

Department of
**MANAGEMENT
SERVICES**



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FLORIDA LOCAL GOVERNMENT

Retirement Systems

2019 Annual Report

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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 39th 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 2019. 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 (107 of which are closed to new members or have frozen benefit accruals). In aggregate, these plans provide retirement, death, and/or disability benefits to 96,501 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 94,506 while school board early retirement program active plan membership has now dropped to 0. Total plan assets were valued at approximately \$42.12 billion for the municipalities and special districts and \$64.35 million for the school boards' early retirement programs, as of Sept. 30, 2019.

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 248 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, 2019

Number of Municipalities	200
Number of Special Districts	48
Number of Plans	479
Total Assets (Market Value)	\$42,117,469,346
Number of Active Employees	94,506
Number of Retirees, Beneficiaries, DROP and Vested Terminees ⁽¹⁾	94,924
Annual Retiree and Vested Terminees Payroll	\$2,893,365,515
Average Annual Pension	\$30,481
Sponsor Payroll	\$6,375,747,954
Annual Required Contribution ⁽²⁾	\$2,047,515,260
As Percent of Payroll ⁽³⁾	32.11%

- (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, 2019**

Number of Reporting Programs ⁽⁵⁾	6
Total Assets (Market Value)	\$64,350,441
Number of Active Employees ⁽⁴⁾	0
Number of Retirees, Beneficiaries and Vested Termines ⁽¹⁾	1,577
Annual Retiree and Vested Terminee Payroll	\$8,929,098
Average Annual Pension	\$5,662
Sponsor Payroll	\$0
Annual Required Contribution ⁽²⁾	\$4,120,204
As Percent of Payroll ⁽³⁾	N/A

(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 2019. The number of active employees in municipal and special district defined benefit plans changed by -0.65 percent, and the number of retirees, beneficiaries, DROP participants, and vested terminees changed by +1.98 percent. Covered employees' payroll changed by +1.67 percent, and contributions made to those retirement plans changed by +3.10 percent. The average annual retiree pension for municipal and special district retirement plans is \$30,481. Aggregate asset values for local government retirement plans changed by +5.91 percent to \$42.12 billion.

The measurements for Florida's school boards' early retirement programs also had varied results in 2019. Active employee membership changed by -100 percent and school board early retirement plans' retirees and vested terminees changed by +0.45 percent. The average annual retiree supplemental pension is now \$5,662. Aggregate asset values for school board plans changed by -0.69 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, 2019

	<u>2018</u>	<u>2019</u>	<u>Change</u>
Covered Employees			
Payroll	\$6,270,752,608	\$6,375,747,954	+1.67%
Number of Active			
Employees	95,126	94,506	-0.65%
Retirees, Beneficiaries, DROP Participants & Vested Termines	93,085	94,924	+1.98%
Assets (Market Value)	\$39,765,744,698	\$42,117,469,346	+5.91%
Annual Contributions	\$1,985,905,451	\$2,047,515,260	+3.10%

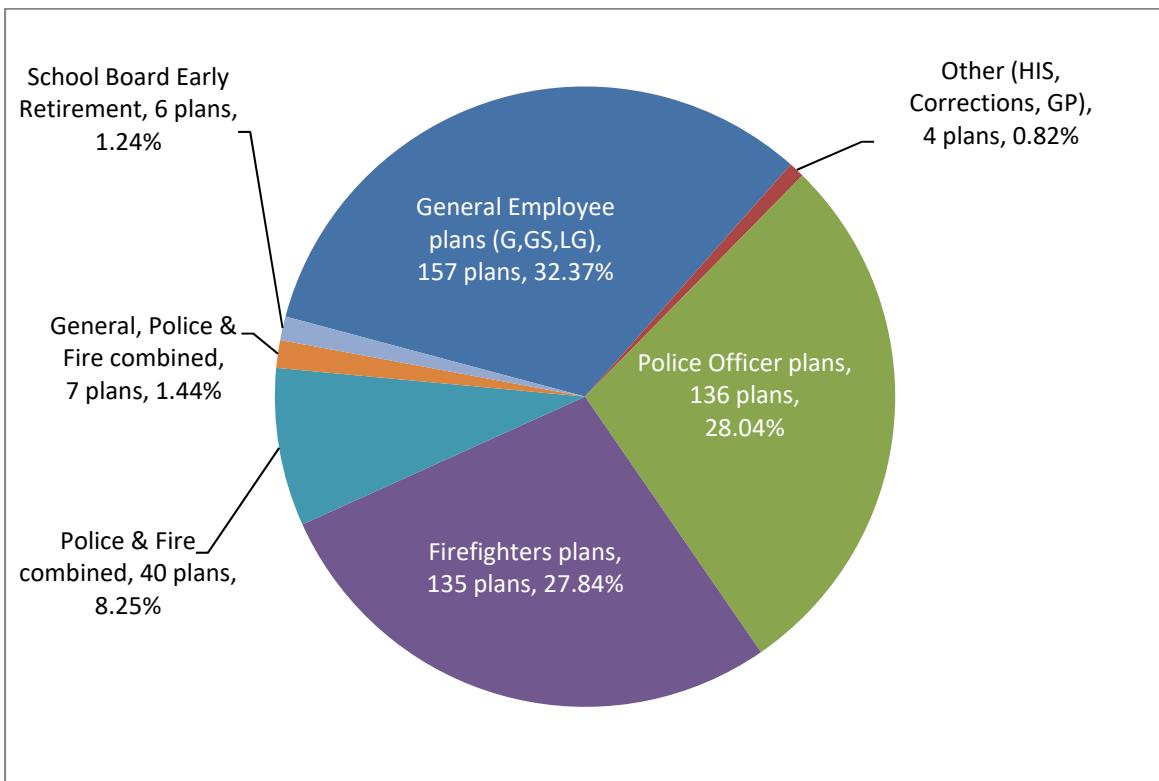
2. School Board Early Retirement Programs
as of Sept. 30, 2019

	<u>2018</u>	<u>2019</u>	<u>Change</u>
Covered Employees			
Payroll	\$16,096,946	\$0	-100.00%
Number of Active			
Employees	392	0	-100.00%
Retirees, Beneficiaries & Vested Termines	1,570	1,577	+0.45%
Assets (Market Value)	\$64,800,417	\$64,350,441	-0.69%
Annual Contributions	\$4,297,971	\$4,120,204	-4.14%

B. LOCAL GOVERNMENT RETIREMENT SYSTEMS' FACTS & TRENDS

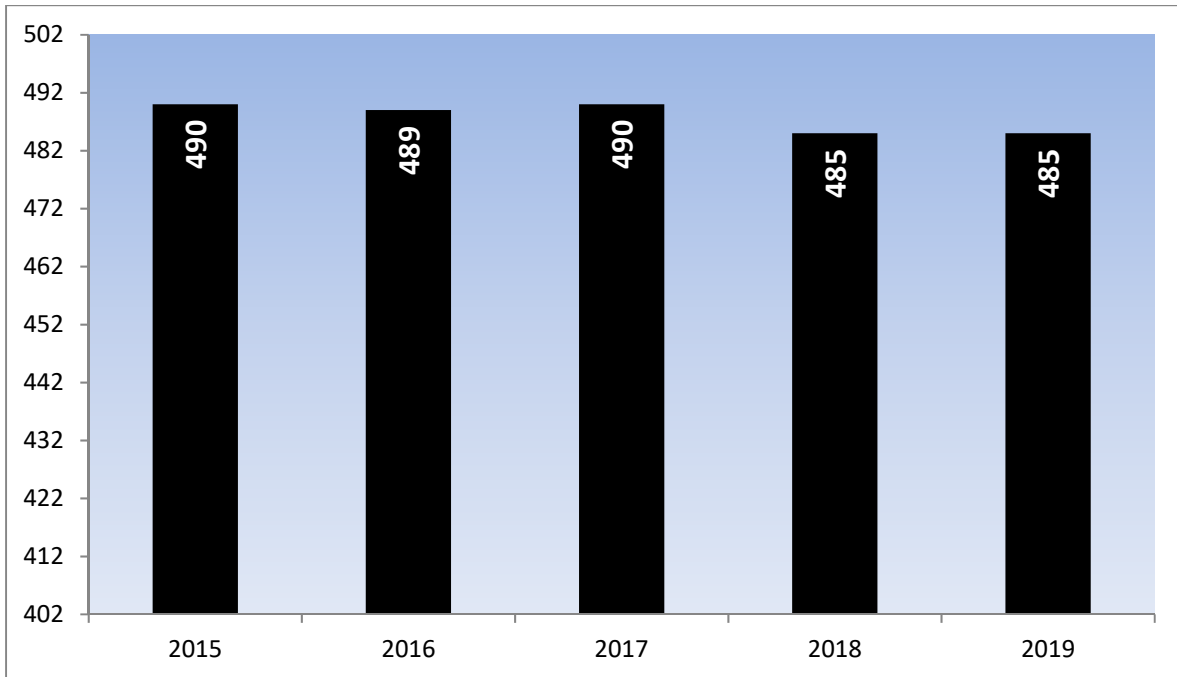
The bureau collects and retains information on the benefits that Florida's local government defined benefit plans provide. The information collected includes data such as the retirement benefit accrual rate, the formula for determining the normal retirement benefit, the number of years included in the 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, 2019), the following information identifies benefits and other statistical information:

1. Local Government Retirement Systems by Employee Group as of Sept. 30, 2019*

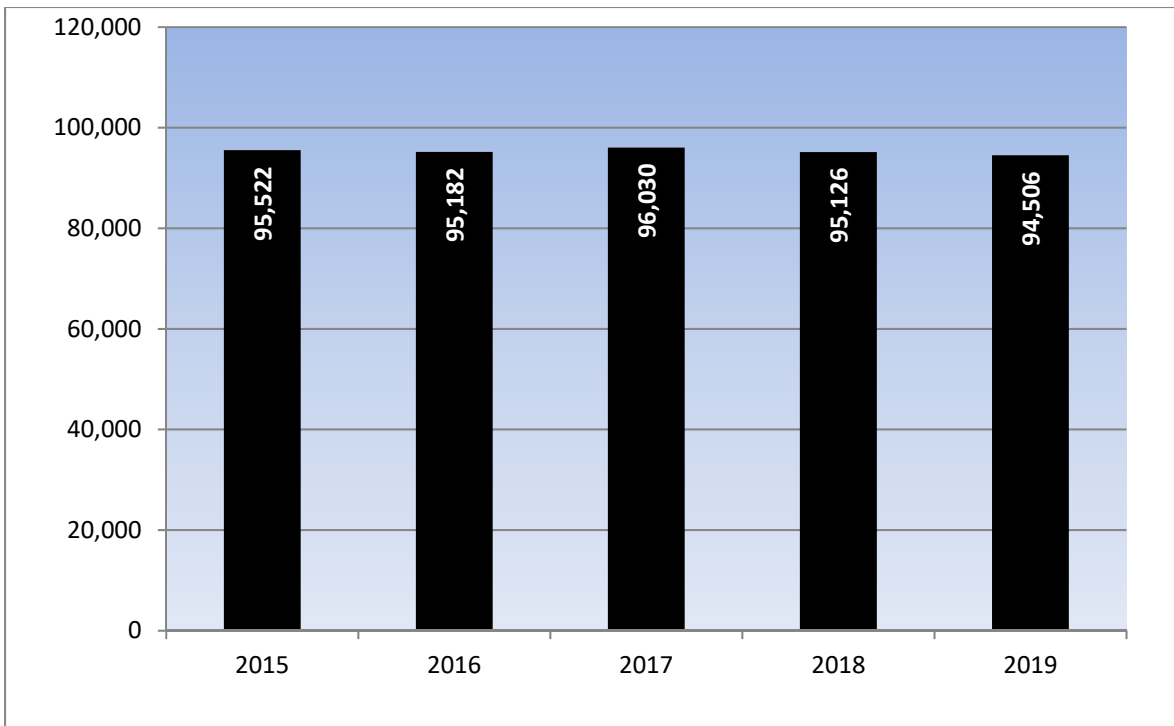


* A city may operate more than one plan for general employees, police officers, firefighters, elected officials, and utility employees, or there may be various combinations of these plans. There are 412 incorporated cities in Florida, with 347 sponsoring at least one type of retirement system (defined benefit or defined contribution). As of Sept. 30, 2019, the bureau's count of local-defined benefit retirement systems (including municipal, special district, county and school board early retirement plans) is 485.

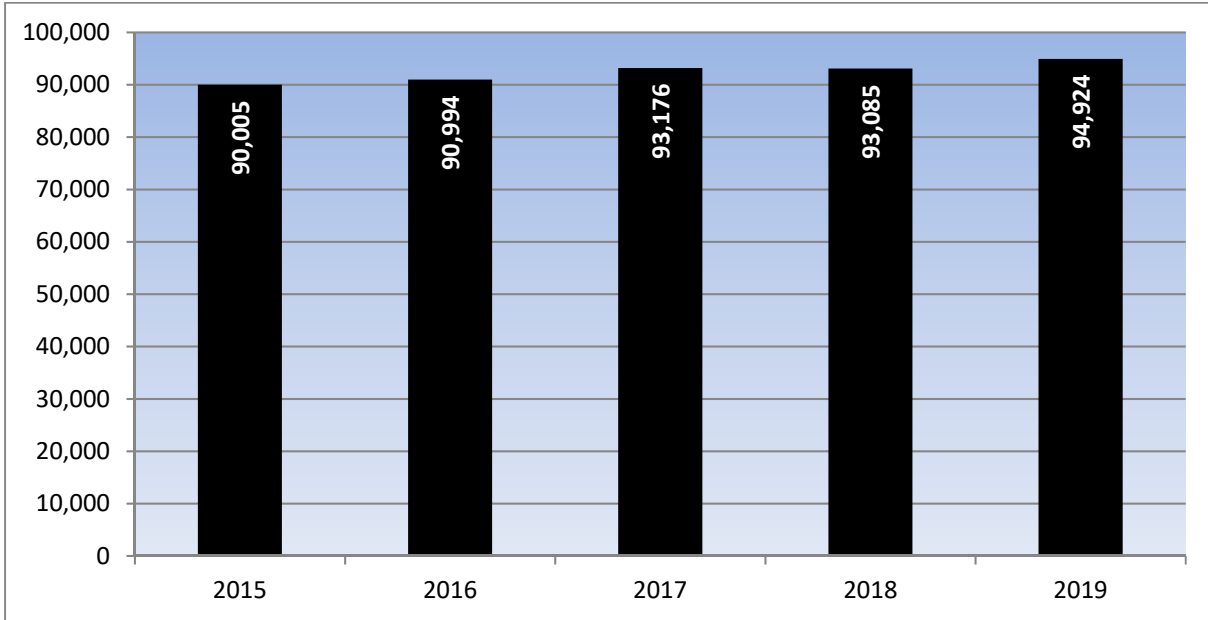
**2. Number of Defined Benefit Pension Plans
Five Years Ended Sept. 30, 2019**



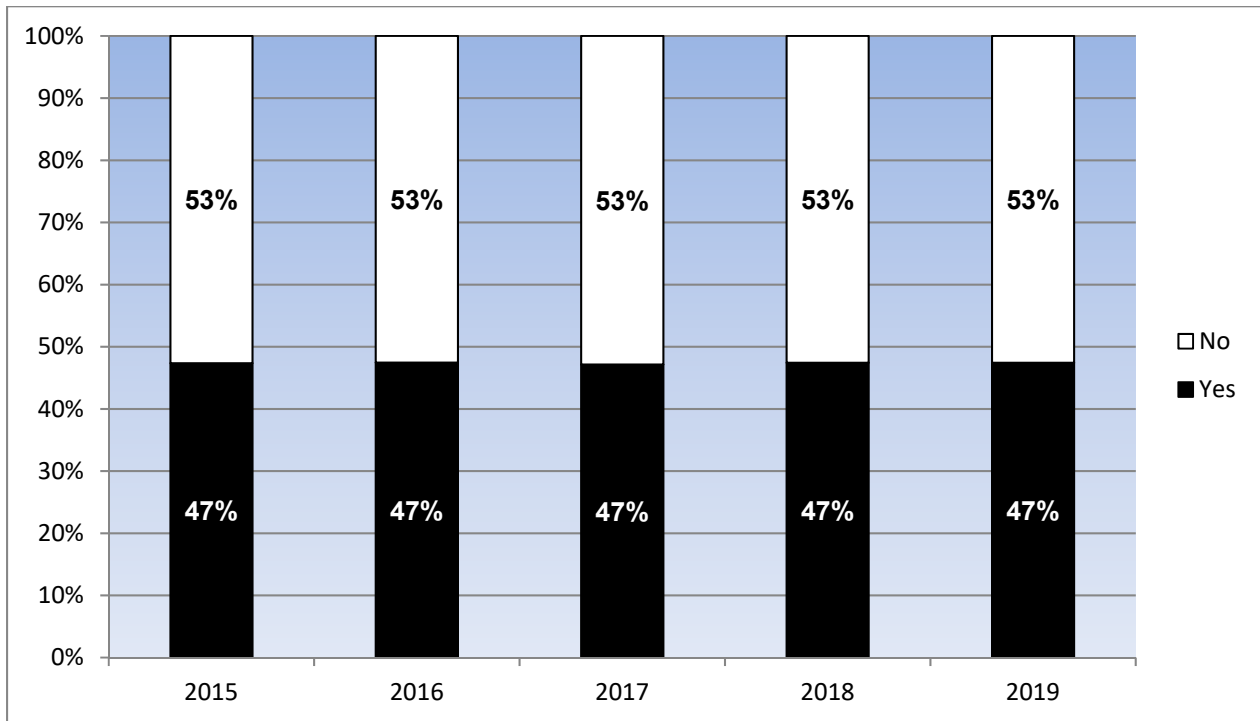
**3. Municipal & Special District Retirement Systems' Active Employees
Five Years Ended Sept. 30, 2019**



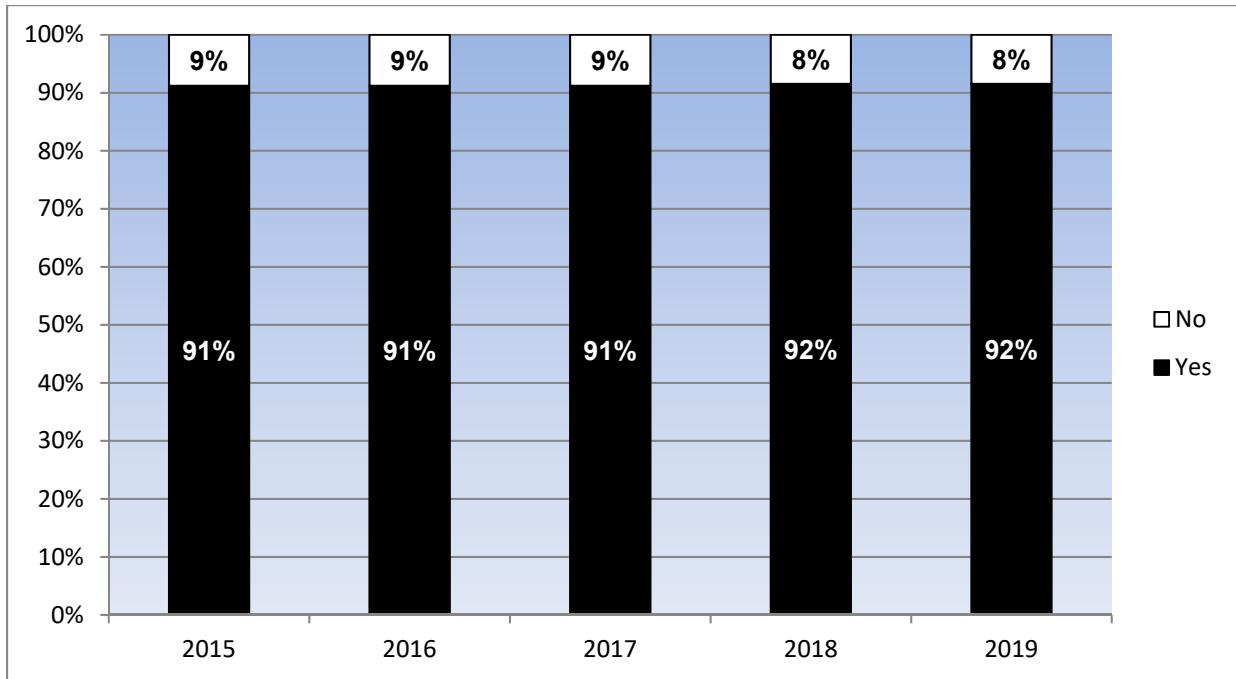
**4. Municipal & Special District Retirement Systems'
Retirees, Beneficiaries, DROP Participants & Terminated Vested Employees
Five Years Ended Sept. 30, 2019**



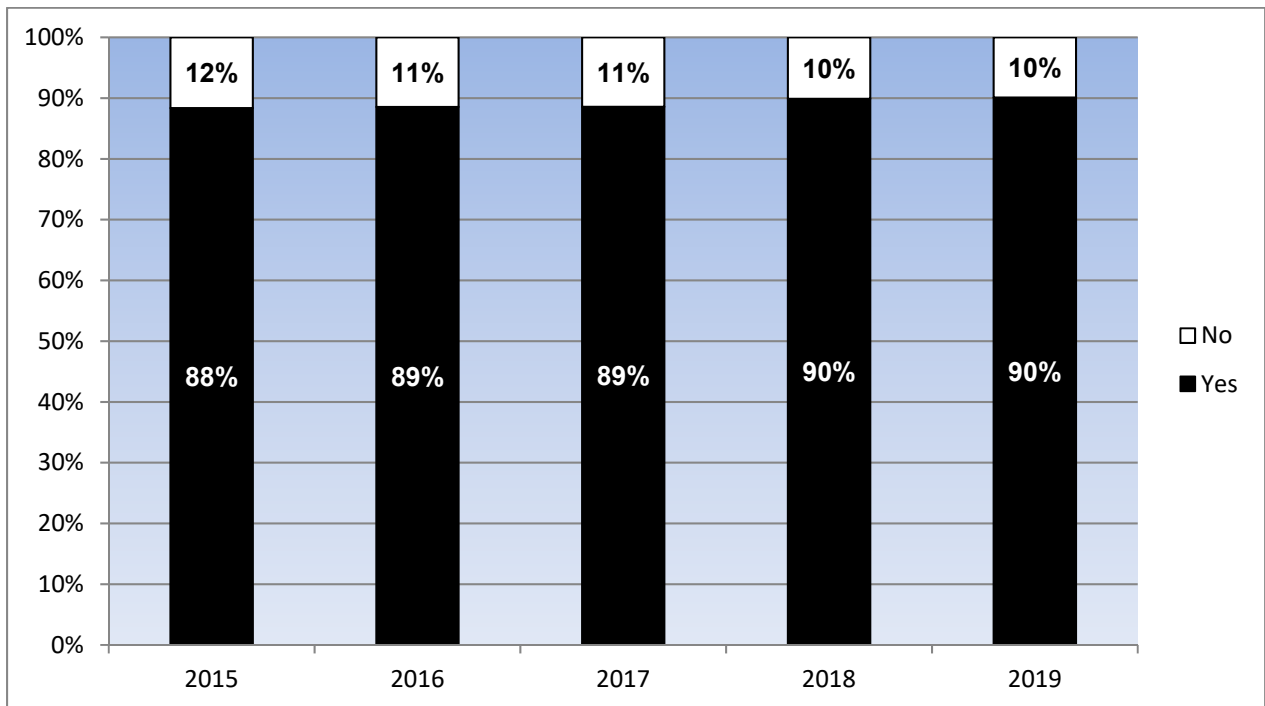
**5. Percentage of Plans Offering Cost of Living Adjustments (COLAs)
Five Years Ended Sept. 30, 2019**



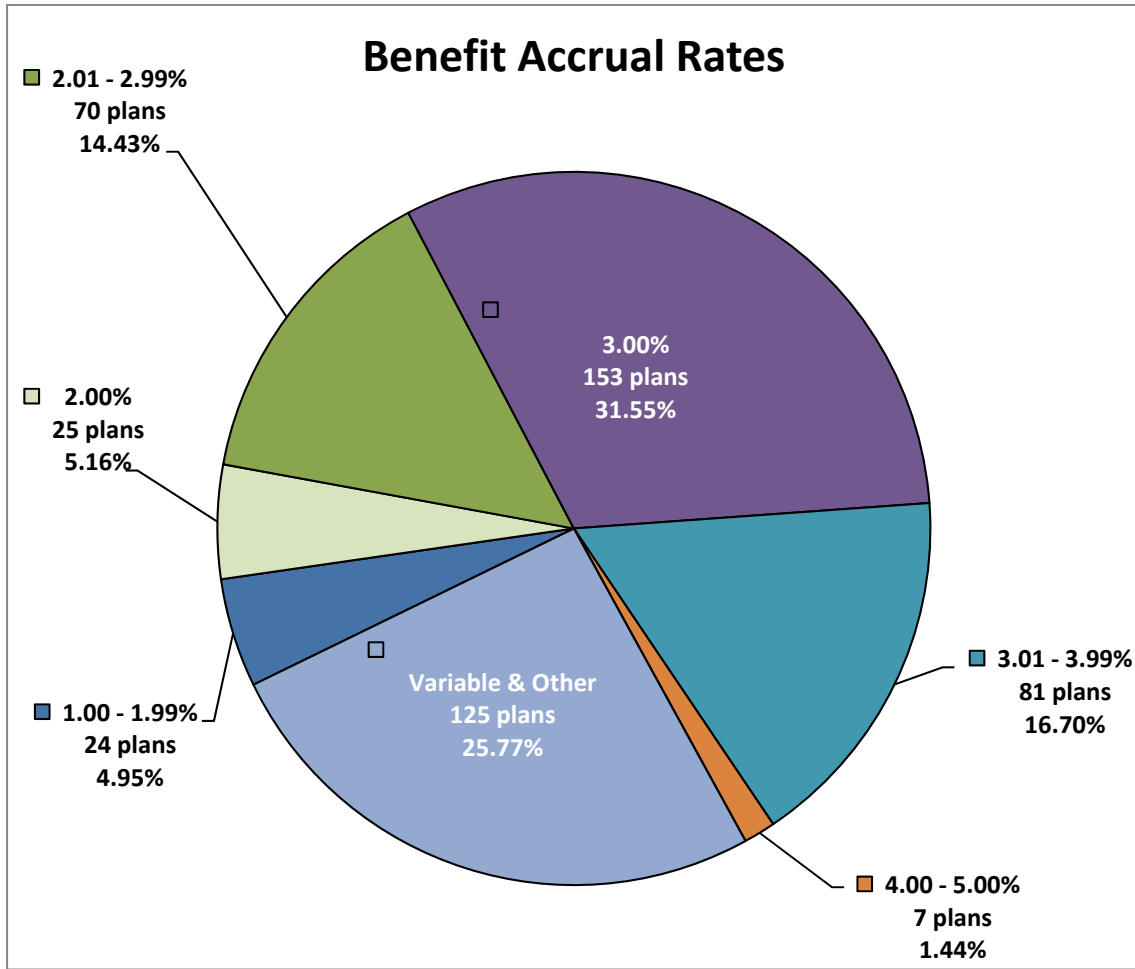
**6. Percentage of Plans Offering Disability Benefits
Five Years Ended Sept. 30, 2019**



**7. Percentage of Plans Offering Early Retirement Benefits
Five Years Ended Sept. 30, 2019**

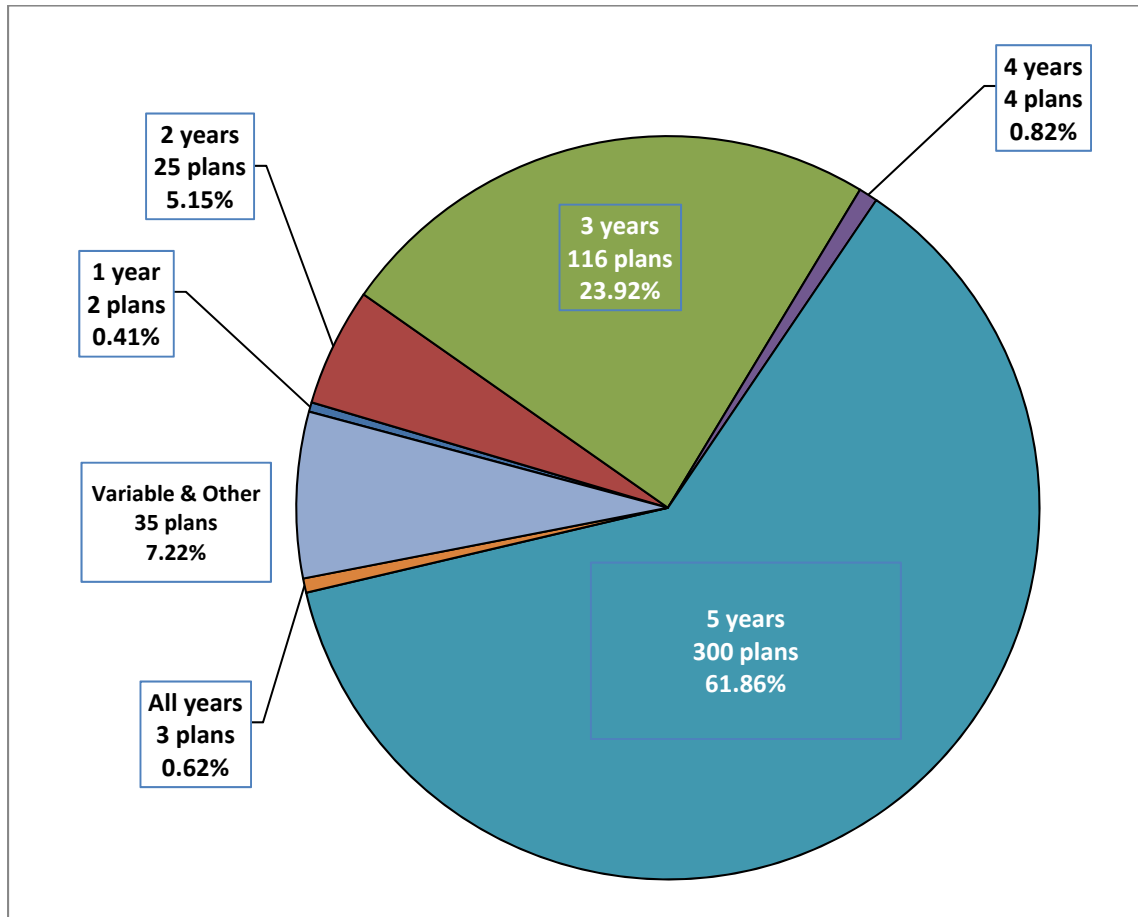


**8. Local Government Retirement Systems'
Benefit Accrual Rates *
as of Sept. 30, 2019**



* 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).

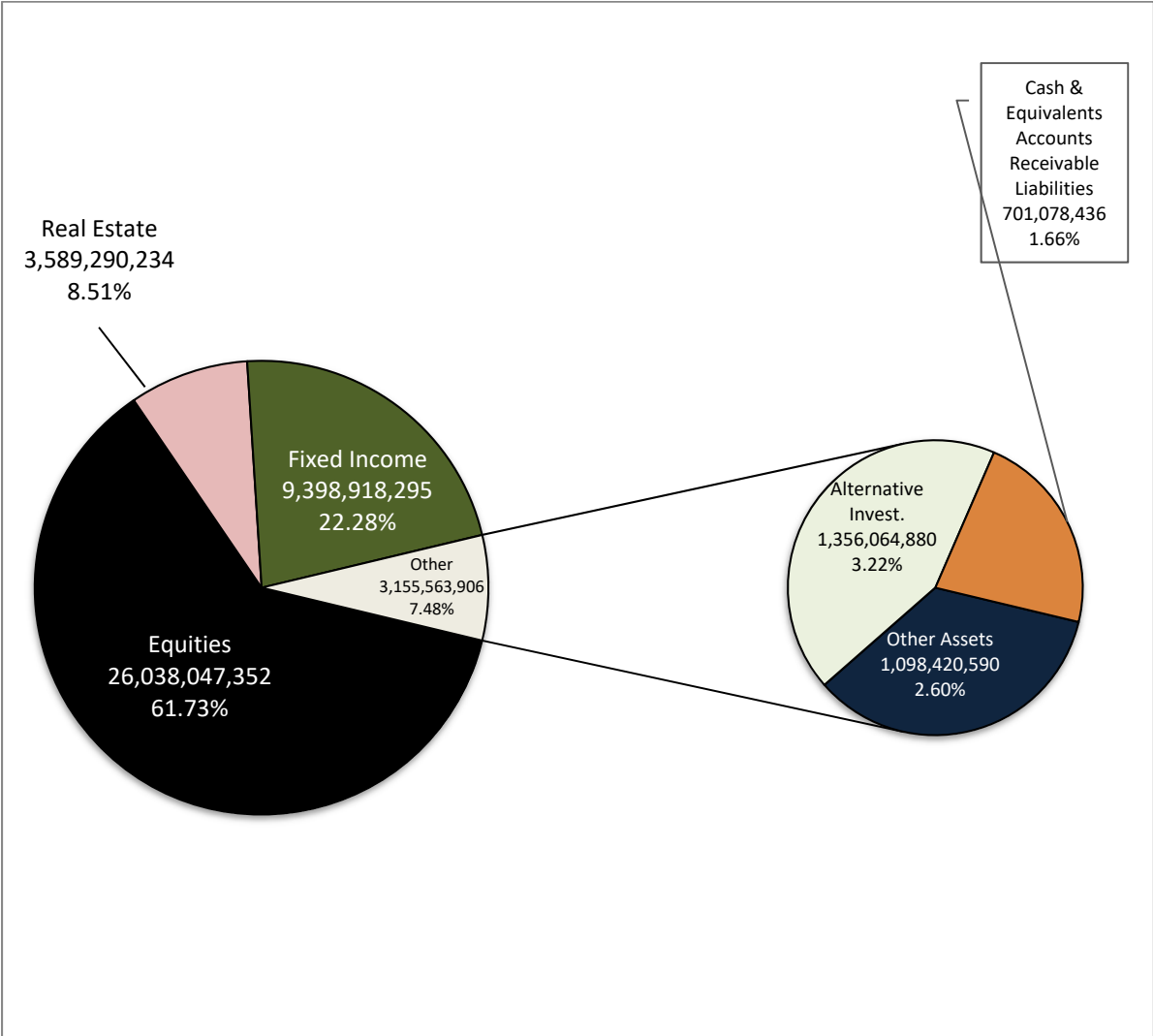
**9. Frequency of Average Final Compensation (AFC) Periods
as of Sept. 30, 2019**



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, 2019.

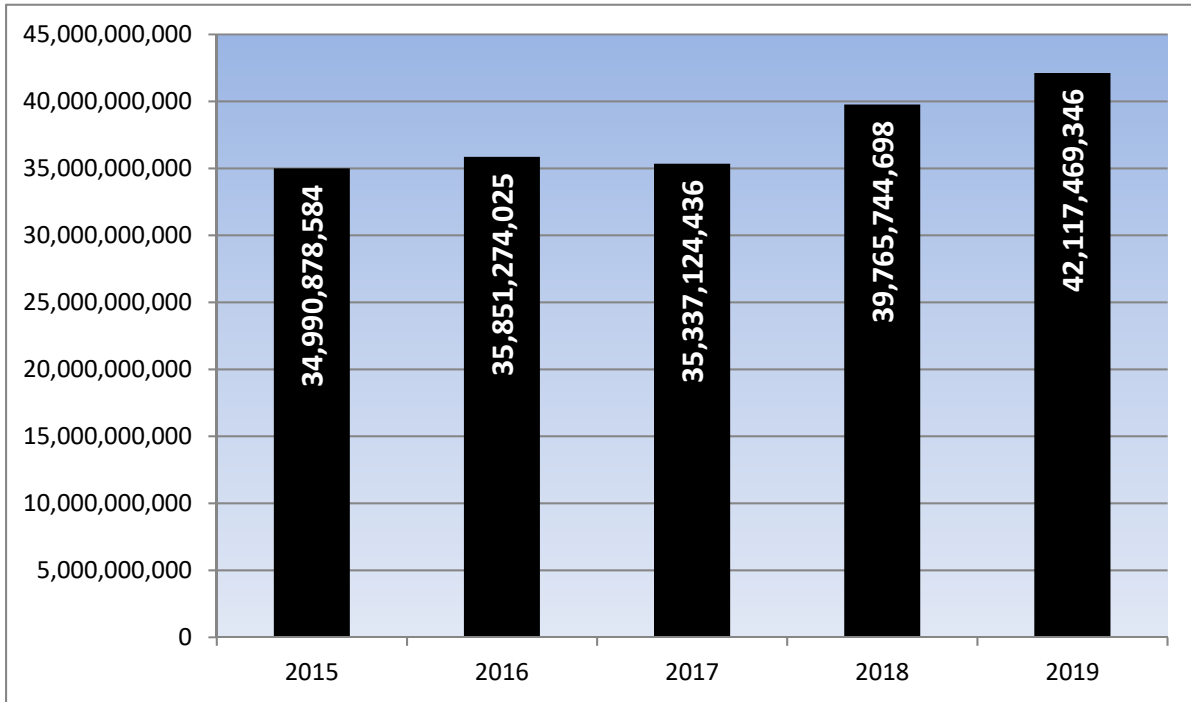
1. Florida Local Government Retirement Systems' Allocation of Investments* as of Sept. 30, 2019



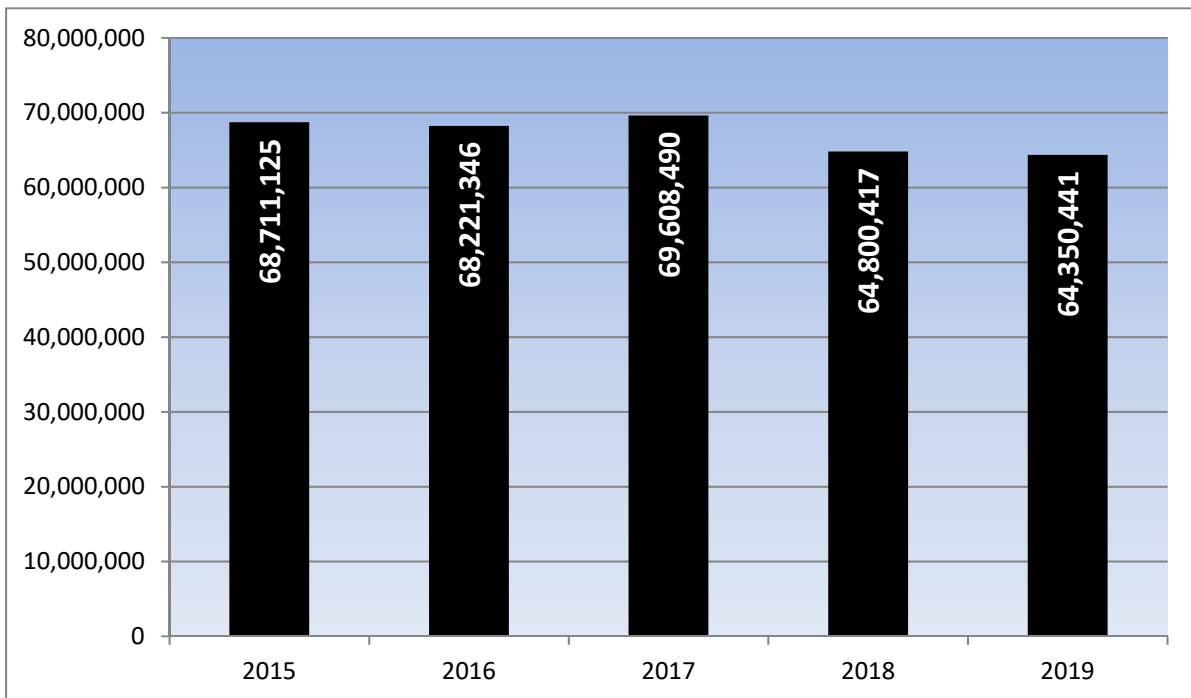
*Individual plan asset data is shown in Appendix C.

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, 2019**



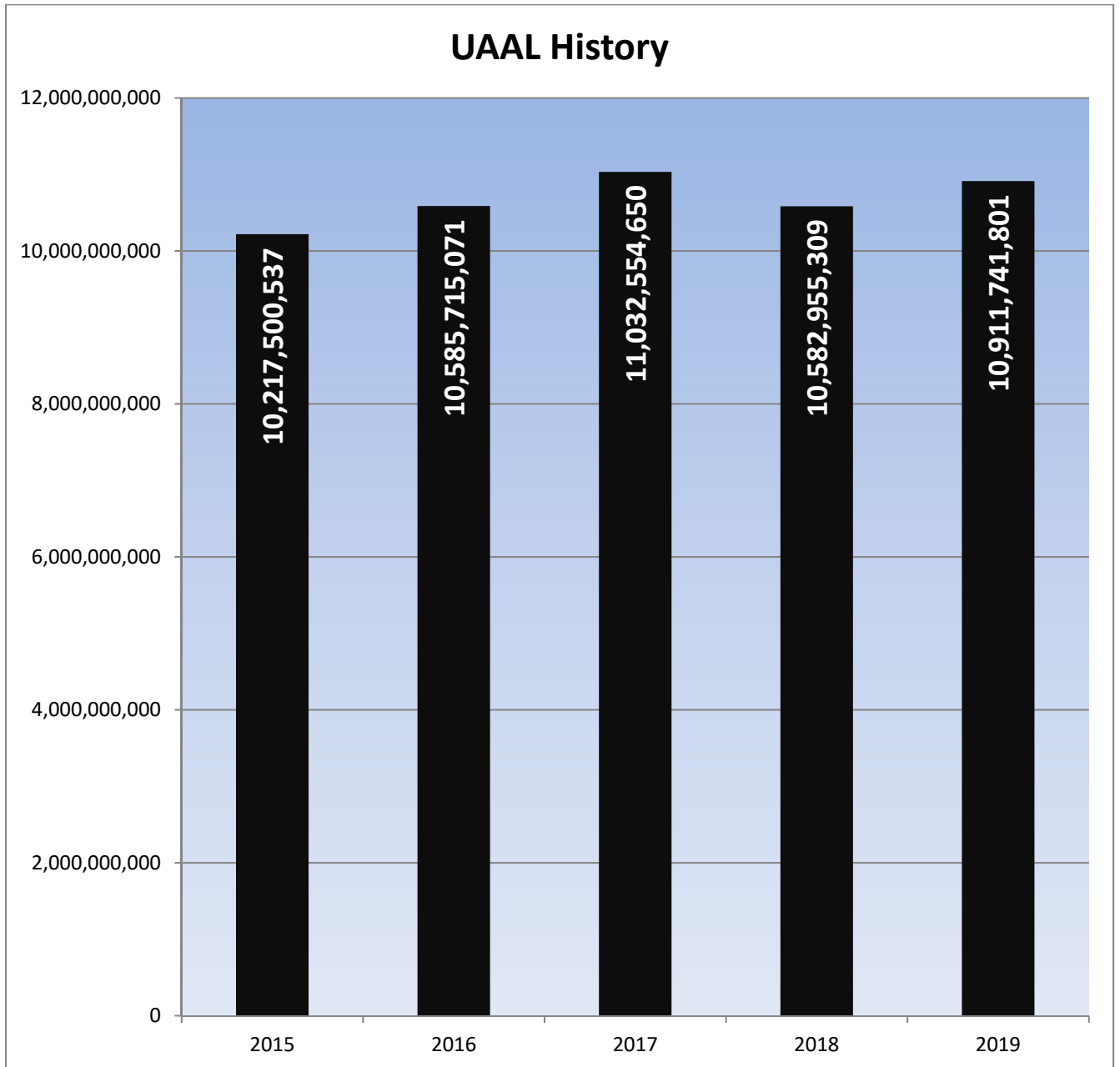
**3. School Board Early Retirement Programs' Assets
Five Year Period Ended Sept. 30, 2019**



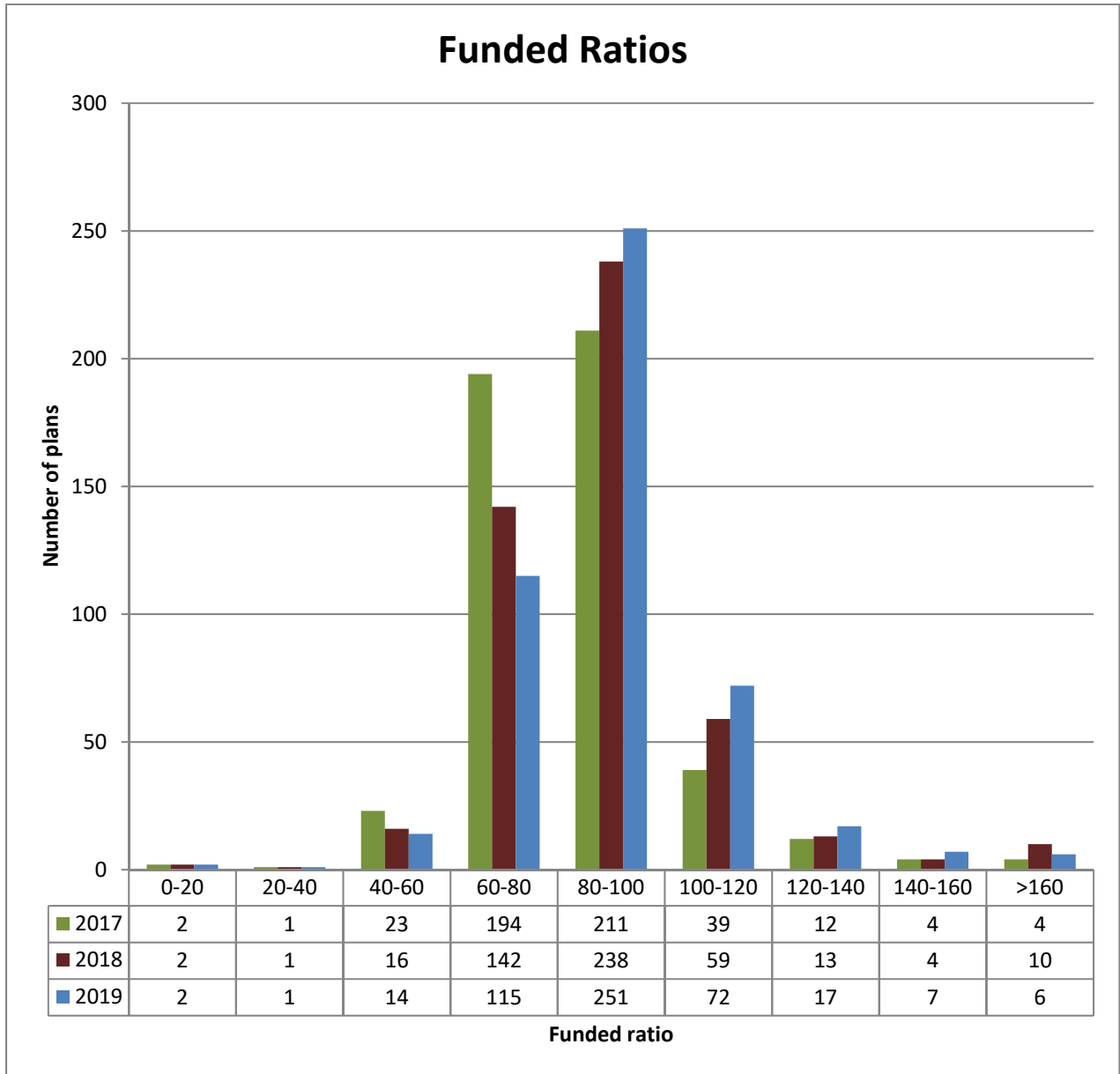
D. Plan Funding Status

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, 2019.

1. Local Government Retirement Systems' Aggregate Unfunded Actuarial Accrued Liability Five years Ended Sept. 30, 2019



**2. Florida Local Government Retirement Systems'
Funded Ratios (GASB Basis)
as of Sept. 30, 2019**



* 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, 2019, and that are still in a "not state accepted" status as of Sept. 30, 2019:

<u>Sponsor</u>	<u>Plan Type</u>
City of Pompano Beach	General Employees
Gainesville	General Employees
Gainesville	Police and Firefighters

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

http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/local_retirement_section/local_government_annual_reports/quarterly_list_of_non_compliant_plans.

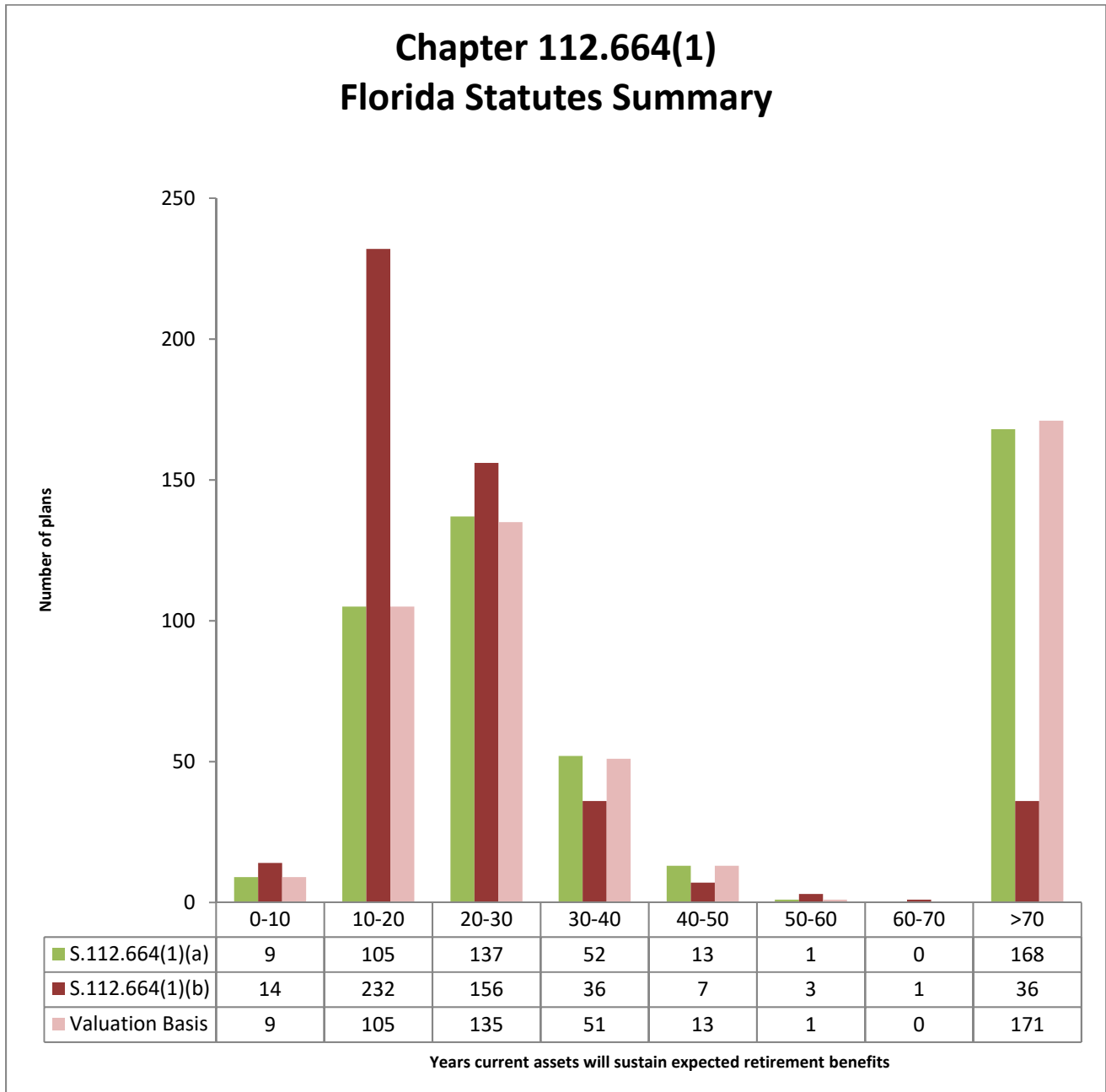
F. CHAPTER 112.664, LAWS OF FLORIDA ACTUARIAL DISCLOSURES

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

- Within 60 days of receipt of actuarial valuations submitted after the close of the plan year ending on or after December 31, 2015, and thereafter as required in 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, 2019



■ 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.

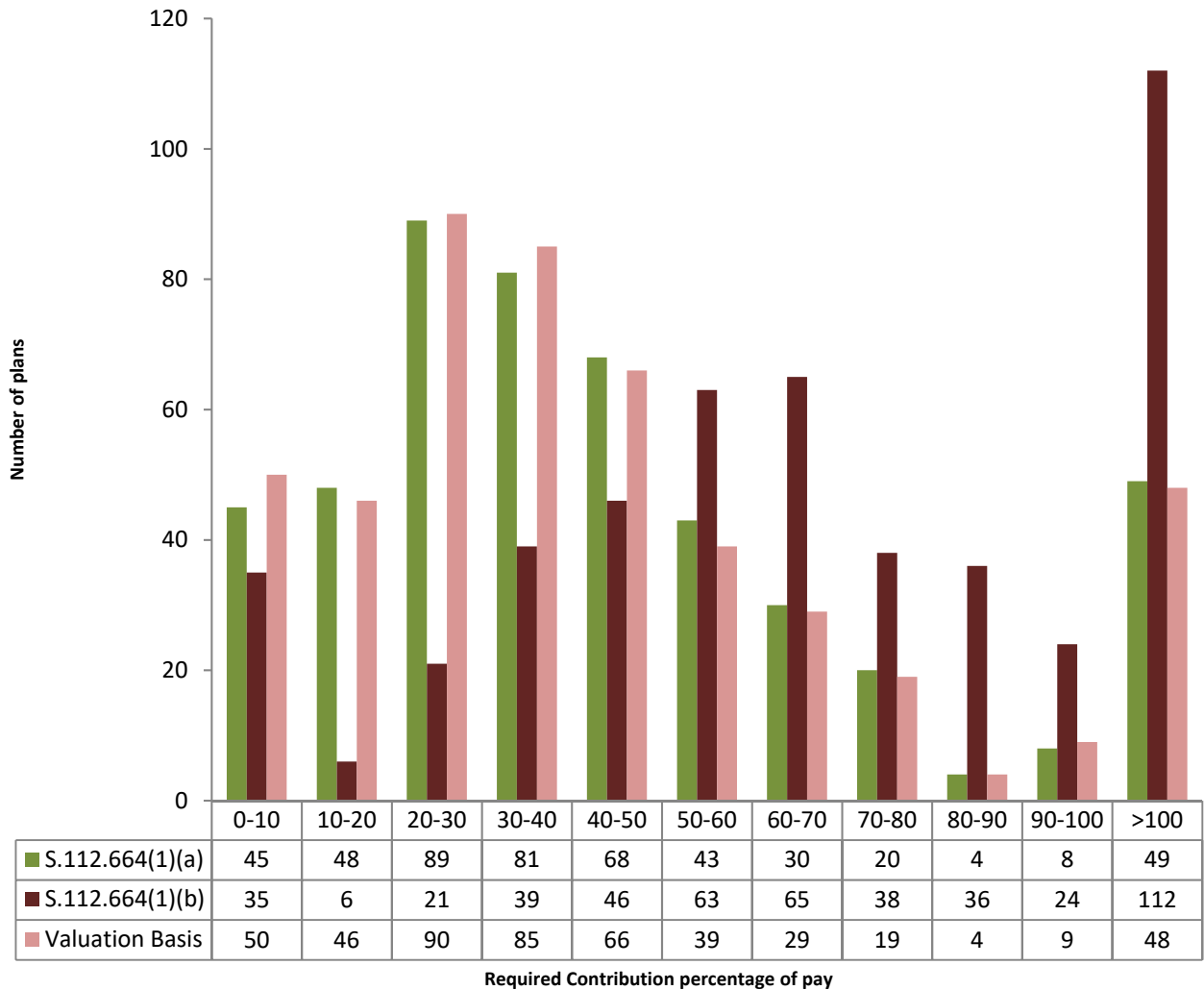
■ s.112.664(1)(b): Mortality assumptions used in either of the two most recent actuarial valuations of the FRS with mortality improvements and plan demographic adjustments and with assumed interest rate 2.00% less than the assumed valuation interest rate.

