.10
GULFPORT	112.664(1)(a)	7.75%	10,268,416	8,957,070	1,311,346	99.99	553,704	25.60
Police	112.664(1)(b)	5.75%	13,405,989	8,957,070	4,448,919	27.12	944,040	43.60
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	553,704	25.60
HAINES CITY	112.664(1)(a)	7.50%	7,965,140	6,209,099	1,756,041	22.61	492,518	36.90
Fire	112.664(1)(b)	5.50%	10,030,693	6,209,099	3,821,594	16.90	667,664	50.10
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	22.61	492,518	36.90

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
HAINES CITY	112.664(1)(a)	7.50%	18,021,757	16,034,020	1,987,737	20.39	366,462	18.10
General	112.664(1)(b)	5.50%	22,023,538	16,034,020	5,989,518	15.64	640,369	31.80
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	20.39	366,462	18.10
HAINES CITY	112.664(1)(a)	7.50%	11,472,348	9,764,217	1,708,131	31.06	847,761	33.00
Police	112.664(1)(b)	5.50%	14,904,087	9,764,217	5,139,870	20.24	1,215,532	47.40
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	31.06	847,761	33.00
HALIFAX HOSPITAL	112.664(1)(a)	6.75%	353,543,212	240,144,475	113,398,737	15.00	20,465,286	53.35
General	112.664(1)(b)	4.75%	453,667,066	240,144,475	213,522,591	13.00	31,706,577	82.65
10/1/2016	Valuation Basis	6.75%	N/A	N/A	N/A	15.00	20,465,286	53.35
HALLANDALE BEACH	112.664(1)(a)	7.00%	69,146,540	57,149,032	11,997,508	91.00	2,799,601	46.66
General	112.664(1)(b)	5.00%	85,536,320	57,149,032	28,387,288	91.00	5,337,463	88.95
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	91.00	2,799,601	46.66
HALLANDALE BEACH	112.664(1)(a)	7.65%	219,162,984	160,524,518	58,638,466	16.81	12,777,218	88.90
Police And Fire	112.664(1)(b)	5.65%	271,020,444	160,524,518	110,495,926	13.96	17,963,217	125.00
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	16.81	12,777,218	88.90
HALLANDALE BEACH PM	112.664(1)(a)	7.25%	20,495,104	17,704,606	2,790,498	83.00	569,324	77.22
General	112.664(1)(b)	5.25%	26,115,767	17,704,606	8,411,161	83.00	1,279,494	173.54
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	83.00	569,324	77.22
HALLANDALE BEACH PM (EXCESS)	112.664(1)(a)	3.84%	14,230,039	0	14,230,039	0.00	0	0.00
General	112.664(1)(b)	1.84%	19,272,332	0	19,272,332	0.00	0	0.00
9/30/2017	Valuation Basis	3.84%	N/A	N/A	N/A	0.00	0	0.00
HAVANA	112.664(1)(a)	7.00%	54,138	897,544	-843,406	99.99	8,262	65.70
Fire	112.664(1)(b)	5.00%	69,123	897,544	-828,421	99.99	8,182	65.10
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	8,262	65.70
HIALEAH	112.664(1)(a)	8.00%	856,668,657	591,081,423	265,587,234	17.09	35,839,378	61.40
General Police And Fire	112.664(1)(b)	6.00%	1,040,015,857	591,081,423	448,934,434	13.83	57,112,870	97.85
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	17.09	35,839,378	61.40

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
HIALEAH - ELECTED	112.664(1)(a)	6.00%	9,133,825	11,651,039	-2,517,214	99.99	194,024	27.91
General	112.664(1)(b)	4.00%	11,651,644	11,651,039	605	40.83	449,572	64.66
10/1/2017	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	194,024	27.91
HIALEAH GARDENS	112.664(1)(a)	7.64%	16,122,080	14,847,537	1,274,543	33.33	806,486	31.19
Police	112.664(1)(b)	5.64%	19,849,391	14,847,537	5,001,854	19.83	1,606,248	62.12
10/1/2016	Valuation Basis	7.64%	N/A	N/A	N/A	33.33	806,486	31.19
HILLSBOROUGH COUNTY	112.664(1)(a)	2.50%	24,560,009	10,322,045	14,237,649	6.17	1,150,507	0.00
Early Retirement Plan	112.664(1)(b)	0.50%	29,885,230	10,322,045	19,563,185	5.75	2,019,008	0.00
7/1/2017	Valuation Basis	2.50%	N/A	N/A	N/A	6.17	1,150,507	0.00
HOLLEY-NAVARRE FCD	112.664(1)(a)	7.00%	665,869	2,210,195	-1,544,326	99.99	69,598	9.50
Fire	112.664(1)(b)	5.00%	925,689	2,210,195	-1,284,506	99.99	94,654	12.90
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	69,598	9.50
HOLLY HILL	112.664(1)(a)	7.40%	5,753,030	4,415,578	1,337,452	22.66	327,311	46.80
Fire	112.664(1)(b)	5.40%	7,257,434	4,415,578	2,841,856	16.96	500,954	71.60
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	22.66	327,311	46.80
HOLLY HILL	112.664(1)(a)	7.40%	11,798,012	9,166,974	2,631,038	20.82	663,448	52.20
Police	112.664(1)(b)	5.40%	15,064,724	9,166,974	5,897,750	16.20	989,613	77.90
10/1/2016	Valuation Basis	7.40%	N/A	N/A	N/A	20.82	663,448	52.20
HOLLYWOOD	112.664(1)(a)	7.50%	372,703,688	232,392,733	140,310,955	11.75	21,144,232	108.50
Fire	112.664(1)(b)	5.50%	445,447,020	232,392,733	213,054,287	10.31	26,295,745	134.90
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	11.75	21,144,232	108.50
HOLLYWOOD	112.664(1)(a)	7.80%	450,606,324	289,742,276	160,864,048	12.58	27,833,973	71.11
General	112.664(1)(b)	5.80%	554,828,341	289,742,276	265,086,065	11.00	36,770,123	93.94
10/1/2016	Valuation Basis	7.80%	N/A	N/A	N/A	12.58	27,833,973	71.11
HOLLYWOOD	112.664(1)(a)	8.00%	391,189,828	199,870,676	191,319,152	11.00	23,497,852	96.26
Police	112.664(1)(b)	6.00%	484,165,092	199,870,676	284,294,416	9.75	31,921,193	130.77
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	11.00	23,497,852	96.26

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
HOLMES BEACH	112.664(1)(a)	7.50%	8,922,392	7,984,025	938,367	99.99	380,480	41.80
Police	112.664(1)(b)	5.50%	11,591,767	7,984,025	3,607,742	24.53	687,529	75.60
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	380,480	41.80
HOMESTEAD	112.664(1)(a)	6.50%	7,722,230	7,219,945	502,285	21.83	281,012	0.00
Fire	112.664(1)(b)	4.50%	9,232,497	7,219,945	2,012,552	15.58	619,383	0.00
1/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	21.83	281,012	0.00
HOMESTEAD	112.664(1)(a)	7.70%	104,626,157	81,781,384	22,844,773	22.33	5,213,732	70.60
Police	112.664(1)(b)	5.70%	132,019,513	81,781,384	50,238,129	17.08	8,625,551	116.80
10/1/2016	Valuation Basis	7.70%	N/A	N/A	N/A	22.33	5,213,732	70.60
HOMESTEAD - General & Hospital	112.664(1)(a)	7.00%	82,803,666	74,271,912	8,531,754	31.75	3,146,302	35.79
General	112.664(1)(b)	5.00%	104,073,817	74,271,912	29,801,905	20.17	5,677,696	64.58
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	31.75	3,146,302	35.79
HOMESTEAD - New Elected & Sr. Mgm	112.664(1)(a)	6.75%	4,424,153	4,371,315	52,838	39.33	107,073	58.90
General	112.664(1)(b)	4.75%	5,606,984	4,371,315	1,235,669	21.33	278,294	153.08
1/1/2016	Valuation Basis	6.75%	N/A	N/A	N/A	39.33	107,073	58.90
HOMESTEAD - Old Elected	112.664(1)(a)	6.75%	3,207,806	2,333,647	874,159	18.92	297,864	866.82
General	112.664(1)(b)	4.75%	4,099,398	2,333,647	1,765,751	15.33	574,031	999.99
1/1/2016	Valuation Basis	6.75%	N/A	N/A	N/A	18.92	297,864	866.82
HOWEY-IN-THE-HILLS	112.664(1)(a)	7.00%	1,530,809	1,296,213	234,596	18.21	104,750	39.47
Police	112.664(1)(b)	5.00%	1,914,080	1,296,213	617,867	15.04	174,419	65.73
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	18.39	105,002	39.57
INDIALANTIC	112.664(1)(a)	7.00%	1,947,711	1,343,203	604,508	15.08	131,722	22.11
General	112.664(1)(b)	5.00%	2,483,215	1,343,203	1,140,012	13.19	191,891	32.21
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	15.08	133,246	22.37
INDIALANTIC	112.664(1)(a)	7.80%	8,593,406	7,957,368	636,038	99.99	281,734	31.58
Police And Fire	112.664(1)(b)	5.80%	10,711,451	7,957,368	2,754,083	21.49	505,820	56.70
10/1/2017	Valuation Basis	7.80%	N/A	N/A	N/A	99.99	281,734	31.58



**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
INDIAN HARBOUR BEACH	112.664(1)(a)	7.75%	11,254,461	9,865,276	1,389,185	33.61	740,221	55.20
Police	112.664(1)(b)	5.75%	14,645,380	9,865,276	4,780,104	21.21	1,121,414	83.70
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	33.61	740,221	55.20
INDIAN HARBOUR BEACH (SUPP)	112.664(1)(a)	7.00%	276,904	243,683	33,221	21.61	9,526	1.07
Police	112.664(1)(b)	5.00%	342,807	243,683	99,124	16.67	18,447	2.07
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	21.61	17,059	1.92
INDIAN RIVER SHORES	112.664(1)(a)	7.50%	927,489	925,141	2,348	23.79	74,644	27.29
General	112.664(1)(b)	5.50%	1,146,825	925,141	221,684	19.58	143,114	52.32
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	20.17	127,677	46.67
INDIAN RIVER SHORES	112.664(1)(a)	6.25%	16,032,668	15,811,427	221,241	99.99	620,773	45.34
Police And Fire	112.664(1)(b)	4.25%	19,845,895	15,811,427	4,034,468	23.03	1,013,153	74.00
10/1/2017	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	620,773	45.34
INDIAN SHORES	112.664(1)(a)	7.00%	3,062,531	2,823,955	238,576	99.99	132,663	20.40
Police	112.664(1)(b)	5.00%	3,925,278	2,823,955	1,101,323	31.67	244,045	37.70
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	132,663	20.40
JACKSON MEMORIAL HOSPITAL	112.664(1)(a)	7.50%	663,990,968	620,235,070	43,755,898	19.42	32,478,630	6.38
General	112.664(1)(b)	5.50%	842,595,455	620,235,070	222,360,385	16.83	68,164,397	13.39
1/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	19.42	32,478,630	6.38
JACKSONVILLE	112.664(1)(a)	7.20%	395,237,095	213,023,000	182,214,095	12.86	19,141,501	68.63
Corrections Officers	112.664(1)(b)	5.20%	524,016,045	213,023,000	310,993,045	11.43	29,552,310	105.95
10/1/2017	Valuation Basis	7.20%	N/A	N/A	N/A	12.86	19,141,501	68.63
JACKSONVILLE	112.664(1)(a)	7.20%	3,040,720,610	2,019,668,000	1,021,052,610	13.95	95,290,428	36.41
General	112.664(1)(b)	5.20%	3,836,910,954	2,019,668,000	1,817,242,954	12.07	150,981,040	57.69
10/1/2017	Valuation Basis	7.20%	N/A	N/A	N/A	13.95	95,290,428	36.41
JACKSONVILLE	112.664(1)(a)	7.00%	3,736,609,624	1,765,159,006	1,971,450,618	11.67	151,855,540	100.33
Police And Fire	112.664(1)(b)	5.00%	4,975,065,334	1,765,159,006	3,209,906,328	10.42	222,984,458	147.32
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	11.67	151,855,540	100.33

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
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)	7.90%	15,582,241	12,312,108	3,270,133	29.83	829,601	36.98
Fire	112.664(1)(b)	5.90%	20,072,647	12,312,108	7,760,539	20.08	1,286,953	57.37
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	28.83	836,071	37.27
JACKSONVILLE BEACH	112.664(1)(a)	7.90%	66,083,229	52,771,855	13,311,374	20.50	3,063,347	22.21
General	112.664(1)(b)	5.90%	81,837,330	52,771,855	29,065,475	15.75	4,720,153	34.22
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	20.08	3,194,266	23.16
JACKSONVILLE BEACH	112.664(1)(a)	7.90%	24,589,458	22,048,341	2,541,117	99.99	1,128,087	24.54
Police	112.664(1)(b)	5.90%	31,064,639	22,048,341	9,016,298	22.08	1,860,620	40.47
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	99.99	1,136,103	24.71
JACKSONVILLE PF SENIOR STAFF	112.664(1)(a)	7.00%	4,346,686	4,002,294	344,392	23.42	344,392	0.00
General	112.664(1)(b)	5.00%	5,343,169	4,002,294	1,340,875	17.33	1,340,875	0.00
10/1/2015	Valuation Basis	7.00%	N/A	N/A	N/A	24.25	403,827	0.00
JUPITER	112.664(1)(a)	7.50%	77,908,140	69,605,542	8,302,598	18.75	3,770,749	46.36
Police	112.664(1)(b)	5.50%	97,245,822	69,605,542	27,640,280	14.98	6,395,164	78.63
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	18.75	3,770,749	46.36
JUPITER ISLAND	112.664(1)(a)	6.00%	13,383,694	10,475,042	2,908,651	16.33	367,285	32.70
General Police And Fire	112.664(1)(b)	4.00%	13,383,694	10,475,042	2,908,651	13.25	579,786	51.61
10/1/2017	Valuation Basis	6.00%	N/A	N/A	N/A	16.33	367,285	32.70
KEY BISCAYNE	112.664(1)(a)	7.70%	38,994,690	37,341,755	1,652,935	35.33	1,610,231	26.17
Police And Fire	112.664(1)(b)	5.70%	47,992,600	37,341,755	10,650,845	20.33	2,795,060	45.42
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	35.33	1,610,231	26.17
KEY WEST	112.664(1)(a)	7.50%	47,991,242	49,222,011	-1,230,769	99.99	1,764,355	13.70
General	112.664(1)(b)	5.50%	59,608,784	49,222,011	10,386,773	27.00	3,412,804	26.50
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,764,355	13.70

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
KEY WEST	112.664(1)(a)	8.44%	111,812,858	98,107,598	13,705,260	26.55	3,843,906	31.19
Police And Fire	112.664(1)(b)	6.44%	136,203,144	98,107,598	38,095,546	18.02	6,944,884	56.35
10/1/2017	Valuation Basis	8.44%	N/A	N/A	N/A	21.17	5,273,440	42.79
KEY WEST HOUSING	112.664(1)(a)	7.50%	10,990,650	11,333,392	-342,742	99.99	271,750	8.70
General	112.664(1)(b)	5.50%	13,612,553	11,333,392	2,279,161	31.72	591,560	19.00
1/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	271,750	8.70
KEY WEST UTILITY	112.664(1)(a)	7.50%	116,294,423	91,629,477	24,664,946	22.58	4,079,176	44.29
General	112.664(1)(b)	5.50%	149,266,981	91,629,477	57,637,504	17.17	7,040,848	76.44
1/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	22.58	4,079,176	44.29
KISSIMMEE	112.664(1)(a)	7.90%	49,416,651	37,332,429	12,084,222	20.60	2,294,412	40.77
Fire	112.664(1)(b)	5.90%	60,838,849	37,332,429	23,506,420	15.86	3,542,717	62.94
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	20.60	2,294,412	40.77
KISSIMMEE	112.664(1)(a)	7.50%	129,535,904	110,387,897	19,148,007	99.99	5,227,255	23.93
General	112.664(1)(b)	5.50%	163,988,683	110,387,897	53,600,786	21.50	10,234,018	46.84
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	5,227,255	23.93
KISSIMMEE	112.664(1)(a)	8.00%	69,095,110	59,839,680	9,255,430	99.99	2,998,035	37.26
Police	112.664(1)(b)	6.00%	87,271,596	59,839,680	27,431,916	22.65	5,144,220	63.93
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	2,998,035	37.26
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	7.75%	111,441,455	88,430,141	23,011,314	25.42	4,734,504	26.31
General	112.664(1)(b)	5.75%	140,035,870	88,430,141	51,605,729	18.07	7,704,738	42.81
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	25.42	4,734,504	26.31
LABELLE	112.664(1)(a)	7.00%	698,422	1,256,896	-558,474	46.93	21,613	12.46
Fire	112.664(1)(b)	5.00%	952,961	1,256,896	-303,935	29.30	77,686	44.78
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	41.56	43,696	25.19
LADY LAKE	112.664(1)(a)	7.75%	6,973,804	7,872,614	-898,810	99.99	360,132	23.60
Police	112.664(1)(b)	5.75%	8,992,011	7,872,614	1,119,397	99.99	644,819	42.10
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	360,132	23.60

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LAKE ALFRED	112.664(1)(a)	7.50%	5,032,354	4,774,481	257,873	99.99	309,783	20.20
General	112.664(1)(b)	5.50%	6,470,071	4,774,481	1,695,590	31.22	508,840	33.10
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	309,783	20.20
LAKE ALFRED	112.664(1)(a)	7.50%	3,531,456	3,473,699	57,757	99.99	150,923	23.20
Police And Fire	112.664(1)(b)	5.50%	4,494,736	3,473,699	1,021,037	30.77	259,590	39.80
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	150,923	23.20
LAKE CITY	112.664(1)(a)	7.75%	10,397,835	9,673,899	723,936	30.38	408,013	46.40
Fire	112.664(1)(b)	5.75%	12,955,225	9,673,899	3,281,326	21.02	809,200	92.03
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	30.38	408,013	46.40
LAKE CITY	112.664(1)(a)	7.75%	23,462,611	20,246,604	3,216,007	21.54	957,433	94.27
General	112.664(1)(b)	5.75%	28,820,060	20,246,604	8,573,456	16.15	1,521,124	149.78
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	21.54	957,433	94.27
LAKE CITY	112.664(1)(a)	7.50%	14,090,043	14,092,138	-2,095	99.99	392,646	23.10
Police	112.664(1)(b)	5.50%	18,304,944	14,092,138	4,212,806	29.74	849,614	49.90
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	392,646	23.10
LAKE HELEN	112.664(1)(a)	7.00%	1,002,086	1,304,669	-302,583	38.38	16,251	10.47
Police	112.664(1)(b)	5.00%	1,320,155	1,304,669	15,486	25.34	70,533	45.44
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	38.38	29,963	19.30
LAKE MARY	112.664(1)(a)	7.00%	18,203,886	16,740,338	1,463,548	99.99	981,050	36.18
Fire	112.664(1)(b)	5.00%	23,528,009	16,740,338	6,787,671	24.17	1,741,377	64.22
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	981,050	36.18
LAKE MARY	112.664(1)(a)	7.50%	17,701,159	18,259,155	-557,996	99.99	951,467	32.50
Police	112.664(1)(b)	5.50%	22,367,016	18,259,155	4,107,861	32.68	1,578,007	53.80
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	951,467	32.50
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,830,852	1,389,794	441,058	20.71	71,508	999.99
Police	112.664(1)(b)	5.50%	2,071,504	1,389,794	681,710	14.86	84,149	999.99
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	20.71	71,508	999.99

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LAKE WALES	112.664(1)(a)	7.75%	12,103,601	8,677,873	3,425,728	19.70	630,149	37.90
Fire	112.664(1)(b)	5.75%	15,263,122	8,677,873	6,585,249	15.55	909,642	54.60
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	19.70	630,149	37.90
LAKE WALES	112.664(1)(a)	7.75%	11,274,640	10,813,519	461,121	99.99	446,726	11.80
General	112.664(1)(b)	5.75%	14,229,541	10,813,519	3,416,022	24.70	746,498	19.70
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	446,726	11.80
LAKE WALES	112.664(1)(a)	7.75%	16,487,656	14,896,004	1,591,652	99.99	690,010	27.40
Police	112.664(1)(b)	5.75%	20,745,567	14,896,004	5,849,563	23.34	1,154,920	45.80
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	690,010	27.40
LAKE WORTH	112.664(1)(a)	7.45%	65,953,233	44,263,693	21,689,540	8.75	2,954,802	404.50
Fire	112.664(1)(b)	5.45%	75,920,603	44,263,693	31,656,910	8.00	4,008,872	548.79
10/1/2017	Valuation Basis	7.45%	N/A	N/A	N/A	8.75	2,954,802	404.50
LAKE WORTH	112.664(1)(a)	7.50%	105,045,230	70,340,708	34,704,522	11.83	5,138,135	33.90
General	112.664(1)(b)	5.50%	127,685,369	70,340,708	57,344,661	10.33	6,896,316	45.50
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	11.83	5,138,135	33.90
LAKE WORTH	112.664(1)(a)	7.45%	50,643,890	30,722,155	19,921,735	9.58	3,029,805	318.54
Police	112.664(1)(b)	5.45%	61,197,601	30,722,155	30,475,446	8.67	4,211,519	442.78
10/1/2017	Valuation Basis	7.45%	N/A	N/A	N/A	9.58	3,029,805	318.54
LAKELAND	112.664(1)(a)	7.50%	97,995,578	87,582,084	10,413,494	99.99	2,755,252	28.17
Fire	112.664(1)(b)	5.50%	122,248,484	87,582,084	34,666,400	21.24	5,095,574	52.10
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,755,252	28.17
LAKELAND	112.664(1)(a)	7.25%	692,302,517	577,095,007	115,207,510	20.75	25,759,180	28.87
General	112.664(1)(b)	5.25%	853,716,073	577,095,007	276,621,066	15.92	43,513,971	48.77
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	20.75	25,759,180	28.87
LAKELAND	112.664(1)(a)	7.75%	144,840,910	108,664,979	36,175,931	17.90	5,760,003	40.93
Police	112.664(1)(b)	5.75%	178,725,250	108,664,979	70,060,271	14.37	8,798,080	62.53
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	17.90	5,760,003	40.93

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LANTANA	112.664(1)(a)	7.25%	45,200,021	40,433,183	4,766,838	35.83	1,550,119	107.48
Fire	112.664(1)(b)	5.25%	56,839,508	40,433,183	16,406,325	22.25	4,351,350	301.70
9/30/2017	Valuation Basis	7.25%	N/A	N/A	N/A	36.42	1,579,705	109.53
LANTANA	112.664(1)(a)	7.50%	18,039,983	13,984,006	4,055,977	29.92	1,022,823	55.86
Police	112.664(1)(b)	5.50%	23,636,358	13,984,006	9,652,352	20.33	1,775,383	96.96
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	29.92	1,022,823	55.86
LARGO	112.664(1)(a)	6.75%	181,328,166	139,907,078	41,421,088	20.92	7,353,768	45.01
Police And Fire	112.664(1)(b)	4.75%	227,397,336	139,907,078	87,490,258	16.25	11,542,851	70.65
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	20.92	7,353,768	45.01
LAUDERDALE-BY-THE-SEA (VOL)	112.664(1)(a)	6.50%	1,797,535	1,933,935	-136,400	99.99	73,049	24.61
Fire	112.664(1)(b)	4.50%	2,288,745	1,933,935	354,810	28.83	262,460	88.44
10/1/2016	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	73,049	24.61
LAUDERHILL	112.664(1)(a)	7.85%	92,525,745	78,790,699	13,735,046	18.44	4,854,316	59.87
Fire	112.664(1)(b)	5.85%	118,410,634	78,790,699	39,619,935	15.18	8,087,035	99.75
10/1/2017	Valuation Basis	7.85%	N/A	N/A	N/A	18.44	4,854,316	59.87
LAUDERHILL	112.664(1)(a)	7.00%	30,161,315	24,621,087	5,540,228	23.75	1,280,098	40.79
General	112.664(1)(b)	5.00%	37,865,552	24,621,087	13,244,465	17.25	2,037,271	64.92
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	23.75	1,280,098	40.79
LAUDERHILL	112.664(1)(a)	7.50%	73,366,569	57,783,748	15,582,821	28.11	3,529,215	43.62
Police	112.664(1)(b)	5.50%	94,064,724	57,783,748	36,280,976	19.41	6,155,368	76.07
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	28.11	3,529,215	43.62
LAUDERHILL (C&M)	112.664(1)(a)	7.60%	34,833,328	20,498,006	14,335,322	13.68	3,476,106	53.82
General	112.664(1)(b)	5.60%	43,767,286	20,498,006	23,269,280	11.75	4,887,302	75.67
10/1/2016	Valuation Basis	7.60%	N/A	N/A	N/A	13.68	3,476,106	53.82
LEESBURG	112.664(1)(a)	7.50%	22,811,716	18,996,791	3,814,925	32.28	1,016,276	38.20
Fire	112.664(1)(b)	5.50%	28,881,471	18,996,791	9,884,680	20.15	1,679,414	63.20
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	32.28	1,016,276	38.20

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LEESBURG	112.664(1)(a)	7.45%	41,274,233	37,159,369	4,114,864	23.74	1,065,288	12.30
General	112.664(1)(b)	5.45%	51,363,173	37,159,369	14,203,804	17.36	1,765,373	20.40
10/1/2017	Valuation Basis	7.45%	N/A	N/A	N/A	23.74	1,065,288	12.30
LEESBURG	112.664(1)(a)	7.65%	22,520,679	19,715,477	2,805,202	99.99	1,062,075	27.29
Police	112.664(1)(b)	5.65%	28,577,850	19,715,477	8,862,373	22.60	1,894,369	48.68
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	1,062,075	27.29
LIGHTHOUSE POINT	112.664(1)(a)	7.00%	28,534,905	23,442,126	5,092,779	23.75	1,627,334	49.89
Police And Fire	112.664(1)(b)	5.00%	38,034,146	23,442,126	14,592,020	19.15	3,291,339	100.91
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	26.59	1,573,790	48.25
LIVE OAK	112.664(1)(a)	7.50%	1,976,751	1,735,684	241,067	19.24	57,179	999.99
Fire	112.664(1)(b)	5.50%	2,358,158	1,735,684	622,474	14.66	85,414	999.99
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	19.24	57,179	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	31,358,071	17,296,941	14,061,130	11.27	1,980,448	999.99
Fire	112.664(1)(b)	5.00%	40,194,280	17,296,941	22,897,339	10.03	2,364,075	999.99
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	11.27	1,980,448	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	15,298,890	10,942,708	4,356,182	13.94	758,168	999.99
General	112.664(1)(b)	5.00%	18,892,733	10,942,708	7,950,025	11.89	928,649	999.99
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	13.94	758,168	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	12,220,711	7,093,224	5,127,487	11.28	654,726	999.99
Police	112.664(1)(b)	5.00%	15,460,479	7,093,224	8,367,255	9.97	795,177	999.99
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	11.28	654,726	999.99
LONGWOOD	112.664(1)(a)	7.00%	13,706,137	13,778,290	-72,153	25.02	833,709	24.33
Police And Fire	112.664(1)(b)	5.00%	19,074,830	13,778,290	5,296,540	20.52	1,910,935	55.78
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	25.02	833,709	24.33
LYNN HAVEN	112.664(1)(a)	7.25%	6,258,286	6,350,032	-91,746	99.99	267,172	28.40
Fire	112.664(1)(b)	5.25%	8,028,431	6,350,032	1,678,399	32.90	520,239	55.20
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	267,172	28.40

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
LYNN HAVEN	112.664(1)(a)	8.00%	19,856,457	17,559,288	2,297,169	99.99	1,042,927	28.50
General	112.664(1)(b)	6.00%	24,526,033	17,559,288	6,966,745	20.49	1,609,928	44.00
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	1,042,927	28.50
LYNN HAVEN	112.664(1)(a)	8.00%	7,845,278	8,692,458	-847,180	99.99	325,073	24.90
Police	112.664(1)(b)	6.00%	9,745,964	8,692,458	1,053,506	99.99	575,974	44.20
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	325,073	24.90
MADISON	112.664(1)(a)	8.00%	2,816,855	1,649,216	1,167,639	10.53	215,926	55.20
Fire	112.664(1)(b)	6.00%	3,466,622	1,649,216	1,817,406	9.35	301,191	77.00
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	10.53	215,926	55.20
MADISON	112.664(1)(a)	8.00%	3,232,484	3,294,238	-61,754	99.99	131,461	18.70
Police	112.664(1)(b)	6.00%	4,131,910	3,294,238	837,672	25.75	304,577	43.30
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	131,461	18.70
MAITLAND	112.664(1)(a)	7.50%	36,488,877	29,258,335	7,230,542	25.86	1,846,230	29.90
Police And Fire	112.664(1)(b)	5.50%	46,320,841	29,258,335	17,062,506	18.39	2,998,091	48.50
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	25.86	1,846,230	29.90
MARATHON	112.664(1)(a)	7.50%	5,355,963	7,940,100	-2,584,137	29.00	177,313	9.69
Fire	112.664(1)(b)	5.50%	7,597,182	7,940,100	-342,918	23.00	811,326	44.34
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	29.00	177,313	9.69
MARCO ISLAND	112.664(1)(a)	7.00%	16,777,783	18,101,849	-1,324,066	99.99	1,200,571	43.63
Fire	112.664(1)(b)	5.00%	21,013,862	18,101,849	2,912,013	99.99	2,124,045	77.19
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,200,571	43.63
MARCO ISLAND	112.664(1)(a)	7.00%	13,944,996	14,674,942	-729,946	99.99	694,543	31.76
Police	112.664(1)(b)	5.00%	18,928,386	14,674,942	4,253,444	31.54	1,357,844	62.08
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	694,543	31.76
MARIANNA	112.664(1)(a)	8.00%	2,896,159	3,098,408	-202,249	99.99	126,661	18.60
Fire	112.664(1)(b)	6.00%	3,896,706	3,098,408	798,298	99.99	303,575	44.50
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	106,322	15.60



**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MARIANNA	112.664(1)(a)	8.00%	2,648,566	3,860,109	-1,211,543	99.99	44,987	6.20
Police	112.664(1)(b)	6.00%	3,535,904	3,860,109	-324,205	99.99	219,668	30.40
10/1/2014	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	44,987	6.20
MARTIN COUNTY	112.664(1)(a)	5.50%	8,559,285	7,725,387	833,898	19.58	207,988	0.00
Early Retirement Plan	112.664(1)(b)	3.50%	10,208,473	7,725,387	2,483,086	15.17	606,000	0.00
7/1/2016	Valuation Basis	5.50%	N/A	N/A	N/A	19.58	207,988	0.00
MEDLEY	112.664(1)(a)	7.50%	25,771,614	25,211,787	559,827	99.99	1,106,101	36.10
Police	112.664(1)(b)	5.50%	32,378,010	25,211,787	7,166,223	22.12	1,858,101	60.80
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,106,101	36.10
MEDLEY - GENERAL + ELECTED	112.664(1)(a)	6.50%	22,170,599	19,819,278	2,351,321	45.45	756,802	29.20
General	112.664(1)(b)	4.50%	28,418,572	19,819,278	8,599,294	21.25	1,650,320	63.70
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	45.45	756,802	29.20
MELBOURNE	112.664(1)(a)	7.75%	85,195,006	69,272,334	15,922,672	15.82	4,125,052	53.00
Fire	112.664(1)(b)	5.75%	104,396,983	69,272,334	35,124,649	13.19	6,308,479	81.04
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	15.82	4,125,052	53.00
MELBOURNE	112.664(1)(a)	7.00%	6,313,965	7,397,166	-1,083,201	99.99	45,479	26.70
General	112.664(1)(b)	5.00%	8,020,517	7,397,166	623,351	32.34	189,579	111.20
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	45,479	26.70
MELBOURNE	112.664(1)(a)	7.50%	93,996,175	71,918,661	22,077,514	19.52	4,039,291	52.69
Police	112.664(1)(b)	5.50%	117,899,931	71,918,661	45,981,270	15.37	6,138,537	80.06
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	19.52	4,039,291	52.69
MELBOURNE - SPECIAL RISK	112.664(1)(a)	7.00%	1,273,145	1,225,728	47,417	99.99	73,106	97.40
General	112.664(1)(b)	5.00%	1,724,252	1,225,728	498,524	26.33	115,893	154.40
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	73,106	97.40
MELBOURNE BEACH	112.664(1)(a)	7.65%	4,002,987	3,091,472	911,515	19.85	342,850	57.89
Police	112.664(1)(b)	5.65%	4,967,721	3,091,472	1,876,249	15.29	475,480	80.29
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	19.85	342,850	57.89

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MIAMI - ELECTED	112.664(1)(a)	3.75%	8,694,583	7,102,802	1,591,781	22.18	437,583	0.00
General	112.664(1)(b)	1.75%	11,514,562	7,102,802	4,411,760	16.98	1,432,729	0.00
1/1/2017	Valuation Basis	3.75%	N/A	N/A	N/A	22.18	446,637	0.00
MIAMI - FIPO	112.664(1)(a)	7.34%	1,886,242,397	1,312,247,350	573,995,047	12.00	56,030,260	39.60
Police And Fire	112.664(1)(b)	5.34%	2,278,929,788	1,312,247,350	966,682,438	11.00	85,559,433	60.47
10/1/2017	Valuation Basis	7.34%	N/A	N/A	N/A	13.00	54,954,278	38.84
MIAMI - FIPO (STAFF)	112.664(1)(a)	6.50%	2,178,525	2,404,467	225,942	34.00	61,100	13.50
General	112.664(1)(b)	4.50%	2,747,056	2,404,467	-342,589	22.00	213,381	49.40
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	34.00	61,100	13.50
MIAMI - FIPO COLA (RETIRED)	112.664(1)(a)	7.42%	393,475,591	405,713,241	-12,237,650	37.00	6,408,261	4.31
Police And Fire	112.664(1)(b)	5.42%	504,477,867	405,713,241	98,764,626	22.00	6,408,261	4.31
1/1/2018	Valuation Basis	7.42%	N/A	N/A	N/A	37.00	6,408,261	4.31
MIAMI - GESE	112.664(1)(a)	7.60%	981,027,466	667,854,473	313,172,993	13.33	43,375,047	39.03
General And Sanitation	112.664(1)(b)	5.60%	1,215,878,566	667,854,473	548,024,093	11.50	62,047,667	55.83
10/1/2017	Valuation Basis	7.60%	N/A	N/A	N/A	13.33	43,375,047	39.03
MIAMI - GESE (EXCESS)	112.664(1)(a)	3.57%	8,873,776	0	8,873,776	0.00	865,105	0.78
General And Sanitation	112.664(1)(b)	1.57%	11,993,005	0	11,993,005	0.00	1,027,083	0.92
10/1/2017	Valuation Basis	3.57%	N/A	N/A	N/A	0.00	694,643	0.63
MIAMI - GESE (STAFF)	112.664(1)(a)	7.60%	5,092,724	3,880,536	1,212,188	19.42	232,280	82.83
General And Sanitation	112.664(1)(b)	5.60%	6,785,989	3,880,536	2,905,453	15.92	391,715	139.69
10/1/2017	Valuation Basis	7.60%	N/A	N/A	N/A	19.42	232,280	82.83
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.25%	17,576,918	18,729,864	-1,152,946	99.99	551,874	17.30
General	112.664(1)(b)	4.25%	21,077,615	18,729,864	2,347,751	26.67	1,190,876	37.35
10/1/2017	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	551,874	17.30
MIAMI BEACH	112.664(1)(a)	7.65%	834,047,463	616,624,226	217,423,237	18.92	39,758,728	49.82
General	112.664(1)(b)	5.65%	1,060,026,797	616,624,226	443,402,571	15.25	61,995,001	77.69
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	18.92	39,758,728	49.82

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MIAMI BEACH	112.664(1)(a)	7.80%	1,175,854,765	874,437,400	301,417,365	19.58	46,310,664	71.16
Police And Fire	112.664(1)(b)	5.80%	1,516,998,930	874,437,400	642,561,530	15.67	72,566,839	111.50
10/1/2017	Valuation Basis	7.80%	N/A	N/A	N/A	19.58	46,310,664	71.16
MIAMI SHORES VILLAGE	112.664(1)(a)	7.50%	15,629,696	13,787,644	1,842,052	99.99	605,035	17.99
General	112.664(1)(b)	5.50%	19,434,000	13,787,644	5,646,356	24.33	1,086,726	32.31
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	605,035	17.99
MIAMI SHORES VILLAGE	112.664(1)(a)	7.50%	29,716,580	24,081,158	5,635,422	31.33	1,374,327	54.27
Police	112.664(1)(b)	5.50%	38,115,169	24,081,158	14,034,011	20.58	2,425,878	95.79
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	31.33	1,374,327	54.27
MIAMI SPRINGS	112.664(1)(a)	7.50%	19,447,386	19,046,675	400,711	99.99	726,289	21.23
General	112.664(1)(b)	5.50%	23,675,630	19,046,675	4,628,955	21.25	1,269,122	37.09
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	726,289	21.23
MIAMI SPRINGS	112.664(1)(a)	7.50%	30,940,740	30,332,993	607,747	32.08	1,062,361	40.28
Police And Fire	112.664(1)(b)	5.50%	38,003,753	30,332,993	7,670,760	19.67	1,853,928	70.30
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	32.08	1,062,361	40.28
MIAMI-DADE COUNTY	112.664(1)(a)	6.25%	39,510,815	24,589,664	14,921,151	7.92	2,156,032	0.00
Early Retirement Plan	112.664(1)(b)	4.25%	45,595,495	24,589,664	21,005,831	7.25		0.00
7/1/2017	Valuation Basis	6.25%	N/A	N/A	N/A	7.92	2,156,032	0.00
MIDWAY FCD	112.664(1)(a)	7.00%	3,712,669	4,150,214	-437,545	99.99	207,486	16.50
Fire	112.664(1)(b)	5.00%	5,365,518	4,150,214	1,215,304	99.99	516,529	41.20
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	207,486	16.50
MILTON	112.664(1)(a)	7.75%	8,591,036	4,469,103	4,121,933	12.12	525,411	58.90
Fire	112.664(1)(b)	5.75%	10,972,474	4,469,103	6,503,371	10.70	707,232	79.30
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	12.12	525,411	58.90
MILTON	112.664(1)(a)	8.00%	15,609,720	13,814,018	1,795,702	36.92	759,285	32.90
General	112.664(1)(b)	6.00%	18,988,676	13,814,018	5,174,658	19.29	1,146,142	49.70
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	36.92	759,285	32.90

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MILTON	112.664(1)(a)	8.00%	7,038,379	7,189,727	-151,348	99.99	234,433	26.80
Police	112.664(1)(b)	6.00%	8,746,372	7,189,727	1,556,645	25.89	416,132	47.50
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	234,433	26.80
MIRAMAR	112.664(1)(a)	8.25%	158,004,617	117,447,732	40,556,885	55.27	7,187,532	62.81
Fire	112.664(1)(b)	6.25%	202,309,460	117,447,732	84,861,728	24.19	12,717,903	111.13
10/1/2016	Valuation Basis	8.25%	N/A	N/A	N/A	55.27	7,187,532	62.81
MIRAMAR	112.664(1)(a)	7.00%	110,050,775	93,856,037	16,194,738	99.99	6,025,465	30.34
General	112.664(1)(b)	5.00%	138,861,376	93,856,037	45,005,339	22.67	9,846,492	49.58
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	6,025,465	30.34
MIRAMAR	112.664(1)(a)	7.00%	221,979,303	136,431,603	85,547,700	14.90	13,183,695	100.61
Police	112.664(1)(b)	5.00%	290,952,284	136,431,603	154,520,681	12.88	22,326,095	170.38
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	15.59	11,542,243	88.08
MIRAMAR - MANAGEMENT	112.664(1)(a)	7.00%	56,087,847	37,296,999	18,790,848	16.42	4,642,903	40.59
General	112.664(1)(b)	5.00%	72,640,830	37,296,999	35,343,831	13.92	6,848,524	59.86
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	16.42	4,642,903	40.59
MONROE COUNTY	112.664(1)(a)	3.00%	519,169	199,435	319,734	3.85	46,104	0.00
Early Retirement Plan	112.664(1)(b)	1.00%	591,196	199,435	391,761	3.70	50,052	0.00
7/1/2017	Valuation Basis	3.00%	N/A	N/A	N/A	3.78	54,574	0.00
MONROE COUNTY VOL F.F. & EMS	112.664(1)(a)	1.00%	803,550	856,447	-83,383	14.90	3,265	0.00
Fire	112.664(1)(b)	0.00%	988,565	881,655	106,910	15.00	13,049	0.00
1/1/2018	Valuation Basis	1.00%	N/A	N/A	N/A	15.00	3,265	0.00
MONTICELLO	112.664(1)(a)	7.75%	511,254	721,100	-209,846	99.99	0	0.00
Fire	112.664(1)(b)	5.75%	619,188	721,100	-101,912	99.99	0	0.00
10/1/2015	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	0	0.00
MONTICELLO	112.664(1)(a)	7.00%	1,952,832	1,809,931	142,901	99.99	115,871	28.60
Police	112.664(1)(b)	5.00%	2,651,718	1,809,931	841,787	0.00	223,813	55.30
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	115,871	28.60

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
MOUNT DORA	112.664(1)(a)	7.60%	8,882,386	8,489,635	392,751	99.99	426,247	28.36
Fire	112.664(1)(b)	5.60%	11,328,502	8,489,635	2,838,867	28.08	878,045	58.42
10/1/2017	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	426,247	28.36
MOUNT DORA	112.664(1)(a)	7.50%	17,795,091	16,219,546	1,575,545	19.42	424,038	14.05
General	112.664(1)(b)	5.50%	21,664,720	16,219,546	5,445,174	15.17	927,838	30.74
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	19.42	424,038	14.05
MOUNT DORA	112.664(1)(a)	7.50%	11,387,795	10,839,812	547,983	99.99	678,636	27.00
Police	112.664(1)(b)	5.50%	15,082,280	10,839,812	4,242,468	32.75	1,382,909	55.02
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	678,636	27.00
NAPLES	112.664(1)(a)	7.50%	64,897,113	53,953,553	10,943,560	23.97	2,185,670	70.67
Fire	112.664(1)(b)	5.50%	84,151,903	53,953,553	30,198,350	18.31	3,750,734	121.28
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	23.97	2,185,670	70.67
NAPLES	112.664(1)(a)	7.50%	68,709,548	56,319,703	12,389,845	19.94	2,650,121	16.35
General	112.664(1)(b)	5.50%	83,762,916	56,319,703	27,443,213	15.27	4,004,944	24.72
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	19.94	2,650,121	16.35
NAPLES	112.664(1)(a)	7.50%	66,476,240	49,924,654	16,551,586	16.80	2,635,159	61.48
Police	112.664(1)(b)	5.50%	82,926,669	49,924,654	33,002,015	13.86	3,930,813	91.71
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	16.80	2,635,159	61.48
NEPTUNE BEACH	112.664(1)(a)	7.75%	10,162,443	8,374,923	1,787,520	28.43	402,650	35.43
Police	112.664(1)(b)	5.75%	12,664,289	8,374,923	4,289,366	18.87	657,041	57.82
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	28.43	402,650	35.43
NEW PORT RICHEY	112.664(1)(a)	8.00%	12,591,231	11,069,295	1,521,936	29.86	428,723	31.80
Fire	112.664(1)(b)	6.00%	15,587,792	11,069,295	4,518,497	19.47	903,484	67.00
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	29.86	428,723	31.80
NEW PORT RICHEY	112.664(1)(a)	7.75%	26,638,691	26,657,341	-18,650	99.99	735,564	29.68
Police	112.664(1)(b)	5.75%	33,620,760	26,657,341	6,963,419	25.42	1,486,503	59.97
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	735,564	29.68

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
NEW SMYRNA BEACH	112.664(1)(a)	7.90%	26,811,477	21,251,703	5,559,774	22.79	1,706,237	79.40
Fire	112.664(1)(b)	5.90%	33,620,007	21,251,703	12,368,304	16.85	2,268,775	105.50
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	22.79	1,706,237	79.40
NEW SMYRNA BEACH	112.664(1)(a)	8.00%	20,965,839	17,466,415	3,499,424	24.51	1,009,921	42.10
Police	112.664(1)(b)	6.00%	26,169,673	17,466,415	8,703,258	17.49	1,584,096	66.00
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	24.51	1,009,921	42.10
NORTH BAY FCD	112.664(1)(a)	7.75%	4,526,031	4,412,683	113,348	99.99	243,655	26.80
Fire	112.664(1)(b)	5.75%	5,971,637	4,412,683	1,558,954	48.82	455,630	50.00
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	243,655	26.80
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	7.60%	44,339,503	59,084,922	-14,745,419	99.99	0	0.00
General	112.664(1)(b)	5.60%	58,353,121	59,084,922	-731,801	99.99	1,217,091	3.70
10/1/2016	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	0	0.00
NORTH BROWARD HOSPITAL	112.664(1)(a)	7.50%	340,554,363	343,858,033	-3,303,670	15.17	14,954,861	3.97
General	112.664(1)(b)	5.50%	381,212,281	343,858,033	37,354,248	12.83	15,929,691	4.23
7/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	15.17	11,052,109	2.94
NORTH COLLIER FCD (was North Napl)	112.664(1)(a)	7.50%	73,738,012	70,747,887	2,990,125	99.99	4,895,651	33.80
Fire	112.664(1)(b)	5.50%	100,985,815	70,747,887	30,237,928	32.88	9,321,801	64.35
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	4,895,651	33.80
NORTH MIAMI 691 [GPF]	112.664(1)(a)	7.05%	128,847,915	118,648,557	10,199,358	35.42	6,541,423	54.56
Fire	112.664(1)(b)	5.05%	164,614,307	118,648,557	45,965,750	21.17	11,568,088	96.49
10/1/2017	Valuation Basis	7.05%	N/A	N/A	N/A	35.42	6,541,423	54.56
NORTH MIAMI 691 [GPF]	112.664(1)(a)	7.05%	128,847,915	118,648,557	10,199,358	35.42	6,541,423	54.56
General	112.664(1)(b)	5.05%	164,614,307	118,648,557	45,965,750	21.17	11,568,088	96.49
10/1/2017	Valuation Basis	7.05%	N/A	N/A	N/A	35.42	6,541,423	54.56
NORTH MIAMI 691 [GPF]	112.664(1)(a)	7.05%	128,847,915	118,648,557	10,199,358	35.42	6,541,423	54.56
Police	112.664(1)(b)	5.05%	164,614,307	118,648,557	45,965,750	21.17	11,568,088	96.49
10/1/2017	Valuation Basis	7.05%	N/A	N/A	N/A	35.42	6,541,423	54.56

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
NORTH MIAMI 748	112.664(1)(a)	7.40%	95,087,691	70,583,225	24,504,466	24.33	5,855,558	58.78
Police	112.664(1)(b)	5.40%	126,534,169	70,583,225	55,950,944	18.58	9,908,607	99.46
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	24.33	5,855,558	58.78
NORTH MIAMI BEACH	112.664(1)(a)	7.65%	110,816,042	79,944,967	30,871,075	16.25	3,548,628	72.33
General	112.664(1)(b)	5.65%	139,161,302	79,944,967	59,216,335	13.50	5,429,175	110.66
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	16.25	3,548,628	72.33
NORTH MIAMI BEACH	112.664(1)(a)	8.00%	145,978,507	100,284,739	45,693,768	14.58	6,723,375	113.00
Police And Fire	112.664(1)(b)	6.00%	183,927,413	100,284,739	83,642,674	12.26	9,032,215	151.80
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	14.58	6,723,375	113.00
NORTH MIAMI BEACH - MANAGEMENT	112.664(1)(a)	7.50%	21,935,982	18,923,591	3,012,391	26.60	551,285	57.01
General	112.664(1)(b)	5.50%	27,490,631	18,923,591	8,567,040	18.25	1,252,918	129.57
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	26.60	607,983	62.88
NORTH PORT	112.664(1)(a)	7.50%	44,936,096	47,046,321	-2,110,225	99.99	986,854	26.13
Fire	112.664(1)(b)	5.50%	58,309,395	47,046,321	11,263,074	32.25	2,493,470	66.04
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	986,854	26.13
NORTH PORT	112.664(1)(a)	7.65%	43,361,909	41,045,981	2,315,928	99.99	2,806,290	41.90
Police	112.664(1)(b)	5.65%	55,521,375	41,045,981	14,475,394	25.54	4,615,998	68.90
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	2,806,290	41.90
NORTH RIVER FCD	112.664(1)(a)	7.75%	24,389,936	19,422,379	4,967,557	27.10	1,684,331	47.80
Fire	112.664(1)(b)	5.75%	30,673,948	19,422,379	11,251,569	18.95	2,363,597	67.00
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	27.10	1,684,331	47.80
OAKLAND PARK	112.664(1)(a)	7.50%	45,985,678	39,187,602	6,798,076	18.94	1,236,496	37.10
General	112.664(1)(b)	5.50%	56,064,650	39,187,602	16,877,048	14.69	2,698,290	80.95
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	18.94	1,845,828	55.38
OAKLAND PARK	112.664(1)(a)	8.40%	74,371,737	60,448,233	13,923,504	17.52	2,127,324	49.27
Police And Fire	112.664(1)(b)	6.40%	89,612,958	60,448,233	29,164,725	13.87	3,502,262	81.11
10/1/2017	Valuation Basis	8.40%	N/A	N/A	N/A	15.35	2,850,355	66.02

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
OCALA	112.664(1)(a)	7.50%	70,514,281	57,954,285	12,559,996	17.00	2,471,848	33.86
Fire	112.664(1)(b)	5.50%	79,515,804	57,954,285	21,561,519	20.00	3,351,117	45.91
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	20.00	2,471,848	33.86
OCALA	112.664(1)(a)	7.00%	224,301,899	143,834,198	80,467,701	14.61	16,034,048	125.10
General	112.664(1)(b)	5.00%	287,164,689	143,834,198	143,330,491	12.53	20,048,280	156.50
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	14.61	16,034,048	125.10
OCALA	112.664(1)(a)	7.85%	85,879,573	68,327,835	17,551,738	22.21	4,464,574	51.20
Police	112.664(1)(b)	5.85%	107,068,951	68,327,835	38,741,116	16.59	6,634,064	76.08
10/1/2017	Valuation Basis	7.85%	N/A	N/A	N/A	22.21	4,464,574	51.20
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	7.50%	19,778,527	11,441,263	8,337,264	14.43	1,141,828	54.50
Fire	112.664(1)(b)	5.50%	25,329,723	11,441,263	13,888,460	12.31	1,575,071	75.10
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	14.43	1,141,828	54.50
OCOEE	112.664(1)(a)	7.75%	37,823,982	37,268,072	555,910	99.99	1,629,714	17.82
General	112.664(1)(b)	5.75%	47,411,138	37,268,072	10,143,066	25.72	2,726,819	29.81
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,629,714	17.82
OCOEE	112.664(1)(a)	7.90%	56,945,613	50,675,403	6,270,210	99.99	3,532,290	45.21
Police And Fire	112.664(1)(b)	5.90%	72,021,818	50,675,403	21,346,415	22.54	5,132,463	65.71
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	99.99	3,532,290	45.21
OKALOOSA ISLAND FCD	112.664(1)(a)	7.50%	16,585,741	8,054,744	8,530,997	13.09	1,080,342	90.50
Fire	112.664(1)(b)	5.50%	22,204,648	8,054,744	14,149,904	11.41	1,501,818	125.80
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	13.09	1,080,342	90.50
OKEECHOBEE	112.664(1)(a)	7.00%	3,811,073	3,961,903	-150,830	99.99	165,873	33.20
Fire	112.664(1)(b)	5.00%	4,430,832	3,961,903	468,929	99.99	355,764	71.21
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	165,873	33.20
OKEECHOBEE	112.664(1)(a)	7.00%	4,057,820	4,700,943	-643,123	99.99	175,723	16.80
General	112.664(1)(b)	5.00%	5,093,127	4,700,943	392,184	50.83	377,232	36.06
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	175,723	16.80



**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
OKEECHOBEE	112.664(1)(a)	7.00%	8,504,923	8,937,259	-432,336	99.99	256,035	26.39
Police	112.664(1)(b)	5.00%	10,878,662	8,937,259	1,941,403	50.50	682,535	70.35
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	256,035	26.39
OKEECHOBEE UTILITY	112.664(1)(a)	7.00%	8,336,648	7,806,823	529,825	99.99	487,460	22.10
General	112.664(1)(b)	5.00%	10,946,523	7,806,823	3,139,700	35.83	969,411	43.94
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	487,460	22.10
OLDSMAR	112.664(1)(a)	7.00%	5,144,416	5,244,531	-100,115	16.86	246,955	39.70
Fire	112.664(1)(b)	5.00%	7,447,175	5,244,531	2,202,644	15.16	676,512	108.74
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	16.86	246,955	39.70
ORANGE COUNTY LIBRARY	112.664(1)(a)	6.75%	45,760,711	48,652,294	-2,891,583	84.00	788,794	16.52
General	112.664(1)(b)	4.75%	59,228,964	48,652,294	10,576,670	28.08	2,932,310	61.40
1/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	84.00	788,794	16.52
ORANGE PARK	112.664(1)(a)	7.75%	6,518,813	6,246,688	272,125	99.99	318,183	29.63
Fire	112.664(1)(b)	5.75%	8,449,155	6,246,688	2,202,467	28.84	565,317	52.65
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	318,183	29.63
ORANGE PARK	112.664(1)(a)	7.00%	10,388,278	10,408,723	-20,445	99.99	243,320	11.90
General	112.664(1)(b)	5.00%	13,296,138	10,408,723	2,887,415	29.50	531,013	25.96
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	243,320	11.90
ORANGE PARK	112.664(1)(a)	7.80%	17,025,669	14,834,345	2,191,324	32.88	679,719	55.61
Police	112.664(1)(b)	5.80%	22,048,876	14,834,345	7,214,531	20.82	1,172,579	95.95
10/1/2016	Valuation Basis	7.80%	N/A	N/A	N/A	32.88	679,719	55.61
ORLANDO	112.664(1)(a)	7.70%	475,842,722	381,634,531	94,208,191	18.00	19,028,110	44.19
Fire	112.664(1)(b)	5.70%	610,312,469	381,634,531	228,677,938	15.00	35,354,013	82.11
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	18.00	18,675,904	43.38
ORLANDO	112.664(1)(a)	7.25%	257,357,987	216,787,944	40,570,043	18.92	8,258,259	167.70
General	112.664(1)(b)	5.25%	313,414,502	216,787,944	96,626,558	14.75	16,920,992	343.61
9/30/2017	Valuation Basis	7.25%	N/A	N/A	N/A	18.42	9,707,980	197.14

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
ORLANDO	112.664(1)(a)	7.60%	689,093,837	560,275,175	128,818,662	19.37	32,077,049	58.40
Police	112.664(1)(b)	5.60%	890,387,718	560,275,175	330,112,543	15.93	52,755,894	96.05
10/1/2017	Valuation Basis	7.60%	N/A	N/A	N/A	19.37	32,077,049	58.40
ORLANDO AVIATION	112.664(1)(a)	7.00%	139,177,858	122,964,257	16,213,601	24.50	3,071,149	44.00
General	112.664(1)(b)	5.00%	170,599,605	122,964,257	47,635,348	17.24	5,721,988	82.00
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	24.50	3,071,149	44.00
ORLANDO UTILITY	112.664(1)(a)	7.25%	485,865,130	390,854,892	95,010,238	19.17	23,047,926	24.61
General	112.664(1)(b)	5.25%	589,445,943	390,854,892	198,591,051	15.00	34,845,831	37.21
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	19.17	23,047,926	24.61
ORMOND BEACH	112.664(1)(a)	7.00%	38,283,675	28,683,590	9,600,085	18.08	1,754,610	67.70
Fire	112.664(1)(b)	5.00%	47,885,398	28,683,590	19,201,808	14.45	2,656,013	102.40
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	18.08	1,754,610	67.70
ORMOND BEACH	112.664(1)(a)	6.75%	56,592,311	47,414,740	9,177,571	26.32	1,928,609	31.10
General	112.664(1)(b)	4.75%	70,680,143	47,414,740	23,265,403	18.05	3,168,733	51.10
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	26.32	1,928,609	31.10
ORMOND BEACH	112.664(1)(a)	6.75%	43,263,096	31,788,684	11,474,412	19.68	2,075,754	61.40
Police	112.664(1)(b)	4.75%	55,941,262	31,788,684	24,152,578	15.63	3,222,787	95.40
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	19.68	2,075,754	61.40
OVIEDO	112.664(1)(a)	7.75%	16,043,090	13,715,178	2,327,912	99.99	746,006	24.90
Fire	112.664(1)(b)	5.75%	20,904,488	13,715,178	7,189,310	25.49	1,321,216	44.10
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	746,006	24.90
OVIEDO	112.664(1)(a)	7.75%	23,246,804	23,054,493	192,311	99.99	1,033,674	24.26
Police	112.664(1)(b)	5.75%	29,623,025	23,054,493	6,568,532	39.29	1,909,325	44.80
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,033,674	24.26
PALATKA	112.664(1)(a)	7.90%	9,399,401	6,857,313	2,542,088	19.28	484,007	51.10
Fire	112.664(1)(b)	5.90%	11,872,281	6,857,313	5,014,968	15.39	745,902	78.60
10/1/2016	Valuation Basis	7.90%	N/A	N/A	N/A	19.28	484,007	51.10

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PALATKA	112.664(1)(a)	7.90%	23,350,953	17,418,063	5,932,890	15.97	1,052,741	34.20
General	112.664(1)(b)	5.90%	28,722,534	17,418,063	11,304,471	13.14	1,512,426	49.10
10/1/2016	Valuation Basis	7.90%	N/A	N/A	N/A	15.97	1,052,741	34.20
PALATKA	112.664(1)(a)	7.90%	11,083,552	10,230,411	853,141	44.64	366,376	26.20
Police	112.664(1)(b)	5.90%	14,068,287	10,230,411	3,837,876	21.06	710,921	50.90
10/1/2016	Valuation Basis	7.90%	N/A	N/A	N/A	44.64	366,376	26.20
PALM BAY	112.664(1)(a)	7.75%	20,521	189,302	-168,781	99.99	0	0.00
General	112.664(1)(b)	5.75%	22,407	189,302	-166,895	99.99	0	0.00
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	0	0.00
PALM BAY [PF]	112.664(1)(a)	7.75%	97,399,943	82,301,784	15,098,159	27.09	3,622,123	57.60
Fire	112.664(1)(b)	5.75%	124,953,160	82,301,784	42,651,376	19.42	6,463,182	102.60
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	27.09	3,622,123	57.60
PALM BAY [PF]	112.664(1)(a)	7.75%	113,263,992	104,612,642	8,651,350	99.99	3,212,704	39.60
Police	112.664(1)(b)	5.75%	147,991,871	104,612,642	43,379,229	23.81	6,785,259	83.40
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	3,212,704	39.60
PALM BEACH	112.664(1)(a)	7.30%	318,187,941	209,822,728	108,365,213	15.17	10,850,910	55.55
General Police And Fire	112.664(1)(b)	5.30%	406,787,558	209,822,728	196,964,830	12.83	15,704,469	80.39
9/30/2017	Valuation Basis	7.30%	N/A	N/A	N/A	15.17	10,850,910	55.55
PALM BEACH GARDENS	112.664(1)(a)	7.25%	118,737,468	94,443,611	24,293,857	32.67	5,230,636	69.70
Fire	112.664(1)(b)	5.25%	153,706,605	94,443,611	59,262,994	21.85	8,425,271	112.26
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	32.67	5,230,636	69.70
PALM BEACH GARDENS	112.664(1)(a)	7.00%	3,610,729	2,614,946	995,783	14.95	202,393	114.38
General	112.664(1)(b)	5.00%	4,408,262	2,614,946	1,793,316	12.66	314,637	177.82
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	14.95	213,681	120.76
PALM BEACH GARDENS	112.664(1)(a)	6.80%	104,877,295	90,176,684	14,700,611	23.00	4,327,325	64.93
Police	112.664(1)(b)	4.80%	128,263,095	90,176,684	38,086,411	17.25	7,371,048	110.60
10/1/2017	Valuation Basis	6.80%	N/A	N/A	N/A	23.00	4,327,325	64.93

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PALM COAST (VOL)	112.664(1)(a)	7.00%	2,686,856	3,537,093	-850,237	99.99	146,847	999.99
Fire	112.664(1)(b)	5.00%	3,062,234	3,537,093	-474,859	99.99	208,544	999.99
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	146,847	999.99
PALM HARBOR FCD	112.664(1)(a)	7.50%	19,234,551	18,467,345	767,206	99.99	1,526,055	47.54
Fire	112.664(1)(b)	5.50%	26,331,135	18,467,345	7,863,790	34.82	2,823,933	87.97
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,526,055	47.54
PALM TRAN, INC. (ATU-1577)	112.664(1)(a)	8.00%	124,734,728	106,312,842	18,421,886	16.52	6,789,172	20.80
General	112.664(1)(b)	6.00%	153,711,600	106,312,842	47,398,758	13.56	10,456,424	32.03
1/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	16.52	6,789,172	20.80
PALMETTO	112.664(1)(a)	7.00%	15,913,324	13,784,575	2,128,749	30.15	824,503	27.42
General	112.664(1)(b)	5.00%	19,818,168	13,784,575	6,033,593	18.80	1,243,364	41.35
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	30.15	824,503	27.42
PALMETTO	112.664(1)(a)	7.10%	14,333,545	12,404,635	1,928,910	29.94	653,349	39.07
Police	112.664(1)(b)	5.10%	18,143,301	12,404,635	5,738,666	19.41	1,051,383	62.88
10/1/2017	Valuation Basis	7.10%	N/A	N/A	N/A	29.94	653,349	39.07
PANAMA CITY	112.664(1)(a)	7.90%	49,189,281	35,013,441	14,175,840	17.34	2,524,806	67.20
Fire	112.664(1)(b)	5.90%	62,341,698	35,013,441	27,328,257	14.14	3,873,755	103.10
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	17.34	2,524,806	67.20
PANAMA CITY	112.664(1)(a)	8.00%	41,125,933	33,364,256	7,761,677	21.28	1,696,994	38.20
Police	112.664(1)(b)	6.00%	51,338,927	33,364,256	17,974,671	16.19	2,737,032	61.60
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	21.28	1,696,994	38.20
PANAMA CITY (SUPP)	112.664(1)(a)	7.00%	3,389,569	3,154,825	234,744	20.62	161,904	14.10
General	112.664(1)(b)	5.00%	4,284,638	3,154,825	1,129,813	16.17	335,322	29.21
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	20.62	161,904	14.10
PANAMA CITY BEACH	112.664(1)(a)	8.00%	16,236,326	14,835,133	1,401,193	25.50	102,698	7.90
Fire	112.664(1)(b)	6.00%	20,483,085	14,835,133	5,647,952	19.42	724,926	55.77
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	25.50	102,698	7.90

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PANAMA CITY BEACH	112.664(1)(a)	8.00%	34,420,281	32,382,327	2,037,954	22.42	567,228	9.78
General	112.664(1)(b)	6.00%	42,512,811	32,382,327	6,483,319	17.33	2,216,175	38.22
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	22.42	567,228	9.78
PANAMA CITY BEACH	112.664(1)(a)	8.00%	20,504,730	17,843,082	2,661,648	20.17	547,820	17.13
Police	112.664(1)(b)	6.00%	26,292,993	17,843,082	3,078,788	16.33	1,548,621	48.43
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	20.17	547,820	17.13
PARKLAND	112.664(1)(a)	6.50%	2,489,809	2,229,766	260,043	26.32	83,106	0.00
Police	112.664(1)(b)	4.50%	3,169,304	2,229,766	939,538	18.84	159,867	0.00
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	26.32	83,106	0.00
PASCO COUNTY	112.664(1)(a)	7.67%	15,611,048	17,637,847	-2,026,799	99.99	0	0.00
Early Retirement Plan	112.664(1)(b)	5.67%	18,643,799	17,637,847	1,005,952	26.13	192,844	1.20
7/1/2017	Valuation Basis	7.67%	N/A	N/A	N/A	99.99	0	0.00
PEMBROKE PARK COMM SUPP	112.664(1)(a)	6.50%	2,346,576	1,762,534	584,042	18.00	86,219	199.30
General	112.664(1)(b)	4.50%	2,986,470	1,762,534	1,223,936	15.08	154,857	357.97
10/1/2016	Valuation Basis	6.50%	N/A	N/A	N/A	18.00	86,219	199.30
PEMBROKE PINES	112.664(1)(a)	6.75%	176,489,901	167,490,116	8,999,785	90.00	758,577	188.86
General	112.664(1)(b)	4.75%	223,209,497	167,490,116	55,719,381	90.00	5,438,949	158.03
10/1/2016	Valuation Basis	6.75%	N/A	N/A	N/A	90.00	758,577	188.86
PEMBROKE PINES	112.664(1)(a)	7.85%	796,795,803	599,325,724	197,470,079	20.00	32,764,579	122.96
Police And Fire	112.664(1)(b)	5.85%	1,008,098,558	599,325,724	408,772,834	15.92	50,895,235	191.00
10/1/2017	Valuation Basis	7.85%	N/A	N/A	N/A	20.00	32,764,579	122.96
PENSACOLA	112.664(1)(a)	7.75%	128,570,903	120,622,681	7,948,222	35.04	2,179,778	44.80
Fire	112.664(1)(b)	5.75%	161,730,492	120,622,681	41,107,811	20.60	5,269,323	108.20
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	35.04	2,179,778	44.80
PENSACOLA	112.664(1)(a)	7.60%	178,562,608	134,865,141	43,697,467	15.00	6,448,392	95.70
General	112.664(1)(b)	5.60%	218,226,496	134,865,141	83,361,355	12.58	10,291,989	152.74
9/30/2016	Valuation Basis	7.60%	N/A	N/A	N/A	15.00	6,448,392	95.70

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PENSACOLA	112.664(1)(a)	7.13%	127,993,821	92,842,454	35,151,367	20.54	5,202,559	123.50
Police	112.664(1)(b)	5.13%	167,854,509	92,842,454	75,012,055	16.32	9,402,937	223.30
10/1/2017	Valuation Basis	7.13%	N/A	N/A	N/A	20.54	5,202,559	123.50
PERRY	112.664(1)(a)	7.75%	4,090,040	3,199,740	890,300	21.37	243,641	39.00
Fire	112.664(1)(b)	5.75%	5,040,727	3,199,740	1,840,987	16.04	368,203	59.00
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	21.37	243,641	39.00
PERRY	112.664(1)(a)	7.75%	7,607,086	7,215,528	391,558	99.99	299,122	25.90
Police	112.664(1)(b)	5.75%	9,530,837	7,215,528	2,315,309	23.28	559,501	48.60
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	299,122	25.90
PINELLAS PARK	112.664(1)(a)	7.25%	72,026,163	60,511,529	11,514,634	27.70	2,601,968	52.60
Fire	112.664(1)(b)	5.25%	91,878,870	60,511,529	31,367,341	19.39	4,548,491	92.00
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	27.70	2,601,968	52.60
PINELLAS PARK	112.664(1)(a)	7.25%	86,071,159	80,467,106	5,604,053	25.25	2,397,250	17.52
General	112.664(1)(b)	5.25%	111,196,663	80,467,106	30,729,557	19.33	5,169,899	37.76
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	25.25	2,397,250	17.52
PINELLAS PARK	112.664(1)(a)	7.50%	64,598,945	64,819,623	-220,678	99.99	1,880,761	27.93
Police	112.664(1)(b)	5.50%	84,494,306	64,819,623	19,674,683	31.83	4,138,269	61.46
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,880,761	27.93
PLANT CITY	112.664(1)(a)	7.50%	59,680,313	40,716,245	18,964,068	17.76	3,762,752	51.50
Police And Fire	112.664(1)(b)	5.50%	75,794,887	40,716,245	35,078,642	14.49	5,845,369	80.00
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	17.76	3,762,752	51.50
PLANTATION	112.664(1)(a)	7.50%	196,675,167	162,438,800	34,236,367	23.58	9,333,206	33.11
General	112.664(1)(b)	5.50%	244,066,531	162,438,800	81,627,731	17.25	14,934,302	52.98
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	23.58	9,333,206	33.11
PLANTATION	112.664(1)(a)	6.95%	186,002,267	151,644,038	34,358,229	20.42	7,743,699	76.21
Police	112.664(1)(b)	4.95%	230,670,138	151,644,038	79,026,100	16.08	11,943,288	117.54
10/1/2017	Valuation Basis	6.95%	N/A	N/A	N/A	20.42	7,743,699	76.21