■ 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, 2019**

**Required Contribution Percentage of Pay
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

* Excludes plans reporting no payroll, but includes 107 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 was reflected beginning with the 10/1/2017 actuarial valuations for the Jacksonville Police and Fire, General Employees and Corrections Officers Pension Funds. The largest change resulting from this surtax was a decrease in the unfunded actuarial liability of the Police and Fire plan in the amount of \$861,255,049 as of 10/1/2018, which was directly attributable to the recognition of the present value of that plan's share of the projected pension liability surtax receipts. Recognition of the present value of the projected proceeds caused some charts and graphs contained in this executive summary to fluctuate materially from the 2017 to the 2018 annual report. Most notably, the graph of Aggregate Unfunded Actuarial Liability History on page 16 reflects a large decrease in the 2018 report related to the surtax recognition. Similar variations occurred 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 did 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"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
Total Market Assets	The market value of assets, including DROP accounts.
UAAL	Amount of the <u>U</u> n <u>f</u> unded <u>A</u> ctuarial <u>A</u> ccrued <u>L</u> iability (UAAL)
Valuation Payroll	Total payroll of participating employees included in the valuation.
Retired Payroll	Reflects annual benefits payable to retirees, beneficiaries and vested terminees. NOTE: Those retirement systems which provide retirees with a lump-sum payment or a purchased annuity will <i>not</i> reflect retired payroll amount.
Normal Cost	The amount of the total annual contribution representing the financial obligation associated with service rendered by plan participants in the "current year" as determined by the actuarial cost method used to fund the Plan.
Normal Pct	The percent that the normal cost is to the participating employee payroll.
UAAL Pymt	The amount of the total annual contribution representing the current year payment on the financial obligation associated with service rendered in past years which has not yet been funded.
UAAL Pct	The percent that the UAAL payment is of the participating employee payroll.
Reqd Cont	Total annual contribution required for the "current year." The sum of Normal Cost and UAAL payments.
Reqd Pct	The percent the required contribution is of the participating employee payroll.
CONTRIBUTION	Reflects the percent of participating employee payroll which is paid by:
Memb Pct	Employees
City Pct	Plan sponsor
Other Pct	Other source (often Chapter 175 or 185 funds)
	NOTE: Percent of member, city, and other must at least equal total percent of required contributions, though it may be a greater amount.
Plan Year Beginning	Plan year for which recommended contributions apply, using beginning date.
Payment Beginning	Beginning date of when contributions are actually paid for the plan year. May be fiscal year or budget year.

APPENDIX A - Financial/Contribution Data

City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning	
ALACHUA COUNTY LIBRARY	G	10/01/2018	28,588,346	8,639,316	1,910,153	2,516,898	202,460	10.6	733,982	38.4	936,442	49.0	4.0	46.7	0.0	10/01/2018	10/01/2018
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	10/01/2018	28,624,717	-1,692,184	11,976,262	666,598	1,669,850	13.9	0	0.0	1,669,850	13.9	0.5	13.4	0.0	10/01/2018	10/01/2018
ALTAMONTE SPRINGS	P	10/01/2018	23,738,526	2,790,991	5,637,710	407,336	1,185,375	21.0	561,577	10.0	1,746,952	31.0	1.0	23.5	6.5	10/01/2018	10/01/2018
APOPKA	F	10/01/2018	42,511,628	4,813,553	6,727,740	2,084,808	1,861,104	27.7	312,260	4.6	2,173,364	32.3	9.3	18.6	4.1	10/01/2019	10/01/2019
APOPKA	G	10/01/2018	53,228,222	5,663,480	12,093,593	3,214,800	2,125,220	17.6	558,868	4.6	2,684,088	22.2	4.9	17.4	0.0	10/01/2019	10/01/2019
APOPKA	P	10/01/2018	54,768,453	3,082,288	7,021,067	2,319,720	2,671,941	38.1	193,389	2.8	2,865,330	40.8	9.0	25.0	5.9	10/01/2019	10/01/2019
ARCADIA	G	01/01/2019	2,921,507	942,162	1,108,011	239,150	251,507	22.7	98,922	8.9	350,429	31.6	5.0	28.2	0.0	01/01/2019	01/01/2019
ARCADIA	PF	10/01/2018	10,669,153	604,929	704,864	673,270	217,256	30.8	148,770	21.1	366,026	51.9	9.6	30.9	13.4	10/01/2019	10/01/2019
ATLANTIC BEACH	G	10/01/2018	19,714,297	4,537,109	1,896,794	1,370,585	363,934	19.2	981,084	51.7	1,345,018	70.9	6.0	71.5	0.0	10/01/2019	10/01/2019
ATLANTIC BEACH	P	10/01/2018	12,164,644	3,220,752	1,566,471	766,986	357,571	22.8	370,655	23.7	728,226	46.5	8.0	33.0	7.5	10/01/2019	10/01/2019
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	10/01/2018	7,627,375	2,328,349	986,237	562,688	260,908	26.5	251,900	25.5	512,808	52.0	9.1	34.7	10.7	10/01/2019	10/01/2019
AUBURNDALE	G	10/01/2018	19,950,220	7,609,562	1,512,031	1,829,175	212,235	14.0	1,104,172	73.0	1,316,407	87.1	2.0	88.3	0.0	10/01/2019	10/01/2019
AUBURNDALE	P	10/01/2018	12,899,051	2,163,443	1,848,864	777,003	471,048	25.5	186,117	10.1	657,165	35.5	5.6	23.5	7.7	10/01/2019	10/01/2019
AVENTURA	P	10/01/2018	46,248,047	8,502,066	8,559,481	1,184,644	2,150,770	25.1	919,382	10.7	3,070,152	35.9	10.8	21.3	5.1	10/01/2019	10/01/2019
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	10/01/2018	6,667,622	-70,588	88,174	437,466	24,991	28.3	0	0.0	24,991	28.3	5.0	0.0	23.3	10/01/2019	10/01/2019
BAL HARBOUR VILLAGE	G	10/01/2018	13,815,683	6,016,379	1,700,715	881,116	612,192	36.0	501,678	29.5	1,113,870	65.5	8.0	60.0	0.0	10/01/2018	10/01/2019
BAL HARBOUR VILLAGE	P	10/01/2018	22,720,860	7,364,838	2,027,529	1,591,314	646,858	31.9	942,910	46.5	1,589,768	78.4	10.0	68.8	2.6	10/01/2019	10/01/2019
BARTOW	F	10/01/2018	10,396,232	1,075,794	1,046,382	605,013	396,216	37.9	109,200	10.4	505,416	48.3	2.0	41.1	7.2	10/01/2019	10/01/2019
BARTOW	G	10/01/2018	28,299,988	9,112,258	7,860,532	1,680,556	725,799	9.2	1,000,012	12.7	1,725,811	22.0	4.0	18.8	0.0	10/01/2019	10/01/2019
BARTOW	P	10/01/2018	19,391,267	3,193,807	1,612,245	1,426,908	452,980	28.1	511,491	31.7	964,471	59.8	4.0	50.0	8.2	10/01/2019	10/01/2019
BAY HARBOR ISLANDS	G	10/01/2018	8,662,263	1,389,594	2,846,286	246,693	509,551	17.9	229,761	8.1	739,312	26.0	5.7	21.0	0.0	10/01/2019	10/01/2019
BAY HARBOR ISLANDS	P	10/01/2018	11,748,079	-672,151	1,984,588	213,076	634,393	32.0	0	0.0	634,393	32.0	7.7	19.2	2.3	10/01/2019	10/01/2019
BAY MEDICAL CENTER	G	01/01/2019	96,622,178	21,573,062	0	9,949,911	0	0.0	2,707,703	0.0	2,707,703	0.0	0.0	0.0	0.0	01/01/2019	10/01/2019

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
BELLE GLADE	G	10/01/2018	19,108,617	-2,941,821	3,135,428	699,379	157,548	5.0	0	0.0	157,548	5.0	4.0	0.0	0.0	10/01/2018	10/01/2018
BELLE GLADE (RETIRED)	PF	10/01/2018	6,191,418	-1,743,415	0	204,263	21,822	0.0	0	0.0	21,822	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
BELLE GLADE HOUSING	G	10/01/2018	2,479,352	185,974	801,768	68,910	114,675	14.3	0	0.0	114,675	14.3	0.0	15.1	0.0	10/01/2018	10/01/2018
BELLEAIR	P	10/01/2018	4,027,541	577,518	949,012	209,548	309,336	32.6	66,969	7.1	376,305	39.7	6.0	29.9	5.2	10/01/2019	10/01/2019
BELLEVIEW	P	10/01/2018	3,774,349	371,821	549,666	187,411	110,138	20.0	30,596	5.6	140,734	25.6	5.0	13.5	8.1	10/01/2019	10/01/2019
BOCA GRANDE FCD	F	10/01/2018	8,332,282	3,062,466	1,700,879	27,694	715,968	42.1	217,255	12.8	933,223	54.9	4.0	45.3	7.3	10/01/2019	10/01/2019
BOCA RATON	G	10/01/2017	219,066,146	24,027,311	30,648,618	13,971,113	3,574,422	11.7	1,118,182	3.7	4,692,604	15.3	8.0	7.1	0.0	10/01/2017	10/01/2018
BOCA RATON	PF	10/01/2018	392,280,877	129,708,627	38,676,790	23,300,655	11,166,980	28.9	10,315,222	26.7	21,482,202	55.5	10.8	46.8	9.0	10/01/2019	10/01/2019
BOCA RATON EXECUTIVE	G	10/01/2018	44,870,626	16,675,005	5,593,482	3,241,131	1,067,231	19.1	1,889,863	33.8	2,957,094	52.9	11.0	40.1	0.0	10/01/2019	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	10/01/2018	70,794,857	22,188,258	8,918,131	3,924,109	2,371,317	26.6	2,493,982	28.0	4,865,299	54.6	7.0	43.4	6.2	10/01/2019	10/01/2019
BONITA SPRINGS FCD	G	10/01/2018	3,511,425	662,483	573,342	182,411	110,110	19.2	67,387	11.8	177,497	31.0	7.0	25.1	0.0	10/01/2019	10/01/2019
BOYNTON BEACH	F	10/01/2018	115,256,910	45,316,753	10,393,865	7,073,937	3,478,254	33.5	3,593,023	34.6	7,071,277	68.0	12.0	45.8	10.2	10/01/2019	10/01/2019
BOYNTON BEACH	G	10/01/2018	179,720,765	24,784,512	21,744,181	11,905,891	3,688,469	17.0	4,925,089	22.7	8,613,558	39.6	7.0	32.6	0.0	10/01/2019	10/01/2019
BOYNTON BEACH	P	10/01/2018	102,154,963	44,221,088	11,169,188	7,676,308	3,304,380	29.6	3,605,293	32.3	6,909,673	61.9	7.0	50.8	4.1	10/01/2019	10/01/2019
BRADENTON	F	10/01/2018	56,444,518	3,376,779	5,105,143	2,995,368	1,465,379	28.7	749,313	14.7	2,214,692	43.4	10.0	27.8	7.3	10/01/2019	10/01/2019
BRADENTON	P	10/01/2018	74,758,077	12,068,018	7,320,127	4,027,491	2,097,413	28.7	1,071,283	14.6	3,168,696	43.3	9.0	28.5	7.1	10/01/2019	10/01/2019
BROOKSVILLE	F	10/01/2018	6,631,932	609,240	723,426	466,130	157,814	21.8	97,087	13.4	254,901	35.2	3.3	24.1	10.7	10/01/2019	10/01/2019
BROOKSVILLE	P	10/01/2018	7,382,750	-1,946,875	0	476,033	87,452	0.0	0	0.0	87,452	0.0	0.0	100.0	0.0	10/01/2019	10/01/2019
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	10/01/2018	3,453,778	154,840	840,955	98,125	95,379	11.3	25,080	3.0	120,459	14.3	0.0	14.9	0.0	10/01/2019	10/01/2019
CAPE CORAL	F	10/01/2018	183,885,750	38,606,161	16,087,372	9,722,911	4,932,543	30.7	6,754,419	42.0	11,686,962	72.7	10.0	57.4	8.0	10/01/2019	10/01/2019
CAPE CORAL	G	10/01/2018	289,305,621	76,367,285	46,931,061	17,385,175	8,883,255	18.9	13,247,108	28.2	22,130,363	47.2	10.5	38.4	0.0	10/01/2019	10/01/2019
CAPE CORAL	P	10/01/2018	174,328,512	29,230,186	17,072,351	8,487,169	4,767,163	27.9	4,793,126	28.1	9,560,289	56.0	10.0	41.4	6.8	10/01/2019	10/01/2019
CASSELBERRY	PF	10/01/2018	25,859,630	-1,222,357	4,346,931	625,365	990,852	22.8	0	0.0	990,852	22.8	3.0	12.8	7.9	10/01/2019	10/01/2019
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

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
CLEARWATER	F	10/01/2018	3,566,898	-857,847	0	308,489	2,500	0.0	0	0.0	2,500	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
CLEARWATER	GPF	01/01/2019	963,571,264	-12,880,333	84,608,940	49,689,945	16,546,825	19.6	0	0.0	16,546,825	19.6	8.8	11.5	0.0	10/01/2019	10/01/2019
CLERMONT	F	10/01/2018	16,128,326	65,261	4,438,530	129,747	1,462,034	32.9	0	0.0	1,462,034	32.9	4.0	25.7	4.3	10/01/2018	10/01/2018
CLERMONT	P	10/01/2018	18,326,157	-1,120,774	3,813,876	481,056	947,384	24.8	0	0.0	947,384	24.8	3.9	13.7	6.9	10/01/2018	10/01/2018
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	10/01/2018	20,295,655	7,319,060	1,986,574	1,811,194	569,231	28.7	983,781	49.5	1,553,012	78.2	6.5	69.2	5.5	10/01/2019	10/01/2019
COCOA	G	10/01/2018	14,587,472	2,352,520	69,273	1,300,057	69,679	100.6	253,599	366.1	323,278	466.7	5.0	494.3	0.0	10/01/2019	10/01/2019
COCOA	P	10/01/2018	30,379,434	2,784,807	3,172,849	1,770,966	688,006	21.7	416,903	13.1	1,104,909	34.8	6.5	22.9	5.4	10/01/2019	10/01/2019
COCOA BEACH	F	10/01/2018	14,917,634	2,681,255	1,547,005	951,638	280,114	18.1	381,988	24.7	662,102	42.8	5.0	31.5	7.1	10/01/2019	10/01/2019
COCOA BEACH	G	10/01/2018	26,856,137	-648,691	5,557,047	1,471,920	767,675	13.8	0	0.0	767,675	13.8	5.0	8.6	0.0	10/01/2019	10/01/2019
COCOA BEACH	P	10/01/2018	14,701,310	4,701,575	1,837,246	1,125,951	301,363	16.4	612,259	33.3	913,622	49.7	5.0	39.9	5.8	10/01/2019	10/01/2019
COOPER CITY	F	10/01/2018	26,535,342	3,801,680	242,198	1,879,248	159,960	66.1	496,555	205.0	656,515	271.1	3.5	200.4	77.9	10/01/2019	10/01/2019
COOPER CITY	G	10/01/2018	36,060,832	5,717,296	3,123,915	2,157,808	662,962	21.2	543,107	17.4	1,206,069	38.6	10.4	30.3	0.0	10/01/2019	10/01/2019
COOPER CITY	P	10/01/2018	31,929,030	4,310,197	245,231	2,400,133	145,543	59.4	1,445,155	589.3	1,590,698	648.7	8.1	548.8	114.2	10/01/2018	10/01/2018
COOPER CITY - MANAGEMENT	GPF	10/01/2018	4,941,798	940,950	298,277	325,778	73,669	24.7	117,273	39.3	190,942	64.0	11.0	53.0	0.0	10/01/2018	10/01/2018
CORAL GABLES	GPF	10/01/2018	402,426,005	219,192,633	44,405,705	44,537,426	7,217,395	16.3	21,550,269	48.5	28,767,664	64.8	11.0	54.5	0.3	10/01/2019	10/01/2019
CORAL SPRINGS	F	10/01/2018	106,201,362	3,633,394	14,483,662	1,034,443	4,576,382	31.6	437,134	3.0	5,013,516	34.6	8.8	17.4	7.7	10/01/2019	10/01/2019
CORAL SPRINGS	G	10/01/2018	7,951,931	2,345,881	0	981,628	19,494	0.0	553,146	0.0	572,640	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
CORAL SPRINGS	P	10/01/2018	225,190,136	79,482,393	17,751,985	12,833,763	5,855,435	33.0	7,335,724	41.3	13,191,159	74.3	9.8	55.8	6.3	10/01/2019	10/01/2019
CRESCENT CITY	F	10/01/2018	615,945	-220,978	48,431	14,116	4,422	9.1	0	0.0	4,422	9.1	5.0	0.0	15.4	10/01/2019	10/01/2019
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	10/01/2018	19,607,105	1,973,205	4,493,657	984,318	655,561	14.6	172,730	3.8	828,291	18.4	6.4	12.7	0.0	10/01/2019	10/01/2019
CRESTVIEW	PF	10/01/2018	19,873,108	2,365,491	4,447,523	743,947	803,593	18.1	181,631	4.1	985,224	22.2	6.4	11.3	5.2	10/01/2019	10/01/2019
DADE CITY	F	10/01/2018	6,598,476	1,025,983	286,193	386,093	85,135	29.8	165,718	57.9	250,853	87.7	1.0	77.2	12.6	10/01/2019	10/01/2019
DADE CITY	P	10/01/2018	9,563,158	1,244,144	1,101,246	416,719	521,120	47.3	0	0.0	521,120	47.3	1.5	39.7	7.9	10/01/2019	10/01/2019
DANIA BEACH	G	10/01/2018	24,092,319	5,086,162	1,326,360	1,650,710	417,655	31.5	1,149,208	86.6	1,566,863	118.1	19.7	102.3	0.0	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
DANIA BEACH [PF]	F	10/01/2018	51,216,086	15,240,677	1,694,308	4,102,719	919,058	54.2	5,358,986	316.3	6,278,044	370.5	24.6	360.2	7.3	10/01/2019	10/01/2019
DANIA BEACH [PF]	P	10/01/2018	5,140,804	2,441,630	0	707,823	0	0.0	852,580	0.0	852,580	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
DAVIE	F	10/01/2018	106,758,418	30,638,846	14,614,321	4,702,900	4,393,130	30.1	2,930,703	20.1	7,323,833	50.1	9.0	37.5	6.0	10/01/2018	10/01/2018
DAVIE	P	10/01/2018	167,109,384	34,441,445	15,236,338	8,273,889	4,624,766	30.4	3,536,119	23.2	8,160,885	53.6	9.0	40.9	6.2	10/01/2018	10/01/2018
DAVIE - GENERAL & MGMT	G	10/01/2018	72,691,870	8,676,230	18,315,307	2,486,187	3,845,301	21.0	0	0.0	3,845,301	21.0	2.7	19.1	0.0	10/01/2019	10/01/2019
DAYTONA BEACH	PF	10/01/2018	184,817,431	68,124,694	17,597,787	16,077,336	3,481,914	19.8	7,230,699	41.1	10,712,613	60.9	9.9	45.8	5.1	10/01/2019	10/01/2019
DEERFIELD BEACH	F	10/01/2018	119,214,394	34,676,155	10,260,305	7,910,995	3,313,667	32.3	3,922,191	38.2	7,235,858	70.5	9.0	58.4	6.0	10/01/2018	10/01/2018
DEERFIELD BEACH	G	10/01/2018	55,602,268	4,814,506	321,771	5,648,873	170,361	52.9	1,342,316	417.2	1,512,677	470.1	9.0	480.6	0.0	10/01/2018	10/01/2018
DEERFIELD BEACH	P	10/01/2018	43,182,442	21,591,414	0	4,530,160	85,887	0.0	2,205,428	0.0	2,291,315	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
DELAND	F	10/01/2018	17,006,097	3,950,173	2,783,936	859,213	656,223	23.6	489,917	17.6	1,146,140	41.2	5.0	34.1	6.0	10/01/2018	10/01/2018
DELAND	G	10/01/2018	30,098,047	4,096,069	1,603,588	2,320,492	234,078	14.6	442,565	27.6	676,643	42.2	7.0	38.7	0.0	10/01/2018	10/01/2019
DELAND	P	10/01/2018	26,762,761	7,655,196	3,514,829	1,739,005	882,047	25.1	673,407	19.2	1,555,454	44.3	7.8	31.5	6.2	10/01/2019	10/01/2019
DELRAY BEACH	F	10/01/2018	103,733,220	63,039,684	11,150,507	8,166,843	3,285,711	29.5	5,724,692	51.3	9,010,403	80.8	9.0	65.2	9.1	10/01/2019	10/01/2019
DELRAY BEACH	G	10/01/2018	136,078,674	9,359,798	20,025,730	8,694,654	2,791,654	13.9	588,110	2.9	3,379,764	16.9	3.5	14.6	0.0	10/01/2019	10/01/2019
DELRAY BEACH	P	10/01/2018	94,110,114	56,948,073	11,449,174	7,833,293	2,927,709	25.6	5,222,519	45.6	8,150,228	71.2	9.0	59.4	5.0	10/01/2019	10/01/2019
DELTONA	F	10/01/2018	30,023,890	7,431,103	3,742,506	1,618,545	906,600	24.2	812,125	21.7	1,718,725	45.9	8.0	28.1	11.6	10/01/2019	10/01/2019
DESTIN FCD	F	10/01/2018	20,867,421	7,359,717	1,546,829	1,257,238	421,989	27.3	701,086	45.3	1,123,075	72.6	6.8	52.3	16.2	10/01/2019	10/01/2019
DUNEDIN	F	10/01/2018	29,532,334	144,713	3,517,247	1,394,609	923,236	26.3	9,447	0.3	932,683	26.5	5.5	14.3	7.8	10/01/2019	10/01/2019
DUNNELON	PF	10/01/2018	2,777,900	-1,348,036	310,556	92,839	8,541	2.8	0	0.0	8,541	2.8	1.0	0.0	0.0	10/01/2018	10/01/2018
EAST LAKE TARPON FCD	F	10/01/2018	16,976,452	4,627,442	2,646,502	998,271	545,904	20.6	407,931	15.4	953,835	36.0	5.0	22.6	9.8	10/01/2019	10/01/2019
EAST NICEVILLE FCD	F	10/01/2018	988,345	-17,177	489,824	0	94,079	19.2	811	0.2	94,890	19.4	5.0	8.3	6.8	10/01/2019	10/01/2019
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	10/01/2018	14,681,238	-411,752	1,541,668	421,751	370,815	24.1	121,925	7.9	492,740	32.0	6.0	23.5	3.6	10/01/2019	10/01/2019
EDGEWATER	G	10/01/2018	12,533,777	7,009,353	95,801	2,141,177	65,045	67.9	680,705	710.5	745,750	778.4	2.5	802.2	0.0	10/01/2019	10/01/2019
EDGEWATER	P	10/01/2018	10,313,579	4,571,922	1,526,739	974,129	306,989	20.1	576,908	37.8	883,897	57.9	6.0	54.1	0.0	10/01/2019	10/01/2019
ENGLEWOOD AREA FCD	F	10/01/2018	32,423,561	5,976,620	3,269,669	1,586,538	1,057,248	32.3	877,085	26.8	1,934,333	59.2	8.9	41.7	10.7	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
ENGLEWOOD WATER DISTRICT	G	10/01/2018	594,602	57,159	0	72,942	18,190	0.0	7,606	0.0	25,796	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
ESTERO FCD	F	10/01/2018	26,634,104	3,577,377	4,680,282	279,124	1,537,515	32.9	0	0.0	1,537,515	32.9	3.0	24.1	5.5	10/01/2019	10/01/2019
EUSTIS	F	10/01/2018	9,979,983	2,440,097	1,402,188	631,063	281,821	20.1	417,508	29.8	699,329	49.9	4.0	40.6	7.3	10/01/2019	10/01/2019
EUSTIS	P	10/01/2018	20,733,875	5,471,050	2,078,230	1,068,920	628,636	30.3	517,844	24.9	1,146,480	55.2	4.0	47.1	6.1	10/01/2019	10/01/2019
FERNANDINA BEACH	G	10/01/2018	21,893,423	7,368,000	5,412,964	1,839,839	739,602	13.7	848,041	15.7	1,587,643	29.3	6.5	24.0	0.0	10/01/2019	10/01/2019
FERNANDINA BEACH	PF	10/01/2018	25,661,803	8,399,841	4,076,750	1,862,354	783,642	19.2	856,203	21.0	1,639,845	40.2	7.7	28.7	5.4	10/01/2019	10/01/2019
FLAGLER BEACH	F	10/01/2018	1,772,380	-465,208	542,197	54,128	125,309	23.1	0	0.0	125,309	23.1	5.0	10.9	8.1	10/01/2019	10/01/2019
FLAGLER BEACH	P	10/01/2018	3,894,469	362,034	859,688	213,989	225,163	26.2	37,853	4.4	263,016	30.6	10.0	16.2	5.6	10/01/2019	10/01/2019
FLORIDA CITY	P	10/01/2018	3,427,201	-407,585	0	240,131	0	0.0	29,828	0.0	29,828	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
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	09/30/2018	684,276,476	20,633,122	45,276,877	43,460,190	9,401,002	20.8	1,993,264	4.4	11,394,266	25.2	6.0	20.6	0.0	10/01/2019	10/01/2019
FORT LAUDERDALE	PF	10/01/2018	905,150,400	63,914,493	75,841,699	52,721,047	21,682,518	28.6	7,863,688	10.4	29,546,206	39.0	10.8	23.6	6.3	10/01/2019	10/01/2019
FORT MEADE	F	10/01/2018	403,020	49,598	66,479	36,329	14,123	21.2	3,982	6.0	18,105	27.2	0.0	28.2	0.0	10/01/2018	10/01/2018
FORT MEADE	G	10/01/2018	5,037,513	820,697	1,270,503	450,086	137,119	10.8	68,228	5.4	205,347	16.2	0.0	16.7	0.0	10/01/2018	10/01/2018
FORT MEADE	P	10/01/2018	1,231,929	120,037	0	150,288	13,138	0.0	18,071	0.0	31,209	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
FORT MYERS	F	10/01/2018	100,813,840	38,988,365	7,373,532	7,306,754	1,868,864	25.4	4,559,428	61.8	6,428,292	87.2	8.0	82.4	5.5	10/01/2018	10/01/2019
FORT MYERS	G	10/01/2018	127,159,983	57,736,986	23,412,978	11,638,044	2,796,940	12.0	6,320,617	27.0	9,117,557	38.9	5.2	35.2	0.0	10/01/2019	10/01/2019
FORT MYERS	P	10/01/2018	135,039,894	59,017,518	14,113,259	10,016,185	3,418,173	24.2	6,814,252	48.3	10,232,425	72.5	10.0	63.8	5.7	10/01/2019	10/01/2019
FORT PIERCE	GP	09/30/2018	206,965,262	21,344,384	29,263,992	14,502,707	5,069,184	17.3	1,786,141	6.1	6,855,325	23.4	5.6	16.0	0.0	10/01/2019	10/01/2019
FORT PIERCE SUPP	P	09/30/2018	14,282,078	1,223,568	6,992,253	596,396	600,429	8.6	109,815	1.6	710,244	10.2	7.0	0.0	3.2	10/01/2018	10/01/2018
FORT WALTON BEACH	F	10/01/2018	17,043,825	9,449,960	2,339,494	1,466,216	565,716	24.2	750,071	32.1	1,315,787	56.2	8.0	42.1	8.3	10/01/2019	10/01/2019
FORT WALTON BEACH	G	10/01/2018	47,935,568	4,381,835	2,545,250	3,298,926	397,746	15.6	995,880	39.1	1,393,626	54.8	5.0	51.9	0.0	10/01/2019	10/01/2019
FORT WALTON BEACH	P	10/01/2018	21,895,899	5,214,034	2,244,769	1,980,558	439,930	19.6	507,442	22.6	947,372	42.2	5.0	30.7	8.1	10/01/2019	10/01/2019
FROSTPROOF	G	10/01/2018	1,607,675	-261,528	515,265	58,760	28,236	5.5	0	0.0	28,236	5.5	1.0	4.6	0.0	10/01/2018	10/01/2018
FROSTPROOF	P	10/01/2018	4,257,248	474,376	68,229	270,319	30,650	44.9	123,328	180.8	153,978	225.7	1.0	197.6	35.2	10/01/2019	10/01/2019
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

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
GAINESVILLE	G	10/01/2018	432,508,136	168,964,313	88,443,898	36,964,136	8,831,356	10.0	11,432,568	12.9	20,263,924	22.9	5.0	18.8	0.0	10/01/2019	10/01/2019
GAINESVILLE	PF	10/01/2018	253,221,825	47,323,453	24,281,179	17,943,381	4,541,786	18.7	3,406,367	14.0	7,948,153	32.7	8.1	21.5	4.5	10/01/2019	10/01/2019
GOLDEN BEACH	GP	10/01/2018	10,129,529	1,878,870	2,474,969	371,909	595,916	24.1	178,951	7.2	774,867	31.3	4.5	26.9	0.0	10/01/2019	10/01/2019
GREATER NAPLES FCD	F	10/01/2018	29,996,512	-3,622,850	4,118,642	281,909	1,397,319	33.9	0	0.0	1,397,319	33.9	3.0	15.8	16.5	10/01/2019	10/01/2019
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	10/01/2018	16,027,007	1,329,572	3,765,697	184,297	1,252,685	33.3	0	0.0	1,252,685	33.3	4.0	25.0	4.1	10/01/2019	10/01/2019
GREENACRES	P	10/01/2018	18,789,925	-915,977	2,142,493	414,890	565,956	26.4	0	0.0	565,956	26.4	4.0	15.0	7.6	10/01/2019	10/01/2019
GULF BREEZE	P	10/01/2018	4,694,434	-549,704	757,553	123,929	192,255	25.4	0	0.0	192,255	25.4	4.0	18.1	7.4	10/01/2019	10/01/2019
GULFPORT	F	10/01/2018	4,691,114	161,165	945,943	203,388	179,956	19.0	22,212	2.4	202,168	21.4	5.0	10.0	7.1	10/01/2019	10/01/2019
GULFPORT	G	10/01/2018	16,761,390	-975,837	3,408,453	1,043,960	265,913	7.8	0	0.0	265,913	7.8	2.7	5.4	0.0	10/01/2019	10/01/2019
GULFPORT	P	10/01/2018	10,578,983	1,683,161	2,295,153	578,225	415,864	18.1	141,431	6.2	557,295	24.3	8.0	13.1	4.1	10/01/2019	10/01/2019
HAINES CITY	F	10/01/2018	6,821,653	1,949,799	1,538,253	574,786	235,005	15.3	252,349	16.4	487,354	31.7	9.0	17.7	6.2	10/01/2019	10/01/2019
HAINES CITY	G	10/01/2018	16,507,291	1,729,894	1,905,155	1,494,290	52,144	2.7	274,076	14.4	326,220	17.1	0.0	19.0	0.0	10/01/2019	10/01/2019
HAINES CITY	P	10/01/2018	10,435,633	2,941,735	2,944,446	770,738	526,252	17.9	387,319	13.2	913,571	31.0	9.4	17.8	4.9	10/01/2019	10/01/2019
HALIFAX HOSPITAL	G	10/01/2017	266,359,289	92,795,709	33,515,244	21,003,767	74,000	0.2	19,613,238	58.5	19,687,238	58.7	0.0	60.7	0.0	10/01/2017	10/01/2017
HALLANDALE BEACH	G	10/01/2018	59,191,741	11,279,848	5,493,476	4,422,024	938,382	17.1	1,259,962	22.9	2,198,344	40.0	3.0	41.6	0.0	10/01/2018	10/01/2018
HALLANDALE BEACH	PF	10/01/2018	176,126,693	76,501,384	14,617,447	11,110,591	3,263,803	22.3	9,463,095	64.7	12,726,898	87.1	9.5	75.6	4.1	10/01/2019	10/01/2019
HALLANDALE BEACH PM	G	10/01/2018	18,176,409	2,568,659	682,868	1,131,036	164,200	24.1	390,808	57.2	555,008	81.3	7.0	85.9	0.0	10/01/2018	10/01/2018
HALLANDALE BEACH PM (EXCESS)	G	10/01/2018	0		682,868	0	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
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	10/01/2018	706,113,130	281,661,984	51,351,940	65,385,912	7,371,027	14.4	27,998,714	54.5	35,369,741	68.9	7.0	67.8	0.9	10/01/2019	10/01/2019
HIALEAH - ELECTED	G	10/01/2018	11,007,048	-1,044,744	677,812	628,628	175,313	25.9	0	0.0	175,313	25.9	3.4	22.5	0.0	10/01/2018	10/01/2019
HIALEAH GARDENS	P	10/01/2018	17,561,918	879,611	2,797,717	868,725	837,017	29.9	0	0.0	837,017	29.9	5.0	20.1	5.7	10/01/2019	10/01/2019
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
HOLLEY-NAVARRE FCD	F	10/01/2018	2,992,051	-733,540	893,962	12,707	250,283	28.0	0	0.0	250,283	28.0	5.0	7.9	16.0	10/01/2019	10/01/2019
HOLLY HILL	F	10/01/2018	4,687,772	1,462,418	662,103	402,751	186,430	28.2	157,666	23.8	344,096	52.0	7.0	40.6	6.3	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
HOLLY HILL	P	10/01/2018	10,819,490	2,462,338	1,233,224	775,864	264,466	21.5	332,237	26.9	596,703	48.4	6.2	33.4	10.5	10/01/2019	10/01/2019
HOLLYWOOD	F	10/01/2018	250,486,988	160,069,039	20,634,810	16,263,828	6,438,566	31.2	12,562,780	60.9	19,001,346	92.1	6.7	88.1	7.6	10/01/2019	10/01/2019
HOLLYWOOD	G	10/01/2018	341,340,499	182,889,147	41,243,666	31,074,217	6,504,713	15.8	20,190,849	49.0	26,695,562	64.7	8.0	58.9	0.0	10/01/2019	10/01/2019
HOLLYWOOD	P	10/01/2018	225,564,214	244,607,603	22,548,916	25,665,306	6,946,203	30.8	25,231,967	111.9	32,178,170	142.7	9.5	131.0	6.8	10/01/2019	10/01/2019
HOLMES BEACH	P	10/01/2018	8,924,698	734,205	1,186,065	434,582	389,055	32.8	76,624	6.5	465,679	39.3	6.0	31.4	3.4	10/01/2019	10/01/2019
HOMESTEAD	F	01/01/2019	6,928,525	-371,753	0	618,506	80,189	0.0	0	0.0	80,189	0.0	0.0	0.0	0.0	01/01/2019	01/01/2019
HOMESTEAD	P	10/01/2018	97,644,715	21,428,383	8,026,450	5,341,746	2,969,907	37.0	2,314,314	28.8	5,284,221	65.8	7.7	53.4	7.8	10/01/2019	10/01/2019
HOMESTEAD - General & Hospital	G	10/01/2018	83,827,709	10,830,807	8,020,327	4,649,972	1,608,555	20.1	1,092,907	13.6	2,701,462	33.7	4.0	30.9	0.0	10/01/2019	10/01/2019
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2018	4,724,658	-11,412	181,800	389,457	102,023	56.1	0	0.0	102,023	56.1	0.0	58.1	0.0	01/01/2018	01/01/2018
HOMESTEAD - Old Elected	G	01/01/2018	2,999,078	306,927	35,524	180,922	56,932	160.3	193,832	545.6	250,764	705.9	0.0	730.9	0.0	01/01/2018	01/01/2018
HOWEY-IN-THE-HILLS	P	10/01/2018	1,630,604	-181,739	330,473	47,177	72,703	22.0	0	0.0	72,703	22.0	5.0	14.0	3.6	10/01/2018	10/01/2018
INDIALANTIC	G	10/01/2018	1,461,370	542,518	588,668	166,375	75,490	12.8	50,825	8.6	126,315	21.5	4.5	17.0	0.0	10/01/2019	10/01/2019
INDIALANTIC	PF	10/01/2018	8,487,768	714,463	900,427	497,089	196,043	21.8	78,684	8.7	274,727	30.5	5.0	18.2	8.5	10/01/2019	10/01/2019
INDIAN HARBOUR BEACH	P	10/01/2018	10,694,546	1,815,322	1,236,103	649,500	416,013	33.7	240,283	19.4	656,296	53.1	6.5	42.7	6.0	10/01/2019	10/01/2019
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2018	272,803	167,316	983,938	221,279	36,120	3.7	0	0.0	36,120	3.7	0.0	3.8	0.0	10/01/2018	10/01/2018
INDIAN RIVER SHORES	G	10/01/2018	1,082,203	118,682	281,080	48,395	94,576	33.7	26,533	9.4	121,109	43.1	9.0	35.1	0.0	10/01/2018	10/01/2018
INDIAN RIVER SHORES	PF	10/01/2018	17,026,843	-133,189	1,508,425	752,385	396,641	26.3	120,631	8.0	517,272	34.3	9.0	26.4	0.0	10/01/2018	10/01/2018
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	01/01/2018	746,406,689	33,674,881	645,238,470	30,899,396	40,714,547	6.3	0	0.0	40,714,547	6.3	3.0	3.3	0.0	01/01/2019	01/01/2019
JACKSONVILLE	CO	10/01/2018	229,469,000	209,583,347	26,156,845	17,080,620	7,487,444	28.6	9,453,238	36.1	16,940,682	64.8	10.0	52.8	0.0	10/01/2019	10/01/2019
JACKSONVILLE	G	10/01/2018	2,085,056,000	1,175,135,210	236,284,935	184,636,248	42,290,477	17.9	50,214,533	21.3	92,505,010	39.2	10.0	28.0	0.0	10/01/2019	10/01/2019
JACKSONVILLE	PF	10/01/2018	2,007,821,892	1,153,321,931	162,003,561	170,086,057	75,867,963	46.8	78,785,998	48.6	154,653,961	95.5	10.4	84.1	0.5	10/01/2019	10/01/2019
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	10/01/2018	13,344,201	3,860,159	2,153,226	772,485	433,264	20.1	492,925	22.9	926,189	43.0	8.0	26.9	6.6	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
JACKSONVILLE BEACH	G	10/01/2018	55,646,916	15,174,414	12,761,296	4,393,490	1,561,329	12.2	1,814,267	14.2	3,375,596	26.5	8.0	17.5	0.0	10/01/2019	10/01/2019
JACKSONVILLE BEACH	P	10/01/2018	23,753,812	2,834,006	4,451,301	1,220,444	749,706	16.8	461,926	10.4	1,211,632	27.2	8.0	14.0	4.3	10/01/2019	10/01/2019
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	10/01/2018	75,357,007	7,475,595	8,275,347	3,999,690	2,549,339	30.8	752,516	9.1	3,301,855	39.9	10.0	29.6	7.8	10/01/2019	10/01/2019
JUPITER ISLAND	GPF	10/01/2018	10,498,507	2,751,191	870,822	1,368,997	24,603	2.8	341,064	39.2	365,667	42.0	0.0	42.0	0.0	10/01/2018	10/01/2018
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	10/01/2018	57,290,853	-205,672	12,760,505	3,071,564	1,837,523	14.4	0	0.0	1,837,523	14.4	6.0	8.8	0.0	10/01/2019	10/01/2019
KEY WEST	PF	10/01/2018	108,032,111	27,327,623	12,249,085	6,197,003	2,467,074	20.1	2,546,092	20.8	5,013,166	40.9	7.0	31.5	4.3	10/01/2018	10/01/2018
KEY WEST HOUSING	G	01/01/2019	10,419,542	592,634	2,251,610	626,156	291,137	12.9	60,826	2.7	351,963	15.6	0.0	16.2	0.0	01/01/2020	01/01/2020
KEY WEST UTILITY	G	01/01/2019	87,492,294	28,237,638	10,080,796	6,701,661	1,597,453	15.9	2,611,377	25.9	4,208,830	41.8	0.0	43.3	0.0	01/01/2019	01/01/2019
KISSIMMEE	F	10/01/2018	41,058,357	10,797,565	5,845,291	3,194,776	1,053,307	18.0	1,166,134	20.0	2,219,441	38.0	2.1	33.2	6.5	10/01/2018	10/01/2018
KISSIMMEE	G	10/01/2018	121,722,125	17,880,685	21,643,273	7,564,366	3,590,342	16.6	1,449,879	6.7	5,040,221	23.3	4.0	19.6	0.0	10/01/2019	10/01/2019
KISSIMMEE	P	10/01/2018	67,355,649	9,602,556	8,579,330	3,815,870	1,785,807	20.8	812,040	9.5	2,597,847	30.3	4.1	21.2	8.7	10/01/2018	10/01/2018
KISSIMMEE UTILITY AUTHORITY	G	10/01/2018	95,696,876	26,870,615	19,100,101	6,481,042	2,428,327	12.7	2,426,736	12.7	4,855,063	25.4	1.6	23.8	0.0	10/01/2018	10/01/2018
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	10/01/2018	8,550,201	-595,042	1,434,759	346,802	338,657	23.6	0	0.0	338,657	23.6	5.0	12.7	6.8	10/01/2019	10/01/2019
LAKE ALFRED	G	10/01/2018	5,102,514	509,801	1,593,252	373,521	244,035	15.3	70,548	4.4	314,583	19.7	5.0	14.8	0.0	10/01/2019	10/01/2019
LAKE ALFRED	PF	10/01/2018	4,369,477	86,285	783,517	109,431	182,921	23.4	8,973	1.2	191,894	24.5	5.0	11.7	7.8	10/01/2019	10/01/2019
LAKE CITY	F	10/01/2018	10,355,715	652,149	793,729	638,049	166,089	20.9	160,274	20.2	326,363	41.1	5.0	29.1	8.0	10/01/2019	10/01/2019
LAKE CITY	G	10/01/2018	21,968,490	3,014,288	855,211	1,786,629	101,102	11.8	810,424	94.8	911,526	106.6	1.7	108.8	0.0	10/01/2018	10/01/2018
LAKE CITY	P	10/01/2018	16,411,043	-1,397,238	1,743,344	775,890	374,900	21.5	0	0.0	374,900	21.5	5.0	11.3	6.0	10/01/2019	10/01/2019
LAKE HELEN	P	10/01/2018	1,382,820	-186,658	160,347	42,112	26,753	16.7	0	0.0	26,753	16.7	1.0	1.2	14.5	10/01/2018	10/01/2018
LAKE MARY	F	10/01/2018	18,232,131	1,729,655	2,612,710	765,719	725,473	27.8	262,215	10.0	987,688	37.8	5.0	27.5	6.5	10/01/2019	10/01/2019
LAKE MARY	P	10/01/2018	22,477,329	-1,632,845	2,631,910	1,012,017	704,867	26.8	0	0.0	704,867	26.8	5.0	17.0	5.8	10/01/2019	10/01/2019
LAKE PARK (RETIRED)	P	10/01/2018	1,393,207	165,134	0	132,388	32,060	0.0	43,092	0.0	75,152	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
LAKE WALES	F	10/01/2018	8,899,628	3,348,636	1,631,236	660,186	308,220	18.9	298,843	18.3	607,063	37.2	5.0	26.0	7.0	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
LAKE WALES	G	10/01/2018	11,232,214	1,007,818	3,865,911	676,677	358,172	9.3	115,709	3.0	473,881	12.3	5.0	7.7	0.0	10/01/2019	10/01/2019
LAKE WALES	P	10/01/2018	15,618,069	1,152,463	2,514,679	900,370	488,217	19.4	139,262	5.5	627,479	25.0	5.0	16.7	4.3	10/01/2019	10/01/2019
LAKE WORTH	F	10/01/2018	47,122,406	20,946,951	764,281	3,841,388	326,268	42.7	2,816,460	368.5	3,142,728	411.2	11.3	476.6	10.7	10/01/2019	10/01/2019
LAKE WORTH	G	10/01/2018	72,091,129	38,422,851	14,861,111	8,523,096	1,456,383	9.8	3,546,885	23.9	5,003,268	33.7	7.3	27.4	0.0	10/01/2019	10/01/2019
LAKE WORTH	P	10/01/2018	32,328,488	20,521,652	1,002,100	3,743,020	309,368	30.9	2,949,784	294.4	3,259,152	325.2	7.1	276.3	53.8	10/01/2019	10/01/2019
LAKELAND	F	10/01/2018	97,574,895	18,047,318	11,556,042	5,785,093	2,322,521	20.1	1,231,803	10.7	3,554,324	30.8	9.5	16.5	6.0	10/01/2019	10/01/2019
LAKELAND	G	10/01/2018	596,234,332	114,914,099	88,153,554	44,749,095	11,820,903	13.4	12,220,023	13.9	24,040,926	27.3	8.7	19.3	0.0	10/01/2019	10/01/2019
LAKELAND	P	10/01/2018	125,956,789	37,885,795	15,016,049	9,295,028	3,092,041	20.6	3,143,594	20.9	6,235,635	41.5	16.8	20.8	5.4	10/01/2019	10/01/2019
LANTANA	F	09/30/2018	44,315,360	5,310,785	1,315,467	1,586,882	596,721	45.4	795,313	60.5	1,392,034	105.8	2.0	90.5	13.3	10/01/2019	10/01/2019
LANTANA	P	10/01/2018	15,671,738	3,712,324	1,885,202	765,751	628,332	33.3	378,375	20.1	1,006,707	53.4	8.0	41.4	6.0	10/01/2019	10/01/2019
LARGO	PF	10/01/2018	148,167,738	37,319,501	16,776,460	9,419,599	3,937,525	23.5	3,087,607	18.4	7,025,132	41.9	8.0	27.7	7.3	10/01/2019	10/01/2019
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2017	2,051,305	-266,529	265,135	102,909	-22,808	-8.6	0	0.0	-22,808	0.0	5.0	0.0	42.9	10/01/2017	10/01/2017
LAUDERHILL	F	10/01/2018	86,028,658	17,815,094	7,601,956	4,617,822	2,910,835	38.3	1,839,188	24.2	4,750,023	62.5	13.7	46.9	2.4	10/01/2018	10/01/2018
LAUDERHILL	G	10/01/2018	26,748,038	4,808,429	2,875,440	1,826,643	661,397	23.0	461,297	16.0	1,122,694	39.0	10.0	30.5	0.0	10/01/2018	10/01/2018
LAUDERHILL	P	10/01/2018	71,317,895	14,765,349	9,421,667	4,159,626	2,409,779	25.6	1,413,309	15.0	3,823,088	40.6	10.0	27.1	4.7	10/01/2018	10/01/2018
LAUDERHILL (C&M)	G	10/01/2018	29,462,962	14,239,990	7,557,489	1,877,813	1,082,989	14.3	2,165,385	28.7	3,248,374	43.0	8.0	36.3	0.0	10/01/2018	10/01/2018
LEESBURG	F	10/01/2018	19,669,021	4,212,823	2,693,628	1,235,527	553,168	20.5	476,759	17.7	1,029,927	38.2	6.5	28.0	5.2	10/01/2019	10/01/2019
LEESBURG	G	10/01/2018	38,967,701	3,214,755	8,346,489	3,774,416			811,572	9.7	811,572	9.7	0.0	12.3	0.0	10/01/2019	10/01/2019
LEESBURG	P	10/01/2018	21,255,582	1,588,576	4,003,663	1,101,393	796,995	19.9	221,909	5.5	1,018,904	25.5	7.7	13.8	5.0	10/01/2019	10/01/2019
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	10/01/2018	1,759,944	167,988	0	182,389	50,030	0.0	0	0.0	50,030	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
LONGBOAT KEY	F	10/01/2018	18,485,235	14,039,560	0	2,011,019	65,121	0.0	1,875,341	0.0	1,940,462	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
LONGBOAT KEY	G	10/01/2018	11,022,548	3,918,592	0	1,137,723	36,226	0.0	570,348	0.0	606,574	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
LONGBOAT KEY	P	10/01/2018	7,460,870	4,660,843	0	831,460	36,771	0.0	536,985	0.0	573,756	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
LONGWOOD	PF	10/01/2018	18,173,775	-651,089	3,718,491	549,320	758,273	20.4	0	0.0	758,273	20.4	1.0	12.4	7.8	10/01/2019	10/01/2019
LYNN HAVEN	F	10/01/2018	6,859,296	536,998	1,030,508	226,212	245,865	23.9	62,718	6.1	308,583	29.9	5.0	19.0	7.0	10/01/2019	10/01/2019
LYNN HAVEN	G	10/01/2018	18,425,441	1,983,156	3,884,920	1,081,727	691,126	17.8	208,992	5.4	900,118	23.2	5.0	19.1	0.0	10/01/2019	10/01/2019

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LYNN HAVEN	P	10/01/2018	8,996,101	-497,160	1,476,848	448,496	293,923	19.9	0	0.0	293,923	19.9	5.0	8.1	7.5	10/01/2019	10/01/2019
MADISON	F	10/01/2018	1,711,109	1,182,672	317,822	212,833	208,404	65.6	0	0.0	208,404	65.6	7.1	54.6	6.4	10/01/2019	10/01/2019
MADISON	P	10/01/2018	3,542,926	-2,158	633,859	254,796	152,846	24.1	0	0.0	152,846	24.1	5.0	15.7	4.3	10/01/2019	10/01/2019
MAITLAND	PF	10/01/2018	31,586,433	9,651,325	5,964,538	2,041,542	1,034,034	17.3	868,847	14.6	1,902,881	31.9	6.8	22.5	2.6	10/01/2019	10/01/2019
MARATHON	F	10/01/2018	8,874,070	-2,059,102	2,048,704	101,362	465,062	22.7	0	0.0	465,062	22.7	5.0	13.3	6.8	10/01/2018	10/01/2019
MARCO ISLAND	F	10/01/2018	20,613,688	-2,112,149	2,577,334	64,894	1,099,825	42.7	0	0.0	1,099,825	42.7	1.0	40.4	2.8	10/01/2019	10/01/2019
MARCO ISLAND	P	10/01/2018	16,357,942	-32,282	2,174,655	471,426	560,169	25.8	0	0.0	560,169	25.8	0.5	16.9	9.3	10/01/2019	10/01/2019
MARIANNA	F	10/01/2017	3,544,615	-683,912	590,792	151,614	18,052	3.1	0	0.0	18,052	3.1	5.0	0.0	7.8	10/01/2018	10/01/2018
MARIANNA	P	10/01/2017	4,518,092	-1,371,833	650,314	175,455	2,000	0.3	0	0.0	2,000	0.3	5.0	0.0	7.0	10/01/2018	10/01/2018
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	10/01/2018	25,725,672	5,799,709	2,975,501	1,602,229	519,333	17.5	629,983	21.2	1,149,316	38.6	5.0	29.9	5.0	10/01/2019	10/01/2019
MEDLEY - GENERAL + ELECTED	G	10/01/2018	21,685,310	3,007,021	2,613,761	1,041,565	568,736	21.8	256,250	9.8	824,986	31.6	0.0	33.5	0.0	10/01/2018	10/01/2018
MELBOURNE	F	10/01/2018	72,896,353	18,577,183	8,066,142	5,023,191	2,119,035	26.3	1,803,209	22.4	3,922,244	48.6	7.5	40.2	6.8	10/01/2019	10/01/2019
MELBOURNE	G	10/01/2018	7,649,707	-1,161,895	164,758	512,846	43,941	26.7	0	0.0	43,941	26.7	0.0	29.5	0.0	10/01/2019	10/01/2019
MELBOURNE	P	10/01/2018	83,913,900	19,930,169	7,898,223	6,028,319	1,570,290	19.9	2,288,361	29.0	3,858,651	48.9	7.0	36.0	7.7	10/01/2019	10/01/2019
MELBOURNE - SPECIAL RISK	G	10/01/2018	1,353,518	65,349	74,021	50,507	33,952	45.9	36,105	48.8	70,057	94.6	0.0	104.8	0.0	10/01/2019	10/01/2019
MELBOURNE BEACH	P	10/01/2018	3,336,285	973,234	549,549	268,593	163,459	29.7	167,258	30.4	330,717	60.2	5.0	49.8	7.7	10/01/2019	10/01/2019
MIAMI - ELECTED	G	01/01/2018	7,375,239	1,113,697	0	621,865	2,400	0.0	350,716	0.0	353,116	0.0	0.0	0.0	0.0	01/01/2018	01/01/2018
MIAMI - FIPO	PF	10/01/2018	1,294,946,970	623,933,044	166,670,939	121,876,882	73,732,701	44.2	0	0.0	73,732,701	44.2	9.0	37.0	0.0	10/01/2018	10/01/2019
MIAMI - FIPO (STAFF)	G	10/01/2018	2,744,876	-155,691	466,027	0	80,021	17.2	0	0.0	80,021	17.2	7.0	10.2	0.0	10/01/2018	10/01/2019
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2019	426,176,255	-122,670,582	166,670,939	27,975,422	0	0.0	6,664,591	4.0	6,664,591	4.0	0.0	4.0	0.0	01/01/2019	01/01/2019
MIAMI - GESE	GS	10/01/2018	704,529,898	356,972,836	105,943,065	74,081,405	17,330,188	16.4	43,693,360	41.2	61,023,548	57.6	10.0	45.0	0.0	10/01/2019	10/01/2019
MIAMI - GESE (EXCESS)	GS	10/01/2018	0	4,859,623	105,943,065	420,587	0	0.0	631,547	0.6	631,547	0.6	0.0	0.6	0.0	10/01/2018	10/01/2018
MIAMI - GESE (STAFF)	GS	10/01/2018	4,262,009	1,137,557	320,720	304,814	82,784	25.8	170,904	53.3	253,688	79.1	10.0	69.1	0.0	10/01/2019	10/01/2019
MIAMI - OFF-STREET PARKING	G	10/01/2018	20,228,703	1,278,247	3,443,497	636,553	781,988	22.7	0	0.0	781,988	22.7	6.5	18.0	0.0	10/01/2018	10/01/2018