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PLANTATION (VOL)	112.664(1)(a)	7.08%	17,559,152	21,649,825	-4,090,673	99.99	0	0.00
Fire	112.664(1)(b)	5.08%	22,018,855	21,649,825	369,030	99.99	606,468	0.00
10/1/2017	Valuation Basis	7.08%	N/A	N/A	N/A	99.99	0	0.00
POMPANO BEACH	112.664(1)(a)	7.90%	249,421,808	177,325,805	72,096,003	15.25	9,312,924	30.82
General	112.664(1)(b)	5.90%	313,995,691	177,325,805	136,669,886	13.00	15,555,724	51.48
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	15.25	9,312,924	30.82
POMPANO BEACH	112.664(1)(a)	7.50%	343,088,836	237,937,762	105,151,074	14.00	10,805,182	75.28
Police And Fire	112.664(1)(b)	5.50%	382,084,782	237,937,762	144,147,020	12.00	12,060,967	84.03
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	14.00	10,805,182	75.28
PORT ORANGE	112.664(1)(a)	7.70%	42,640,372	24,887,839	17,752,533	12.76	3,066,136	109.80
Fire	112.664(1)(b)	5.70%	54,758,666	24,887,839	29,870,827	11.20	3,967,346	142.20
10/1/2016	Valuation Basis	7.70%	N/A	N/A	N/A	12.76	3,066,136	109.80
PORT ORANGE	112.664(1)(a)	7.00%	37,537,415	31,581,532	5,955,883	20.08	1,047,071	21.80
General	112.664(1)(b)	5.00%	46,729,759	31,581,532	15,148,227	16.00	2,263,023	47.12
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	20.08	963,760	20.07
PORT ORANGE	112.664(1)(a)	7.45%	48,774,256	34,383,729	14,390,527	15.36	3,619,188	73.69
Police	112.664(1)(b)	5.45%	63,032,645	34,383,729	28,648,916	13.09	4,933,214	100.45
10/1/2017	Valuation Basis	7.45%	N/A	N/A	N/A	15.36	3,619,188	73.69
PORT ST. LUCIE	112.664(1)(a)	7.50%	115,254,233	94,852,530	20,401,703	54.65	8,538,868	45.70
Police	112.664(1)(b)	5.50%	149,072,000	94,852,530	54,219,470	22.41	13,113,833	70.20
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	54.65	8,538,868	45.70
PUNTA GORDA	112.664(1)(a)	7.75%	14,507,447	13,321,103	1,186,344	99.99	745,546	39.70
Fire	112.664(1)(b)	5.75%	18,360,921	13,321,103	5,039,818	27.20	1,226,260	65.20
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	745,546	39.70
PUNTA GORDA	112.664(1)(a)	7.50%	47,397,890	39,999,643	7,398,247	25.98	1,948,208	41.60
General	112.664(1)(b)	5.50%	58,113,306	39,999,643	18,113,663	17.96	3,002,202	64.20
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	25.98	1,948,208	41.60

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
PUNTA GORDA	112.664(1)(a)	7.75%	17,280,769	14,958,607	2,322,162	36.09	830,785	34.60
Police	112.664(1)(b)	5.75%	21,642,300	14,958,607	6,683,693	20.20	1,357,837	56.50
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	36.09	830,785	34.60
QUINCY	112.664(1)(a)	7.75%	9,854,385	6,671,614	3,182,771	12.80	506,805	54.00
Police And Fire	112.664(1)(b)	5.75%	12,123,322	6,671,614	5,451,708	11.11	689,674	73.50
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	12.80	506,805	54.00
RIVIERA BEACH	112.664(1)(a)	6.90%	79,657,320	83,893,395	-4,236,075	99.99	2,067,277	42.53
Fire	112.664(1)(b)	4.90%	99,092,247	83,893,395	15,198,852	28.58	4,435,471	91.26
10/1/2017	Valuation Basis	6.90%	N/A	N/A	N/A	99.99	2,067,277	42.53
RIVIERA BEACH	112.664(1)(a)	7.50%	102,429,769	115,995,619	-13,565,850	99.99	2,212,780	27.80
General	112.664(1)(b)	5.50%	125,617,984	115,995,619	9,622,365	33.00	4,756,394	59.76
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,212,780	27.80
RIVIERA BEACH	112.664(1)(a)	7.50%	74,708,292	75,357,947	-649,655	99.99	1,952,337	25.43
Police	112.664(1)(b)	5.50%	92,940,295	75,357,947	17,582,348	24.33	3,937,429	51.28
9/30/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,910,980	24.89
ROCKLEDGE	112.664(1)(a)	7.90%	15,054,589	11,652,598	3,401,991	16.11	740,612	50.06
Fire	112.664(1)(b)	5.90%	18,731,044	11,652,598	7,078,446	13.39	1,131,726	76.50
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	16.11	740,612	50.06
ROCKLEDGE	112.664(1)(a)	7.90%	18,322,630	15,304,541	3,018,089	17.58	1,004,267	24.30
General	112.664(1)(b)	5.90%	23,135,583	15,304,541	7,831,042	14.52	1,608,291	38.91
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	17.58	1,004,267	24.30
ROCKLEDGE	112.664(1)(a)	8.00%	13,925,025	13,509,157	415,868	22.08	573,585	28.76
Police	112.664(1)(b)	6.00%	17,596,632	13,509,157	4,087,475	17.34	1,065,290	53.42
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	22.08	573,585	28.76
SAFETY HARBOR	112.664(1)(a)	7.00%	5,912,627	7,731,192	-1,818,565	30.66	403,594	26.19
Fire	112.664(1)(b)	5.00%	8,638,428	7,731,192	907,236	24.74	1,011,620	65.64
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	30.66	541,118	35.11



**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SAINT AUGUSTINE	112.664(1)(a)	7.50%	12,634,556	12,471,861	162,695	99.99	512,650	26.42
Fire	112.664(1)(b)	5.50%	15,953,314	12,471,861	3,481,453	31.22	855,149	44.07
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	512,650	26.42
SAINT AUGUSTINE	112.664(1)(a)	7.70%	47,892,292	39,367,565	8,524,727	19.39	3,077,464	28.94
General	112.664(1)(b)	5.70%	61,890,760	39,367,565	22,523,195	15.63	5,868,554	55.20
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	19.39	3,077,464	28.94
SAINT AUGUSTINE	112.664(1)(a)	7.70%	19,102,245	19,010,151	92,094	23.67	1,006,642	26.90
Police	112.664(1)(b)	5.70%	25,266,184	19,010,151	6,256,033	18.40	1,995,776	53.33
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	23.67	1,006,642	26.90
SAINT CLOUD	112.664(1)(a)	7.75%	52,039,707	55,253,750	-3,214,043	99.99	1,582,666	14.16
General	112.664(1)(b)	5.75%	66,455,874	55,253,750	11,202,124	35.54	3,484,237	31.18
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,582,666	14.16
SAINT CLOUD	112.664(1)(a)	8.00%	57,676,712	48,034,993	9,641,719	45.54	3,660,980	43.90
Police And Fire	112.664(1)(b)	6.00%	74,513,333	48,034,993	26,478,340	22.08	5,853,607	70.19
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	45.54	3,660,980	43.90
SAINT JOHNS RIVER PW PK	112.664(1)(a)	7.00%	161,804,817	152,797,764	9,007,053	25.75	8,466,391	767.56
General	112.664(1)(b)	5.00%	198,415,423	152,797,764	45,617,659	17.75	45,451,109	999.99
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	25.75	8,466,391	767.56
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	308,981,629	209,383,384	99,598,245	18.06	15,702,400	48.70
Fire	112.664(1)(b)	6.00%	384,723,642	209,383,384	175,340,258	14.83	25,269,329	78.40
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	18.06	15,702,400	48.70
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	19,327,753	12,369,821	6,957,932	16.33	1,209,679	32.00
General	112.664(1)(b)	6.00%	24,150,509	12,369,821	11,780,688	13.73	1,822,693	48.30
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	16.33	1,209,679	32.00
SAINT PETE BEACH	112.664(1)(a)	7.65%	20,629,293	12,516,976	8,112,317	15.07	1,260,313	55.40
Fire	112.664(1)(b)	5.65%	26,728,199	12,516,976	14,211,223	12.81	1,814,257	79.80
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	15.07	1,260,313	55.40

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SAINT PETE BEACH	112.664(1)(a)	7.65%	16,887,217	12,068,109	4,819,108	14.49	622,601	102.50
General	112.664(1)(b)	5.65%	20,858,218	12,068,109	8,790,109	12.28	858,797	141.40
10/1/2017	Valuation Basis	7.65%	N/A	N/A	N/A	14.49	622,601	102.50
SAINT PETE BEACH	112.664(1)(a)	7.00%	17,686,112	11,545,616	6,140,496	13.21	722,346	999.99
Police	112.664(1)(b)	5.00%	22,391,870	11,545,616	10,846,254	11.46	944,457	999.99
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	13.21	722,346	999.99
SAINT PETERSBURG	112.664(1)(a)	7.50%	244,164,815	260,851,336	-16,686,521	30.00	2,330,040	11.90
Fire	112.664(1)(b)	5.50%	301,478,814	260,851,336	40,627,478	21.00	7,359,286	37.60
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	36.00	2,389,197	12.70
SAINT PETERSBURG	112.664(1)(a)	7.70%	446,925,229	421,272,747	25,652,482	24.00	11,034,553	13.56
General	112.664(1)(b)	5.70%	563,539,479	421,272,747	142,266,732	18.00	25,171,897	30.94
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	24.00	11,742,372	14.43
SAINT PETERSBURG	112.664(1)(a)	7.95%	447,871,545	407,447,329	40,424,216	23.00	8,843,831	23.85
Police	112.664(1)(b)	5.95%	571,935,376	407,447,329	164,488,047	18.00	19,892,672	53.64
10/1/2017	Valuation Basis	7.95%	N/A	N/A	N/A	24.00	8,715,999	23.50
SAN CARLOS PARK FCD	112.664(1)(a)	7.00%	17,877,987	17,167,221	710,766	29.75	988,623	33.63
Fire	112.664(1)(b)	5.00%	26,199,617	17,167,221	9,032,396	23.24	2,492,243	84.78
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	30.22	962,001	32.73
SANFORD	112.664(1)(a)	8.00%	33,271,657	29,072,760	4,198,897	99.99	1,432,829	39.00
Fire	112.664(1)(b)	6.00%	41,325,368	29,072,760	12,252,608	23.36	2,266,807	61.70
10/1/2016	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	1,432,829	39.00
SANFORD	112.664(1)(a)	7.75%	44,396,279	42,432,734	1,963,545	99.99	1,702,044	30.10
Police	112.664(1)(b)	5.75%	55,944,529	42,432,734	13,511,795	26.83	2,937,915	51.80
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,702,044	30.10
SANIBEL	112.664(1)(a)	6.75%	33,617,634	29,028,391	4,589,243	23.98	1,729,031	172.20
General	112.664(1)(b)	4.75%	42,145,907	29,028,391	13,117,516	17.59	2,302,871	229.30
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	23.98	1,729,031	172.20

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SANIBEL	112.664(1)(a)	7.50%	23,138,184	18,440,697	4,697,487	23.68	1,425,910	78.03
Police	112.664(1)(b)	5.50%	30,033,445	18,440,697	11,592,748	17.76	2,177,421	119.14
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	23.68	1,425,910	78.03
SARASOTA	112.664(1)(a)	7.00%	177,561,106	145,808,227	31,752,879	20.08	8,257,615	999.99
Fire	112.664(1)(b)	5.00%	224,154,904	145,808,227	78,346,677	15.83	18,822,927	999.99
9/30/2017	Valuation Basis	7.00%	N/A	N/A	N/A	19.83	9,657,280	999.99
SARASOTA	112.664(1)(a)	7.00%	202,448,406	153,668,713	48,779,693	18.17	7,546,714	61.79
General	112.664(1)(b)	5.00%	253,772,443	153,668,713	100,103,730	14.67	12,172,406	99.67
9/30/2017	Valuation Basis	7.00%	N/A	N/A	N/A	18.17	7,546,714	61.79
SARASOTA	112.664(1)(a)	7.00%	265,168,693	228,229,840	36,938,853	27.75	9,017,695	70.02
Police	112.664(1)(b)	5.00%	347,728,648	228,229,840	119,498,808	19.92	16,992,212	131.94
9/30/2017	Valuation Basis	7.00%	N/A	N/A	N/A	27.75	9,017,695	70.02
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	7.00%	380,324,291	370,062,380	10,261,911	80.00	12,139,689	10.27
General	112.664(1)(b)	5.00%	450,334,963	370,062,380	80,272,583	24.71	24,891,240	21.05
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	80.00	12,139,689	10.27
SARASOTA-MANATEE AIRPORT	112.664(1)(a)	6.00%	27,163,893	22,289,438	4,874,455	89.00	1,044,759	30.28
General	112.664(1)(b)	4.00%	34,014,538	22,289,438	11,725,100	89.00	1,792,040	51.95
10/1/2017	Valuation Basis	6.00%	N/A	N/A	N/A	89.00	1,044,759	30.28
SATELLITE BEACH	112.664(1)(a)	7.00%	8,766,360	7,185,225	1,581,135	17.42	418,332	148.67
General	112.664(1)(b)	5.00%	10,680,922	7,185,225	3,495,697	14.05	2,385,238	847.69
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	18.48	331,876	117.95
SATELLITE BEACH	112.664(1)(a)	7.00%	23,630,548	17,113,999	6,516,549	16.45	1,085,533	44.87
Police And Fire	112.664(1)(b)	5.00%	30,114,314	17,113,999	13,000,315	13.91	1,865,380	77.10
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	17.16	1,170,001	48.36
SEBASTIAN	112.664(1)(a)	7.30%	17,252,502	14,002,519	3,249,983	38.82	960,112	36.40
Police	112.664(1)(b)	5.30%	22,428,913	14,002,519	8,426,394	21.62	1,533,756	58.20
10/1/2017	Valuation Basis	7.30%	N/A	N/A	N/A	38.82	960,112	36.40

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SEBRING	112.664(1)(a)	7.80%	15,657,568	12,679,032	2,978,536	22.19	645,976	213.70
Fire	112.664(1)(b)	5.80%	20,008,435	12,679,032	7,329,403	16.97	995,663	329.40
10/1/2017	Valuation Basis	7.80%	N/A	N/A	N/A	22.19	645,976	213.70
SEBRING	112.664(1)(a)	7.40%	17,278,197	17,156,658	121,539	99.99	542,431	48.07
Police	112.664(1)(b)	5.40%	22,507,101	17,156,658	5,350,443	26.50	1,951,801	172.98
10/1/2017	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	542,431	48.07
SEMINOLE	112.664(1)(a)	7.75%	40,857,648	35,836,808	5,020,840	26.16	1,340,967	31.60
Fire	112.664(1)(b)	5.75%	51,106,882	35,836,808	15,270,074	18.07	2,460,111	58.10
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	26.16	1,340,967	31.60
SOUTH BROWARD HOSPITAL (aka Me	112.664(1)(a)	7.00%	787,434,227	627,266,068	160,168,159	80.00	38,342,636	10.37
General	112.664(1)(b)	5.00%	1,030,635,823	627,266,068	403,369,755	23.72	75,904,533	20.54
5/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	80.00	38,342,636	10.37
SOUTH MIAMI [GP]	112.664(1)(a)	7.38%	37,515,052	39,449,361	-1,934,309	99.99	1,173,802	18.79
General	112.664(1)(b)	5.38%	49,204,860	39,449,361	9,755,499	31.50	2,360,949	37.79
10/1/2017	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,173,802	18.79
SOUTH MIAMI [GP]	112.664(1)(a)	7.38%	37,515,052	39,449,361	-1,934,309	99.99	1,173,802	18.79
Police	112.664(1)(b)	5.38%	49,204,860	39,449,361	9,755,499	31.50	2,360,949	37.79
10/1/2017	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,173,802	18.79
SOUTH PASADENA	112.664(1)(a)	7.75%	9,028,749	6,549,381	2,479,368	15.55	443,803	53.40
Fire	112.664(1)(b)	5.75%	10,927,412	6,549,381	4,378,031	12.94	634,375	76.30
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	15.55	443,803	53.40
SOUTH WALTON FCD	112.664(1)(a)	7.50%	42,460,259	45,722,962	-3,262,703	99.99	2,058,646	29.50
Fire	112.664(1)(b)	5.50%	55,478,137	45,722,962	9,755,175	99.99	3,875,640	55.50
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	2,058,646	29.50
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	42,840,044	35,591,811	7,248,233	21.43	2,453,364	51.26
Fire	112.664(1)(b)	5.00%	56,134,793	35,591,811	20,542,982	17.61	5,163,595	107.90
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	21.43	2,453,364	51.26

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	3,080,813	2,774,541	306,272	17.73	166,035	43.24
General	112.664(1)(b)	5.00%	4,010,584	2,774,541	1,236,043	14.82	382,412	99.59
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	17.73	166,035	43.24
STARKE	112.664(1)(a)	7.50%	4,214,319	3,451,344	762,975	28.33	203,196	52.99
Fire	112.664(1)(b)	5.50%	5,331,173	3,451,344	1,879,829	19.75	303,102	79.04
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	28.33	203,196	52.99
STARKE	112.664(1)(a)	7.50%	13,215,744	9,635,206	3,580,538	13.33	534,141	53.63
General	112.664(1)(b)	5.50%	15,932,630	9,635,206	6,297,424	11.33	707,090	71.00
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	13.33	534,141	53.63
STARKE	112.664(1)(a)	7.25%	4,391,910	4,018,456	373,454	99.99	188,810	37.51
Police	112.664(1)(b)	5.25%	5,664,764	4,018,456	1,646,308	22.83	345,741	68.68
10/1/2016	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	188,810	37.51
SUNRISE	112.664(1)(a)	7.80%	187,309,953	135,548,638	51,761,315	16.30	8,474,687	65.61
Fire	112.664(1)(b)	5.80%	242,042,368	135,548,638	106,493,730	13.75	13,316,853	103.09
10/1/2017	Valuation Basis	7.80%	N/A	N/A	N/A	16.30	8,474,687	65.61
SUNRISE	112.664(1)(a)	7.45%	297,474,737	198,335,210	99,139,527	15.00	17,426,213	48.35
General	112.664(1)(b)	5.45%	373,697,019	198,335,210	175,361,809	12.75	25,308,338	70.22
10/1/2017	Valuation Basis	7.45%	N/A	N/A	N/A	15.00	17,426,213	48.35
SUNRISE	112.664(1)(a)	7.75%	195,780,249	138,217,216	57,563,033	19.33	13,226,625	74.19
Police	112.664(1)(b)	5.75%	254,175,464	138,217,216	115,958,248	15.58	19,712,136	110.57
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	19.33	13,226,625	74.19
SURFSIDE [GP]	112.664(1)(a)	7.25%	23,887,133	21,292,601	2,594,532	99.99	1,267,043	22.53
General	112.664(1)(b)	5.25%	31,752,149	21,292,601	10,459,548	29.08	2,282,904	40.59
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,267,043	22.53
SURFSIDE [GP]	112.664(1)(a)	7.25%	23,887,133	21,292,601	2,594,532	99.99	1,267,043	22.53
Police	112.664(1)(b)	5.25%	31,752,149	21,292,601	10,459,548	29.08	2,282,904	40.59
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,267,043	22.53

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
SWEETWATER	112.664(1)(a)	7.50%	11,768,055	9,231,213	2,536,842	21.50	883,330	48.52
Police	112.664(1)(b)	5.50%	14,812,941	9,231,213	5,581,728	16.33	1,379,611	75.78
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	21.50	883,330	48.52
TALLAHASSEE [GPF]	112.664(1)(a)	7.70%	252,931,000	205,257,000	47,674,000	24.92	8,641,000	58.89
Fire	112.664(1)(b)	5.70%	328,051,000	205,257,000	122,794,000	18.50	16,744,000	114.11
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	24.92	8,641,000	58.89
TALLAHASSEE [GPF]	112.664(1)(a)	7.70%	1,118,980,000	1,074,804,000	44,176,000	99.99	27,583,000	26.27
General	112.664(1)(b)	5.70%	1,454,847,000	1,074,804,000	380,043,000	23.58	66,778,000	63.60
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	27,583,000	26.27
TALLAHASSEE [GPF]	112.664(1)(a)	7.70%	357,060,000	312,205,000	44,855,000	41.42	11,338,000	46.56
Police	112.664(1)(b)	5.70%	471,010,000	312,205,000	158,805,000	22.83	23,408,000	96.13
10/1/2017	Valuation Basis	7.70%	N/A	N/A	N/A	41.42	11,338,000	46.56
TAMARAC	112.664(1)(a)	6.74%	112,303,946	98,832,191	13,471,755	27.50	4,680,005	54.88
Fire	112.664(1)(b)	4.74%	150,709,769	98,832,191	51,877,578	21.10	9,034,927	105.95
10/1/2017	Valuation Basis	6.74%	N/A	N/A	N/A	28.93	4,944,140	57.98
TAMARAC	112.664(1)(a)	6.73%	51,763,047	49,333,277	2,429,770	25.44	1,756,944	27.14
General	112.664(1)(b)	4.73%	65,234,887	49,333,277	15,901,610	19.14	3,256,894	50.30
10/1/2017	Valuation Basis	6.73%	N/A	N/A	N/A	27.02	1,948,325	30.09
TAMARAC	112.664(1)(a)	6.75%	10,591,450	5,352,533	5,238,917	6.83	796,469	0.00
Police	112.664(1)(b)	4.75%	12,382,173	5,352,533	7,029,640	6.42	1,002,702	0.00
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	6.83	796,469	0.00
TAMARAC - ELECTED	112.664(1)(a)	7.00%	47,901,442	45,457,198	2,444,244	25.95	3,203,867	44.95
General	112.664(1)(b)	5.00%	60,909,016	45,457,198	15,451,818	19.80	4,191,890	58.81
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	25.95	3,203,867	44.95
TAMPA	112.664(1)(a)	7.90%	779,465,374	738,837,282	40,628,092	23.25	21,400,156	14.20
General	112.664(1)(b)	5.90%	970,215,110	738,837,282	231,377,828	17.42	50,377,093	33.50
1/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	23.25	21,400,156	14.20

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
TAMPA	112.664(1)(a)	8.50%	1,262,781,682	1,188,605,176	74,176,506	99.99	34,742,913	27.93
Police And Fire	112.664(1)(b)	6.50%	1,558,640,173	1,188,605,176	370,034,997	21.06	55,584,849	44.68
10/1/2017	Valuation Basis	8.50%	N/A	N/A	N/A	99.99	34,742,913	27.93
TARPON SPRINGS	112.664(1)(a)	7.90%	26,750,682	22,510,146	4,240,536	25.33	1,142,514	58.81
Fire	112.664(1)(b)	5.90%	34,014,849	22,510,146	11,504,703	18.33	1,886,620	97.11
10/1/2016	Valuation Basis	7.90%	N/A	N/A	N/A	25.33	1,142,514	58.81
TARPON SPRINGS	112.664(1)(a)	7.50%	28,551,765	27,428,297	1,123,468	99.99	836,943	26.62
Police	112.664(1)(b)	5.50%	36,463,180	27,428,297	9,034,883	23.90	1,707,036	54.29
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	836,943	26.62
TAVARES	112.664(1)(a)	8.00%	7,242,343	7,065,397	176,946	99.99	422,226	26.24
Fire	112.664(1)(b)	6.00%	9,396,886	7,065,397	2,331,489	99.99	735,701	45.71
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	422,226	26.24
TAVARES	112.664(1)(a)	8.00%	13,214,047	11,868,844	1,345,203	99.99	680,641	40.44
Police	112.664(1)(b)	6.00%	17,383,547	11,868,844	5,514,703	25.58	1,207,933	71.78
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	680,641	40.44
TEMPLE TERRACE	112.664(1)(a)	7.50%	32,599,681	23,860,977	8,738,704	20.64	1,973,276	58.77
Fire	112.664(1)(b)	5.50%	42,185,734	23,860,977	18,324,757	16.24	2,851,499	84.92
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	20.64	1,973,276	58.77
TEMPLE TERRACE	112.664(1)(a)	7.50%	45,569,149	25,282,748	20,286,401	12.21	2,908,729	103.80
Police	112.664(1)(b)	5.50%	59,027,101	25,282,748	33,744,353	10.73	3,957,833	141.30
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	12.21	2,908,729	103.80
TEQUESTA	112.664(1)(a)	7.00%	4,947,123	4,935,148	11,975	99.99	509,878	16.23
General	112.664(1)(b)	5.00%	6,443,448	4,935,148	1,508,300	32.42	915,456	29.14
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	509,878	16.23
TEQUESTA [PF]	112.664(1)(a)	7.25%	13,866,769	13,810,055	56,714	99.99	719,669	35.48
Fire	112.664(1)(b)	5.25%	17,668,008	13,810,055	3,857,953	33.92	1,271,214	62.67
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	719,669	35.48

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
TEQUESTA [PF]	112.664(1)(a)	7.25%	13,866,769	13,810,055	56,714	99.99	719,669	35.48
Police	112.664(1)(b)	5.25%	17,668,008	13,810,055	3,857,953	33.92	1,271,214	62.67
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	719,669	35.48
TITUSVILLE	112.664(1)(a)	8.00%	61,692,350	58,318,169	3,374,181	46.25	2,966,438	22.80
General	112.664(1)(b)	6.00%	75,379,393	58,318,169	17,061,224	19.55	4,357,769	33.40
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	46.25	2,966,438	22.80
TITUSVILLE	112.664(1)(a)	8.00%	63,092,670	58,521,107	4,571,563	31.67	2,873,971	38.50
Police And Fire	112.664(1)(b)	6.00%	79,133,179	58,521,107	20,612,072	19.78	4,416,163	59.20
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	31.67	2,873,971	38.50
TRI-COUNTY TRANSIT (ATU-1596)	112.664(1)(a)	7.50%	132,924,901	130,924,844	2,000,057	99.99	5,684,487	20.06
General	112.664(1)(b)	5.50%	166,619,386	130,924,844	35,694,542	28.17	10,151,903	35.82
10/1/2016	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	5,684,487	20.06
UMATILLA	112.664(1)(a)	7.00%	1,215,366	1,705,205	-489,839	99.99	34,735	7.00
Police	112.664(1)(b)	5.00%	1,710,543	1,705,205	5,338	99.99	138,445	27.70
10/1/2016	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	34,735	7.00
VALPARAISO	112.664(1)(a)	7.00%	1,792,493	2,602,756	-810,263	34.47	75,779	17.62
Police And Fire	112.664(1)(b)	5.00%	2,439,444	2,602,756	-163,312	26.18	230,501	53.60
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	34.47	93,119	21.65
VENICE	112.664(1)(a)	7.00%	40,292,294	22,991,416	17,300,878	12.13	2,683,350	141.60
Fire	112.664(1)(b)	5.00%	51,143,937	22,991,416	28,152,521	10.73	3,580,864	188.90
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	12.13	2,683,350	141.60
VENICE	112.664(1)(a)	7.00%	41,566,874	36,180,611	5,386,263	22.20	1,512,016	303.10
Police	112.664(1)(b)	5.00%	51,821,860	36,180,611	15,641,249	16.67	2,212,910	443.70
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	22.20	1,512,016	303.10
VERO BEACH	112.664(1)(a)	6.00%	8,387,014	7,846,410	540,604	20.50	285,361	0.00
Fire	112.664(1)(b)	4.00%	10,026,928	7,846,410	2,180,518	15.42	474,000	0.00
10/1/2017	Valuation Basis	6.00%	N/A	N/A	N/A	20.50	285,361	0.00



**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
VERO BEACH	112.664(1)(a)	6.50%	110,065,427	83,566,338	26,499,089	16.61	4,377,313	33.97
General	112.664(1)(b)	4.50%	137,913,286	83,566,338	54,346,948	13.68	8,135,873	62.64
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	16.61	4,377,313	33.97
VERO BEACH	112.664(1)(a)	7.75%	44,533,618	40,539,658	3,993,960	22.95	1,252,202	41.78
Police	112.664(1)(b)	5.75%	56,236,664	40,539,658	15,697,006	17.07	2,476,377	82.62
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	22.95	1,252,202	41.78
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	6.75%	17,201,122	15,148,684	2,052,438	38.08	465,485	22.42
General	112.664(1)(b)	4.75%	22,785,475	15,148,684	7,636,791	22.50	960,121	46.24
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	38.08	465,485	22.42
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.80%	24,646,485	22,855,799	1,790,686	99.99	1,229,480	25.21
Police And Fire	112.664(1)(b)	5.80%	32,602,195	22,855,799	9,746,396	29.66	2,323,714	47.65
10/1/2017	Valuation Basis	7.80%	N/A	N/A	N/A	99.99	1,229,480	25.21
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.75%	25,745,590	24,406,511	1,339,079	27.29	867,180	44.99
General	112.664(1)(b)	4.75%	33,988,236	24,406,511	9,581,725	20.05	1,904,454	98.80
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	27.29	867,180	44.99
VILLAGE OF PALM SPRINGS	112.664(1)(a)	7.35%	29,438,664	26,673,003	2,765,661	50.58	1,075,178	65.56
Police And Fire	112.664(1)(b)	5.35%	39,212,045	26,673,003	12,539,042	24.33	2,094,549	127.72
10/1/2017	Valuation Basis	7.35%	N/A	N/A	N/A	50.58	1,075,178	65.56
VOLUSIA COUNTY (VOL)	112.664(1)(a)	4.25%	1,748,877	4,647,526	-2,898,649	99.99	0	0.00
Fire	112.664(1)(b)	2.25%	2,244,583	4,647,526	-2,402,943	99.99	0	0.00
10/1/2017	Valuation Basis	4.25%	N/A	N/A	N/A	99.99	0	0.00
WAUCHULA	112.664(1)(a)	7.00%	14,786,049	18,027,396	-3,241,347	36.51	355,374	13.23
General And Police	112.664(1)(b)	5.00%	19,281,827	18,027,396	1,254,431	25.42	1,019,909	37.98
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	36.51	355,374	13.23
WEST MANATEE FCD	112.664(1)(a)	7.75%	15,064,009	14,802,186	261,823	99.99	1,083,715	38.80
Fire	112.664(1)(b)	5.75%	21,582,592	14,802,186	6,780,406	99.99	2,454,874	87.80
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,083,715	38.80

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
WEST MELBOURNE	112.664(1)(a)	7.10%	13,592,766	13,690,884	-98,118	99.99	698,809	27.29
Police	112.664(1)(b)	5.10%	18,079,237	13,690,884	4,388,353	29.99	1,315,043	51.35
10/1/2017	Valuation Basis	7.10%	N/A	N/A	N/A	99.99	698,809	27.29
WEST PALM BEACH	112.664(1)(a)	8.00%	280,307,078	207,273,396	73,033,682	12.75	11,832,817	62.70
Fire	112.664(1)(b)	6.00%	328,248,816	207,273,396	120,975,420	11.17	16,128,727	85.46
9/30/2017	Valuation Basis	8.00%	N/A	N/A	N/A	12.58	11,893,285	63.02
WEST PALM BEACH	112.664(1)(a)	7.50%	42,209,739	46,405,229	-4,195,490	99.99	320,639	22.78
General	112.664(1)(b)	5.50%	52,217,836	46,405,229	5,812,607	30.33	1,667,875	118.47
9/30/2017	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	503,648	35.78
WEST PALM BEACH	112.664(1)(a)	7.88%	358,140,046	361,249,258	-3,109,212	99.99	7,103,496	30.35
Police	112.664(1)(b)	5.88%	433,386,661	361,249,258	72,137,403	28.00	15,702,588	67.09
9/30/2017	Valuation Basis	7.88%	N/A	N/A	N/A	99.99	7,103,496	30.35
WILLISTON	112.664(1)(a)	7.00%	3,779,483	4,608,907	-829,424	37.73	57,467	6.42
General	112.664(1)(b)	5.00%	4,790,215	4,608,907	181,308	24.41	244,004	27.25
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	37.73	92,821	10.37
WILLISTON	112.664(1)(a)	7.00%	2,050,787	2,180,884	-130,097	23.41	102,446	25.47
Police	112.664(1)(b)	5.00%	2,593,162	2,180,884	412,278	17.67	212,287	52.78
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	23.41	107,511	26.73
WILTON MANORS (VOL)	112.664(1)(a)	6.00%	1,647,977	1,655,128	-7,151	14.33	92,659	0.00
Fire	112.664(1)(b)	4.00%	2,085,349	1,655,128	430,221	12.17	127,257	0.00
10/1/2017	Valuation Basis	6.00%	N/A	N/A	N/A	14.33	92,659	0.00
WILTON MANORS [GP]	112.664(1)(a)	7.00%	38,259,387	25,162,888	13,096,499	13.42	1,730,917	288.60
General	112.664(1)(b)	5.00%	47,948,100	25,162,888	22,785,212	11.50	2,662,441	443.91
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	13.42	1,730,917	288.60
WILTON MANORS [GP]	112.664(1)(a)	7.00%	38,259,387	25,162,888	13,096,499	13.42	1,730,917	288.60
Police	112.664(1)(b)	5.00%	47,948,100	25,162,888	22,785,212	11.50	2,662,441	443.91
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	13.42	1,730,917	288.60

**APPENDIX H - Chapter 112.664(1) Summary**

<b>City or District TYP SYS Valuation Date</b>	<b>Florida Statute Chapter</b>	<b>Discount Rate</b>	<b>Pension Liability</b>	<b>Total Market Assets</b>	<b>Net Pension Liability</b>	<b>Years Assets Sustain Benefit Payments</b>	<b>Total Dollar Contribution</b>	<b>Total % of Pay Contribution</b>
WINTER GARDEN	112.664(1)(a)	7.25%	28,993,557	26,942,103	2,051,454	99.99	1,284,834	15.29
General	112.664(1)(b)	5.25%	37,288,341	26,942,103	10,346,238	24.78	2,361,148	28.11
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,284,834	15.29
WINTER GARDEN	112.664(1)(a)	7.25%	37,609,691	38,032,797	-423,106	99.99	1,608,691	21.52
Police And Fire	112.664(1)(b)	5.25%	49,676,691	38,032,797	11,643,894	37.54	3,278,230	43.84
10/1/2017	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,608,691	21.52
WINTER HAVEN	112.664(1)(a)	7.75%	34,126,065	26,968,856	7,157,209	34.28	2,194,033	55.71
Fire	112.664(1)(b)	5.75%	42,957,180	26,968,856	15,988,324	20.77	3,089,166	78.43
10/1/2016	Valuation Basis	7.75%	N/A	N/A	N/A	34.28	2,194,033	55.71
WINTER HAVEN	112.664(1)(a)	7.70%	80,987,387	61,309,033	19,678,354	18.51	4,493,424	43.84
General	112.664(1)(b)	5.70%	100,272,189	61,309,033	38,963,156	14.66	6,236,992	60.85
10/1/2016	Valuation Basis	7.70%	N/A	N/A	N/A	18.51	4,493,424	43.84
WINTER HAVEN	112.664(1)(a)	7.70%	33,742,878	29,791,603	3,951,275	34.15	1,540,727	33.01
Police	112.664(1)(b)	5.70%	42,939,924	29,791,603	13,148,321	20.06	2,441,964	52.33
10/1/2016	Valuation Basis	7.70%	N/A	N/A	N/A	34.15	1,540,727	33.01
WINTER PARK	112.664(1)(a)	7.75%	61,417,684	54,254,764	7,162,920	99.99	2,517,521	51.32
Fire	112.664(1)(b)	5.75%	79,292,914	54,254,764	25,038,150	23.75	4,713,547	96.09
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,517,521	51.32
WINTER PARK	112.664(1)(a)	7.75%	61,638,219	49,553,447	12,084,772	25.92	2,794,247	63.16
Police	112.664(1)(b)	5.75%	80,147,453	49,553,447	30,594,006	18.92	4,760,938	107.62
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	25.92	2,794,247	63.16
WINTER SPRINGS	112.664(1)(a)	7.75%	55,763,964	48,091,584	7,672,380	23.75	1,761,358	31.81
General Police And Fire	112.664(1)(b)	5.75%	70,240,441	48,091,584	22,148,857	17.50	3,055,970	55.19
10/1/2017	Valuation Basis	7.75%	N/A	N/A	N/A	23.75	1,761,358	31.81

**Grand Totals:** 485

# **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:

<b>School Board District</b>	<b>Effective Date</b>	<b>Plan Description</b>
Alachua County (Closed)	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 (Closed)	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>
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 -----	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.

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Alachua	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = Alachua County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Alford	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Altamonte Springs 2, 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X		<input type="checkbox"/>	FRS opt-out (1/96)
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Altha	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Anna Maria	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = W. Manatee FCDPO = Manatee County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Apalachicola	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = vol
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Apopka	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Arcadia	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Archer 3	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Astatula	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Atlantic Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	CL	X		<input type="checkbox"/>	FF = City of Jacksonville
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Atlantis	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CL		<input type="checkbox"/>	FF = Palm Beach County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Auburndale	Defined Benefit	<input type="checkbox"/>	X	CL	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="Gen EEs hired prior to 10/1/2006 under DB. Gen EEs hired 10/1/2006 or later have DC."/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Aventura 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FF = Miami-Dade County"/>
	Defined Contribution	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
Avon Park 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FRS opt-out (1/96)"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Bal Harbour Village	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FF = Miami-Dade County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Baldwin	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FF = City of Jacksonville"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Bartow	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value=""/>
	Defined Contribution	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Bascom	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Bay Harbor Islands	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			FF = Miami-Dade County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Bay Lake	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			No paid employees
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Bell	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Belle Glade	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO & FF = Palm Beach County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Belle Isle 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes	
Belleair 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Belleair Beach 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = Pinellas Suncoast Fire & Rescue PO = Pinellas County FRS opt-out (1/96)	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>		
Belleair Bluffs 2	Defined Benefit	<input type="checkbox"/>	CL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = City of Largo PO = Pinellas County	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Belleair Shore	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Only 1 employee	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Bellevue	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO Share Plan	
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
Beverly Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Biscayne Park	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Blountstown	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Boca Raton	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			GE: Separate DB plan for Exec
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Bonifay	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			FF = vol
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Bonita Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Bowling Green	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Boynton Beach	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Bradenton	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Bradenton Beach 3	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Branford	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Briny Breezes	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Bristol	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Only E w/ cvg is City Clerk
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Bronson	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Brooker	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Brooksville	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Bunnell	Defined Benefit	<input type="checkbox"/>	VOL	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			Employees are offered option to participate in deferred comp plan
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Bushnell 2, 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	CL	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Callahan	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Callaway	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text" value="PO = Bay County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Campbellton	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="text" value="FF = vol"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Cape Canaveral	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text" value="FF = vol PO = Brevard County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Cape Coral	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="text" value="DC optional"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Carrabelle	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Caryville	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Casselberry 4	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Cedar Key	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Center Hill 3	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Century	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO & FF = Escambia County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Chattahoochee	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Chiefland	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Chipley	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Cinco Bayou	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO = Okaloosa County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Clearwater 1	Defined Benefit	<input type="checkbox"/>	CL	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			SS cvg if hired prior to certain dateFF have current & closed DB plans
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Clermont 1	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Clewiston	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Cloud Lake	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO & FF = Palm Beach County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes	
Cocoa	Defined Benefit	<input type="checkbox"/>	X	CL	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
Cocoa Beach	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Coconut Creek 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	FF = City of Margate	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>		
Coleman	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Cooper City	Defined Benefit	<input type="checkbox"/>	CL	CL	CL	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO & FF = Broward County; Separate closedDB plan for management	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>		
Coral Gables	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No SS cvg on FFFF Share Plan Share Plan	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Coral Springs 2	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	<input type="text" value="Money Purchase Plan"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Cottdale	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Crescent City	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Crestview	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Cross City	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Crystal River 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text" value="PO = Citrus County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Cutler Bay	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO = Miami-Dade County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Dade City 4	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	FRS opt-out (1/96)
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Dania Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox" value="CL"/>	<input type="checkbox" value="CL"/>	<input type="checkbox" value="CL"/>		<input type="checkbox"/>	PO & FF = Broward County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Davenport 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = vol
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Davie 1	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	DC = Money Purchase Plan
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Daytona Beach 2	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Daytona Beach Shores 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FRS opt-out (1/96)PO rejoined FRS
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
DeBary	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = City of Orange City PO = Volusia County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Deerfield Beach	Defined Benefit	<input type="checkbox"/>	CL	CL	CL		<input type="checkbox"/>	PO = Broward County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Defuniak Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Deland	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Delray Beach	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Deltona	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO = Volusia County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Destin 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO = Okaloosa County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Doral	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Dundee	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Dunedin 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO = Pinellas CountyFRS opt-out (1/96)"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Dunnellon 2, 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FRS opt-out (1/96)"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Eagle Lake 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Eatonville	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			FF = City of Maitland
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Ebro	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Edgewater	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Edgewood	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
El Portal	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Estero	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Esto	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Eustis 4	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Everglades City	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Fanning Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Fellsmere	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fernandina Beach	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Flagler Beach	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Florida City	Defined Benefit	X	<input type="checkbox"/>	<input type="checkbox"/>	FR		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="Separate DB plan for E"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Fort Lauderdale	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			<input type="text" value="FF Share Plan"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Fort Meade	Defined Benefit	<input type="checkbox"/>	VOL	X	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="PO = Polk County"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Fort Myers 1	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="Excludes part, temporary and seasonal"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fort Myers Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Fort Pierce	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		GE: Two DB Plans (Reg, Utilities)PO: Supp DB PlanFF: Saint Lucie CountyNo SS cvg on City Attorney
Fort Walton Beach	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CL	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Mandatory DC for GE
Fort White	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Freeport	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			PO = Walton County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Frostproof	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		FF = mostly vol, salaried employees covered in DB plan

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fruitland Park	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Gainesville 2	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	GE = Two DB Plans (Reg, Disability)DC plan for certain senior managers
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Glen Ridge	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Glen Saint Mary	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Golden Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = Miami-Dade CountyPO Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Golf 3	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Graceville	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Grand Ridge	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Grant-Valkaria 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Green Cove Springs 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>			FF = Clay CountyFRS opt-out (1/96), EL & GE rejoined
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Greenacres 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Greensboro	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Greenville	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Madison County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Greenwood	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Gretna	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Groveland	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Gulf Breeze 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	FRS opt-out (1/96)FF = vol, no SS cvg
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Gulf Stream 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Gulfport	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Haines City	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Hallandale Beach	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2 closed DB plans for managers (Reg,Excess benefits)
Hampton	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Hastings	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO = St. Johns County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Havana	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Haverhill 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Palm Beach County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Hawthorne	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Hialeah 2	Defined Benefit	X	X	X	X		<input type="checkbox"/>	Separate DB Plan for ELPF Share Plan
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Hialeah Gardens	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
High Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Highland Beach 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = Delray Beach
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	CL			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Highland Park	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Hillcrest Heights	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Hilliard	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Hillsboro Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Holly Hill	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Hollywood	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Holmes Beach 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FRS opt-out (1/96)"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Homestead	Defined Benefit	X	CL	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="GE: DB Plans: General &amp; Hospital, EL (cl), EL &amp; Sr. ManagersFF = Miami-Dade County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Horseshoe Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Howey-In-The-Hills	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Hypoluxo	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="text" value="FF = City of Boynton BeachPO = Town of Lantana"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Indialantic	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Indian Creek	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Indian Harbour Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			FF = vol
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Indian River Shores	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CL	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Indian Rocks Beach 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			FF = Pinellas Suncoast Fire & Rescue PO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Indian Shores 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Inglis	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Interlachen	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Inverness	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			PO & FF = Citrus County
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Islamorada	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO = Monroe County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Jacksonville	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			GE: Two DB Plans (Regular, Disability)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Jacksonville Beach	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Jacob City	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes	
Jasper	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
	Florida Retirement System	X	X	X	X			<input type="text"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
Jay	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>			<input type="text" value="PO &amp; FF = Santa Rosa County"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
Jennings	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Juno Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>				<input type="text" value="GE: DC plan for all not covered by FRS"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X				
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
Jupiter	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="FF = Palm Beach County"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>				
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
Jupiter Inlet Colony	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		
	Defined Contribution	<input type="checkbox"/>	P	X	<input type="checkbox"/>			<input type="text"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Jupiter Island	Defined Benefit	<input type="checkbox"/>	FR	FR	FR		<input type="checkbox"/>	Separate DC plan for S. Martin Regional Utilities
	Defined Contribution	<input type="checkbox"/>	P	X	F			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Kenneth City 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = City of Pinellas Park
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Key Biscayne	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>		
Key Colony Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Key West	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	PO & FF Share Plan
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Keystone Heights 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Kissimmee	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Labelle	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO = Hendry County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
La Crosse	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Lady Lake 3	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Lake Alfred	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Lake Buena Vista	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	No paid employees
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Lake Butler	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = vol
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Lake City 1	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Lake Clarke Shores 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Lake Hamilton	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Lake Helen	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	FF = Volusia CountyPO no longer FRS
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Lake Mary	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Lake Park	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CL	<input type="checkbox"/>	<input type="checkbox"/>	PO & FF = Palm Beach County PO: DB Plan is closed & all members are retired
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Lake Placid	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = vol
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Lake Wales	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Lake Worth	Defined Benefit	<input type="checkbox"/>	CL	X	CL	<input type="checkbox"/>	<input type="checkbox"/>	PO & FF = Palm Beach County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Lakeland 2	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	Also FF supplemental DB plan
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Lantana 2	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Largo	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Lauderdale Lakes 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO & FF = Broward CountyFRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Lauderdale-By-The-Sea	Defined Benefit	<input type="checkbox"/>	VOL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO = Broward County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
Lauderhill 2	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Separate DB plan for GE (Confidential & Managerial)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Laurel Hill 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Lawtey	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Layton	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Lazy Lake	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Lee	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			FF = vol
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Leesburg	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> CL	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Lighthouse Point 1	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/> CL	<input checked="" type="checkbox"/>	<input type="checkbox"/> CL			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Live Oak	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/> CL	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			FF: DB Plan is a substituted trust fund
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Longboat Key	Defined Benefit	<input type="checkbox"/>	FR	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		X	X			
	Florida Retirement System	<input type="checkbox"/>	X					
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>		
Longwood 4	Defined Benefit	<input type="checkbox"/>	X		X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		X				
	Florida Retirement System	<input type="checkbox"/>	X	X	X			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>				X		
Loxahatchee Groves	Defined Benefit	<input type="checkbox"/>					X	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	<input type="checkbox"/>						All jobs contracted
	Social Security Coverage	<input type="checkbox"/>				<input type="checkbox"/>		
Lynn Haven	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	<input type="checkbox"/>						
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>		
MacClenny	Defined Benefit	<input type="checkbox"/>	X				<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		CL				
	Florida Retirement System	X	X	X				
	Social Security Coverage	<input type="checkbox"/>				X		
Madeira Beach 4	Defined Benefit	<input type="checkbox"/>					<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		X				
	Florida Retirement System	<input type="checkbox"/>	X	X				PO = Pinellas County FRS opt-out (1/96), FF rejoined FRS
	Social Security Coverage	<input type="checkbox"/>				X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Madison 1	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Maitland 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	FRS opt-out (1/96)
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Malabar	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Malone	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Manalapan 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Mangonia Park 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = City of West Palm Beach PO = Palm Beach County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Marathon	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO = Monroe County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	<input type="checkbox"/>	X	<input type="checkbox"/>	
Marco Island 2, 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="Share Plans for FF &amp; POFRS opt-out (1/96)"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Margate	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Marianna	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Marineland	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="text" value="All jobs contracted"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Mary Esther 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Mascotte	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Mayo	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
McIntosh 3	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			<input type="text"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Medley	Defined Benefit	X	<input type="checkbox"/>	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X			<input type="text" value="GE: DB Plan also covers EL"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Melbourne	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="FRS PO = Airport police (formerly covered in closed GE DB Plan)"/>
	Florida Retirement System	X	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Melbourne Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="FF = vol"/>
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Melbourne Village	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Mexico Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Miami	Defined Benefit	CL	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Separate DB plans for GE & Sanitation (Reg, Administrative, Excess), EL, Off-Street Parking PO & FF also has Share Plan and closed COLA fund
Miami Beach	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		SS cvg to probationary GE only GE plan includes EL; PO & FF Share Plan
Miami Gardens	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		FF = Miami-Dade County
Miami Lakes	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		FF = Miami-Dade County

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Miami Shores Village	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Miami Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = Miami-Dade County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Micanopy	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Midway	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Firefighters employed by the City of Midway
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Milton	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Minneola	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO = Lake County. All employees, other than elected officials, are allowed to participate in the ICMA-RC retirement plan through payroll deduction.
	Defined Contribution	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Miramar	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	GE: Two DB Plans (Reg, Sr. Managers)
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Monticello 2	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Montverde	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = volPO = Lake County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Moore Haven	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Mount Dora	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Mulberry	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Polk County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Naples	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		X				
	Florida Retirement System	<input type="checkbox"/>						
	Social Security Coverage	<input type="checkbox"/>				<input type="checkbox"/>		
Neptune Beach	Defined Benefit	<input type="checkbox"/>			X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		SUP				
	Florida Retirement System	<input type="checkbox"/>						
	Social Security Coverage	<input type="checkbox"/>				X		
New Port Richey	Defined Benefit	<input type="checkbox"/>	X		X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	<input type="checkbox"/>		X				
	Social Security Coverage	<input type="checkbox"/>				X		
New Smyrna Beach	Defined Benefit	<input type="checkbox"/>	X		X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		X				
	Florida Retirement System	X						DC Plan for Utilities employeesPO Share Plan
	Social Security Coverage	<input type="checkbox"/>				X		
Newberry	Defined Benefit	<input type="checkbox"/>					<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	<input type="checkbox"/>	X	X				PO = Alachua County
	Social Security Coverage	<input type="checkbox"/>				X		
Niceville	Defined Benefit	<input type="checkbox"/>					<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	<input type="checkbox"/>	X	X	X			
	Social Security Coverage	<input type="checkbox"/>				X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Noma	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
North Bay Village	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = Miami-Dade County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
North Lauderdale	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO = Broward County
	Defined Contribution	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
North Miami	Defined Benefit	<input type="checkbox"/>	CL	<input checked="" type="checkbox"/>	CL		<input type="checkbox"/>	FF = Miami-Dade County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
North Miami Beach	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	GE: Two DB Plans (Reg, Managers)FF = Miami-Dade County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
North Port	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
North Redington Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = Cities of Seminole & Madeira Beach PO = Pinellas County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Oak Hill	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Volusia County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Oakland	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	401K
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Oakland Park	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	FF = Miami-Dade County FF Share Plan PO Share Plan
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Ocala	Defined Benefit	<input type="checkbox"/>	SUP	CL	SUP		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Ocean Breeze Park	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Ocean Ridge	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			<input type="text"/>
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Ocoee 1,2	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Okeechobee	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="SS cvg only if full-time and permanent"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Oldsmar 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text" value="PO = Pinellas CountyFRS opt-out (1/96)"/>
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
Opa-Locka	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			<input type="text" value="FF = Miami-Dade County"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Orange City 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			<input type="text"/>
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Orange Park	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Orchid	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Orlando	Defined Benefit	<input type="checkbox"/>	X	CL	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Ormond Beach	Defined Benefit	<input type="checkbox"/>	X	CL	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Otter Creek	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Oviedo 2	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Pahokee 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Palm Beach CountyFRS opt-out (1/96)
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Palatka	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Palm Bay 1	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Palm Beach	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	GE: DB Plan also covers Ocean Rescue
	Defined Contribution	<input type="checkbox"/>	X	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>		
Palm Beach Gardens	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	FF Share Plan
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Palm Beach Shores	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Palm Coast	Defined Benefit	<input type="checkbox"/>	VOL	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO = Flagler County. We offer a 401(a), 457(b). Some employees grandfathered into FRS.
	Defined Contribution	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Palm Shores	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Palmetto	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Palmetto Bay 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Panama City 4	Defined Benefit	X	X	SUP	X	<input type="checkbox"/>	<input type="checkbox"/>	FRS opt-out (1/96)
	Defined Contribution	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Panama City Beach	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Parker	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Parkland 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Paxton	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Pembroke Park	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			PO & FF = Broward CountyDB (supp) for Town Commission
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Pembroke Pines 1	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Penney Farms	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Pensacola	Defined Benefit	<input type="checkbox"/>	X	CL	CL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="SS cvg only on employees participating in FRS"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Perry	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Pierson	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Pinecrest 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FF = Miami-Dade County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Pinellas Park 1	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Plant City	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Plantation	Defined Benefit	<input type="checkbox"/>	VOL	X	X		<input type="checkbox"/>	<input type="text" value="GE plan includes EL"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Polk City 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text" value="PO &amp; FF = Polk County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Pomona Park	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Pompano Beach	Defined Benefit	<input type="checkbox"/>	X	X	CL		<input type="checkbox"/>	<input type="text" value="PO = Broward County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
Ponce de Leon	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Ponce Inlet 2	Defined Benefit	<input type="checkbox"/>	VOL	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	CL			
	Florida Retirement System	<input type="checkbox"/>	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Port Orange 1	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Port Richey	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Port St. Joe	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Port St. Lucie 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Punta Gorda	Defined Benefit	<input type="checkbox"/>	X	CL	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	Police and Fire contribute either 8% or 9.5% to DB plan. Gen EEs hired before August 2011 contribute 8% to their DB plan and newer employees are enrolled in
Quincy	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Raiford	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Reddick	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Only employee is Clerk
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Redington Beach 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			FF = Cities of Seminole & Madeira BchPO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Redington Shores	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			FF = City of Seminole PO = Town of Indian ShoresFRS opt-out (1/96), EL rejoined FRS
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Riviera Beach	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Rockledge	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Royal Palm Beach 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TER	<input type="checkbox"/>	<input type="checkbox"/>	PO & FF = Palm Beach County PO plan is fully annuitized
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Safety Harbor 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO = Pinellas County FRS opt-out (1/96)
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
San Antonio	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Sanford	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Sanibel	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	FF = Sanibel FCD
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Sarasota	Defined Benefit	<input type="checkbox"/>	CL	CL	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Satellite Beach	Defined Benefit	<input type="checkbox"/>	X	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		X				
	Florida Retirement System	<input type="checkbox"/>						
	Social Security Coverage	<input type="checkbox"/>				X		
Sea Ranch Lakes	Defined Benefit	<input type="checkbox"/>					<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>		X				
	Florida Retirement System	<input type="checkbox"/>						
	Social Security Coverage	<input type="checkbox"/>				<input type="checkbox"/>		
Sebastian 1	Defined Benefit	<input type="checkbox"/>			X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	<input type="checkbox"/>						
	Social Security Coverage	<input type="checkbox"/>				<input type="checkbox"/>		
Sebring	Defined Benefit	<input type="checkbox"/>	X		CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X		X			
	Florida Retirement System	<input type="checkbox"/>		X				
	Social Security Coverage	X		X		<input type="checkbox"/>		
Seminole 1	Defined Benefit	<input type="checkbox"/>	X				<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	X		X				PO = Pinellas County
	Social Security Coverage	X	X	X		<input type="checkbox"/>		
Sewall's Point	Defined Benefit	<input type="checkbox"/>					X	
	Defined Contribution	<input type="checkbox"/>						
	Florida Retirement System	<input type="checkbox"/>						
	Social Security Coverage	<input type="checkbox"/>				<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Shalimar 4	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FRS opt-out (1/96)"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Sneads	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Sopchoppy	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
South Bay 2	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO &amp; FF = Palm Beach County"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
South Daytona	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="We offer a 457 and 401 to all employees."/>
	Defined Contribution	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
South Miami	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	CL	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO Share Plan"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
South Palm Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = Palm Beach County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	CL			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
South Pasadena 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO = Pinellas County FRS opt-out (1/96)
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Southwest Ranches 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Springfield	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	X	X			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Saint Augustine	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Saint Augustine Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Saint Cloud	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Saint Leo	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Saint Lucie Village	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Saint Marks	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Saint Pete Beach	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Saint Petersburg	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Starke	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Stuart	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Sunny Isles Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Sunrise	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Surfside	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			FF = Miami-Dade CountyPO Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Sweetwater	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Tallahassee	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO Share PlanFF Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Tamarac	Defined Benefit	X	X	X	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			GE: Two DB Plans (Reg & Executive)FF Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Tampa	Defined Benefit	X	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Tarpon Springs	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Tavares	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Temple Terrace 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Tequesta 4	Defined Benefit	<input type="checkbox"/>	X	X	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Titusville	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Treasure Island	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	X	X			
	Florida Retirement System	<input type="checkbox"/>	X	<input type="checkbox"/>	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Trenton	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			FF = vol
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Umatilla	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Valparaiso 4	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	X	X	X			FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Venice	Defined Benefit	<input type="checkbox"/>	CL	<input type="checkbox"/>	CL	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Vernon	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Vero Beach 3	Defined Benefit	<input type="checkbox"/>	CL	FR	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Village of North Palm Beach	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Village of Palm Springs	Defined Benefit	<input type="checkbox"/>	CL	CL	CL	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	FF = Palm Beach County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Virginia Gardens	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Waldo 1	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Wauchula	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			SS cvg only on actively employed retirees not enrolled in plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Wausau	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Webster	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Weeki Wachee	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		X	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Welaka	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Wellington	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Palm Beach County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
West Melbourne	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
West Miami	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = Miami-Dade County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
West Palm Beach	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CL	<input checked="" type="checkbox"/>		<input type="checkbox"/>	EL: DC Plan FF Share Plan PO Share Plan
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
West Park	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Broward County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Westlake	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		



**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Weston	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	PO & FF = Broward County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	G	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Westville	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	x		
Wewahitchka	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = vol; PO = Gulf County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
White Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Wildwood	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Williston	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Wilton Manors	Defined Benefit	<input type="checkbox"/>	VOL	CL	CL		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Windermere	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Winter Garden	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Winter Haven	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Winter Park	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Winter Springs 2	Defined Benefit	<input type="checkbox"/>	CL	CL	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			FF = Seminole County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

**APPENDIX J - Inventory of Municipalities**

Municipality Name  
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Worthington Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Yankeetown	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Zephyrhills	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Zolfo Springs	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>Total Municipalities:</b>		412					44	

## APPENDIX K

### INVENTORY OF SPECIAL DISTRICTS

This display is a listing of special districts 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

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.

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>A. Max Brewer Memorial Law Library</b>	Brevard		X		
Brevard County	Dependent				
<b>A.H. at Turnpike South Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Aberdeen Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	
<b>Academical Village Community Development District</b>	Broward				
Town of Davie	Independent			X	
<b>Acme Improvement District</b>	Palm Beach		X	10	
Village of Wellington	Dependent	X			
<b>Alachua Community Redevelopment Agency</b>	Alachua			11	
City of Alachua	Dependent				
<b>Alachua County Health Facilities Authority</b>	Alachua			6	
Alachua County	Dependent			X	
<b>Alachua County Housing Authority</b>	Alachua			3	
Alachua County	Dependent	X			
<b>Alachua County Housing Finance Authority</b>	Alachua		X		
Alachua County	Dependent				
<b>Alachua County Library District</b>	Alachua	X	X	4	None
Alachua County	Independent		X		Closed
<b>Alachua Soil and Water Conservation District</b>	Alachua				
Alachua County	Independent			X	
<b>Alafia Preserve Community Development District</b>	Polk				
City of Mulberry	Independent			X	
<b>Ali-Baba Neighborhood Improvement District</b>	Miami-Dade		X	4	
City of Opa-locka	Dependent				
<b>Alligator Point Water Resources District</b>	Franklin				
Franklin County	Independent			X	
<b>Almarante Fire District</b>	Okaloosa		X	6	
Okaloosa County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Altamonte Springs Community Redevelopment Agency</b>	Seminole				
City of Altamonte Springs	Dependent			X	
<b>Altamonte Springs Health Facilities Authority</b>	Seminole				
City of Altamonte Springs	Dependent			X	
<b>Alva Fire Protection and Rescue Service District</b>	Lee		X		
Lee County	Independent				
<b>Amelia Concourse Community Development District</b>	Nassau				Elected
Nassau County	Independent		X	X	
<b>Amelia Island Mosquito Control District</b>	Nassau				
Nassau County	Independent			X	
<b>Amelia National Community Development District</b>	Nassau				
Nassau County	Independent			X	
<b>Amelia Walk Community Development District</b>	Nassau				Elected
Nassau County	Independent		X	X	
<b>Anastasia Mosquito Control District of St. Johns County</b>	St. Johns		X		
St. Johns County	Independent				
<b>Anastasia Sanitary District</b>	St. Johns			11	
St. Johns County	Dependent				
<b>Anthem Park Community Development District</b>	Osceola				
City of St. Cloud	Independent			X	
<b>Antigua at St. Augustine Community Development District</b>	St. Johns				Elected
City of St. Augustine	Independent		X	X	
<b>Apalachicola Community Redevelopment Agency</b>	Franklin		X		
City of Apalachicola	Dependent				
<b>Apalachicola Housing Authority</b>	Franklin		X		None
City of Apalachicola	Dependent		X		
<b>Apopka Community Redevelopment Agency</b>	Orange			11	
City of Apopka	Dependent				
<b>Aqua By The Bay Community Development District</b>	Manatee				
Manatee County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Aqua One Community Development District</b>	Manatee			11	
Manatee County	Independent				
<b>Arbor Greene Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>Arborwood Community Development District</b>	Lee				
City of Ft. Myers	Independent			X	
<b>Area Housing Commission</b>	Escambia				
Escambia County	Independent	X			
<b>Area Housing Commission of Clewiston, LaBelle and Hendry County</b>	Hendry		X		
Hendry County, Clewiston, LaBelle	Independent				
<b>Argyle Fire District</b>	Walton				
Walton County	Independent			X	
<b>Arlington Ridge Community Development District</b>	Lake				
City of Leesburg	Independent			X	
<b>Arlington Special Dependent District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Armstrong Community Development District</b>	Clay				Elected
Clay County	Independent		X		The District has no employees.
<b>Artisan Lakes Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Arts Council of Hillsborough County</b>	Hillsborough			8	
Hillsborough County	Independent				
<b>Asturia Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Atlantis Safe Neighborhood Improvement District</b>	Palm Beach				
City of Atlantis	Dependent			X	
<b>Auburndale Community Redevelopment Agency</b>	Polk			11	
City of Auburndale	Dependent				
<b>Aucilla Area Solid Waste Administration</b>	Dixie, Jefferson, Madison,		X		
Multi	Taylor Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Avalon Beach / Mulat Fire Protection District</b>	Santa Rosa		X		
Santa Rosa County	Independent				
<b>Avalon Groves Community Development District</b>	Lake			11	
Lake County	Independent				
<b>Ave Maria Stewardship Community District</b>	Collier				
Collier County	Independent			X	
<b>Avelar Creek Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Avenir Community Development District</b>	Palm Beach			11	
City of Palm Beach Gardens	Independent				
<b>Aventura Isles Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Avenues Walk Community Development District</b>	Duval				
City of Jacksonville	Independent			X	
<b>Avon Park Community Redevelopment Agency</b>	Highlands		X		
City of Avon Park	Dependent				
<b>Avon Park Housing Authority</b>	Highlands		X	3	Emergency
City of Avon Park	Dependent		X		
<b>Babcock Ranch Community Independent Special District</b>	Charlotte, Lee				
Charlotte County	Independent			X	
<b>Babcock Street Community Redevelopment Agency</b>	Brevard				
City of Melbourne	Dependent			X	
<b>Bahia Lakes Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Bainebridge Community Development District</b>	Duval				
City of Jacksonville	Independent			X	
<b>Baker County Development Commission</b>	Baker				
Baker County	Independent			X	
<b>Baker County Hospital District</b>	Baker				
Baker County	Independent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Baker Fire District</b>	Okaloosa		X		
Okaloosa County	Independent				
<b>Baker Soil and Water Conservation District</b>	Baker				
Baker County	Independent			X	
<b>Ballantreae Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Ballentreae Hillsborough Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Bannon Lakes Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	
<b>Barefoot Bay Recreation District</b>	Brevard				
Brevard County	Independent			X	
<b>Barefoot Bay Water and Sewer District</b>	Brevard				
Brevard County	Dependent			X	
<b>Barron Water Control District</b>	Glades, Hendry		X		
Multi	Independent		X		
<b>Bartow Community Redevelopment Agency</b>	Polk				
City of Bartow	Dependent			X	
<b>Bartow Municipal Airport Development Authority</b>	Polk			8	Emergency
City of Bartow	Dependent		X		
<b>Bartram Park Community Development District</b>	Duval				Elected
City of Jacksonville	Independent		X	X	
<b>Bartram Springs Community Development District</b>	Duval				Elected
City of Jacksonville	Independent		X	X	
<b>Bay County Bridge Authority</b>	Bay		X		
Bay County	Dependent				
<b>Bay County Law Library</b>	Bay			11	
Bay County	Dependent				
<b>Bay Creek Community Development District</b>	Lee			2	
Lee Co. / Bonita Springs	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Bay Crest Park Special District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Bay Laurel Center Community Development District</b>	Marion			11	
Marion County	Independent				
<b>Bay Medical Center</b>	Bay	X		10	
Bay County	Independent				
<b>Bayfront Community Redevelopment Agency</b>	Brevard				
City of Palm Bay	Dependent			X	
<b>Bayi Community Development District</b>	Marion			11	
City of Ocala	Independent				
<b>Bayshore Fire Protection and Rescue Service District</b>	Lee		X		
Lee County	Independent		X		
<b>Bayshore Gardens Park and Recreation District</b>	Manatee				Part-time
Manatee County	Independent		X	X	
<b>Bayside Improvement Community Development District</b>	Lee				
Lee Co. / Bonita Springs	Independent			X	
<b>Baytree Community Development District</b>	Brevard				
Brevard County	Independent			X	
<b>Baywinds Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Beach Community Development District</b>	Duval				
City of Jacksonville	Independent			X	
<b>Beach Mosquito Control District</b>	Bay		X		
Bay County	Independent				
<b>Beach Road Estates Community Development District</b>	Lee			11	
City of Bonita Springs	Independent				
<b>Beach Road Golf Estates Community Development District</b>	Lee			11	
City of Bonita Springs	Independent				
<b>Beacon Lakes Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Beacon Meadows Special Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Beacon Tradeport Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Beeline Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Bella Collina Community Development District</b>	Lake			11	
Lake County	Independent				
<b>Bella Venetia Community Development District</b>	Sarasota				
City of Venice	Independent			X	
<b>Bella Vida Community Development District</b>	Lee				
City of Cape Coral	Independent			X	
<b>Bellagio Community Development District</b>	Miami-Dade				
City of Hialeah	Independent			X	
<b>Bellalago Educational Facilities Benefit District</b>	Osceola				
Osceola County	Dependent			X	
<b>Belmont Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Belmont Lakes Community Development District</b>	Broward				
Town of Davie	Independent			x	
<b>Bermont Drainage District</b>	Charlotte				
Charlotte County	Independent			X	
<b>Bexley Community Development District</b>	Pasco				
Pasco County	Independent			X	District has no employees
<b>Big Bend Water Authority</b>	Dixie, Taylor		X-G		
Dixie & Taylor Counties	Independent				
<b>Big Cypress Stewardship District</b>	Collier				
Collier County	Independent			X	
<b>Blackburn Creek Community Development District</b>	Sarasota				
Sarasota County	Independent			X	None at this time.