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MIAMI BEACH	G	10/01/2018	656,207,611	239,667,032	84,980,438	51,850,319	15,995,372	18.8	21,651,668	25.5	37,647,040	44.3	9.9	37.0	0.0	10/01/2019	10/01/2019
MIAMI BEACH	PF	10/01/2018	924,502,976	339,692,403	66,717,877	70,672,761	21,014,495	31.5	26,588,372	39.9	47,602,867	71.4	10.1	61.7	0.2	10/01/2019	10/01/2019
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	10/01/2018	20,543,939	1,799,015	3,554,733	1,358,824	594,356	16.7	154,035	4.3	748,391	21.1	8.3	12.9	0.0	10/01/2019	10/01/2019
MIAMI SPRINGS	PF	10/01/2018	33,047,918	2,469,451	2,676,755	2,101,408	626,821	23.4	237,520	8.9	864,341	32.3	12.5	17.0	4.7	10/01/2019	10/01/2019
MIAMI-DADE COUNTY	ERP	07/01/2018	24,595,935	12,206,896	0	4,085,842	14,544	0.0	1,899,558	0.0	1,914,102	0.0	0.0	0.0	0.0	07/01/2018	06/30/2019
MIDWAY FCD	F	10/01/2018	5,901,922	113,009	1,425,639	39,772	354,442	24.9	0	0.0	354,442	24.9	10.0	7.0	8.7	10/01/2019	10/01/2019
MILTON	F	10/01/2018	5,026,808	4,279,155	923,852	444,888	158,649	17.2	355,671	38.5	514,320	55.7	6.5	43.3	8.1	10/01/2019	10/01/2019
MILTON	G	10/01/2018	14,452,207	1,956,029	2,523,307	1,088,763	376,705	14.9	302,741	12.0	679,446	26.9	10.0	17.9	0.0	10/01/2019	10/01/2019
MILTON	P	10/01/2018	8,244,298	-302,943	663,393	517,755	205,153	30.9	0	0.0	205,153	30.9	8.0	10.4	13.7	10/01/2019	10/01/2019
MIRAMAR	F	10/01/2018	156,174,650	56,506,506	11,034,456	6,102,663	3,402,655	30.8	6,347,129	57.5	9,749,784	88.4	8.5	83.2	0.0	10/01/2018	10/01/2018
MIRAMAR	G	10/01/2018	105,239,653	24,439,588	18,912,658	4,914,763	4,455,669	23.6	2,206,205	11.7	6,661,874	35.2	9.5	26.7	0.0	10/01/2019	10/01/2019
MIRAMAR	P	10/01/2018	178,178,063	79,681,015	14,289,472	9,194,695	4,600,353	32.2	7,356,706	51.5	11,957,059	83.7	13.4	66.2	7.8	10/01/2018	10/01/2018
MIRAMAR - MANAGEMENT	G	10/01/2018	43,803,745	17,769,194	12,482,538	3,219,042	3,547,481	28.4	1,313,736	10.5	4,861,217	38.9	13.5	25.4	0.0	10/01/2019	10/01/2019
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	01/01/2019	867,797	-104,009	0	30,945	4,776	0.0	0	0.0	4,776	0.0	0.0	0.0	0.0	01/01/2019	01/01/2019
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	10/01/2018	8,642,761	769,201	1,640,236	413,997	516,107	31.5	0	0.0	516,107	31.5	7.0	18.7	5.0	10/01/2019	10/01/2019
MOUNT DORA	G	10/01/2018	16,691,741	3,160,360	2,743,468	1,372,752	-147,363	-5.4	546,046	19.9	398,683	14.5	0.8	14.3	0.0	10/01/2019	10/01/2019
MOUNT DORA	P	10/01/2018	11,844,840	417,226	2,378,202	585,131	558,060	23.5	0	0.0	558,060	23.5	7.6	12.0	4.3	10/01/2019	10/01/2019
NAPLES	F	10/01/2018	59,348,411	12,232,828	3,272,458	3,478,837	823,100	25.2	1,362,251	41.6	2,185,351	66.8	4.6	45.5	16.5	10/01/2019	10/01/2019
NAPLES	G	10/01/2018	59,892,801	11,850,381	16,959,524	4,532,340	1,487,536	8.8	1,230,132	7.3	2,717,668	16.0	4.0	12.0	0.0	10/01/2019	10/01/2019
NAPLES	P	10/01/2018	53,954,826	16,808,353	4,487,912	4,036,599	882,252	19.7	1,747,869	39.0	2,630,121	58.6	4.4	39.3	16.0	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
NEPTUNE BEACH	P	10/01/2018	9,896,705	1,373,731	1,314,703	694,992	243,123	18.5	169,076	12.9	412,199	31.4	8.0	21.1	3.5	10/01/2019	10/01/2019
NEW PORT RICHEY	F	10/01/2018	12,343,014	952,421	1,402,006	909,721	456,064	32.5	0	0.0	456,064	32.5	6.5	19.6	7.8	10/01/2019	10/01/2019
NEW PORT RICHEY	P	10/01/2018	29,694,547	-2,270,751	2,464,492	1,678,562	788,068	32.0	0	0.0	788,068	32.0	6.5	15.9	9.6	10/01/2019	10/01/2019
NEW SMYRNA BEACH	F	10/01/2018	23,141,062	5,124,506	2,289,109	1,854,733	288,740	12.6	646,917	28.3	935,657	40.9	10.0	20.0	12.5	10/01/2019	10/01/2019
NEW SMYRNA BEACH	P	10/01/2018	17,662,144	4,577,922	2,407,986	1,545,593	426,522	17.7	491,740	20.4	918,262	38.1	10.0	26.3	4.8	10/01/2019	10/01/2019
NORTH BAY FCD	F	10/01/2018	4,920,196	-177,798	1,004,426	200,040	225,221	22.4	0	0.0	225,221	22.4	2.5	14.1	6.9	10/01/2019	10/01/2019
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2018	63,408,150	-19,436,245	0	1,976,130	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
NORTH BROWARD HOSPITAL	G	07/01/2017	343,858,032	-8,546,767	375,867,293	18,918,204	14,368,983	3.8	0	0.0	14,368,983	3.8	0.0	4.3	0.0	07/01/2017	07/01/2017
NORTH COLLIER FCD (was North Naples)	F	10/01/2018	80,928,312	5,697,168	14,383,938	956,251	4,738,384	32.9	448,731	3.1	5,187,115	36.1	8.5	15.5	12.1	10/01/2019	10/01/2019
NORTH MIAMI 691 [GPF]	F	10/01/2018	2,668,759	313,574	0	412,321	0	0.0	101,447	0.0	101,447	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
NORTH MIAMI 691 [GPF]	G	10/01/2018	121,158,629	14,356,886	11,871,871	6,414,024	2,109,731	17.8	2,335,517	19.7	4,445,248	37.4	6.8	32.8	0.0	10/01/2019	10/01/2019
NORTH MIAMI 691 [GPF]	P	10/01/2018	5,777,466	323,289	120,779	431,102	42,164	34.9	85,271	70.6	127,435	105.5	7.0	105.3	0.0	10/01/2019	10/01/2019
NORTH MIAMI 748	P	10/01/2018	79,380,682	29,602,527	9,667,188	3,453,645	3,151,517	32.6	2,647,826	27.4	5,799,343	60.0	9.5	48.6	1.9	10/01/2019	10/01/2019
NORTH MIAMI BEACH	G	10/01/2018	83,212,413	31,523,532	5,158,886	8,580,779	771,721	15.0	2,952,620	57.2	3,724,341	72.2	7.0	65.4	0.0	10/01/2019	10/01/2019
NORTH MIAMI BEACH	PF	10/01/2018	102,904,629	44,485,613	6,356,284	9,768,547	2,226,302	35.0	4,573,858	72.0	6,800,160	107.0	11.1	94.2	6.1	10/01/2019	10/01/2019
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2018	20,106,173	1,856,745	1,064,113	1,662,017	459,174	43.2	0	0.0	459,174	43.2	8.0	33.0	0.0	10/01/2019	10/01/2019
NORTH PORT	F	10/01/2018	50,458,540	766,296	3,919,097	2,124,775	936,469	23.9	80,755	2.1	1,017,224	26.0	10.6	10.0	6.4	10/01/2019	10/01/2019
NORTH PORT	P	10/01/2018	44,685,624	4,707,399	5,913,522	2,169,492	1,773,601	30.0	698,783	11.8	2,472,384	41.8	8.0	31.0	4.4	10/01/2019	10/01/2019
NORTH RIVER FCD	F	10/01/2018	20,643,200	5,202,072	3,423,460	1,298,850	781,538	22.8	782,753	22.9	1,564,291	45.7	4.5	36.2	5.0	10/01/2019	10/01/2019
OAKLAND PARK	G	10/01/2018	41,181,250	8,632,864	2,877,185	3,808,423	1,568,843	54.5	0	0.0	1,568,843	54.5	0.0	56.0	0.0	10/01/2019	10/01/2019
OAKLAND PARK	PF	10/01/2018	61,109,193	20,515,045	1,218,521	6,532,535	291,189	23.9	1,897,874	155.8	2,189,063	179.7	10.0	147.2	28.0	10/01/2018	10/01/2018
OCALA	F	10/01/2018	62,442,048	13,727,461	7,657,531	3,222,636	1,447,988	18.9	1,742,970	22.8	3,190,958	41.7	7.5	33.2	2.6	10/01/2019	10/01/2019
OCALA	G	10/01/2018	153,450,913	77,743,653	11,227,266	15,887,311	1,118,103	10.0	12,320,905	109.7	13,439,008	119.7	5.1	118.8	0.0	10/01/2019	10/01/2019
OCALA	P	10/01/2018	73,797,838	15,988,794	9,896,055	4,919,782	1,763,328	17.8	2,290,283	23.1	4,053,611	41.0	8.0	28.7	5.9	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
OCEAN CITY-WRIGHT FCD	F	10/01/2018	13,213,328	8,696,585	1,947,982	1,155,135	438,304	22.5	639,384	32.8	1,077,688	55.3	7.0	37.8	12.5	10/01/2019	10/01/2019
OCOEE	G	10/01/2018	40,761,356	1,663,972	9,047,441	2,342,835	1,179,311	13.0	234,004	2.6	1,413,315	15.6	7.4	8.9	0.0	10/01/2019	10/01/2019
OCOEE	PF	10/01/2018	55,131,279	6,182,490	8,323,562	3,055,596	1,840,368	22.1	1,489,089	17.9	3,329,457	40.0	8.0	28.1	5.5	10/01/2019	10/01/2019
OKALOOSA ISLAND FCD	F	10/01/2018	8,824,532	8,260,161	1,263,000	843,848	362,575	28.7	598,077	47.4	960,652	76.1	8.0	68.0	2.8	10/01/2019	10/01/2019
OKEECHOBEE	F	10/01/2018	4,248,914	-339,341	512,885	161,505	169,758	33.1	0	0.0	169,758	33.1	5.0	20.4	10.3	10/01/2018	10/01/2019
OKEECHOBEE	G	10/01/2018	4,880,728	-536,558	986,150	218,109	140,022	14.2	0	0.0	140,022	14.2	6.0	9.3	0.0	10/01/2018	10/01/2019
OKEECHOBEE	P	10/01/2018	9,574,598	-602,818	932,186	420,228	223,175	23.9	0	0.0	223,175	23.9	5.0	11.9	8.8	10/01/2018	10/01/2019
OKEECHOBEE UTILITY	G	10/01/2018	8,572,627	425,318	2,082,220	270,617	387,671	18.6	0	0.0	387,671	18.6	6.0	14.2	0.0	10/01/2018	10/01/2019
OLDSMAR	F	10/01/2018	5,859,921	-6,204	656,329	72,701	267,184	40.7	0	0.0	267,184	40.7	5.0	26.4	10.7	10/01/2018	10/01/2018
ORANGE COUNTY LIBRARY	G	01/01/2019	43,524,639	4,642,731	4,134,169	2,605,853	444,907	10.8	612,086	14.8	1,056,993	25.6	0.0	27.3	0.0	01/01/2019	01/01/2019
ORANGE PARK	F	10/01/2018	7,537,983	70,197	1,188,522	466,694	269,842	22.7	70,198	5.9	340,040	28.6	4.0	17.7	8.0	10/01/2019	10/01/2019
ORANGE PARK	G	10/01/2018	11,035,504	-699,141	2,008,990	793,397	233,299	11.6	0	0.0	233,299	11.6	3.2	8.4	0.0	10/01/2018	10/01/2018
ORANGE PARK	P	10/01/2018	18,206,015	1,563,853	1,562,976	1,004,003	439,877	28.1	279,891	17.9	719,768	46.1	6.2	31.4	10.2	10/01/2019	10/01/2019
ORLANDO	F	10/01/2018	422,713,116	90,889,655	40,957,849	22,678,256	14,441,398	35.3	9,718,936	23.7	24,160,334	59.0	7.5	47.7	5.7	10/01/2019	10/01/2019
ORLANDO	G	09/30/2018	220,889,747	47,043,492	6,193,074	19,070,674	9,984,763	161.2	0	0.0	9,984,763	161.2	4.9	219.4	0.0	10/01/2019	10/01/2019
ORLANDO	P	10/01/2018	594,783,157	133,911,950	54,593,265	36,472,449	16,818,519	30.8	18,504,450	33.9	35,322,969	64.7	8.4	56.3	0.0	10/01/2019	10/01/2019
ORLANDO AVIATION	G	10/01/2018	142,871,166	7,060,556	5,620,870	10,155,086	931,830	16.6	1,121,834	20.0	2,053,664	36.5	0.0	37.8	0.0	10/01/2019	10/01/2019
ORLANDO UTILITY	G	10/01/2018	419,017,244	106,567,524	97,896,432	31,182,499	6,084,225	6.2	15,312,431	15.6	21,396,656	21.9	4.0	22.2	0.0	10/01/2019	10/01/2019
ORMOND BEACH	F	10/01/2018	31,434,016	9,266,221	2,497,784	2,149,076	763,814	30.6	902,635	36.1	1,666,449	66.7	8.4	48.9	11.8	10/01/2019	10/01/2019
ORMOND BEACH	G	10/01/2018	51,552,803	7,340,942	5,452,859	3,406,813	812,447	14.9	740,296	13.6	1,552,743	28.5	4.0	25.4	0.0	10/01/2019	10/01/2019
ORMOND BEACH	P	10/01/2018	35,115,699	11,516,894	3,555,739	2,485,018	1,007,930	28.4	991,390	27.9	1,999,320	56.2	9.0	38.4	10.7	10/01/2019	10/01/2019
OVIEDO	F	10/01/2018	14,969,863	3,564,040	2,891,734	696,176	459,049	15.9	251,992	8.7	711,041	24.6	7.0	10.6	8.9	10/01/2019	10/01/2019
OVIEDO	P	10/01/2018	25,307,880	909,830	4,260,176	889,010	797,607	18.7	249,528	5.9	1,047,135	24.6	6.0	14.5	5.1	10/01/2019	10/01/2019
PALATKA	F	10/01/2018	7,543,890	2,867,183	1,130,239	646,279	254,237	22.5	315,706	27.9	569,943	50.4	6.0	39.9	6.5	10/01/2019	10/01/2019
PALATKA	G	10/01/2018	18,322,100	7,127,648	3,034,211	1,864,295	400,357	13.2	847,304	27.9	1,247,661	41.1	6.0	36.7	0.0	10/01/2019	10/01/2019
PALATKA	P	10/01/2018	11,483,088	1,381,517	1,461,724	685,248	253,369	17.3	161,670	11.1	415,039	28.4	6.0	18.6	4.9	10/01/2019	10/01/2019

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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
PALM BAY	F	10/01/2018	86,389,739	18,197,404	6,154,611	5,481,700	1,820,892	29.6	1,632,723	26.5	3,453,615	56.1	8.8	41.5	8.0	10/01/2019	10/01/2019
PALM BAY	G	10/01/2018	199,099	-170,320	0	4,115	4,692	0.0	0	0.0	4,692	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
PALM BAY	P	10/01/2018	111,056,110	14,562,962	7,502,824	6,134,192	1,821,550	24.3	1,275,623	17.0	3,097,173	41.3	8.8	25.8	8.3	10/01/2019	10/01/2019
PALM BEACH	GPF	09/30/2018	225,163,885	100,469,731	18,248,772	20,690,226	2,552,706	14.0	9,466,376	51.9	12,019,082	65.9	6.5	57.4	0.0	10/01/2019	10/01/2019
PALM BEACH GARDENS	F	10/01/2018	103,678,114	22,252,002	8,096,986	3,901,422	2,525,046	31.2	2,709,477	33.5	5,234,523	64.7	6.0	54.2	6.8	10/01/2019	10/01/2019
PALM BEACH GARDENS	G	10/01/2018	2,681,022	1,071,396	106,824	262,210	127,260	119.1	0	0.0	127,260	119.1	6.0	102.5	0.0	10/01/2019	10/01/2019
PALM BEACH GARDENS	P	10/01/2018	97,649,282	20,898,954	7,390,648	5,597,251	2,170,535	29.4	2,231,212	30.2	4,401,747	59.6	8.6	43.6	7.3	10/01/2019	10/01/2019
PALM COAST (VOL)	F	10/01/2018	4,396,694	-1,300,751	0	151,352	111,812	0.0	0	0.0	111,812	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
PALM HARBOR FCD	F	10/01/2018	26,507,449	335,504	3,873,711	328,798	1,384,489	35.7	72,907	1.9	1,457,396	37.6	7.4	24.7	6.9	10/01/2019	10/01/2019
PALM TRAN, INC. (ATU-1577)	G	01/01/2019	101,334,628	22,718,372	31,702,463	7,440,181	4,412,585	13.9	2,116,902	6.7	6,529,487	20.6	3.0	19.6	0.0	01/01/2020	01/01/2020
PALMETTO	G	10/01/2018	14,961,272	1,699,927	3,195,635	948,573	390,411	12.2	334,111	10.5	724,522	22.7	5.0	18.5	0.0	10/01/2019	10/01/2019
PALMETTO	P	10/01/2018	13,503,566	1,829,371	1,608,102	901,883	354,655	22.1	185,208	11.5	539,863	33.6	5.0	21.6	8.1	10/01/2019	10/01/2019
PANAMA CITY	F	10/01/2018	36,109,425	14,930,743	3,560,782	3,302,343	877,940	24.7	1,598,881	44.9	2,476,821	69.6	7.5	56.5	8.3	10/01/2019	10/01/2019
PANAMA CITY	P	10/01/2018	34,632,074	9,019,143	4,584,856	2,754,538	1,046,801	22.8	762,993	16.6	1,809,794	39.5	8.1	26.0	7.0	10/01/2019	10/01/2019
PANAMA CITY (SUPP)	G	10/01/2018	3,365,609	76,764	1,124,599	216,841	125,253	11.1	0	0.0	125,253	11.1	4.5	6.5	0.0	10/01/2019	10/01/2019
PANAMA CITY BEACH	F	10/01/2018	16,457,917	683,925	1,857,598	808,532	586,007	31.6	129,021	7.0	715,028	38.5	8.3	18.5	12.8	10/01/2018	10/01/2018
PANAMA CITY BEACH	G	10/01/2018	38,854,098	472,377	6,166,182	1,709,858	828,560	13.4	85,519	1.4	914,079	14.8	8.1	6.9	0.0	10/01/2018	10/01/2018
PANAMA CITY BEACH	P	10/01/2018	21,752,562	444,545	3,414,982	1,023,379	909,911	26.6	96,983	2.8	1,006,894	29.5	9.9	16.2	4.0	10/01/2018	10/01/2018
PARKLAND	P	10/01/2018	2,250,481	245,427	0	160,228	25,000	0.0	36,416	0.0	61,416	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
PASCO COUNTY	ERP	07/01/2018	17,181,600	-855,435	0	1,447,625	0	0.0	0	0.0	0	0.0	0.0	0.0	0.0	07/01/2018	07/01/2018
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	10/01/2018	662,653,584	216,403,476	27,339,558	35,535,658	10,125,089	37.0	21,634,125	79.1	31,759,214	116.2	9.4	103.2	9.1	10/01/2019	10/01/2019
PENSACOLA	F	10/01/2018	125,485,032	8,341,742	4,737,252	8,760,342	1,360,885	28.7	773,903	16.3	2,134,788	45.1	11.0	23.1	10.9	10/01/2019	10/01/2019
PENSACOLA	G	09/30/2018	147,043,426	34,544,063	5,599,750	14,390,977	856,513	15.3	5,392,620	96.3	6,249,133	111.6	5.5	110.3	0.0	10/01/2019	10/01/2019
PENSACOLA	P	10/01/2018	101,955,040	34,890,442	3,911,400	7,005,816	833,630	21.3	4,007,066	102.5	4,840,696	123.8	5.2	104.4	14.1	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
PERRY	F	10/01/2018	3,817,461	766,859	640,739	273,851	164,410	25.7	125,659	19.6	290,069	45.3	1.0	40.3	5.6	10/01/2019	10/01/2019
PERRY	P	10/01/2018	8,293,833	465,296	1,143,181	467,737	251,545	22.0	70,803	6.2	322,348	28.2	2.0	22.3	5.0	10/01/2019	10/01/2019
PINELLAS PARK	F	10/01/2018	64,476,595	11,819,112	4,961,943	3,706,950	1,315,643	26.5	1,120,342	22.6	2,435,985	49.1	9.0	35.8	4.4	10/01/2019	10/01/2019
PINELLAS PARK	G	10/01/2018	89,144,745	5,837,932	13,696,547	4,324,222	2,083,282	15.2	650,677	4.8	2,733,959	20.0	4.8	16.5	0.0	10/01/2019	10/01/2019
PINELLAS PARK	P	10/01/2018	68,303,503	-68,305	6,895,701	2,626,622	1,532,290	22.2	0	0.0	1,532,290	22.2	8.0	13.1	2.3	10/01/2018	10/01/2019
PLANT CITY	PF	10/01/2018	45,490,578	20,001,912	6,966,737	3,136,603	1,757,633	25.2	1,658,481	23.8	3,416,114	49.0	10.0	32.6	8.2	10/01/2019	10/01/2019
PLANTATION	G	10/01/2018	175,066,493	37,722,773	28,875,543	11,799,261	4,391,529	15.2	4,533,025	15.7	8,924,554	30.9	6.6	25.4	0.0	10/01/2019	10/01/2019
PLANTATION	P	10/01/2018	166,291,756	42,645,298	10,139,420	9,702,227	3,300,849	32.6	3,978,097	39.2	7,278,946	71.8	8.9	57.4	8.2	10/01/2019	10/01/2019
PLANTATION (VOL)	F	10/01/2018	22,867,956	-3,613,204	0	918,876	64,479	0.0	0	0.0	64,479	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
POMPANO BEACH	G	10/01/2018	191,219,657	83,231,944	31,178,459	14,751,864	5,670,276	18.2	6,135,012	19.7	11,805,288	37.9	8.9	32.0	0.0	10/01/2019	10/01/2019
POMPANO BEACH	PF	10/01/2018	246,351,626	104,305,805	14,705,355	22,150,300	4,946,090	33.6	8,582,946	58.4	13,529,036	92.0	12.3	72.8	12.8	10/01/2019	12/31/2019
PORT ORANGE	F	10/01/2018	30,236,329	16,965,048	2,893,031	2,643,227	560,250	19.4	2,137,804	73.9	2,698,054	93.3	7.7	75.7	13.4	10/01/2019	10/01/2019
PORT ORANGE	G	10/01/2018	35,365,314	6,401,003	3,983,964	2,471,344	1,200,454	30.1	0	0.0	1,200,454	30.1	7.5	23.1	0.0	10/01/2018	10/01/2019
PORT ORANGE	P	10/01/2018	38,252,090	13,483,148	4,964,332	2,640,436	1,162,598	23.4	2,177,108	43.9	3,339,706	67.3	7.8	57.9	8.9	10/01/2019	10/01/2019
PORT ST. LUCIE	P	10/01/2018	107,462,983	28,032,441	18,845,442	4,201,897	4,133,667	21.9	3,865,811	20.5	7,999,478	42.5	9.0	27.8	7.2	10/01/2019	10/01/2019
PUNTA GORDA	F	10/01/2018	14,673,986	1,850,954	1,762,702	796,346	475,335	27.0	134,033	7.6	609,368	34.6	9.0	17.1	8.4	10/01/2019	10/01/2019
PUNTA GORDA	G	10/01/2018	46,109,487	8,723,172	4,449,383	2,921,922	835,524	18.8	1,205,646	27.1	2,041,170	45.9	8.1	37.8	0.0	10/01/2019	10/01/2019
PUNTA GORDA	P	10/01/2018	17,921,812	1,582,910	2,467,169	1,120,152	707,789	28.7	151,526	6.1	859,315	34.8	8.0	19.1	7.7	10/01/2019	10/01/2019
QUINCY	PF	10/01/2018	7,828,575	2,915,966	717,354	787,009	113,986	15.9	369,878	51.6	483,864	67.5	7.5	47.9	14.6	10/01/2018	10/01/2018
RIVIERA BEACH	F	10/01/2018	91,669,816	-3,862,340	4,879,809	4,006,966	2,111,353	43.3	0	0.0	2,111,353	43.3	8.0	33.6	1.7	10/01/2019	10/01/2019
RIVIERA BEACH	G	10/01/2018	122,233,822	-7,893,119	7,442,322	7,177,201	2,061,949	27.7	0	0.0	2,061,949	27.7	6.0	22.3	0.0	10/01/2019	10/01/2019
RIVIERA BEACH	P	09/30/2018	79,295,270	-3,853,494	6,808,187	4,450,814	1,672,067	24.6	0	0.0	1,672,067	24.6	8.0	16.4	0.0	10/01/2019	10/01/2019
ROCKLEDGE	F	10/01/2018	12,099,256	3,239,694	1,572,562	922,947	346,575	22.0	292,692	18.6	639,267	40.7	7.0	29.0	9.2	10/01/2019	10/01/2019
ROCKLEDGE	G	10/01/2018	16,827,700	2,748,451	4,633,879	913,757	666,027	14.4	241,145	5.2	907,172	19.6	6.0	15.6	0.0	10/01/2019	10/01/2019
ROCKLEDGE	P	10/01/2018	14,965,828	667,511	2,086,482	780,630	463,948	22.2	57,383	2.8	521,331	25.0	7.0	10.7	10.4	10/01/2019	10/01/2019
SAFETY HARBOR	F	10/01/2018	8,818,048	-854,128	1,488,212	30,768	455,229	30.6	0	0.0	455,229	30.6	1.0	22.1	6.0	10/01/2019	10/01/2019
SAINT AUGUSTINE	F	10/01/2018	13,116,083	-300,470	2,036,566	766,484	495,650	24.3	11,593	0.6	507,243	24.9	5.0	12.5	8.3	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
SAINT AUGUSTINE	G	10/01/2018	42,635,872	9,208,506	11,360,507	2,934,956	1,388,909	12.2	1,844,507	16.2	3,233,416	28.5	4.0	23.5	0.0	10/01/2019	10/01/2018
SAINT AUGUSTINE	P	10/01/2018	20,670,150	958,336	3,428,854	1,185,609	661,045	19.3	213,295	6.2	874,340	25.5	5.5	13.1	6.9	10/01/2019	10/01/2018
SAINT CLOUD	G	10/01/2018	57,135,195	281,702	12,165,145	3,083,482	1,704,420	14.0	28,822	0.2	1,733,242	14.3	1.0	13.8	0.0	10/01/2019	10/01/2019
SAINT CLOUD	PF	10/01/2018	51,348,884	11,245,422	8,496,877	3,042,995	2,175,679	25.6	1,489,912	17.5	3,665,591	43.1	5.6	34.1	5.2	10/01/2019	10/01/2019
SAINT JOHNS RIVER PW PK	G	10/01/2018	170,664,780	23,696,596	11,988,122	10,959,071	103,673	0.9	15,609,485	130.2	15,713,158	131.1	4.0	100.0	0.0	10/01/2019	10/01/2019
SAINT LUCIE COUNTY FCD	F	10/01/2017	230,573,755	92,403,838	31,114,789	15,502,670	8,466,916	27.2	7,106,046	22.8	15,572,962	50.1	4.2	41.9	6.0	10/01/2018	10/01/2018
SAINT LUCIE COUNTY FCD	G	10/01/2017	13,614,812	7,173,969	3,665,825	1,168,779	624,010	17.0	570,483	15.6	1,194,493	32.6	1.9	32.0	0.0	10/01/2018	10/01/2018
SAINT PETE BEACH	F	10/01/2018	13,984,599	8,088,530	2,280,166	1,045,263	500,042	21.9	730,440	32.0	1,230,482	54.0	13.0	34.9	8.2	10/01/2019	10/01/2019
SAINT PETE BEACH	G	10/01/2018	12,498,776	4,206,224	857,981	1,254,871	92,451	10.8	491,734	57.3	584,185	68.1	3.0	67.6	0.0	10/01/2019	10/01/2019
SAINT PETE BEACH	P	10/01/2018	11,693,700	6,820,843	0	1,349,527	46,526	0.0	652,922	0.0	699,448	0.0	0.0	0.0	0.0	10/01/2019	10/01/2019
SAINT PETERSBURG	F	10/01/2018	295,333,766	-580,383	20,315,761	18,434,052	4,720,557	23.2	0	0.0	4,720,557	23.2	7.0	12.1	6.0	10/01/2019	10/01/2019
SAINT PETERSBURG	G	10/01/2018	454,611,198	33,824,438	84,448,231	25,945,857	9,720,761	11.5	3,427,493	4.1	13,148,254	15.6	2.0	14.6	0.0	10/01/2019	10/01/2019
SAINT PETERSBURG	P	10/01/2018	430,119,356	45,049,497	38,453,500	29,708,347	7,767,716	20.2	4,650,082	12.1	12,417,798	32.3	7.0	23.6	4.4	10/01/2019	10/01/2019
SAN CARLOS PARK FCD	F	10/01/2018	19,894,481	-180,001	3,106,627	160,234	862,996	27.8	0	0.0	862,996	27.8	1.2	20.3	5.9	10/01/2019	10/01/2019
SANFORD	F	10/01/2018	34,757,243	1,197,141	3,596,699	1,843,339	746,937	20.8	315,078	8.8	1,062,015	29.5	7.0	18.9	4.7	10/01/2019	10/01/2019
SANFORD	P	10/01/2018	49,014,907	408,619	3,706,430	2,897,341	837,884	22.6	41,929	1.1	879,813	23.7	6.1	13.7	4.8	10/01/2019	10/01/2019
SANIBEL	G	10/01/2018	31,278,145	2,253,095	990,200	2,492,156	144,464	14.6	795,773	80.4	940,237	95.0	5.0	93.2	0.0	10/01/2019	10/01/2019
SANIBEL	P	10/01/2018	19,811,071	6,129,515	1,940,617	1,400,351	634,313	32.7	790,670	40.7	1,424,983	73.4	8.0	63.5	4.7	10/01/2019	10/01/2019
SARASOTA	F	09/30/2018	156,297,297	35,758,431	194,906	11,591,251	1,155,759	593.0	8,349,938	284.1	9,505,695	4,877.1	8.0	4,908.5	52.0	10/01/2019	10/01/2019
SARASOTA	G	09/30/2018	162,385,768	51,698,103	11,505,116	11,851,863	2,352,358	20.5	5,104,211	44.4	7,456,569	64.8	6.0	58.8	0.0	10/01/2019	10/01/2019
SARASOTA	P	09/30/2018	246,484,418	40,472,312	12,343,575	13,689,577	4,085,338	33.1	3,826,290	31.0	7,911,628	64.1	8.0	50.9	5.2	10/01/2019	10/01/2019
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2018	377,914,733	9,800,743	109,970,976	13,195,392	7,545,953	6.9	2,462,448	2.2	10,008,401	9.1	0.0	9.1	0.0	10/01/2018	10/01/2018
SARASOTA-MANATEE AIRPORT	G	10/01/2018	23,098,459	5,885,983	2,240,101	1,302,312	357,951	16.0	654,821	29.2	1,012,772	45.2	0.0	47.8	0.0	10/01/2018	10/01/2018
SATELLITE BEACH	G	10/01/2018	7,640,171	922,227	298,165	616,545	300,943	100.9	0	0.0	300,943	100.9	8.0	96.7	0.0	10/01/2019	10/01/2019
SATELLITE BEACH	PF	10/01/2018	18,845,669	4,662,152	2,292,753	1,059,545	679,716	29.7	426,313	18.6	1,106,029	48.2	8.0	31.0	9.2	10/01/2019	10/01/2019

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City or District	TYP SYS	Valuation Date	Total Market Assets	UAAL	Valuation Payroll	Retired Payroll	Normal Cost	Normal Pct	UAAL Pymt	UAAL Pct	Reqd Cont	Reqd Pct	Memb Pct	City Pct	Other Pct	Plan Year Beginning	Payment Beginning
SEBASTIAN	P	10/01/2018	15,167,320	3,740,617	2,707,194	766,831	677,179	25.0	326,265	12.1	1,003,444	37.1	8.0	23.4	7.0	10/01/2019	10/01/2019
SEBRING	F	10/01/2018	13,248,942	1,386,650	281,968	968,468	531,323	188.4	130,860	46.4	662,183	234.8	7.0	228.0	0.0	10/01/2019	10/01/2019
SEBRING	P	10/01/2018	17,307,954	1,170,465	1,160,917	622,611	718,621	61.9	0	0.0	718,621	61.9	5.0	56.9	0.0	10/01/2019	10/01/2019
SEMINOLE	F	10/01/2018	38,446,994	5,244,988	3,987,725	3,077,886	803,331	20.2	535,452	13.4	1,338,783	33.6	14.1	15.1	5.7	10/01/2019	10/01/2019
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2018	627,266,068	74,972,998	348,296,381	39,729,216	20,896,525	6.0	13,723,507	3.9	34,620,032	9.9	0.0	10.6	0.0	05/01/2018	05/01/2018
SOUTH MIAMI [GP]	G	10/01/2018	17,660,526	-1,968,834	3,400,004	733,675	376,646	11.1	0	0.0	376,646	11.1	5.6	7.6	0.0	10/01/2019	10/01/2019
SOUTH MIAMI [GP]	P	10/01/2018	25,558,852	-126,196	3,275,192	1,002,414	605,242	18.5	0	0.0	605,242	18.5	7.5	8.9	1.1	10/01/2019	10/01/2019
SOUTH PASADENA	F	10/01/2018	6,448,720	2,605,953	1,364,701	590,987	279,818	20.5	256,964	18.8	536,782	39.3	6.0	31.8	3.1	10/01/2019	10/01/2019
SOUTH WALTON FCD	F	10/01/2018	51,532,979	288,288	7,053,274	1,062,367	1,997,198	28.3	122,542	1.7	2,119,740	30.1	6.4	17.0	9.0	10/01/2019	10/01/2019
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2019	43,405,981	-10,554,884	578,535	2,610,291	74,772	12.9	0	0.0	74,772	12.9	0.0	13.8	0.0	01/01/2019	01/01/2019
SOUTHERN MANATEE FCD	F	10/01/2018	42,564,666	4,239,987	5,372,667	1,025,914	2,186,354	40.7	0	0.0	2,186,354	40.7	3.5	30.9	7.6	10/01/2018	10/01/2018
SOUTHERN MANATEE FCD	G	10/01/2018	3,230,261	211,007	392,111	110,938	143,871	36.7	0	0.0	143,871	36.7	3.5	34.4	0.0	10/01/2018	10/01/2018
STARKE	F	10/01/2018	3,879,774	1,003,855	404,909	194,728	120,734	29.8	88,069	21.8	208,803	51.6	5.1	41.1	7.4	10/01/2019	10/01/2019
STARKE	G	10/01/2018	9,692,060	3,519,878	1,042,789	1,095,392	124,857	12.0	359,983	34.5	484,840	46.5	1.0	47.2	0.0	10/01/2019	10/01/2019
STARKE	P	10/01/2018	4,331,318	359,701	583,577	286,666	175,963	30.2	33,631	5.8	209,594	35.9	1.0	27.5	8.8	10/01/2019	10/01/2019
SUNRISE	F	10/01/2018	146,237,269	53,817,802	12,463,721	9,632,553	3,816,374	30.6	3,996,929	32.1	7,813,303	62.7	10.6	49.9	6.0	10/01/2019	10/01/2019
SUNRISE	G	10/01/2018	218,551,505	104,070,647	36,132,250	17,478,454	6,900,846	19.1	9,809,886	27.2	16,710,732	46.3	8.9	39.0	0.0	10/01/2019	10/01/2019
SUNRISE	P	10/01/2018	151,246,213	67,352,707	17,956,093	8,936,645	5,391,802	30.0	8,029,841	44.7	13,421,643	74.8	9.6	63.4	4.2	10/01/2019	10/01/2019
SURFSIDE [GP]	G	10/01/2018	8,890,663	1,270,996	3,422,731	426,794	435,758	12.7	102,938	3.0	538,696	15.7	8.0	8.0	0.0	10/01/2019	10/01/2019
SURFSIDE [GP]	P	10/01/2018	14,418,713	1,554,803	2,760,618	494,809	797,759	28.9	86,956	3.2	884,715	32.1	8.0	24.3	0.0	10/01/2019	10/01/2019
SWEETWATER	P	10/01/2017	10,440,895	2,109,064	2,231,326	665,827	833,635	37.4	138,121	6.2	971,756	43.6	6.0	35.3	3.7	10/01/2018	10/01/2018
TALLAHASSEE [GPF]	F	10/01/2018	215,884,000	66,837,000	14,270,000	15,224,189	4,771,000	33.4	4,191,000	29.4	8,962,000	62.8	20.7	44.4	0.0	10/01/2019	10/01/2019
TALLAHASSEE [GPF]	G	10/01/2018	1,134,558,000	155,317,000	108,766,000	65,286,361	17,974,000	16.5	13,209,000	12.1	31,183,000	28.7	5.0	24.7	0.0	10/01/2019	10/01/2019
TALLAHASSEE [GPF]	P	10/01/2018	335,728,000	64,952,000	23,888,000	18,641,983	7,150,000	29.9	4,040,000	16.9	11,190,000	46.8	11.9	36.7	0.0	10/01/2019	10/01/2019

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
TAMARAC	F	10/01/2018	105,973,259	14,905,032	9,136,470	3,860,179	3,263,453	35.7	1,512,197	16.6	4,775,650	52.3	10.5	35.2	6.5	10/01/2018	10/01/2018
TAMARAC	G	10/01/2018	52,205,038	3,193,102	6,636,184	2,635,303	1,498,231	22.6	358,544	5.4	1,856,775	28.0	7.0	21.0	0.0	10/01/2018	10/01/2018
TAMARAC	P	10/01/2018	5,249,599	4,365,793	0	950,678			747,438	0.0	747,438	0.0	0.0	0.0	0.0	09/30/2019	09/30/2019
TAMARAC - ELECTED	G	10/01/2018	50,749,143	8,924,785	7,567,621	1,759,231	2,336,358	30.9	846,172	11.2	3,182,530	42.1	10.0	32.1	0.0	10/01/2018	10/01/2018
TAMPA	G	01/01/2019	677,298,665	73,475,333	146,620,834	54,838,319	8,556,247	5.8	6,969,195	4.8	15,525,442	10.6	0.0	10.8	0.0	10/01/2019	10/01/2019
TAMPA	PF	10/01/2018	1,242,495,627	52,356,448	122,597,298	84,665,955	32,007,070	26.1	0	0.0	32,007,070	26.1	9.9	13.3	5.3	10/01/2019	10/01/2019
TARPON SPRINGS	F	10/01/2018	26,723,404	3,773,238	2,548,199	1,542,685	675,472	26.5	549,906	21.6	1,225,378	48.1	9.5	32.6	7.9	10/01/2019	10/01/2019
TARPON SPRINGS	P	10/01/2018	29,396,122	3,049,025	3,546,501	1,573,086	777,418	21.9	152,247	4.3	929,665	26.2	8.0	14.8	7.0	10/01/2019	10/01/2019
TAVARES	F	10/01/2018	7,777,088	309,335	1,523,464	201,678	352,304	23.1	48,771	3.2	401,075	26.3	2.0	19.8	5.5	10/01/2019	10/01/2019
TAVARES	P	10/01/2018	12,786,475	2,167,132	1,526,488	693,181	443,760	29.1	207,764	13.6	651,524	42.7	11.3	28.7	6.0	10/01/2019	10/01/2019
TEMPLE TERRACE	F	10/01/2018	26,787,482	10,784,891	3,565,344	1,661,140	1,121,943	31.5	849,144	23.8	1,971,087	55.3	10.5	42.8	4.1	10/01/2019	10/01/2019
TEMPLE TERRACE	P	10/01/2018	27,599,494	21,725,088	2,465,986	2,761,028	631,689	25.6	2,036,522	82.6	2,668,211	108.2	11.2	93.7	7.4	10/01/2019	10/01/2019
TEQUESTA	G	10/01/2018	5,708,753	-16,760	3,096,652	227,694	479,309	15.5	0	0.0	479,309	15.5	5.0	10.9	0.0	10/01/2019	10/01/2019
TEQUESTA [PF]	F	10/01/2018	10,877,527	1,613,860	1,382,588	421,858	391,404	28.3	174,069	12.6	565,473	40.9	6.0	25.3	10.9	10/01/2019	10/01/2019
TEQUESTA [PF]	P	10/01/2018	4,246,463	-875,860	1,045,075	64,980	299,403	28.7	0	0.0	299,403	28.7	5.0	0.0	23.9	10/01/2019	10/01/2019
TITUSVILLE	G	10/01/2018	61,691,922	6,036,460	12,315,226	4,717,430	1,015,328	8.2	1,402,560	11.4	2,417,888	19.6	2.5	17.9	0.0	10/01/2019	10/01/2019
TITUSVILLE	PF	10/01/2018	62,247,917	7,252,331	7,243,616	5,315,258	994,508	13.7	1,376,130	19.0	2,370,638	32.7	6.5	17.8	9.6	10/01/2019	10/01/2019
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2018	152,857,258	2,289,231	23,557,100	8,392,793	3,852,235	16.4	472,461	2.0	4,324,696	18.4	8.0	11.0	0.0	10/01/2019	10/01/2019
UMATILLA	P	10/01/2018	2,036,542	-484,823	473,258	46,876	41,362	8.7	0	0.0	41,362	8.7	0.5	2.1	6.4	10/01/2019	10/01/2019
VALPARAISO	PF	10/01/2018	2,852,643	-700,465	431,944	65,308	80,952	18.7	0	0.0	80,952	18.7	2.0	1.7	15.7	10/01/2018	10/01/2018
VENICE	F	10/01/2018	25,638,237	17,193,964	1,829,660	2,502,914	720,958	39.4	1,632,490	89.2	2,353,448	128.6	7.0	116.8	9.3	10/01/2019	10/01/2019
VENICE	P	10/01/2018	38,966,127	7,392,096	315,845	3,657,403	149,869	47.5	1,168,891	370.1	1,318,760	417.5	7.0	355.7	69.4	10/01/2019	10/01/2019
VERO BEACH	F	10/01/2018	7,935,652	1,046,463	0	758,443			235,058	0.0	235,058	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
VERO BEACH	G	10/01/2018	87,862,773	27,977,571	11,801,922	7,537,895	71,069	0.6	3,946,756	33.4	4,017,825	34.0	0.0	36.3	0.0	10/01/2018	10/01/2018
VERO BEACH	P	10/01/2018	43,682,138	4,453,245	3,118,977	2,595,478	729,455	23.4	394,091	12.6	1,123,546	36.0	6.3	28.6	9.3	10/01/2019	10/01/2019
VILLAGE OF NORTH PALM BEACH	G	10/01/2018	16,399,189	2,283,709	1,956,992	837,962	-17,998	-0.9	235,474	12.0	217,476	11.1	5.3	11.5	0.0	10/01/2019	10/01/2019

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	10/01/2018	25,015,306	2,280,565	4,993,609	802,461	1,002,217	20.1	222,637	4.5	1,224,854	24.5	4.4	16.7	4.5	10/01/2019	10/01/2019
VILLAGE OF PALM SPRINGS	G	10/01/2018	26,551,744	2,090,111	1,801,777	1,491,006	432,839	24.0	420,633	23.4	853,472	47.4	3.0	52.2	0.0	10/01/2019	10/01/2019
VILLAGE OF PALM SPRINGS	PF	10/01/2018	29,880,834	2,093,707	1,423,289	1,298,733	403,965	28.4	358,600	25.2	762,565	53.6	6.6	43.3	5.6	10/01/2019	10/01/2019
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	10/01/2018	19,010,433	861,227	2,817,015	816,839	333,786	11.9	66,192	2.4	399,978	14.2	10.0	4.4	0.0	10/01/2018	10/01/2018
WEST MANATEE FCD	F	10/01/2018	16,731,145	1,214,201	2,980,564	138,418	1,146,491	38.5	0	0.0	1,146,491	38.5	2.9	28.0	9.0	10/01/2019	10/01/2019
WEST MELBOURNE	P	10/01/2018	15,258,422	1,013,990	2,577,143	617,697	625,718	24.3	85,145	3.3	710,863	27.6	8.5	14.6	5.5	10/01/2019	10/01/2019
WEST PALM BEACH	F	09/30/2018	227,717,241	87,650,433	19,316,946	11,087,152	4,339,511	22.5	8,182,193	42.4	12,521,704	64.8	13.1	49.2	0.0	10/01/2019	10/01/2019
WEST PALM BEACH	G	09/30/2018	47,300,688	-3,985,690	1,054,882	3,068,896	171,638	16.3	0	0.0	171,638	16.3	5.5	12.2	0.0	10/01/2019	10/01/2019
WEST PALM BEACH	P	09/30/2018	384,460,632	19,091,175	24,147,846	13,735,315	6,366,846	26.4	1,464,596	6.1	7,831,442	32.4	11.0	21.4	0.0	10/01/2019	10/01/2019
WILLISTON	G	10/01/2018	4,686,232	-538,466	1,053,876	290,257	113,448	10.8	0	0.0	113,448	10.8	5.0	6.2	0.0	10/01/2018	10/01/2018
WILLISTON	P	10/01/2018	2,514,158	-104,368	444,302	123,235	113,893	25.6	0	0.0	113,893	25.6	5.0	20.5	0.0	10/01/2019	10/01/2019
WILTON MANORS (VOL)	F	10/01/2018	1,266,199	506,629	0	108,647	38,741	0.0	51,368	0.0	90,109	0.0	0.0	0.0	0.0	10/01/2018	10/01/2018
WILTON MANORS [GP]	G	10/01/2018	13,306,118	5,299,247	222,699	1,390,418	96,713	43.4	644,333	289.3	741,046	332.8	11.0	333.8	0.0	10/01/2018	10/01/2018
WILTON MANORS [GP]	P	10/01/2018	15,226,625	6,955,800	218,784	1,292,117	89,516	40.9	830,117	379.4	919,633	420.3	10.0	425.6	0.0	10/01/2018	10/01/2018
WINTER GARDEN	G	10/01/2018	29,226,753	3,688,937	8,503,628	1,948,408	960,081	11.3	338,125	4.0	1,298,206	15.3	2.5	13.3	0.0	10/01/2019	10/01/2019
WINTER GARDEN	PF	10/01/2018	42,310,652	321,143	7,330,806	1,938,456	1,377,702	18.8	0	0.0	1,377,702	18.8	3.5	13.2	3.8	10/01/2019	10/01/2019
WINTER HAVEN	F	10/01/2018	32,131,669	4,758,324	3,912,322	1,840,585	1,112,307	28.4	675,394	17.3	1,787,701	45.7	10.0	28.7	8.7	10/01/2019	10/01/2019
WINTER HAVEN	G	10/01/2018	73,328,575	15,506,591	8,506,702	5,845,185	911,484	10.7	2,678,846	31.5	3,590,330	42.2	7.0	36.7	0.0	10/01/2019	10/01/2019
WINTER HAVEN	P	10/01/2018	34,929,721	4,193,920	4,734,547	2,377,130	898,237	19.0	526,013	11.1	1,424,250	30.1	8.2	13.9	9.2	10/01/2019	10/01/2019
WINTER PARK	F	10/01/2018	56,504,495	7,824,501	5,223,658	2,604,795	1,582,767	30.3	1,255,776	24.0	2,838,543	54.3	6.0	42.7	7.8	10/01/2019	10/01/2019
WINTER PARK	P	10/01/2018	52,463,629	14,916,227	4,771,205	3,434,241	1,243,663	26.1	2,050,175	43.0	3,293,838	69.0	6.0	59.3	6.4	10/01/2019	10/01/2019
WINTER SPRINGS	GPF	10/01/2018	53,431,514	10,821,911	5,042,067	4,697,551	537,506	10.7	1,032,209	20.5	1,569,715	31.1	5.0	27.6	0.0	10/01/2019	10/01/2019

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
Municipalities and Special Districts:	479		42,117,469,346		6,375,747,954		1,050,628,225		996,887,035		2,047,515,260					
				10,879,570,536		2,893,365,515										
School Board Early Retirement Programs	6		64,350,441		0		1,254,616		2,865,588		4,120,204					
				32,171,265		8,929,098										
Grand Totals:	485		42,181,819,787		6,375,747,954		1,051,882,841		999,752,623		2,051,635,464					
				10,911,741,801		2,902,294,613										

APPENDIX B

BENEFIT DATA

Each defined benefit plan will be listed with information on normal retirement and termination benefits first. This first print-out includes such information as annual benefit accrual rate, number of years used in computing AFC, normal retirement age, normal form of benefit payment, whether there is a vesting provision, and whether there is an automatic COLA in the plan. Each defined benefit plan is then again presented with a summary of ancillary benefits which includes information on disability, death, and early retirement benefit provisions.