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Blackman Fire District</b>	Okaloosa				
Okaloosa County	Independent			X	
<b>Blackwater Soil and Water Conservation District</b>	Santa Rosa		X		
Santa Rosa County	Dependent				
<b>Bloomington Oaks Special Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Bloomington Special Taxing District</b>	Hillsborough			6	
Hillsborough County	Dependent			X	
<b>Blountstown Community Redevelopment Agency</b>	Calhoun		X		
City of Blountstown	Dependent				
<b>Blueprint Intergovernmental Agency</b>	Leon			11	
City of Talla/Leon County	Independent				
<b>Bluewaters Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Bobcat Trail Community Development District</b>	Sarasota				
City of North Port	Independent			X	
<b>Boca Grande Fire Control District</b>	Charlotte, Lee	F-DB			
Multi	Independent				
<b>Boca Raton Airport Authority</b>	Palm Beach				
City of Boca Raton	Independent			X	
<b>Boca Raton Community Redevelopment Agency</b>	Palm Beach			4	
City of Boca Raton	Dependent				
<b>Boca Raton Housing Authority</b>	Palm Beach	X		4	Fee Basis,Part-time
City of Boca Raton	Dependent		X		
<b>Boggy Creek Improvement District</b>	Orange				
City of Orlando	Independent			X	
<b>Bolles Drainage District</b>	Hendry				None
Hendry County	Independent		X	X	
<b>Bonaventure Development District</b>	Broward		X	6	
City of Weston	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Bonita Landing Community Development District</b>	Lee			11	
City of Bonita Springs	Independent				
<b>Bonita Springs Fire Control and Rescue District</b>	Lee	X	X		None
Lee Co. / Bonita Springs	Independent		X		DB for Fire and General Employees, FRS for elected officials.
<b>Bonita Village Community Development District</b>	Lee				
City of Bonita Springs	Independent			X	
<b>Bonnet Creek Resort Community Development District</b>	Orange				
Orange County	Independent			X	
<b>Bonterra Community Development District</b>	Miami-Dade			11	
City of Hialeah	Independent				
<b>Boyette Springs Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Boynton Beach Community Redevelopment Agency</b>	Palm Beach		X		
City of Boynton Beach	Dependent				
<b>Boynton Village Community Development District</b>	Palm Beach				
City of Boynton Beach	Independent			X	
<b>Bradenton Beach Community Redevelopment Agency</b>	Manatee				
City of Bradenton Beach	Dependent			X	
<b>Bradenton Community Redevelopment Agency</b>	Manatee				
City of Bradenton	Dependent	X			
<b>Bradenton Downtown Development Authority</b>	Manatee		X		
City of Bradenton	Dependent		X		
<b>Bradford County Development Authority</b>	Bradford				
Bradford County	Independent			X	
<b>Bradford County Health Facilities Authority</b>	Bradford				
Bradford County	Dependent			X	
<b>Bradford Soil and Water Conservation District</b>	Bradford				
Bradford County	Independent			X	
<b>Brandon Groves North Service District</b>	Hillsborough		X		
Hillsborough County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Brandon Hills Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Brandy Creek Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	
<b>Brevard County Educational Facilities Authority</b>	Brevard				
Brevard County	Dependent			X	
<b>Brevard County Free Public Library District</b>	Brevard		X		
Brevard County	Dependent				
<b>Brevard County Health Facilities Authority</b>	Brevard		X	6	
Brevard County	Dependent				
<b>Brevard County Housing Finance Authority</b>	Brevard		X	6	
Brevard County	Dependent				
<b>Brevard County Special Recreation District IV</b>	Brevard		X		
Brevard County	Dependent				
<b>Brevard Mosquito Control District</b>	Brevard		X		
Brevard County	Dependent				
<b>Brevard Soil and Water Conservation District</b>	Brevard				
Brevard County	Independent			X	No employees
<b>Bridge Harbor Community Development District</b>	Bay				
City of Callaway	Independent			X	
<b>Bridgewater Community Development District</b>	Polk				
City of Lakeland	Independent			x	
<b>Bridgewater of Wesley Chapel Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Briger Community Development District</b>	Palm Beach				
City of West Palm Beach	Independent			X	
<b>Brighton Lakes Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Brooks of Bonita Springs Community Development District</b>	Lee				
Lee County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Brooks of Bonita Springs II Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Brookstone Community Development District</b>	Manatee			11	
Manatee County	Independent				
<b>Brooksville Housing Authority</b>	Hernando		X		None
City of Brooksville	Dependent	X	X		
<b>Broward County Community Redevelopment Agency</b>	Broward		X		
Broward County	Dependent				
<b>Broward County Educational Facilities Authority</b>	Broward		X	6	
Broward County	Dependent				
<b>Broward County Health Facilities Authority</b>	Broward		X	6	
Broward County	Dependent				
<b>Broward County Housing Authority</b>	Broward		X		
Broward County	Independent		X		
<b>Broward County Housing Finance Authority</b>	Broward			11	
Broward County	Dependent				
<b>Broward County Water Control District 2</b>	Broward		X		
Broward County	Dependent				
<b>Broward County Water Control District 3</b>	Broward		X	6	
Broward County	Dependent				
<b>Broward County Water Control District 4</b>	Broward		X		
Broward County	Dependent				
<b>Broward Soil and Water Conservation District</b>	Broward			2	Elected
Broward County	Independent		X	X	
<b>Broward Solid Waste Disposal District</b>	Broward				
Broward County	Dependent			X	
<b>Brownwood Community Development District</b>	Sumter				
City of Wildwood	Independent			x	
<b>Buckeye Park Community Development District</b>	Manatee			11	
Manatee County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Buckhead Ridge Mosquito Control District</b>	Glades				
Glades County	Independent			X	
<b>Buckhead Trails Community Development District</b>	Manatee				
Manatee County	Independent			X	None at this time.
<b>Buckhorn Estates Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Buckhorn Oaks Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			x	
<b>Bullfrog Creek Community Development District</b>	Hillsborough				
Hillsborough County	Independent			11	
<b>Bunnell Community Redevelopment Agency</b>	Flagler				
City of Bunnell	Dependent			11	
<b>Burnt Store Isles Canal Maintenance Assessment District</b>	Charlotte				
City of Punta Gorda	Dependent			X	
<b>Business Improvement District of Coral Gables</b>	Miami-Dade				
City of Coral Gables	Independent			X	
<b>Calhoun County Transportation Authority</b>	Calhoun				
Calhoun County	Independent			X	
<b>Callaway Community Redevelopment Agency</b>	Bay				
City of Callaway	Dependent			11	
<b>Campbellton-Graceville Hospital District</b>	Jackson				None
Jackson County	Independent		X	X	
<b>Canaveral Port District</b>	Brevard		X		
Brevard County	Independent	X		10	
<b>Candler Hills East Community Development District</b>	Marion				
Marion County	Independent			X	
<b>Canopy Community Development District</b>	Leon				
City of Tallahassee	Independent			X	
<b>Cape Canaveral Community Redevelopment Agency</b>	Brevard				
City of Cape Canaveral	Dependent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Cape Canaveral Free Public Library</b>	Brevard				
City of Cape Canaveral	Dependent			X	
<b>Cape Canaveral Hospital District</b>	Brevard				None
Brevard County	Independent		X	X	
<b>Cape Coral Community Redevelopment Agency</b>	Lee				
City of Cape Coral	Dependent			X	
<b>Capital Region Community Development District</b>	Leon				Elected
Leon County	Independent		X	X	
<b>Capron Trail Community Development District</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Captain's Key Dependent District</b>	Palm Beach				
Palm Beach County	Dependent			X	
<b>Captiva Erosion Prevention District</b>	Lee		X-G		
Lee County	Independent				
<b>Captiva Island Fire Control District</b>	Lee		X		
Lee County	Independent				
<b>Caribe Palm Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Carlton Lakes Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Carrabelle Community Redevelopment Agency</b>	Franklin		X		
City of Carrabelle	Dependent				
<b>Carrabelle Hospital Tax District</b>	Franklin		X		
City of Carrabelle	Dependent				
<b>Carrabelle Port and Airport Authority</b>	Franklin		X	6	
City of Carrabelle	Dependent				
<b>Carrollwood Meadows Special Dependent District</b>	Hillsborough			9	
Hillsborough County	Dependent				
<b>Carrollwood North Special Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Carrollwood Recreation District</b>	Hillsborough				Elected, Part-time
Hillsborough County	Independent		X	X	
<b>Carrollwood South Special Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Carver Heights / Montclair Community Redevelopment Agency</b>	Lake			11	
City of Leesburg	Dependent				
<b>Cascades At Groveland Community Development District</b>	Lake				
City of Groveland	Independent			x	
<b>Catalina At Winkler Preserve Community Development District</b>	Lee				
Lee County	Independent			X	
<b>CBL / BM Port Orange West Community Development District</b>	Volusia				
City of Port Orange	Independent			X	
<b>Cedar Hammock Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Cedar Hammock Fire Control District</b>	Manatee	X-HIS	X		
Manatee County	Independent				
<b>Cedar Key Water and Sewer District</b>	Levy				Part-time
Levy County	Independent	X	X		
<b>Cedar Pointe Community Development District</b>	Duval				
City of Jacksonville	Independent			X	
<b>Celebration Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Celebration Pointe Community Development District</b>	St. Lucie			11	
St. Lucie County	Independent				
<b>Celebration Pointe Community Development District No. 1</b>	Alachua				
Alachua County	Independent			X	
<b>Celebration Pointe Community Development District No. 2</b>	Alachua			11	
Alachua County	Independent				
<b>Center Hill Community Redevelopment Agency</b>	Sumter				
City of Center Hill	Dependent			x	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Central Broward Water Control District</b>	Broward		X		
Broward County	Independent				
<b>Central Charlotte County Drainage District</b>	Charlotte				
Charlotte County	Independent			X	
<b>Central Community Redevelopment Agency</b>	Manatee			11	
City of Bradenton	Dependent				
<b>Central County Water Control District</b>	Hendry		X-G		Elected, Fee Basis, Part-time
Hendry County	Independent		X		
<b>Central Florida Expressway Authority</b>	Brevard, Lake, Orange, Osceola, Seminole			11	
Multi	Independent				
<b>Central Florida Regional Transportation Authority</b>	Orange, Osceola, Seminole		X		
Multi	Independent				
<b>Central Lake Community Development District</b>	Lake				
Lake County	Independent			X	
<b>Central Residential Neighborhood Improvement District No. 1</b>	Broward				
City of Hollywood	Dependent			X	
<b>Centre Lake Community Development District</b>	Miami-Dade			11	
Miami-Dade County	Independent				
<b>Century Gardens at Tamiami Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Century Gardens Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Century Gardens Village Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Century Parc Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Century Park Place Community Development District</b>	Miami-Dade			11	
Miami-Dade County	Independent				
<b>CFM Community Development District</b>	Lee				
Lee County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Champion's Reserve Community Development District</b>	Polk			11	
Polk County	Independent				
<b>ChampionsGate Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Channing Park Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Chaparral Community Development District</b>	Brevard			11	
City of Palm Bay	Independent				
<b>Chapel Creek Community Development District</b>	Pasco				
Pasco County	Independent			X	District has no employees
<b>Charlotte County Airport Authority</b>	Charlotte		X		
Charlotte County	Independent		X		
<b>Charlotte County Housing Finance Authority</b>	Charlotte		X	6	
Charlotte County	Dependent				
<b>Charlotte County Industrial Development Authority</b>	Charlotte				
Charlotte County	Dependent			X	
<b>Charlotte Harbor Community Redevelopment Agency</b>	Charlotte				
Charlotte County	Dependent			X	
<b>Charlotte Soil and Water Conservation District</b>	Charlotte		X		
Charlotte County	Independent				
<b>Cheval West Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Children's Board of Hillsborough County</b>	Hillsborough		X	4	
Hillsborough County	Independent				
<b>Children's Services Council of Brevard County</b>	Brevard				
Brevard County	Independent			X	
<b>Children's Services Council of Broward County</b>	Broward		X		
Broward County	Independent				
<b>Children's Services Council of Martin County</b>	Martin				None
Martin County	Independent	X	X		

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Children's Services Council of Okeechobee County</b>	Okeechobee				
Okeechobee County	Independent			X	
<b>Children's Services Council of Palm Beach County</b>	Palm Beach				None
Palm Beach County	Independent	X	X		
<b>Children's Services Council of St. Lucie County</b>	St. Lucie		X	8	
St. Lucie County	Independent				
<b>Chipley Housing Authority</b>	Washington		X		
City of Chipley	Dependent	X			
<b>Chipley Redevelopment Agency</b>	Washington		X		
City of Chipley	Dependent				
<b>Chipola River Soil and Water Conservation District</b>	Calhoun, Liberty				
Multi	Independent			X	
<b>Choctawhatchee River Soil and Water Conservation District</b>	Walton				
Walton County	Independent		X	X	
<b>Citrus County Fire Protection Taxing District</b>	Citrus		X		
Citrus County	Dependent				
<b>Citrus County Hospital Board</b>	Citrus				
Citrus County	Independent			X	
<b>Citrus County Mosquito Control District</b>	Citrus		X		
Citrus County	Independent				
<b>Citrus County Port Authority</b>	Citrus		x	8	
Citrus County	Dependent				
<b>Citrus County Special Library District</b>	Citrus			9	
Citrus County	Dependent			X	
<b>Citrus Information Cooperative</b>	Citrus				
Citrus County	Independent			X	
<b>Citrus, Levy, Marion Regional Workforce Development Board</b>	Citrus, Levy, Marion			8	
Multi	Independent	X			
<b>City Center Community Development District</b>	Polk				
Polk County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>City Gate Community Development District</b>	Collier				
Collier County	Independent			X	
<b>City of Belle Glade Community Redevelopment Agency</b>	Palm Beach				
City of Belle Glade	Dependent			X	
<b>City of Bowling Green Community Redevelopment Agency</b>	Hardee			11	
City of Bowling Green	Dependent				
<b>City of Brooksville Community Redevelopment Agency</b>	Hernando				
City of Brooksville	Dependent		X	X	
<b>City of Cape Coral Health Facilities Authority</b>	Lee				
City of Cape Coral	Dependent			X	
<b>City of Casselberry Community Redevelopment Agency</b>	Seminole				
City of Casselberry	Dependent			X	
<b>City of Cedar Key Community Redevelopment Agency</b>	Levy				
City of Cedar Key	Dependent			X	
<b>City of Clewiston Community Redevelopment Agency</b>	Hendry			7	
City of Clewiston	Dependent				
<b>City of Coral Gables Health Facilities Authority</b>	Miami-Dade				
City of Coral Gables	Dependent			x	
<b>City of Coral Springs Community Redevelopment Agency</b>	Broward				
City of Coral Springs	Dependent			X	
<b>City of Crescent City Community Redevelopment Agency</b>	Putnam				
City of Crescent City	Dependent			X	Our CRA does not have any employees
<b>City of DeLand Downtown Tax Increment District</b>	Volusia				
City of DeLand	Dependent			X	
<b>City of Dunnellon Community Redevelopment Agency</b>	Marion				
City of Dunnellon	Dependent			X	
<b>City of Eagle Lake Community Redevelopment Agency</b>	Polk			11	
City of Eagle Lake	Dependent				
<b>City of Edgewater Community Redevelopment Agency</b>	Volusia			11	
City of Edgewater	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>City of Fort Meade Community Redevelopment Agency</b>	Polk				
City of Fort Meade	Dependent			x	
<b>City of Holly Hill Community Redevelopment Agency</b>	Volusia				
City of Holly Hill	Dependent			X	
<b>City of Hollywood 441 Corridor Business NID No. 2</b>	Broward				
City of Hollywood	Dependent			X	
<b>City of Inverness Community Redevelopment Agency</b>	Citrus		X		
City of Inverness	Dependent				
<b>City of Kissimmee Community Redevelopment Agency</b>	Osceola				
City of Kissimmee	Dependent			X	
<b>City of Lake Alfred Community Redevelopment Agency</b>	Polk			11	
City of Lake Alfred	Dependent				
<b>City of Lake Wales Library Board</b>	Polk			11	
City of Lake Wales	Dependent				
<b>City of Lakeland Historic Preservation Board</b>	Polk			11	
City of Lakeland	Dependent				
<b>City of Lauderhill Community Redevelopment Agency</b>	Broward				
City of Lauderhill	Dependent			X	
<b>City of Live Oak Community Redevelopment Agency</b>	Suwannee				
City of Live Oak	Dependent			x	
<b>City of Marianna Community Redevelopment Agency</b>	Jackson				
City of Marianna	Dependent			X	
<b>City of Mascotte Community Redevelopment Agency</b>	Lake			4	
City of Mascotte	Dependent				
<b>City of Miami Health Facilities Authority</b>	Miami-Dade				
City of Miami	Dependent			X	
<b>City of Midway Community Redevelopment Agency</b>	Gadsden			11	
City of Midway	Dependent				
<b>City of Minneola Community Redevelopment Agency</b>	Lake			11	
City of Minneola	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>City of Moore Haven Affordable Housing Finance Authority</b>	Glades		X	6	
City of Moore Haven	Dependent				
<b>City of Moore Haven Redevelopment Agency</b>	Glades		X		
City of Moore Haven	Dependent				
<b>City of Mulberry Community Redevelopment Agency</b>	Polk			11	
City of Mulberry	Dependent				
<b>City of Naples Airport Authority</b>	Collier				
City of Naples	Dependent	X	X		
<b>City of Naples Community Redevelopment Agency</b>	Collier				
City of Naples	Dependent			X	No employees
<b>City of North Port Solid Waste District</b>	Sarasota		X		
City of North Port	Dependent				
<b>City of Oakland Park Community Redevelopment Agency</b>	Broward			11	
City of Oakland Park	Dependent				
<b>City of Palm Bay Road Maintenance District</b>	Brevard				
City of Palm Bay	Dependent			X	No employees
<b>City of Palmetto Community Redevelopment Agency</b>	Manatee			11	
City of Palmetto	Dependent				
<b>City of Pensacola Community Redevelopment Agency</b>	Escambia			7	
City of Pensacola	Dependent	X			
<b>City of Perry Community Redevelopment Agency</b>	Taylor				
City of Perry	Dependent			X	
<b>City of Plantation Community Redevelopment Agency</b>	Broward	X			Under City of Plantation"General" plan
City of Plantation	Dependent				
<b>City of Port St. Lucie Community Redevelopment Agency</b>	St. Lucie			11	
City of Port St. Lucie	Dependent				
<b>City of Punta Gorda Community Redevelopment Agency</b>	Charlotte			11	
City of Punta Gorda	Dependent				
<b>City of Riviera Beach Utility Special District</b>	Palm Beach			7	
City of Riviera Beach	Dependent				



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>City of Rockledge Community Redevelopment Agency</b>	Brevard				
City of Rockledge	Dependent			X	
<b>City of Sanford Community Redevelopment Agency</b>	Seminole		X		
City of Sanford	Dependent				
<b>City of Sarasota Community Redevelopment Agency</b>	Sarasota				
City of Sarasota	Dependent			X	
<b>City of Sebastian Community Redevelopment Agency</b>	Indian River			11	
City of Sebastian	Dependent				
<b>City of South Miami Health Facilities Authority</b>	Miami-Dade			11	
City of South Miami	Dependent				
<b>City of St. Cloud Community Redevelopment Agency</b>	Osceola			11	
City of St. Cloud	Dependent				
<b>City of St. Marks Redevelopment Agency</b>	Wakulla			7	
City of St. Marks	Dependent			X	
<b>City of St. Petersburg Health Facilities Authority</b>	Pinellas			11	
City of St. Petersburg	Dependent				
<b>City of Stuart Community Redevelopment Agency</b>	Martin		X	6	
City of Stuart	Dependent				
<b>City of Sunrise Special Tax District No. 1</b>	Broward				
City of Sunrise	Dependent			X	
<b>City of Tallahassee Community Redevelopment Agency</b>	Leon	X			Under City of Tallahassee Ret. Sys.
City of Tallahassee	Dependent	X			
<b>City of Tampa Community Redevelopment Agency</b>	Hillsborough			11	
City of Tampa	Dependent				
<b>City of Tarpon Springs Community Redevelopment Agency</b>	Pinellas				
City of Tarpon Springs	Dependent			X	
<b>City of Trenton Community Redevelopment Agency</b>	Gilchrist			11	
City of Trenton	Dependent				
<b>City of Winter Haven Downtown Community Redevelopment Agency</b>	Polk				
City of Winter Haven	Dependent			X	The agency does not provide retirement benefits

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>City-County Public Works Authority</b>	Glades				
Glades County	Independent			X	
<b>CityPlace Community Development District</b>	Palm Beach				
City of West Palm Beach	Independent			X	
<b>Civil Service Board of Santa Rosa County</b>	Santa Rosa		X		
Santa Rosa County	Independent				
<b>Clay County Development Authority</b>	Clay				None
Clay County	Independent		X	X	
<b>Clay County Utility Authority</b>	Bradford, Clay, Duval		X	5	
Multi	Independent	X			
<b>Clay Soil and Water Conservation District</b>	Clay				
Clay County	Independent			X	
<b>Clearwater Cay Community Development District</b>	Pinellas				
City of Clearwater	Independent			X	
<b>Clearwater Community Redevelopment Agency</b>	Pinellas				
City of Clearwater	Dependent			X	
<b>Clearwater Downtown Development Board</b>	Pinellas				
City of Clearwater	Independent			X	
<b>Clearwater Housing Authority</b>	Pinellas			3	
City of Clearwater	Dependent				
<b>Clewiston Drainage District</b>	Hendry		X	6	
Hendry County	Independent				
<b>Coco Palms Community Development District</b>	Miami-Dade			11	
Miami-Dade County	Independent				
<b>Cocoa Community Redevelopment Agency</b>	Brevard				
City of Cocoa	Dependent			X	
<b>Cocomar Water Control District</b>	Broward		X		
Broward County	Dependent				
<b>Coconut Cay Community Development District</b>	Miami-Dade				
City of Miami Gardens	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Coconut Grove Business Improvement District</b>	Miami-Dade			11	
City of Miami	Dependent				
<b>Cold Springs Improvement District</b>	Marion				
Marion County	Independent			X	
<b>Coleman Community Redevelopment Agency</b>	Sumter				
City of Coleman	Dependent			X	
<b>Collier County Airport Authority</b>	Collier			11	
Collier County	Dependent				
<b>Collier County Community Redevelopment Agency</b>	Collier			11	
Collier County	Dependent				
<b>Collier County Educational Facilities Authority</b>	Collier			11	
Collier County	Dependent				
<b>Collier County Health Facilities Authority</b>	Collier		X		
Collier County	Dependent				
<b>Collier County Housing Authority</b>	Collier	X			Fee Basis
Collier County	Independent		X		
<b>Collier County Housing Finance Authority</b>	Collier		X		
Collier County	Dependent				
<b>Collier County Industrial Development Authority</b>	Collier		X	6	
Collier County	Dependent				
<b>Collier County Water-Sewer District</b>	Collier		X	4	
Collier County	Dependent				
<b>Collier Mosquito Control District</b>	Collier		X	8	
Collier County	Independent				
<b>Collier Soil and Water Conservation District</b>	Collier		X		
Collier County	Independent				
<b>Collins Slough Water Control District</b>	Hendry				
Hendry County	Independent			X	
<b>Colonial Country Club Community Development District</b>	Lee				
City of Fort Myers	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Columbia County Housing Authority</b>	Columbia				Elected, Part time
Columbia County	Independent		X		
<b>Columbia County Industrial Development Authority</b>	Columbia		X		
Columbia County	Dependent				
<b>Columbia County Law Library</b>	Columbia				
Columbia County	Independent			X	
<b>Community Redevelopment Agency of Escambia County</b>	Escambia			11	
Escambia County	Dependent				
<b>Community Redevelopment Agency of the City of Fellsmere</b>	Indian River				
City of Fellsmere	Dependent	X			
<b>Community Redevelopment Agency of the City of New Smyrna Beach</b>	Volusia			11	
New Smyrna Beach	Dependent				
<b>Community Redevelopment Agency of the City of Parker</b>	Bay				
City of Parker	Dependent			X	
<b>Community Redevelopment Agency of the City of South Daytona</b>	Volusia			11	
City of South Daytona	Dependent				
<b>Community Redevelopment Agency of the City of Temple Terrace</b>	Hillsborough				
City of Temple Terrace	Dependent			X	
<b>Community Redevelopment Agency of the City of Umatilla</b>	Lake				
City of Umatilla	Dependent			X	
<b>Community Redevelopment Agency of the Town of Cinco Bayou</b>	Okaloosa				
Town of Cinco Bayou	Dependent			X	
<b>Community Redevelopment Agency of the Town of Fort Myers Beach</b>	Lee				
Town of Fort Myers Beach	Dependent			X	
<b>Community Redevelopment Agency of the Town of Havana</b>	Gadsden		X		
Town of Havana	Dependent				
<b>Community Redevelopment Agency of the Town of Lake Park</b>	Palm Beach				
Town of Lake Park	Dependent			X	
<b>Concord Station Community Development District</b>	Pasco				
Pasco County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Concorde Estates Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Cone Ranch South Community Development District</b>	Manatee			11	
Manatee County	Independent				
<b>Connected City Stewardship District</b>	Pasco			11	
Pasco County	Dependent				
<b>Connerton West Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Contrada Hills Community Development District</b>	Santa Rosa				
Santa Rosa County	Independent			X	
<b>Cooperative Producers Water Control District</b>	Hendry		X	6	
Hendry County	Dependent				
<b>Copper Creek Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Copper Oaks Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Copperhead Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Copperstone Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Coquina Road and Bridge District</b>	Okeechobee				
Okeechobee County	Independent			X	
<b>Coquina Water Control District</b>	Okeechobee				Elected, Part-time
Okeechobee County	Independent		X	X	
<b>Coral Bay Community Development District</b>	Broward				
City of Margate	Independent			X	
<b>Coral Keys Homes Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Coral Springs Improvement District</b>	Broward				Part-time
Broward County	Independent	X	X		

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Coral Town Park Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Cordoba Ranch Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Corkscrew Farms Community Development District</b>	Lee			11	
Lee County	Independent				
<b>Coronado Community Development District</b>	Miami-Dade				
City of Doral	Independent			X	
<b>Cory Lakes Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>Country Greens Community Development District</b>	Lake				
Lake County	Independent			X	
<b>Country Lakes Special Dependent Tax District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Country Place Special Maintenance District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Country Run Maintenance District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Country Village Special Dependent District</b>	Hillsborough			11	
Hillsborough County	Dependent				
<b>Country Walk Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>County Line Drainage District</b>	Lee				
Lee County	Independent	X			
<b>Cove At Bayport Colony, The</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Covington Park Community Development District</b>	Hillsborough				
Hillsborough County	Independent			x	
<b>Cow Slough Water Control District</b>	Collier, Hendry				
Multi	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Creekside at Twin Creeks Community Development District</b>	St. Johns			11	
St. Johns County	Independent				
<b>Creekside Community Development District</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Crescent Lakes Common Facilities District</b>	Osceola				
Osceola County	Dependent			X	
<b>Crestview Community Redevelopment Agency</b>	Okaloosa				
City of Crestview	Dependent			X	
<b>Crestview Housing Authority</b>	Okaloosa				Fee Basis
City of Crestview	Dependent	X	X		
<b>Crestview II Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Crestview West Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Cross Creek North Community Development District</b>	Clay				
Clay County	Independent			X	District has no employees
<b>CrossCreek Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Crossings At Fleming Island Community Development District, The</b>	Clay			11	
Clay County	Independent				
<b>Crystal River Redevelopment Agency</b>	Citrus		X	6	
City of Crystal River	Dependent				
<b>Cutler Cay Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Cypress Cove Community Development District</b>	Broward				
City of Margate	Independent			X	
<b>Cypress Grove Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Cypress Lakes Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Cypress Preserve Community Development District</b>	Pasco			11	
Pasco County	Independent				
<b>Cypress Shadows Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Cypress Woods Common Facilities District</b>	Osceola				
Osceola County	Dependent			X	
<b>Dade City Community Redevelopment Agency</b>	Pasco				
City of Dade City	Dependent			X	
<b>Dania Beach Community Redevelopment Agency</b>	Broward			11	
City of Dania Beach	Dependent				
<b>Dania Beach Housing Authority</b>	Broward	X			
City of Dania Beach	Dependent				Plan for General Employees
<b>Davenport Road South Community Development District</b>	Polk				
City of Davenport	Independent			X	
<b>Davie Community Redevelopment Agency</b>	Broward			7	
Town of Davie	Dependent				
<b>Daytona Beach Community Redevelopment Agency</b>	Volusia		X		
City of Daytona Beach	Dependent				
<b>Daytona Beach Downtown Development Authority</b>	Volusia		X	6	
City of Daytona Beach	Dependent				
<b>Daytona Beach Housing Authority</b>	Volusia		X		
City of Daytona Beach	Dependent	X			
<b>Daytona Beach Racing and Recreational Facilities District</b>	Volusia				
Volusia Co & Daytona Bch	Independent			X	
<b>Dead Lakes Water Management District</b>	Calhoun, Gulf				
Multi	Independent			X	
<b>Deer Island Community Development District</b>	Lake				
Lake County	Independent			X	
<b>Deer Run Community Development District</b>	Flagler				
City of Bunnell	Independent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Deerfield Beach Community Redevelopment Agency</b>	Broward			4	
City of Deerfield Beach	Dependent				
<b>Deerfield Beach Housing Authority</b>	Broward				
City of Deerfield Beach	Dependent			X	
<b>Deerfield Preserve Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Deering Park Center Community Development District</b>	Volusia			11	
City of Edgewater	Independent				
<b>DeFuniak Springs Housing Authority</b>	Walton		X		
City of DeFuniak Springs	Dependent				
<b>DeLand Housing Authority</b>	Volusia				
City of DeLand	Dependent	X	X		
<b>Delray Beach Community Redevelopment Agency</b>	Palm Beach			4	
City of Delray Beach	Dependent			X	
<b>Delray Beach Downtown Development Authority</b>	Palm Beach				
City of Delray Beach	Dependent			X	
<b>Delray Beach Housing Authority</b>	Palm Beach			2	
City of Delray Beach	Dependent				
<b>Delta Farms Water Control District</b>	Indian River				
Indian River County	Independent			X	
<b>Department of Off-Street Parking of The City of Miami</b>	Miami-Dade			11	
City of Miami	Dependent				
<b>Desoto County Hospital District</b>	Desoto				
Desoto County	Independent			X	
<b>Destin Community Redevelopment Agency</b>	Okaloosa			7	
City of Destin	Dependent			X	
<b>Destin Fire Control District</b>	Okaloosa	X		2	None
Okaloosa County	Independent		X		
<b>Devil's Garden Water Control District</b>	Hendry			11	
Hendry County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>DG Farms Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Diamond Hill Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Diamond Square Community Redevelopment Agency</b>	Brevard				
City of Cocoa	Dependent	X			
<b>Disston Island Conservancy District</b>	Glades, Hendry		X		
Multi	Independent				
<b>Dixie Soil and Water Conservation District</b>	Dixie				
Dixie County	Independent			X	
<b>Doctors Memorial Hospital</b>	Holmes				
Holmes County	Independent	X			
<b>Dog Island Conservation District</b>	Franklin				
Franklin County	Independent			X	
<b>Donaldson Knoll Community Development District</b>	Polk				
City of Mulberry	Independent			X	
<b>Dorcas Fire District</b>	Okaloosa				
Okaloosa County	Independent			X	
<b>Double Branch Community Development District</b>	Clay				Elected
Clay County	Independent		X	X	
<b>Dove Pond Community Development District</b>	Leon				
City of Tallahassee	Independent			X	
<b>Dovera Community Development District</b>	Seminole				
Seminole County	Independent			X	
<b>Dowden West Community Development District</b>	Orange				
City of Orlando	Independent			X	
<b>Downtown and East Town Redevelopment Agency</b>	Lake		X		
City of Eustis	Dependent				
<b>Downtown Belleview Community Redevelopment Agency</b>	Marion			11	
City of Belleview	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Downtown Clermont Redevelopment Agency</b>	Lake			11	
City of Clermont	Dependent				
<b>Downtown Cocoa Beach Community Redevelopment Agency</b>	Brevard			11	
City of Cocoa Beach	Dependent				
<b>Downtown Development Authority City of Miami</b>	Miami-Dade				None
City of Miami	Independent	X	X		
<b>Downtown Development Authority of the City of Fort Lauderdale</b>	Broward		X	10	
City of Ft. Lauderdale	Independent	X			
<b>Downtown Development Board</b>	Orange	X		7	
City of Orlando	Dependent				
<b>Downtown Doral Community Development District</b>	Miami-Dade				
City of Doral	Independent			x	
<b>Downtown Doral South Community Development District</b>	Miami-Dade			11	
Miami-Dade County	Independent				
<b>Downtown Improvement District</b>	Sarasota			11	
City of Sarasota	Dependent				
<b>Downtown Investment Authority</b>	Duval			11	
City of Jacksonville	Dependent				
<b>Downtown South Neighborhood Improvement District</b>	Orange			11	
City of Orlando	Dependent				
<b>DP1 Community Development District</b>	St. Johns			11	
St. Johns County	Independent				
<b>Duette Fire and Rescue District</b>	Manatee			11	
Manatee County	Independent				
<b>Dunedin Community Redevelopment Agency</b>	Pinellas		X		
City of Dunedin	Dependent				
<b>Dunedin Housing Authority</b>	Pinellas			11	
City of Dunedin	Dependent				
<b>Dunes Community Development District</b>	Flagler				Elected
Flagler County	Independent	X	X		

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Dunnellon Airport Authority</b>	Marion				
Marion County	Dependent			X	
<b>Dupree Lakes Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Durbin Crossing Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	
<b>Duval County Research and Development Authority</b>	Duval				
Duval County	Dependent			X	
<b>Duval Soil and Water Conservation District</b>	Duval				
Duval County	Independent			X	
<b>Eagle Bay Sub-Drainage District</b>	Okeechobee			11	
Okeechobee County	Independent				
<b>Eagle Pointe Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Eagle Ridge Community Development District</b>	Polk				
City of Mulberry	Independent			X	
<b>Eagle's Crest Community Development District</b>	Hillsborough				
City of Plant City	Independent			X	
<b>East Beach Water Control District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>East Bonita Beach Road Community Development District</b>	Lee			11	
City of Bonita Springs	Independent				
<b>East Charlotte Drainage District</b>	Charlotte				
Charlotte County	Independent			X	
<b>East County Water Control District</b>	Hendry, Lee		X		
Multi	Independent				
<b>East Flagler Mosquito Control District</b>	Flagler		X	8	
Flagler County	Independent				
<b>East Hendry County Drainage District</b>	Hendry		X	6	
Hendry County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>East Homestead Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>East Lake Park Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>East Lake Tarpon Special Fire Control District</b>	Pinellas	X			
Pinellas County	Independent				
<b>East Manatee Fire Rescue District</b>	Manatee		X		
Manatee County	Independent				
<b>East Mulloch Drainage District</b>	Lee				
Lee County	Independent			X	
<b>East Naples Bay Special Taxing District</b>	Collier				
City of Naples	Dependent			X	
<b>East Nassau Stewardship District</b>	Nassau			11	
Nassau County	Independent				
<b>East Niceville Fire District</b>	Okaloosa	X-F			
Okaloosa County	Independent				
<b>East Park Community Development District</b>	Orange				
City of Orlando	Independent			X	
<b>East Shore Water Control District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>East Volusia Transportation District</b>	Volusia		X		
Volusia County	Dependent				
<b>Eastern Volusia Regional Water Authority</b>	Volusia				
Multi	Dependent			X	
<b>Eastlake Oaks Community Development District</b>	Pinellas				
City of Oldsmar	Independent			X	
<b>Easton Park Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>Eastpoint Water and Sewer District</b>	Franklin		X		
Franklin County	Independent	X			