HEADINGS

INFORMATION PROVIDED

City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none">• G = General Employees only• P = Police Officers only• F = Firefighters only• PF = Police Officers and Firefighters only• GPF = General Employees, Police Officers and Firefighters• GP = General Employees and Police Officers only• GF = General Employees and Firefighters only• GS = General and Sanitation Employees only• HIS = Health Insurance Subsidy• LG = Lifeguards• CO = Correctional Officers only• ERP = Early Retirement Program
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">(1) = percent of AFC earned each year(2) = AFC, AME, FAC, or AAE(3) = service credit (years of service)
AFC	The number of years used in determining the AFC, e.g., "05" could be either average of best five years of service or last five years of service. <ul style="list-style-type: none">99 = Career averageAL = All years of service usedVR = Varies - may vary with hire date
Normal Retirement Age YR	Normal retirement age
Normal Retirement Age Description	Describes requirement for full pension, e.g., attained age of 65 years with 10 years of service (65 w/10 SC).
Normal Form of Benefit N	Number of type of benefit - option 1, 2, 3, 4, or 5 (see below)
Normal Form of Benefit Description	There are five types of benefit payment forms: <ol style="list-style-type: none">1. Life Annuity2. Life Annuity w/10 years certain3. Joint & Survivor4. Single Sum5. Other (often Life Annuity w/5 years certain or a variation of the Joint & Survivor benefit)
Vesting Schedule	The schedule by which a plan member becomes eligible to receive a benefit <p>"Cliff" means that there is a point (usually a number of years of service) at which a member goes from being 0 percent vested to 100 percent vested, and the member's benefit at normal retirement is calculated strictly according to the formula in "Retirement Benefit Description."</p> <p>"Graded" means that the schedule includes a gradual progression from 0 percent vesting to 100 percent vesting (e.g., 10 percent per year from 0 to 10 years). The member's vesting percentage modifies further the formula in "Retirement Benefit Description."</p>
Years to full vesting	The number of years at which a member attains 100 percent vesting
COL	Indicates whether the plan has an <i>automatic</i> cost-of-living provision for retirees. A "NO" may indicate either that the plan has no provisions for a COLA under any circumstances, or that the plan has provisions for a COLA that is <i>not</i> automatic

APPENDIX B - Benefit Data

City or District	TYP	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
	SYS	Pct	Description		YR	Description		
	Plan Status				Normal Form of Benefit			
					N Description			
ALACHUA COUNTY LIBRARY	G	2.00	2.00% X FAE X SC	03	VR 20SC, ANY AGE; 65 W/5SC	Cliff	YES	COLA = MAX 2.2%/YR (BASED ON CPI)
	Closed				1 LIFE ANNUITY	5		
ALACHUA COUNTY SCHOOL BOARD	ERP	VR	BEN=AMT OF FRS EARLY RET REDUCTION	N/A	VR AGE 55-61 W/ 25 SC	Graded	YES	IF RET'D 7/08-6/09: 20 YRS SCH BD SC & FRS SC REQ'D; IF RET'D 7/09-6/13: LAST 15 YRS W/ SCH BD
	Closed				1 LIFE ANNUITY	N/A		
ALTAMONTE SPRINGS	G	VR	Var. W/SC OVER 30 YRS, RET AFT AGE 62 OR IF ELEC	05	62 30SC, ANY AGE; 62 W/6SC	Cliff	YES	COLA = 3%/YR
	Active				1 LIFE ANNUITY	6		
ALTAMONTE SPRINGS	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	COLA= 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
APOPKA	F	VR	[3%xSC(0-10yrs)+3.5%xSC(yrs10-20)+4%xSC(20+)]XFAE	05	VR 22SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
APOPKA	G	2.75	2.75% X FAE X SC	05	57 57 W/5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	10		
APOPKA	P	4.00	4.00% x FAE x SC	03	VR 20SC, ANY AGE; 45 W/10SC	Cliff	NO	SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ARCADIA	G	2.00	2.00% X AMC X SC	05	65 AGE 65	Graded	NO	PRIOR TO 9/20/11, FULL VESTING = 10 YRS
	Active				1 LIFE ANNUITY	6		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
ARCADIA	PF Active	3.65	3.65% X AFC X SC	03	VR	AGE 55 OR 20SC	Cliff	NO	DROP
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
ATLANTIC BEACH	G Closed	2.50	2.50% X FAC X SC (MAX 100% FAC)	05	60	60 W/5SC	Cliff	NO	FOR HDT BEF 9/1/08 = NR: 60 W/5SC, VESTING: 5 YRS; FOR HDT BEF 4/24/05 = BEN RATE: 2.85%
						1 LIFE ANNUITY	5		
ATLANTIC BEACH	P Active	2.00	2.00% X FAC X SC (MAX 100% FAC)	05	VR	55 W/10SC; 52 W/25SC	Cliff	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
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
ATLANTIS	P Closed		VR W/SC BEF OR AFT 1-1-05	05	VR	55 W/6SC OR 25SC, ANY AGE	Cliff	YES	DROP
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AUBURNDALE	F Active	3.50	3.50% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC	Cliff	NO	SUPP
						2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
AUBURNDALE	G Closed	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
						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				
AUBURNDALE	P Active	3.50	3.50% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	SUPP
AVENTURA	P Active	VR	Var. W/ HDT, SC DATES	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
AVON PARK	F Active	3.16	3.16% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; COLA = 3%/YR, 5X BEGINNING LATER OF AGE 58 & 1 YR AFT RET
AVON PARK	P Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 20SC, ANY AGE; OR AGE 60 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP
BAL HARBOUR VILLAGE	G Active	3.00	3.00% X FAC X SC	03	VR 30SC, ANY AGE; 55 W/25SC; AGE 57 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	DROP; COLA = 2.5%/YR
BAL HARBOUR VILLAGE	P Active	3.50	3.50% X FAC X SC; MIN \$25/MO	03	VR 20SC, ANY AGE; AGE 57; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Graded 10	YES	COLA = 2.5%/YR
BARTOW	F Active	3.15	3.15% X AFC X SC	05	VR 28SC, ANY AGE; 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA IF RET ON/AFT 10/1/07 = 1.32% ON 10/1 AFT 1 FULL YR RET

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
BARTOW	G Active	2.53	2.53% X AMC X SC	05	VR 25SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 6	NO	DROP
BARTOW	P Active	3.15	3.15% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	COLA
BAY HARBOR ISLANDS	G Active	VR	%AFC Var. W/TYPE SC & RATE	05	VR 52 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY	Graded 10	NO	SUBSIDY
BAY HARBOR ISLANDS	P Active	VR	%AFC Var. W/TYPE SC & RATE	03	VR 50 W/20SC; 55 W/10SC; OR AGE 65 1 LIFE ANNUITY	Graded 10	NO	SUBSIDY
BAY MEDICAL CENTER	G Frozen	VR	Var. W/ CONVERSION BEN OR CASH BAL BEN	05	62 62 W/5SC; NO LATER THAN 65 W/5SC 1 LIFE ANNUITY	Cliff 5	YES	HEALTH INSURANCE SUBSIDY
BELLE GLADE	G Active	2.00	2.00% X AME X SC, MAX 30SC	05	VR 30SC, ANY AGE; 62 W/10SC; AGE 65 1 LIFE ANNUITY	Cliff 10	YES	COLA DEPENDS ON CPI (MAX 3%/YR)
BELLE GLADE (RETIRED)	PF Closed	N/A	N/A	N/A	55 55&6CS;25CS N/N/A	Cliff N/A	YES	RETIRED EMPLOYEES' PLAN ONLY
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	

APPENDIX 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				
BELLEVIEW	P	3.00	3.00% X AFC X SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC	Cliff	NO	SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA GRANDE FCD	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON	G	1.75	1.75% X AME X SC (FOR PLAN C (HDT AFT 10/31/07))	05	VR 55 W/20SC; 53 W/30SC; AGE 65	Cliff	NO	DROP; BEN RATE = 3.00% X AME FOR PLANS A & B
	Active				5 LIFE ANNUITY W/ 5 YEAR CERTAIN	10		
BOCA RATON	PF	VR	P = 3.5% AME X CSC; F = 3.4% AME X CSC	02	VR 20CSC, ANY AGE; 55 W/10CSC	Cliff	YES	COLA = 2%/YR (P), 3%/YR (F); SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
BOCA RATON EXECUTIVE	G	VR	Var. W/ DIVISION	VR	VR 65 W/6SC; 58 W/10SC	Cliff	YES	SUPP; NR = 65 W/6SC OR 55 W/10SC IF HDT BEF 10/1/10
	Active				5 OTHER	6		
BOCA RATON HOUSING	G	VR	% 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		

APPENDIX 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	
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		
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		

APPENDIX 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				
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		
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		

APPENDIX 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					
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			
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			

APPENDIX 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				
CLEWISTON	G	1.80	1.80% X AMC X SC	05	VR 65 W/5SC; 62 W/10SC	Cliff 5	YES	COLA = 3%/YR
	Frozen				1 LIFE ANNUITY			
COCOA	F	3.00	3.00% X AME X SC	03	VR 25SC, ANY AGE; 52 W/10SC	Cliff 10	YES	NR = 25SC OR AGE 52 IF HDT BEF 1/1/99
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
COCOA	G	3.00	3.00% X AFC X SC	03	VR 50 W/25SC; 57 W/10SC	Cliff 10	YES	NR = AGE 57 IF HDT BEF 4/1/94; COLA = 3%/YR BEG @ AGE 65
	Closed				1 LIFE ANNUITY			
COCOA	P	3.00	3.00% X AME X SC	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff 10	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
COCOA BEACH	F	3.00	3.00% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff 10	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
COCOA BEACH	G		VR Var. W/ HDT BEF OR AFT 11/18/99	05	62 62 W/5SC	Cliff 5	NO	
	Active				1 LIFE ANNUITY			
COCOA BEACH	P	3.00	3.00% X AFC X SC	03	VR 30SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff 10	NO	BEN RATE = 4.00% FOR SC BEF 11/19/98
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN			
COOPER CITY	F	3.00	3.00% X AME X SC	03	VR 25SC, ANY AGE; 50 W/10SC	Cliff 10	NO	SUPP, 13TH CHK
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments	
		Pct	Description		YR				Description
				Normal Form of Benefit				N Description	
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			
CORAL SPRINGS	F	3.50	3.50% X AME X SC	03	VR	25CS, ANY AGE; 52 W/20CS; 55 W/10CS	Cliff	YES	BEN RATE VR FOR SC BEF 1/1/03; COLA = 1%/YR
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
CORAL SPRINGS	G	VR	3.0% AME X SC AFT 1/1/91; 2.5% BEF	03	VR	62 W/5SC; 55 W/10SC	Graded	YES	COLA = 2%/YR (FOR SVC RET ONLY)
	Closed			1 LIFE ANNUITY		15			

APPENDIX 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					
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			
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		

APPENDIX 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					
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		
DAYTONA BEACH	PF	3.00	3.00% X AFC X SC	03	VR	20SC, MAX AGE 60 (ORIG MBRS: MAX AGE 55)	Cliff	YES	DROP; SUPP; BEN RATE = 3.38% (P) BEF 9/30/11, 3.50% (F) BEF 9/19/12
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
DEERFIELD BEACH	F	VR	3.00% X AFC X (0-10)SC + 3.25% X AFC X (10+)SC	03	VR	20SC, ANY AGE; 52 W/10SC	Cliff	YES	DROP; SHARE PLAN
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX 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	
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		
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		

APPENDIX 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					
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			
EAST LAKE TARPON FCD	F	3.00	3.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	YES	DROP
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		7			
EAST NICEVILLE FCD	F	3.00	3.00% x AFC X SC	05	VR	55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
EATONVILLE	P	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			

APPENDIX 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				
EDGEWATER	F Active	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	SHARE PLAN
EDGEWATER	G Closed	2.00	2.00% X AFC X SC	03	VR 55 W/5SC OR 25SC, ANY AGE 1 LIFE ANNUITY	Cliff 5	NO	
EDGEWATER	P Active	3.00	3.00% X AFC X SC	03	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	FOR SC BEF 10/1/87 = BEN RATE: 2.00%
ENGLEWOOD AREA FCD	F Active	3.25	3.25% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	FOR SC BEF 1/6/12: BEN RATE = 3.50%, AFC = 2-YR AVG
ENGLEWOOD WATER DISTRICT	G Closed	1.30	1.30% X AFC X SC	05	VR AGE 65 OR 30SC, ANY AGE 1 LIFE ANNUITY	Cliff 10	YES	
ESTERO FCD	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	BEN RATES = 2.00% (BEF 12/1/00); 3.70% (12/1/00 TO 9/30/10)
EUSTIS	F Active	4.00	4.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
EUSTIS	P Active		VR 2.5% AFC X CS BEF 1/89, 3% AFTER	05	VR AGE 55 & VESTED OR 52 W/25CS 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	

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

APPENDIX 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 MEADE	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	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	P	1.75	1.75% X AFC X SC	05	VR 40SC; 55 W/30; 60 W/10; ADD'L PROV VR W/ AGE @ HDT	Cliff		NO
	Closed				1 LIFE ANNUITY	10		
FORT MYERS	F	3.11	3.11% X AME X SC (OFFSET W/INS. CON)	05	VR 25SC, ANY AGE; AGE 52	Cliff		YES DROP; SUPP; COLA = 3%/YR ON 10/1 AT LEAST 2 YRS AFT NRD
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
FORT MYERS	G		VR RATE A (1.8%) OR B (3%) X AFC X SC	05	VR 30SC, ANY AGE; AGE+SC=80; 62 W/5SC	Cliff		YES DIFF BEN RATES BEF 9/17/12 & BEF 4/2/98; SUPP BEN (TIER 2 & 4 MBRS) IF ADD'L CONTRIB FOR MIN 3 YRS
	Active				1 LIFE ANNUITY	7		
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		

APPENDIX 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 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		
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		

APPENDIX 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				
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		
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		

APPENDIX 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				
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		
GULFPORT	G	2.00	2.00% X AC X SC	05	62 62 W/5SC	Cliff	NO	
	Active				1 LIFE ANNUITY	5		
GULFPORT	P	2.86	2.86% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HAINES CITY	F	3.11	3.11% X AFC X SC	05	VR AGE 60; 55 W/10SC; 52 W/25SC	Cliff	NO	FOR ALL SC BEF 10/1/10: BEN RATE = 3.20%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HAINES CITY	G	3.00	3.00% X AFC X SC	05	60 60 W/7SC	Cliff	NO	HDT BEF 8/1/99: NR = 60 W/5SC, VESTING = GRADED (100% AFT 7SC)
	Frozen				1 LIFE ANNUITY	7		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
HAINES CITY	P	3.30	3.30% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC; AGE 60	Cliff	NO	FOR ALL SC BEF 10/1/11: BEN RATE = 3.35%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALIFAX HOSPITAL	G	1.6	1.60% X AC X SC LESS ANY FRS BEN	03	VR AGE 62 OR 30SC	Cliff	YES	COLA = 3%; BEN RATE INCREASES FOR WORKING 1, 2 OR 3+ YRS PAST NR
	Frozen				1 LIFE ANNUITY	5		
HALLANDALE BEACH	G	VR	%AC X SHT SC Var. W/BARG OR N-BARG EE	03	60 ATTAINED AGE 60	Graded	NO	DROP
	Closed				1 LIFE ANNUITY	7		
HALLANDALE BEACH	PF	3.20	3.20% X FAC X SC, MAX 80% FAC	02	VR 25SC, ANY AGE; 52 W/10SC	Cliff	YES	HEALTH SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
HALLANDALE BEACH PM	G	3.20	3.20%X AFC X SC; MAX 80% AFC	02	VR 52 W/ 10 PMSC; 60 W/ 4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	NRA		
HALLANDALE BEACH PM (EXCESS)	G	3.20	3.20% X AFC X SC; MAX 80% AFC	02	VR 52 W/10PMSC; 60 W/4PMSC; OR 25PMSC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	N/A		
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		

APPENDIX 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					
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		
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		

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

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

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

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
JACKSONVILLE BEACH	G	2.50	2.50% X FAC X SC, MAX 75% FAC	05	VR 30SC, ANY AGE; 60 W/5SC	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	5		
JACKSONVILLE BEACH	P	VR	3% FAC X (0-30)SC + 2% FAC X (30+)SC (MAX 100%)	05	VR 52 W/25SC; 55 W/5SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
JACKSONVILLE PF SENIOR STAFF	G	3.00	3% EACH YEAR OF SERVICE	N/A	65 65W 5 YEARS OF SERVICE	Cliff	YES	
	Active				3 JOINT/SURVIVOR	5		
JUPITER	P	2.75	2.75% X AS X SC (MAX 25SC)	05	VR RULE OF 70 (MIN 25SC); 55 W/10SC	Cliff	NO	DROP; SUPP; SHARE PLAN; TIER 1 (HDT BEF 3/6/12)= 3.00% X AS X SC, 3-YR AFC, RULE OF 65 OR 55 W/10SC
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
JUPITER ISLAND	GPF	3.00	3.00% X FAC X SC	03	VR 65 W/5SC; 55 W/25SC	Cliff	NO	PAY & SVC FROZEN AS OF 10/1/2009 W/ EXCEPTION
	Frozen				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		

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

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
LABELLE	F Active	3.00	3.00% X AFC X SC	05	VR 55 W/10SC OR 25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
LADY LAKE	P Active	3.30	3.30% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	; SUPP
LAKE ALFRED	G Active	2.72	2.72% X AFC X SC (MAX 40 YR)	05	57 57 W/10SC 5 OTHER	Cliff 10	NO	VESTING = 5 YRS IF HDT BEF 10/1/99
LAKE ALFRED	PF Active	2.75	2.75% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE CITY	F Active	2.75	2.75% X FMC X SC	05	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	DROP; SUPP
LAKE CITY	G Closed	VR	Var. W/ NON-ELEC OR ELEC, SC <15 OR >15	03	VR NON-ELEC = 62 W/10SC; 55 W/30SC; ELEC = 62 W/8SC 1 LIFE ANNUITY	Cliff VR	YES	DROP; H.I.S.; VESTING = NON-ELEC: 10 YRS, ELEC: 8 YRS
LAKE CITY	P Active	3.00	3.00% X FMC X SC	03	VR 55 W/10SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	YES	SUPP
LAKE HELEN	P Active	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	
LAKE MARY	F Active	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP

APPENDIX 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 MARY	P Active	3.20	3.20% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/5SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP
LAKE PARK (RETIRED)	P Closed	2.50	2.50% X AFC X SC	05	VR 20SC, 60 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff N/A	NO	
LAKE WALES	F Active	3.00	3% X AFC X SC	05	VR 50 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE WALES	G Active	2.50	2.50% X AMC X SC	05	60 60 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	
LAKE WALES	P Active	3.00	3.00% X SC X AFC	05	VR 55 W/10SC; 50 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	DROP
LAKE WORTH	F Closed	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	

APPENDIX 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	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 3.30% IF HDT BEF 10/1/03; BACKDROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAKELAND	G	VR	Var. W/ HIRE DT, YRS SC	VR	VR VR W/ HIRE DT	Cliff	NO	COLA UP TO 4% IF GAINS SUFFICIENT TO COVER
	Active				1 LIFE ANNUITY	5		
LAKELAND	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LANTANA	F	3.00	3.00% X AFS X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LANTANA	P	3.00	3.00% X AFC X SC	05	50 50 W/10SC	Cliff	NO	DROP; SUPP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LARGO	PF	3.25	3.25% X AFC X SC; PMAX 95%, FMAX 85	03	VR 55 W/10SC; 23SC, ANY AGE; AGE 62	Cliff	NO	DROP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERDALE-BY-THE-SEA (VOL)	F	VR	> OF \$10/MO X SC OR 2% X AFC X SC	05	VR 55 W/10SC OR 52 W/25SC	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LAUDERHILL	F	VR	Var. W/ SC DATES	03	VR 20SC, ANY AGE OR 55 W/10SC	Cliff	YES	COLA = 1.5%/YR AFTER 3 YRS RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX 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	G	VR	% AME Var. W/SC DTS & AMT; MIN	05	VR 62 W/7SC OR 20SC, ANY AGE	Cliff	NO	DROP
	Active				1 LIFE ANNUITY	7		
LAUDERHILL	P	3.00	3.00% X FMC X SC (MAX 75% FMC)	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	HDT BEF 3/23/09 = 3% FMC BEF 9/30/01 (3.5% FMC AFT), 20SC OR 55 W/5SC, 5-YR VEST; SUPP, 13TH CHK
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	7		
LAUDERHILL (C&M)	G	VR	Var. W/HDT BEF OR AFT 3/1/09	05	VR 20SC, ANY AGE; 55 W/10SC (HDT AFT 3/1/09) OR 7SC	Cliff	YES	DROP; VESTING = 7 YRS IF HDT BEF 3/1/09
	Active				1 LIFE ANNUITY	10		
LEESBURG	F	3.00	3.00% X AME X SC	03	VR 52 W/25SC; 55 W/10SC	Cliff	NO	SUPP; SHARE PLAN
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
LEESBURG	G	2.00	2% X AFC X SC BEF 10/1/08; MAX 45SC	03	65 65 W/5SC	Cliff	YES	DROP
	Closed				1 LIFE ANNUITY	5		
LEESBURG	P	VR	3% X AFC X SC BEF 5/27/03, 2% AFT	04	VR 50 W/25SC OR 55 W/10SC	Cliff	NO	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

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

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

APPENDIX B - Benefit Data

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

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
MELBOURNE	G	1.60	1.60% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/6SC	Cliff	YES	BEN RATE INCREASES AFTER NORM RET; COLA = 3%/YR
	Closed				1 LIFE ANNUITY	6		
MELBOURNE	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MELBOURNE - SPECIAL RISK	G	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	DROP
	Closed				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
MELBOURNE BEACH	P	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/20SC	Cliff	YES	COLA = 3%/YR FROM NRD TO AGE 62; SUPP FOR NORM RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
MIAMI - ELECTED	G		VR 50% PAY (@7SC) + 5%/YR OVER 7SC (MAX 100%)	03	VR LATER OF AGE 55 OR TERMINATION	Cliff	NO	
	Closed				1 LIFE ANNUITY	7		
MIAMI - FIPO	PF		VR Var. W/ SC	05	50 50	Cliff	YES	
	Active				3 JOINT/SURVIVOR	10		
MIAMI - FIPO (STAFF)	G	3.00	2.5 hired after OCT 1, 2012	02	55 55&10CS; 30CS	Cliff	N/A	
	Active				5 OTHER	5		
MIAMI - FIPO COLA (RETIRED)	PF	N/A	N/a	N/A	N/ N/A	N/A	NO	
	Closed				N/N/A	N/A		
MIAMI - GESE	GS		VR Var. W/ 0-15SC, 15-20SC OR >20SC	05	VR 55 W/30CSC; 60 W/10CSC; RULE OF 80	Cliff	YES	AFC VR BEF 10/1/12; COLA = 4%/YR
	Active				1 LIFE ANNUITY	10		

APPENDIX 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				
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		
MIAMI - OFF-STREET PARKING	G	VR	3.00% FAC FOR 0<SC<10; 2.00% FAC FOR SC>10	02	60	60 W/5SC	Cliff	NO	FOR HDT BEF 11/1/07 = NR: 25SC OR 55 W/5SC
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	5		
MIAMI BEACH	G	2.50	2.50% X FAME X SC	05	VR	55 W/30SC, 62 W/5SC (HDT AFT 9/30/10)	Cliff	YES	DROP; COLA = 1.5%; RET DATES, FAME, COLA & BEN RATE VR FOR CERTAIN CLASSES HIRED BEF 9/30/10
	Active				1	LIFE ANNUITY	5		
MIAMI BEACH	PF	VR	Var. W/EMPLOYMENT DT & SC	02	VR	AGE 50 OR, IF EARLIER, DATE WHEN AGE + SC = 70	Cliff	YES	DROP
	Active				3	JOINT/SURVIVOR	10		
MIAMI SHORES VILLAGE	G	2.00	2.00% X AFC X SC; MAX 60% AFC	03	VR	EARLIER OF AGE 62 OR 30SC, ANY AGE	Cliff	NO	DROP
	Active				1	LIFE ANNUITY	10		
MIAMI SHORES VILLAGE	P	2.91	2.91% X AFC X SC	03	VR	25SC, ANY AGE	Cliff	YES	COLA = 1.5%/YR
	Active				2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10		

APPENDIX B - Benefit Data

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

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

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age		Vesting Schedule	COL	Comments
		Pct	Description		YR	Description			
						Normal Form of Benefit N Description			
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	3.25	3.25% X AFC X SC (MAX 75% AFC)	03	VR 52 W/10SC; 23SC 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	VARIABLES W/SERV & EMP DATE	VR	65 65 1 LIFE ANNUITY	Cliff 5	NO	

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City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
					Normal Form of Benefit	Years to full vesting		
					N Description			
NORTH COLLIER FCD (was North Naples)	F	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/6SC	Cliff	YES	SUPP; BEN RATE = 3.53% FOR SC BEF 10/1/10
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		
NORTH MIAMI 691 [GPF]	F	VR	Var. W/SC DTS & CONT RATE 02	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	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	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	Normal Form of Benefit N Description	Vesting Schedule	COL	Comments
		Pct	Description		YR		Description		
NORTH MIAMI BEACH - MANAGEMENT	G	2.00	2.00% X AME X SC	05	VR	SS RET AGE W/4SC	Graded	NO	ACCR BEF 2/1/13 = BEN RATE: 3%, NR: RULE OF 75 (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
	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				
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	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	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	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				Description
				Normal Form of Benefit		Years to full vesting			
				N Description					
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%	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			
PLANTATION (VOL)	F Active	N/A	\$60/MO PER YR SC	N/A	VR 20SC, ANY AGE; 55 W/7SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 1 LIFE ANNUITY	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 2 LIFE W/10 YEARS CERTAIN	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 1 LIFE ANNUITY	Graded 10	NO	SUPP
PORT ORANGE	P Active	3.00	3.00% X AFC X SC	05	48 48 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	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 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 5	NO	DROP

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				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			
				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			
				Normal Form of Benefit		Years to full vesting		
				N Description				
SAINT CLOUD	PF	3.75	3.75% x AFC X SC +ADD'L FRACTION	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	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
	Closed				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	
	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				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		Normal Form of Benefit N Description	Vesting Schedule		COL	Comments
		Pct	Description		YR	Description		Years to full vesting			
SATELLITE BEACH	G	2.00	2.00% X AME X SC	03	62	62 W/5SC		Cliff		NO	BEN RATE FOR SC BEF 10/1/10 = 3.00%; ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5			
SATELLITE BEACH	PF	3.00	3.00% X AME X SC	03	52	52 W/5SC		Cliff		NO	ONE-TIME COLA FOR RETIREES IN PAY STATUS ON 10/1/97
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		5			
SEBASTIAN	P	2.00	2.00% X AFC X SC	05	VR	55 W/10SC; 52 W/25SC		Cliff		NO	BEN RATE = 3.00% IF HDT BEF 4/11/12
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
SEBRING	F	3.00	3.00% X AFC X SC (MAX 90%)	03	VR	25SC, ANY AGE; 55 W/10SC		Cliff		YES	DROP
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
SEBRING	P	3.00	3% X AFC X SC (MAX 90% AFC)	03	VR	20SC, ANY AGE; 52 W/10SC (5SC IF HDT BEF 10/1/98)		Cliff		YES	DROP; SUPP; 13TH CHK; VESTING = 5-YR CLIFF IF HDT BEF 10/1/98)
	Closed					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			
SEMINOLE	F	3.00	3.00% X AFC X SC	05	VR	25SC, ANY AGE; 55 W/10SC; AGE 62		Cliff		NO	
	Active					2 LIFE ANNUITY W/ 10 YEAR CERTAIN		10			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
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		
Southeast Volusia County Hospital District (was Bert Fish)	G	VR	1.60% X AC X SC (RATE INCR AFT NR)	05	VR 62 W/5SC OR 30SC, ANY AGE	Cliff	YES	COLA = 3%/YR; FROZEN AS OF 12/31/10
	Frozen				1 LIFE ANNUITY	5		

APPENDIX 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	F	3.50	3.50% X AFC X SC	03	VR 25SC, ANY AGE; 55 W/10SC	Cliff	NO	DROP; HIS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
SOUTHERN MANATEE FCD	G	2.50	2.50% X AFC X SC	03	VR 30SC, ANY AGE; 62 W/10SC	Cliff	YES	HIS; COLA = 3%/YR
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	F	3.50	3.50% X FAS X SC (MAX 100% FAS)	03	VR 25SC, ANY AGE; 55 W/10SC, MAX AGE 60	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
STARKE	G	VR	% 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		

APPENDIX 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				
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		
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		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
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		
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		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
TARPON SPRINGS	F	3.25	3.25% X AFC X SC	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	3.00% X AFC X SC BEF 10/1/99; COLA = 2%/YR AFTER 5 YRS RET
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TARPON SPRINGS	P	3.00	3.00% X AME X SC (MIN \$450/MO)	05	VR 25SC, ANY AGE; 50 W/10SC	Cliff	YES	COLA = 2.1% EVERY 5 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TAVARES	F	3.00	3.00% X AFC X SC	05	VR 55 W/10SC; 52 W/25SC	Cliff	NO	BEN RATE = 2.00% FOR SC BEF 10/1/96
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TAVARES	P	3.00	3.00% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEMPLE TERRACE	F	VR	3.50% X AFC X SC	04	VR 20SC, ANY AGE; 54 W/10SC	Cliff	YES	BEN RATE BEF 6/1/01 = 3.00%
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEMPLE TERRACE	P	3.25	3.25% X AFC X SC (MAX 90%)	03	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	BEN RATE = 3.50% FOR HIRES BEF 10/1/11
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
TEQUESTA	G	2.00	2.00% X AFC X SC, MAX 100% AFC	05	VR 30SC, ANY AGE; AGE 62	Cliff	NO	
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	6		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
					Normal Form of Benefit	Years to full vesting		
					N Description			
TEQUESTA [PF]	F Active	VR	%AFC Var. W/SC	05	VR 55 W/6SC; 52 W/25SC	Cliff 6	NO	SUPP
TEQUESTA [PF]	P Closed	VR	%AFC Var. W/SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	NO	SUPP
TITUSVILLE	G Active	2.00	2.00% X AFC X SC	05	VR 30SC, ANY AGE; 62 W/10SC 1 LIFE ANNUITY	Cliff 10	NO	ACCR BEF 8/26/13; BEN RATE = 2.482%, NR = 28SC OR 58 W/7.5SC
TITUSVILLE	PF Active	2.50	2.50% X AFC X SC	05	VR 52 W/25SC; 55 W/10SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	FOR ACCR BEF 6/1/13; 3% BEN RATE, 3-YR AFC, NR = 25SC OR 55 W/8SC, 8-YR VESTING; 1.277% COLA
TRI-COUNTY TRANSIT (ATU-1596)	G Closed	VR	2.13/2.38/2.63% X AME X UBC	05	62 AGE 62 1 LIFE ANNUITY	Graded 10	NO	DROP, SHARE PLAN
UMATILLA	P Active	2.50	2.50% X AFC X SC	05	VR 55 W/10SC, 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 10	NO	
VALPARAISO	PF Active	3.00	3.00% X AFC X SC	05	VR 55 W/6SC; 52 W/25SC 2 LIFE ANNUITY W/ 10 YEAR CERTAIN	Cliff 6	YES	DROP; COLA = 2%/YR

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
VENICE	F	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	SUPP = \$175/MO
	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		
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%
	Frozen				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		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
VILLAGE OF PALM SPRINGS	PF	3.00	3.00% X AC X SC	05	VR 50 W/15SC; 55 W/10SC; 20SC, ANY AGE	Graded	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		
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		

APPENDIX 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	
WEST PALM BEACH	P	2.68	2.68% X FAS X SC	03	VR	25SC; 55 W/10SC; 50 W/20SC	Cliff	YES	SHARE PLAN; BEN RATE = 2.5% FAS BEF 4/1/87, 3% FAS 4/1/87 TO 9/30/11
	Active			3	JOINT/SURVIVOR	10			
WILLISTON	G	2.25	2.25% X AME X SC	05	62	62 W/5SC	Cliff	NO	
	Active			1	LIFE ANNUITY	5			
WILLISTON	P	3.00	3.00% X AME X SC	05	VR	30SC, ANY AGE; 55 W/10SC; 52 W/25SC	Cliff	NO	
	Active			2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
WILTON MANORS (VOL)	F	VR	\$56/MO X SC (\$50 BEF 11/06)	VR	VR	50 W/20SC; AGE 55	Cliff	NO	
	Active			2	LIFE ANNUITY W/ 10 YEAR CERTAIN	10			
WILTON MANORS [GP]	G	3.00	3.00% X AMC X SC + SUPP	03	VR	20SC, ANY AGE; 60 W/5SC	Graded	YES	DROP; SUPP
	Closed			1	LIFE ANNUITY	15			
WILTON MANORS [GP]	P	3.00	3.00% X AMC X SC + SUPP	03	VR	20SC, ANY AGE; 60 W/5SC	Graded	YES	DROP; SUPP
	Closed			1	LIFE ANNUITY	15			
WINTER GARDEN	G	2.50	2.50% X AFC X SC	03	VR	30SC, ANY AGE; 65 W/5SC; AGE 70	Cliff	NO	
	Active			1	LIFE ANNUITY	5			
WINTER GARDEN	PF	VR	3.00% AFC X (0-25)SC + 2% AFC X (25+)SC (MAX 95%)	05	VR	25SC, ANY AGE; 55 W/6SC	Cliff	NO	
	Active			2	LIFE ANNUITY W/ 10 YEAR CERTAIN	6			

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate		AFC	Normal Retirement Age	Vesting Schedule	COL	Comments
		Pct	Description		YR			
				Normal Form of Benefit		Years to full vesting		
				N Description				
WINTER HAVEN	F	3.80	3.80% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC	Cliff	YES	DROP; COLA = 0.5% EACH YR FOR 10 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER HAVEN	G	3.00	3.00% X AFC X SC	05	55 55 W/10SC	Cliff	YES	GRADED VESTING IF EMP'D BEF 1/1/99; COLA = 0.5%/YR FOR 1ST 10 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER HAVEN	P	3.50	3.50% X AFC X SC	05	VR 25SC, ANY AGE; 55 W/10SC; AGE 60	Cliff	YES	COLA = 0.5%/YR FOR 10 YRS
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER PARK	F	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER PARK	P	3.00	3.00% X AFC X SC	05	VR 20SC, ANY AGE; 55 W/10SC	Cliff	YES	COLA = 3%/YR AT AGE 60
	Active				2 LIFE ANNUITY W/ 10 YEAR CERTAIN	10		
WINTER SPRINGS	GPF		VR PF/FORENSIC = 3.00%; G = 2.50% (MAX 30SC FOR ALL)	05	65 AGE 65	Cliff	NO	BEN RATE FOR G BEF 10/1/11 = 3.00%; AFC NOT < 3-YR AVG AS OF 9/30/11
	Active				1 LIFE ANNUITY	7		

APPENDIX B - Benefit Data

City or District	TYP SYS Plan Status	Retirement Benefit Rate Pct Description	AFC	Normal Retirement Age YR Description Normal Form of Benefit N Description	Vesting Schedule Years to full vesting	COL	Comments
				<i>1-Yr. AFC</i>			
					2		
<i>Gen. Plans (G,GS,LG):</i>	157	<i>1.00 - 1.99%</i>	24	<i>2-Yr. AFC</i>	25		<i>Offer COL</i> 230
<i>Police Plans:</i>	136	<i>2.00%</i>	25	<i>3-Yr. AFC</i>	116		<i>No COL</i> 255
<i>Fire Plans:</i>	135	<i>2.01 - 2.99%</i>	70	<i>4-Yr. AFC</i>	4		485
<i>GPF Plans:</i>	7	<i>3.00%</i>	153	<i>5-Yr. AFC</i>	300		
<i>GP Plans:</i>	3	<i>3.01 - 3.99%</i>	81	<i>6-Yr. AFC</i>	1		
<i>PF Plans:</i>	40	<i>4.00 - 5.00%</i>	7	<i>8-Yr. AFC</i>	4		
<i>ERP Plans:</i>	6	<i>Variable and other</i>	120	<i>All Yrs. AFC</i>	3		
<i>HIS Plans:</i>	0	<i>N/A</i>	5	<i>Variable and other</i>	19		
<i>CO Plans:</i>	1			<i>N/A</i>	11		
	<u>485</u>		<u>485</u>				

ADDED BENEFIT DATA

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
SYS	Y	Y	Y	Y	Y
ALACHUA COUNTY LIBRARY	G	N NONE PROVIDED	Y RET ELIG = ACCR BEN; VESTED & NOT ELIG = LUMP SUM; NON-VESTED = REF W/O INT	Y 55 W/15SC; ACCR BEN REDUCED 5%/YR PRIOR TO 65	No
ALACHUA COUNTY SCHOOL BOARD	ERP	N NONE SPECIFIED	N NONE SPECIFIED	Y AGE 55 W/25SC; RETIRED UNDER FRS	No
ALTAMONTE SPRINGS	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = 50% MONTHLY PAY OR, IF VESTED, ACCR BEN; REG = W/6SC, ACCR BEN	Y W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NR	No
ALTAMONTE SPRINGS	P	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y ILOD = ACCR BEN (MIN 50% SAL); REG = VR W/ VESTING & ACT OR INAC	Y W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
APOPKA	F	Y ILOD = ACCR BEN @ 2.5% (MIN 42% FAE); REG = W/10SC, ACCR BEN @ 2.5%	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
APOPKA	G	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
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

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		
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	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	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
BELLE GLADE (RETIRED)	PF	N NONE SPECIFIED	N NONE SPECIFIED	N NONE SPECIFIED	No

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

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

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
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
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

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		
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
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

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		
CORAL SPRINGS	F	Y ILOD = ACCR BEN (MIN 52.5% AME); REG = W/10SC, ACCR BEN (MIN 30% AME)	Y VESTED = VR W/ SP, CH, OR UNMARRIED; NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED 2%/YR PRIOR TO NRA	Yes
CORAL SPRINGS	G	Y ILOD = ACCR BEN (MIN 70% SAL -SS, WC, ETC); REG = W/10SC, ACCR BEN	Y RET ELIG = 10-YR CERTAIN ACCR BEN (CONTRIBS GUARANTEED)	N ONLY IF RETIRING BEF 1/1/97	No
CORAL SPRINGS	P	Y ILOD = > OF ACCR BEN, 70% BASE SAL OR 42% AME; REG = W/10CS, ACCR BEN (MIN 25% AME); W/ OFFSETS	Y VESTED = 10-YR CERT ANNUITY; NON-VESTED = REF W/ INT	Y 50 W/10CS; ACCR BEN REDUCED 5/9 OF 1%/MO PRIOR TO AGE 55	Yes
CRESCENT CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	No
CRESCENT CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED	No
CRESTVIEW	G	Y W/10SC; ACCR BEN ACTUARIALLY REDUCED	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
CRESTVIEW	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 AND ACTUARIALLY FROM 50 TO 45	Yes
DADE CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR	Yes
DADE CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
DANIA BEACH	G	Y ILOD = 66.67% PAY OFFSET W/ SS & WC; REG = ACCR BEN	Y RET ELIG = JT & SURV BEN	Y 50 W/10SC (8SC FOR ELECTED); BEN REDUCED BY 6%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	F	Y ILOD = ACCR BEN (MIN 68% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DANIA BEACH [PF]	P	Y ILOD = ACCR BEN (MIN 60% AME); REG = W/1SC, ACCR BEN (MIN % VR W/ SC)	Y ILOD = VR; REG = >1SC: VR, <1SC: REF W/ INT	Y 20SC, ANY AGE OR 50 W/8SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE	F	Y ILOD = 2/3 SAL (MIN 42% FMC OR ACCR BEN); REG = W/10SC, ACCR BEN @ 2% (MAX 50% FMC, MIN 25% FMC)	Y ILOD = VR W/ SP AND/OR CH (MAX TOTAL 60% FMC); REG = VR W/ > OR <5SC; MIN W/10SC = ACCR BEN	Y W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE	P	Y ILOD = ACCR BEN (MIN 42% FAE); REG = ACCR BEN (MIN 25% FAE); W/ OFFSETS	Y ILOD & REG = VR W/ MARITAL STATUS & SC	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
DAVIE - GENERAL & MGMT	G	Y VESTED = NORM RET BEN	Y VESTED = ACCR BEN @ NRA	N NONE SPECIFIED	Yes

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

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

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

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

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

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

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

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		
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 SUIVIVOR DEATH BEN	Y 45 W/ 10 PMSC BEN REDUCED 6% YR UP TO 5 YRS	Yes
HALLANDALE BEACH PM (EXCESS)	G	Y W/10PMSC; ACCR BEN OFFSET BY SS DISB	Y > SINGLE SUM OR SURVIVOR DEATH BEN	Y 45W/10PMSC; ACCR BEN REDUCED 6%/YR UP TO 5 YRS	Yes
HAVANA	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y W/10SC; ACCR BEN, REF OR INS	Y 50 W/10SC; ACCR BEN REDUCED	No
HIALEAH	GPF	Y G = ACCR BEN; PF = ACCR BEN (REG = W/10SC, MIN = 25% AFC; ILOD = MIN 42% AFC)	Y G = 5-YR OR 10-YR ANNUITY; PF = 10-YR ACCR BEN (REDUCED IF EARLY)	Y G = 55 W/10SC, PF = 50 W/10SC; ACCR BEN REDUCED	Yes
HIALEAH - ELECTED	G	N NONE PROVIDED	Y COMPUTED AS NORM RET W/LIMITED PERIOD	N NONE SPECIFIED	No
HIALEAH GARDENS	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR CERT ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

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

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
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
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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
JACKSONVILLE BEACH	G	Y ILOD= ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 100% ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, 100% ACCR BEN TO SP	Y W/20SC; ACCR BEN REDUCED 7.5%/YR FOR 1ST 5 YRS PRIOR TO NRD, 5.5%/YR IN EXCESS OF 5 YRS PRIOR	Yes
JACKSONVILLE BEACH	P	Y ILOD = ACCR BEN (MIN 50% FAC) + SPECIAL PROV; REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = ACCR BEN TO SP (MIN 35% FAC); REG = W/10SC, ACCR BEN TO SP	Y 20SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
JACKSONVILLE PF SENIOR STAFF	G	Y 60 % OF FIINAL AVER. EARNING	Y	Y AGE 60 W/ 65 YRS OF SC. BEN. REDUCED .5% BEFORE AGE 65	No
JUPITER	P	Y ACTUARIALLY REDUCED ACCR BEN (MIN 60% SAL), +SUPP; REG REQUIRES 10SC EFF. 3/6/12	Y ILOD = ACCR BEN (MIN 60% AS); REG = VESTED: ACCR BEN, NON-VESTED: CONTRIB REF	Y 50 W/10SC; REDUCTION VR W/ TIER 1 OR 2	Yes
JUPITER ISLAND	GPF	Y ILOD & REG = W/5SC, 2/3 ACCR BEN	Y VESTED & MARRIED = JT & 50% SURVY	55 W/10SC; ACCR BEN REDUCED 1/15TH FOR 1ST 5 YRS EARLY & 1/30TH FOR NEXT 5 YRS	No
KEY BISCAYNE	PF	Y ILOD = ACCR BEN (MIN 70% AFC); REG = W/5SC, ACCR BEN (MIN 50% AFC)	Y ILOD & REG = W/10SC: MO BEN FROM PVAB; <10SC: REF W/O INT; WORKING AFT NRD: 10-YR ACCR BEN	Y 50 W/5SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
KEY WEST	G	Y ILOD & REG (W/10SC) = > OF BEN SUPPORTED BY PVAB OR BEN SUPPORTED BY 18X FMC (ILOD MIN = 42% FMC)	Y 10-YR CERT BEN SUPPORTED BY > OF 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
KISSIMMEE	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/5SC, ACCR BEN (MIN 25% AFC)	Y W/5SC; MO BEN PROVIDED BY > OF (1) PVAB & (2) < OF 24X AVG COMP OR 100X ANTICIPATED MO NR BEN	Y 50 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes
KISSIMMEE	G	Y W/2CS, ACCR BEN; ILOD = MIN 42% FAC, REG = MIN 25% FAC; OFFSET W/ SS, WC, ETC	Y W/5CS, MO ANNUITY BASED ON > OF (1) PVAB OR (2) < OF 24X AVG COMP & 100X NRB	Y 55 W/10CS; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 60, + \$100/MO TO AGE 65 (\$25/MO AFTER)	Yes

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

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
SYS	Y	Y	Y	Y	Y
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 N SP AND/OR CH OR PARENT; REG = W/10SC, ACTUARIAL EQUIV OF ACCR BEN	NONE PROVIDED	Yes
LAKE WORTH	P	Y ILOD = ACCR BEN (MIN 20SC); REG = W/10SC, ACCR BEN; W/ OFFSETS	Y ILOD = CONTRIB REF + MO PENS (VR W/ SP OR CH); REG = VESTED: ACTUARIAL EQUIV OF NRB, NON-VESTED: REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
LAKELAND	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/10SC, ACCR BEN (MIN 40% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LAKELAND	G	N NOT APPLICABLE	Y >10SC = MO BEN, VR W/ MBR < OR > AGE 50; <10SC = CONTRIB REF	Y VR W/ HIRE DT	Yes
LAKELAND	P	Y ILOD = ACCR BEN (MIN 65% FINAL PAY), REG = W/10SC, ACCR BEN (MIN 40% FINAL PAY)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
LANTANA	F	Y ILOD = ACCR BEN (MIN 75% AFS); REG = W/5SC, ACCR BEN (MIN 25% AFS)	Y NORM RET ELIG = 10-YR ACCR BEN; W/10SC = 10-YR REDUCED ACCR BEN; <10SC = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes
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

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		
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
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

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		
LONGWOOD	PF	Y ACCR BEN @ 2% (ILOD = MIN 50% AFC; REG = W/10SC, MIN 25% AFC); OFFSET W/ WC, ETC.	Y VESTED = \$50K LUMP SUM + 10-YR ACCR BEN @ NR; NON-VESTED = \$50K LUMP SUM + REF W/O INT	N NOT APPLICABLE	No
LYNN HAVEN	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
LYNN HAVEN	G	Y ILOD & REG (W/10SC) = ACTUARIALLY REDUCED ACCR BEN	Y VESTED = 10-YR CERT ACCR BEN; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 1/15TH EACH OF 1ST 5 YRS & 1/30TH NEXT 5 YRS PRIOR TO NRD	Yes
LYNN HAVEN	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MADISON	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MADISON	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MAITLAND	PF	Y ILOD = ACCR BEN (MIN 60% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VR W/SC	Y 50 W/10SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO AGE 55	Yes
MARATHON	F	Y ILOD = ACCR BEN (MIN 65% AFC); REG = W/8SC, ACCR BEN; OFFSET W/ SS, WC, ETC (BUT REG NOT <25% AFC)	Y ILOD = 50% COMP TO BENEF; REG = 10-YR ACCR BEN (REDUCED IF EARLY)	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR	Yes
MARCO ISLAND	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN (ACTUARIALLY REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
MARCO ISLAND	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/8SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN @ NRD; NON-VESTED = CONTRIB REF	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
MARIANNA	F	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y W/10SC, ACCR BEN, REF OR INS	Y 50 W/10SC, ACCR BEN REDUCED	No
MARIANNA	P	Y ILOD = ACCR BEN (MIN 42% AMC); REG = W/10SC, ACCR BEN (MIN 25% AMC)	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NRD	No
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

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		
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
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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
SYS	Y	Y	Y	Y	Y
MIAMI BEACH	G	Y ILOD = ACCR BEN (MIN 65% F.A.M.E. (TIER A = MIN 75%)); REG = W/5SC, ACCR BEN (MIN 35% F.A.M.E.)	Y W/3SC; 50% ACCR BEN (MIN 30%, MAX 40% F.A.M.E.)	Y RULE OF 75; TIER B MIN AGE = 50; HDT AFT 9/30/10 MIN AGE = 55; ACCR BEN ACTUARIALLY REDUCED	Yes
MIAMI BEACH	PF	Y ILOD=AB, MIN:85% COMPENSATION; REG=W/5SC, MONTHLY ACCR BEN	Y ILOD=>AB & 85% COMPENSATION; REG=W/5SC, VARIES	N NONE SPECIFIED	Yes
MIAMI SHORES VILLAGE	G	N NONE PROVIDED	Y ELIGIBLE FOR EARLY OR NORM RET BENEFIT; ILOD & REG=ACCRUED NORM RET BENEFIT	Y 55W/15SC; NORM RET BEN REDUCED FOR NUMBER OF MO EARLY RET DATE PRECEDES AGE 62	Yes
MIAMI SHORES VILLAGE	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y RET ELIG = ACCR BEN (REDUCED IF EARLY); NOT ELIG = REF W/ INT	Y 55 W/15SC, ACCR BEN ACTUARIALLY REDUCED FROM 62	Yes
MIAMI SPRINGS	G	Y ILOD & REG = W/10SC (UNLESS MBR GETS WC), ACCR BEN (MIN 25% SAL IF GETTING WC),	Y W/10SC = 100% JT & SURV ACCR BEN; <10SC = CONTRIB REF	Y 55 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI SPRINGS	PF	Y ILOD = 2/3 EARN; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y ILOD = 25% EARN TO SP + 7.5% EARN TO ELIG CH (MAX TOTAL 40%); REG & NR ELIG = ACCR BEN	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIAMI-DADE COUNTY	ERP	N NONE SPECIFIED	N NONE PROVIDED	Y SPEC PROV BY BARGAINING UNIT	No
MIDWAY FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y >10SC = ACCR BEN (REDUCED IF EARLY); <10SC = REF W/O INT;	Y 50 W/10SC; REDUCED ACCR BEN	No
MILTON	F	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
MILTON	G	Y W/10SC; ACCR BEN	Y CONTRIB REF	Y 55 W/10SC; ACCR BEN ACTUARIALLY REDUCED	Yes
MILTON	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
MIRAMAR	F	Y ILOD = ACCR BEN (MIN 2/3 AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y ILOD = VR W/ SP OR NO SP; REG = VESTED: ACCR BEN, NON-VESTED: REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
MIRAMAR	G	N NOT APPLICABLE	Y VESTED = RET ELIG: ACCR BEN (10-YR CERT & LIFE), INELIG = EARLY RET BEN; NON-VESTED = REF W/ INT	Y 55 W/7` SC; ACCR BEN REDUCED 6%/YR PRIOR TO NRD	Yes
MIRAMAR	P	Y ILOD = 66.67% AME; REG = W/10SC, ACCR BEN (MIN 25% AME)	Y VESTED = ACCR BEN; NON-VESTED = REF W/ INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
SYS	Y	Y	Y	Y	Y
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
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	Y 50 & 10 W/3% REDUCTION BEFORE NRD	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

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		
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
NORTH MIAMI BEACH	PF	Y ILOD = ACCR BEN (MIN 60% FMC)	Y ILOD = ACT EQ OF > OF 1) BEN FOR REG DEATH OR 2) 60% FMC; REG = ACT EQ OF > OF 1) PVAB @ NRD OR 2)VR	Y 45 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	Yes
NORTH MIAMI BEACH - MANAGEMENT	G	Y ACCR BEN (MIN 25% AME); OFFSET BY WC, DISB, ETC	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/3% INT	Y 55 W/10SC; ACCR BEN REDUCED ACTUARIALLY	Yes

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SY	Y	Y		
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
OCALE	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
OCALE	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
OCALE	P	Y ILOD = ACCR BEN (MIN 42% AFC), REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
OCEAN CITY-WRIGHT FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 30% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OCOEE	G	N NONE SPECIFIED	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/7SC (5SC IF HDT BEF 9/17/12; 9SC IF MAYOR/COMM); ACCR BEN ACTUARIALLY REDUCED	Yes
OCOEE	PF	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 45 W/5SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FROM AGE 50 TO 45	Yes
OKALOOSA ISLAND FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	No

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		
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
ORLANDO	F	Y ILOD = 80% AMS + 2%/YR FOR 40 TO 50SC; REG = AB @ VR MULT, <10SC: 3%, 10-20SC: 4% (MAX 60%)	Y ILOD= VR W/ SC & SP/CH/BENEF; REG = W/10SC: 10-YR ACCR BEN, THEN VR% OF ACCR BEN FOR LIFE	Y 20SC, ANY AGE OR 47 W/10SC; SAME AS NORM RET BUT MULTIPLIER MAY CHANGE	Yes
ORLANDO	G	Y PAID THROUGH INSURANCE CONTRACT	Y 1) 40 W/10SC: 50% OF ACTUARIALLY RED ACCR BEN TO SP; 2) 25SC: 100% OF ACTUARIALLY REDUCED ACCR BEN	Y 55 W/10SC; ACCR BEN REDUCED BY 1/6 OF 1% PER MONTH PRIOR TO AGE 65	No

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

City or District	TYP	Disability Benefits Description SYS Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
ORLANDO	P	Y ILOD=80%AMS; REG=AB W/ VR MULT: <10SC=3%, 10-15SC=4%, 16- 20SC=60%AMS, (20+)SC=60%AMS+4%/YR OVER 20	Y ILOD = 60% AMS; REG = W/10SC; 65% OF REG DISB BEN	Y 47 W/10SC; 2% X AMS X SC	Yes
ORLANDO AVIATION	G	N NONE PROVIDED	Y W/3SC; VESTED ACCR BEN (MARR: 50% CONTINGENT; UN-MARR: 5-YR BEN, ACTUARIALLY EQUIV)	Y 55 W/7SC; ACCR BEN REDUCED 0.25%/MO PRIOR TO NRD	No
ORLANDO UTILITY	G	N NONE PROVIDED	Y W/10SC; VR W/ MARRIED OR NOT; BEF/AFT EARLIEST RET AGE	Y 25SC OR 55 W/10SC; ACCR BEN REDUCED 1%/YR PRIOR TO NRD; ST.CLOUD EE's TERM BEF 5/1/07=ACTUARIAL RED	No
ORMOND BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON- VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
ORMOND BEACH	G	Y W/10SC, ACCR BEN (CVG FROM HDT IF HIRED BEF 9/1/93)	Y VESTED = SURV ANNUITY; NON- VESTED = REF W/ INT	Y 60 W/5SC OR AGE+SC = 80; ACCR BEN REDUCED 5%/YR PRIOR TO NR	Yes
ORMOND BEACH	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON- VESTED = REF W/O INT	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
OVIEDO	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN (MIN 25% AFC)	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR	No
OVIEDO	P	Y ILOD = ACCR BEN (MIN 42% AFC OR 80% FOR INTENTIONAL VIOLENCE); REG = W/10SC, ACCR BEN	Y VESTED = ACCR BEN (REDUCED IF EARLY); NON-VESTED = CONTRIB REF	Y 45 W/10SC, ACCR BEN REDUCED 3%/YR PRIOR TO NR	No
PALATKA	F	Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD & REG W/7SC = TO SP: 75% ACCR BEN (ILOD MIN = 35% FAC)	N NONE SPECIFIED	Yes
PALATKA	G	Y ILOD = ACCR BEN (MIN 45% FAC); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD = 75% ACCR BEN TO SP (MIN 35% FAC); REG = W/7SC, 75% ACCR BEN PD TO SP @ MBR'S NRD	N NONE SPECIFIED	Yes
PALATKA	P	Y ILOD = ACCR BEN (MIN 45% LAST 5 YRS' AVG SAL); REG = W/10SC, ACCR BEN (MIN 25% FAC)	Y ILOD & REG W/7SC = 75% ACCR BEN TO SP (ILOD MIN = 35% FAC); NO SP = 10-YR ACCR BEN	N NONE SPECIFIED	Yes
PALM BAY	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	G	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	N CONVERTED TO DC PLAN	No

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

City or District	TYP SYS Y	Disability Benefits Description	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
PALM BAY	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
PANAMA CITY	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/1SC, ACCR BEN (MIN 25% AFC)	Y VESTED = > OF PVAB OR 3X SAL; NON-VESTED = 3X SAL	Y 45 W/10SC; ACCR BEN REDUCED 3%/YR TO AGE 50 & ACTUARIALLY FOR YRS PRIOR TO AGE 50	Yes
PANAMA CITY	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y > OF CH 185 DEATH BEN, CONTRIB REF OR 3X SAL	Y 40 W/15SC OR 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
PANAMA CITY (SUPP)	G	N NONE PROVIDED	Y REF W/O INT	N NONE PROVIDED	No

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

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

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		
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
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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
City or District	SYS Y	Description	Description	Description	DROP
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
SAFETY HARBOR	F	Y ILOD = ACCR BEN (MIN 42% AME); REG = W/10SC, ACCR BEN; OFFSET W/ WC, SS, ETC	Y ILOD VESTED = 50% COMP FOR LIFE; REG VESTED = VR W/ MARRIED OR NOT; NON-VESTED = CONTRIB REF	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRA	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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
	SYS	Y	Y		
SAINT 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 BEN	Y ILOD = ACCR BEN (MIN 75% SAL); REG = W/5SC, ACCR BEN	N NONE SPECIFIED	Yes
SAINT PETE BEACH	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = CONTRIB REF	N ONLY OFFERED ON ACCR BEF 1/1/13 (20SC OR 50 W/10SC, REDUCED 3%/YR)	Yes
SAINT PETE BEACH	G	Y W/10SC, ACCR BEN	Y 10-YR ACCR BEN	N FOR ACCR BEF 10/1/12 ONLY; 50 W/10SC, REDUCED 1/15 PER YR PRIOR TO NR	Yes
SAINT PETE BEACH	P	Y ILOD = ACCR BEN (MIN 50% AFC); REG = W/10SC, ACCR BEN	Y VESTED = 10-YR ACCR BEN; NON-VESTED = REF W/O INT	Y 20SC, ANY AGE OR 50 W/10SC; ACCR BEN REDUCED 3%/YR	Yes
SAINT PETERSBURG	F	Y ILOD = ACCR BEN (MIN 60% AMS), -WC; REG = ACCR BEN (MIN 25% AMS) + 7.5% AMS PER TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% AMS); REG = ACCR BEN	Y 25SC; ACCR BEN REDUCED 2%/YR PRIOR TO AGE 50 (OR DATE MBR WOULD HAVE 30SC, IF EARLIER)	Yes
SAINT PETERSBURG	G	Y ILOD = ACCR BEN W/ SC PROJ TO AGE 65 (MIN 65% AMS), -WC, SS; REG = W/7SC, ACCR BEN (MIN 30% AMS)	Y ILOD = 40% SAL TO SP FOR 10 YRS, THEN 30% SAL; REG = VR W/SC, RET ELIG	N NONE SPECIFIED	Yes
SAINT PETERSBURG	P	Y ILOD = ACCR BEN (MIN 60% EARN BASE), -WC; REG = ACCR BEN (MIN 25% EARN BASE) + 7.5% TO EACH MINOR CH	Y ILOD = ACCR BEN (MIN 60% EARN BASE); REG = ACCR BEN (MIN 25% EARN BASE)	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO AGE 55	Yes

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

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

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		
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
Southeast Volusia County Hospital District (was Bert Fish)	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
SOUTHERN MANATEE FCD	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, ETC	Y ILOD = ACCR BEN (MIN 50% PAY); REG = VESTED: 10-YR ACCR BEN, NON-VESTED: REF W/O INT	Y VESTED = ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
SOUTHERN MANATEE FCD	G	Y W/10SC; ACCR BEN (MIN 25% AFC); OFFSET W/ WC, SS, ETC	Y VESTED = 10-YR ACCR BEN (REDUCED IF EARLY); NON-VESTED = REF W/O INT	Y W/10SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	Yes
STARKE	F	Y ILOD = ACCR BEN (MIN 42% FAS); REG = W/10SC, ACCR BEN (MIN 42% FAS); OFFSET W/ WC	Y VESTED = ACCR BEN REDUCED AS 100% JT & SURV ELECTION	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
STARKE	G	Y ILOD = ACCR BEN; REG = W/10SC, ACCR BEN; OFFSET W/ WC	Y W/15S; 100% JT&SURV ACCR BEN	Y W/25SC; ACCR BEN REDUCED 2.5%/YR PRIOR TO NRD	Yes

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

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

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

City or District	TYP	Disability Benefits Description	Death Benefits Description	Early Retirement Benefits Description	Offer DROP
SYS	Y	Y	Y	Y	Y
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 INT	Y 50 W/10SC; ACCR BEN REDUCED 3%/YR PRIOR TO NR	Yes
TEQUESTA	G	Y ILOD = ACCR BEN (MIN 42% AFC); REG = W/6SC, ACCR BEN (MIN 25% AFC)	Y VESTED = ACCR BEN PAYABLE @ NRD; NON-VESTED = REF W/ INT	Y 50 W/6SC; ACCR BEN REDUCED 5%/YR PRIOR TO NRD	No
TEQUESTA [PF]	F	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes
TEQUESTA [PF]	P	Y ILOD = ACCR BEN (MIN 42% AFC); REG = ACCR BEN (MIN 25% AFC)	Y ILOD = 50% AFC TO SP OR CH FOR LIFE; REG = W/6SC, ACTUARIAL EQUIV OF ACCR BEN	Y 50 W/6SC; ACCR BEN REDUCED 3%/YR PRIOR TO NRD	Yes

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

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

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

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

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

City or District	TYP Disability Benefits Description SYS Y	Death Benefits Description Y	Early Retirement Benefits Description	Offer DROP
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, ACTUARIALY 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, ACTUARIALY REDUCED FOR EACH YR PRIOR TO AGE 55	No

Offer Disability	444	Offer Early Ret.	437	Offer DROP	325
No Disability	41	No Early Ret.	48	No DROP	160
	<u>485</u>		<u>485</u>		<u>485</u>

APPENDIX C

MARKET VALUE OF ASSETS

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

HEADINGS

INFORMATION PROVIDED

City or District

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

TYP SYS

Type of Retirement System:

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

Valuation Date

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

The different asset investment categories are as follows:

Equities

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

Cash & Equiv

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

Receivables

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

Fixed Inc.

Fixed income includes bonds, mortgages, corporate debts, securities and agency debts, government bills (T-bills), notes, fixed income mutual funds and convertible securities. (May be domestic or international)

Real Estate

Current market value of properties, lands and buildings

Liabilities

Prepaid contributions, short term payables, etc.