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Eastport Business Center</b>	Volusia				
City of Port Orange	Dependent			X	
<b>East-West Neighborhood Improvement District</b>	Miami-Dade		X	4	
City of Opa-locka	Dependent				
<b>Elkton Drainage District</b>	St. Johns		X	6	
St. Johns County	Dependent				
<b>Eloise Community Redevelopment Agency</b>	Polk				
Polk County	Dependent			X	
<b>Emerald Coast Bridge Authority</b>	Okaloosa			11	
Okaloosa County	Dependent				
<b>Emerald Coast Utilities Authority</b>	Escambia		X-G		
Escambia County	Independent				
<b>Enclave at Black Point Marina Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Encore Community Development District</b>	Hillsborough				
City of Tampa	Independent			x	
<b>Englewood Area Fire Control District</b>	Charlotte, Sarasota	X-F	X		
Multi	Independent	X			
<b>Englewood Community Redevelopment Agency</b>	Sarasota			11	
Sarasota County	Dependent				
<b>Englewood Water District</b>	Charlotte, Sarasota	CL	X		
Multi	Independent				Defined Benefit Closed.
<b>Enterprise Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Entrada Community Development District (Pinellas County)</b>	Pinellas			11	
City of St. Petersburg	Independent				
<b>Epperson Ranch Community Development District</b>	Pasco			11	
Pasco County	Independent				
<b>Escambia County Housing Finance Authority</b>	Escambia		X		
Escambia County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Escambia County Law Library</b>	Escambia		X		
Escambia County	Independent				
<b>Escambia Health Facilities Authority</b>	Escambia		X		
Escambia County	Dependent				
<b>Escambia Soil and Water Conservation District</b>	Escambia				
Escambia County	Independent			X	
<b>Escambia-Pensacola Human Relations Commission</b>	Escambia			11	
City of Pensacola/Escambi	Independent				
<b>Estancia at Wiregrass Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Estates at Cherry Lake Community Development District</b>	Lake				
City of Groveland	Independent			x	
<b>Estero Fire Rescue District</b>	Lee	X-F		8	Elected, Fee Basis,Part-time
Lee County	Independent	X	X		
<b>Estuary Community Development District, The</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Everglades Agricultural Area Environmental Protection District</b>	Glades, Hendry, Palm Beach				
Multi	Independent			X	
<b>Falcon Trace Community Development District</b>	Orange				
Orange County	Independent			X	
<b>Fallschase Community Development District</b>	Leon				Elected, Fee Basis,Part-time
Leon County	Independent		X	X	
<b>Farmton - Brevard Community Development District</b>	Brevard			11	
Brevard County	Independent				
<b>Fellsmere Water Control District</b>	Indian River		X		
Indian River County	Independent				
<b>Fernandina Beach Community Redevelopment Agency</b>	Nassau				
City of Fernandina Beach	Dependent			X	
<b>Fiddler's Creek Community Development District</b>	Collier				
Collier County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Fiddler's Creek Community Development District Number 2</b>	Collier				
Collier County	Independent			X	
<b>Fieldstone Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>First Coast Workforce Development Consortium</b>	Baker, Clay, Duval, Nassau, Putnam, St. Johns		X		
Multi	Independent				
<b>Fishhawk Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Fishhawk Community Development District II</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Fishhawk Community Development District III</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Fishhawk Community Development District IV</b>	Hillsborough				
Hillsborough County	Independent			x	
<b>Flaghole Drainage District</b>	Glades, Hendry				
Multi	Independent			X	
<b>Flagler Beach Community Redevelopment Agency</b>	Flagler			4	
City of Flagler Beach	Dependent				
<b>Flagler County Housing Authority</b>	Flagler		X		
Flagler County	Independent				
<b>Flagler Estates Road and Water Control District</b>	St. Johns			2	Elected; Fee Basis;Part-time
St. Johns County	Independent		X	X	
<b>Flagler Soil and Water Conservation District</b>	Flagler				
Flagler County	Independent			X	
<b>Fleming Island Plantation Community Development District</b>	Clay				
Clay County	Independent			X	
<b>Flora Ridge Education Facilities Benefit District</b>	Osceola				
City of Kissimmee	Dependent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Florence Villa Community Redevelopment Agency</b>	Polk				
City of Winter Haven	Dependent			X	The agency does not provide retirement benefits
<b>Florida Atlantic Research and Development Authority</b>	Broward, Palm Beach				
Multi	Independent	X			
<b>Florida City Community Redevelopment Agency</b>	Miami-Dade			11	
City of Florida City	Dependent				
<b>Florida Crown Workforce Board, Inc.</b>	Columbia, Dixie, Gilchrist, Union			11	
Multi	Independent				
<b>Florida Green Finance Authority</b>	Palm Beach				
Multi	Independent			X	
<b>Florida Inland Navigation District</b>	Brevard, Broward, Duval, Flagler, Indian River, Martin, Miami-Dade, Nassau, Palm Beach, St. Johns, St. Lucie, Volusia		X		
Multi	Independent				
<b>Florida Keys Aqueduct Authority</b>	Monroe		X		
Monroe County	Independent				
<b>Florida Keys Mosquito Control District</b>	Monroe		X		
Monroe County	Independent				
<b>Florida PACE Funding Agency</b>	Flagler, Osceola				
Flagler Co / Kissimmee	Independent			X	No employees
<b>Florosa Fire Control District</b>	Okaloosa				
Okaloosa County	Independent			X	
<b>Flow Way Community Development District</b>	Collier			11	
Collier County	Independent				
<b>Fontainebleau Lakes Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Forest Brooke Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Forest Creek Community Development District</b>	Manatee			11	
Manatee County	Independent				
<b>Fort Lauderdale Community Redevelopment Agency</b>	Broward			7	
City of Ft. Lauderdale	Dependent				
<b>Fort Lauderdale Housing Authority</b>	Broward			3	None
City of Ft. Lauderdale	Dependent	X	X		
<b>Fort Myers Beach Fire Control District</b>	Lee		X		
Lee County	Independent				
<b>Fort Myers Beach Mosquito Control District</b>	Lee		X		
Lee County	Independent				
<b>Fort Myers Beach Public Library District</b>	Lee		X		
Lee Co. / Ft. Myers Beach	Independent				
<b>Fort Myers Community Redevelopment Agency</b>	Lee			7	
City of Fort Myers	Dependent				
<b>Fort Myers Housing Authority</b>	Lee				None
City of Fort Myers	Dependent	X	X		
<b>Fort Myers Shores Fire Protection and Rescue District</b>	Lee		X		
Lee County	Independent				
<b>Fort Pierce Farms Water Control District</b>	St. Lucie		X		
St. Lucie County	Independent				
<b>Fort Pierce Redevelopment Agency</b>	St. Lucie				
City of Fort Pierce	Dependent			X	
<b>Fort Walton Beach Community Redevelopment Agency</b>	Okaloosa			7	
City of Fort Walton Beach	Dependent				
<b>Fort Walton Beach Housing Authority</b>	Okaloosa				None
City of Ft. Walton Beach	Dependent	X	X		
<b>Forty-Ninth Street Corridor Redevelopment District</b>	Pinellas				
City of Gulfport	Dependent			X	
<b>Founders Ridge Community Development District</b>	Lake				
City of Minneola	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Four Seasons at Crystal Springs Community Development District</b>	Hernando			11	
Hernando County	Independent				
<b>Fourteenth Street Community Redevelopment Agency</b>	Manatee				
City of Bradenton	Dependent	X			
<b>Fox Branch Ranch Community Development District</b>	Polk				
Polk County	Independent			X	
<b>Franklin Soil and Water Conservation District</b>	Franklin				
Franklin County	Independent			X	
<b>Fred R. Wilson Memorial Law Library</b>	Seminole				
Seminole County	Dependent			X	
<b>Freedom Walk Community Development District</b>	Okaloosa				
City of Crestview	Independent			X	
<b>Fronterra Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Fruitland Park Community Redevelopment Agency</b>	Lake				
City of Fruitland Park	Dependent			X	
<b>Gadsden County Hospital</b>	Gadsden			9	
Gadsden County	Dependent			X	
<b>Gadsden County Industrial Development Authority</b>	Gadsden		X	6	
Gadsden County	Dependent				
<b>Gadsden Soil and Water Conservation District</b>	Gadsden				
Gadsden County	Independent			X	
<b>Gainesville Community Redevelopment Agency</b>	Alachua				
City of Gainesville	Dependent			X	
<b>Gainesville Enterprise Zone Development Agency</b>	Alachua			7	
City of Gainesville	Dependent				
<b>Gainesville Housing Authority</b>	Alachua				Emergency, Fee Basis,Part-time
City of Gainesville	Dependent	X	X		
<b>Gainesville-Alachua County Regional Airport Authority</b>	Alachua			4	
Gainesville/Alachua Co.	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Gamble Creek Community Development District</b>	Manatee			11	
Manatee County	Independent				
<b>Gardens at Hammock Beach Community Development District</b>	Flagler				
Flagler County	Independent			X	
<b>Gasparilla Island Bridge Authority</b>	Charlotte, Lee				
Multi	Independent	X			
<b>Gateway Services Community Development District</b>	Lee				Elected, Fee Basis,Part-time
Lee County	Independent	X	X		
<b>George E. Weems Memorial Hospital</b>	Franklin				
Franklin County	Independent			X	
<b>Gerber Groves Water Control District</b>	Hendry				
Hendry County	Independent			X	
<b>Gilchrist County Development Authority</b>	Gilchrist			11	
Gilchrist County	Dependent				
<b>Gilchrist County Industrial Development Authority</b>	Gilchrist				
Gilchrist County	Dependent			X	
<b>Gilchrist Soil and Water Conservation District</b>	Gilchrist				
Gilchrist County	Independent			X	
<b>Glades Soil and Water Conservation District</b>	Glades				
Glades County	Dependent			X	
<b>Gladeview Water Control District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Glen St. Johns Community Development District</b>	St. Johns				
St. Johns County	Independent			x	
<b>Golden Gate Point Streetscape Special District</b>	Sarasota			11	
City of Sarasota	Dependent				
<b>Golden Isles Safe Neighborhood District</b>	Broward				
City of Hallandale Beach	Dependent			X	
<b>Golden Lakes Community Development District</b>	Polk				
Polk County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Gramercy Farms Community Development District</b>	Osceola				
City of St. Cloud	Independent			X	
<b>Grand Bay at Doral Community Development District</b>	Miami-Dade				
City of Doral	Independent			X	
<b>Grand Hampton Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>Grand Haven Community Development District</b>	Flagler				
City of Palm Coast	Independent			X	
<b>Greater Boca Raton Beach and Park District</b>	Palm Beach				
City of Boca Raton	Independent			X	
<b>Greater Lakes / Sawgrass Bay Community Development District</b>	Lake				
Lake County	Independent			x	
<b>Greater Leesburg Community Redevelopment Agency</b>	Lake				
City of Leesburg	Dependent			X	
<b>Greater Naples Fire Rescue District</b>	Collier			11	
Collier County	Independent				
<b>Greater Orlando Aviation Authority</b>	Orange		X		
City of Orlando	Independent				
<b>Greater Seminole Area Special Recreation District</b>	Pinellas				
Pinellas County	Independent			X	
<b>GreeneWay Improvement District</b>	Orange				
City of Orlando	Independent			X	
<b>Gretna Housing Authority</b>	Gadsden				
City of Gretna	Dependent			X	
<b>Gretna Neighborhood Improvement District</b>	Gadsden			11	
City of Gretna	Dependent				
<b>Greyhawk Landing Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Griffin Lakes Community Development District</b>	Broward				
City of Dania Beach	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Grove Community District</b>	Okeechobee				
Okeechobee County	Independent			X	
<b>Grove Resort Community Development District</b>	Orange				
Orange County	Independent			X	
<b>Groveland Community Redevelopment Agency</b>	Lake				
City of Groveland	Dependent			X	
<b>Groves Community Development District, The</b>	Pasco				
Pasco County	Independent			X	
<b>Gulf Breeze Community Redevelopment Agency</b>	Santa Rosa				
City of Gulf Breeze	Dependent			X	
<b>Gulf Consortium</b>	Bay, Charlotte, Citrus, Collier, Dixie, Escambia, Franklin, Gulf, Hernando, Hillsborough, Jefferson, Lee, Levy, Manatee, Monroe, Okaloosa, Pasco, Pinellas, Santa Rosa, Sarasota, Taylor, Wakulla, Walton				
Multi-County	Independent			X	
<b>Gulfport Waterfront Community Redevelopment Agency</b>	Pinellas			11	
City of Gulfport	Dependent				
<b>Gulfstream Polo Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Habitat Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Habitat Safe Neighborhood Improvement District</b>	Broward			11	
City of Lauderhill	Dependent				
<b>Hacienda Lakes Community Development District</b>	Collier				
Collier County	Independent			x	
<b>Haines City Community Redevelopment Agency</b>	Polk			7	
City of Haines City	Dependent				
<b>Haines City Water Control District</b>	Polk				
Polk County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Halifax Hospital Medical Center</b>	Volusia	X			
Volusia County	Independent	X			
<b>Hallandale Beach Community Redevelopment Agency</b>	Broward				
City of Hallandale Beach	Dependent			X	
<b>Hamal Community Development District</b>	Palm Beach			11	
City of West Palm Beach	Independent				
<b>Hamilton County Development Authority</b>	Hamilton				
Hamilton County	Independent			X	
<b>Hamilton County Memorial Hospital</b>	Hamilton		X		
Hamilton County	Independent				
<b>Hamilton County Soil and Water Conservation District</b>	Hamilton				
Hamilton County	Independent			X	
<b>Hammock Bay Community Development District</b>	Walton				
City of Freeport	Independent			X	
<b>Hammock Woods Special Dependent Tax District</b>	Hillsborough			9	
Hillsborough County	Dependent			X	
<b>Hammocks Community Development District</b>	Hillsborough			11	
City of Tampa	Independent				
<b>Harbor Bay Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Harbour Isles Community Development District</b>	Hillsborough				
Hillsborough County	Independent			x	
<b>Harbour Waterway Special District</b>	Duval				
City of Jacksonville	Dependent			X	
<b>Harbourage at Braden River Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Hardee County Economic Development Authority</b>	Hardee			11	
Hardee County	Independent				
<b>Hardee County Housing Authority</b>	Hardee			11	
Hardee County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Hardee County Indigent Health Care Special District</b>	Hardee				
Hardee County	Independent			X	
<b>Hardee County Industrial Development Authority</b>	Hardee			11	
Hardee County	Dependent				
<b>Hardee Soil and Water Conservation District</b>	Hardee		X		
Hardee County	Independent				
<b>Harden / Parkway Community Redevelopment Agency</b>	Polk				
Polk County	Dependent			X	No employees
<b>Harmony Central Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Harmony Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Harmony Village Community Development District</b>	Okaloosa				
City of Laurel Hill	Independent			X	
<b>Harmony West Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Harmony West Community Development District (2017)</b>	Osceola			11	
Osceola County	Independent				
<b>Harrison Ranch Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Hastings Drainage District</b>	Putnam, St. Johns				
Multi	Independent			X	
<b>Hawk's Point Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Hawthorne Community Redevelopment Agency</b>	Alachua				
City of Hawthorne	Dependent			X	
<b>Hawthorne Mill Community Development District</b>	Polk				
City of Lakeland	Independent			X	
<b>Health Care District of Palm Beach County</b>	Palm Beach			11	
Palm Beach County	Independent				



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Heartland Library Cooperative</b>	Desoto, Glades, Hardee, Highlands, Okeechobee				
Multi	Independent			X	
<b>Heights Community Development District, The</b>	Hillsborough			11	
City of Tampa	Independent				
<b>Hemingway Point Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			x	
<b>Hendry County Hospital Authority</b>	Hendry		X	10	
Hendry County	Independent	X			
<b>Hendry County Industrial Development Authority</b>	Hendry		X		
Hendry County	Dependent				
<b>Hendry Soil and Water Conservation District</b>	Hendry		X		
Hendry County	Dependent				
<b>Hendry-Hilliard Water Control District</b>	Hendry				
Hendry County	Independent			X	
<b>Hendry-La Belle Recreation Board</b>	Hendry		X		
Hendry County/City of Lab	Independent				
<b>Heritage Bay Community Development District</b>	Collier			11	
Collier County	Independent				
<b>Heritage Greens Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Heritage Harbor Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Heritage Harbour East Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Heritage Harbour Market Place Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Heritage Harbour North Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Heritage Harbour South Community Development District</b>	Manatee				
Manatee County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Heritage Isle at Viera Community Development District</b>	Brevard				
Brevard County	Independent			X	
<b>Heritage Isles Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>Heritage Lake Park Community Development District</b>	Charlotte				
Charlotte County	Independent			X	
<b>Heritage Landing Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Heritage Oak Park Community Development District</b>	Charlotte				
Charlotte County	Independent			X	
<b>Heritage Palms Community Development District</b>	Lee				
City of Fort Myers	Independent			X	
<b>Heritage Park Community Development District</b>	St. Johns				Elected; Fee Basis;Part-time
St. Johns County	Independent		X	X	
<b>Heritage Plantation Community Development District</b>	Okaloosa				
Okaloosa County	Independent			X	
<b>Heritage Springs Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Hernando County Aviation Authority</b>	Hernando		X		
Hernando County	Dependent				
<b>Hernando County Housing Authority</b>	Hernando		X		
Hernando County	Independent				
<b>Hernando County Law Library</b>	Hernando		X		
Hernando County	Dependent				
<b>Hernando County Port Authority</b>	Hernando		X		
Hernando County	Dependent				
<b>Hernando County Water and Sewer District</b>	Hernando		X		
Hernando County	Dependent				
<b>Heron Isles Community Development District</b>	Nassau				Elected
Nassau County	Independent		X	X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Hérons Glen Recreation District</b>	Lee				
Lee County	Independent			X	
<b>Hialeah Housing Authority</b>	Miami-Dade			3	None
City of Hialeah	Dependent		X		
<b>Hialeah Redevelopment Agency</b>	Miami-Dade				
City of Hialeah	Dependent			X	
<b>Hickory Hill Special Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Hidden Creek Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	District has no employees
<b>Hideaway Beach District</b>	Collier			11	
City of Marco Island	Dependent				
<b>High Ridge / Quantum Community Development District</b>	Palm Beach				
City of Boynton Beach	Independent			X	
<b>High Springs Community Redevelopment Agency</b>	Alachua				
City of High Springs	Dependent			X	
<b>Highland Glades Water Control District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Highland Lakes Community Development District</b>	Pasco				
City of Dade City	Independent			X	
<b>Highland Meadows Community Development District</b>	Polk				
City of Davenport	Independent			X	District has no employees
<b>Highland View Water and Sewer District</b>	Gulf		X		
Gulf County	Dependent				
<b>Highlands Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Highlands County Health Facilities Authority</b>	Highlands		X	6	
Highlands County	Dependent				
<b>Highlands County Hospital District</b>	Highlands			1	None
Highlands County	Dependent		X	X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Highlands County Housing Authority</b>	Highlands				
Highlands County	Independent			X	
<b>Highlands County Industrial Development Authority</b>	Highlands		X		
Highlands County	Dependent				
<b>Highlands Road and Bridge District</b>	Pasco			11	
Pasco County	Independent				
<b>Highlands Soil and Water Conservation District</b>	Highlands				
Highlands County	Independent			X	
<b>Hillcrest Community Development District</b>	Broward				
City of Hollywood	Independent			X	
<b>Hillcrest Preserve Community Development District</b>	Pasco			11	
Pasco County	Independent				
<b>Hillsboro Inlet District</b>	Broward		X		
Broward County	Independent				
<b>Hillsborough County Aviation Authority</b>	Hillsborough		X	8	
Hillsborough County	Independent				
<b>Hillsborough County Hospital Authority</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Hillsborough County Industrial Development Authority</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Hillsborough County Public Transportation Commission</b>	Hillsborough		X		
Hillsborough County	Independent				
<b>Hillsborough Soil and Water Conservation District</b>	Hillsborough		X		
Hillsborough County	Independent				
<b>Hillsborough Transit Authority</b>	Hillsborough		X	5	
Hillsborough County	Independent				
<b>Hobe-Saint Lucie Conservancy District</b>	Martin				
Martin County	Independent			X	
<b>Holiday Park, Park and Recreation District</b>	Sarasota				Elected, Fee Basis,Part-time
Sarasota County	Independent		X	X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Holley-Navarre Fire Protection District</b>	Santa Rosa	F-DB			
Santa Rosa County	Independent				
<b>Holly Hill Road East Community Development District</b>	Polk				
City of Davenport	Independent			X	
<b>Hollywood Beach Community Development District I</b>	Broward				
City of Hollywood	Independent			X	
<b>Hollywood Community Redevelopment Agency</b>	Broward				
City of Hollywood	Dependent			X	
<b>Hollywood Housing Authority</b>	Broward			2	Elected
City of Hollywood	Dependent		X		
<b>Holmes County Development Commission</b>	Holmes		X		
Holmes County	Dependent				
<b>Holmes County Housing Authority</b>	Holmes		X		
Holmes County	Independent				
<b>Holmes Creek Soil and Water Conservation District</b>	Holmes				
Holmes County	Independent			X	
<b>Holt Fire District</b>	Okaloosa				
Okaloosa County	Independent			X	
<b>Homestead 50 Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Homestead Community Redevelopment Agency</b>	Miami-Dade				
City of Homestead	Dependent			X	
<b>Homosassa Special Water District</b>	Citrus		X		
Citrus County	Independent				
<b>Housing Authority of Bartow</b>	Polk			3	Part-time
City of Bartow	Dependent		X		
<b>Housing Authority of Brevard County</b>	Brevard				
Brevard County	Independent	X			
<b>Housing Authority of Springfield</b>	Bay		X		None
City of Springfield	Dependent	X	X		

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Housing Authority of Tarpon Springs</b>	Pinellas				None
City of Tarpon Springs	Dependent	X	X		
<b>Housing Authority of The City of Arcadia</b>	Desoto				None
City of Arcadia	Dependent	X	X		
<b>Housing Authority of The City of Belle Glade</b>	Palm Beach	X			None
City of Belle Glade	Dependent		X		
<b>Housing Authority of The City of Bradenton</b>	Manatee			2	None
City of Bradenton	Dependent		X	X	
<b>Housing Authority of The City of Cocoa</b>	Brevard				Elected,Emergency,Fee Basis,Part-time
City of Cocoa	Dependent	X	X		
<b>Housing Authority of The City of Eustis</b>	Lake		X		
City of Eustis	Dependent				
<b>Housing Authority of The City of Fernandina Beach</b>	Nassau			3	None
City of Fernandina Beach	Dependent		X		
<b>Housing Authority of The City of Fort Pierce</b>	St. Lucie				None
City of Fort Pierce	Dependent	X	X		
<b>Housing Authority of The City of Homestead</b>	Miami-Dade				None
City of Homestead	Dependent		X	X	
<b>Housing Authority of The City of Lakeland</b>	Polk			3	None
City of Lakeland	Dependent		X		
<b>Housing Authority of The City of Mulberry</b>	Polk				None
City of Mulberry	Dependent		X	X	
<b>Housing Authority of The City of New Smyrna Beach</b>	Volusia		X	3	None
City of New Smyrna Beach	Dependent		X		
<b>Housing Authority of The City of Orlando</b>	Orange				None
City of Orlando	Dependent	X	X		
<b>Housing Authority of The City of Pompano Beach</b>	Broward			3	None
City of Pompano Beach	Dependent		X		
<b>Housing Authority of The City of Stuart</b>	Martin				
City of Stuart	Dependent	x			

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Housing Authority of The City of Tampa</b>	Hillsborough				Fee Basis, Part-time
City of Tampa	Dependent	X	X		
<b>Housing Authority of The City of Titusville</b>	Brevard				
City of Titusville	Dependent	X			
<b>Housing Finance Authority of Clay County</b>	Clay		X	6	
Clay County	Dependent				
<b>Housing Finance Authority of Hillsborough County</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Housing Finance Authority of Lee County</b>	Lee		X		
Lee County	Dependent				
<b>Housing Finance Authority of Manatee County</b>	Manatee		X	6	
Manatee County	Dependent				
<b>Housing Finance Authority of Palm Beach County</b>	Palm Beach		X		
Palm Beach County	Dependent				
<b>Housing Finance Authority of Pinellas County</b>	Pinellas		X		
Pinellas County	Dependent				
<b>Housing Finance Authority of Polk County</b>	Polk		X	6	
Polk County	Dependent				
<b>Housing Finance Authority of St. Johns County</b>	St. Johns		X	6	
St. Johns County	Dependent				
<b>Housing Finance Authority of Volusia County</b>	Volusia		X		
Volusia County	Dependent				
<b>Howard Creek Fire Control District</b>	Gulf		X	6	
Gulf County	Dependent				
<b>Hunter's Lake Special Dependent Tax District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Hunter's Ridge Community Development District No. 1</b>	Flagler				
Flagler County	Independent			x	
<b>Hunter's Ridge Oaks Community Development District No 1</b>	Flagler			11	
Flagler County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Hypoluxo / Haverhill Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Immokalee Fire Control District</b>	Collier		X		
Collier County	Independent				
<b>Immokalee Water and Sewer District</b>	Collier			8	
Collier County	Independent				
<b>Independence Park Community Development District</b>	Hillsborough			11	
City of Tampa	Independent				
<b>Indian Creek Common Facilities District</b>	Osceola				
Osceola County	Dependent			X	
<b>Indian Hills-Hickory Ridge II Special Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Indian Point Common Facilities District</b>	Osceola				
Osceola County	Dependent			X	
<b>Indian Ridge Villas Common Facilities District</b>	Osceola				
Osceola County	Dependent			X	
<b>Indian River County Emergency Services District</b>	Indian River		X	5	
Indian River County	Dependent				
<b>Indian River County Hospital District</b>	Indian River				None
Indian River County	Independent		X	X	
<b>Indian River County Housing Authority</b>	Indian River		X		
Indian River County	Independent				
<b>Indian River Farms Water Control District</b>	Indian River		X		
Indian River County	Independent				
<b>Indian River Mosquito Control District</b>	Indian River		X		
Indian River County	Independent				
<b>Indian River Soil and Water Conservation District</b>	Indian River		X		
Indian River County	Independent				
<b>Indian Trace Development District</b>	Broward		X		Elected
City of Weston	Dependent		X		



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Indian Trail Improvement District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>Indiantown Community Development District</b>	Martin				
Martin County	Independent			X	
<b>Indigo Community Development District</b>	Volusia				Elected
City of Daytona Beach	Independent		X	X	
<b>Indigo East Community Development District</b>	Marion				
Marion County	Independent			X	
<b>Industrial Development Authority of Calhoun County</b>	Calhoun		X	6	
Calhoun County	Dependent				
<b>Interlaken Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			x	
<b>International Drive Community Redevelopment Agency</b>	Orange				
Orange County	Dependent			X	
<b>International Drive Master Transit and Improvement District</b>	Orange				
Orange County	Independent			X	
<b>Iona-McGregor Fire Protection and Rescue Service District</b>	Lee		X		
Lee County	Independent				
<b>IRL Council</b>	Brevard, Indian River, Martin, St. Lucie, Volusia		X		
Multiple	Independent		X		Covers general employees
<b>Islands at Doral (NE) Community Development District</b>	Miami-Dade		X		
City of Doral	Independent				
<b>Islands at Doral (SW) Community Development District</b>	Miami-Dade				
City of Doral	Independent			X	
<b>Islands at Doral III Community Development District</b>	Miami-Dade				
City of Doral	Independent			X	
<b>Islands at Doral Townhomes Community Development District</b>	Miami-Dade				
City of Doral	Independent			X	
<b>Isle of Palms Special District</b>	Duval				
City of Jacksonville	Dependent			X	No employees

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Isles of Bartram Park Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Isles of Inverrary Safe Neighborhood Improvement District</b>	Broward			11	
City of Lauderhill	Dependent				
<b>Istokpoga Marsh Watershed Improvement District</b>	Highlands		X		
Highlands County	Dependent				
<b>J. Ben Harrill Villages of Pasadena Hills Stewardship District</b>	Pasco				
Pasco County	Dependent			x	
<b>Jackson County Agricultural Center</b>	Jackson		X		
Jackson County	Dependent				
<b>Jackson County Hospital District</b>	Jackson		X	10	
Jackson County	Independent	X			
<b>Jackson Soil and Water Conservation District</b>	Jackson				
Jackson County	Independent			X	
<b>Jacksonville Aviation Authority</b>	Duval		X		
City of Jacksonville	Dependent				
<b>Jacksonville Beach Community Redevelopment Agency</b>	Duval				
City Jacksonville Beach	Dependent			X	
<b>Jacksonville Health Facilities Authority</b>	Duval				
City of Jacksonville	Dependent			X	
<b>Jacksonville Housing Authority</b>	Duval			7	
City of Jacksonville	Independent			X	
<b>Jacksonville Housing Finance Authority</b>	Duval				
Duval County	Dependent			X	
<b>Jacksonville International Airport Area Redevelopment Agency</b>	Duval			11	
City of Jacksonville	Dependent				
<b>Jacksonville Port Authority</b>	Duval			11	
City of Jacksonville	Dependent				
<b>Jacksonville Public Library</b>	Duval				
City of Jacksonville	Dependent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Jacksonville Transportation Authority</b>	Duval		X		
City of Jacksonville	Independent				
<b>James J. Lunsford Law Library</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Jefferson Soil and Water Conservation District</b>	Jefferson				
Jefferson County	Independent			X	
<b>John A. H. Murphree Law Library</b>	Alachua		X		
Alachua County	Dependent				
<b>Joint West Melbourne-Brevard County Community Redevelopment Agency</b>	Brevard				
City of West Melbourne	Dependent			X	No employees
<b>Joshua Water Control District</b>	Desoto		X	10	
Desoto County	Independent	X	X		
<b>Journey's End Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Julington Creek Plantation Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Jupiter Inlet District</b>	Palm Beach				
Multiple	Independent			X	
<b>Jupiter Island Beach Protection District</b>	Martin				
Town of Jupiter Island	Dependent			X	
<b>Juvenile Welfare Board of Pinellas County</b>	Pinellas		X		
Pinellas County	Independent				
<b>Kass Circle Community Redevelopment Agency</b>	Hernando			11	
Hernando County	Dependent				
<b>K-Bar Ranch Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>K-Bar Ranch II Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>Kendall Breeze Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Kendall Breeze West Community Development District</b>	Miami-Dade				
Miami-Dade	Independent			X	
<b>Key Largo Fire Rescue and Emergency Medical Services District</b>	Monroe			11	
Monroe County	Independent				
<b>Key Largo Wastewater Treatment District</b>	Monroe				
Monroe County	Independent	X			
<b>Key Marco Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Key West Bight and Bahama Village Community Redevelopment Agency</b>	Monroe			11	
City of Key West	Dependent				
<b>Key West Housing Authority</b>	Monroe	X			None
City of Key West	Dependent		X		
<b>Keys Cove Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Keys Cove II Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Keys Edge Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Keystone Airpark Authority</b>	Clay			7	
City of Keystone Heights	Dependent	X			
<b>Keystone Grove Lakes Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Keystone Heights Community Redevelopment Agency</b>	Clay				
City of Keystone Heights	Dependent			X	
<b>La Collina Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Lafayette Soil and Water Conservation District</b>	Lafayette				
Lafayette County	Independent			X	
<b>Lago Vista Maintenance District</b>	Hillsborough		X		
Hillsborough County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Laguna Estates Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Laguna Lakes Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Lake Apopka Natural Gas District</b>	Lake, Orange		X		
Multi	Independent				
<b>Lake Asbury Municipal Service Benefit District</b>	Clay		X	6	
Clay County	Dependent				
<b>Lake Ashton Community Development District</b>	Polk				
Polk County	Independent			X	
<b>Lake Ashton II Community Development District</b>	Polk				
Polk County	Independent			X	
<b>Lake Beluthahatchee Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Lake Bernadette Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Lake Brant Special Dependent District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Lake Butler Community Redevelopment Agency</b>	Union				
City of Lake Butler	Dependent			X	
<b>Lake City Community Redevelopment Agency</b>	Columbia				
City of Lake City	Dependent			X	
<b>Lake Clarke Shores Community Redevelopment Agency</b>	Palm Beach				
Town of Lake Clarke Shores	Dependent			X	No employees
<b>Lake Conway Water and Navigation Control District</b>	Orange		X		
Orange County	Dependent				
<b>Lake County Water Authority</b>	Lake		X		
Lake County	Independent				
<b>Lake Frances Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Lake Heather Special Dependent Tax District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Lake Lucie Community Development District</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Lake Magdalene Estates West Special Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Lake Magdalene Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Lake Padgett Estates Independent Special District</b>	Pasco				
Pasco County	Independent			X	
<b>Lake Powell Residential Golf Community Development District</b>	Bay				
Bay County	Independent			X	
<b>Lake Region Lakes Management District</b>	Polk				Profit-sharing plan
Polk County	Independent	X			
<b>Lake Shore Hospital Authority</b>	Columbia		X		
Columbia County	Independent				
<b>Lake Soil and Water Conservation District</b>	Lake		X		
Lake County	Independent				
<b>Lake St. Charles Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Lake Strawberry Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Lake Wales Airport Authority</b>	Polk			11	
City of Lake Wales	Dependent				
<b>Lake Wales Community Redevelopment Agency</b>	Polk				
City of Lake Wales	Dependent				
<b>Lake Wales Housing Authority</b>	Polk			3	Part-time
City of Lake Wales	Dependent		X		
<b>Lake Worth Community Redevelopment Agency</b>	Palm Beach				
City of Lake Worth	Dependent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Lake Worth Drainage District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>Lakeland Area Mass Transit District</b>	Polk			8	None
Polk County	Independent		X		
<b>Lakeland Community Redevelopment Agency</b>	Polk			11	
City of Lakeland	Dependent				
<b>Lakeland Downtown Development Authority</b>	Polk			2	
City of Lakeland	Independent				
<b>Lakes by the Bay South Community Development District</b>	Miami-Dade				
Miami-Dade Co/Cutler Bay	Independent			X	
<b>Lakeshore Ranch Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Lakeside Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Lakeside Plantation Community Development District</b>	Sarasota				
City of North Port	Independent			X	
<b>Lakeside Preserve Community Development District</b>	Polk			11	
City of Lakeland	Independent				
<b>Lakewood Ranch Community Development District 1</b>	Manatee				
Manatee County	Independent			X	
<b>Lakewood Ranch Community Development District 2</b>	Manatee				
Manatee County	Independent			X	
<b>Lakewood Ranch Community Development District 4</b>	Manatee				
Manatee County	Independent			X	
<b>Lakewood Ranch Community Development District 5</b>	Manatee				
Manatee County	Independent			X	
<b>Lakewood Ranch Community Development District 6</b>	Manatee				
Manatee County	Independent			X	
<b>Lakewood Ranch Stewardship District</b>	Manatee, Sarasota				
Multi	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Landmark at Doral Community Development District</b>	Miami-Dade				
City of Doral	Independent			X	
<b>Largo Community Redevelopment Agency</b>	Pinellas				
City of Largo	Dependent			X	
<b>Lauderdale Isles Water Management District</b>	Broward				
City of Fort Lauderdale	Dependent			X	
<b>Lauderdale Lakes Community Redevelopment Agency</b>	Broward				
City of Lauderdale Lakes	Dependent			X	
<b>Lealman Special Fire Control District</b>	Pinellas		X	2	
Pinellas County	Independent				
<b>Lee County Educational Facilities Authority</b>	Lee				
Lee County	Dependent			X	
<b>Lee County Housing Authority</b>	Lee				Elected, Fee Basis
Lee County	Independent	X	X		
<b>Lee County Hyacinth Control District</b>	Lee		X	8	
Lee County	Independent				
<b>Lee County Industrial Development Authority</b>	Lee		X		Elected, Fee Basis,Part-time
Lee County	Dependent		X		
<b>Lee County Mosquito Control District</b>	Lee		X	8	
Lee County	Independent				
<b>Lee County Port Authority</b>	Lee		X		
Lee County	Dependent				
<b>Lee County Trauma Services District</b>	Lee				
Lee County	Independent	X			
<b>Lee Memorial Health System</b>	Lee			8	None
Lee County	Independent		X		
<b>Legends Bay Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Lehigh Acres Fire Control and Rescue District</b>	Lee		X		
Lee County	Independent				



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Lehigh Acres Municipal Services Improvement District</b>	Hendry, Lee			11	
Multi	Independent				
<b>Lely Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Leon County Educational Facilities Authority</b>	Leon		X		
Leon County	Dependent				
<b>Leon County Energy Improvement District</b>	Leon				
Leon County	Dependent			X	
<b>Leon County Health Facilities Authority</b>	Leon		X		
Leon County	Dependent				
<b>Leon County Housing Finance Authority</b>	Leon		X		
Leon County	Dependent				
<b>Leon County Research and Development Authority</b>	Leon		X		
Leon County	Dependent				
<b>Leon Soil and Water Conservation District</b>	Leon				
Leon County	Independent			X	
<b>Levy County Development Authority</b>	Levy		X		
Levy County	Dependent				
<b>Levy Soil and Water Conservation District</b>	Levy				
Levy County	Independent			X	
<b>Lexington Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Lexington Oaks Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Liberty Fire District</b>	Walton				
Walton County	Independent			X	
<b>Live Oak Housing Authority</b>	Suwannee		X	5	
City of Live Oak	Dependent				
<b>Live Oak Lake Community Development District</b>	Osceola				
Osceola County	Independent			X	No employees