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							
ALACHUA COUNTY LIBRARY	G	10/01/2018	108,116 332,595	0 18,466,305	0 9,697,755	0	0	0	16,425	28,588,346	/	0
ALACHUA COUNTY SCHOOL BOARD	ERP	07/01/2016	0 515,026	0 1,521,436	0 1,581,226	0	0	0	3,988	3,613,700	/	0
ALTAMONTE SPRINGS	G	10/01/2018	12,148 143,253	0 19,809,297	0 8,674,002	0	0	-13,983	0	28,624,717	/	0
ALTAMONTE SPRINGS	P	10/01/2018	6,576 127,342	0 16,460,134	0 7,156,159	0	0	-11,685	0	23,738,526	/	0
APOPKA	F	10/01/2018	211,978 3,201,884	4,888,987 21,118,326	0 13,090,453	0	0	0	0	42,511,628	/	2,013,331
APOPKA	G	10/01/2018	216,002 2,978,983	6,180,972 26,742,017	0 17,110,248	0	0	0	0	53,228,222	/	975,314
APOPKA	P	10/01/2018	170,059 3,529,225	6,327,134 27,340,373	0 17,401,662	0	0	0	0	54,768,453	/	318,816
ARCADIA	G	01/01/2019	0 63,417	0 1,505,073	0 0	0	0	1,353,017	0	2,921,507	/	0
ARCADIA	PF	10/01/2018	74,468 625,519	72,766 6,573,090	64,594 3,267,265	0	0	0	8,549	10,669,153	/	1,628,061
ATLANTIC BEACH	G	10/01/2018	28,927 527,750	0 15,064,039	0 4,226,680	0	0	0	133,099	19,714,297	/	13,404
ATLANTIC BEACH	P	10/01/2018	134,591 1,029,812	0 8,693,676	0 1,811,911	0	0	494,654	0	12,164,644	/	569,643
ATLANTIS	P	10/01/2017	0 0	0 807,017	0 102,542	29,795	395,831	0	0	1,335,185	/	0
AUBURNDALE	F	10/01/2018	142,083 111,277	1,052,468 3,969,501	0 2,369,884	0	0	0	17,838	7,627,375	/	193,016
AUBURNDALE	G	10/01/2018	409,713 264,347	2,882,352 9,321,332	810,473 4,480,729	1,781,379	0	0	105	19,950,220	/	0
AUBURNDALE	P	10/01/2018	133,413 151,401	1,757,396 6,977,268	0 3,879,573	0	0	0	0	12,899,051	/	239,567
AVENTURA	P	10/01/2018	724,658 1,454,961	6,968,836 26,404,272	597,449 8,737,916	1,567,795	0	0	207,840	46,248,047	/	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			
AVON PARK	F	10/01/2017	14,110	0	0							
			231,461	3,817,572	1,543,893	353,434	0	0	17,458	5,943,012	/	200,265
AVON PARK	P	10/01/2018	90,883	0	320,578							
			141,753	3,817,901	1,808,691	510,601	0	0	22,785	6,667,622	/	0
BAL HARBOUR VILLAGE	G	10/01/2018	13,971	0	0							
			703,320	8,239,432	4,867,063	0	0	0	8,103	13,815,683	/	330,876
BAL HARBOUR VILLAGE	P	10/01/2018	302,625	0	0							
			2,638,899	0	19,829,348	0	0	0	50,012	22,720,860	/	82,977
BARTOW	F	10/01/2018	3,380	1,486,056	497,408							
			139,713	5,369,399	2,900,276	0	0	0	0	10,396,232	/	0
BARTOW	G	10/01/2018	105,560	3,943,342	492,783							
			2,295,850	13,064,813	5,156,971	3,252,565	0	0	11,896	28,299,988	/	151,034
BARTOW	P	10/01/2018	28,462	2,838,311	772,586							
			435,750	10,093,521	5,279,060	0	0	0	56,423	19,391,267	/	246,874
BAY HARBOR ISLANDS	G	10/01/2018	32,027	0	0							
			437,913	4,626,519	2,716,227	855,455	0	2,114	7,992	8,662,263	/	0
BAY HARBOR ISLANDS	P	10/01/2018	43,436	0	0							
			593,913	6,274,658	3,683,847	1,160,199	0	2,866	10,840	11,748,079	/	0
BAY MEDICAL CENTER	G	01/01/2019	62,956	0	0							
			3,334,227	60,440,122	32,867,077	0	0	0	82,204	96,622,178	/	0
BELLE GLADE	G	10/01/2018	181,099	1,548,318	0							
			100,047	12,113,734	5,480,850	0	0	0	315,431	19,108,617	/	0
BELLE GLADE (RETIRED)	PF	10/01/2018	54,216	0	0							
			106,156	3,366,267	2,702,846	0	0	0	38,067	6,191,418	/	0
BELLE GLADE HOUSING	G	10/01/2018	0	43,479	0							
			0	791,794	0	0	0	1,644,079	0	2,479,352	/	0
BELLEAIR	P	10/01/2018	97,316	589,663	148,323							
			137,078	1,909,567	1,154,988	0	0	0	9,394	4,027,541	/	0
BELLEVUE	P	10/01/2018	1,138	364,494	0							
			110,741	1,682,625	1,620,876	0	0	0	5,525	3,774,349	/	0
BOCA GRANDE FCD	F	10/01/2018	0	0	0							
			526,974	5,585,980	2,219,333	0	0	0	5	8,332,282	/	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								
BOCA RATON	G	10/01/2017	1,835,286	26,118,173	0								219,066,146	5,458,998
BOCA RATON	PF	10/01/2018	822,950	63,557,502	0								392,280,877	29,315,686
BOCA RATON EXECUTIVE	G	10/01/2018	0	7,762,618	0								44,870,626	754,202
BOCA RATON HOUSING	G	10/01/2017	179,482	22,973,761	9,871,538	4,083,227	0	0	0	0	122,410		2,930,691	0
BONITA SPRINGS FCD	F	10/01/2018	523,391	10,387,231	2,972,556	5,406,657	0	0	0	69			70,794,857	516,056
BONITA SPRINGS FCD	G	10/01/2018	8,623	500,139	127,350	0	0	0	0	205,001			3,511,425	0
BOYNTON BEACH	F	10/01/2018	1,057,341	18,061,651	0								115,256,910	17,196,200
BOYNTON BEACH	G	10/01/2018	2,621,179	54,673,575	28,973,214	10,229,669	0	0	0	359,719			179,720,765	14,447,413
BOYNTON BEACH	P	10/01/2018	407,899	0	0								102,154,963	13,001,411
BOYNTON BEACH	P	10/01/2018	874,326	0	0	6,740,412	0	0	0	180,363			102,154,963	13,001,411
BRADENTON	F	10/01/2018	2,176	65,545,141	29,173,271	6,740,412	0	0	0	180,363			102,154,963	13,001,411
BRADENTON	F	10/01/2018	162,984	10,631,923	0								56,444,518	403,078
BRADENTON	P	10/01/2018	1,146,331	25,954,707	11,385,067	7,926,863	0	0	0	763,357			56,444,518	403,078
BRADENTON	P	10/01/2018	640,925	0	0								74,758,077	1,469,844
BROOKSVILLE	F	10/01/2018	10,902,310	38,694,180	17,685,905	7,202,406	0	0	0	367,649			74,758,077	1,469,844
BROOKSVILLE	F	10/01/2018	36,516	462,444	240,155								6,631,932	0
BROOKSVILLE	P	10/01/2018	110,160	3,428,622	1,744,945	616,998	0	0	0	7,908			6,631,932	0
BROOKSVILLE	P	10/01/2018	8,929	0	0	0	0	0	0	43,111			7,382,750	0
BUNNELL	F	10/01/2016	7,416,932	0	0								7,382,750	0
BUNNELL	F	10/01/2016	8,707	0	0								566,535	17,251
BUNNELL	F	10/01/2016	5,606	362,629	189,593	0	0	0	0	0			566,535	17,251
BUSHNELL	G	10/01/2018	24,173	564,168	67,819								3,453,778	0
BUSHNELL	G	10/01/2018	94,179	1,904,623	802,089	0	0	0	0	3,273			3,453,778	0
CAPE CORAL	F	10/01/2018	457,493	24,392,797	303,974								183,885,750	18,928,758
CAPE CORAL	F	10/01/2018	5,028,525	100,283,956	35,832,933	18,225,596	0	0	0	639,524			183,885,750	18,928,758

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	G	10/01/2018	1,875,866	48,647,622	0							
			6,935,902	117,059,167	53,838,761	54,764,042	8,234,631	0	2,050,370	289,305,621	/	17,412,713
CAPE CORAL	P	10/01/2018	1,249,323	22,938,346	347,539							
			3,217,182	99,118,544	32,258,306	18,225,596	0	0	3,026,324	174,328,512	/	10,246,217
CASSELBERRY	PF	10/01/2018	30,417	0	0							
			544,270	17,629,342	6,187,304	1,504,703	0	0	36,406	25,859,630	/	34,128
CHATTAHOOCHEE	F	10/01/2016	4,335	0	0							
			418,452	0	0	0	0	0	0	422,787	/	0
CLEARWATER	F	10/01/2018	27,732	0	0							
			1,610,360	0	1,928,806	0	0	0	0	3,566,898	/	0
CLEARWATER	GPF	01/01/2019	10,050,340	159,926,512	0							
			15,241,276	374,546,281	297,341,842	93,435,527	37,781,686	0	24,752,200	963,571,264	/	0
CLERMONT	F	10/01/2018	7,518	2,289,155	0							
			64,483	7,206,001	5,110,296	1,450,873	0	0	0	16,128,326	/	0
CLERMONT	P	10/01/2018	0	2,602,314	0							
			73,305	8,191,792	5,809,392	1,649,354	0	0	0	18,326,157	/	41,894
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	10/01/2018	360,887	569,629	123,044							
			1,703,271	12,655,111	3,014,374	1,894,878	0	0	25,539	20,295,655	/	493,756
COCOA	G	10/01/2018	175,917	1,480,860	472,726							
			349,189	8,436,484	1,625,485	2,046,811	0	0	0	14,587,472	/	476,564
COCOA	P	10/01/2018	251,831	5,423,737	0							
			701,341	13,629,452	10,401,987	0	0	0	28,914	30,379,434	/	381,239
COCOA BEACH	F	10/01/2018	45,962	0	0							
			70,191	10,596,143	3,108,002	1,097,336	0	0	0	14,917,634	/	384,482
COCOA BEACH	G	10/01/2018	0	0	0							
			1,116,208	17,692,122	8,083,996	0	0	0	36,189	26,856,137	/	0
COCOA BEACH	P	10/01/2018	6,521	0	0							
			53,447	10,451,095	3,127,555	1,097,336	0	0	34,644	14,701,310	/	306,297

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		
COOPER CITY	F	10/01/2018	161,979	0	0						
			615,730	16,792,031	7,591,585	1,434,178	0	0	60,161	26,535,342	4,130,566
COOPER CITY	G	10/01/2018	160,800	0	0						
			1,233,696	19,716,622	10,645,718	4,323,724	0	0	19,728	36,060,832	842,022
COOPER CITY	P	10/01/2018	59,451	0	0						
			1,315,676	18,878,752	6,914,600	4,802,016	0	0	41,465	31,929,030	5,514,674
COOPER CITY - MANAGEMENT	GPF	10/01/2018	45,897	695,218	0						
			19,583	2,188,468	1,552,001	440,631	0	0	0	4,941,798	0
CORAL GABLES	GPF	10/01/2018	3,891,479	68,200,792	9,286,789						
			14,150,101	147,808,606	40,210,374	50,538,719	74,073,381	0	5,734,236	402,426,005	37,319,093
CORAL SPRINGS	F	10/01/2018	117,181	0	0						
			1,873,670	69,763,201	19,386,821	0	0	15,159,759	99,270	106,201,362	0
CORAL SPRINGS	G	10/01/2018	28,605	0	0						
			524,977	4,449,410	2,963,042	0	0	0	14,103	7,951,931	0
CORAL SPRINGS	P	10/01/2018	283,518	0	0						
			8,263,931	145,331,347	33,517,702	0	0	38,021,252	227,614	225,190,136	0
CRESCENT CITY	F	10/01/2018	345	0	0						
			11,849	425,125	180,365	0	0	0	1,739	615,945	0
CRESCENT CITY	P	10/01/2015	7,624	0	0						
			0	813,101	0	0	0	0	0	820,725	0
CRESTVIEW	G	10/01/2018	0	2,990,847	996,786						
			117,481	8,774,003	4,934,411	1,835,376	0	0	41,799	19,607,105	837,463
CRESTVIEW	PF	10/01/2018	351,377	2,619,295	1,167,787						
			403,592	9,583,660	4,007,532	1,880,197	0	0	140,332	19,873,108	0
DADE CITY	F	10/01/2018	8,080	353,527	0						
			371,658	3,979,759	1,910,808	0	0	0	25,356	6,598,476	526,139
DADE CITY	P	10/01/2018	106,045	679,109	25,706						
			261,568	5,512,968	2,980,464	0	0	0	2,702	9,563,158	40,373
DANIA BEACH	G	10/01/2018	380,320	0	0						
			3,092	15,237,447	5,150,333	0	3,321,127	0	0	24,092,319	697,999
DANIA BEACH [PF]	F	10/01/2018	2,260,823	0	0						
			2,177,785	31,966,675	8,967,088	5,879,755	0	0	36,040	51,216,086	273,842

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]	P	10/01/2018	226,930 218,595	0 3,208,647	0 900,070	590,179	0	0	3,617	5,140,804 /	0
DAVIE	F	10/01/2018	175,853 539,174	12,834,320 65,682,431	0 18,319,757	16,399,796	0	294,441	7,487,354	106,758,418 /	4,063,272
DAVIE	P	10/01/2018	330,014 865,794	18,637,303 93,134,743	0 31,286,426	19,448,396	0	6,359,232	2,952,524	167,109,384 /	9,788,004
DAVIE - GENERAL & MGMT	G	10/01/2018	265,012 289,707	10,284,614 32,374,806	0 22,959,314	6,518,417	0	0	0	72,691,870 /	81,545
DAYTONA BEACH	PF	10/01/2018	1,152,401 3,887,724	9,515,812 132,942,958	0 20,777,134	16,896,806	0	0	355,404	184,817,431 /	2,921,774
DEERFIELD BEACH	F	10/01/2018	151,706 3,312,392	0 58,645,137	0 24,475,930	12,793,326	0	19,835,903	0	119,214,394 /	12,603,761
DEERFIELD BEACH	G	10/01/2018	558,484 1,091,215	0 30,765,356	0 15,649,042	4,902,352	2,710,134	0	74,315	55,602,268 /	0
DEERFIELD BEACH	P	10/01/2018	719,738 964,676	7,581,359 19,697,659	0 7,645,567	7,093,996	0	0	520,553	43,182,442 /	0
DELAND	F	10/01/2018	931,162 679,285	2,663,934 7,466,889	480,654 2,908,975	1,346,320	568,762	0	39,884	17,006,097 /	6,329
DELAND	G	10/01/2018	729,245 20,380	0 17,263,778	0 6,060,586	1,856,625	0	4,167,433	0	30,098,047 /	796,530
DELAND	P	10/01/2018	11,342 417,151	0 16,679,475	0 6,618,076	0	0	3,054,195	17,478	26,762,761 /	165,937
DELRAY BEACH	F	10/01/2018	2,338,982 2,281,064	17,404,123 47,651,509	3,840,576 16,946,808	8,954,689	0	5,516,025	1,200,556	103,733,220 /	11,415,798
DELRAY BEACH	G	10/01/2018	3,406,528 1,423,509	5,928,136 94,623,512	0 31,670,349	0	0	0	973,360	136,078,674 /	0
DELRAY BEACH	P	10/01/2018	2,765,201 1,924,730	15,350,661 42,553,633	3,432,232 15,633,417	8,077,453	0	4,973,567	600,780	94,110,114 /	8,452,938
DELTONA	F	10/01/2018	58,573 593,856	3,591,105 16,281,216	0 6,947,630	2,603,028	0	0	51,518	30,023,890 /	444,384
DESTIN FCD	F	10/01/2018	14,115 903,952	1,861,050 10,771,357	802,418 4,593,150	1,930,333	0	0	8,954	20,867,421 /	264,567

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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		
DUNEDIN	F	10/01/2018	38,366 618,515	3,733,643 16,419,557	0 5,782,490	2,964,464	0	0	24,701	29,532,334 /	458,968
DUNNELLON	PF	10/01/2018	306 11,111	0 1,636,002	0 880,497	249,984	0	0	0	2,777,900 /	0
EAST LAKE TARPON FCD	F	10/01/2018	25,000 533,976	2,474,206 8,234,279	838,775 3,336,143	1,600,732	0	0	66,659	16,976,452 /	116,817
EAST NICEVILLE FCD	F	10/01/2018	51,776 549,869	0 386,700	0 0	0	0	0	0	988,345 /	0
EATONVILLE	P	10/01/2015	16,385 51,942	0 737,789	0 598,524	0	0	0	0	1,404,640 /	0
EDGEWATER	F	10/01/2018	31,191 375,848	1,140,099 9,685,811	0 3,472,520	0	0	0	24,231	14,681,238 /	0
EDGEWATER	G	10/01/2018	61,707 444,618	0 6,250,696	0 5,788,282	0	0	0	11,526	12,533,777 /	0
EDGEWATER	P	10/01/2018	27,949 359,009	1,346,043 4,751,783	0 2,819,681	1,019,112	0	0	9,998	10,313,579 /	0
ENGLEWOOD AREA FCD	F	10/01/2018	622,659 865,843	2,929,880 18,470,696	1,016,432 5,197,415	3,336,376	0	0	15,740	32,423,561 /	704,164
ENGLEWOOD WATER DISTRICT	G	10/01/2018	0 28,510	0 591,532	0 0	0	0	0	25,440	594,602 /	0
ESTERO FCD	F	10/01/2018	91,389 106,171	3,769,065 11,864,594	0 8,414,041	2,388,844	0	0	0	26,634,104 /	68,156
EUSTIS	F	10/01/2018	173,768 328,071	1,402,522 4,732,341	0 3,343,281	0	0	0	0	9,979,983 /	332,872
EUSTIS	P	10/01/2018	128,522 885,935	2,035,602 10,799,587	0 6,884,229	0	0	0	0	20,733,875 /	0
FERNANDINA BEACH	G	10/01/2018	44,065 1,863,920	0 14,006,773	0 4,098,922	1,879,743	0	0	0	21,893,423 /	208,200
FERNANDINA BEACH	PF	10/01/2018	54,181 2,256,422	0 16,129,709	0 5,232,762	1,996,195	0	0	7,466	25,661,803 /	578,683
FLAGLER BEACH	F	10/01/2018	1,919 80,576	208,739 1,052,070	0 440,631	0	0	0	11,555	1,772,380 /	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		
FLAGLER BEACH	P	10/01/2018	55,904 34,441	470,420 2,400,151	0 946,953	0	0	0	13,400	3,894,469 /	0
FLORIDA CITY	P	10/01/2018	7,618 0	0 0	0 0	0	0	3,419,583	0	3,427,201 /	0
FLORIDA CITY - ELECTED	G	10/01/2016	6,633 3,098,206	0 0	0 0	0	0	0	0	3,104,839 /	0
FORT LAUDERDALE	G	09/30/2018	681,672 16,986,528	0 479,111,679	0 102,350,169	88,581,748	0	0	3,435,320	684,276,476 /	2,688,307
FORT LAUDERDALE	PF	10/01/2018	2,839,052 24,249,144	0 543,018,258	0 190,506,102	134,882,047	53,447,252	0	43,791,455	905,150,400 /	41,488,073
FORT MEADE	F	10/01/2018	0 1,615	57,331 180,473	0 127,987	36,337	0	0	723	403,020 /	0
FORT MEADE	G	10/01/2018	0 20,155	715,513 2,252,356	0 1,597,308	453,495	0	0	1,314	5,037,513 /	0
FORT MEADE	P	10/01/2018	0 4,929	174,980 550,816	0 390,623	110,903	0	0	322	1,231,929 /	0
FORT MYERS	F	10/01/2018	5,854,666 2,623,998	14,215,113 54,614,761	4,512,982 11,098,017	8,126,342	0	0	232,039	100,813,840 /	1,611,110
FORT MYERS	G	10/01/2018	534,948 5,186,447	17,305,769 67,176,625	4,523,280 33,288,364	0	0	0	855,450	127,159,983 /	2,142,001
FORT MYERS	P	10/01/2018	9,633,600 3,168,282	0 76,884,022	11,322,307 34,408,457	0	0	0	376,774	135,039,894 /	486,725
FORT PIERCE	GP	09/30/2018	667,402 0	0 137,204,344	0 45,347,040	20,292,935	0	3,453,541	0	206,965,262 /	0
FORT PIERCE SUPP	P	09/30/2018	394,546 769,595	2,002,364 5,082,502	0 2,916,116	1,643,090	2,049,112	0	575,247	14,282,078 /	147,091
FORT WALTON BEACH	F	10/01/2018	18,940 421,690	54,370 10,941,908	0 3,922,845	1,696,720	0	0	12,648	17,043,825 /	0
FORT WALTON BEACH	G	10/01/2018	51,066 1,197,432	293,085 31,397,264	0 9,698,203	5,298,518	0	0	0	47,935,568 /	0
FORT WALTON BEACH	P	10/01/2018	236,912 2,676,788	0 13,775,288	0 5,215,975	0	0	0	9,064	21,895,899 /	0

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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			
FROSTPROOF	G	10/01/2018	1,310	228,107	0							
			6,405	718,054	509,224	144,575	0	0	0	1,607,675	/	0
FROSTPROOF	P	10/01/2018	64,939	691,548	0							
			100,729	2,279,005	1,130,006	0	0	0	8,979	4,257,248	/	0
FRUITLAND PARK	F	10/01/2016	0	0	0							
			155,320	312,214	21,864	0	0	0	0	489,398	/	0
GAINESVILLE	G	10/01/2018	0	0	0							
			2,253,801	346,086,866	20,529,161	41,558,007	22,536,866	0	456,565	432,508,136	/	4,887,049
GAINESVILLE	PF	10/01/2018	4,271	0	0							
			11,680,095	201,775,167	11,925,152	24,089,999	0	3,747,141	0	253,221,825	/	6,219,892
GOLDEN BEACH	GP	10/01/2018	88,058	0	0							
			642,368	6,486,695	2,134,025	0	785,876	31,596	39,089	10,129,529	/	0
GREATER NAPLES FCD	F	10/01/2018	57,952	5,374,643	0							
			948,657	10,688,989	11,639,754	1,479,364	0	0	192,847	29,996,512	/	0
GREEN COVE SPRINGS	P	10/01/2017	0	505,741	0							
			19,085	2,395,112	1,851,203	0	0	0	0	4,771,141	/	0
GREENACRES	F	10/01/2018	206,797	2,739,545	0							
			63,342	8,107,788	3,483,815	1,441,033	0	0	15,313	16,027,007	/	0
GREENACRES	P	10/01/2018	302,143	3,198,387	0							
			73,951	9,465,744	4,067,312	1,682,388	0	0	0	18,789,925	/	0
GULF BREEZE	P	10/01/2018	89,557	672,000	0							
			18,930	2,115,380	1,500,169	425,916	0	0	127,518	4,694,434	/	0
GULFPORT	F	10/01/2018	13,932	732,929	173,218							
			66,064	2,195,623	1,509,348	0	0	0	0	4,691,114	/	0
GULFPORT	G	10/01/2018	48,106	1,697,891	762,337							
			85,585	9,003,596	4,384,316	779,664	0	0	105	16,761,390	/	0
GULFPORT	P	10/01/2018	108,791	1,383,634	237,840							
			229,439	4,993,072	3,154,018	500,000	0	0	27,811	10,578,983	/	0
HAINES CITY	F	10/01/2018	152,481	826,281	281,652							
			192,286	3,681,966	1,169,159	623,979	0	0	106,151	6,821,653	/	0
HAINES CITY	G	10/01/2018	29,208	1,297,221	609,533							
			62,119	9,070,922	5,444,919	0	0	0	6,631	16,507,291	/	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			
HAINES CITY	P	10/01/2018	241,929 154,965	1,619,671 3,905,326	206,644 3,412,299	1,029,594	0	0	134,795	10,435,633	/	0
HALIFAX HOSPITAL	G	10/01/2017	0 304,286	59,374,363 74,368,954	0 132,311,686	0	0	0	0	266,359,289	/	0
HALLANDALE BEACH	G	10/01/2018	0 0	8,354,242 19,036,575	0 28,071,114	3,729,810	0	0	0	59,191,741	/	1,594,489
HALLANDALE BEACH	PF	10/01/2018	678,020 8,594,737	4,431,385 108,988,428	1,420,139 28,135,445	7,680,373	17,149,109	0	950,943	176,126,693	/	30,815,506
HALLANDALE BEACH PM	G	10/01/2018	0 0	3,155,886 7,114,674	0 6,754,867	1,139,812	0	11,170	0	18,176,409	/	0
HALLANDALE BEACH PM (EXCESS)	G	10/01/2018	0 0	0 0	0 0	0	0	0	0	0	/	0
HAVANA	F	10/01/2015	0 93,606	0 457,072	0 346,866	0	0	0	0	897,544	/	0
HIALEAH	GPF	10/01/2018	2,142,755 20,918,998	0 412,033,548	0 240,621,793	14,191,283	17,424,970	8,863,589	10,083,806	706,113,130	/	6,035,088
HIALEAH - ELECTED	G	10/01/2018	0 0	0 0	0 0	585,234	0	11,774,273	1,352,459	11,007,048	/	0
HIALEAH GARDENS	P	10/01/2018	313,074 771,887	2,023,949 8,982,766	0 3,982,291	1,536,271	0	0	48,320	17,561,918	/	38,026
HILLSBOROUGH COUNTY	ERP	07/01/2017	39,059 232,785	0 0	0 10,762,540	0	0	0	0	11,034,384	/	0
HOLLEY-NAVARRE FCD	F	10/01/2018	6,174 300,111	0 1,124,533	0 1,561,233	0	0	0	0	2,992,051	/	0
HOLLY HILL	F	10/01/2018	21,639 178,024	484,750 2,023,919	67,059 1,715,940	225,725	0	0	29,284	4,687,772	/	90,407
HOLLY HILL	P	10/01/2018	61,208 444,360	1,663,290 6,729,469	0 1,968,575	0	0	0	47,412	10,819,490	/	65,353
HOLLYWOOD	F	10/01/2018	4,957,644 2,930,930	0 173,661,831	0 48,520,716	23,466,956	0	0	3,051,089	250,486,988	/	92,885,691
HOLLYWOOD	G	10/01/2018	9,930,012 7,270,899	0 14,608,041	0 0	0	0	309,924,989	393,442	341,340,499	/	1,336,699

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							
HOLLYWOOD	P	10/01/2018	10,844,014 3,759,898	0 188,611,765	0 66,534,325	31,387,374	6,753,182	-82,326,344	0	225,564,214	/	0
HOLMES BEACH	P	10/01/2018	101,873 109,520	0 5,474,654	0 3,238,651	0	0	0	0	8,924,698	/	0
HOMESTEAD	F	01/01/2019	17,832 480,235	0 4,933,734	0 1,484,592	0	0	46,075	33,943	6,928,525	/	0
HOMESTEAD	P	10/01/2018	1,321,008 1,467,212	0 59,394,154	0 33,277,474	2,923,759	0	5,200	744,092	97,644,715	/	8,711,489
HOMESTEAD - General & Hospital	G	10/01/2018	612,260 2,446,356	0 49,429,117	0 28,671,634	0	3,512,275	0	843,933	83,827,709	/	2,391,334
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2018	1,259 310,660	0 3,215,407	0 1,023,066	182,606	0	0	8,340	4,724,658	/	0
HOMESTEAD - Old Elected	G	01/01/2018	17,862 147,243	0 1,962,727	0 879,647	0	0	0	8,401	2,999,078	/	0
HOWEY-IN-THE-HILLS	P	10/01/2018	10,088 6,482	230,113 724,371	0 513,704	145,846	0	0	0	1,630,604	/	0
INDIALANTIC	G	10/01/2018	10,879 5,802	205,970 648,370	0 459,805	130,544	0	0	0	1,461,370	/	0
INDIALANTIC	PF	10/01/2018	24,316 164,602	792,190 4,519,486	0 2,318,476	775,111	0	0	106,413	8,487,768	/	193,537
INDIAN HARBOUR BEACH	P	10/01/2018	114,665 187,228	0 0	1,356,047 9,121,307	0	0	0	84,701	10,694,546	/	75,140
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2018	0 1,091	38,738 121,943	0 86,479	24,552	0	0	0	272,803	/	0
INDIAN RIVER SHORES	G	10/01/2018	4,870 4,309	186,379 551,595	0 237,013	98,037	0	0	0	1,082,203	/	0
INDIAN RIVER SHORES	PF	10/01/2018	45,565 587,103	286,874 9,858,613	75,774 4,577,142	1,610,731	0	0	14,959	17,026,843	/	170,366
INDIAN SHORES	P	10/01/2016	41,892 278,085	0 1,953,949	0 551,526	0	0	0	4,671	2,820,781	/	0

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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	01/01/2018	787,519 20,931,162	117,277,789 429,649,632	5,792,676 73,974,593	31,238,244	66,755,074	0	0	746,406,689 /	0
JACKSONVILLE	CO	10/01/2018	29,000 652,000	0 0	0 0	0	0	229,369,000	581,000	229,469,000 /	12,802,000
JACKSONVILLE	G	10/01/2018	3,239,000 14,969,000	515,411,000 843,756,000	0 420,108,000	365,820,000	156,496,000	3,000	234,746,000	2,085,056,000 /	0
JACKSONVILLE	PF	10/01/2018	107,031,117 59,868,589	0 1,246,391,220	0 393,508,925	313,153,049	0	0	112,131,008	2,007,821,892 /	342,305,582
JACKSONVILLE - DISABILITY	G	10/01/2015	15,000 0	0 9,587,000	0 0	0	0	0	8,000	9,594,000 /	0
JACKSONVILLE BEACH	F	10/01/2018	24,184 479,335	0 8,824,309	0 3,318,626	697,747	0	0	0	13,344,201 /	0
JACKSONVILLE BEACH	G	10/01/2018	88,087 1,121,251	0 37,222,700	0 14,224,214	2,990,664	0	0	0	55,646,916 /	0
JACKSONVILLE BEACH	P	10/01/2018	36,348 770,906	0 15,779,217	0 5,942,947	1,249,514	0	0	25,120	23,753,812 /	0
JACKSONVILLE PF SENIOR STAFF	G	10/01/2015	0 4,002,294	0 0	0 0	0	0	0	0	4,002,294 /	0
JUPITER	P	10/01/2018	846,885 2,993,448	13,595,872 30,690,697	82,844 20,443,020	6,704,241	0	0	0	75,357,007 /	5,288,337
JUPITER ISLAND	GPF	10/01/2018	106,250 113,092	0 0	0 0	0	0	10,279,165	0	10,498,507 /	0
KEY BISCAYNE	PF	10/01/2017	47,069 502,671	2,884,586 20,240,937	0 6,636,351	2,920,838	1,536,891	2,471,414	25,869	37,214,888 /	1,266,033
KEY WEST	G	10/01/2018	149,192 1,238,737	0 35,260,748	2,422,587 11,458,629	6,792,782	0	0	31,822	57,290,853 /	808,419
KEY WEST	PF	10/01/2018	885,755 9,426,830	12,409,750 59,034,318	0 21,768,617	5,390,000	4,863,660	0	5,746,819	108,032,111 /	13,351,008
KEY WEST HOUSING	G	01/01/2019	52,494 84,396	1,750,641 6,699,415	0 1,847,485	0	0	0	14,889	10,419,542 /	1,218,541
KEY WEST UTILITY	G	01/01/2019	189,830 2,773,886	10,086,262 47,476,774	3,932,256 9,990,638	8,426,726	0	4,924,377	308,455	87,492,294 /	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							
KISSIMMEE	F	10/01/2018	1,980,292 519,052	6,865,303 17,291,904	138,994 12,327,790	2,007,631	0	0	72,609	41,058,357	/	3,073,600
KISSIMMEE	G	10/01/2018	4,470,022 1,610,030	1,149,426 75,359,840	3,267,697 20,230,794	12,708,850	0	2,925,466	0	121,722,125	/	2,572,837
KISSIMMEE	P	10/01/2018	1,983,565 1,959,277	11,726,053 29,314,948	484,745 15,074,147	6,812,914	0	0	0	67,355,649	/	1,138,069
KISSIMMEE UTILITY AUTHORITY	G	10/01/2018	159,763 2,400,511	21,545,215 47,875,789	0 14,994,509	9,443,156	0	0	722,067	95,696,876	/	2,738,779
LABELLE	F	10/01/2017	0 6,194	164,152 777,397	0 600,857	0	0	0	0	1,548,600	/	8,219
LADY LAKE	P	10/01/2018	109,723 67,679	1,102,656 4,186,776	0 2,258,600	883,429	0	0	58,662	8,550,201	/	0
LAKE ALFRED	G	10/01/2018	3,401 0	0 5,118,954	0 0	0	0	0	19,841	5,102,514	/	12,828
LAKE ALFRED	PF	10/01/2018	1,426 76,137	655,661 2,229,667	198,298 1,230,919	0	0	0	22,631	4,369,477	/	164,168
LAKE CITY	F	10/01/2018	33,289 332,180	616,210 6,890,846	0 2,367,859	90,059	0	25,272	0	10,355,715	/	17,184
LAKE CITY	G	10/01/2018	72,844 2,177,630	0 18,406,752	0 653,903	657,361	0	0	0	21,968,490	/	276,918
LAKE CITY	P	10/01/2018	155,231 956,129	2,486,069 8,459,252	267,888 4,113,211	0	0	0	26,737	16,411,043	/	0
LAKE HELEN	P	10/01/2018	24,036 10,335	192,249 605,177	0 429,175	121,848	0	0	0	1,382,820	/	0
LAKE MARY	F	10/01/2018	56,308 819,661	0 9,204,682	0 6,354,263	1,915,132	0	0	117,915	18,232,131	/	197,476
LAKE MARY	P	10/01/2018	60,904 1,028,604	2,539,251 10,634,521	0 7,147,017	1,095,238	0	0	28,206	22,477,329	/	0
LAKE PARK (RETIRED)	P	10/01/2018	0 54,294	0 1,118,200	220,713 0	0	0	0	0	1,393,207	/	0
LAKE WALES	F	10/01/2018	80,551 409,248	0 5,421,221	261,316 2,729,191	0	0	0	1,899	8,899,628	/	0

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:			Other Assets	Liabilities	Total Market Assets	DROP Amount	
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest						
LAKE WALES	G	10/01/2018	52,029	0	344,296						11,232,214 /	236,251	
LAKE WALES	P	10/01/2018	80,949	0	462,215					6,873	15,618,069 /	0	
LAKE WORTH	F	10/01/2018	428,921	0	0					6,257,958	47,122,406 /	18,369,014	
LAKE WORTH	G	10/01/2018	504,402	0	0					205,211	72,091,129 /	3,573,448	
LAKE WORTH	P	10/01/2018	258,657	0	0					145,089	32,328,488 /	332,573	
LAKELAND	F	10/01/2018	884,870	6,550,630	4,571,000					389,973	97,574,895 /	1,580,473	
LAKELAND	G	10/01/2018	951,305	55,718,598	18,994,695	5,453,215	4,840,555			0	16,670,618	596,234,332 /	23,622,139
LAKELAND	P	10/01/2018	6,253,153	88,182,636	26,180,292					0	220,648	125,956,789 /	6,001,044
LANTANA	F	09/30/2018	1,266,307	828,854	787,160					248,436	44,315,360 /	2,780,719	
LANTANA	P	10/01/2018	1,024,265	84,351,690	29,803,757	8,115,404	0			0	149,840	15,671,738 /	656,353
LARGO	PF	10/01/2018	233,320	0	0					3,886	148,167,738 /	6,290,460	
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2017	392,518	30,490,492	8,995,107	2,587,488	0	1,864,871		13,484	2,051,305 /	0	
LAUDERHILL	F	10/01/2018	103,631	2,285,841	0					0	161,303	86,028,658 /	463,389
LAUDERHILL	G	10/01/2018	305,491	8,309,491	3,327,476	1,489,648	0			0	26,748,038 /	520,048	
LAUDERHILL	P	10/01/2018	1,263	24,893,397	0					0	71,317,895 /	2,064,172	
LAUDERHILL (C&M)	G	10/01/2018	10,824,843	72,482,688	26,854,233	13,115,200	0			103,267	29,462,962 /	1,105,932	
LAUDERHILL	F	10/01/2018	228,661	0	0					1,000,000	86,028,658 /	463,389	
LAUDERHILL	G	10/01/2018	2,200,170	56,616,952	13,013,615	11,098,389	2,032,174	1,000,000		0	26,748,038 /	520,048	
LAUDERHILL	P	10/01/2018	12,831	4,240,354	0					0	71,317,895 /	2,064,172	
LAUDERHILL	P	10/01/2018	131,293	13,967,795	4,904,385	850,000	2,641,380			103,267	71,317,895 /	2,064,172	
LAUDERHILL	P	10/01/2018	77,482	10,081,100	0					103,267	71,317,895 /	2,064,172	
LAUDERHILL	P	10/01/2018	1,302,152	38,154,955	8,575,907	11,192,868	0	2,036,698		103,267	71,317,895 /	2,064,172	
LAUDERHILL (C&M)	G	10/01/2018	208,624	5,086,422	0					102,905	29,462,962 /	1,105,932	
LAUDERHILL (C&M)	G	10/01/2018	389,707	16,836,405	6,644,709	0	0	400,000		102,905	29,462,962 /	1,105,932	

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	10/01/2018	43,234	0	0							
			954,567	9,753,045	7,027,722	1,921,153	0	0	30,700	19,669,021	/	0
LEESBURG	G	10/01/2018	199,860	5,785,078	0							
			689,087	17,625,481	6,652,097	8,103,219	0	0	87,121	38,967,701	/	23,108
LEESBURG	P	10/01/2018	0	2,819,389	159,018							
			2,694,304	10,344,385	5,241,412	0	0	0	2,926	21,255,582	/	335,233
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	10/01/2018	3,045	0	0							
			10,435	1,252,593	493,871	0	0	0	0	1,759,944	/	0
LONGBOAT KEY	F	10/01/2018	127,836	2,590,769	0							
			751,582	9,150,341	4,291,997	1,634,992	0	0	62,282	18,485,235	/	0
LONGBOAT KEY	G	10/01/2018	76,387	1,548,097	0							
			432,269	5,467,723	2,564,654	976,978	0	0	43,560	11,022,548	/	0
LONGBOAT KEY	P	10/01/2018	51,535	1,044,435	0							
			301,778	3,688,841	1,730,263	659,126	0	0	15,108	7,460,870	/	0
LONGWOOD	PF	10/01/2018	320,823	2,535,119	0							
			71,412	7,980,269	5,659,386	1,606,766	0	0	0	18,173,775	/	0
LYNN HAVEN	F	10/01/2018	13,262	638,480	319,816							
			158,174	3,969,934	1,158,456	620,271	0	0	19,097	6,859,296	/	0
LYNN HAVEN	G	10/01/2018	31,313	0	0							
			1,888,725	11,450,196	5,188,646	0	0	0	133,439	18,425,441	/	773,837
LYNN HAVEN	P	10/01/2018	14,743	0	0							
			877,953	5,500,640	2,643,514	0	0	0	40,749	8,996,101	/	0
MADISON	F	10/01/2018	126,563	271,992	17,808							
			84,630	782,519	436,585	0	0	0	8,988	1,711,109	/	0
MADISON	P	10/01/2018	42,048	588,983	43,472							
			73,443	1,858,140	1,099,580	0	0	0	162,740	3,542,926	/	0
MAITLAND	PF	10/01/2018	51,965	3,088,323	1,416,623							
			476,402	14,701,478	8,926,452	2,978,266	0	0	53,076	31,586,433	/	320,768
MARATHON	F	10/01/2018	53,008	1,276,150	0							
			35,948	4,017,176	2,848,870	808,827	0	-165,909	0	8,874,070	/	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				
			340,989	0	0							
MARCO ISLAND	F	10/01/2018	814,373	12,597,563	5,009,105	1,853,758	0	0	2,100	20,613,688	/	0
			90,577	2,500,528	415,568							
MARCO ISLAND	P	10/01/2018	893,418	8,919,267	3,596,149	0	0	0	57,565	16,357,942	/	0
			2,416	0	0							
MARIANNA	F	10/01/2017	47,994	2,351,360	1,142,845	0	0	0	0	3,544,615	/	0
			2,790	0	0							
MARIANNA	P	10/01/2017	49,859	0	4,465,650	0	0	0	207	4,518,092	/	0
			1,200,000	0	0							
MARTIN COUNTY	ERP	07/01/2016	2,437,764	4,087,623	0	0	0	0	0	7,725,387	/	0
			0	2,408,651	0							
MEDLEY	P	10/01/2018	0	16,969,397	8,003,271	0	0	0	1,655,647	25,725,672	/	98,074
			0	1,987,889	0							
MEDLEY - GENERAL + ELECTED	G	10/01/2018	0	13,775,190	5,922,231	0	0	0	0	21,685,310	/	4,735
			125,914	0	0							
MELBOURNE	F	10/01/2018	3,049,320	55,217,247	14,669,450	0	0	0	165,578	72,896,353	/	7,248,641
			20,118	998,109	296,961							
MELBOURNE	G	10/01/2018	44,528	4,141,012	2,473,553	0	0	0	324,574	7,649,707	/	0
			153,645	12,452,981	1,484,724							
MELBOURNE	P	10/01/2018	2,000,613	45,293,876	18,642,522	4,050,511	0	0	164,972	83,913,900	/	2,269,111
			5,841	998,109	296,961							
MELBOURNE - SPECIAL RISK	G	10/01/2018	7,726	-106,451	183,734	0	0	0	32,402	1,353,518	/	0
			715	307,973	0							
MELBOURNE BEACH	P	10/01/2018	29,257	2,000,367	999,825	0	0	0	1,852	3,336,285	/	0
			22,819	0	0							
MIAMI - ELECTED	G	01/01/2018	1,376,772	0	5,975,648	0	0	0	0	7,375,239	/	0
			3,278,907	190,284,780	22,429,677							
MIAMI - FIPO	PF	10/01/2018	38,287,508	352,658,905	304,745,252	133,502,806	110,225,820	139,533,315	0	1,294,946,970	/	154,440,849
			0	427,584	0							
MIAMI - FIPO (STAFF)	G	10/01/2018	96,079	1,419,897	801,316	0	0	0	0	2,744,876	/	0
			1,167,125	67,731,741	7,983,829							
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2019	13,628,413	125,528,702	108,473,869	47,520,235	39,234,807	14,907,534	0	426,176,255	/	0

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:			Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic	Real Estate	Altern. Invest					
MIAMI - GESE	GS	10/01/2018	4,320,956	0	0	0	0	-2,471,905	0	704,529,898	/	0
MIAMI - GESE (EXCESS)	GS	10/01/2018	25,793,887	499,478,556	177,408,404	0	0	0	0	0	/	0
MIAMI - GESE (STAFF)	GS	10/01/2018	5,000	0	0	0	0	-1,029	0	4,262,009	/	0
MIAMI - OFF-STREET PARKING	G	10/01/2018	13,756	0	0	0	0	0	27,900	20,228,703	/	0
MIAMI BEACH	G	10/01/2018	0	103,600,400	0	66,286,956	40,805,491	15,321,885	261,146	656,207,611	/	15,321,885
MIAMI BEACH	PF	10/01/2018	2,570,422	36,118,858	42,440,874	87,318,906	0	21,866,964	374,803	924,502,976	/	21,866,964
MIAMI SHORES VILLAGE	G	10/01/2017	23,700	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	24,081,158	/	1,050,438
MIAMI SPRINGS	G	10/01/2018	715,624	15,630,544	7,690,899	1,714,377	0	0	16,769	20,543,939	/	971,853
MIAMI SPRINGS	PF	10/01/2018	46,644	0	0	2,531,217	0	0	23,761	33,047,918	/	952,320
MIAMI-DADE COUNTY	ERP	07/01/2018	0	5,483,016	0	0	0	0	0	24,595,935	/	0
MIDWAY FCD	F	10/01/2018	10,225	0	0	0	5,891,697	0	0	5,901,922	/	0
MILTON	F	10/01/2018	0	0	0	0	0	0	10,061	5,026,808	/	0
MILTON	G	10/01/2018	26,639	238,550	0	1,610,424	0	0	45,537	14,452,207	/	940,247
MILTON	P	10/01/2018	591,243	3,180,469	999,968	887,635	0	0	19,155	8,244,298	/	186,276
MIRAMAR	F	10/01/2018	63,971	1,362,281	0	15,173,266	5,275,864	0	971,437	156,174,650	/	18,222,523
			114,275	708,435	0						/	
			256,320	4,260,158	2,036,630						/	
			939,879	0	554,434						/	
			7,166,024	108,833,664	19,202,956						/	

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	10/01/2018	477,394	0	0	0	11,312,091	2,783,004	75,697	105,239,653 /	2,783,004
MIRAMAR	P	10/01/2018	1,356,355	28,555,562	0	30,999,466	15,820,499	483,021	205,772	178,178,063 /	38,539,220
MIRAMAR - MANAGEMENT	G	10/01/2018	240,525	0	0	4,721,300	0	1,804,841	14,709	43,803,745 /	1,804,841
MONROE COUNTY	ERP	07/01/2017	0	0	0	0	0	0	0	199,435 /	0
MONROE COUNTY VOL F.F. & EMS	F	01/01/2019	0	0	0	0	0	0	0	867,797 /	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	10/01/2018	599	0	353,482	1,101,776	0	0	12,870	8,642,761 /	0
MOUNT DORA	G	10/01/2018	1,717	0	809,790	1,380,403	0	600,000	3,799	16,691,741 /	0
MOUNT DORA	P	10/01/2018	1,365	0	571,719	1,329,920	0	0	7,638	11,844,840 /	0
NAPLES	F	10/01/2018	691,494	0	0	4,541,761	0	0	14,293	59,348,411 /	2,700,225
NAPLES	G	10/01/2018	24,459	0	0	5,525,695	0	0	149,370	59,892,801 /	0
NAPLES	P	10/01/2018	725,903	0	0	4,570,831	0	0	103,083	53,954,826 /	1,782,593
NEPTUNE BEACH	P	10/01/2018	48,910	93,557	124,986	0	0	0	224,381	9,896,705 /	736,924
NEW PORT RICHEY	F	10/01/2018	142,498	1,820,369	0	0	0	0	826,020	12,343,014 /	277,185
NEW PORT RICHEY	P	10/01/2018	45,687	0	0	3,294,830	0	122,882	304,365	29,694,547 /	151,206

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City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
			1,045,137	3,737,436	0							
NEW SMYRNA BEACH	F	10/01/2018	838,533	10,695,466	5,257,598	1,609,940	0	0	43,048	23,141,062	/	370,856
			384,538	2,731,012	0							
NEW SMYRNA BEACH	P	10/01/2018	803,414	6,940,996	4,395,456	2,412,199	0	0	5,471	17,662,144	/	0
			69,083	454,042	225,405							
NORTH BAY FCD	F	10/01/2018	33,118	2,816,283	1,328,049	0	0	0	5,784	4,920,196	/	0
			298,011	1,700,315	0							
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2018	1,418,291	35,656,931	22,966,240	1,600,236	0	0	231,874	63,408,150	/	0
			0	0	0							
NORTH BROWARD HOSPITAL	G	07/01/2017	10,346,336	192,291,146	53,317,105	0	0	87,903,445	0	343,858,032	/	0
			466,866	12,860,722	5,050,219							
NORTH COLLIER FCD (was North Naples)	F	10/01/2018	1,492,018	43,417,727	11,847,387	6,385,710	0	0	592,337	80,928,312	/	152,072
			4,984	0	0							
NORTH MIAMI 691 [GPF]	F	10/01/2018	40,014	1,572,806	655,847	396,979	0	0	1,871	2,668,759	/	0
			226,264	0	0							
NORTH MIAMI 691 [GPF]	G	10/01/2018	1,816,590	71,403,608	29,774,717	18,022,403	0	0	84,953	121,158,629	/	0
			10,789	0	0							
NORTH MIAMI 691 [GPF]	P	10/01/2018	86,624	3,404,891	1,419,812	859,401	0	0	4,051	5,777,466	/	0
			154,035	0	0							
NORTH MIAMI 748	P	10/01/2018	1,221,379	52,099,951	15,467,964	10,711,024	0	0	273,671	79,380,682	/	0
			157,876	0	0							
NORTH MIAMI BEACH	G	10/01/2018	2,017,209	51,868,367	16,891,324	8,445,647	0	4,082,612	250,622	83,212,413	/	454,712
			-96,281	0	0							
NORTH MIAMI BEACH	PF	10/01/2018	2,185,850	59,105,748	29,830,976	7,718,061	4,160,275	0	0	102,904,629	/	6,646,436
			3,671	3,494,671	0							
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2018	80,802	10,342,611	4,444,091	1,838,238	0	0	97,911	20,106,173	/	0
			178,562	45,638	0							
NORTH PORT	F	10/01/2018	326,980	30,642,698	14,201,514	5,077,990	0	0	14,842	50,458,540	/	827,738
			598,388	5,652,097	1,975,505							
NORTH PORT	P	10/01/2018	989,579	22,580,120	9,330,055	4,195,636	0	0	635,756	44,685,624	/	274,305

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	10/01/2018	55,004 461,607	3,053,268 10,155,907	415,378 4,475,043	2,038,223	0	0	11,230	20,643,200 /	196,948
OAKLAND PARK	G	10/01/2018	0 164,725	7,124,356 21,084,800	0 9,059,875	3,747,494	0	0	0	41,181,250 /	0
OAKLAND PARK	PF	10/01/2018	1,102,306 1,130,626	12,535,460 25,950,902	0 14,489,657	7,956,585	0	6,204	2,062,547	61,109,193 /	1,699,923
OCALA	F	10/01/2018	115,077 1,145,673	9,275,285 33,413,870	0 11,150,967	8,151,040	0	-40,896	768,968	62,442,048 /	2,497,664
OCALA	G	10/01/2018	28,669 6,657,130	19,882,479 82,831,786	0 26,539,050	17,967,041	0	0	455,242	153,450,913 /	2,564,996
OCALA	P	10/01/2018	209,219 1,911,310	11,861,314 34,447,417	0 21,960,530	3,706,411	0	0	298,363	73,797,838 /	3,024,969
OCEAN CITY-WRIGHT FCD	F	10/01/2018	108,386 127,118	363,854 9,519,557	96,196 2,999,821	0	0	0	1,604	13,213,328 /	0
OCOEE	G	10/01/2018	125,162 728,839	158,638 27,221,572	561,339 8,543,534	3,460,294	0	0	38,022	40,761,356 /	301,028
OCOEE	PF	10/01/2018	203,448 2,612,025	4,288,728 30,896,516	2,042,706 11,149,563	3,993,251	0	0	54,958	55,131,279 /	2,179,131
OKALOOSA ISLAND FCD	F	10/01/2018	265,432 273,451	1,244,004 4,264,056	446,639 1,624,738	706,212	0	0	0	8,824,532 /	0
OKEECHOBEE	F	10/01/2018	99,898 38,970	0 2,688,828	0 1,465,249	0	0	0	44,031	4,248,914 /	64,260
OKEECHOBEE	G	10/01/2018	27,007 17,922	0 3,206,256	0 1,760,293	0	0	0	130,750	4,880,728 /	152,984
OKEECHOBEE	P	10/01/2018	126,867 100,637	0 6,137,373	0 3,262,486	0	0	0	52,765	9,574,598 /	475,366
OKEECHOBEE UTILITY	G	10/01/2018	37,396 77,113	0 5,521,039	0 2,942,142	0	0	0	5,063	8,572,627 /	0
OLDSMAR	F	10/01/2018	64,146 25,622	909,582 2,863,263	0 2,030,547	576,496	0	0	609,735	5,859,921 /	0
ORANGE COUNTY LIBRARY	G	01/01/2019	0 467,024	11,828,289 17,011,563	0 11,570,566	2,668,993	0	0	21,796	43,524,639 /	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	10/01/2018	127,332	986,213	79,232						
			46,665	3,907,648	2,404,768	0	0	0	13,875	7,537,983	92,752
ORANGE PARK	G	10/01/2018	2,430	1,566,696	0						
			44,132	4,931,784	3,497,485	992,977	0	0	0	11,035,504	0
ORANGE PARK	P	10/01/2018	52,029	1,300,069	0						
			792,466	10,829,102	5,228,945	0	0	0	-3,404	18,206,015	0
ORLANDO	F	10/01/2018	0	111,397,044	0						
			2,437,650	112,500,954	116,005,595	26,327,887	20,754,975	33,289,011	0	422,713,116	3,701,860
ORLANDO	G	09/30/2018	1,265,357	21,122,858	0						
			1,733,758	98,343,071	72,877,849	13,447,527	10,089,801	2,009,526	0	220,889,747	0
ORLANDO	P	10/01/2018	0	157,204,357	0						
			4,844,641	178,092,842	161,373,018	36,383,522	57,090,685	0	205,908	594,783,157	0
ORLANDO AVIATION	G	10/01/2018	1,036,624	22,036,868	0						
			3,518,136	70,553,428	46,247,061	0	0	0	520,951	142,871,166	0
ORLANDO UTILITY	G	10/01/2018	467,612	59,567,131	0						
			9,365,237	188,071,829	82,639,498	42,580,676	21,673,786	15,094,667	443,192	419,017,244	0
ORMOND BEACH	F	10/01/2018	78,554	4,077,915	0						
			1,134,358	17,544,977	8,598,212	0	0	0	0	31,434,016	951,983
ORMOND BEACH	G	10/01/2018	109,052	7,315,952	0						
			889,497	28,528,734	14,715,203	0	0	0	5,635	51,552,803	481,560
ORMOND BEACH	P	10/01/2018	444,802	4,747,538	0						
			708,123	20,089,254	9,131,305	0	0	0	5,323	35,115,699	110,723
OVIEDO	F	10/01/2018	10,777	2,456,421	0						
			146,701	8,652,982	2,537,909	1,311,226	0	0	146,153	14,969,863	409,232
OVIEDO	P	10/01/2018	379,165	3,561,099	88,270						
			1,165,799	14,439,046	4,463,811	1,213,132	0	0	2,442	25,307,880	0
PALATKA	F	10/01/2018	108,999	390,161	252,207						
			397,593	4,100,029	2,300,921	0	0	0	6,020	7,543,890	0
PALATKA	G	10/01/2018	83,629	3,892,868	0						
			382,493	6,555,623	7,409,047	0	0	0	1,560	18,322,100	519,459
PALATKA	P	10/01/2018	95,041	1,650,192	397,861						
			649,957	5,285,272	3,414,036	0	0	0	9,271	11,483,088	285,050

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
PALM BAY	F	10/01/2018	525,412 1,980,273	14,259,466 34,801,135	479,967 24,202,810	11,008,766	0	0	868,090	86,389,739	/	4,414,515
PALM BAY	G	10/01/2018	0 5,599	0 125,717	0 69,010	0	0	0	1,227	199,099	/	0
PALM BAY	P	10/01/2018	754,356 2,880,799	14,956,388 50,103,200	562,598 31,878,223	11,008,766	0	0	1,088,220	111,056,110	/	2,496,878
PALM BEACH	GPF	09/30/2018	6,311,838 4,646,525	50,993,591 99,908,073	0 23,728,660	24,252,851	16,941,065	12,064	1,630,782	225,163,885	/	8,627,318
PALM BEACH GARDENS	F	10/01/2018	1,550,777 2,160,835	12,176,979 49,601,706	5,181,742 23,282,760	10,385,393	0	0	662,078	103,678,114	/	6,388,347
PALM BEACH GARDENS	G	10/01/2018	0 10,724	380,705 1,198,417	0 849,884	241,292	0	0	0	2,681,022	/	0
PALM BEACH GARDENS	P	10/01/2018	1,097,143 2,148,232	153,485 68,096,427	0 18,700,143	9,289,566	0	0	1,835,714	97,649,282	/	15,901,178
PALM COAST (VOL)	F	10/01/2018	10,638 17,544	622,820 1,960,567	0 1,390,380	394,745	0	0	0	4,396,694	/	0
PALM HARBOR FCD	F	10/01/2018	432,471 513,773	682,607 18,610,245	0 6,276,701	0	0	0	8,348	26,507,449	/	0
PALM TRAN, INC. (ATU-1577)	G	01/01/2019	-199,161 0	864,188 48,182,911	0 37,875,273	11,700,986	2,910,431	0	0	101,334,628	/	0
PALMETTO	G	10/01/2018	74,294 508,742	2,172,522 7,369,617	1,448,965 1,864,225	1,555,895	0	0	32,988	14,961,272	/	139,899
PALMETTO	P	10/01/2018	10,856 224,824	1,718,308 6,739,972	458,371 2,919,358	1,431,877	0	0	0	13,503,566	/	0
PANAMA CITY	F	10/01/2018	45,214 1,137,591	5,734,531 14,002,785	0 11,028,863	4,177,176	0	0	16,735	36,109,425	/	203,789
PANAMA CITY	P	10/01/2018	64,315 886,288	6,229,047 14,447,697	119,200 10,543,365	2,371,278	0	0	29,116	34,632,074	/	279,317
PANAMA CITY (SUPP)	G	10/01/2018	14,476 13,404	475,861 1,497,957	0 1,062,309	301,602	0	0	0	3,365,609	/	0
PANAMA CITY BEACH	F	10/01/2018	9,297 626,223	0 12,101,430	0 3,725,843	0	0	0	4,876	16,457,917	/	438,102

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							
PANAMA CITY BEACH	G	10/01/2018	16,978	0	0	0	0	0	0	11,567	38,854,098 /	1,269,624
PANAMA CITY BEACH	P	10/01/2018	9,619	0	0	0	0	0	0	6,712	21,752,562 /	158,341
PARKLAND	P	10/01/2018	0	0	0	0	0	0	0	2,389	2,250,481 /	0
PASCO COUNTY	ERP	07/01/2018	146,070	1,687,907	0	0	0	341,909	0	0	17,181,600 /	0
PEMBROKE PARK COMM SUPP	G	10/01/2016	0	0	0	0	0	0	0	0	2,208,214 /	0
PEMBROKE PINES	G	10/01/2016	0	0	0	0	0	0	0	0	167,490,116 /	0
PEMBROKE PINES	PF	10/01/2018	3,690,572	0	0	0	0	0	0	0	662,653,584 /	138,050,394
PENSACOLA	F	10/01/2018	318,171	20,051,272	0	0	0	0	0	164,431	125,485,032 /	3,154,996
PENSACOLA	G	09/30/2018	6,200	0	0	0	0	0	0	0	147,043,426 /	0
PENSACOLA	P	10/01/2018	218,491	11,063,960	0	0	0	0	0	135,480	101,955,040 /	982,791
PERRY	F	10/01/2018	26,156	539,503	188,752	0	0	0	0	2,203	3,817,461 /	222,068
PERRY	P	10/01/2018	49,573	1,173,581	398,105	0	0	0	0	30,728	8,293,833 /	52,110
PINELLAS PARK	F	10/01/2018	74,222	6,753,512	1,548,720	0	0	0	0	0	64,476,595 /	389,816
PINELLAS PARK	G	10/01/2018	125,570	0	0	0	0	0	0	0	89,144,745 /	0
PINELLAS PARK	P	10/01/2018	90,380	0	0	0	0	0	0	0	68,303,503 /	373,512
PLANT CITY	PF	10/01/2018	141,449	5,561,477	0	0	0	0	0	0	45,490,578 /	1,848,485

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	10/01/2018	1,864,019	22,687,846	0						
			3,844,767	101,771,156	46,823,960	0	0	0	1,925,255	175,066,493	8,105,930
PLANTATION	P	10/01/2018	296,116	27,802,348	0						
			2,441,153	79,451,372	36,208,366	20,421,978	0	0	329,577	166,291,756	28,003,130
PLANTATION (VOL)	F	10/01/2018	74,987	0	0						
			497,215	20,553,930	1,839,392	0	0	0	97,568	22,867,956	0
POMPANO BEACH	G	10/01/2018	258,728	0	0						
			4,109,578	123,267,287	23,530,527	25,692,099	14,531,768	-170,330	0	191,219,657	5,512,893
POMPANO BEACH	PF	10/01/2018	1,156,770	0	0						
			1,721,281	133,349,238	52,166,853	3,224,587	49,106,322	6,554,212	927,637	246,351,626	16,238,241
PORT ORANGE	F	10/01/2018	466,818	3,312,668	0						
			1,861,873	13,462,962	9,816,052	1,383,370	0	0	67,414	30,236,329	19,118
PORT ORANGE	G	10/01/2018	277,016	3,689,831	0						
			507,325	14,653,704	6,781,814	5,553,657	0	3,901,967	0	35,365,314	0
PORT ORANGE	P	10/01/2018	-171,870	0	0						
			774,147	25,162,597	9,561,649	3,097,437	0	0	171,870	38,252,090	0
PORT ST. LUCIE	P	10/01/2018	208,893	9,439,763	1,722,760						
			8,831,099	61,554,979	19,115,613	7,000,525	0	0	410,649	107,462,983	4,065,286
PUNTA GORDA	F	10/01/2018	2,975	2,057,723	681,280						
			191,286	7,665,090	2,792,209	1,283,423	0	0	0	14,673,986	231,502
PUNTA GORDA	G	10/01/2018	104,731	6,634,714	0						
			327,336	17,080,332	17,354,132	4,636,103	0	0	27,861	46,109,487	2,230,551
PUNTA GORDA	P	10/01/2018	32,982	2,479,402	866,713						
			267,480	8,709,621	4,301,628	1,317,732	0	0	53,746	17,921,812	0
QUINCY	PF	10/01/2018	101,515	781,548	385,899						
			185,211	4,222,035	1,434,974	726,810	0	0	9,417	7,828,575	0
RIVIERA BEACH	F	10/01/2018	418,482	15,047,893	0						
			1,391,137	41,862,698	17,802,386	15,354,972	0	0	207,752	91,669,816	788,702
RIVIERA BEACH	G	10/01/2018	216,718	0	0						
			4,089,030	85,920,190	19,686,224	12,591,243	0	0	269,583	122,233,822	2,694,565
RIVIERA BEACH	P	09/30/2018	542,723	12,404,974	0						
			1,732,417	47,035,240	13,975,533	3,822,809	0	-218,426	0	79,295,270	553,723

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					
ROCKLEDGE	F	10/01/2018	23,851	0	0	413,343	8,962,429	2,128,571	571,062	0	0	0	12,099,256 /	593,242
ROCKLEDGE	G	10/01/2018	14,502	0	0	118,875	12,929,750	2,965,078	799,495	0	0	0	16,827,700 /	302,029
ROCKLEDGE	P	10/01/2018	15,234	0	0	349,798	11,478,337	2,437,184	685,275	0	0	0	14,965,828 /	445,646
SAFETY HARBOR	F	10/01/2018	99,536	1,402,339	0	39,502	4,414,404	3,130,574	888,806	0	0	1,157,113	8,818,048 /	0
SAINT AUGUSTINE	F	10/01/2018	26,531	1,457,033	252,021	620,340	7,479,791	3,547,124	0	0	0	266,757	13,116,083 /	0
SAINT AUGUSTINE	G	10/01/2018	0	5,166,058	0	1,133,785	23,063,769	4,646,146	7,521,891	1,141,705	0	37,482	42,635,872 /	0
SAINT AUGUSTINE	P	10/01/2018	0	2,598,544	0	709,543	10,077,280	3,329,325	3,953,145	0	2,313	0	20,670,150 /	14,673
SAINT CLOUD	G	10/01/2018	390,353	9,149,763	0	1,429,718	28,452,870	14,056,213	5,907,886	0	0	2,251,608	57,135,195 /	748,491
SAINT CLOUD	PF	10/01/2018	339,024	7,564,623	0	2,151,723	25,041,550	11,998,496	4,999,008	0	0	745,540	51,348,884 /	1,313,578
SAINT JOHNS RIVER PW PK	G	10/01/2018	734,415	0	0	10,791,925	100,011,752	59,500,517	0	0	0	373,829	170,664,780 /	0
SAINT LUCIE COUNTY FCD	F	10/01/2017	2,879,201	0	0	5,464,947	105,292,218	91,096,318	15,621,485	10,849,495	0	629,909	230,573,755 /	30,577,010
SAINT LUCIE COUNTY FCD	G	10/01/2017	26,503	0	0	409,932	7,437,021	4,552,960	571,640	641,907	0	25,151	13,614,812 /	1,508,466
SAINT PETE BEACH	F	10/01/2018	46,287	1,337,787	1,377,952	542,617	7,366,273	2,025,889	1,319,649	0	0	31,855	13,984,599 /	0
SAINT PETE BEACH	G	10/01/2018	67,459	1,197,220	200,840	185,429	7,261,646	3,586,182	0	0	0	0	12,498,776 /	95,334
SAINT PETE BEACH	P	10/01/2018	558,648	0	0	218,639	6,437,019	4,479,394	0	0	0	0	11,693,700 /	0
SAINT PETERSBURG	F	10/01/2018	512,340	0	0	4,597,451	234,152,948	56,071,027	0	0	0	0	295,333,766 /	23,583,917

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					
			1,157,636	0	0							
SAINT PETERSBURG	G	10/01/2018	15,424,180	308,189,738	76,987,407	0	41,374,727	11,477,510	0	454,611,198	/	11,131,799
			674,139	0	0							
SAINT PETERSBURG	P	10/01/2018	10,554,016	330,474,094	60,398,994	0	29,336,951	-1,318,838	0	430,119,356	/	28,538,400
			0	3,441,745	0							
SAN CARLOS PARK FCD	F	10/01/2018	79,578	10,185,974	4,376,786	1,810,398	0	0	0	19,894,481	/	0
			97,628	5,458,671	0							
SANFORD	F	10/01/2018	789,329	17,322,922	6,261,370	4,861,096	0	0	33,773	34,757,243	/	474,337
			110,257	6,695,265	0							
SANFORD	P	10/01/2018	1,122,880	24,766,182	8,386,761	8,076,960	0	0	143,398	49,014,907	/	0
			104,525	5,045,798	405,159							
SANIBEL	G	10/01/2018	764,166	13,289,239	9,060,948	2,665,988	0	0	57,678	31,278,145	/	66,726
			163,572	2,799,392	53,883							
SANIBEL	P	10/01/2018	643,770	8,290,723	7,007,558	889,475	0	0	37,302	19,811,071	/	331,839
			441,090	4,288,797	0							
SARASOTA	F	09/30/2018	155,067	97,233,112	33,994,075	20,618,212	0	-433,056	0	156,297,297	/	0
			1,562,969	5,592,352	0							
SARASOTA	G	09/30/2018	2,753,227	107,396,153	27,474,119	17,925,504	0	0	318,556	162,385,768	/	1,595,184
			930,847	38,024,706	0							
SARASOTA	P	09/30/2018	2,856,598	107,440,166	66,616,405	30,851,755	0	0	236,059	246,484,418	/	1,504,888
			0	92,490,296	0							
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2018	4,642,892	103,159,466	108,135,409	0	69,486,670	0	0	377,914,733	/	0
			0	2,474,840	0							
SARASOTA-MANATEE AIRPORT	G	10/01/2018	0	5,294,023	13,876,315	1,453,281	0	0	0	23,098,459	/	0
			895	1,084,777	0							
SATELLITE BEACH	G	10/01/2018	30,557	3,414,756	2,421,651	687,535	0	0	0	7,640,171	/	138,663
			33,275	2,724,448	0							
SATELLITE BEACH	PF	10/01/2018	76,745	8,576,257	6,082,043	1,726,763	0	0	373,862	18,845,669	/	255,885
			31,326	625,661	372,130							
SEBASTIAN	P	10/01/2018	561,632	9,834,897	3,050,302	691,372	0	0	0	15,167,320	/	0
			40,753	1,870,723	44,937							
SEBRING	F	10/01/2018	1,333,067	5,519,064	4,461,009	0	0	0	20,611	13,248,942	/	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	10/01/2018	51,049	0	0							
			307,280	10,373,311	5,575,172	1,009,892	0	0	8,750	17,307,954	/	122,502
SEMINOLE	F	10/01/2018	363,752	5,967,863	0							
			755,811	18,523,858	7,877,536	4,984,493	0	0	26,319	38,446,994	/	0
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2018	0	138,230,000	0							
			3,207,068	222,309,000	202,608,000	0	60,912,000	0	0	627,266,068	/	0
SOUTH MIAMI [GP]	G	10/01/2018	52,204	3,122,620	0							
			93,901	9,343,849	4,373,583	701,710	0	744	28,085	17,660,526	/	0
SOUTH MIAMI [GP]	P	10/01/2018	375,934	4,465,881	0							
			134,294	13,363,304	6,254,976	1,003,567	0	1,064	40,168	25,558,852	/	0
SOUTH PASADENA	F	10/01/2018	150,667	945,576	270,581							
			738,822	2,818,566	1,602,204	0	0	0	77,696	6,448,720	/	0
SOUTH WALTON FCD	F	10/01/2018	72,812	0	2,423,380							
			1,179,439	31,406,894	12,253,288	4,216,515	0	0	19,349	51,532,979	/	1,245,017
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2019	13,595	0	0							
			41,461	11,631,329	0	0	0	31,719,596	0	43,405,981	/	0
SOUTHERN MANATEE FCD	F	10/01/2018	407,121	5,986,371	0							
			168,630	18,844,423	13,363,942	3,794,179	0	0	0	42,564,666	/	1,070,314
SOUTHERN MANATEE FCD	G	10/01/2018	0	458,697	0							
			12,921	1,443,926	1,023,993	290,724	0	0	0	3,230,261	/	78,295
STARKE	F	10/01/2018	54,980	111,548	0							
			384,654	2,740,147	619,165	0	0	0	30,720	3,879,774	/	316,794
STARKE	G	10/01/2018	18,579	283,443	0							
			605,743	6,993,511	1,835,409	0	0	0	44,625	9,692,060	/	92,422
STARKE	P	10/01/2018	83,905	0	0							
			244,905	3,190,174	826,277	0	0	0	13,943	4,331,318	/	0
SUNRISE	F	10/01/2018	803,188	9,192,264	0							
			4,792,066	55,664,167	11,063,266	20,471,652	44,250,666	0	0	146,237,269	/	14,115,777
SUNRISE	G	10/01/2018	98,523	31,455,872	0							
			1,715,714	76,398,631	52,413,511	25,594,119	31,070,817	0	195,682	218,551,505	/	10,057,781

APPENDIX C - Market Value of Assets

City or District	TYP SYS	Valuation Date	Receivables		Equity:	Fixed Inc:	Real Estate	Altern. Invest	Other Assets	Liabilities	Total Market Assets	DROP Amount
			Cash & Equiv	International Domestic	International Domestic							
SUNRISE	P	10/01/2018	1,297,912 1,553,813	12,306,904 82,231,577	0 42,461,225	11,892,269	0	0	497,487	151,246,213	/	5,396,421
SURFSIDE [GP]	G	10/01/2018	36,451 254,645	0 5,856,973	0 1,977,571	542,198	0	257,575	34,750	8,890,663	/	306,694
SURFSIDE [GP]	P	10/01/2018	59,116 412,979	0 9,498,731	0 3,207,187	879,327	0	417,730	56,357	14,418,713	/	0
SWEETWATER	P	10/01/2017	600,691 398,327	2,174,672 4,658,166	0 2,779,945	0	0	0	170,906	10,440,895	/	0
TALLAHASSEE [GPF]	F	10/01/2018	272,000 672,000	21,411,000 102,280,000	0 40,288,000	35,151,000	15,810,000	0	0	215,884,000	/	0
TALLAHASSEE [GPF]	G	10/01/2018	1,215,000 3,602,000	112,539,000 537,589,000	0 211,884,000	184,757,000	82,972,000	0	0	1,134,558,000	/	0
TALLAHASSEE [GPF]	P	10/01/2018	434,000 1,130,000	33,288,000 159,012,000	0 62,697,000	54,649,000	24,518,000	0	0	335,728,000	/	0
TAMARAC	F	10/01/2018	890 3,586,979	0 81,485,367	0 20,928,581	0	0	0	28,558	105,973,259	/	0
TAMARAC	G	10/01/2018	0 6,352,984	0 40,329,291	0 3,172,144	0	0	2,362,825	12,206	52,205,038	/	259,598
TAMARAC	P	10/01/2018	11,398 523,335	0 4,129,548	0 0	0	941,523	0	356,205	5,249,599	/	0
TAMARAC - ELECTED	G	10/01/2018	391 203,227	7,208,472 22,691,456	0 16,092,151	4,568,750	0	0	15,304	50,749,143	/	0
TAMPA	G	01/01/2019	1,480,679 11,588,234	0 396,184,615	0 202,300,671	66,722,256	0	0	977,790	677,298,665	/	11,481,270
TAMPA	PF	10/01/2018	3,273,989 25,940,818	0 968,907,718	0 247,855,061	0	0	0	3,481,959	1,242,495,627	/	51,573,704
TARPON SPRINGS	F	10/01/2018	46,420 1,119,589	0 17,955,305	0 3,761,965	3,971,820	0	0	131,695	26,723,404	/	44,349
TARPON SPRINGS	P	10/01/2018	49,651 1,221,286	4,025,515 15,138,067	0 9,049,077	0	0	0	87,474	29,396,122	/	1,319,988
TAVARES	F	10/01/2018	119,689 109,809	1,203,970 3,445,562	0 2,905,722	0	0	0	7,664	7,777,088	/	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			
TAVARES	P	10/01/2018	153,399	2,190,994	0							
			51,978	5,629,201	4,779,642	0	0	0	18,739	12,786,475	/	45,650
TEMPLE TERRACE	F	10/01/2018	86,690	4,033,276	0							
			793,490	11,842,230	6,239,740	3,792,056	0	0	0	26,787,482	/	199,331
TEMPLE TERRACE	P	10/01/2018	589,798	346,808	0							
			667,375	15,753,664	6,491,690	3,764,104	0	0	13,945	27,599,494	/	743,408
TEQUESTA	G	10/01/2018	34,293	0	0							
			120,525	3,825,082	1,233,349	507,654	0	0	12,150	5,708,753	/	0
TEQUESTA [PF]	F	10/01/2018	41,953	0	0							
			227,231	7,289,732	2,375,107	955,934	0	0	12,430	10,877,527	/	45,687
TEQUESTA [PF]	P	10/01/2018	25,387	0	0							
			91,359	2,840,708	925,632	372,469	0	0	9,092	4,246,463	/	0
TITUSVILLE	G	10/01/2018	76,326	7,861,265	2,748							
			1,439,251	35,607,754	9,584,561	7,120,224	0	0	207	61,691,922	/	0
TITUSVILLE	PF	10/01/2018	191,719	11,220,075	0							
			2,974,167	28,431,082	13,268,669	8,022,369	0	0	1,860,164	62,247,917	/	0
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2018	176,125	24,803,194	0							
			1,217,429	73,601,211	39,780,319	10,981,713	2,082,302	340,605	125,640	152,857,258	/	2,144,973
UMATILLA	P	10/01/2018	0	0	0							
			0	2,036,542	0	0	0	0	0	2,036,542	/	0
VALPARAISO	PF	10/01/2018	2,854	404,670	0							
			11,399	1,273,856	903,383	256,481	0	0	0	2,852,643	/	0
VENICE	F	10/01/2018	32,779	3,582,927	1,253,986							
			726,071	12,254,224	5,228,699	2,559,551	0	0	0	25,638,237	/	0
VENICE	P	10/01/2018	45,150	4,090,619	0							
			1,141,840	23,247,436	6,727,540	3,713,542	0	0	0	38,966,127	/	1,213,204
VERO BEACH	F	10/01/2018	14,117	1,209,475	361,822							
			486,320	3,605,370	1,140,353	1,125,902	0	0	7,707	7,935,652	/	0
VERO BEACH	G	10/01/2018	3,786	8,525,519	0							
			0	45,881,698	29,113,238	4,338,532	0	0	0	87,862,773	/	0
VERO BEACH	P	10/01/2018	-17,166	0	0							
			783,731	26,751,369	11,879,123	4,285,081	0	0	0	43,682,138	/	850,680

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 NORTH PALM BEACH	G	10/01/2018	28,058 305,302	0 10,476,595	0 5,601,515	0	0	0	12,281	16,399,189	/	0
VILLAGE OF NORTH PALM BEACH	PF	10/01/2018	361,896 2,032,860	609,685 13,727,663	591,003 5,180,984	2,560,739	0	0	49,524	25,015,306	/	0
VILLAGE OF PALM SPRINGS	G	10/01/2018	15,122 385,650	435,495 17,562,572	0 5,560,653	2,592,252	0	0	0	26,551,744	/	0
VILLAGE OF PALM SPRINGS	PF	10/01/2018	12,330 486,527	0 19,935,140	0 6,650,167	2,796,670	0	0	0	29,880,834	/	244,445
VOLUSIA COUNTY (VOL)	F	10/01/2017	0 3,039,279	0 1,608,247	0 0	0	0	0	513,930	4,133,596	/	0
WAUCHULA	GP	10/01/2018	19,641 75,963	2,696,693 8,488,884	0 6,020,081	1,709,171	0	0	0	19,010,433	/	0
WEST MANATEE FCD	F	10/01/2018	16,135 354,951	0 10,119,765	0 5,563,531	881,284	0	0	204,521	16,731,145	/	0
WEST MELBOURNE	P	10/01/2018	14,190 225,409	2,240,185 7,445,849	633,023 3,183,659	1,520,733	0	0	4,626	15,258,422	/	212,800
WEST PALM BEACH	F	09/30/2018	1,021,617 3,240,928	21,447,688 124,057,872	10,421,715 39,461,799	25,029,580	0	3,036,042	0	227,717,241	/	64,995,664
WEST PALM BEACH	G	09/30/2018	159,254 279,582	0 30,723,501	0 8,914,368	3,020,782	3,747,555	455,646	0	47,300,688	/	0
WEST PALM BEACH	P	09/30/2018	1,742,880 4,633,178	53,770,315 196,753,504	0 72,777,378	53,757,296	0	1,359,818	333,737	384,460,632	/	57,287,179
WILLISTON	G	10/01/2018	3,948 18,729	664,884 2,092,981	0 1,484,284	421,406	0	0	0	4,686,232	/	33,441
WILLISTON	P	10/01/2018	8,137 10,024	355,855 1,120,191	0 794,409	225,542	0	0	0	2,514,158	/	178,937
WILTON MANORS (VOL)	F	10/01/2018	90,404 46,090	0 1,098,371	0 562,259	0	0	0	530,925	1,266,199	/	0
WILTON MANORS [GP]	G	10/01/2018	19,153 358,952	0 8,554,253	0 4,378,949	0	0	0	5,189	13,306,118	/	32,234
WILTON MANORS [GP]	P	10/01/2018	3,188 411,267	0 9,800,965	0 5,017,144	0	0	0	5,939	15,226,625	/	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			
WINTER GARDEN	G	10/01/2018	64,642	681,503	1,006,827							
			1,681,204	17,835,673	5,992,815	2,062,768	0	0	98,679	29,226,753	/	104,240
WINTER GARDEN	PF	10/01/2018	91,044	3,617,820	1,773,849							
			1,634,811	23,798,950	7,397,120	4,173,655	0	0	176,597	42,310,652	/	234,935
WINTER HAVEN	F	10/01/2018	60,615	683,495	352,584							
			2,511,370	19,091,463	6,898,485	2,759,502	0	0	225,845	32,131,669	/	338,296
WINTER HAVEN	G	10/01/2018	118,538	5,537,285	0							
			2,625,649	42,371,325	15,257,052	7,466,280	0	0	47,554	73,328,575	/	3,279,003
WINTER HAVEN	P	10/01/2018	53,896	5,600,658	0							
			582,954	18,577,185	8,426,977	1,773,230	0	0	85,179	34,929,721	/	584,433
WINTER PARK	F	10/01/2018	449,515	0	0							
			1,578,791	17,153,412	423,232	3,252,699	0	33,667,229	20,383	56,504,495	/	2,714,404
WINTER PARK	P	10/01/2018	353,910	0	0							
			1,408,860	16,234,174	2,200,088	3,340,918	0	28,936,370	10,691	52,463,629	/	899,632
WINTER SPRINGS	GPF	10/01/2018	515,885	0	0							
			630,774	36,006,658	8,708,257	7,569,940	0	0	0	53,431,514	/	0
Municipalities and Special Districts:												
	479		313,682,921	3,670,078,548	232,454,561							
			930,413,855	22,342,400,030	9,134,250,818	3,589,290,234	1,356,064,880	1,098,078,681	549,245,182	42,117,469,346	/	1,794,616,216
School Board Early Retirement Programs												
	6		1,385,129	7,170,923	0							
			4,845,701	18,397,851	32,212,916	0	0	341,909	3,988	64,350,441	/	0
Grand Totals:												
	485		315,068,050	3,677,249,471	232,454,561							
			935,259,556	22,360,797,881	9,166,463,734	3,589,290,234	1,356,064,880	1,098,420,590	549,249,170	42,181,819,787	/	1,794,616,216

APPENDIX D

FUNDING PROGRESS (FASB 35 BASIS)

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
Plan Change	Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.
Market Value of Assets	The market value of assets, including DROP accounts.
Liability for	
Ret. & Ben.	The actuarially determined present value of benefit liability for retirees, beneficiaries, and those employees who are terminated vested. (Referred to below as "Inact").
EE Contrib	The amount of active employee contributions, including if applicable, accumulated interest. Some plans do not refund all or may refund only a portion of employee contributions.
Actives	The balance of the actuarially determined present value of accrued benefits of current employees.
Total PVAB	The sum of the liabilities for Ret & Ben, EE Contrib and Actives (includes DROP accounts)
FASB 35 Ratio	The percentage ratio of (Market Value of Assets) / (Total PVAB)
Ratio of Assets/ Liabilities	
Inact	Total assets divided by liability for the inactives. If assets are equal to or greater than the liability, "100 percent" (funded) is shown under heading "Inact".
Contr	Total assets <u>less</u> the liability for the inactives <i>divided</i> by the amount of employee contributions. If assets less "Inact" liability are equal to or greater than the liability for employee contributions, "100 percent" (funded) is shown under "Contr" heading. The formula for determining the percent is:
	<u>Market Value of Assets - Inact</u> Contr
Actvs	The percent funded of all accumulated active employee benefit liabilities, both vested and non-vested, is measured. Formula:
	<u>Market Value of Assets - Inact - Contr</u> Actvs

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
ALACHUA COUNTY LIBRARY	G	10/01/2018	N	None	28,588,346	25,522,791	0	7,664,032	33,186,823	86.1%	100.0%	100.0%	40.0%
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 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%
ALTAMONTE SPRINGS	G	10/01/2018	N	None	28,624,717	6,248,320	163,395	14,262,560	20,674,275	138.5%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	23,738,526	5,708,319	426,142	13,802,858	19,937,319	119.1%	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	10/01/2016	N	None	16,386,447	1,982,674	0	11,280,229	13,262,903	123.6%	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%
APOPKA	F	10/01/2018	N	None	42,511,628	27,013,310	4,021,358	9,189,687	40,224,355	105.7%	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	G	10/01/2018	N	None	53,228,222	33,733,162	3,809,295	15,227,844	52,770,301	100.9%	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	P	10/01/2018	N	None	54,768,453	28,070,276	3,959,097	19,647,171	51,676,544	106.0%	100.0%	100.0%	100.0%
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%
ARCADIA	G	01/01/2019	N	None	2,921,507	1,956,864	0	1,183,961	3,140,825	93.0%	100.0%	100.0%	81.5%
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	01/01/2017	N	None	2,498,776	1,834,722	547,943	534,415	2,917,080	85.7%	100.0%	100.0%	21.7%
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	PF	10/01/2018	N	After	10,669,153	9,185,640	388,025	1,294,012	10,867,677	98.2%	100.0%	100.0%	84.7%
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%
ATLANTIC BEACH	G	10/01/2018	N	None	19,714,297	14,507,759	1,260,183	5,567,191	21,335,133	92.4%	100.0%	100.0%	70.9%
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	P	10/01/2018	N	None	12,164,644	8,730,518	756,326	3,943,402	13,430,246	90.6%	100.0%	100.0%	67.9%
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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	09/30/2015	N	None	8,493,122	8,637,717	471,030	2,579,613	11,688,360	72.7%	98.3%	0.0%	0.0%
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	10/01/2018	N	None	7,627,375	6,681,506	450,906	1,440,129	8,572,541	89.0%	100.0%	100.0%	34.4%
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	G	10/01/2018	N	None	19,950,220	13,136,667	625,557	10,794,651	24,556,875	81.2%	100.0%	100.0%	57.3%
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	P	10/01/2018	N	None	12,899,051	8,700,984	465,023	4,355,613	13,521,620	95.4%	100.0%	100.0%	85.7%
AUBURNDALE	P	10/01/2017	N	After	11,961,577	7,720,589	471,664	4,592,195	12,784,448	93.6%	100.0%	100.0%	82.1%
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%
AVENTURA	P	10/01/2018	N	After	46,248,047	13,600,589	6,866,984	26,696,020	47,163,593	98.1%	100.0%	100.0%	96.6%
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	P	10/01/2018	N	After	6,667,622	5,810,011	50,712	637,093	6,497,816	102.6%	100.0%	100.0%	100.0%
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%
BAL HARBOUR VILLAGE	G	10/01/2018	N	None	13,815,683	15,143,496	514,205	2,287,496	17,945,197	77.0%	91.2%	0.0%	0.0%
BAL HARBOUR VILLAGE	G	10/01/2017	N	After	12,641,620	13,908,656	428,510	1,889,876	16,227,042	77.9%	90.9%	0.0%	0.0%
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	P	10/01/2018	N	After	22,720,860	21,656,413	1,372,342	3,617,045	26,645,800	85.3%	100.0%	77.6%	0.0%
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%
BARTOW	F	10/01/2018	N	None	10,396,232	6,488,269	215,905	3,869,935	10,574,109	98.3%	100.0%	100.0%	95.4%
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	G	10/01/2018	N	None	28,299,988	16,264,924	3,166,429	10,395,687	29,827,040	94.9%	100.0%	100.0%	85.3%
BARTOW	G	10/01/2017	N	After	26,138,394	15,119,881	3,176,738	10,130,610	28,427,229	91.9%	100.0%	100.0%	77.4%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2018	N	None	19,391,267	17,906,550	327,337	2,983,941	21,217,828	91.4%	100.0%	100.0%	38.8%
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%
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%
BAY HARBOR ISLANDS	G	10/01/2018	N	None	8,662,263	2,521,561	1,819,922	4,413,979	8,755,462	98.9%	100.0%	100.0%	97.9%
BAY HARBOR ISLANDS	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	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	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	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	P	10/01/2018	N	None	11,748,079	2,268,559	1,279,581	6,738,897	10,287,037	114.2%	100.0%	100.0%	100.0%
BAY HARBOR ISLANDS	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	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	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	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 MEDICAL CENTER	G	01/01/2019	N	None	96,622,178	118,195,240	0	0	118,195,240	81.7%	81.7%	0.0%	0.0%
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%
BELLE GLADE	G	10/01/2018	N	After	19,108,617	8,112,615	1,263,253	5,040,729	14,416,597	132.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2018	N	After	6,191,418	3,411,739	0	0	3,411,739	181.5%	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%
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 HOUSING	G	10/01/2018	N	None	2,479,352	451,149	0	1,483,767	1,934,916	128.1%	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%
BELLEAIR	P	10/01/2018	N	After	4,027,541	2,235,232	371,474	1,644,771	4,251,477	94.7%	100.0%	100.0%	86.4%
BELLEAIR	P	10/01/2017	N	None	3,721,282	2,088,448	346,740	1,410,290	3,845,478	96.8%	100.0%	100.0%	91.2%
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%
BELLEVIEW	P	10/01/2018	N	None	3,774,349	2,175,803	179,229	1,290,256	3,645,288	103.5%	100.0%	100.0%	100.0%
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%
BOCA GRANDE FCD	F	10/01/2018	N	After	8,332,282	304,201	224,539	7,589,422	8,118,162	102.6%	100.0%	100.0%	100.0%
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%
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 RATON	G	10/01/2017	N	None	219,066,146	144,987,990	24,770,485	46,547,017	216,305,492	101.3%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
BOCA 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	PF	10/01/2018	N	After	392,280,877	342,078,605	32,370,055	98,178,689	472,627,349	83.0%	100.0%	100.0%	18.2%
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 EXECUTIVE	G	10/01/2018	N	None	44,870,626	38,231,513	5,794,606	12,559,255	56,585,374	79.3%	100.0%	100.0%	6.7%
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 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%
BONITA SPRINGS FCD	F	10/01/2018	N	After	70,794,857	49,950,869	4,756,007	23,591,035	78,297,911	90.4%	100.0%	100.0%	68.2%
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	G	10/01/2018	N	After	3,511,425	2,016,272	402,097	998,810	3,417,179	102.8%	100.0%	100.0%	100.0%
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%
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	10/01/2018	N	After	115,256,910	106,607,572	10,119,252	26,512,644	143,239,468	80.5%	100.0%	85.5%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	G	10/01/2018	N	After	179,720,765	137,697,050	11,672,996	33,615,136	182,985,182	98.2%	100.0%	100.0%	90.3%
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	P	10/01/2018	N	After	102,154,963	103,706,911	5,932,412	23,927,871	133,567,194	76.5%	98.5%	0.0%	0.0%
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%
BRADENTON	F	10/01/2018	N	None	56,444,518	33,381,761	3,830,394	14,975,962	52,188,117	108.2%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	After	74,758,077	54,779,396	4,074,964	18,748,180	77,602,540	96.3%	100.0%	100.0%	84.8%
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%
BROOKSVILLE	F	10/01/2018	N	After	6,631,932	5,191,188	139,347	1,634,676	6,965,211	95.2%	100.0%	100.0%	79.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	P	10/01/2018	N	None	7,382,750	5,132,609	0	0	5,132,609	143.8%	100.0%	100.0%	100.0%
BROOKSVILLE	P	10/01/2017	N	None	6,802,899	1,819,444	76,348	3,070,771	4,966,563	137.0%	100.0%	100.0%	100.0%
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	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	10/01/2015	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	10/01/2014	N	None	4,837,520	260,096	65,146	2,437,315	2,762,557	175.1%	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	10/01/2018	N	None	3,453,778	1,044,394	0	1,238,186	2,282,580	151.3%	100.0%	100.0%	100.0%
BUSHNELL	G	10/01/2017	N	None	3,005,559	579,327	0	1,456,315	2,035,642	147.6%	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%
CAPE CORAL	F	10/01/2018	N	None	183,885,750	163,492,590	10,635,553	32,154,740	206,282,883	89.1%	100.0%	100.0%	30.3%
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	G	10/01/2018	N	None	289,305,621	230,292,439	30,426,506	58,122,009	318,840,954	90.7%	100.0%	100.0%	49.2%
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	P	10/01/2018	N	None	174,328,512	129,312,483	12,572,002	43,499,319	185,383,804	94.0%	100.0%	100.0%	74.6%
CAPE CORAL	P	10/01/2017	N	None	160,062,570	121,469,690	11,535,573	38,456,322	171,461,585	93.4%	100.0%	100.0%	70.4%
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%
CASSELBERRY	PF	10/01/2018	N	After	25,859,630	7,711,087	581,553	9,801,517	18,094,157	142.9%	100.0%	100.0%	100.0%
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%
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%
CLEARWATER	F	10/01/2018	N	None	3,566,898	2,709,051	0	0	2,709,051	131.7%	100.0%	100.0%	100.0%
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	GPF	01/01/2019	N	After	963,571,264	669,658,583	62,268,307	181,531,600	913,458,490	105.5%	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%
CLERMONT	F	10/01/2018	N	None	16,128,326	1,401,625	0	10,696,236	12,097,861	133.3%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	N	After	9,231,626	255,525	0	4,467,574	4,723,099	195.5%	100.0%	100.0%	100.0%
CLERMONT	P	10/01/2018	N	None	18,326,157	5,766,505	0	7,959,506	13,726,011	133.5%	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%
COCOA	F	10/01/2018	N	After	20,295,655	21,275,061	1,314,253	3,355,031	25,944,345	78.2%	95.4%	0.0%	0.0%
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	G	10/01/2018	N	None	14,587,472	15,839,518	55,753	719,796	16,615,067	87.8%	92.1%	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	P	10/01/2018	N	After	30,379,434	23,135,785	1,750,969	5,851,960	30,738,714	98.8%	100.0%	100.0%	93.9%
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 BEACH	F	10/01/2018	N	None	14,917,634	10,365,097	792,726	3,851,223	15,009,046	99.4%	100.0%	100.0%	97.6%

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
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	G	10/01/2018	N	None	26,856,137	14,510,396	2,207,015	7,873,371	24,590,782	109.2%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	14,701,310	12,419,336	775,838	3,901,820	17,096,994	86.0%	100.0%	100.0%	38.6%
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%
COOPER CITY	F	10/01/2018	N	After	26,535,342	28,541,913	238,368	1,306,609	30,086,890	88.2%	93.0%	0.0%	0.0%
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	G	10/01/2018	N	After	36,060,832	24,799,353	6,145,582	6,624,210	37,569,145	96.0%	100.0%	100.0%	77.2%
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	P	10/01/2018	N	After	31,929,030	33,831,231	424,443	1,448,016	35,703,690	89.4%	94.4%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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 - MANAGEMENT	GPF	10/01/2018	N	None	4,941,798	3,785,165	406,487	824,284	5,015,936	98.5%	100.0%	100.0%	91.0%
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	10/01/2018	N	After	402,426,005	493,203,155	27,752,812	58,387,711	579,343,678	69.5%	81.6%	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 SPRINGS	F	10/01/2018	N	None	106,201,362	12,808,393	15,896,549	47,137,446	75,842,388	140.0%	100.0%	100.0%	100.0%
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	G	10/01/2018	N	None	7,951,931	10,323,699	0	0	10,323,699	77.0%	77.0%	0.0%	0.0%
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	P	10/01/2018	N	None	225,190,136	189,566,302	16,660,099	68,842,652	275,069,053	81.9%	100.0%	100.0%	27.5%

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
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%
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%
CRESCENT CITY	F	10/01/2018	N	None	615,945	171,747	0	150,950	322,697	190.9%	100.0%	100.0%	100.0%
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	10/01/2018	N	After	19,607,105	10,894,914	1,819,179	5,029,919	17,744,012	110.5%	100.0%	100.0%	100.0%
CRESTVIEW	G	10/01/2017	N	After	18,237,734	10,206,705	1,731,545	4,371,395	16,309,645	111.8%	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	PF	10/01/2018	N	After	19,873,108	9,133,271	1,781,484	5,806,962	16,721,717	118.8%	100.0%	100.0%	100.0%
CRESTVIEW	PF	10/01/2017	N	After	18,852,725	8,775,913	1,736,587	4,942,015	15,454,515	122.0%	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%
DADE CITY	F	10/01/2018	N	After	6,598,476	5,182,106	40,786	2,030,743	7,253,635	91.0%	100.0%	100.0%	67.7%
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	P	10/01/2018	N	After	9,563,158	5,009,331	98,208	4,022,791	9,130,330	104.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DADE CITY	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%
DANIA BEACH	G	10/01/2018	N	After	24,092,319	19,503,557	4,548,755	3,908,229	27,960,541	86.2%	100.0%	100.0%	1.0%
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%
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 [PF]	F	10/01/2018	N	None	51,216,086	51,719,245	4,605,379	10,097,798	66,422,422	77.1%	99.0%	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]	P	10/01/2018	N	None	5,140,804	7,243,037	0	0	7,243,037	71.0%	71.0%	0.0%	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%
DAVIE	F	10/01/2018	N	None	106,758,418	61,748,418	10,435,800	38,334,071	110,518,289	96.6%	100.0%	100.0%	90.2%
DAVIE	F	10/01/2017	N	None	94,440,584	57,932,956	9,422,313	32,255,907	99,611,176	94.8%	100.0%	100.0%	84.0%
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	P	10/01/2018	N	None	167,109,384	118,367,139	10,497,176	54,226,504	183,090,819	91.3%	100.0%	100.0%	70.5%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DAVIE	P	10/01/2017	N	None	149,871,123	103,590,099	0	64,239,787	167,829,886	89.3%	100.0%	100.0%	72.0%
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 - GENERAL & MGMT	G	10/01/2018	N	None	72,691,870	32,690,788	1,755,679	24,172,548	58,619,015	124.0%	100.0%	100.0%	100.0%
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%
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%
DAYTONA BEACH	PF	10/01/2018	N	After	184,817,431	198,041,843	16,604,855	26,331,237	240,977,935	76.7%	93.3%	0.0%	0.0%
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%
DEERFIELD BEACH	F	10/01/2018	N	None	119,214,394	102,828,417	8,488,256	31,791,553	143,108,226	83.3%	100.0%	100.0%	24.8%
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	G	10/01/2018	N	After	55,602,268	56,275,512	745,808	2,235,740	59,257,060	93.8%	98.8%	0.0%	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	P	10/01/2018	N	After	43,182,442	63,121,171	0	0	63,121,171	68.4%	68.4%	0.0%	0.0%

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
DELAND	F	10/01/2018	N	None	17,006,097	10,884,570	989,921	4,457,337	16,331,828	104.1%	100.0%	100.0%	100.0%
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%
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	G	10/01/2018	N	None	30,098,047	25,685,382	0	6,715,939	32,401,321	92.9%	100.0%	100.0%	65.7%
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	P	10/01/2018	N	None	26,762,761	21,944,789	452,073	8,752,411	31,149,273	85.9%	100.0%	100.0%	49.9%
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%
DELRAY BEACH	F	10/01/2018	N	After	103,733,220	119,944,781	6,179,116	27,787,258	153,911,155	67.4%	86.5%	0.0%	0.0%
DELRAY BEACH	F	10/01/2017	N	After	96,312,093	111,251,108	5,617,749	25,439,051	142,307,908	67.7%	86.6%	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	10/01/2018	N	After	136,078,674	90,817,542	4,741,414	27,324,943	122,883,899	110.7%	100.0%	100.0%	100.0%
DELRAY BEACH	G	10/01/2017	N	None	133,564,263	88,174,030	4,560,941	24,700,825	117,435,796	113.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
DELRAY BEACH	G	10/01/2015	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	P	10/01/2018	N	After	94,110,114	108,911,233	6,959,129	29,875,474	145,745,836	64.6%	86.4%	0.0%	0.0%
DELRAY BEACH	P	10/01/2017	N	After	87,750,269	100,868,421	6,482,112	28,014,509	135,365,042	64.8%	87.0%	0.0%	0.0%
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	10/01/2018	N	After	30,023,890	21,933,784	2,788,386	6,383,788	31,105,958	96.5%	100.0%	100.0%	83.0%
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%
DESTIN FCD	F	10/01/2018	N	After	20,867,421	17,773,648	1,168,914	8,004,596	26,947,158	77.4%	100.0%	100.0%	24.0%
DESTIN FCD	F	10/01/2017	N	None	18,376,893	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%
DUNEDIN	F	10/01/2018	N	None	29,532,334	14,984,332	2,114,703	9,645,475	26,744,510	110.4%	100.0%	100.0%	100.0%
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%
DUNNELLON	PF	10/01/2018	N	None	2,777,900	864,759	0	106,697	971,456	286.0%	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%
EAST LAKE TARPON FCD	F	10/01/2018	N	None	16,976,452	12,160,305	1,159,872	4,781,091	18,101,268	93.8%	100.0%	100.0%	76.5%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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 NICEVILLE FCD	F	10/01/2018	N	After	988,345	781	135,693	402,417	538,891	183.4%	100.0%	100.0%	100.0%
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	10/01/2018	N	None	14,681,238	6,215,252	1,073,712	4,116,899	11,405,863	128.7%	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	G	10/01/2018	N	None	12,533,777	18,612,697	53,516	627,957	19,294,170	65.0%	67.3%	0.0%	0.0%
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	P	10/01/2018	N	None	10,313,579	11,646,636	457,003	1,165,647	13,269,286	77.7%	88.6%	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%
ENGLEWOOD AREA FCD	F	10/01/2018	N	After	32,423,561	22,402,169	2,181,607	9,297,235	33,881,011	95.7%	100.0%	100.0%	84.3%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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 WATER DISTRICT	G	10/01/2018	N	None	594,602	651,761	0	0	651,761	91.2%	91.2%	0.0%	0.0%
ENGLEWOOD WATER DISTRICT	G	10/01/2017	N	None	573,519	656,125	0	0	656,125	87.4%	87.4%	0.0%	0.0%
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%
ESTERO FCD	F	10/01/2018	N	None	26,634,104	3,465,062	1,568,961	14,957,770	19,991,793	133.2%	100.0%	100.0%	100.0%
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%
EUSTIS	F	10/01/2018	N	After	9,979,983	6,925,653	438,688	2,934,403	10,298,744	96.9%	100.0%	100.0%	89.1%
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%
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	P	10/01/2018	N	After	20,733,875	15,927,698	585,150	7,491,421	24,004,269	86.4%	100.0%	100.0%	56.3%
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%
FERNANDINA BEACH	G	10/01/2018	N	None	21,893,423	17,730,314	2,481,481	5,672,979	25,884,774	84.6%	100.0%	100.0%	29.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FERNANDINA BEACH	G	10/01/2014	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	PF	10/01/2018	N	After	25,661,803	20,002,449	2,245,761	6,900,736	29,148,946	88.0%	100.0%	100.0%	49.5%
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%
FLAGLER BEACH	F	10/01/2018	N	None	1,772,380	490,537	91,718	320,981	903,236	196.2%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	3,894,469	2,301,704	394,851	778,330	3,474,885	112.1%	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%
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%
FLORIDA CITY	P	10/01/2018	N	None	3,427,201	3,019,616	0	0	3,019,616	113.5%	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	09/30/2018	N	After	684,276,476	449,606,891	34,961,196	151,718,600	636,286,687	107.5%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
FORT LAUDERDALE	G	09/30/2015	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	PF	10/01/2018	N	After	905,150,400	625,952,254	58,051,354	205,316,682	889,320,290	101.8%	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 MEADE	F	10/01/2018	N	After	403,020	272,705	0	142,535	415,240	97.1%	100.0%	100.0%	91.4%
FORT MEADE	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	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	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	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	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	G	10/01/2018	N	After	5,037,513	4,117,918	0	1,113,858	5,231,776	96.3%	100.0%	100.0%	82.6%
FORT MEADE	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%
FORT MEADE	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	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	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	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	P	10/01/2018	N	None	1,231,929	1,324,409	0	0	1,324,409	93.0%	93.0%	0.0%	0.0%
FORT MEADE	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	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	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	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	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 MYERS	F	10/01/2018	N	None	100,813,840	104,007,235	5,030,783	15,511,246	124,549,264	80.9%	96.9%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
FORT 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	G	10/01/2018	N	After	127,159,983	118,913,058	6,699,479	35,203,340	160,815,877	79.1%	100.0%	100.0%	4.4%
FORT MYERS	G	10/01/2017	N	None	112,541,002	112,711,794	6,584,668	34,232,135	153,528,597	73.3%	99.8%	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	P	10/01/2018	N	None	135,039,894	137,516,848	10,205,014	29,693,858	177,415,720	76.1%	98.2%	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%
FORT PIERCE	GP	09/30/2018	N	After	206,965,262	142,814,368	16,786,120	40,408,880	200,009,368	103.5%	100.0%	100.0%	100.0%
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	09/30/2018	N	None	14,282,078	6,356,548	3,177,064	4,688,658	14,222,270	100.4%	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 WALTON BEACH	F	10/01/2018	N	After	17,043,825	15,824,400	1,460,732	5,890,588	23,175,720	73.5%	100.0%	83.5%	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
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	G	10/01/2018	N	After	47,935,568	36,279,414	2,096,788	9,285,873	47,662,075	100.6%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	After	21,895,899	21,714,454	734,138	2,964,398	25,412,990	86.2%	100.0%	24.7%	0.0%
FORT WALTON BEACH	P	10/01/2017	N	None	20,960,074	21,620,053	663,156	2,253,687	24,536,896	85.4%	96.9%	0.0%	0.0%
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%
FROSTPROOF	G	10/01/2018	N	None	1,607,675	461,539	0	430,828	892,367	180.2%	100.0%	100.0%	100.0%
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%
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	10/01/2018	N	After	4,257,248	3,987,465	8,310	500,429	4,496,204	94.7%	100.0%	100.0%	52.2%
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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
GAINESVILLE	G	10/01/2018	N	After	432,508,136	415,205,831	35,383,548	77,575,897	528,165,276	81.9%	100.0%	48.9%	0.0%
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	PF	10/01/2018	N	After	253,221,825	224,412,465	15,266,745	33,629,966	273,309,176	92.7%	100.0%	100.0%	40.3%
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%
GOLDEN BEACH	GP	10/01/2018	N	None	10,129,529	3,851,227	0	6,622,472	10,473,699	96.7%	100.0%	100.0%	94.8%
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%
GREATER NAPLES FCD	F	10/01/2018	N	None	29,996,512	3,848,685	803,600	13,593,535	18,245,820	164.4%	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%
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%
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%
GREENACRES	F	10/01/2018	N	None	16,027,007	2,137,456	0	8,965,008	11,102,464	144.4%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	10/01/2018	N	None	18,789,925	4,955,549	0	7,482,626	12,438,175	151.1%	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	10/01/2018	N	None	4,694,434	1,568,630	0	1,755,193	3,323,823	141.2%	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%
GULFPORT	F	10/01/2018	N	None	4,691,114	1,879,437	397,501	1,603,405	3,880,343	120.9%	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	G	10/01/2018	N	None	16,761,390	9,511,074	480,287	3,227,185	13,218,546	126.8%	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%
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	P	10/01/2018	N	None	10,578,983	5,642,965	1,373,762	2,338,695	9,355,422	113.1%	100.0%	100.0%	100.0%
GULFPORT	P	10/01/2017	N	After	10,158,121	5,390,984	1,320,817	2,365,197	9,076,998	111.9%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HAINES CITY	F	10/01/2018	N	After	6,821,653	6,387,777	609,715	690,791	7,688,283	88.7%	100.0%	71.2%	0.0%
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	G	10/01/2018	N	None	16,507,291	14,655,382	665,162	3,096,106	18,416,650	89.6%	100.0%	100.0%	38.3%
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	P	10/01/2018	N	None	10,435,633	8,164,194	1,337,425	1,770,268	11,271,887	92.6%	100.0%	100.0%	52.8%
HAINES CITY	P	10/01/2017	N	None	9,693,213	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%
HALIFAX HOSPITAL	G	10/01/2017	N	None	266,359,289	272,482,160	0	86,672,838	359,154,998	74.2%	97.8%	0.0%	0.0%
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%
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%
HALLANDALE BEACH	G	10/01/2018	N	None	59,191,741	44,265,601	2,880,054	15,945,247	63,090,902	93.8%	100.0%	100.0%	75.5%
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	PF	10/01/2018	N	After	176,126,693	177,823,280	11,685,531	41,008,187	230,516,998	76.4%	99.0%	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
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 PM	G	10/01/2018	N	None	18,176,409	16,125,819	813,914	3,007,218	19,946,951	91.1%	100.0%	100.0%	41.1%
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 (EXCESS)	G	10/01/2018	N	None	0	0	0	0	0	N/A	100.0%	0.0%	100.0%
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	10/01/2018	N	After	706,113,130	672,233,129	128,100,632	151,469,080	951,802,841	74.2%	100.0%	26.4%	0.0%
HIALEAH	GPF	10/01/2017	N	None	679,986,360	637,346,272	131,427,387	137,469,443	906,243,102	75.0%	100.0%	32.4%	0.0%
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 - ELECTED	G	10/01/2018	N	None	11,007,048	6,492,688	62,723	2,222,817	8,778,228	125.4%	100.0%	100.0%	100.0%
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 GARDENS	P	10/01/2018	N	None	17,561,918	10,031,857	1,021,597	5,586,280	16,639,734	105.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HIALEAH GARDENS	P	10/01/2017	N	After	16,113,647	8,516,526	1,063,417	6,033,382	15,613,325	103.2%	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%
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%
HOLLEY-NAVARRE FCD	F	10/01/2018	N	After	2,992,051	75,293	225,022	1,091,734	1,392,049	214.9%	100.0%	100.0%	100.0%
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	10/01/2018	N	None	4,687,772	4,285,131	333,865	771,375	5,390,371	87.0%	100.0%	100.0%	8.9%
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	P	10/01/2018	N	None	10,819,490	9,239,559	505,905	2,338,649	12,084,113	89.5%	100.0%	100.0%	45.9%
HOLLY HILL	P	10/01/2017	N	None	10,029,341	9,212,447	449,094	1,966,999	11,628,540	86.2%	100.0%	100.0%	18.7%
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%
HOLLYWOOD	F	10/01/2018	N	After	250,486,988	302,372,268	13,859,590	65,256,039	381,487,897	65.7%	82.8%	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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	G	10/01/2018	N	After	341,340,499	398,537,315	27,137,292	77,850,260	503,524,867	67.8%	85.6%	0.0%	0.0%
HOLLYWOOD	G	10/01/2017	N	After	323,690,519	387,795,101	26,468,524	74,957,341	489,220,966	66.2%	83.5%	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	P	10/01/2018	N	None	225,564,214	361,442,597	13,500,156	45,292,792	420,235,545	53.7%	62.4%	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	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	10/01/2016	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	10/01/2015	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%
HOLMES BEACH	P	10/01/2018	N	None	8,924,698	5,959,064	372,168	1,792,936	8,124,168	109.9%	100.0%	100.0%	100.0%
HOLMES BEACH	P	10/01/2017	N	None	8,365,518	6,026,912	338,962	1,489,415	7,855,289	106.5%	100.0%	100.0%	100.0%
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%
HOMESTEAD	F	01/01/2019	N	None	6,928,525	6,939,529	0	0	6,939,529	99.8%	99.8%	0.0%	0.0%
HOMESTEAD	F	01/01/2018	N	After	7,729,568	7,992,470	0	0	7,992,470	96.7%	96.7%	0.0%	0.0%
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	P	10/01/2018	N	None	97,644,715	80,481,407	5,170,328	25,599,807	111,251,542	87.8%	100.0%	100.0%	46.8%
HOMESTEAD	P	10/01/2017	N	After	92,863,500	78,886,985	4,610,406	21,961,668	105,459,059	88.1%	100.0%	100.0%	42.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
HOMESTEAD	P	10/01/2014	N	After	76,672,802	55,422,503	3,679,398	17,889,135	76,991,036	99.6%	100.0%	100.0%	98.2%
HOMESTEAD - General & Hospital	G	10/01/2018	N	None	83,827,709	51,717,241	5,040,657	30,014,093	86,771,991	96.6%	100.0%	100.0%	90.2%
HOMESTEAD - General & Hospital	G	10/01/2017	N	None	80,666,994	46,412,595	5,228,071	29,847,553	81,488,219	99.0%	100.0%	100.0%	97.2%
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 - New Elected & Sr. Mgmt	G	01/01/2018	N	After	4,724,658	4,276,228	0	365,222	4,641,450	101.8%	100.0%	100.0%	100.0%
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 - Old Elected	G	01/01/2018	N	After	2,999,078	2,866,603	0	426,380	3,292,983	91.1%	100.0%	100.0%	31.1%
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%
HOWEY-IN-THE-HILLS	P	10/01/2018	N	None	1,630,604	537,247	0	677,509	1,214,756	134.2%	100.0%	100.0%	100.0%
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%
INDIALANTIC	G	10/01/2018	N	None	1,461,370	1,521,196	0	320,479	1,841,675	79.4%	96.1%	0.0%	0.0%
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	PF	10/01/2018	N	After	8,487,768	5,562,297	421,000	2,059,274	8,042,571	105.5%	100.0%	100.0%	100.0%
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%
INDIAN HARBOUR BEACH	P	10/01/2018	N	None	10,694,546	8,004,729	492,557	2,563,637	11,060,923	96.7%	100.0%	100.0%	85.7%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2016	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%
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 (SUPP)	P	10/01/2018	N	None	272,803	209,128	0	144,236	353,364	77.2%	100.0%	100.0%	44.1%
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 RIVER SHORES	G	10/01/2018	N	None	1,082,203	432,676	0	597,561	1,030,237	105.0%	100.0%	100.0%	100.0%
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	PF	10/01/2018	N	None	17,026,843	12,148,171	904,940	3,174,872	16,227,983	104.9%	100.0%	100.0%	100.0%
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 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%
JACKSON MEMORIAL HOSPITAL	G	01/01/2018	N	None	746,406,689	199,393,215	3,489,880	366,523,481	569,406,576	131.1%	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%
JACKSONVILLE	CO	10/01/2018	N	None	229,469,000	296,164,743	18,019,525	79,996,248	394,180,516	58.2%	77.5%	0.0%	0.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
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	G	10/01/2018	N	None	2,085,056,000	2,204,790,973	185,538,727	539,436,446	2,929,766,146	71.2%	94.6%	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	PF	10/01/2018	N	After	2,007,821,892	2,899,964,603	97,525,922	634,553,250	3,632,043,775	55.3%	69.2%	0.0%	0.0%
JACKSONVILLE	PF	10/01/2017	N	After	1,892,797,131	2,811,385,745	94,995,968	578,991,344	3,485,373,057	54.3%	67.3%	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 - 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	10/01/2018	N	After	13,344,201	7,629,857	2,440,086	4,474,901	14,544,844	91.7%	100.0%	100.0%	73.2%
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	G	10/01/2018	N	None	55,646,916	42,772,341	10,289,854	12,357,134	65,419,329	85.1%	100.0%	100.0%	20.9%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2018	N	None	23,753,812	11,296,616	4,325,306	7,847,763	23,469,685	101.2%	100.0%	100.0%	100.0%
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 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%
JUPITER	P	10/01/2018	N	None	75,357,007	52,192,347	7,017,713	20,018,664	79,228,724	95.1%	100.0%	100.0%	80.7%
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 ISLAND	GPF	10/01/2018	N	None	10,498,507	12,831,052	0	702,586	13,533,638	77.6%	81.8%	0.0%	0.0%
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%
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 WEST	G	10/01/2018	N	After	57,290,853	31,556,333	613,148	16,370,043	48,539,524	118.0%	100.0%	100.0%	100.0%
KEY WEST	G	10/01/2017	N	None	53,666,271	29,630,615	597,948	16,306,014	46,534,577	115.3%	100.0%	100.0%	100.0%
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	PF	10/01/2018	N	None	108,032,111	85,563,250	6,234,833	29,595,404	121,393,487	89.0%	100.0%	100.0%	54.9%
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 HOUSING	G	01/01/2019	N	None	10,419,542	8,522,209	0	2,498,197	11,020,406	94.5%	100.0%	100.0%	75.9%
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 UTILITY	G	01/01/2019	N	None	87,492,294	86,766,575	0	25,728,514	112,495,089	77.8%	100.0%	100.0%	2.8%
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%
KISSIMMEE	F	10/01/2018	N	After	41,058,357	39,202,493	551,904	7,845,065	47,599,462	86.3%	100.0%	100.0%	16.6%
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	G	10/01/2018	N	After	121,722,125	75,535,564	6,750,224	39,411,034	121,696,822	100.0%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	After	67,355,649	45,855,528	2,566,411	18,391,504	66,813,443	100.8%	100.0%	100.0%	100.0%
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 UTILITY AUTHORITY	G	10/01/2018	N	None	95,696,876	65,940,001	1,802,027	33,515,281	101,257,309	94.5%	100.0%	100.0%	83.4%
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%
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	10/01/2018	N	After	8,550,201	3,718,980	472,378	2,337,499	6,528,857	131.0%	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%
LAKE ALFRED	G	10/01/2018	N	None	5,102,514	3,198,774	482,169	651,533	4,332,476	117.8%	100.0%	100.0%	100.0%
LAKE ALFRED	G	10/01/2017	N	None	4,774,480	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	PF	10/01/2018	N	After	4,369,477	1,376,505	297,267	2,028,745	3,702,517	118.0%	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	10/01/2017	N	After	3,999,163	1,326,336	266,166	1,749,665	3,342,167	119.7%	100.0%	100.0%	100.0%
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 CITY	F	10/01/2018	N	None	10,355,715	7,722,097	333,607	1,768,426	9,824,130	105.4%	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	G	10/01/2018	N	None	21,968,490	20,402,789	207,129	2,110,161	22,720,079	96.7%	100.0%	100.0%	64.4%
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	10/01/2016	N	After	18,225,030	16,424,186	266,551	5,015,103	21,705,840	84.0%	100.0%	100.0%	30.6%
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	P	10/01/2018	N	None	16,411,043	9,447,513	602,367	3,280,177	13,330,057	123.1%	100.0%	100.0%	100.0%
LAKE CITY	P	10/01/2017	N	None	15,312,227	8,800,909	630,803	3,395,150	12,826,862	119.4%	100.0%	100.0%	100.0%
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 HELEN	P	10/01/2018	N	None	1,382,820	535,501	13,266	324,638	873,405	158.3%	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	10/01/2018	N	None	18,232,131	9,777,922	1,598,419	6,353,056	17,729,397	102.8%	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
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%
LAKE MARY	P	10/01/2018	N	None	22,477,329	11,237,186	1,054,048	5,875,381	18,166,615	123.7%	100.0%	100.0%	100.0%
LAKE MARY	P	10/01/2017	N	After	20,698,048	8,601,458	1,201,149	6,827,073	16,629,680	124.5%	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 PARK (RETIRED)	P	10/01/2018	N	None	1,393,207	1,254,119	0	0	1,254,119	111.1%	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 WALES	F	10/01/2018	N	After	8,899,628	6,826,876	758,274	3,423,761	11,008,911	80.8%	100.0%	100.0%	38.4%
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	G	10/01/2018	N	After	11,232,214	6,902,345	1,304,443	2,587,344	10,794,132	104.1%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	After	15,618,069	9,440,836	1,070,281	4,765,061	15,276,178	102.2%	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
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 WORTH	F	10/01/2018	N	After	47,122,406	60,971,625	890,767	4,431,157	66,293,549	71.1%	77.3%	0.0%	0.0%
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	G	10/01/2018	N	After	72,091,129	91,402,426	6,654,016	5,860,652	103,917,094	69.4%	78.9%	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	P	10/01/2018	N	After	32,328,488	47,469,472	702,648	3,415,095	51,587,215	62.7%	68.1%	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%
LAKELAND	F	10/01/2018	N	None	97,574,895	62,790,969	9,847,487	22,399,036	95,037,492	102.7%	100.0%	100.0%	100.0%
LAKELAND	F	10/01/2017	N	None	93,931,011	58,504,546	9,979,477	22,567,934	91,051,957	103.2%	100.0%	100.0%	100.0%
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	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	10/01/2015	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	10/01/2014	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LAKELAND	F	10/01/2014	N	None	86,134,177	49,877,975	9,873,843	19,010,549	78,762,367	109.4%	100.0%	100.0%	100.0%
LAKELAND	G	10/01/2018	N	None	596,234,332	490,481,139	58,093,748	120,187,312	668,762,199	89.2%	100.0%	100.0%	39.7%
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%
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	P	10/01/2018	N	None	125,956,789	103,993,034	17,185,980	26,682,158	147,861,172	85.2%	100.0%	100.0%	17.9%
LAKELAND	P	10/01/2017	N	None	119,217,450	100,958,614	15,936,257	25,699,655	142,594,526	83.6%	100.0%	100.0%	9.0%
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%
LANTANA	F	09/30/2018	N	None	44,315,360	34,562,359	357,913	10,684,970	45,605,242	97.2%	100.0%	100.0%	87.9%
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	P	10/01/2018	N	After	15,671,738	9,672,346	906,631	6,540,129	17,119,106	91.5%	100.0%	100.0%	77.9%
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	10/01/2018	N	None	148,167,738	119,679,632	8,664,169	43,528,361	171,872,162	86.2%	100.0%	100.0%	45.5%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LARGO	PF	10/01/2014	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%
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2017	N	None	2,051,305	1,045,129	66,113	620,957	1,732,199	118.4%	100.0%	100.0%	100.0%
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%
LAUDERHILL	F	10/01/2018	N	None	86,028,658	60,284,860	12,689,092	19,300,264	92,274,216	93.2%	100.0%	100.0%	67.6%
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%
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	G	10/01/2018	N	None	26,748,038	19,719,411	3,102,876	5,541,120	28,363,407	94.3%	100.0%	100.0%	70.8%
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	P	10/01/2018	N	None	71,317,895	50,713,289	23,098,711	1,606,877	75,418,877	94.6%	100.0%	89.2%	0.0%
LAUDERHILL	P	10/01/2017	N	None	64,053,387	47,949,016	22,640,170	1,282,258	71,871,444	89.1%	100.0%	71.1%	0.0%
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 (C&M)	G	10/01/2018	N	None	29,462,962	22,233,845	2,847,439	13,872,077	38,953,361	75.6%	100.0%	100.0%	31.6%
LAUDERHILL (C&M)	G	10/01/2017	N	None	25,894,258	19,538,196	2,436,353	12,326,773	34,301,322	75.5%	100.0%	100.0%	31.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	F	10/01/2018	N	None	19,669,021	12,853,743	1,714,819	6,396,737	20,965,299	93.8%	100.0%	100.0%	79.7%
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	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	10/01/2016	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	10/01/2015	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	G	10/01/2018	N	After	38,967,701	32,858,100	20,102	8,909,856	41,788,058	93.3%	100.0%	100.0%	68.3%
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%
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	P	10/01/2018	N	None	21,255,582	11,879,057	2,534,601	5,931,279	20,344,937	104.5%	100.0%	100.0%	100.0%
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%
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%
LIVE OAK	F	10/01/2018	N	None	1,759,944	1,927,933	0	0	1,927,933	91.3%	91.3%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
LONGBOAT KEY	F	10/01/2018	N	None	18,485,235	28,762,371	557,306	2,825,241	32,144,918	57.5%	64.3%	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	G	10/01/2018	N	None	11,022,548	11,820,440	548,477	2,320,934	14,689,851	75.0%	93.2%	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%
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	P	10/01/2018	N	None	7,460,870	11,235,876	258,024	495,710	11,989,610	62.2%	66.4%	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%
LONGWOOD	PF	10/01/2018	N	None	18,173,775	7,360,496	0	7,148,374	14,508,870	125.3%	100.0%	100.0%	100.0%
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%
LYNN HAVEN	F	10/01/2018	N	None	6,859,296	3,385,637	326,665	2,187,840	5,900,142	116.3%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
LYNN HAVEN	G	10/01/2018	N	After	18,425,441	12,824,023	1,038,164	4,416,232	18,278,419	100.8%	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	P	10/01/2018	N	After	8,996,101	5,218,008	359,152	1,916,540	7,493,700	120.0%	100.0%	100.0%	100.0%
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%
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%
MADISON	F	10/01/2018	N	After	1,711,109	2,158,335	115,202	477,696	2,751,233	62.2%	79.3%	0.0%	0.0%
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	P	10/01/2018	N	None	3,542,926	2,797,095	128,128	373,121	3,298,344	107.4%	100.0%	100.0%	100.0%
MADISON	P	10/01/2017	N	None	3,392,861	2,720,611	113,155	295,663	3,129,429	108.4%	100.0%	100.0%	100.0%
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%
MAITLAND	PF	10/01/2018	N	After	31,586,433	24,879,635	2,324,081	8,401,656	35,605,372	88.7%	100.0%	100.0%	52.2%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MARATHON	F	10/01/2018	N	None	8,874,070	694,063	538,122	3,178,268	4,410,453	201.2%	100.0%	100.0%	100.0%
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%
MARCO ISLAND	F	10/01/2018	N	None	20,613,688	7,938,944	191,942	6,984,394	15,115,280	136.4%	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	P	10/01/2018	N	None	16,357,942	6,303,099	445,588	7,072,677	13,821,364	118.4%	100.0%	100.0%	100.0%
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%
MARIANNA	F	10/01/2017	N	None	3,544,615	1,625,593	0	680,261	2,305,854	153.7%	100.0%	100.0%	100.0%
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	P	10/01/2017	N	None	4,518,092	1,983,071	0	551,988	2,535,059	178.2%	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%
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%
MEDLEY	P	10/01/2018	N	None	25,725,672	19,164,035	880,289	4,954,591	24,998,915	102.9%	100.0%	100.0%	100.0%
MEDLEY	P	10/01/2017	N	None	23,888,980	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 - GENERAL + ELECTED	G	10/01/2018	N	After	21,685,310	11,667,404	0	10,685,319	22,352,723	97.0%	100.0%	100.0%	93.8%
MEDLEY - GENERAL + ELECTED	G	10/01/2017	N	None	19,819,278	10,981,711	0	9,010,299	19,992,010	99.1%	100.0%	100.0%	98.1%