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Live Oak No. 1 Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Live Oak No. 2 Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Live Oak-Suwannee County Recreation Board</b>	Suwannee				
Suwannee Co. / Live Oak	Dependent			X	
<b>Logan Gate Village Special Dependent District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Long Lake Ranch Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Longboat Key Beach Erosion Control District A</b>	Manatee, Sarasota				
Town of Longboat Key	Dependent			X	
<b>Longboat Key Beach Erosion Control District B</b>	Manatee, Sarasota				
Town of Longboat Key	Dependent			X	
<b>Longleaf Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Lower Florida Keys Hospital District</b>	Monroe				None
Monroe County	Independent		X	X	
<b>Loxahatchee Groves Water Control District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>Loxahatchee River Environmental Control District</b>	Martin, Palm Beach				Fee Basis
Multi	Independent	X	X		
<b>Lucaya Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Lynn Haven Community Redevelopment Agency</b>	Bay			11	
City of Lynn Haven	Dependent				
<b>Macclenny Housing Authority</b>	Baker		X		
City of Macclenny	Dependent				
<b>Madeira Community Development District</b>	St. Johns				
City of St. Augustine	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Madison Community Redevelopment Agency</b>	Madison				
City of Madison	Dependent			X	
<b>Madison County Health and Hospital District</b>	Madison			1	
Madison County	Independent			X	
<b>Madison County Soil and Water Conservation District</b>	Madison				
Madison County	Dependent			X	
<b>Magic Place Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Magic Reserve Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Magnolia Creek Community Development District</b>	Walton				
City of Freeport	Independent			X	
<b>Magnolia Park Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Magnolia West Community Development District</b>	Clay				
Green Cove Springs	Independent			x	
<b>Maitland Downtown Community Redevelopment Agency</b>	Orange			11	
City of Maitland	Dependent				
<b>Majorca Isles Community Development District</b>	Miami-Dade				
City of Miami Gardens	Independent			X	
<b>Manatee County Civic Center Authority</b>	Manatee		X		None
Manatee County	Dependent		X		
<b>Manatee County Housing Authority</b>	Manatee		X		
Manatee County	Independent				
<b>Manatee County Law Library District</b>	Manatee		X		
Manatee County	Dependent				
<b>Manatee County Mosquito Control District</b>	Manatee		X		
Manatee County	Independent				
<b>Manatee County Port Authority</b>	Manatee		X		
Manatee County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Manatee River Soil and Water Conservation District</b>	Manatee				
Manatee County	Independent			X	
<b>Mandarin Grove Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Manors of Inverrary Safe Neighborhood Improvement District</b>	Broward			11	
City of Lauderhill	Dependent				
<b>Maple Ridge Community Development District</b>	Broward				
City of Hollywood	Independent			X	
<b>Margate Community Redevelopment Agency</b>	Broward				
City of Margate	Dependent			X	
<b>Marianna Health and Rehabilitation Center</b>	Jackson				
City of Marianna	Dependent	X			
<b>Marianna Housing Authority</b>	Jackson				None
City of Marianna	Dependent		X	X	
<b>Marianna Municipal Airport Development Authority</b>	Jackson			7	
City of Marianna	Dependent				
<b>Marion County Community Redevelopment Agency</b>	Marion			11	
Marion County	Dependent				
<b>Marion County Hospital District</b>	Marion				None
Marion County	Dependent		X	X	
<b>Marion County Housing Finance Authority</b>	Marion				
Marion County	Dependent			X	
<b>Marion County Industrial Development Authority</b>	Marion				
Marion County	Dependent			X	
<b>Marion County Law Library</b>	Marion			2	
Marion County	Independent			X	
<b>Marion County Utility Authority</b>	Marion				
Marion County	Dependent			X	
<b>Marion Soil and Water Conservation District</b>	Marion		X	6	
Marion County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Marsh Harbour Community Development District</b>	Palm Beach				
City of Riviera Beach	Independent			X	
<b>Marshall Creek Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Martin County Community Redevelopment Agency</b>	Martin				
Martin County	Dependent			X	
<b>Martin County Health Facilities Authority</b>	Martin		X		
Martin County	Dependent				
<b>Martin County Industrial Development Authority</b>	Martin		X	6	
Martin County	Dependent				
<b>Martin Soil and Water Conservation District</b>	Martin				
Martin County	Independent			X	
<b>Matlacha / Pine Island Fire Control District</b>	Lee		X		None
Lee County	Independent		X		
<b>Mayfair Community Development District (Brevard County)</b>	Brevard				
City of Melbourne	Independent			X	
<b>Meadow Pines Community Development District</b>	Broward				
City of Pembroke Pines	Independent			X	
<b>Meadow Pointe Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Meadow Pointe II Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Meadow Pointe III Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Meadow Pointe IV Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Meadow Pointe V Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Meadow View at Twin Creeks Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Mediterra North Community Development District</b>	Lee				
City of Bonita Springs	Independent			X	
<b>Mediterra South Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Mediterranea Community Development District</b>	Palm Beach				
City of Riviera Beach	Independent			X	
<b>Melbourne Airport Authority</b>	Brevard		X		
City of Melbourne	Dependent				
<b>Melbourne Community Redevelopment Agency</b>	Brevard		X		
City of Melbourne	Dependent				
<b>Melbourne Housing Authority</b>	Brevard		X		
City of Melbourne	Dependent				
<b>Melbourne-Tillman Water Control District</b>	Brevard		X		
Brevard County	Dependent				
<b>Merrick Park Community Development District</b>	Lee				
City of Fort Myers	Independent			X	
<b>Merritt Island Public Library District</b>	Brevard		X		
Brevard County	Independent				
<b>Merritt Island Redevelopment Agency</b>	Brevard		X		
Brevard County	Dependent				
<b>Metropica Improvement District</b>	Broward				
City of Sunrise	Dependent			X	
<b>Miami Beach Health Facilities Authority</b>	Miami-Dade				
City of Miami Beach	Dependent			X	
<b>Miami Beach Housing Authority</b>	Miami-Dade		X		
City of Miami Beach	Independent				
<b>Miami Beach Redevelopment Agency</b>	Miami-Dade			7	
City of Miami Beach	Dependent				
<b>Miami Beach Visitor and Convention Authority</b>	Miami-Dade				
City of Miami Beach	Dependent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Miami Sports and Exhibition Authority</b>	Miami-Dade			4	None
City of Miami	Dependent		X		
<b>Miami World Center Community Development District</b>	Miami-Dade			11	
Miami-Dade County	Independent				
<b>Miami-Dade County Educational Facilities Authority</b>	Miami-Dade		X		
Miami-Dade County	Dependent				
<b>Miami-Dade County Health Facilities Authority</b>	Miami-Dade		X		
Miami-Dade County	Dependent				
<b>Miami-Dade County Housing Finance Authority</b>	Miami-Dade			9	
Miami-Dade County	Dependent			X	
<b>Miami-Dade County Industrial Development Authority</b>	Miami-Dade		X		
Miami-Dade County	Dependent				
<b>Miami-Dade County Library District</b>	Miami-Dade		X		
Miami-Dade County	Dependent				
<b>Miami-Dade Expressway Authority</b>	Miami-Dade		X		
Miami-Dade County	Independent				
<b>Miami-Dade Fire and Rescue Service District</b>	Miami-Dade		X	6	
Miami-Dade County	Dependent				
<b>Mid-Bay Bridge Authority</b>	Okaloosa		X		
Okaloosa County	Dependent				
<b>Middle Village Community Development District</b>	Clay				Elected
Clay County	Independent		X	X	
<b>Midtown Community Redevelopment Agency</b>	Miami-Dade				
City of Miami	Dependent			X	
<b>Midtown Miami Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Midtown Orlando Community Development District</b>	Orange				
Orange County	Independent			X	
<b>Midway Fire District</b>	Santa Rosa	F-DB			
Santa Rosa County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Millers Creek Special District</b>	Duval				
City of Jacksonville	Dependent			X	The District has no employees.
<b>Milton Community Redevelopment Agency</b>	Santa Rosa			7	
City of Milton	Dependent				
<b>Milton Housing Authority</b>	Santa Rosa			2	
City of Milton	Dependent			X	
<b>Mira Lago West Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Mirabella Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Mirada Community Development District (Lee)</b>	Lee				
Lee County	Independent			X	
<b>Miromar Lakes Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Miromar Lakes South Community Development District</b>	Lee			11	
Lee County	Independent				
<b>Monroe County Comprehensive Plan Land Authority</b>	Monroe			11	
Monroe County	Dependent				
<b>Monroe County Housing Authority</b>	Monroe				
Monroe County	Independent	X			
<b>Monroe County Industrial Development Authority</b>	Monroe				
Monroe County	Dependent			X	
<b>Montecito Community Development District</b>	Brevard				
City of Satellite Beach	Independent			X	
<b>Monterey / Congress Community Development District</b>	Palm Beach			11	
City of Boynton Beach	Independent				
<b>Monterra Community Development District</b>	Broward				
City of Cooper City	Independent			X	
<b>Moody River Estates Community Development District</b>	Lee				
Lee County	Independent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Moore Haven Capital Projects Finance Authority</b>	Glades				
City of Moore Haven	Dependent			X	
<b>Moore Haven Mosquito Control District</b>	Glades		X		
City of Moore Haven	Independent				
<b>Moorings Bay System Special Taxing District</b>	Collier				
City of Naples	Dependent			X	
<b>Morningside Community Development District</b>	Bay				
Bay County	Independent			X	
<b>Moultrie Creek Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Mount Dora Community Redevelopment Agency</b>	Lake			7	
City of Mount Dora	Dependent				
<b>Mount Dora Health Facilities Authority</b>	Lake				
City of Mount Dora	Dependent			X	
<b>Mt. Plymouth-Sorrento Community Redevelopment Agency</b>	Lake			11	
Lake County	Dependent				
<b>Municipal Service District of Ponte Vedra Beach</b>	St. Johns				
St. Johns County	Independent			X	
<b>Murdock Village Community Redevelopment Agency</b>	Charlotte				
Charlotte County	Dependent			X	
<b>Myakka Fire Control District</b>	Manatee		X		
Manatee County	Dependent				
<b>Myakka Ranch Community Development District</b>	Sarasota				
Sarasota County	Independent			X	
<b>Myrtle Creek Improvement District</b>	Orange				
City of Orlando	Independent			X	
<b>Naples Heritage Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Naples Reserve Community Development District</b>	Collier			11	
Collier County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Naranja Lakes Community Redevelopment Agency</b>	Miami-Dade			11	
Miami-Dade County	Dependent				No employees
<b>Narcoossee Community Development District</b>	Orange				
City of Orlando	Independent			X	
<b>Nassau County Housing Finance Authority</b>	Nassau		X		
Nassau County	Dependent				
<b>Nassau Soil and Water Conservation District</b>	Nassau				
Nassau County	Independent			X	
<b>Nature Coast Regional Water Authority</b>	Dixie, Gilchrist		X		
Multi	Independent				
<b>Naturewalk Community Development District</b>	Walton				
Walton County	Independent			X	
<b>Naval Properties Local Redevelopment Authority</b>	Monroe			11	
City of Key West	Dependent				
<b>New Port - Tampa Bay Community Development District</b>	Hillsborough				
City of Tampa	Independent			X	
<b>New Port Richey Community Redevelopment Agency</b>	Pasco		X	8	
City of New Port Richey	Dependent				
<b>New River Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>New River Public Library Cooperative</b>	Baker, Bradford, Union				
Multi	Independent			X	
<b>New River Solid Waste Association</b>	Baker, Bradford, Union		X		
Multi	Independent				
<b>New Smyrna Beach Community Redevelopment Agency</b>	Volusia		X	4	
City of New Smyrna Beach	Dependent				
<b>Niceville Housing Authority</b>	Okaloosa		X		
City of Niceville	Dependent				
<b>Niles Garden Neighborhood Improvement District</b>	Miami-Dade		X	4	
City of Opa-locka	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Normandy Shores Local Government Neighborhood Improvement District</b>	Miami-Dade				
City of Miami Beach	Dependent			X	
<b>North Bay Fire District</b>	Okaloosa	X-F			Elected, Fee Basis, Part-time
Okaloosa County	Independent	X	X		
<b>North Boulevard Community Development District</b>	Polk				
City of Haines City	Independent			X	
<b>North Brevard County Hospital District</b>	Brevard	X			None
Brevard County	Independent		X		
<b>North Brevard County Public Library District</b>	Brevard		X		
Brevard County	Dependent				
<b>North Brevard Economic Development Zone Dependent Special District</b>	Brevard		x	8	
Brevard County	Dependent				
<b>North Brevard Recreation Special Distirct</b>	Brevard				
Brevard County	Dependent			X	
<b>North Broward Hospital District</b>	Broward			10	None
Broward County	Independent	X	X		
<b>North Collier Fire Control and Rescue District</b>	Collier			11	
Collier County	Independent				
<b>North Dade Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>North Fort Myers Fire Control and Rescue Service District</b>	Lee		X		
Lee County	Independent				
<b>North Lake County Hospital District</b>	Lake				
Lake County	Independent			X	
<b>North Lakes Maintenance District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>North Lauderdale Housing Authority</b>	Broward			11	
City of North Lauderdale	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>North Lauderdale Water Control District</b>	Broward				Elected,Part-time
City of North Lauderdale	Dependent	X	X		
<b>North Mainland / Ormond Crossings Community Redevelopment Agency</b>	Volusia				
City of Ormond Beach	Dependent			X	
<b>North Miami Beach Community Redevelopment Agency</b>	Miami-Dade				
City of North Miami Beach	Dependent			X	
<b>North Miami Health Facilities Authority</b>	Miami-Dade				
City of North Miami	Dependent			X	
<b>North Okaloosa County Fire District</b>	Okaloosa		X		
Okaloosa County	Independent				
<b>North Palm Beach Heights Water Control District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>North Park Isles Community Development District</b>	Hillsborough				
City of Plant City	Independent			X	
<b>North Pointe Special Dependent Tax District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>North Port Fire Rescue District</b>	Sarasota		X	7	
City of North Port	Dependent				
<b>North Port Road and Drainage District</b>	Sarasota		X		
City of North Port	Dependent				
<b>North Ridge Community Redevelopment Agency</b>	Polk				
Polk County	Dependent			X	
<b>North River Fire District</b>	Manatee				
Manatee County	Independent	X-F			
<b>North Springs Improvement District</b>	Broward				Elected,Part-time
Broward County	Independent	X	X		
<b>North St. Lucie River Water Control District</b>	St. Lucie		X	10	
St. Lucie County	Independent	X-G			

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>North Sumter County Hospital District</b>	Sumter				
Sumter County	Independent			X	
<b>North Sumter County Utility Dependent District</b>	Sumter			11	
Sumter County	Dependent				
<b>Northdale Special District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Northeast Community Redevelopment Agency</b>	Lake				
City of Mount Dora	Dependent			X	
<b>Northeast Florida Regional Transportation Commission</b>	Baker, Clay, Duval, Nassau, Putnam, St. Johns			11	
Multi	Independent				
<b>Northern Palm Beach County Improvement District</b>	Palm Beach			2	
Palm Beach County	Independent			X	
<b>Northern Riverwalk Community Development District</b>	Palm Beach				
Town of Jupiter	Independent			X	
<b>Northwest Florida Regional Housing Authority</b>	Bay, Calhoun, Dixie, Escambia, Franklin, Gadsden, Gulf, Hamilton, Holmes, Jackson, Jefferson, Lafayette, Leon, Liberty, Madison, Okaloosa, Santa Rosa, Taylor, Wakulla, Walton, Washington		X		
Multi	Independent				
<b>Northwest Florida Transportation Corridor Authority</b>	Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, Walton				
Multi	Independent			X	
<b>Northwest Florida Water Management District</b>	Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington		X	8	
Multi	Independent				
<b>Northwest Focal Point Senior Center District</b>	Broward			11	
City of Margate	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Northwood / Pleasant City Community Redevelopment Agency</b>	Palm Beach	X			UnderPalm Beach GardensG, P, & F plans
City of West Palm Beach	Dependent	X			
<b>Northwood Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>NW 79th Street Corridor Community Redevelopment Agency</b>	Miami-Dade			7	
Miami-Dade County	Dependent			X	
<b>NW 7th Avenue Corridor Community Redevelopment Agency</b>	Miami-Dade				
Miami-Dade County	Dependent			X	No employees
<b>Oak Creek Community Development District</b>	Pasco				
Pasco County	Independent			x	
<b>Oakridge Community Development District</b>	Broward				
City of Hollywood	Independent			X	
<b>Oaks at Shady Creek Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Oakstead Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Ocala Community Redevelopment Agency</b>	Marion				
City of Ocala	Dependent			X	
<b>Ocala Downtown Development District</b>	Marion			7	
City of Ocala	Independent				
<b>Ocala Housing Authority</b>	Marion				None
City of Ocala	Dependent		X	X	
<b>Ocean City - Wright Fire Control District</b>	Okaloosa	X			None
Okaloosa County	Independent		X		
<b>Ocean Highway and Port Authority</b>	Nassau				
Nassau County	Independent			X	
<b>Ocoee Community Redevelopment Agency</b>	Orange				
City of Ocoee	Dependent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Okaloosa Gas District</b>	Escambia, Okaloosa, Santa Rosa, Walton				
Multi	Independent	X			
<b>Okaloosa Island Fire Control District</b>	Okaloosa	X-F		8	Elected
Okaloosa County	Independent		X		
<b>Okeechobee Soil and Water Conservation District</b>	Okeechobee				
Okeechobee County	Independent			X	
<b>Okeechobee Utility Authority</b>	Glades, Okeechobee	X			Under the City of Okeechobee EE's pension plan
Okeechobee County	Independent				
<b>Old Northeast Dependent Special District</b>	Pinellas			11	
City of St. Petersburg	Dependent				
<b>Old Palm Community Development District</b>	Palm Beach				
City of Palm Bch Gardens	Independent			X	
<b>Old Plantation Water Control District</b>	Broward		X		
Broward County	Independent				
<b>Olde Eau Gallie Riverfront Community Redevelopment Agency</b>	Brevard				
City of Melbourne	Dependent			X	
<b>Oldsmar Community Redevelopment Agency</b>	Pinellas				
City of Oldsmar	Dependent			X	
<b>Oleta River Community Development District</b>	Miami-Dade			11	
City of North Miami	Independent				
<b>Omni Redevelopment District Community Redevelopment Agency</b>	Miami-Dade			4	
City of Miami	Dependent				
<b>One Daytona Community Development District</b>	Volusia				
City of Daytona Beach	Independent			X	
<b>Orange Blossom Groves Community Development District</b>	Collier			11	
Collier County	Independent				
<b>Orange Blossom Ranch Community Development District</b>	Collier			11	
Collier County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Orange Blossom Trail Community Redevelopment Agency</b>	Orange		X	6	
Orange County	Dependent				
<b>Orange Blossom Trail Local Government NID</b>	Orange		X	6	
Orange County	Dependent				
<b>Orange City Community Redevelopment Agency</b>	Volusia		X		General employees
City of Orange City	Dependent		X		No FTE's for CRA.
<b>Orange County Educational Facilities Authority</b>	Orange		X	6	
Orange County	Dependent				
<b>Orange County Health Facilities Authority</b>	Orange		X	6	
Orange County	Dependent				
<b>Orange County Housing Finance Authority</b>	Orange		X		
Orange County	Dependent				
<b>Orange County Industrial Development Authority</b>	Orange		X	6	
Orange County	Dependent				
<b>Orange County Library District</b>	Orange	X			
Orange County	Independent	X			Defined Benefit is closed.
<b>Orange County Research and Development Authority</b>	Orange		X	2	
Orange County	Independent				
<b>Orange Hill Soil and Water Conservation District</b>	Washington				
Washington County	Independent			X	
<b>Orange Soil and Water Conservation District</b>	Orange				
Orange County	Independent			X	
<b>Orchid Grove Community Development District</b>	Broward				
City of Pompano Beach	Independent			X	
<b>Orlandia Heights Special Neighborhood Improvement District</b>	Volusia			6	
City of DeBary	Dependent			X	
<b>Orlando Community Redevelopment Agency</b>	Orange			7	
City of Orlando	Dependent				
<b>Ormond Beach Community Redevelopment Agency</b>	Volusia			11	
City of Ormond Beach	Dependent				



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Ormond Beach Housing Authority</b>	Volusia				
City of Ormond Beach	Dependent			X	
<b>Osceola County Community Redevelopment Agency - East U.S. 192</b>	Osceola		X		
Osceola County	Dependent				
<b>Osceola County Expressway Authority</b>	Osceola				
Osceola County	Independent			X	
<b>Osceola County Health Facilities Authority</b>	Osceola		X	6	
Osceola County	Dependent				
<b>Osceola County Housing Finance Authority</b>	Osceola				
Osceola County	Dependent			X	
<b>Osceola County Library District</b>	Osceola		X	9	
Osceola County	Dependent				
<b>Osceola Marketplace Community Development District</b>	Osceola			11	
Osceola County	Independent				
<b>Osceola Soil and Water Conservation District</b>	Osceola				
Osceola County	Independent			X	
<b>Osceola Water District 1</b>	Osceola		X	6	
Osceola County	Dependent				
<b>Osceola Water District 2</b>	Osceola		X	6	
Osceola County	Dependent				
<b>Osceola Water District 3</b>	Osceola		X	6	
Osceola County	Dependent				
<b>Osceola Water District 4</b>	Osceola		X	6	
Osceola County	Dependent				
<b>Osceola Water District 5</b>	Osceola			6	
Osceola County	Dependent				
<b>Osprey Oaks Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>OTC Community Development District</b>	Duval				Elected
City of Jacksonville	Independent		X	X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Overoaks Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Overstreet Fire Control District</b>	Gulf		X	6	
Gulf County	Dependent				
<b>Oviedo Community Redevelopment Agency</b>	Seminole			11	
City of Oviedo	Dependent				
<b>Pace Property Finance Authority</b>	Santa Rosa				
Santa Rosa County	Dependent			X	
<b>Pahokee Housing Authority, Inc.</b>	Palm Beach				Emergency, Fee Basis,Part-time
City of Pahokee	Dependent	X	X		
<b>Pahokee Water Control District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>PAL Public Library Cooperative</b>	Alachua, Levy, Putnam			11	
Multi	Independent				
<b>Palace at Coral Gables Community Development District</b>	Miami-Dade				
City of Coral Gables	Independent			X	
<b>Palatka Downtown Redevelopment Agency</b>	Putnam			7	
City of Palatka	Dependent				
<b>Palatka Gas Authority</b>	Putnam			7	
City of Palatka	Dependent				
<b>Palatka Housing Authority</b>	Putnam			3	None
City of Palatka	Dependent	X	X		
<b>Palazzo Del Lago Community Development District</b>	Orange				
Orange County	Independent			X	
<b>Palermo Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Palm Aire Special Recreation District</b>	Broward				
City of Pompano Beach	Independent			X	
<b>Palm Bay Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Palm Beach County Educational Facilities Authority</b>	Palm Beach		X	6	
Palm Beach County	Dependent				
<b>Palm Beach County Health Facilities Authority</b>	Palm Beach		X	6	
Palm Beach County	Dependent				
<b>Palm Beach County Housing Authority</b>	Palm Beach			3	
Palm Beach County	Independent	X	X		
<b>Palm Beach County Library District</b>	Palm Beach		X	6	
Palm Beach County	Dependent				
<b>Palm Beach Municipal Services Special District</b>	Palm Beach				
Town of Palm Beach	Dependent			X	
<b>Palm Beach Plantation Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Palm Beach Soil and Water Conservation District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>Palm Beach Workforce Development Consortium</b>	Palm Beach				
Multi	Independent			X	
<b>Palm Coast Park Community Development District</b>	Flagler				
City of Palm Coast	Independent			x	
<b>Palm Glades Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Palm Harbor Special Fire Control and Rescue District</b>	Pinellas	X-F	X-GX-Elec	10	
Pinellas County	Independent				
<b>Palm River Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Palma Sola Trace Community Development District</b>	Manatee				
City of Bradenton	Independent			X	
<b>Pal-Mar Water Control District</b>	Martin, Palm Beach				Elected,Part-time
Multi	Independent		X	X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Palmetto Pines Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Palms of Terra Ceia Bay Community Development District</b>	Manatee				
City of Palmetto	Independent			X	
<b>Panama City Beach Community Redevelopment Agency</b>	Bay				
City of Panama City Beach	Dependent			X	
<b>Panama City Community Redevelopment Agency</b>	Bay				
City of Panama City	Dependent			X	
<b>Panama City Downtown Improvement Board</b>	Bay		X		
City of Panama City	Dependent				
<b>Panama City Housing Authority</b>	Bay				None
City of Panama City	Dependent	X	X		
<b>Panama City Port Authority</b>	Bay		X		
City of Panama City	Dependent				
<b>Panama City-Bay County Airport and Industrial District</b>	Bay				Fee Basis, Part-time
Bay County	Independent	X	X		
<b>Panhandle Public Library Cooperative System</b>	Calhoun, Holmes, Jackson				
Multi	Independent			X	
<b>Panther Trace Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Panther Trace II Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Panther Trails Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Park Creek Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Park Place Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Parker Road Community Development District</b>	Alachua				
Alachua County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Parklands Collier Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Parklands Lee Community Development District</b>	Lee			11	
City of Bonita Springs	Independent				
<b>Parklands West Community Development District</b>	Lee			11	
City of Bonita Springs	Independent				
<b>Parkside Community Redevelopment Agency</b>	Charlotte			11	
Charlotte County	Dependent				
<b>Parkway Center Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Parrish Fire District</b>	Manatee		X		
Manatee County	Independent				FRS for fire and general employees
<b>Pasco County Educational Facilities Authority</b>	Pasco				
Pasco County	Dependent			X	
<b>Pasco County Health Facilities Authority</b>	Pasco		X		
Pasco County	Dependent				
<b>Pasco County Housing Authority</b>	Pasco		X	10	
Pasco County	Independent	X			
<b>Pasco County Housing Finance Authority</b>	Pasco		X		
Pasco County	Dependent				
<b>Pasco County Mosquito Control District</b>	Pasco		X		
Pasco County	Independent				
<b>Pasco County Road and Bridge District</b>	Pasco		X	6	
Pasco County	Dependent				
<b>Pasco Heights Road and Bridge District</b>	Pasco				
Pasco County	Independent			X	
<b>Paseo Community Development District</b>	Lee				
City of Ft. Myers	Independent			X	
<b>PBR Community Development District</b>	Brevard				
City of West Melbourne	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Peace River Soil and Water Conservation District</b>	Desoto				
Desoto County	Independent			X	
<b>Peace River-Manasota Regional Water Supply Authority</b>	Charlotte, Desoto, Manatee, Sarasota		X		
Multi	Independent				
<b>Pebble Ridge Community Development District</b>	Polk				
City of Frostproof	Independent			X	
<b>Pelican Lake Water Control District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>Pelican Marsh Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Pembroke Harbor Community Development District</b>	Broward				
City of Pembroke Pines	Independent			X	
<b>Pensacola Downtown Improvement Board</b>	Escambia			2	
City of Pensacola	Dependent			X	
<b>Pensacola-Escambia Promotion and Development Commission</b>	Escambia				
Escambia County/Pensacola	Independent			X	
<b>Pentathlon Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Performing Arts Center Authority</b>	Broward			4	
Broward County	Independent				
<b>Pier Park Community Development District</b>	Bay				
City of Panama City Beach	Independent			X	
<b>Pine Air Lakes Community Development District</b>	Collier				
Collier County	Independent			x	
<b>Pine Hills Local Government Neighborhood Improvement District</b>	Orange				
Orange County	Dependent			X	
<b>Pine Hollow Special Dependent District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Pine Meadows Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Pine Ridge Plantation Community Development District</b>	Clay				Elected
Clay County	Independent		X	X	
<b>Pine Tree Water Control District (Broward County)</b>	Broward				
Broward County	Independent	X			
<b>Pine Tree Water Control District (Palm Beach County)</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Pinellas County Construction Licensing Board</b>	Pinellas		X		
Pinellas County	Independent				
<b>Pinellas County Educational Facilities Authority</b>	Pinellas		X	6	
Pinellas County	Dependent				
<b>Pinellas County Emergency Medical Services Authority</b>	Pinellas		X		
Pinellas County	Dependent				
<b>Pinellas County Health Facilities Authority</b>	Pinellas		X	6	
Pinellas County	Dependent				
<b>Pinellas County Housing Authority</b>	Pinellas		X		
Pinellas County	Independent				
<b>Pinellas County Industrial Development Authority</b>	Pinellas				
Pinellas County	Dependent			X	No employees
<b>Pinellas County License Board</b>	Pinellas		X	9	
Pinellas County	Independent				
<b>Pinellas Park Community Redevelopment District</b>	Pinellas				
City of Pinellas Park	Dependent				
<b>Pinellas Park Water Management District</b>	Pinellas		X		
Pinellas County	Independent				
<b>Pinellas Sports Authority</b>	Pinellas			6	
Pinellas County	Independent			X	
<b>Pinellas Suncoast Fire and Rescue District</b>	Pinellas		X	8	
Pinellas County	Independent				
<b>Pinellas Suncoast Transit Authority</b>	Pinellas		X		
Pinellas County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Piney-Z Community Development District</b>	Leon				
City of Tallahassee	Independent			X	
<b>Pioneer Community Development District</b>	Volusia	X			
City of Port Orange	Independent				
<b>Plant City Community Redevelopment Agency</b>	Hillsborough				
City of Plant City	Dependent			X	
<b>Plant City Housing Authority</b>	Hillsborough			3	None
City of Plant City	Dependent	X	X		
<b>Plantation Acres Improvement District</b>	Broward		X		
Broward County	Independent			X	
<b>Plantation Gateway</b>	Broward				
City of Plantation	Dependent			X	
<b>Plantation Health Facilities Authority</b>	Broward				
City of Plantation	Dependent			X	
<b>Plantation Midtown Development District</b>	Broward				
City of Plantation	Dependent			X	
<b>Plaza Collina Community Development District</b>	Lake				
Lake County	Independent			X	
<b>Poinciana Community Development District</b>	Polk				
Polk County	Independent	X			
<b>Poinciana West Community Development District</b>	Polk				
Polk County	Independent	X			
<b>Polk Commerce Centre Community Redevelopment Agency</b>	Polk		X		
Polk County	Dependent				
<b>Polk County Industrial Development Authority</b>	Polk		X	6	
Polk County	Dependent				
<b>Polk Regional Water Cooperative</b>	Polk			11	
Multi	Independent				
<b>Polk Soil and Water Conservation District</b>	Polk		X		
Polk County	Independent				



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Polk Transit Authority</b>	Polk				
Polk County	Independent			X	
<b>Pompano Beach Community Redevelopment Agency</b>	Broward				
City of Pompano Beach	Dependent	X			
<b>Pompano Beach Emergency Medical Services District</b>	Broward				
City of Pompano Beach	Dependent			X	
<b>Ponce De Leon Inlet and Port District</b>	Volusia		X	2	
Volusia County	Dependent				
<b>Ponte Vedra Zoning and Adjustment Board</b>	St. Johns		X	6	
St. Johns County	Dependent				
<b>Port Labelle Community Development District</b>	Glades, Hendry		X		
Multi	Independent				
<b>Port Malabar Holiday Park, Mobile Home Park Recreation District</b>	Brevard				Elected, Fee Basis, Part-time
City of Palm Bay	Independent		X	X	
<b>Port of Palm Beach District</b>	Palm Beach		X	8	
Palm Beach County	Independent				
<b>Port of The Islands Community Improvement District</b>	Collier				
Collier County	Independent			X	
<b>Port Orange Town Center</b>	Volusia				
City of Port Orange	Dependent			X	
<b>Port Richey Community Redevelopment Agency</b>	Pasco		X		
Port Richey	Dependent				
<b>Port St. Joe Port Authority</b>	Gulf		X		
City of Port St. Joe	Independent				
<b>Port St. Joe Redevelopment Agency</b>	Gulf				
City of Port St. Joe	Dependent			X	
<b>Portico Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Portofino Cove Community Development District</b>	Lee				
City of Fort Myers	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Portofino Isles Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			x	
<b>Portofino Landings Community Development District</b>	St. Lucie				
City of Fort Pierce	Independent			X	
<b>Portofino Shores Community Development District</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Portofino Springs Community Development District</b>	Lee				
Lee	Independent			X	
<b>Portofino Vineyards Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Preserve at Wilderness Lake Community Development District, The</b>	Pasco				
Pasco County	Independent			X	
<b>Principal One Community Development District</b>	Duval				
City of Jacksonville	Independent			X	
<b>Public Finance Authority for Affordable Housing</b>	Alachua		X	10	
City of Alachua	Dependent	X			
<b>Punta Gorda Housing Authority</b>	Charlotte			3	None
City of Punta Gorda	Dependent		X		
<b>Punta Gorda Isles Canal Maintenance Assessment District</b>	Charlotte				
City of Punta Gorda	Dependent			X	
<b>Putnam County Development Authority</b>	Putnam				
Putnam County	Independent			X	
<b>Putnam County Port Authority</b>	Putnam		X		
Putnam County	Dependent				
<b>Putnam County Solid Waste Disposal District</b>	Putnam			6	
Putnam County	Dependent				
<b>Putnam Soil and Water Conservation District</b>	Putnam				
Putnam County	Independent			X	
<b>Quantum Community Development District</b>	Palm Beach				
City of Boynton Beach	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Quantum Park Overlay Dependent District</b>	Palm Beach				
City of Boynton Beach	Dependent			X	
<b>Quarry Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Quincy Community Redevelopment Agency</b>	Gadsden				
City of Quincy	Dependent	X			
<b>Quincy-Gadsden Airport Authority</b>	Gadsden				
Gadsden County/City of Qu	Independent			X	
<b>Rainbow Lakes Estates Municipal Service District</b>	Levy, Marion		X		
Levy/Marion County	Independent				
<b>Randal Park Community Development District</b>	Orange				
City of Orlando	Independent			X	
<b>Ranger Drainage District</b>	Orange			2	
Orange County	Independent				
<b>Ravaudage Community Development District</b>	Orange				
City of Winter Park	Independent			X	
<b>Recreation and Water Conservation and Control District No. 1</b>	Nassau		X		
Nassau County	Dependent				
<b>Reedy Creek Improvement District</b>	Orange, Osceola		X		
Multi	Independent				
<b>Remington Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Renaissance Commons Community Development District</b>	Palm Beach				
City of Boynton Beach	Independent			X	
<b>Renaissance Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Reserve at Pradera Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Reserve Community Development District</b>	St. Lucie				
St. Lucie County	Independent		X	X	

## APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Reserve Community Development District 2</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Reunion East Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Reunion West Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Ridge Water Control District</b>	Highlands			11	
Highlands County	Independent				
<b>Ridgewood Trails Community Development District</b>	Clay				Elected
Clay County	Independent		X	X	
<b>Ritta Drainage District</b>	Hendry, Palm Beach		X		
Multi	Independent				
<b>River Bend Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>River Glen Community Development District</b>	Nassau				
Nassau County	Independent			X	
<b>River Hall Community Development District</b>	Lee				
Lee County	Independent			X	
<b>River Place on the St. Lucie Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>River Ridge Community Development District</b>	Lee				
Lee County	Independent			X	
<b>River Road at Center Road Community Development District</b>	Sarasota				
Sarasota County	Independent			X	
<b>Riverbend West Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Rivercrest Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>RiverPark Community Development District</b>	Okaloosa				
Okaloosa County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Rivers Edge Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	
<b>Riverside Park Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Riverwood Community Development District</b>	Charlotte				
Charlotte County	Independent			X	
<b>Riverwood Estates Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Riviera Beach Community Redevelopment Agency</b>	Palm Beach				
City of Riviera Beach	Dependent			X	
<b>Riviera Beach Housing Authority</b>	Palm Beach			3	None
City of Riviera Beach	Dependent		X		
<b>Rolling Hills Community Development District</b>	Clay				Elected
Clay County	Independent		X	X	
<b>Rolling Oaks Community Development District</b>	Osceola				
Osceola County	Independent			X	No employees
<b>Round Lake Dependent Special District</b>	Pinellas			11	
City of St. Petersburg	Dependent				
<b>Rupert J. Smith Law Library of St. Lucie County</b>	St. Lucie			6	
St. Lucie County	Independent				
<b>Sabal Palm Community Development District</b>	Broward				
City of Tamarac	Independent			x	
<b>Saddle Creek Community Development District</b>	Polk				
City of Bartow	Independent			X	
<b>Safety Harbor Community Redevelopment Agency</b>	Pinellas				
City of Safety Harbor	Dependent			X	
<b>Sail Harbour Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Sampson Creek Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>San Carlos Estates Water Control District</b>	Lee				
City of Bonita Springs	Independent			X	
<b>San Carlos Park Fire Protection and Rescue Service District</b>	Lee	X-F	X		
Lee County	Independent				
<b>Sanctuary Cove Community Development District</b>	Manatee				
City of Palmetto	Independent			X	
<b>Sandy Creek Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Sanford Airport Authority</b>	Seminole		X	4	
City of Sanford	Dependent				
<b>Sanford Housing Authority</b>	Seminole		X	3	None
City of Sanford	Dependent		X		
<b>Sanibel Fire and Rescue District</b>	Lee		X		
Lee County	Independent				
<b>Santa Fe Soil and Water Conservation District</b>	Columbia				
Columbia County	Independent			X	
<b>Santa Rosa Bay Bridge Authority</b>	Santa Rosa				
Santa Rosa County	Independent		X		
<b>Santa Rosa County Health Facilities Authority</b>	Santa Rosa			11	
Santa Rosa County	Dependent				
<b>Santa Rosa County Housing Finance Authority</b>	Santa Rosa		X		
Santa Rosa County	Dependent				
<b>Santa Rosa Island Authority</b>	Escambia		X		
Escambia County	Dependent				
<b>Sarasota Bay Estuary Program</b>	Manatee, Sarasota		X	8	
Multi	Independent				
<b>Sarasota County Health Facilities Authority</b>	Sarasota		X		
Sarasota County	Dependent				
<b>Sarasota County Law Library</b>	Sarasota		X		
Sarasota County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Sarasota County Mosquito Control District</b>	Sarasota		X		
Sarasota County	Dependent				
<b>Sarasota County Public Hospital District</b>	Sarasota		X		
Sarasota County	Independent				
<b>Sarasota Housing Authority</b>	Sarasota				None
City of Sarasota	Dependent	X	X		
<b>Sarasota National Community Development District</b>	Sarasota				
Sarasota County	Independent			X	
<b>Sarasota Soil and Water Conservation District</b>	Sarasota		X		
Sarasota County	Independent				
<b>Sarasota-Manatee Airport Authority</b>	Manatee, Sarasota	X			None
Multi	Independent	X	X		
<b>Satellite Beach Community Redevelopment Agency</b>	Brevard				
City of Satellite Beach	Dependent			X	
<b>Sausalito Bay Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Seaside Village Community Development District</b>	Franklin			11	
City of Carrabelle	Independent				
<b>Sebastian Inlet Tax District</b>	Brevard, Indian River		X		
Multi	Independent				
<b>Sebastian River Improvement District</b>	Indian River				
Indian River County	Independent			X	
<b>Sebring Airport Authority</b>	Highlands		X		
City of Sebring	Dependent				
<b>Sebring Community Redevelopment Agency</b>	Highlands		X		
City of Sebring	Dependent				
<b>Sebring Regional Airport and Industrial Park CRA</b>	Highlands			8	
Highlands County	Dependent				
<b>Seminole County Housing Authority</b>	Seminole				
Seminole County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Seminole County Industrial Development Authority</b>	Seminole		X	6	
Seminole County	Dependent				
<b>Seminole County Port Authority</b>	Seminole		X		
Seminole County	Dependent				
<b>Seminole Improvement District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Seminole Soil and Water Conservation District</b>	Seminole				
Seminole County	Independent			X	
<b>Seven Oaks Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Shawano Water Control District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>Shingle Creek Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Shores of Santa Rosa Community Development District</b>	Santa Rosa				
Santa Rosa County	Independent			X	
<b>Silver Palms Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Silverado Community Development District</b>	Pasco			11	
City of Zephyrhills	Independent				
<b>Silverleaf Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Six Mile Creek Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	
<b>Snug Harbor Center Community Development District</b>	Pinellas			11	
City of St. Petersburg	Independent				
<b>Solid Waste Authority of Palm Beach County</b>	Palm Beach		X		
Palm Beach County	Dependent				
<b>Solid Waste Disposal District</b>	Indian River			9	
Indian River County	Dependent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Solterra Resort Community Development District</b>	Polk				
Polk County	Independent			X	
<b>Somerset Community Development District</b>	Walton				
Walton County	Independent			X	
<b>Sonoma Bay Community Development District</b>	Palm Beach				
City of Riviera Beach	Independent			X	
<b>South Bay Community Development District (Hillsborough County)</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>South Brevard Recreation Special District</b>	Brevard				
Brevard County	Dependent			X	
<b>South Broward Drainage District</b>	Broward		X		
Broward County	Independent				
<b>South Broward Hospital District</b>	Broward	X		8	None
Broward County	Independent	X	X		
<b>South Central Regional Wastewater Treatment and Disposal Board</b>	Palm Beach				
Boynton Bch/Delray Bch	Independent	X			
<b>South Dade Soil and Water Conservation District</b>	Miami-Dade			2	
Miami-Dade County	Independent	X			
<b>South Dade Venture Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>South Florida Conservancy District</b>	Hendry, Palm Beach		X		
Multi	Independent				
<b>South Florida Regional Transportation Authority</b>	Broward, Miami-Dade, Palm Beach		X		
Multi	Independent				
<b>South Florida Water Management District</b>	Broward, Charlotte, Collier, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk, St. Lucie		X		
Multi	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>South Fork Community Development District</b>	Hillsborough				
Hillsborough County	Independent	X			
<b>South Fork East Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>South Indian River Water Control District</b>	Palm Beach		X	10	
Palm Beach County	Independent	X			
<b>South Kendall Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>South Lake County Hospital District</b>	Lake				None
Lake County	Independent	X	X		
<b>South Miami Community Redevelopment Agency</b>	Miami-Dade				
City of South Miami	Dependent			X	
<b>South Pointe Special Dependent Tax District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>South Seminole and North Orange County Wastewater Transmission Authority</b>	Orange, Seminole		X-G	10	
Multi	Independent	X			
<b>South Shore Corporate Park Industrial Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>South Shore Drainage District</b>	Palm Beach		X		
Palm Beach County	Independent				
<b>South Trail Fire Protection and Rescue Service District</b>	Lee		X		
Lee County	Independent				
<b>South Village Community Development District</b>	Clay				Elected
Clay County	Independent		X	X	
<b>South Walton County Mosquito Control District</b>	Walton		X		
Walton County	Independent				
<b>South Walton Fire District</b>	Walton	X-F			
Walton County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Southaven Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Southbay Community Development District (Manatee County)</b>	Manatee			11	
Manatee County	Independent				
<b>Southeast Overtown / Park West Community Redevelopment Agency</b>	Miami-Dade			4	
City of Miami	Dependent				
<b>Southeast Volusia Hospital District</b>	Volusia		X	10	
Volusia County	Independent				
<b>Southern Grove Community Development District No. 1</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Southern Grove Community Development District No. 2</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Southern Grove Community Development District No. 3</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Southern Grove Community Development District No. 4</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Southern Grove Community Development District No. 5</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Southern Grove Community Development District No. 6</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Southern Hills Plantation I Community Development District</b>	Hernando				
City of Brooksville	Independent			X	
<b>Southern Hills Plantation II Community Development District</b>	Hernando				
City of Brooksville	Independent			X	
<b>Southern Hills Plantation III Community Development District</b>	Hernando				
City of Brooksville	Independent			X	
<b>Southern Manatee Fire and Rescue District</b>	Manatee	X			
Manatee County	Independent				Defined benefit for fire and general employees

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Southwest County Improvement District</b>	Manatee			11	
Manatee County	Dependent				
<b>Southwest Deltona Community Redevelopment Agency</b>	Volusia			11	
City of Deltona	Dependent				
<b>Southwest Florida Water Management District</b>	Charlotte, Citrus, Desoto, Hardee, Hernando, Highlands, Hillsborough, Lake, Levy, Manatee, Marion, Pasco, Pinellas, Polk, Sarasota, Sumter		X		
Multi	Independent				
<b>Space Florida</b>	Brevard, Duval, Gulf, Okaloosa, Santa Rosa, Walton			2	
Multi	Independent			X	
<b>Spicewood Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Spring Hill Community Redevelopment Agency</b>	Volusia				
Volusia County / Deland	Dependent			X	
<b>Spring Lake Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Spring Lake Improvement District</b>	Highlands			2	None
Highlands County	Independent		X		
<b>Spring Ridge Community Development District</b>	Hernando				
Hernando County	Independent			X	
<b>Springfield Community Redevelopment Agency</b>	Bay				
City of Springfield	Dependent			X	
<b>St. Augustine Community Redevelopment Agency</b>	St. Johns				
City of St. Augustine	Dependent			X	
<b>St. Augustine Port, Waterway and Beach District</b>	St. Johns				
St. Johns County	Independent			X	
<b>St. Augustine-St. Johns County Airport Authority</b>	St. Johns		X		None
St. Johns County	Independent		X		

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>St. Johns County Community Redevelopment Agency</b>	St. Johns				
St. Johns County	Dependent			X	
<b>St. Johns County Educational Facilities Authority</b>	St. Johns			11	
St. Johns County	Dependent				
<b>St. Johns County Industrial Development Authority</b>	St. Johns		X	6	
St. Johns County	Dependent				
<b>St. Johns Forest Community Development District</b>	St. Johns				
St. Johns County	Independent	X			
<b>St. Johns Improvement District</b>	Indian River		X		
Indian River County	Independent				
<b>St. Johns River Water Management District</b>	Alachua, Baker, Bradford, Brevard, Clay, Duval, Flagler, Indian River, Lake, Marion, Nassau, Okeechobee, Orange, Osceola, Putnam, Seminole, St. Johns, Volusia		X		
Multi	Independent				
<b>St. Johns Soil and Water Conservation District</b>	St. Johns			2	
St. Johns County	Independent			X	
<b>St. Joseph Fire Control District</b>	Gulf		X	6	
Gulf County	Dependent				
<b>St. Lucie County Erosion District</b>	St. Lucie		X	6	
St. Lucie County	Dependent				
<b>St. Lucie County Fire District</b>	St. Lucie	X			None
St. Lucie County	Independent		X		Defined benefit for fire and general employees
<b>St. Lucie County Housing Finance Authority</b>	St. Lucie		X		
St. Lucie County	Dependent				
<b>St. Lucie County Mosquito Control District</b>	St. Lucie		X		
St. Lucie County	Dependent				
<b>St. Lucie County Water and Sewer District</b>	St. Lucie		X		
St. Lucie County	Dependent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>St. Lucie Soil and Water Conservation District</b>	St. Lucie		X		
St. Lucie County	Independent				
<b>St. Lucie West Services District</b>	St. Lucie				
St. Lucie County	Independent	X			
<b>St. Petersburg Community Redevelopment Agency</b>	Pinellas				
City of St. Petersburg	Dependent			X	
<b>St. Petersburg Housing Authority</b>	Pinellas				None
City of St. Petersburg	Dependent	X	X		
<b>Starke Community Redevelopment Agency</b>	Bradford				
City of Starke	Dependent			X	
<b>State Road Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Steeplechase Neighborhood Improvement District</b>	Palm Beach				
City Palm Beach Gardens	Dependent			X	
<b>Sterling Hill Community Development District</b>	Hernando				
Hernando County	Independent			X	
<b>Stevens Plantation Community Development District</b>	Osceola			11	
City of St. Cloud	Independent				
<b>Stevens Plantation Improvement Project Dependent Special District</b>	Osceola				
City of St. Cloud	Dependent	X			
<b>Stonebrier Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Stonegate Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>StoneLake Ranch Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Stoneybrook at Venice Community Development District</b>	Sarasota				
Sarasota County	Independent			X	
<b>Stoneybrook Community Development District</b>	Lee				
Lee County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Stoneybrook North Community Development District</b>	Lee			11	
Lee County	Independent				
<b>Stoneybrook Oaks Community Development District</b>	Desoto				
DeSoto County	Independent			X	
<b>Stoneybrook South Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Stoneybrook West Community Development District</b>	Orange				
City of Winter Garden	Independent	X			
<b>Storey Park Community Development District</b>	Orange			11	
City of Orlando	Independent				
<b>Sugarland Drainage District</b>	Glades, Hendry				
Multi	Independent			X	
<b>Sugarwood Groves Special District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Summer Woods Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Summerville Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Summit at Fern Hill Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Sumter County Industrial Development Authority</b>	Sumter		X		
Sumter County	Dependent				
<b>Sumter Landing Community Development District</b>	Sumter				
Sumter County	Independent	X			
<b>Sumter Soil and Water Conservation District</b>	Sumter				
Sumter County, Bushnell	Independent			X	
<b>Sunbridge Community Development District 1</b>	Osceola			11	
Osceola County	Independent				
<b>Sunbridge Stewardship District</b>	Osceola				
Osceola County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Suncoast Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Sun'n Lake of Sebring Improvement District</b>	Highlands				
Highlands County	Independent	X			The District offers a 401a/457 combination plan with a 100% employer match up to 5%.
<b>Sunny Hills Units 12-15 Dependent District</b>	Washington				
Washington County	Dependent			X	
<b>Sunny Isles Reclamation and Water Control Board</b>	Broward, Miami-Dade			11	
Broward, Miami-Dade	Independent				
<b>Sunnyland Farms Community Development District</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Sunrise Key Neighborhood Improvement District</b>	Broward				
City of Ft. Lauderdale	Dependent			X	
<b>Sunrise Lakes Phase II Special Recreation District</b>	Broward				
City of Sunrise	Dependent			X	
<b>Sunrise Lakes Phase IV Recreation District</b>	Broward				
City of Sunrise	Independent			X	
<b>Sunshine Water Control District</b>	Broward				None
Broward County	Independent	X	X		
<b>Suwannee County Conservation District</b>	Suwannee				
Suwannee County	Independent			X	
<b>Suwannee County Development Authority</b>	Suwannee				
Suwannee County	Dependent			X	
<b>Suwannee River Water Management District</b>	Alachua, Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, Union		X		
Multi	Independent				
<b>Suwannee Valley Transit Authority</b>	Columbia, Hamilton, Suwannee		X		
Multi	Independent				



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Suwannee Water and Sewer District</b>	Dixie		X		
Dixie County	Dependent				
<b>Sweetwater Creek Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>SWI Community Development District</b>	Volusia				
City of Port Orange	Independent			X	
<b>Talavera Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Talis Park Community Development District</b>	Collier				
Collier County	Independent			x	
<b>Tallahassee Downtown Improvement Authority</b>	Leon			2	
City of Tallahassee	Dependent				
<b>Tallahassee Housing Authority</b>	Leon		X		
City of Tallahassee	Dependent				
<b>Tamarac Village Community Development District</b>	Broward				
City of Tamarac	Independent			X	
<b>Tampa Bay Area Regional Transit Authority</b>	Hernando, Hillsborough, Manatee, Pasco, Pinellas				
Multi	Independent			X	
<b>Tampa Bay Estuary Program</b>	Hillsborough, Manatee, Pinellas		X	8	
Multi	Independent		X		
<b>Tampa Bay Water, A Regional Water Supply Authority</b>	Hillsborough, Pasco, Pinellas		X		
Multi	Independent				
<b>Tampa Palms Community Development District</b>	Hillsborough				Elected, Part-time
City of Tampa	Independent		X	X	
<b>Tampa Palms Open Space and Transportation CDD</b>	Hillsborough			11	
City of Tampa	Independent				
<b>Tampa Port Authority</b>	Hillsborough		X		
Hillsborough Co/Tampa	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Tampa Shores Special Dependent District</b>	Hillsborough			11	
Hillsborough County	Dependent				
<b>Tampa Sports Authority</b>	Hillsborough		X		
Hillsborough County	Independent	X			
<b>Tampa-Hillsborough County Expressway Authority</b>	Hillsborough		X		
Hillsborough County/Tampa	Independent				
<b>Tapestry Community Development District (New)</b>	Osceola				
City of Kissimmee	Independent			X	
<b>Tara Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Tarawood Special Dependent Tax District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Tavares Greater Downtown TIF District</b>	Lake				
City of Tavares	Dependent	X			
<b>Taylor Coastal Water and Sewer District</b>	Taylor		X		
Taylor County	Dependent	X			
<b>Taylor County Development Authority</b>	Taylor		X		
Taylor County	Independent				
<b>Taylor County Health Facilities Authority</b>	Taylor		X		
Taylor County	Dependent				
<b>Taylor Soil and Water Conservation District</b>	Taylor			11	
Taylor County	Independent				
<b>Tern Bay Community Development District</b>	Charlotte				
Charlotte County	Independent			X	
<b>Terra Bella Community Development District</b>	Pasco			11	
Pasco County	Independent				
<b>Terracina Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Tesoro Community Development District</b>	St. Lucie				
St. Lucie County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>The Children's Trust</b>	Miami-Dade		X		
Miami-Dade County	Independent				
<b>Thousand Oaks Community Development District</b>	Palm Beach				
City of Riviera Beach	Independent			X	
<b>Three Islands Safe Neighborhood District</b>	Broward				
City of Hallandale Beach	Dependent			X	
<b>Three Rivers Regional Library System</b>	Dixie, Gilchrist, Lafayette, Taylor		X		
Multi	Independent				
<b>Tice Fire Protection and Rescue Service District</b>	Lee		X	8	
Lee County	Independent				
<b>Tidewater Preserve Community Development District</b>	Manatee			11	
City of Bradenton	Independent				
<b>Tindall Hammock Irrigation and Soil Conservation District</b>	Broward				
Broward County	Independent			X	
<b>Tison's Landing Community Development District</b>	Duval				Elected
City of Jacksonville	Independent		X	X	
<b>Titusville Community Redevelopment Agency</b>	Brevard			7	
City of Titusville	Dependent				
<b>Titusville-Cocoa Airport District</b>	Brevard		X		
Brevard County	Dependent				
<b>Tohopekaliga Water Authority</b>	Osceola			11	
Osceola County and City of Kissimmee	Independent				
<b>Tolomato Community Development District</b>	Duval, St. Johns				
Duval/St. Johns County	Independent			X	
<b>Tomoka Community Development District</b>	Flagler				
Flagler County	Independent			X	
<b>Tomoka Town Center Community Development District</b>	Volusia			11	
City of Daytona Beach	Independent				
<b>Toscana Isles Community Development District</b>	Sarasota				
City of Venice	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Touchstone Community Development District</b>	Hillsborough			11	
Hillsborough County	Independent				
<b>Town Center at Palm Coast Community Development District</b>	Flagler				
Town of Palm Coast	Independent			X	
<b>Town of Davie Neighborhood Improvement District</b>	Broward				
Town of Davie	Dependent			x	
<b>Town of Eatonville Community Redevelopment Agency</b>	Orange			11	
Town of Eatonville	Dependent				
<b>Town of Jupiter Community Redevelopment Agency</b>	Palm Beach				
Town of Jupiter	Dependent			X	
<b>Town of Kindred Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Town of Marineland Community Redevelopment Agency</b>	Flagler			11	
Town of Marineland	Dependent				
<b>Town of Palm Shores Community Redevelopment Agency</b>	Brevard				
Town of Palm Shores	Dependent			X	
<b>Towne of Seahaven Community Development District</b>	Bay				
City of Panama City Beach	Independent			X	
<b>Towne Park Community Development District</b>	Polk				
City of Lakeland	Independent			X	
<b>Tradition Community Development District No. 1</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Tradition Community Development District No. 10</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Tradition Community Development District No. 2</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Tradition Community Development District No. 3</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Tradition Community Development District No. 4</b>	St. Lucie				
St. Lucie County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Tradition Community Development District No. 5</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Tradition Community Development District No. 6</b>	St. Lucie				
St. Lucie County	Independent			X	
<b>Tradition Community Development District No. 7</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Tradition Community Development District No. 8</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Tradition Community Development District No. 9</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Trailer Estates Fire Control District</b>	Manatee				
Manatee County	Independent			X	
<b>Trailer Estates Park and Recreation District</b>	Manatee				None
Manatee County	Independent	X	X		
<b>Trails at Monterey Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Trails Community Development District</b>	Duval				
City of Jacksonville	Independent			X	
<b>Treaty Oaks Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Tree Island Estates Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Treeline Preserve Community Development District</b>	Lee				
City of Fort Myers	Independent			X	
<b>Trevesta Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Tri-County Airport Authority</b>	Holmes, Jackson, Washington				
Multi	Independent			X	
<b>Tri-County Hospital Authority</b>	Dixie, Gilchrist, Levy				
Multi	Independent			11	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Tri-Par Estates Park and Recreation District</b>	Sarasota				Part-time
Sarasota County	Independent		X	X	
<b>Triple Creek Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Troup-Indiantown Water Control District</b>	Martin				None
Martin County	Independent		X	X	
<b>Trout Creek Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>TSR Community Development District</b>	Pasco			11	
Pasco County	Independent				
<b>Tupelo Fire Control District</b>	Gulf		X	6	
Gulf County	Dependent				
<b>Tupelo Soil and Water Conservation District</b>	Gulf			11	
Gulf County	Independent				
<b>Turnbull Creek Community Development District</b>	St. Johns				Elected
St. Johns County	Independent		X	X	
<b>Turtle Run Community Development District</b>	Broward				Elected
City of Coral Springs	Independent	X	X		
<b>Twelve Oaks Special District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Twin Creeks North Community Development District</b>	St. Johns			11	
St. Johns County	Independent				
<b>Twin Lakes Water Control District</b>	Broward		X		
City of West Park	Dependent				
<b>Two Creeks Community Development District</b>	Clay				
Clay County	Independent			X	
<b>Two Lakes Community Development District</b>	Miami-Dade			11	
Miami-Dade County	Independent				
<b>U.S. 1 Corridor Community Redevelopment Agency</b>	Brevard				
City of Cocoa	Dependent	X			

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>U.S. Highway 17-92 Corridor Redevelopment Agency</b>	Seminole			11	
Seminole County	Dependent				
<b>U.S. Highway 441 / 27 Community Redevelopment Agency</b>	Lake				
City of Leesburg	Dependent			X	
<b>Union County Housing Authority</b>	Union		X		
Union County	Independent				
<b>Union County Special Library District</b>	Union		X		
Union County	Dependent				
<b>Union Park Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Union Park East Community Development District</b>	Pasco			11	
Pasco County	Independent				
<b>Union Soil and Water Conservation District</b>	Union				
Union County	Dependent			X	
<b>University Place Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>University Square Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Upper Captiva Fire Protection and Rescue Service District</b>	Lee				
Lee County	Independent			X	
<b>Urban Orlando Community Development District</b>	Orange				
City of Orlando	Independent	X			
<b>Utopia of Marion Community Development District</b>	Marion				
Marion County	Independent			X	
<b>Valencia Acres Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Valencia Water Control District</b>	Orange			8	
Orange County	Independent	X			
<b>Valley Oaks Community Development District</b>	Pasco			11	
Pasco County	Independent				

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Valparaiso Cable Authority</b>	Okaloosa				
City of Valparaiso	Dependent			X	
<b>Valrico Manor Special Dependent Tax District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Vasari Community Development District</b>	Lee				
City of Bonita Springs	Independent			X	
<b>Venetian Community Development District</b>	Sarasota				
City of Venice	Independent			X	
<b>Venetian Isles Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Venetian Parc Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Venice Housing Authority</b>	Sarasota		X		None
City of Venice	Dependent		X		
<b>Veranda Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	No employees
<b>Verandah East Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Verandah West Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Verandahs Community Development District, The</b>	Pasco				
Pasco County	Independent			X	
<b>Verano 1 Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Verano 2 Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Verano 3 Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Verano 4 Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Verano 5 Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Verano Center Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Vero Lakes Water Control District</b>	Indian River				
Indian River County	Independent			X	
<b>Verona Community Development District</b>	Lee				
Lee County	Independent			X	
<b>Verona Walk Community Development District</b>	Collier				
Collier County	Independent			X	
<b>Viera East Community Development District</b>	Brevard				
Brevard County	Independent			X	
<b>Vilano Beach Street Lighting District</b>	St. Johns		X	6	
St. Johns County	Dependent				
<b>Villa Portofino East Community Development District</b>	Miami-Dade				
City of Homestead	Independent			X	
<b>Villa Portofino West Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Villa Vizcaya Community Development District</b>	St. Lucie				
City of Port St. Lucie	Independent			X	
<b>Village at Gulfstream Park Community Development District, The</b>	Broward				
City of Hallandale Beach	Independent			X	
<b>Village Center Community Development District</b>	Lake				
Town of Lady Lake	Independent			X	
<b>Village Community Development District No. 1</b>	Sumter				
Sumter County	Independent			X	
<b>Village Community Development District No. 10</b>	Sumter				
Sumter County	Independent			X	
<b>Village Community Development District No. 2</b>	Sumter				
Sumter County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Village Community Development District No. 3</b>	Sumter				
Sumter County	Independent	X			
<b>Village Community Development District No. 4</b>	Marion				
Marion County	Independent	X			
<b>Village Community Development District No. 5</b>	Sumter			11	
Sumter County	Independent				
<b>Village Community Development District No. 6</b>	Sumter				
Sumter County	Independent			X	No employees
<b>Village Community Development District No. 7</b>	Sumter				
Sumter County	Independent			X	
<b>Village Community Development District No. 8</b>	Sumter				
Sumter County	Independent			X	
<b>Village Community Development District No. 9</b>	Sumter				
Sumter County	Independent			X	
<b>Village Estates West Special District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Villages of Avignon Community Development District</b>	Manatee				
Manatee County	Independent			X	No employees
<b>Villages of Bloomingdale Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Villages of Glen Creek Community Development District</b>	Manatee				
City of Bradenton	Independent			X	
<b>Villages of Westport Community Development District</b>	Duval				
City of Jacksonville	Independent			X	
<b>Villagewalk of Bonita Springs Community Development District</b>	Lee				
City of Bonita Springs	Independent			X	
<b>VillaSol Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Vista Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Vista Lakes Community Development District</b>	Orange				
City of Orlando	Independent			X	
<b>Vizcaya in Kendall Community Development District</b>	Miami-Dade				
Miami-Dade County	Independent			X	
<b>Volusia County Educational Facilities Authority</b>	Volusia		X	6	
Volusia County	Dependent				
<b>Volusia County Health Facilities Authority</b>	Volusia		X	6	
Volusia County	Dependent				
<b>Volusia County Industrial Development Authority</b>	Volusia				
Volusia County	Dependent			X	
<b>Volusia County Unified Fire District</b>	Volusia			9	
Volusia County	Dependent			X	
<b>Volusia Growth Management Commission</b>	Volusia				
Volusia County	Dependent			X	
<b>Volusia Soil and Water Conservation District</b>	Volusia		X		
Volusia County	Independent				
<b>W192 Development Authority</b>	Osceola			11	
Osceola County	Dependent				
<b>Wakulla County Industrial Development Authority</b>	Wakulla			11	
Wakulla County	Dependent				
<b>Wakulla County Industrial Development Authority (2016)</b>	Wakulla			11	
Wakulla County	Dependent				
<b>Wakulla Soil and Water Conservation District</b>	Wakulla				
Wakulla County	Independent			X	
<b>Walden Lake Community Association Local Government NID</b>	Hillsborough				
City of Plant City	Dependent			X	
<b>Walkabout Community Development District</b>	Brevard				
Brevard County	Independent			X	
<b>Walnut Creek Community Development District</b>	Broward				
City of Pembroke Pines	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Walton / Okaloosa / Santa Rosa Regional Utility Authority</b>	Okaloosa, Santa Rosa, Walton				
Multi	Independent			X	
<b>Water Cooperative of Central Florida</b>	Orange, Osceola, Polk				
Multi	Independent			X	No employees
<b>Waterchase Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Waterford Estates Community Development District</b>	Charlotte				
Charlotte County	Independent			X	
<b>Waterford Landing Community Development District</b>	Lee				
City of Fort Myers	Independent			X	
<b>Waterford Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>WaterGrass Community Development District I</b>	Pasco				
Pasco County	Independent			X	
<b>WaterGrass Community Development District II</b>	Pasco				
Pasco County	Independent			X	
<b>Waterleaf Community Development District (Hillsborough County)</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Waterlefe Community Development District (Manatee County)</b>	Manatee				
Manatee County	Independent			X	
<b>Waters Edge Community Development District (Manatee County)</b>	Manatee				
Manatee County	Independent			X	
<b>Waters Edge Community Development District (Pasco County)</b>	Pasco				
Pasco County	Independent			X	
<b>Waterset Central Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	No employees
<b>Waterset North Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Waterstone Community Development District</b>	St. Lucie				
St. Lucie County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Wauchula Airport Authority</b>	Hardee				
City of Wauchula	Dependent			X	
<b>Wauchula Community Redevelopment Agency</b>	Hardee				
City of Wauchula	Dependent			X	
<b>Wentworth Estates Community Development District</b>	Collier				
Collier County	Independent			X	
<b>West Atlantic Avenue Neighborhood Improvement District</b>	Palm Beach			11	
City of Delray Beach	Dependent				
<b>West Coast Inland Navigation District</b>	Charlotte, Lee, Manatee, Sarasota		X		
Multi	Independent				
<b>West Lake Community Development District</b>	Broward				
City of Hollywood	Independent			X	
<b>West Lakeland Water Control District</b>	Polk				
Polk County	Independent			X	
<b>West Manatee Fire and Rescue District</b>	Manatee	X-F	X		
Manatee County	Independent	X			
<b>West Orange Airport Authority</b>	Orange				
Orange County	Independent			X	
<b>West Orange Healthcare District</b>	Orange				
Orange County	Independent	X	X		
<b>West Palm Beach Community Redevelopment Agency</b>	Palm Beach				
City of West Palm Beach	Dependent			X	
<b>West Palm Beach Downtown Development Authority</b>	Palm Beach			4	
City of West Palm Beach	Independent				
<b>West Palm Beach Golf Commission</b>	Palm Beach			7	
City of West Palm Beach	Dependent				
<b>West Palm Beach Housing Authority</b>	Palm Beach				None
City of West Palm Beach	Dependent	X	X		
<b>West Perrine Community Redevelopment Agency</b>	Miami-Dade				
Miami-Dade County	Dependent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>West Villages Improvement District</b>	Sarasota				
Sarasota Co./North Port	Independent			X	
<b>West Volusia Hospital Authority</b>	Volusia		X		
Volusia County	Independent				
<b>Westchase Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Westchester Special Dependent District</b>	Hillsborough				
Hillsborough County	Dependent			X	
<b>Westgate / Belvedere Homes Community Redevelopment Agency</b>	Palm Beach		X		
Palm Beach County	Dependent				
<b>Westridge Community Development District</b>	Polk				
Polk County	Independent			X	
<b>Westside Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Westwood Dependent Tax District</b>	Hillsborough		X	6	
Hillsborough County	Dependent				
<b>Wildcat Preserve Community Development District</b>	Manatee				
Manatee County	Independent			X	None at this time
<b>Wilderness Coast Public Libraries</b>	Franklin, Jefferson, Wakulla		X		
Multi	Independent				
<b>Wildwood Community Redevelopment Agency</b>	Sumter		X		
City of Wildwood	Dependent				
<b>Wilford Preserve Community Development District</b>	Clay			11	
Clay County	Independent				
<b>Williams Community Development District Number Five</b>	Polk				
City of Lakeland	Independent			X	
<b>Williams Community Development District Number Four</b>	Polk				
City of Lakeland	Independent			X	
<b>Williams Community Development District Number One</b>	Polk				
City of Lakeland	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Williams Community Development District Number Seven</b>	Polk				
City of Lakeland	Independent			X	
<b>Williams Community Development District Number Six</b>	Polk				
City of Lakeland	Independent			X	
<b>Williams Community Development District Number Three</b>	Polk				
City of Lakeland	Independent			X	
<b>Williams Community Development District Number Two</b>	Polk				
City of Lakeland	Independent			X	
<b>Williston Community Redevelopment Agency</b>	Levy				
City of Williston	Dependent			X	
<b>Willow Creek Community Development District</b>	Brevard				
City of Titusville	Independent			x	
<b>Willow Hammock Community Development District</b>	Manatee			11	
Manatee County	Independent				
<b>Willow Walk Community Development District</b>	Manatee				
Manatee County	Independent			X	No employees
<b>Wilton Drive Improvement District</b>	Broward			11	
City of Wilton Manors	Dependent				
<b>Windemere Special Dependent District</b>	Hillsborough		X		
Hillsborough County	Dependent				
<b>Windermere / Tree Gardens Safe Neighborhood Improvement District</b>	Broward				
City of Lauderhill	Dependent			X	
<b>Windermere Water and Navigation Control District</b>	Orange		X		
Orange County	Dependent				
<b>Winding Cypress Community Development District</b>	Collier				Elected
Collier County	Independent		X		
<b>Windsor at Westside Community Development District</b>	Osceola				
Osceola County	Independent			X	No employees
<b>Windward Community Development District</b>	Osceola				
Osceola County	Independent			X	

**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Winston Trails Community Development District (East)</b>	Palm Beach				
Palm Beach County	Independent			X	
<b>Winter Garden Community Redevelopment Agency</b>	Orange				
City of Winter Garden	Dependent			X	
<b>Winter Garden Village at Fowler Groves Community Development District</b>	Orange				
City of Winter Garden	Independent			X	
<b>Winter Haven Housing Authority</b>	Polk			2	None
City of Winter Haven	Dependent		X		
<b>Winter Park Community Redevelopment Agency</b>	Orange			11	
City of Winter Park	Dependent				
<b>Winter Park Housing Authority</b>	Orange			3	None
City of Winter Park	Dependent	X	X		
<b>Wiregrass Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Withlacoochee Regional Water Supply Authority</b>	Citrus, Hernando, Marion, Sumter				
Multi	Independent			X	
<b>Woodland Hammock Community Development District</b>	Manatee				
Manatee County	Independent			X	
<b>Woodlands Community Development District, The</b>	Sarasota			11	
City of North Port	Independent				
<b>Woodlands Community Neighborhood Improvement District</b>	Broward				
City of Tamarac	Dependent	X			
<b>World Commerce Community Development District</b>	St. Johns				
St. Johns County	Independent			X	
<b>Wyld Palms Community Development District</b>	Citrus				
City of Inverness	Independent			X	
<b>Wyndam Park Community Development District</b>	Palm Beach				
Palm Beach County	Independent			X	



**APPENDIX K - Inventory of Special Districts**

District's Name	County(ies)	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	DC	SS	No Plan	Comments
<b>Wynnfield Lakes Community Development District</b>	Duval				Elected
City of Jacksonville	Independent		X	X	
<b>Wynnmere East Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Wynnmere West Community Development District</b>	Hillsborough				
Hillsborough County	Independent			X	
<b>Wynwood Business Improvement District</b>	Miami-Dade				General
City of Miami	Dependent		X		
<b>Xentury City Community Development District</b>	Osceola				
Osceola County	Independent			X	
<b>Yellow River Soil and Water Conservation District</b>	Okaloosa				
Okaloosa County	Independent			X	
<b>Zephyr Lakes Community Development District</b>	Pasco				
City of Zephyrhills	Independent			X	
<b>Zephyr Ridge Community Development District</b>	Pasco				
Pasco County	Independent			X	
<b>Zephyrhills Community Redevelopment Agency</b>	Pasco				
City of Zephyrhills	Dependent			X	

**Total Special Districts:** 1,723