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
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%
MELBOURNE	F	10/01/2018	N	None	72,896,353	61,997,712	3,956,510	17,986,231	83,940,453	86.8%	100.0%	100.0%	38.6%
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%
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	G	10/01/2018	N	None	7,649,707	5,904,064	0	341,492	6,245,556	122.5%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	83,913,900	72,054,799	4,115,665	16,487,316	92,657,780	90.6%	100.0%	100.0%	47.0%
MELBOURNE	P	10/01/2017	N	None	76,704,685	70,041,783	4,029,045	15,732,273	89,803,101	85.4%	100.0%	100.0%	16.7%
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 - SPECIAL RISK	G	10/01/2018	N	None	1,353,518	740,959	0	535,964	1,276,923	106.0%	100.0%	100.0%	100.0%
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 BEACH	P	10/01/2018	N	After	3,336,285	2,568,153	179,777	933,894	3,681,824	90.6%	100.0%	100.0%	63.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MELBOURNE BEACH	P	10/01/2016	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%
MIAMI - ELECTED	G	01/01/2018	N	None	7,375,239	8,488,936	0	0	8,488,936	86.9%	86.9%	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 - FIPO	PF	10/01/2018	N	None	1,294,946,970	1,519,463,838	108,880,137	227,853,139	1,856,197,114	69.8%	85.2%	0.0%	0.0%
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	1,307,239,483	1,538,776,187	113,620,079	179,203,314	1,831,599,580	71.4%	85.0%	0.0%	0.0%
MIAMI - FIPO	PF	10/01/2015	N	After	1,335,436,864	1,595,020,092	0	259,010,464	1,854,030,556	72.0%	83.7%	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 (STAFF)	G	10/01/2018	N	None	2,744,876	0	493,971	1,749,906	2,243,877	122.3%	100.0%	100.0%	100.0%
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	01/01/2019	N	None	426,176,255	365,881,000	0	33,951,070	399,832,070	106.6%	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 - GESE	GS	10/01/2018	N	None	704,529,898	771,318,434	110,392,059	86,800,892	968,511,385	72.7%	91.3%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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 (EXCESS)	GS	10/01/2018	N	None	0	4,859,623	0	0	4,859,623	.0%	0.0%	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 (STAFF)	GS	10/01/2018	N	None	4,262,009	4,443,412	224,747	356,976	5,025,135	84.8%	95.9%	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%
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 - OFF-STREET PARKING	G	10/01/2018	N	None	20,228,703	7,232,685	3,686,148	8,176,526	19,095,359	105.9%	100.0%	100.0%	100.0%
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 BEACH	G	10/01/2018	N	After	656,207,611	647,561,694	68,918,458	129,183,586	845,663,738	77.6%	100.0%	12.5%	0.0%
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	PF	10/01/2018	N	None	924,502,976	996,936,685	0	179,770,303	1,176,706,988	78.6%	92.7%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MIAMI BEACH	PF	10/01/2014	N	After	769,298,572	789,513,921	52,202,964	116,748,565	958,465,450	80.3%	97.4%	0.0%	0.0%
MIAMI 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	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%
MIAMI SPRINGS	G	10/01/2018	N	After	20,543,939	14,342,010	1,618,941	3,412,523	19,373,474	106.0%	100.0%	100.0%	100.0%
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	PF	10/01/2018	N	None	33,047,918	25,053,728	3,130,763	4,181,228	32,365,719	102.1%	100.0%	100.0%	100.0%
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-DADE COUNTY	ERP	07/01/2018	N	None	24,595,935	36,802,831	0	0	36,802,831	66.8%	66.8%	0.0%	0.0%
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%
MIDWAY FCD	F	10/01/2018	N	None	5,901,922	445,018	959,884	1,961,944	3,366,846	175.3%	100.0%	100.0%	100.0%
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	10/01/2018	N	After	5,026,808	4,573,095	565,894	2,551,776	7,690,765	65.4%	100.0%	80.2%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
MILTON	F	10/01/2016	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	G	10/01/2018	N	After	14,452,207	11,921,965	1,652,938	1,142,953	14,717,856	98.2%	100.0%	100.0%	76.8%
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%
MILTON	P	10/01/2018	N	After	8,244,298	6,116,211	251,324	1,118,714	7,486,249	110.1%	100.0%	100.0%	100.0%
MILTON	P	10/01/2017	N	None	7,778,362	4,301,802	398,803	2,392,367	7,092,972	109.7%	100.0%	100.0%	100.0%
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%
MIRAMAR	F	10/01/2018	N	None	156,174,650	136,659,173	12,432,156	44,815,431	193,906,760	80.5%	100.0%	100.0%	15.8%
MIRAMAR	F	10/01/2017	N	None	137,642,942	106,400,508	14,378,527	41,586,867	162,365,902	84.8%	100.0%	100.0%	40.6%
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	G	10/01/2018	N	After	105,239,653	54,818,238	12,788,388	37,290,428	104,897,054	100.3%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	178,178,063	181,380,017	13,617,372	30,275,120	225,272,509	79.1%	98.2%	0.0%	0.0%
MIRAMAR	P	10/01/2017	N	None	160,010,747	161,073,237	13,932,618	28,597,083	203,602,938	78.6%	99.3%	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
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 - MANAGEMENT	G	10/01/2018	N	None	43,803,745	39,454,692	9,483,932	14,117,780	63,056,404	69.5%	100.0%	45.9%	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%
MONROE COUNTY	ERP	07/01/2017	N	None	199,435	567,910	0	0	567,910	35.1%	35.1%	0.0%	0.0%
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	01/01/2019	N	None	867,797	616,687	0	119,302	735,989	117.9%	100.0%	100.0%	100.0%
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%
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	10/01/2018	N	After	8,642,761	4,940,914	616,552	2,593,684	8,151,150	106.0%	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	G	10/01/2018	N	None	16,691,741	14,187,310	964,583	4,232,636	19,384,529	86.1%	100.0%	100.0%	36.4%

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
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	P	10/01/2018	N	None	11,844,840	5,318,452	1,047,286	3,506,849	9,872,587	120.0%	100.0%	100.0%	100.0%
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%
NAPLES	F	10/01/2018	N	After	59,348,411	57,529,665	1,355,490	10,043,063	68,928,218	86.1%	100.0%	100.0%	4.6%
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%
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	G	10/01/2018	N	After	59,892,801	43,460,333	8,126,511	13,189,119	64,775,963	92.5%	100.0%	100.0%	63.0%
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	P	10/01/2018	N	After	53,954,826	52,087,280	2,709,112	12,704,924	67,501,316	79.9%	100.0%	68.9%	0.0%
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%
NEPTUNE BEACH	P	10/01/2018	N	None	9,896,705	8,060,694	709,584	1,291,955	10,062,233	98.4%	100.0%	100.0%	87.2%

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
NEPTUNE BEACH	P	10/01/2017	N	None	9,291,161	7,725,128	606,471	1,067,953	9,399,552	98.8%	100.0%	100.0%	89.9%
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%
NEW PORT RICHEY	F	10/01/2018	N	None	12,343,014	10,548,426	482,650	1,306,984	12,338,060	100.0%	100.0%	100.0%	100.0%
NEW PORT RICHEY	F	10/01/2017	N	None	12,156,345	10,568,172	382,818	1,119,596	12,070,586	100.7%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	29,694,547	18,726,374	2,352	7,038,883	25,767,609	115.2%	100.0%	100.0%	100.0%
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%
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 SMYRNA BEACH	F	10/01/2018	N	None	23,141,062	20,809,265	918,067	3,348,004	25,075,336	92.3%	100.0%	100.0%	42.2%
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	P	10/01/2018	N	After	17,662,144	17,187,504	1,314,023	1,473,161	19,974,688	88.4%	100.0%	36.1%	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%
NORTH BAY FCD	F	10/01/2018	N	After	4,920,196	1,878,622	316,476	1,499,864	3,694,962	133.2%	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 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 BREVARD HOSPITAL (Parrish)	G	10/01/2018	N	After	63,408,150	19,674,704	0	22,774,269	42,448,973	149.4%	100.0%	100.0%	100.0%
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2017	N	After	60,740,810	17,398,233	0	26,597,175	43,995,408	138.1%	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 BROWARD HOSPITAL	G	07/01/2017	N	None	343,858,032	138,748,902	0	191,180,388	329,929,290	104.2%	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 COLLIER FCD (was North Naples)	F	10/01/2018	N	None	80,928,312	14,450,896	2,713,261	53,597,261	70,761,418	114.4%	100.0%	100.0%	100.0%
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 MIAMI 691 [GPF]	F	10/01/2018	N	After	2,668,759	2,875,601	0	0	2,875,601	92.8%	92.8%	0.0%	0.0%
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]	G	10/01/2018	N	After	121,158,629	83,650,705	7,653,951	29,533,279	120,837,935	100.3%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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]	P	10/01/2018	N	After	5,777,466	4,134,003	232,834	1,467,671	5,834,508	99.0%	100.0%	100.0%	96.1%
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 748	P	10/01/2018	N	After	79,380,682	46,082,578	8,649,666	40,624,109	95,356,353	83.2%	100.0%	100.0%	60.7%
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%
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 BEACH	G	10/01/2018	N	None	83,212,413	98,017,207	3,725,792	9,682,974	111,425,973	74.7%	84.9%	0.0%	0.0%
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	PF	10/01/2018	N	None	102,904,629	137,109,417	6,564,650	8,623,169	152,297,236	67.6%	75.1%	0.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2018	N	None	20,106,173	20,600,039	533,485	651,097	21,784,621	92.3%	97.6%	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 PORT	F	10/01/2018	N	After	50,458,540	29,009,476	3,970,322	9,262,067	42,241,865	119.5%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	After	44,685,624	24,728,642	3,754,949	12,351,437	40,835,028	109.4%	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%
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 RIVER FCD	F	10/01/2018	N	After	20,643,200	16,919,393	1,067,423	4,090,632	22,077,448	93.5%	100.0%	100.0%	64.9%
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%
OAKLAND PARK	G	10/01/2018	N	None	41,181,250	35,242,335	215,287	10,257,119	45,714,741	90.1%	100.0%	100.0%	55.8%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OAKLAND PARK	PF	10/01/2018	N	None	61,109,193	64,516,833	1,406,177	13,702,122	79,625,132	76.7%	94.7%	0.0%	0.0%
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%
OCALA	F	10/01/2018	N	None	62,442,048	43,558,660	6,398,915	15,828,329	65,785,904	94.9%	100.0%	100.0%	78.9%
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	51,635,284	33,037,702	5,944,949	12,989,505	51,972,156	99.4%	100.0%	100.0%	97.4%
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	43,714,282	29,229,950	5,424,404	10,952,266	45,606,620	95.9%	100.0%	100.0%	82.7%
OCALA	G	10/01/2018	N	None	153,450,913	196,518,276	5,673,455	36,840,561	239,032,292	64.2%	78.1%	0.0%	0.0%
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%
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	P	10/01/2018	N	None	73,797,838	54,354,914	6,153,073	19,981,602	80,489,589	91.7%	100.0%	100.0%	66.5%
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%
OCEAN CITY-WRIGHT FCD	F	10/01/2018	N	After	13,213,328	12,685,483	951,060	5,167,544	18,804,087	70.3%	100.0%	55.5%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OCOEE	G	10/01/2018	N	None	40,761,356	21,975,743	4,738,840	9,199,027	35,913,610	113.5%	100.0%	100.0%	100.0%
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	PF	10/01/2018	N	After	55,131,279	35,759,645	4,948,823	12,460,791	53,169,259	103.7%	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%
OKALOOSA ISLAND FCD	F	10/01/2018	N	None	8,824,532	12,285,228	720,127	2,193,155	15,198,510	58.1%	71.8%	0.0%	0.0%
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%
OKEECHOBEE	F	10/01/2018	N	None	4,248,914	1,902,638	19,786	1,260,803	3,183,227	133.5%	100.0%	100.0%	100.0%
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	G	10/01/2018	N	None	4,880,728	2,314,581	60,749	1,260,440	3,635,770	134.2%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
OKEECHOBEE	P	10/01/2018	N	None	9,574,598	5,550,445	54,956	1,977,883	7,583,284	126.3%	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 UTILITY	G	10/01/2018	N	None	8,572,627	2,653,189	84,343	3,891,589	6,629,121	129.3%	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	10/01/2018	N	None	5,859,921	1,320,979	250,802	2,696,222	4,268,003	137.3%	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%
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%
ORANGE COUNTY LIBRARY	G	01/01/2019	N	None	43,524,639	27,640,539	69,554	14,396,596	42,106,689	103.4%	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 PARK	F	10/01/2018	N	After	7,537,983	4,347,079	309,715	1,623,915	6,280,709	120.0%	100.0%	100.0%	100.0%
ORANGE PARK	F	10/01/2017	N	None	6,987,988	3,593,110	343,246	1,994,503	5,930,859	117.8%	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	G	10/01/2018	N	None	11,035,504	5,822,269	30,117	3,467,705	9,320,091	118.4%	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
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	P	10/01/2018	N	After	18,206,015	11,597,509	561,401	5,125,468	17,284,378	105.3%	100.0%	100.0%	100.0%
ORANGE PARK	P	10/01/2017	N	After	16,426,164	11,548,400	475,310	4,480,181	16,503,891	99.5%	100.0%	100.0%	98.3%
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%
ORLANDO	F	10/01/2018	N	None	422,713,116	293,381,851	36,599,666	126,300,153	456,281,670	92.6%	100.0%	100.0%	73.4%
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%
ORLANDO	G	09/30/2018	N	None	220,889,747	219,556,142	5,076,666	35,748,776	260,381,584	84.8%	100.0%	26.3%	0.0%
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	P	10/01/2018	N	None	594,783,157	460,487,442	41,389,415	116,186,434	618,063,291	96.2%	100.0%	100.0%	80.0%
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 AVIATION	G	10/01/2018	N	None	142,871,166	104,769,681	0	35,179,768	139,949,449	102.1%	100.0%	100.0%	100.0%
ORLANDO AVIATION	G	10/01/2017	N	None	135,935,032	99,716,958	0	37,899,061	137,616,019	98.8%	100.0%	100.0%	95.6%

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	
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 UTILITY	G	10/01/2018	N	None	419,017,244	337,674,876	21,684,066	115,114,183	474,473,125	88.3%	100.0%	100.0%	51.8%	
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%	
ORMOND BEACH	F	10/01/2018	N	None	31,434,016	26,007,334	2,206,963	9,574,339	37,788,636	83.2%	100.0%	100.0%	33.6%	
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	G	10/01/2018	N	None	51,552,803	36,114,383	2,473,909	13,656,479	52,244,771	98.7%	100.0%	100.0%	94.9%	
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%	
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	P	10/01/2018	N	None	35,115,699	32,698,299	2,094,802	7,267,058	42,060,159	83.5%	100.0%	100.0%	4.4%	
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%	
OVIEDO	F	10/01/2018	N	None	14,969,863	8,185,820	1,928,487	3,840,145	13,954,452	107.3%	100.0%	100.0%	100.0%	
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%	

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
OVIEDO	F	10/01/2016	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	P	10/01/2018	N	None	25,307,880	9,945,836	2,321,025	8,687,915	20,954,776	120.8%	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%
PALATKA	F	10/01/2018	N	After	7,543,890	7,429,974	406,808	1,055,557	8,892,339	84.8%	100.0%	28.0%	0.0%
PALATKA	F	10/01/2017	N	After	7,311,077	7,379,414	372,973	894,369	8,646,756	84.6%	99.1%	0.0%	0.0%
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	G	10/01/2018	N	After	18,322,100	18,596,012	1,264,810	3,723,457	23,584,279	77.7%	98.5%	0.0%	0.0%
PALATKA	G	10/01/2017	N	After	18,111,313	17,906,791	1,279,754	3,503,054	22,689,599	79.8%	100.0%	16.0%	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%
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	P	10/01/2018	N	After	11,483,088	7,739,895	671,768	3,007,628	11,419,291	100.6%	100.0%	100.0%	100.0%
PALATKA	P	10/01/2017	N	After	10,990,364	7,999,796	624,186	2,421,985	11,045,967	99.5%	100.0%	100.0%	97.7%
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%
PALM BAY	F	10/01/2018	N	None	86,389,739	79,451,283	3,669,996	13,153,880	96,275,159	89.7%	100.0%	100.0%	24.8%
PALM BAY	F	10/01/2017	N	None	82,301,784	75,436,929	3,588,543	13,711,414	92,736,886	88.7%	100.0%	100.0%	23.9%

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
PALM BAY	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	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	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	G	10/01/2018	N	None	199,099	21,164	0	0	21,164	940.7%	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	P	10/01/2018	N	None	111,056,110	90,798,942	4,986,822	13,851,057	109,636,821	101.3%	100.0%	100.0%	100.0%
PALM BAY	P	10/01/2017	N	None	104,611,026	86,160,927	4,872,288	13,266,059	104,299,274	100.3%	100.0%	100.0%	100.0%
PALM BAY	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	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	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 BEACH	GPF	09/30/2018	N	After	225,163,885	286,661,141	9,239,662	22,877,946	318,778,749	70.6%	78.5%	0.0%	0.0%
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 GARDENS	F	10/01/2018	N	None	103,678,114	81,469,067	5,044,089	22,030,967	108,544,123	95.5%	100.0%	100.0%	77.9%
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	G	10/01/2018	N	None	2,681,022	2,306,926	0	977,291	3,284,217	81.6%	100.0%	100.0%	38.3%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	10/01/2018	N	After	97,649,282	86,127,622	4,771,113	15,736,532	106,635,267	91.6%	100.0%	100.0%	42.9%
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	Y	After	72,626,331	72,581,751	3,889,790	12,025,909	88,497,450	82.1%	100.0%	1.1%	0.0%
PALM BEACH GARDENS	P	10/01/2014	N	After	72,626,331	72,581,751	3,889,790	12,025,909	88,497,450	82.1%	100.0%	1.1%	0.0%
PALM COAST (VOL)	F	10/01/2018	N	None	4,396,694	2,045,345	0	457,760	2,503,105	175.6%	100.0%	100.0%	100.0%
PALM COAST (VOL)	F	10/01/2017	N	None	4,040,315	1,806,775	0	596,896	2,403,671	168.1%	100.0%	100.0%	100.0%
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 HARBOR FCD	F	10/01/2018	N	None	26,507,449	7,068,639	1,958,890	10,724,232	19,751,761	134.2%	100.0%	100.0%	100.0%
PALM HARBOR FCD	F	10/01/2017	N	None	22,418,084	6,707,021	1,703,734	9,052,087	17,462,842	128.4%	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 TRAN, INC. (ATU-1577)	G	01/01/2019	N	None	101,334,628	67,162,787	6,915,330	46,105,149	120,183,266	84.3%	100.0%	100.0%	59.1%
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%
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%
PALMETTO	G	10/01/2018	N	None	14,961,272	9,780,928	1,016,319	3,461,098	14,258,345	104.9%	100.0%	100.0%	100.0%
PALMETTO	G	10/01/2017	N	None	13,784,576	10,017,520	983,283	3,351,435	14,352,238	96.0%	100.0%	100.0%	83.1%

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
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	P	10/01/2018	N	After	13,503,566	9,582,954	642,007	3,545,527	13,770,488	98.1%	100.0%	100.0%	92.5%
PALMETTO	P	10/01/2017	N	After	12,404,634	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%
PANAMA CITY	F	10/01/2018	N	After	36,109,425	38,245,295	1,874,194	6,903,413	47,022,902	76.8%	94.4%	0.0%	0.0%
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	P	10/01/2018	N	After	34,632,074	31,021,795	1,642,697	8,946,810	41,611,302	83.2%	100.0%	100.0%	22.0%
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 (SUPP)	G	10/01/2018	N	None	3,365,609	2,610,811	270,405	459,404	3,340,620	100.7%	100.0%	100.0%	100.0%
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%
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 BEACH	F	10/01/2018	N	None	16,457,917	10,131,964	0	10,314,666	20,446,630	80.5%	100.0%	100.0%	61.3%
PANAMA CITY BEACH	F	10/01/2017	N	None	16,359,403	10,812,219	0	4,691,677	15,503,896	105.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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	G	10/01/2018	N	None	38,854,098	19,026,103	0	24,624,264	43,650,367	89.0%	100.0%	100.0%	80.5%
PANAMA CITY BEACH	G	10/01/2017	N	None	36,903,036	17,704,595	4,114,622	10,110,658	31,929,875	115.6%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	21,752,562	11,098,991	0	15,808,614	26,907,605	80.8%	100.0%	100.0%	67.4%
PANAMA CITY BEACH	P	10/01/2017	N	None	20,144,022	11,124,964	2,407,180	5,083,514	18,615,658	108.2%	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%
PARKLAND	P	10/01/2018	N	None	2,250,481	2,495,908	0	0	2,495,908	90.2%	90.2%	0.0%	0.0%
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%
PASCO COUNTY	ERP	07/01/2018	N	None	17,181,600	16,326,165	0	0	16,326,165	105.2%	100.0%	100.0%	100.0%
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	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	10/01/2016	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	10/01/2015	N	After	1,511,083	37,929	0	1,883,792	1,921,721	78.6%	100.0%	100.0%	78.2%
PEMBROKE PARK COMM SUPP	G	10/01/2014	N	After	1,552,115	65,070	0	1,876,994	1,942,064	79.9%	100.0%	100.0%	79.2%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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 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	PF	10/01/2018	N	None	662,653,584	681,984,059	3,022,328	150,926,794	835,933,181	79.3%	97.2%	0.0%	0.0%
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%
PENSACOLA	F	10/01/2018	N	After	125,485,032	113,782,421	4,130,901	9,343,509	127,256,831	98.6%	100.0%	100.0%	81.0%
PENSACOLA	F	10/01/2017	N	After	120,622,682	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	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	10/01/2016	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	10/01/2015	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	G	09/30/2018	N	None	147,043,426	158,663,143	3,923,166	17,346,441	179,932,750	81.7%	92.7%	0.0%	0.0%
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	P	10/01/2018	N	None	101,955,040	106,962,052	1,415,138	16,760,260	125,137,450	81.5%	95.3%	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%
PERRY	F	10/01/2018	N	After	3,817,461	3,015,421	41,259	1,063,888	4,120,568	92.6%	100.0%	100.0%	71.5%
PERRY	F	10/01/2017	N	After	3,574,342	2,952,021	36,347	895,772	3,884,140	92.0%	100.0%	100.0%	65.4%
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%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	P	10/01/2018	N	None	8,293,833	4,906,430	168,048	2,755,520	7,829,998	105.9%	100.0%	100.0%	100.0%
PERRY	P	10/01/2017	N	None	7,845,229	4,909,592	146,698	2,286,524	7,342,814	106.8%	100.0%	100.0%	100.0%
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%
PINELLAS PARK	F	10/01/2018	N	None	64,476,595	53,607,317	3,454,909	11,885,045	68,947,271	93.5%	100.0%	100.0%	62.4%
PINELLAS PARK	F	10/01/2017	N	After	60,511,528	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	G	10/01/2018	N	None	89,144,745	54,632,132	3,579,010	19,339,581	77,550,723	115.0%	100.0%	100.0%	100.0%
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	10/01/2018	N	None	68,303,503	38,554,854	999,171	18,163,659	57,717,684	118.3%	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%
PLANT CITY	PF	10/01/2018	N	None	45,490,578	38,052,150	5,301,082	13,679,128	57,032,360	79.8%	100.0%	100.0%	15.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	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%
PLANTATION	G	10/01/2018	N	None	175,066,493	124,758,081	17,389,010	47,690,216	189,837,307	92.2%	100.0%	100.0%	69.0%
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	P	10/01/2018	N	After	166,291,756	157,744,248	7,455,651	28,265,408	193,465,307	86.0%	100.0%	100.0%	3.9%
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 (VOL)	F	10/01/2018	N	None	22,867,956	12,786,319	0	4,290,408	17,076,727	133.9%	100.0%	100.0%	100.0%
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%
POMPANO BEACH	G	10/01/2018	N	After	191,219,657	178,874,420	27,245,015	40,953,980	247,073,415	77.4%	100.0%	45.3%	0.0%
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	PF	10/01/2018	N	None	246,351,626	298,721,572	16,532,281	28,517,596	343,771,449	71.7%	82.5%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2014	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%
PORT ORANGE	F	10/01/2018	N	After	30,236,329	37,643,778	1,190,006	6,878,789	45,712,573	66.1%	80.3%	0.0%	0.0%
PORT ORANGE	F	10/01/2017	N	After	27,921,014	35,742,649	1,115,988	6,798,712	43,657,349	64.0%	78.1%	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	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	10/01/2015	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	10/01/2014	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	G	10/01/2018	N	None	35,365,314	26,403,686	3,464,533	3,222,692	33,090,911	106.9%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	None	38,252,090	34,135,112	1,972,216	10,429,104	46,536,432	82.2%	100.0%	100.0%	20.6%
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 ST. LUCIE	P	10/01/2018	N	None	107,462,983	51,126,671	17,624,808	35,811,042	104,562,521	102.8%	100.0%	100.0%	100.0%
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%
PUNTA GORDA	F	10/01/2018	N	None	14,673,986	9,018,025	1,167,126	2,627,225	12,812,376	114.5%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	N	After	10,696,464	6,569,905	972,332	2,967,205	10,509,442	101.8%	100.0%	100.0%	100.0%
PUNTA GORDA	F	10/01/2014	N	None	10,361,947	5,968,418	945,849	3,171,358	10,085,625	102.7%	100.0%	100.0%	100.0%
PUNTA GORDA	G	10/01/2018	Y	After	46,109,487	32,240,512	3,881,268	12,560,102	48,681,882	94.7%	100.0%	100.0%	79.5%
PUNTA GORDA	G	10/01/2018	N	After	46,109,487	32,240,512	3,881,268	12,560,102	48,681,882	94.7%	100.0%	100.0%	79.5%
PUNTA GORDA	G	10/01/2017	N	After	43,771,446	31,005,161	3,686,288	11,372,810	46,064,259	95.0%	100.0%	100.0%	79.8%
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	P	10/01/2018	N	None	17,921,812	12,105,309	1,156,561	4,288,710	17,550,580	102.1%	100.0%	100.0%	100.0%
PUNTA GORDA	P	10/01/2017	N	None	16,611,371	10,826,872	1,214,098	4,635,341	16,676,311	99.6%	100.0%	100.0%	98.6%
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%
QUINCY	PF	10/01/2018	N	After	7,828,575	8,164,587	422,286	1,690,392	10,277,265	76.2%	95.9%	0.0%	0.0%
QUINCY	PF	10/01/2017	N	None	7,394,710	8,148,432	379,252	1,439,887	9,967,571	74.2%	90.8%	0.0%	0.0%
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%
RIVIERA BEACH	F	10/01/2018	N	After	91,669,816	51,768,039	4,526,118	21,903,904	78,198,061	117.2%	100.0%	100.0%	100.0%
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	G	10/01/2018	N	None	122,233,822	77,852,696	4,886,652	16,069,199	98,808,547	123.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	09/30/2018	N	After	79,295,270	48,352,436	4,363,549	15,483,571	68,199,557	116.3%	100.0%	100.0%	100.0%
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%
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%
ROCKLEDGE	F	10/01/2018	N	None	12,099,256	10,603,473	1,134,444	2,156,067	13,893,984	87.1%	100.0%	100.0%	16.8%
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	N	None	10,087,057	9,257,151	1,253,119	2,325,427	12,835,697	78.6%	100.0%	66.2%	0.0%
ROCKLEDGE	F	10/01/2014	Y	None	10,087,057	9,257,151	1,253,119	2,325,427	12,835,697	78.6%	100.0%	66.2%	0.0%
ROCKLEDGE	G	10/01/2018	N	None	16,827,700	9,208,178	3,146,602	4,492,805	16,847,585	99.9%	100.0%	100.0%	99.6%
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	P	10/01/2018	N	None	14,965,828	9,123,270	1,794,150	3,124,869	14,042,289	106.6%	100.0%	100.0%	100.0%
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%
SAFETY HARBOR	F	10/01/2018	N	None	8,818,048	398,029	0	3,719,180	4,117,209	214.2%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
SAINT AUGUSTINE	F	10/01/2018	N	None	13,116,083	7,961,420	728,677	2,473,378	11,163,475	117.5%	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%
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	G	10/01/2018	N	None	42,635,872	28,410,646	3,964,158	11,624,353	43,999,157	96.9%	100.0%	100.0%	88.3%
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	10/01/2016	N	After	34,882,325	25,336,480	3,751,965	9,760,309	38,848,754	89.8%	100.0%	100.0%	59.4%
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	P	10/01/2018	N	After	20,670,150	11,380,459	1,290,217	5,621,987	18,292,663	113.0%	100.0%	100.0%	100.0%
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	10/01/2016	N	After	17,490,737	11,524,200	1,081,267	3,740,128	16,345,595	107.0%	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 CLOUD	G	10/01/2018	N	None	57,135,195	29,091,488	843,657	17,827,435	47,762,580	119.6%	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	PF	10/01/2018	N	After	51,348,884	34,490,286	2,341,481	15,024,325	51,856,092	99.0%	100.0%	100.0%	96.6%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT CLOUD	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 JOHNS RIVER PW PK	G	10/01/2018	N	After	170,664,780	172,030,404	215,473	2,353,114	174,598,991	97.7%	99.2%	0.0%	0.0%
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%
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 LUCIE COUNTY FCD	F	10/01/2017	N	None	230,573,755	195,029,044	4,467,845	94,398,986	293,895,875	78.5%	100.0%	100.0%	32.9%
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	G	10/01/2017	N	None	13,614,812	12,578,815	237,798	4,820,461	17,637,074	77.2%	100.0%	100.0%	16.6%
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 PETE BEACH	F	10/01/2018	N	None	13,984,599	14,346,345	1,383,165	4,240,672	19,970,182	70.0%	97.5%	0.0%	0.0%
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	G	10/01/2018	N	After	12,498,776	15,935,061	205,525	675,581	16,816,167	74.3%	78.4%	0.0%	0.0%
SAINT PETE BEACH	G	10/01/2017	N	None	12,068,107	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SAINT PETE BEACH	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	P	10/01/2018	N	None	11,693,700	18,545,954	0	0	18,545,954	63.1%	63.1%	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%
SAINT PETERSBURG	F	10/01/2018	N	None	295,333,766	214,644,517	10,026,529	32,009,165	256,680,211	115.1%	100.0%	100.0%	100.0%
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	G	10/01/2018	N	None	454,611,198	292,563,306	16,159,565	112,943,528	421,666,399	107.8%	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	P	10/01/2018	N	None	430,119,356	381,157,344	18,973,587	55,369,604	455,500,535	94.4%	100.0%	100.0%	54.2%
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%
SAN CARLOS PARK FCD	F	10/01/2018	N	None	19,894,481	2,280,395	185,088	11,252,470	13,717,953	145.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
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%
SANFORD	F	10/01/2018	N	None	34,757,243	18,844,531	2,526,862	8,497,554	29,868,947	116.4%	100.0%	100.0%	100.0%
SANFORD	F	10/01/2017	N	After	32,296,898	19,614,176	2,353,989	7,569,752	29,537,917	109.3%	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	P	10/01/2018	N	After	49,014,907	32,629,706	2,354,142	8,574,915	43,558,763	112.5%	100.0%	100.0%	100.0%
SANFORD	P	10/01/2017	N	None	47,031,171	28,203,495	2,624,483	8,573,856	39,401,834	119.4%	100.0%	100.0%	100.0%
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%
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%
SANIBEL	G	10/01/2018	N	None	31,278,145	30,066,041	520,669	2,423,301	33,010,011	94.8%	100.0%	100.0%	28.5%
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	P	10/01/2018	N	After	19,811,071	18,894,596	895,316	3,451,560	23,241,472	85.2%	100.0%	100.0%	0.6%
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%
SARASOTA	F	09/30/2018	N	After	156,297,297	183,921,113	535,002	2,929,998	187,386,113	83.4%	85.0%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	G	09/30/2018	N	After	162,385,768	156,133,221	11,318,999	31,202,866	198,655,086	81.7%	100.0%	55.2%	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	P	09/30/2018	N	After	246,484,418	218,812,087	11,701,036	36,701,039	267,214,162	92.2%	100.0%	100.0%	43.5%
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 MEMORIAL HEALTH CARE	G	10/01/2018	N	None	377,914,733	171,456,350	0	168,099,078	339,555,428	111.3%	100.0%	100.0%	100.0%
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2017	N	None	370,062,380	162,010,137	0	170,134,984	332,145,121	111.4%	100.0%	100.0%	100.0%
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-MANATEE AIRPORT	G	10/01/2018	N	None	23,098,459	14,026,918	0	12,409,110	26,436,028	87.4%	100.0%	100.0%	73.1%
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%
SATELLITE BEACH	G	10/01/2018	N	None	7,640,171	6,284,445	661,697	1,201,808	8,147,950	93.8%	100.0%	100.0%	57.7%
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	PF	10/01/2018	N	None	18,845,669	11,763,237	2,694,051	7,197,521	21,654,809	87.0%	100.0%	100.0%	61.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SATELLITE BEACH	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%
SEBASTIAN	P	10/01/2018	N	None	15,167,320	8,012,594	1,356,365	6,426,310	15,795,269	96.0%	100.0%	100.0%	90.2%
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%
SEBRING	F	10/01/2018	N	After	13,248,942	13,632,647	252,288	1,911,447	15,796,382	83.9%	97.2%	0.0%	0.0%
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%
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	P	10/01/2018	N	After	17,307,954	9,443,177	671,895	6,890,525	17,005,597	101.8%	100.0%	100.0%	100.0%
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%
SEMINOLE	F	10/01/2018	N	None	38,446,994	32,721,336	2,927,600	4,368,092	40,017,028	96.1%	100.0%	100.0%	64.1%
SEMINOLE	F	10/01/2017	N	None	37,766,478	32,505,754	2,720,489	4,437,738	39,663,981	95.2%	100.0%	100.0%	57.2%
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%
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2018	N	None	627,266,068	315,079,502	0	307,044,925	622,124,427	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
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 MIAMI [GP]	G	10/01/2018	N	None	17,660,526	8,466,803	2,047,985	2,781,128	13,295,916	132.8%	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]	P	10/01/2018	N	None	25,558,852	12,336,024	3,383,846	5,728,702	21,448,572	119.2%	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%
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 PASADENA	F	10/01/2018	N	None	6,448,720	5,989,196	485,448	1,614,146	8,088,790	79.7%	100.0%	94.7%	0.0%
SOUTH PASADENA	F	10/01/2017	N	None	6,689,008	6,547,040	421,170	1,316,679	8,284,889	80.7%	100.0%	33.7%	0.0%
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 WALTON FCD	F	10/01/2018	N	After	51,532,979	14,397,749	4,567,901	21,690,382	40,656,032	126.8%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2019	N	None	43,405,981	34,891,189	0	2,104,166	36,995,355	117.3%	100.0%	100.0%	100.0%
Southeast Volusia County Hospital District (was Bert Fish)	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%
Southeast Volusia County Hospital District (was Bert Fish)	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%
Southeast Volusia County Hospital District (was Bert Fish)	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%
Southeast Volusia County Hospital District (was Bert Fish)	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%
SOUTHERN MANATEE FCD	F	10/01/2018	N	None	42,564,666	14,148,541	1,964,249	21,743,218	37,856,008	112.4%	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	G	10/01/2018	N	None	3,230,261	1,700,417	129,563	1,179,829	3,009,809	107.3%	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%
STARKE	F	10/01/2018	N	None	3,879,774	2,789,853	43,608	1,206,918	4,040,379	96.0%	100.0%	100.0%	86.7%
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%
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	G	10/01/2018	N	None	9,692,060	10,863,132	70,340	1,018,612	11,952,084	81.1%	89.2%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	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	P	10/01/2018	N	None	4,331,318	2,967,185	98,725	1,157,704	4,223,614	102.6%	100.0%	100.0%	100.0%
STARKE	P	10/01/2017	N	None	4,365,275	3,004,138	100,509	1,109,899	4,214,546	103.6%	100.0%	100.0%	100.0%
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%
SUNRISE	F	10/01/2018	N	None	146,237,269	144,321,172	9,725,128	24,937,146	178,983,446	81.7%	100.0%	19.7%	0.0%
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	G	10/01/2018	N	After	218,551,505	216,717,245	21,264,840	62,294,853	300,276,938	72.8%	100.0%	8.6%	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	P	10/01/2018	N	After	151,246,213	127,701,797	13,508,857	58,591,783	199,802,437	75.7%	100.0%	100.0%	17.1%
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%
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%
SURFSIDE [GP]	G	10/01/2018	N	None	8,890,663	4,576,900	147,856	3,877,970	8,602,726	103.3%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
SURFSIDE [GP]	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]	P	10/01/2018	N	None	14,418,713	5,696,901	112,902	6,868,025	12,677,828	113.7%	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%
SWEETWATER	P	10/01/2017	N	None	10,440,895	7,568,995	899,892	3,231,782	11,700,669	89.2%	100.0%	100.0%	61.0%
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%
TALLAHASSEE [GPF]	F	10/01/2018	N	After	215,884,000	214,330,000	19,888,000	20,900,000	255,118,000	84.6%	100.0%	7.8%	0.0%
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	10/01/2018	N	After	1,134,558,000	858,228,000	57,125,000	235,337,000	1,150,690,000	98.6%	100.0%	100.0%	93.1%
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	10/01/2018	N	After	335,728,000	269,440,000	25,497,000	51,154,000	346,091,000	97.0%	100.0%	100.0%	79.7%
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%
TAMARAC	F	10/01/2018	N	None	105,973,259	60,456,679	10,411,063	24,899,510	95,767,252	110.7%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2016	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	G	10/01/2018	N	None	52,205,038	26,359,768	5,936,458	14,783,063	47,079,289	110.9%	100.0%	100.0%	100.0%
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	P	10/01/2018	N	After	5,249,599	9,449,165	0	0	9,449,165	55.6%	55.6%	0.0%	0.0%
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 - ELECTED	G	10/01/2018	N	None	50,749,143	22,240,742	7,253,643	16,358,984	45,853,369	110.7%	100.0%	100.0%	100.0%
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	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	10/01/2014	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%
TAMPA	G	01/01/2019	N	After	677,298,665	578,899,154	414,353	152,488,130	731,801,637	92.6%	100.0%	100.0%	64.3%
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	692,569,000	496,092,404	0	132,712,527	628,804,931	110.1%	100.0%	100.0%	100.0%
TAMPA	PF	10/01/2018	N	After	1,242,495,627	950,750,659	95,764,375	189,557,509	1,236,072,543	100.5%	100.0%	100.0%	100.0%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs /Inact	Ratio Assets /Liabs /Contr	Ratio Assets /Liabs /Actvs
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%
TARPON SPRINGS	F	10/01/2018	N	None	26,723,404	20,289,418	1,657,891	4,722,702	26,670,011	100.2%	100.0%	100.0%	100.0%
TARPON SPRINGS	F	10/01/2017	N	None	24,750,179	20,246,464	1,508,586	4,376,415	26,131,465	94.7%	100.0%	100.0%	68.4%
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	P	10/01/2018	N	None	29,396,122	20,505,723	1,972,982	6,647,264	29,125,969	100.9%	100.0%	100.0%	100.0%
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%
TAVARES	F	10/01/2018	N	After	7,777,088	2,364,198	452,564	3,397,781	6,214,543	125.1%	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	P	10/01/2018	N	After	12,786,475	9,156,485	1,241,654	2,067,309	12,465,448	102.6%	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%
TEMPLE TERRACE	F	10/01/2018	N	None	26,787,482	21,921,280	2,588,574	7,263,682	31,773,536	84.3%	100.0%	100.0%	31.4%

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
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	P	10/01/2018	N	After	27,599,494	39,506,438	1,789,405	3,978,669	45,274,512	61.0%	69.9%	0.0%	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%
TEQUESTA	G	10/01/2018	N	None	5,708,753	2,149,087	740,881	1,791,415	4,681,383	121.9%	100.0%	100.0%	100.0%
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 [PF]	F	10/01/2018	N	After	10,877,527	5,194,921	738,598	4,215,821	10,149,340	107.2%	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]	P	10/01/2018	N	After	4,246,463	925,761	208,863	1,394,982	2,529,606	167.9%	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%
TITUSVILLE	G	10/01/2018	N	After	61,691,922	45,272,715	1,703,897	14,237,906	61,214,518	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
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	PF	10/01/2018	N	After	62,247,917	50,704,193	4,060,362	8,926,702	63,691,257	97.7%	100.0%	100.0%	83.8%
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%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2018	N	After	152,857,258	87,278,801	20,024,721	31,651,965	138,955,487	110.0%	100.0%	100.0%	100.0%
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2017	N	After	144,190,701	83,265,239	19,434,985	26,131,166	128,831,390	111.9%	100.0%	100.0%	100.0%
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%
UMATILLA	P	10/01/2018	N	None	2,036,542	507,659	18,774	423,939	950,372	214.3%	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	10/01/2018	N	None	2,852,643	782,819	0	798,968	1,581,787	180.3%	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	10/01/2018	N	None	25,638,237	29,317,906	2,165,022	8,600,100	40,083,028	64.0%	87.4%	0.0%	0.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2015	N	None	17,723,882	28,254,669	1,811,964	6,169,972	36,236,605	48.9%	62.7%	0.0%	0.0%
VENICE	F	10/01/2014	Y	After	18,628,386	25,387,459	2,543,410	5,594,808	33,525,677	55.6%	73.4%	0.0%	0.0%
VENICE	F	10/01/2014	N	None	18,628,385	23,702,684	2,543,410	4,695,097	30,941,191	60.2%	78.6%	0.0%	0.0%
VENICE	P	10/01/2018	N	None	38,966,127	41,686,840	380,624	1,601,453	43,668,917	89.2%	93.5%	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%
VERO BEACH	F	10/01/2018	N	None	7,935,652	8,456,173	0	0	8,456,173	93.8%	93.8%	0.0%	0.0%
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	G	10/01/2018	N	None	87,862,773	79,008,413	4,713,018	28,410,737	112,132,168	78.4%	100.0%	100.0%	14.6%
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	P	10/01/2018	N	None	43,682,138	32,818,518	1,334,270	9,908,883	44,061,671	99.1%	100.0%	100.0%	96.2%
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%
VILLAGE OF NORTH PALM BEACH	G	10/01/2018	N	None	16,399,189	9,404,910	1,017,775	5,826,116	16,248,801	100.9%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2016	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%
VILLAGE OF NORTH PALM BEACH	PF	10/01/2018	N	After	25,015,306	10,080,425	1,334,672	10,686,154	22,101,251	113.2%	100.0%	100.0%	100.0%
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 PALM SPRINGS	G	10/01/2018	N	None	26,551,744	19,121,740	526,675	5,547,466	25,195,881	105.4%	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	PF	10/01/2018	N	None	29,880,834	21,088,570	0	7,805,399	28,893,969	103.4%	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%
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	N	None	4,330,849	1,282,685	0	65,500	1,348,185	321.2%	100.0%	100.0%	100.0%
VOLUSIA COUNTY (VOL)	F	10/01/2014	Y	None	4,330,849	1,282,685	0	65,500	1,348,185	321.2%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2018	N	None	19,010,433	9,171,843	1,827,206	2,494,187	13,493,236	140.9%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	Liability for EE Contrib	Liability for Actives	Total PVAB	FASB 35 Ratio	Ratio Assets /Liabs Inact	Ratio Assets /Liabs Contr	Ratio Assets /Liabs Actvs
WAUCHULA	GP	10/01/2015	N	None	15,880,274	8,650,002	1,482,648	1,643,142	11,775,792	134.9%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2014	Y	After	16,490,294	8,023,363	1,615,066	2,211,512	11,849,941	139.2%	100.0%	100.0%	100.0%
WAUCHULA	GP	10/01/2014	N	After	16,490,294	8,023,363	1,615,066	2,211,512	11,849,941	139.2%	100.0%	100.0%	100.0%
WEST MANATEE FCD	F	10/01/2018	N	After	16,731,145	1,573,888	655,656	9,419,697	11,649,241	143.6%	100.0%	100.0%	100.0%
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 MELBOURNE	P	10/01/2018	N	After	15,258,422	8,946,408	1,293,847	3,371,988	13,612,243	112.1%	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 PALM BEACH	F	09/30/2018	N	After	227,717,241	225,271,991	23,798,567	46,430,716	295,501,274	77.1%	100.0%	10.3%	0.0%
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	G	09/30/2018	N	None	47,300,688	36,125,600	1,129,576	4,075,431	41,330,607	114.4%	100.0%	100.0%	100.0%
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	P	09/30/2018	N	After	384,460,632	283,910,900	21,750,424	53,350,906	359,012,230	107.1%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2018	N	None	4,686,232	2,673,478	0	632,778	3,306,256	141.7%	100.0%	100.0%	100.0%
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%
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	P	10/01/2018	N	None	2,514,158	1,505,427	0	626,855	2,132,282	117.9%	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%
WILTON MANORS (VOL)	F	10/01/2018	N	None	1,266,199	1,442,088	0	244,250	1,686,338	75.1%	87.8%	0.0%	0.0%
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 [GP]	G	10/01/2018	N	After	13,306,118	15,501,359	435,726	1,512,541	17,449,626	76.3%	85.8%	0.0%	0.0%
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]	P	10/01/2018	N	After	15,226,625	18,570,314	279,359	1,652,428	20,502,101	74.3%	82.0%	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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2018	N	None	29,226,753	16,954,400	930,260	9,370,117	27,254,777	107.2%	100.0%	100.0%	100.0%
WINTER GARDEN	G	10/01/2017	N	None	26,895,165	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%
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	PF	10/01/2018	N	None	42,310,652	20,692,781	1,470,144	10,491,132	32,654,057	129.6%	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 HAVEN	F	10/01/2018	N	None	32,131,669	20,328,864	3,288,315	6,903,137	30,520,316	105.3%	100.0%	100.0%	100.0%
WINTER HAVEN	F	10/01/2017	N	None	30,230,720	20,450,488	3,157,747	6,142,381	29,750,616	101.6%	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	G	10/01/2018	N	After	73,328,575	66,156,612	5,305,824	9,679,129	81,141,565	90.4%	100.0%	100.0%	19.3%
WINTER HAVEN	G	10/01/2017	N	After	68,259,554	60,900,680	5,734,821	11,245,574	77,881,075	87.6%	100.0%	100.0%	14.4%
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	P	10/01/2018	N	None	34,929,721	25,961,606	2,317,064	5,327,059	33,605,729	103.9%	100.0%	100.0%	100.0%
WINTER HAVEN	P	10/01/2017	N	None	32,404,167	23,672,552	2,388,639	5,971,242	32,032,433	101.2%	100.0%	100.0%	100.0%
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%

APPENDIX D - Funding Progress (FASB 35 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Market Value of Assets	Liability for Ret & Ben	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	10/01/2018	N	After	56,504,495	38,542,423	3,827,607	14,532,283	56,902,313	99.3%	100.0%	100.0%	97.3%
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%
WINTER PARK	P	10/01/2018	N	After	52,463,629	48,545,396	2,523,493	10,169,557	61,238,446	85.7%	100.0%	100.0%	13.7%
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 SPRINGS	GPF	10/01/2018	N	None	53,431,514	42,043,974	2,548,169	13,338,097	57,930,240	92.2%	100.0%	100.0%	66.3%
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%

APPENDIX E

ACTUARIAL DATA

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

HEADINGS

INFORMATION PROVIDED

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

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
ALACHUA COUNTY LIBRARY	G	10/01/2018	EAN	09/30/2018	2.8	3.32	7.00	7.50	8.59	0.00	VR NR DATE
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	10/01/2018	EAN	09/30/2018	4.23	3.80	7.50	11.48	11.48	0.00	VR NRD
ALTAMONTE SPRINGS	P	10/01/2018	EAN	09/30/2018	3.99	3.21	7.50	11.31	11.31	0.00	VR NRD
APOPKA	F	10/01/2018	EAN	09/30/2018	5.50	6.53	7.25	7.38	8.39	4.12	VR "The earlier of attainment of age 55 w/ 10 years of credited service, or 22 years of credited servi
APOPKA	G	10/01/2018	EAN	09/30/2018	5.50	3.19	7.25	7.45	8.54	2.16	VR "Age 57 w/ 5 years of credited service. Also, any member who has reached Normal Retirement is assum
APOPKA	P	10/01/2018	EAN	09/30/2018	5.50	4.80	7.25	7.37	8.40	3.92	VR "For participants w/ 10-19 Years of Service, 5% starting at ages 40-44 & increasing 1% at age 45 an
ARCADIA	G	01/01/2019	EAN	12/31/2018	6.5	5.39	6.00	-1.09	-1.09	0.00	65 NR DATE
ARCADIA	PF	10/01/2018	EAN	09/30/2018	6.24	7.73	7.60	6.15	6.77	0.00	VR VARIABLE RATES
ATLANTIC BEACH	G	10/01/2018	EAN	09/30/2018	5.12	2.39	6.75	7.71	8.54	0.00	VR "Starting from age 60, 30% for 1 year, 20% for 1 year, 15% for 3 years, 30% for one year, 40% for o
ATLANTIC BEACH	P	10/01/2018	EAN	09/30/2018	6.72	-0.21	6.75	6.96	7.68	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	10/01/2018	EAN	09/30/2018	6.58	6.91	7.50	6.61	7.71	1.65	VR VARIABLE RATES
AUBURNDALE	G	10/01/2018	EAN	09/30/2018	3.63	4.72	7.50	7.02	7.86	0.00	VR VARIABLE RATES
AUBURNDALE	P	10/01/2018	FIL	09/30/2018	5.36	0.77	7.50	6.87	8.07	2.67	VR VARIABLE RATES
AVENTURA	P	10/01/2018		09/30/2018	7.84	2.55	7.25	7.16	8.49	0.00	VR VARIABLE RATES
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	10/01/2018	EAN	09/30/2018	6.00	1.99	7.50	6.08	7.56	0.00	VR NORM RET AGE
BAL HARBOUR VILLAGE	G	10/01/2018	EAN	09/30/2018	5.14	1.34	5.75	6.96	7.73	4.00	VR VARIABLE RATES
BAL HARBOUR VILLAGE	P	10/01/2018	EAN	09/30/2018	7.00	5.05	7.75	8.74	12.55	0.00	VR VARIABLE RATES

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
BARTOW	F	10/01/2018	FIL	09/30/2018	6.00	0.00	8.00	6.43	8.32	0.53	VR VARIABLE RATES
BARTOW	G	10/01/2018	EAN	09/30/2018	4.61	1.41	7.50	7.19	8.80	0.00	VR VARIABLE RATES
BARTOW	P	10/01/2018	EAN	09/30/2018	6.00	4.96	8.00	6.97	7.96	0.00	VR VARIABLE RATES
BAY HARBOR ISLANDS	G	10/01/2018	EAN	09/30/2018	4.00	4.82	6.00	8.25	8.21	0.00	VR age 52 with at least 20 yrs of credited service, age 50 with at least 10 yrs of credited service, o
BAY HARBOR ISLANDS	P	10/01/2018	EAN	09/30/2018	4.00	7.20	6.00	8.24	8.21	0.00	VR age 50 with at least 20 yrs of credited service, age 55 with at least 10 yrs of credited service or
BAY MEDICAL CENTER	G	01/01/2019	PUC	12/31/2018	0.0	0.00	7.25	-4.59	-4.59	0.00	VR NORM RET AGE
BELLE GLADE	G	10/01/2018	AGG	09/30/2018	4.30	4.28	7.00	6.96	9.53	0.00	VR VARIABLE RATES
BELLE GLADE (RETIRED)	PF	10/01/2018	AGG	09/30/2018	0	0.00	5.00	7.38	7.38	0.00	VR VARIABLE RATES
BELLE GLADE HOUSING	G	10/01/2018	AGG	09/30/2018	3.50	0.00	5.50	6.53	6.53	0.00	65 NORM RET AGE
BELLEAIR	P	10/01/2018	FIL	09/30/2018	5.77	5.26	7.50	6.02	7.11	3.00	VR VARIABLE RATES
BELLEVIEW	P	10/01/2018	EAN	09/30/2018	6.31	0.38	7.50	6.13	6.46	0.00	VR VARIABLE RATES
BOCA GRANDE FCD	F	10/01/2018	FIL	09/30/2018	5.50	7.47	6.35	11.53	11.53	3.00	VR VARIABLE RATES
BOCA RATON	G	10/01/2017	EAN	09/30/2017	3	5.50	7.90	7.60	11.20	3.00	VR For Members employed on October 1 2001- age 55 with 15 years of Continuous Service.
BOCA RATON	PF	10/01/2018	EAN	09/30/2018	6.46	7.79	7.85	7.25	7.50	2.92	VR VARIABLE RATES
BOCA RATON EXECUTIVE	G	10/01/2018	EAN	09/30/2018	4.02	6.15	7.25	8.79	10.98	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	10/01/2018	EAN	09/30/2018	5.25	5.99	7.60	7.12	8.79	1.08	VR VARIABLE RATES
BONITA SPRINGS FCD	G	10/01/2018	EAN	09/30/2018	6.3	6.74	7.60	6.26	7.58	0.00	VR VARIABLE RATES
BOYNTON BEACH	F	10/01/2018	EAN	09/30/2018	6.1	4.22	7.50	8.71	8.55	2.50	VR Rates vary by age and service 40% to 100%
BOYNTON BEACH	G	10/01/2018	EAN	09/30/2018	5.20	2.62	7.18	8.64	9.04	2.80	VR Variable - 80% in first year of eligibility then 30% per year for 4 years then 100%

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
BOYNTON BEACH	P	10/01/2018	EAN	09/30/2018	5.80	5.00	7.25	7.54	6.50	2.50	VR Variable - 40% in first year of eligibility then 10% per year for 6 years then 100%
BRADENTON	F	10/01/2018	EAN	09/30/2018	6.98	4.03	7.75	6.98	7.83	0.00	VT VARIABLE RATES
BRADENTON	P	10/01/2018	EAN	09/30/2018	7.6	2.70	7.55	6.18	6.41	4.00	VR 80% first eligible; 40% next 4 years; then 100%
BROOKSVILLE	F	10/01/2018	EAN	09/30/2018	6.77	2.04	7.65	5.77	7.22	0.00	VR VARIABLE RATES
BROOKSVILLE	P	10/01/2018	AGG	09/30/2018	0	0.00	7.25	7.26	8.36	0.00	VR VARIABLE RATES
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	10/01/2018	EAN	09/30/2018	6.00	5.30	7.75	6.93	10.44	0.00	VR VARIABLE RATES
CAPE CORAL	F	10/01/2018	EAN	09/30/2018	7.50	3.55	7.70	7.04	7.28	1.41	VR VARIABLE RATES
CAPE CORAL	G	10/01/2018	EAN	09/30/2018	6.21	5.58	7.65	6.42	6.72	1.14	VR VARIABLE RATES
CAPE CORAL	P	10/01/2018	EAN	09/30/2018	7.55	-1.90	7.75	6.97	7.10	0.97	VR VARIABLE RATES
CASSELBERRY	PF	10/01/2018	AGG	09/30/2018	5.69	2.99	7.65	6.60	9.59	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	10/01/2018	AGG	09/30/2018	0	0.00	3.00	1.61	1.61	0.00	VR VR
CLEARWATER	GPF	01/01/2019	EAN	12/31/2018	4.18	4.08	6.75	5.76	-2.48	0.00	VR Variable from 15% to 100% based on age service and hazardous versus nonhazardous job status
CLERMONT	F	10/01/2018	AGG	09/30/2018	5.50	8.44	7.00	7.41	7.40	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service
CLERMONT	P	10/01/2018	AGG	09/30/2018	5.50	2.38	7.00	7.45	7.43	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 20 yrs of credited service
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	10/01/2018	EAN	09/30/2018	5.21	2.11	7.90	7.80	11.12	0.00	VR VARIABLE RATES
COCOA	G	10/01/2018	EAN	09/30/2018	6.50	9.12	7.00	8.28	11.42	0.00	VR VARIABLE RATES
COCOA	P	10/01/2018	EAN	09/30/2018	7.38	0.09	7.50	5.51	6.41	0.00	VR VARIABLE RATES

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
COCOA BEACH	F	10/01/2018	EAN	09/30/2018	4.71	1.01	7.75	8.27	11.89	0.91	VR NORM RET AGE
COCOA BEACH	G	10/01/2018	FIL	09/30/2018	6.66	2.06	7.75	6.23	7.82	0.00	VR VARIABLE RATES
COCOA BEACH	P	10/01/2018	EAN	09/30/2018	5.43	-5.03	7.75	8.19	11.71	0.72	VR NORM RET AGE
COOPER CITY	F	10/01/2018	EAN	09/30/2018	7.25	7.14	6.50	6.96	7.53	0.00	VR Variable - from 40% to 100% based on years after reaching eligibility
COOPER CITY	G	10/01/2018	FIL	09/30/2018	6	3.90	6.80	8.12	9.47	0.00	VR Variable - 70% in first year of eligibility then 40% per year for 5 years then 100%
COOPER CITY	P	10/01/2018	EAN	09/30/2018	5.00	2.33	7.00	7.32	7.40	0.00	VR 100% when first eligible for normal retirement or DROP entry
COOPER CITY - MANAGEMENT	GPF	10/01/2018	EAN	09/30/2018	4	0.00	7.00	9.04	7.43	0.00	55 age 55 with at least 6 yrs of credited service
CORAL GABLES	GPF	10/01/2018	EAN	09/30/2018	4.50	10.01	7.60	9.31	10.76	3.75	VR Rates vary by group age service and year of eligibility - 2.5% to 100%
CORAL SPRINGS	F	10/01/2018	EAN	09/30/2018	4.75	4.04	7.50	8.79	10.15	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	10/01/2018	EAN	09/30/2018	0	0.00	6.50	7.33	5.03	0.00	VR 62 and 5 or 55 and 10
CORAL SPRINGS	P	10/01/2018	EAN	09/30/2018	4.75	4.72	7.50	7.66	10.72	0.00	VR any age that the participant would have earned 20 yrs of credited service (25 if hired after 9/30/1
CRESCENT CITY	F	10/01/2018	AGG	09/30/2018	5.	-1.06	6.50	6.90	6.90	0.00	VR NORM RET AGE
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	10/01/2018	EAN	09/30/2018	6.46	6.19	7.25	6.44	8.35	2.13	VR VARIABLE RATES
CRESTVIEW	PF	10/01/2018	FIL	09/30/2018	6.26	9.84	7.25	6.09	8.12	2.37	VR VARIABLE RATES
DADE CITY	F	10/01/2018	EAN	09/30/2018	5.75	4.91	7.30	5.49	8.14	0.00	VR NORM RET AGE
DADE CITY	P	10/01/2018	AGG	09/30/2018	5.50	10.47	7.30	5.39	7.66	0.00	VR VARIABLE RATES
DANIA BEACH	G	10/01/2018	EAN	09/30/2018	4	5.69	6.50	5.60	7.92	0.00	VR Various rates from 40% to 100% based on years after first eligibility for normal retirement
DANIA BEACH [PF]	F	10/01/2018	EAN	09/30/2018	6	4.70	6.75	7.14	9.09	0.00	VR VARIABLE RATES
DANIA BEACH [PF]	P	10/01/2018	EAN	09/30/2018	6.00	4.70	6.75	7.14	9.09	0.00	VR VARIABLE RATES

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DAVIE	F	10/01/2018	EAN	09/30/2018	5	2.20	7.40	9.90	10.40	5.00	VR Varies by hire date
DAVIE	P	10/01/2018	EAN	09/30/2018	5.5	3.90	7.50	7.40	8.90	5.50	VR "20 years of Credited Service, or the date on which a member attains age 55."
DAVIE - GENERAL & MGMT	G	10/01/2018	AGG	09/30/2018	5.00	7.03	7.50	7.28	7.66	0.00	VR hired after 10/01/13 age 65 with at least 10 yrs of vested service or 60 with at least 30 yrs of ve
DAYTONA BEACH	PF	10/01/2018	EAN	09/30/2018	5.01	3.46	7.50	5.99	7.68	0.00	VR VARIABLE RATES
DEERFIELD BEACH	F	10/01/2018	EAN	09/30/2018	5.69	7.02	7.50	6.08	7.30	0.00	VR EARLIER OF 20 & OUT OR 52 & 10
DEERFIELD BEACH	G	10/01/2018	EAN	09/30/2018	6	0.37	6.80	5.90	7.30	0.00	VR "Age 64 and 10, or 55 and 25"
DEERFIELD BEACH	P	10/01/2018	EAN	09/30/2018	0	0.00	6.50	10.89	9.75	0.00	VR VARIABLE RATES
DELAND	F	10/01/2018	EAN	09/30/2018	5.10	10.12	7.50	6.51	7.89	0.00	VR VARIABLE RATES
DELAND	G	10/01/2018	EAN	09/30/2018	4.	4.70	7.30	7.57	8.26	0.00	VR NORM RET AGE
DELAND	P	10/01/2018	EAN	09/30/2018	5.2	7.50	7.50	8.80	10.30	0.00	VR NORM RET AGE
DELRAY BEACH	F	10/01/2018	EAN	09/30/2018	5.5	10.70	7.00	8.10	8.16	5.55	VR "25% in first year elig, 10% next 2 years, 25% next 2 years, 100% thereafter"
DELRAY BEACH	G	10/01/2018	EAN	09/30/2018	5.9	5.50	6.75	9.20	10.70	0.00	VR VARIABLE RATES
DELRAY BEACH	P	10/01/2018	EAN	09/30/2018	5.5	6.10	7.00	7.37	7.86	5.67	VR "25% in first year elig, 10% next 2 years, 25% next 2 years, 100% thereafter"
DELTONA	F	10/01/2018	EAN	09/30/2018	5.00	4.28	7.84	8.66	8.99	0.00	VR VARIABLE RATES
DESTIN FCD	F	10/01/2018	EAN	09/30/2018	4.65	1.31	7.40	7.28	8.67	0.00	VR VARIABLE RATES
DUNEDIN	F	10/01/2018	EAN	09/30/2018	5.44	4.00	7.50	6.29	10.90	1.32	VR VARIABLE RATES
DUNNELLON	PF	10/01/2018	AGG	09/30/2018	4.00	0.33	7.00	8.54	7.46	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
EAST LAKE TARPON FCD	F	10/01/2018	EAN	09/30/2018	5.16	8.16	7.65	7.30	8.01	1.07	VR VARIABLE RATES
EAST NICEVILLE FCD	F	10/01/2018		09/30/2018	6.64	18.18	7.00	3.55	3.55	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	10/01/2018	EAN	09/30/2018	5.87	2.74	7.50	8.24	12.44	0.00	VR VARIABLE RATES

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EDGEWATER	G	10/01/2018	EAN	09/30/2018	4.00	9.52	6.75	5.59	6.63	0.00	VR Variable Rates
EDGEWATER	P	10/01/2018	EAN	09/30/2018	6.77	5.43	7.50	6.68	7.78	0.00	VR VARIABLE RATES
ENGLEWOOD AREA FCD	F	10/01/2018	EAN	09/30/2018	6.99	3.16	7.40	8.94	12.99	0.87	VR VARIABLE RATES
ENGLEWOOD WATER DISTRICT	G	10/01/2018	FIL	09/30/2018	0	0.00	7.00	8.43	8.43	0.00	65 NORM RET AGE
ESTERO FCD	F	10/01/2018	AGG	09/30/2018	4.50	3.17	7.00	6.90	7.41	0.00	VR age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service
EUSTIS	F	10/01/2018	EAN	09/30/2018	6.21	5.28	7.90	6.26	7.47	0.00	VR NORM RET AGE
EUSTIS	P	10/01/2018	EAN	09/30/2018	7.00	2.80	7.35	6.19	6.28	3.00	VR Variable - 60% in first year of eligibility then 40% for next 4 years then 100%
FERNANDINA BEACH	G	10/01/2018	EAN	09/30/2018	5.46	4.63	7.75	7.35	8.31	0.00	VR VARIABLE RATES
FERNANDINA BEACH	PF	10/01/2018	EAN	09/30/2018	322863	6.21	7.80	7.79	11.09	2.30	VR VARIABLE RATES
FLAGLER BEACH	F	10/01/2018	AGG	09/30/2018	7.50	3.10	7.50	9.27	9.27	0.00	VR VARIABLE RATES
FLAGLER BEACH	P	10/01/2018	EAN	09/30/2018	6.11	2.60	7.60	8.09	9.76	0.00	VR NORM RET AGE
FLORIDA CITY	P	10/01/2018		09/30/2018	0	0.00	6.00	10.15	10.26	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs 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	09/30/2018	EAN	09/30/2018	4.07	2.63	7.30	8.26	9.04	0.00	VR "Variable from 8% to 100% based on age, service, and employee group"
FORT LAUDERDALE	PF	10/01/2018	EAN	09/30/2018	4.54	5.10	7.35	8.60	6.99	2.00	VR VARIABLE RATES
FORT MEADE	F	10/01/2018	FIL	09/30/2018	3	-10.74	7.00	7.58	7.42	0.00	VR age 65 or age 60 with at least 10 yrs of credited service or 55 with at least 30 yrs of credited se
FORT MEADE	G	10/01/2018	FIL	09/30/2018	3	4.33	7.00	7.91	7.55	0.00	VR age 70 or age 65 with at least 10 yrs of credited service, or age 62 with at least 30 yrs of credit
FORT MEADE	P	10/01/2018	UC	09/30/2018	0	0.00	7.00	7.67	7.55	0.00	VR VR
FORT MYERS	F	10/01/2018	EAN	09/30/2018	5.39	4.04	8.00	8.45	10.60	0.00	VR VARIABLE RATES
FORT MYERS	G	10/01/2018	EAN	09/30/2018	6.13	6.86	7.50	9.03	13.63	0.00	VR VARIABLE RATES

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FORT MYERS	P	10/01/2018	EAN	09/30/2018	6.00	3.83	7.75	7.38	10.52	0.00	VR NORM RET AGE
FORT PIERCE	GP	09/30/2018	EAN	09/30/2018	5.15	2.90	7.75	8.07	10.27	4.00	VR VARIABLE RATES
FORT PIERCE SUPP	P	09/30/2018	EAN	09/30/2018	4.70	0.60	7.25	5.56	5.73	3.00	VR Rates vary by age and service from 15% to 100%
FORT WALTON BEACH	F	10/01/2018	EAN	09/30/2018	5.6	4.50	7.60	6.55	9.24	1.49	NR NORM RET AGE
FORT WALTON BEACH	G	10/01/2018	EAN	09/30/2018	3.70	4.09	7.90	8.88	11.43	0.00	VR VARIABLE RATES
FORT WALTON BEACH	P	10/01/2018	EAN	09/30/2018	6.06	5.05	7.60	6.06	7.82	0.00	VR Variable Rates
FROSTPROOF	G	10/01/2018	AGG	09/30/2018	5.50	7.25	7.00	8.37	7.52	0.00	65 age 65 with at least 10 yrs of vested service
FROSTPROOF	P	10/01/2018	EAN	09/30/2018	101227	1.55	7.20	5.85	8.32	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	10/01/2018	EAN	09/30/2018	3.96	4.08	7.90	10.84	12.63	3.85	VR VARIABLE RATES
GAINESVILLE	PF	10/01/2018	EAN	09/30/2018	4.14	3.72	7.90	9.38	10.53	2.75	VR VARIABLE RATES
GOLDEN BEACH	GP	10/01/2018	FIL	09/30/2018	5.00	6.38	7.50	7.12	8.47	0.00	VR for general employees age 65; for police officers and town manager age 55 with at least 10 yrs of c
GREATER NAPLES FCD	F	10/01/2018	EAN	09/30/2018	6.41	4.39	7.75	7.24	7.24	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	10/01/2018	AGG	09/30/2018	5.54	8.07	7.25	8.84	8.83	0.00	VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
GREENACRES	P	10/01/2018	AGG	09/30/2018	5	15.60	7.25	8.97	8.86	0.00	VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
GULF BREEZE	P	10/01/2018		09/30/2018	4	4.25	7.00	8.15	7.91	0.00	VR age 55 with at least 6 yrs of credited service or age 52 with at least 25 yrs of credited service
GULFPORT	F	10/01/2018	EAN	09/30/2018	5.33	0.00	7.50	5.98	6.82	3.00	VR VARIABLE RATES
GULFPORT	G	10/01/2018	EAN	09/30/2018	4.77	5.63	7.25	7.26	8.47	0.00	VR VARIABLE RATES
GULFPORT	P	10/01/2018	EAN	09/30/2018	5.50	3.75	7.50	6.16	7.72	1.80	VR VARIABLE RATES

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HAINES CITY	F	10/01/2018	EAN	09/30/2018	5.00	14.09	7.25	8.27	9.45	1.72	VR NORM RET AGE OR VARIABLE RATES
HAINES CITY	G	10/01/2018	UC	09/30/2018	6.00	9.00	7.50	5.77	9.50	0.00	60 NORM RET AGE
HAINES CITY	P	10/01/2018	EAN	09/30/2018	6.35	6.89	7.50	6.40	5.86	2.45	VR VARIABLE RATES
HALIFAX HOSPITAL	G	10/01/2017	UC	09/30/2017	0	0.00	6.75	10.68	10.68	0.00	VR Earlier of age 62 or 30 years of service
HALLANDALE BEACH	G	10/01/2018	EAN	09/30/2018	4.97	0.00	7.00	5.54	7.44	0.00	VR Age 60
HALLANDALE BEACH	PF	10/01/2018	EAN	09/30/2018	5.20	10.14	7.60	8.27	10.15	2.64	VR VARIABLE RATES
HALLANDALE BEACH PM	G	10/01/2018	EAN	09/30/2018	6.71	2.18	7.25	6.47	6.63	0.00	VR 52 and 10 years of service
HALLANDALE BEACH PM (EXCESS)	G	10/01/2018	UC	09/30/2018	0.00	0.00	4.04	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	10/01/2018	EAN	09/30/2018	5.04	4.92	7.80	7.92	9.17	0.00	VR VARIABLE RATES
HIALEAH - ELECTED	G	10/01/2018	EAN	09/30/2018	8.	3.00	6.00	7.70	6.80	0.00	VR NORM RET AGE
HIALEAH GARDENS	P	10/01/2018	AGG	09/30/2018	5.50	3.10	7.25	7.40	9.26	0.00	VR Experience based table of rates that are specific to the type of eligibility
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	10/01/2018	AGG	09/30/2018	6.63	10.37	6.00	6.62	6.62	0.00	VR Variable Rates
HOLLY HILL	F	10/01/2018	EAN	09/30/2018	6.01	3.56	7.40	6.61	7.00	0.00	VR VARIABLE RATES
HOLLY HILL	P	10/01/2018	EAN	09/30/2018	6.25	6.12	7.40	6.06	8.74	0.00	VR VARIABLE RATES
HOLLYWOOD	F	10/01/2018	EAN	09/30/2018	8.41	5.47	7.50	8.89	9.96	3.00	VR VARIABLE RATES
HOLLYWOOD	G	10/01/2018		09/30/2018	4.9	2.20	7.50	8.25	6.83	3.50	VR Experience based table of rates that are specific to the type of eligibility
HOLLYWOOD	P	10/01/2018	EAN	09/30/2018	5.7	8.71	8.00	9.43	13.43	3.50	VR VARIABLE
HOLMES BEACH	P	10/01/2018	FIL	09/30/2018	7.11	4.94	7.50	6.12	7.23	1.20	VR NORM RET AGE OR VARIABLE RATES
HOMESTEAD	F	01/01/2019	EAN	01/01/2019	0	0.00	6.00	3.88	-4.90	0.00	VR Not Applicable
HOMESTEAD	P	10/01/2018	EAN	09/30/2018	6.70	5.98	7.50	7.40	7.00	4.00	VR "100% upon 55 and 10 years of service, 20 years of service regardless of age, or Rule of 64"

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HOMESTEAD - General & Hospital	G	10/01/2018	EAN	09/30/2018	5	4.27	6.75	7.01	5.38	0.00	VR "60% at age 50, followed by 30% for 3 years, followed by 50% for ages 54 to 64, and 100% thereafter
HOMESTEAD - New Elected & Sr. Mgmt	G	01/01/2018	AGG	12/31/2017	1	0.00	6.75	15.76	15.76	0.00	VR 100% at age 55 with at least 5 years of service
HOMESTEAD - Old Elected	G	01/01/2018	EAN	12/31/2017	7.0	0.00	6.75	7.47	7.47	0.00	VR 100% at age 55 with at least 4 years of service
HOWEY-IN-THE-HILLS	P	10/01/2018	AGG	09/30/2018	4.00	8.82	7.00	7.41	7.40	0.00	VR age 55 with at least 10 yrs of credited service or age 52 with at least 25 yrs of credited service
INDIALANTIC	G	10/01/2018	FIL	09/30/2018	4.00	2.81	7.00	4.65	7.45	0.00	VR LATER OF AGE 65 OR 5SC
INDIALANTIC	PF	10/01/2018	EAN	09/30/2018	7.00	2.08	7.70	7.55	9.27	0.00	VR NORM RET AGE
INDIAN HARBOUR BEACH	P	10/01/2018	EAN	09/30/2018	6.00	0.00	7.75	6.92	8.64	1.62	VR VARIABLE RATES
INDIAN HARBOUR BEACH (SUPP)	P	10/01/2018	AGG	09/30/2018	4.00	2.65	7.00	10.45	7.58	0.00	age age 52
INDIAN RIVER SHORES	G	10/01/2018	EAN	09/30/2018	5.00	3.70	5.90	8.99	8.99	0.00	VR age 55 with at least 5 yrs of credited service for the Town Manager or age 62 for all other partici
INDIAN RIVER SHORES	PF	10/01/2018	EAN	09/30/2018	5.25	6.58	6.25	8.84	8.84	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	
JACKSON MEMORIAL HOSPITAL	G	01/01/2018	AGG	12/31/2017	4	6.88	7.40	7.98	16.79	0.00	Age Age-indexed rates from 3% for age 55 to 100% at age 70.
JACKSONVILLE	CO	10/01/2018	EAN	09/30/2017	8.31	10.21	7.00	8.00	9.76	1.25	VR "50% at 20 YOS, 40% at 21-24, 50% at 25-27, 100% at 28+. Assume 100% at age 65"
JACKSONVILLE	G	10/01/2018	EAN	09/30/2018	5.13	7.33	7.00	7.83	7.37	1.50	VR "Varies by age, service, and employer group. See valuation report for details."
JACKSONVILLE	PF	10/01/2018	EAN	09/30/2018	10.00	10.41	7.00	7.20	7.99	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	10/01/2018	EAN	10/01/2018	4.30	0.00	7.75	7.26	9.06	2.50	VR VARIABLE RATES
JACKSONVILLE BEACH	G	10/01/2018	EAN	09/30/2018	3.86	0.00	7.75	7.26	9.19	2.50	VR VARIABLE RATES

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JACKSONVILLE BEACH	P	10/01/2018	EAN	09/30/2018	4.20	4.49	7.75	7.28	9.09	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	10/01/2018	EAN	09/30/2018	8.2	2.10	7.40	6.66	7.08	0.00	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	10/01/2018	EAN	09/30/2018	3	1.33	6.00	5.86	6.20	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	10/01/2018	EAN	09/30/2018	4.4	2.30	7.45	8.40	9.70	1.50	VR NORM RET AGE
KEY WEST	PF	10/01/2018	EAN	09/30/2018	4.50	0.30	7.50	9.70	10.50	4.50	VR Varies by hire date
KEY WEST HOUSING	G	01/01/2019	EAN	12/31/2018	3.63	3.90	7.00	3.95	-6.68	0.00	VR VARIABLE RATES
KEY WEST UTILITY	G	01/01/2019	EAN	12/31/2018	5.8	5.40	7.45	5.20	-2.20	3.00	VR NORM RET AGE
KISSIMMEE	F	10/01/2018	EAN	09/30/2018	144551	8.08	7.85	6.66	8.03	0.00	VR VARIABLE RATES
KISSIMMEE	G	10/01/2018	EAN/AG	09/30/2018	5.00	4.50	7.40	7.78	7.09	0.00	VR "70% at first eligibility, then 80%, then 100%"
KISSIMMEE	P	10/01/2018	EAN	09/30/2018	5.57	2.81	7.50	7.84	10.42	0.00	VR VARIABLE RATES
KISSIMMEE UTILITY AUTHORITY	G	10/01/2018	EAN	09/30/2018	4.61	6.15	7.75	8.33	10.24	0.00	VR VARIABLE RATES
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	10/01/2018	EAN	09/30/2018	5.88	8.61	7.25	7.28	8.86	0.00	VR VARIABLE RATES
LAKE ALFRED	G	10/01/2018	EAN	09/30/2018	6	8.40	7.50	6.96	7.29	0.00	VR VARIABLE RATES
LAKE ALFRED	PF	10/01/2018	EAN	09/30/2018	5.32	4.69	7.25	6.29	7.40	3.00	VR NORM RET AGE
LAKE CITY	F	10/01/2018	EAN	09/30/2018	5.54	3.31	7.75	9.57	12.05	0.00	VR NRD
LAKE CITY	G	10/01/2018	EAN	09/30/2018	4.16	4.46	7.75	8.68	11.80	0.00	VR NRD
LAKE CITY	P	10/01/2018	EAN	09/30/2018	6.72	8.57	7.50	6.81	9.11	1.00	VR VARIABLE RATES

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City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
LAKE HELEN	P	10/01/2018	AGG	09/30/2018	4	5.25	7.00	8.45	7.46	0.00	VR age 55 with at least 6 yrs of credited service or any age with at least 25 yrs of credited service
LAKE MARY	F	10/01/2018	EAN	09/30/2018	4.6	7.00	7.00	7.13	7.06	3.00	VR Variable rates from 15% to 100% Based on NR eligibility
LAKE MARY	P	10/01/2018	EAN	09/30/2018	7	5.60	7.50	7.03	7.93	2.79	VR VARIABLE RATES
LAKE PARK (RETIRED)	P	10/01/2018	EAN	09/30/2018	0	0.00	7.50	8.72	8.72	0.00	VR VARIABLE RATES
LAKE WALES	F	10/01/2018	EAN	09/30/2018	5.67	1.45	7.75	6.01	6.41	1.00	VR VARIABLE RATES
LAKE WALES	G	10/01/2018	FIL	09/30/2018	5.47	3.52	7.50	5.97	5.86	1.55	VR VARIABLE RATES
LAKE WALES	P	10/01/2018	EAN	09/30/2018	5.39	0.00	7.70	5.94	6.28	2.16	VR NORM RET AGE
LAKE WORTH	F	10/01/2018	EAN	09/30/2018	6.50	3.50	7.15	7.13	11.53	0.00	VR Variable - 90% at first eligibility 40% next 4 years then 100%
LAKE WORTH	G	10/01/2018	EAN	09/30/2018	5.59	1.90	7.30	8.09	9.04	4.00	VR Varies by eligibility criteria - age and service from 50% to 100%
LAKE WORTH	P	10/01/2018	EAN	09/30/2018	6.50	5.36	7.15	6.81	7.19	0.00	VR Variable - 70% at first eligibility 40% next 4 years then 100%
LAKELAND	F	10/01/2018	FIL	09/30/2018	5.86	7.24	7.50	6.82	8.15	3.00	VR VARIABLE RATES
LAKELAND	G	10/01/2018	EAN	09/30/2018	6.1	4.00	7.25	7.40	8.90	2.50	VR VARIABLE RATES
LAKELAND	P	10/01/2018	EAN	09/30/2018	6.47	3.23	7.50	6.73	8.10	1.29	VR VARIABLE RATES
LANTANA	F	09/30/2018	EAN	09/30/2018	7	0.70	7.00	7.61	9.53	0.00	VR VARIABLE RATES
LANTANA	P	10/01/2018	EAN	09/30/2018	6.00	8.38	7.25	7.94	8.98	4.00	VR "80% in first year of eligibility then 40% per year for four years, then 100%"
LARGO	PF	10/01/2018	EAN	09/30/2018	4.23	5.55	6.75	9.50	9.50	3.00	VR Variable - from 30% to 100% based on age and service
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2017	AGG	09/30/2017	5.5	17.50	6.50	9.50	9.50	0.00	VR 55 & 10 or 52 & 25
LAUDERHILL	F	10/01/2018	EAN	09/30/2018	5.53	3.64	7.30	8.52	9.30	0.00	VR 55 & 10 OR 0 & 20
LAUDERHILL	G	10/01/2018	EAN	09/30/2018	5	2.82	7.00	8.44	10.09	0.00	VR "Variable - 80% Probability before age 65, 100% thereafter"
LAUDERHILL	P	10/01/2018	EAN	09/30/2018	5.50	4.80	7.25	8.20	7.90	5.50	VR Varies by hire date

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LAUDERHILL (C&M)	G	10/01/2018	EAN	09/30/2018	5.25	9.10	7.25	7.50	7.30	5.25	VR Varies by hire date
LEESBURG	F	10/01/2018	EAN	09/30/2018	4.53	3.13	7.50	6.43	4.95	0.00	VR VARIABLE RATES
LEESBURG	G	10/01/2018	EAN	09/30/2018	0	0.00	7.45	7.57	9.56	0.00	VR VARIABLE RATES
LEESBURG	P	10/01/2018	FIL	09/30/2018	5.40	2.17	7.65	6.22	8.60	0.00	VR VARIABLE RATES
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	10/01/2018	AGG	09/30/2018	0	0.00	7.50	11.14	11.14	0.00	55 NORM RET AGE
LONGBOAT KEY	F	10/01/2018	EAN	09/30/2018	0	0.00	7.00	5.89	8.04	0.00	VR NORM RET AGE
LONGBOAT KEY	G	10/01/2018	EAN	09/30/2018	0	0.00	7.00	6.51	8.04	0.00	VR NORM RET AGE
LONGBOAT KEY	P	10/01/2018	EAN	09/30/2018	0	0.00	7.00	5.78	8.04	0.00	VR NORM RET AGE
LONGWOOD	PF	10/01/2018	AGG	09/30/2018	4.00	1.88	7.00	8.42	7.25	0.00	VR age 50 with at least 5 yrs of credited service or any age with at least 25 yrs of credited service
LYNN HAVEN	F	10/01/2018	EAN	09/30/2018	6.06	12.87	7.25	6.18	8.63	0.00	VR VARIABLE RATES
LYNN HAVEN	G	10/01/2018	EAN	09/30/2018	5.81	8.54	7.50	5.95	5.87	0.00	VR NORM RET AGE OR VARIABLE RATES
LYNN HAVEN	P	10/01/2018	EAN	09/30/2018	6.00	9.98	7.50	5.75	5.49	0.00	VR VARIABLE RATES
MADISON	F	10/01/2018	AGG	09/30/2018	6	5.19	7.75	4.47	6.14	0.85	VR VARIABLE RATES
MADISON	P	10/01/2018	AGG	09/30/2018	6	2.43	8.00	4.64	6.89	0.00	VR VARIABLE RATES
MAITLAND	PF	10/01/2018	EAN	09/30/2018	5.59	4.34	7.25	7.79	8.05	0.00	VR VARIABLE RATES
MARATHON	F	10/01/2018	AGG	09/30/2018	4	12.13	7.50	8.40	7.36	4.00	VR 100% at 55/6 or 20YOS
MARCO ISLAND	F	10/01/2018	EAN	09/30/2018	8.90	-0.89	7.00	7.60	7.60	4.00	VR 100% in first year of eligibility
MARCO ISLAND	P	10/01/2018	EAN	09/30/2018	5.63	6.47	7.00	5.93	7.23	0.00	VR VARIABLE RATES
MARIANNA	F	10/01/2017	AGG	09/30/2017	6.41	9.35	6.50	13.10	13.10	0.00	VR NORM RET AGE
MARIANNA	P	10/01/2017	AGG	09/30/2017	6.16	4.06	6.50	13.90	13.90	0.00	VR NORM RET AGE
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	10/01/2018	FIL	09/30/2018	5.36	7.14	7.50	7.65	8.26	0.00	VR VARIABLE RATES

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MEDLEY - GENERAL + ELECTED	G	10/01/2018	AGG	09/30/2018	4.59	7.75	6.50	7.01	9.03	0.00	VR VARIABLE RATES
MELBOURNE	F	10/01/2018	EAN	09/30/2018	6	4.17	7.50	8.49	8.28	0.00	VR 55 & 10 or 0 & 25
MELBOURNE	G	10/01/2018	AGG	09/30/2018	6.00	0.00	7.00	6.83	8.55	0.00	VR VARIABLE RATES
MELBOURNE	P	10/01/2018	EAN	09/30/2018	5.28	0.00	7.50	7.97	11.80	0.00	VR VARIABLE RATES
MELBOURNE - SPECIAL RISK	G	10/01/2018	AGG	09/30/2018	6.00	-1.38	7.00	6.83	8.55	0.00	VR VARIABLE RATES
MELBOURNE BEACH	P	10/01/2018	EAN	09/30/2018	5.13	1.67	7.50	6.97	8.59	0.00	VR NORM RET AGE
MIAMI - ELECTED	G	01/01/2018	PUC	12/31/2017	0	0.00	3.75	0.68	0.68	0.00	VR Age 55 for terminated participants. End of current term in office for active or rehired participant
MIAMI - FIPO	PF	10/01/2018	AGG	09/30/2018	7.85	7.39	7.34	6.66	6.90	2.66	VR Rates starting at 20 YOS, varying for Police & Fire; 100% BACKDROP after 5 years of retirement elig
MIAMI - FIPO (STAFF)	G	10/01/2018	AGG	09/30/2018	5	3.00	6.50	8.48	9.87	3.25	VAR All members are assumed to retire 5 years after NRD
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2019	AB	09/30/2018	7.85	7.39	7.34	6.66	3.25	2.66	VAR Rates starting at 20 YOS, varying for Police & Fire, 100% backdrop after 5 years of retirement elig
MIAMI - GESE	GS	10/01/2018	EAN	09/30/2018	5.09	0.45	7.60	8.99	9.19	3.00	VR VARIABLE
MIAMI - GESE (EXCESS)	GS	10/01/2018	EAN	09/30/2018	5.09	0.45	7.60	0.00	0.00	0.00	VR VARIABLE
MIAMI - GESE (STAFF)	GS	10/01/2018	EAN	09/30/2018	6.00	4.36	7.60	11.84	11.00	0.00	VR VARIABLE
MIAMI - OFF-STREET PARKING	G	10/01/2018	AGG	09/30/2018	4.6	4.60	6.00	8.05	8.88	0.00	VR VARIABLE RATES
MIAMI BEACH	G	10/01/2018	EAN	09/30/2018	5.90	5.80	7.50	8.29	8.18	0.00	VR Various rates from 5% to 100% based on age and service
MIAMI BEACH	PF	10/01/2018	EAN	09/30/2018	7.	9.50	7.75	8.14	9.56	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	10/01/2018	EAN	09/30/2018	5.40	5.68	7.00	9.86	11.15	0.00	VR Variable - 50% in 1st year elig then 25% for 10 years then 100%

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MIAMI SPRINGS	PF	10/01/2018	EAN	09/30/2018	5.30	6.05	7.00	9.80	11.44	0.00	VR Variable from 25% to 100% based on hire date and years after initial eligibility
MIAMI-DADE COUNTY	ERP	07/01/2018	EAN	06/30/2018	0	0.00	6.25	8.22	8.22	0.00	0 None
MIDWAY FCD	F	10/01/2018	AGG	09/30/2018	5.94	7.28	7.00	7.32	7.32	0.00	VR VARIABLE RATES
MILTON	F	10/01/2018	EAN	09/30/2018	6	4.29	7.75	7.47	11.15	1.31	VR VARIABLE RATES
MILTON	G	10/01/2018	EAN	09/30/2018	5.34	3.77	7.50	7.04	8.64	0.00	VR VARIABLE RATES
MILTON	P	10/01/2018	EAN	09/30/2018	6.72	6.46	7.50	7.13	9.01	0.00	VR VARIABLE RATES
MIRAMAR	F	10/01/2018	PUC	09/30/2018	6.00	5.10	7.50	10.40	9.90	6.00	VR Varies by hire date
MIRAMAR	G	10/01/2018	EAN	09/30/2018	5.2	6.25	7.00	8.60	10.80	3.50	VR VARIABLE RATES
MIRAMAR	P	10/01/2018	EAN	09/30/2018	5.50	9.40	7.50	8.10	8.10	5.50	VR Varies by hire date
MIRAMAR - MANAGEMENT	G	10/01/2018	EAN	09/30/2018	4.0	5.90	7.00	11.02	11.02	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	01/01/2019	AGG	12/31/2018	0	0.00	1.00	1.53	1.53	0.00	VR None - variable
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	10/01/2018	AGG	09/30/2018	5.5	6.50	7.25	7.32	7.00	4.00	VR "80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%"
MOUNT DORA	G	10/01/2018	FIL	09/30/2018	6.0	4.80	6.50	7.00	9.30	0.00	60 100% at later of NRD or one year after valuation date
MOUNT DORA	P	10/01/2018	AGG	09/30/2018	8.1	-2.50	7.50	7.87	7.37	4.00	VR "80% at first elig for NR, then 40% for next 4 years of NR elig, then 100%"
NAPLES	F	10/01/2018	EAN	09/30/2018	5.05	9.03	7.40	8.80	10.43	0.00	VR VARIABLE RATES
NAPLES	G	10/01/2018	EAN	09/30/2018	5.27	3.82	7.40	8.92	10.34	0.00	VR VARIABLE RATES
NAPLES	P	10/01/2018	EAN	09/30/2018	5.01	4.70	7.40	8.78	10.21	0.00	VR VARIABLE RATES
NEPTUNE BEACH	P	10/01/2018	EAN	09/30/2018	10.18	6.01	7.75	5.99	6.63	0.00	VR VARIABLE RATES
NEW PORT RICHEY	F	10/01/2018	AGG	09/30/2018	5.00	4.50	8.00	7.07	11.09	0.00	VR VARIABLE RATES

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NEW PORT RICHEY	P	10/01/2018	EAN	09/30/2018	6.	0.90	7.75	9.79	13.97	0.00	VR NORM RET AGE
NEW SMYRNA BEACH	F	10/01/2018	EAN	09/30/2018	5.75	8.72	7.90	6.72	8.71	0.00	VR VARIABLE RATES
NEW SMYRNA BEACH	P	10/01/2018	EAN	09/30/2018	6.62	6.26	7.75	6.44	6.63	0.00	VR VARIABLE RATES
NORTH BAY FCD	F	10/01/2018	EAN	09/30/2018	6.57	11.24	7.75	6.53	7.97	0.00	VR VARIABLE RATES
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2018	AGG	09/30/2018	0	0.00	7.60	8.57	10.51	0.00	VR VARIABLE RATES
NORTH BROWARD HOSPITAL	G	07/01/2017	FIL	06/30/2018	4.5	4.00	7.50	5.58	13.96	4.50	55 t 10% at 55, 6% for 56 to 58, 10% for 59 to 60, 15% at 61, 25% at 62, 20% for 63 and 64, 40% at 65, 3
NORTH COLLIER FCD (was North Naples)	F	10/01/2018	EAN	09/30/2018	5.37	1.42	7.50	9.00	9.00	0.00	VR NORM RET AGE
NORTH MIAMI 691 [GPF]	F	10/01/2018	EAN	09/30/2018	0.00	0.00	6.85	8.00	10.60	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	G	10/01/2018	EAN	09/30/2018	4.2	7.60	6.85	8.00	10.60	0.00	VR VARIABLE RATES
NORTH MIAMI 691 [GPF]	P	10/01/2018	EAN	09/30/2018	3.00	-0.20	6.85	8.00	10.60	0.00	VR VARIABLE RATES
NORTH MIAMI 748	P	10/01/2018	EAN	09/30/2018	5.00	0.00	7.30	8.37	12.00	0.00	VR Rates from 25% to 100% based on years after NR eligibility
NORTH MIAMI BEACH	G	10/01/2018	EAN	09/30/2018	3.73	3.98	7.55	7.20	8.72	4.00	VR NORM RET AGE
NORTH MIAMI BEACH	PF	10/01/2018	EAN	09/30/2018	6.79	8.06	8.00	6.22	8.41	3.00	VR "Members vested on or before January 31, 2016 are assumed to retire at the earlier of age 52 or 20
NORTH MIAMI BEACH - MANAGEMENT	G	10/01/2018	AGG	09/30/2018	4	5.73	7.50	9.24	9.19	0.00	VR benefits earned prior to 02/01/2013: age 62 with at least 4 yrs of credited service or age 55 with
NORTH PORT	F	10/01/2018	EAN	09/30/2018	5.52	8.90	7.50	7.04	9.32	0.00	VR VARIABLE RATES
NORTH PORT	P	10/01/2018	EAN	09/30/2018	7.18	11.59	7.55	7.05	9.13	0.00	VR VARIABLE RATES
NORTH RIVER FCD	F	10/01/2018	EAN	09/30/2018	5.49	5.76	7.50	6.75	6.63	0.00	VR VARIABLE RATES
OAKLAND PARK	G	10/01/2018	AGG	09/30/2018	5.00	12.48	7.50	8.28	9.01	0.00	age age 62
OAKLAND PARK	PF	10/01/2018	EAN	09/30/2018	5.00	3.20	7.25	10.10	9.10	0.00	VR Varies by hire date
OCALA	F	10/01/2018	EAN	09/30/2018	5.27	9.88	7.50	8.17	8.93	0.91	VR "75% at 80 points, 100% at later of 60,10 or 30 years of service"
OCALA	G	10/01/2018	EAN	09/30/2018	4.02	0.65	7.00	6.40	4.41	0.00	VR VARIABLE RATES

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OCALA	P	10/01/2018	EAN	09/30/2018	5.44	6.91	7.85	7.45	9.04	0.00	VR VARIABLE RATES
OCEAN CITY-WRIGHT FCD	F	10/01/2018	EAN	09/30/2018	7.24	0.00	7.25	8.19	12.75	2.10	VR VARIABLE RATES
OCOEE	G	10/01/2018	EAN	09/30/2018	4.64	4.24	7.75	7.89	9.79	1.36	VR NORM RET AGE
OCOEE	PF	10/01/2018	EAN	09/30/2018	5.84	1.72	7.85	6.91	7.74	2.64	VR VARIABLE RATES
OKALOOSA ISLAND FCD	F	10/01/2018	EAN	09/30/2018	6.15	5.99	7.50	5.61	7.60	3.50	VR NORM RET AGE
OKEECHOBEE	F	10/01/2018	AGG	09/30/2018	7.	3.90	7.00	6.50	7.80	0.00	VR NORM RET AGE
OKEECHOBEE	G	10/01/2018	AGG	09/30/2018	6.	3.70	7.00	6.70	8.50	0.00	VR NORM RET AGE
OKEECHOBEE	P	10/01/2018	AGG	09/30/2018	6.	0.00	7.00	6.70	8.20	0.00	VR NORM RET AGE
OKEECHOBEE UTILITY	G	10/01/2018	AGG	09/30/2018	6.	2.60	7.00	7.20	9.00	0.00	VR NORM RET AGE
OLDSMAR	F	10/01/2018	AGG	09/30/2018	4.50	5.43	7.00	6.23	5.81	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
ORANGE COUNTY LIBRARY	G	01/01/2019	EAN	12/31/2018	4.5	4.25	6.75	-7.32	-7.32	0.00	65 NORM RET AGE
ORANGE PARK	F	10/01/2018	EAN	09/30/2018	5.35	5.03	7.75	6.30	7.71	0.00	VR NORM RET AGE
ORANGE PARK	G	10/01/2018	EAN	09/30/2018	4.75	8.67	7.00	7.30	7.30	0.00	VR NORM RET AGE
ORANGE PARK	P	10/01/2018	EAN	09/30/2018	6.00	1.91	7.60	8.11	12.03	0.80	VR NORM RET AGE
ORLANDO	F	10/01/2018	EAN	09/30/2018	5.57	3.75	7.60	7.09	6.63	1.86	VR Retirement decrements begin at 20 years of service.
ORLANDO	G	09/30/2018	AGG	09/30/2018	4.06	6.33	7.25	6.08	6.80	3.75	VR VARIABLE RATES
ORLANDO	P	10/01/2018	EAN	09/30/2018	4.59	3.44	7.50	6.96	7.20	1.71	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+. A
ORLANDO AVIATION	G	10/01/2018	EAN	09/30/2018	4.25	5.82	7.00	7.57	9.73	0.00	VR VARIABLE RATES
ORLANDO UTILITY	G	10/01/2018	EAN	09/30/2018	4.62	5.61	7.25	9.06	9.60	3.00	VR Rates vary by age and service 15% to 100%
ORMOND BEACH	F	10/01/2018	EAN	09/30/2018	5.50	1.80	7.00	7.30	10.93	0.00	VR VARIABLE RATES
ORMOND BEACH	G	10/01/2018	EAN	09/30/2018	4.01	3.76	6.75	7.36	10.91	0.00	VR VARIABLE RATES
ORMOND BEACH	P	10/01/2018	EAN	09/30/2018	5.50	6.72	6.75	7.36	11.02	0.44	VR VARIABLE RATES

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OVIEDO	F	10/01/2018	FIL	09/30/2018	5.75	5.07	7.75	7.76	8.74	2.35	55 NORM RET AGE
OVIEDO	P	10/01/2018	EAN	09/30/2018	5.54	2.21	7.75	6.81	8.20	0.00	VR VARIABLE RATES
PALATKA	F	10/01/2018	EAN	09/30/2018	5.76	9.08	7.70	5.78	7.18	0.00	VR VARIABLE RATES
PALATKA	G	10/01/2018	EAN	09/30/2018	5.46	6.26	7.70	5.35	5.61	0.00	VR VARIABLE RATES
PALATKA	P	10/01/2018		09/30/2018	5.98	0.00	7.70	5.88	7.27	0.00	VR VARIABLE RATES
PALM BAY	F	10/01/2018	EAN	09/30/2018	5.71	5.20	7.75	7.04	8.38	0.00	VR VariableRates
PALM BAY	G	10/01/2018	AGG	09/30/2018	0	0.00	7.75	8.32	10.06	0.00	NA NA
PALM BAY	P	10/01/2018	EAN	09/30/2018	5.65	6.81	7.75	7.63	9.41	0.00	VR VARIABLE RATES
PALM BEACH	GPF	09/30/2018	EAN	09/30/2018	3.5	5.90	7.20	5.72	7.43	2.75	VR Varies by Age and Service and Group from 10% to 100%
PALM BEACH GARDENS	F	10/01/2018	PUC	09/30/2018	5.15	4.78	7.25	8.27	8.75	0.00	VR VARIABLE RATES
PALM BEACH GARDENS	G	10/01/2018	AGG	09/30/2018	5	1.59	7.00	7.29	7.63	0.00	62 age 62
PALM BEACH GARDENS	P	10/01/2018	EAN	09/30/2018	5.90	7.00	6.60	9.10	10.70	5.00	VR Variable - from 15% to 100% based on age and service
PALM COAST (VOL)	F	10/01/2018	EAN	09/30/2018	0	0.00	7.00	6.98	7.30	0.00	VR VARIABLE RATES
PALM HARBOR FCD	F	10/01/2018	EAN	09/30/2018	6.01	4.88	7.50	8.07	12.86	3.00	VR VARIABLE RATES
PALM TRAN, INC. (ATU-1577)	G	01/01/2019	EAN	12/31/2018	8.7	5.00	7.75	4.38	-4.16	2.00	VR Tier 1: 65/5; Tier 2 & 3: 65/5 or 0/33; Tier 4: 65/8
PALMETTO	G	10/01/2018	EAN	09/30/2018	4.95	5.51	7.00	7.93	10.07	0.00	VR VARIABLE RATES
PALMETTO	P	10/01/2018	EAN	09/30/2018	5.44	1.50	7.00	7.63	9.46	0.00	VR VARIABLE RATES
PANAMA CITY	F	10/01/2018	EAN	09/30/2018	5.85	4.77	7.80	5.26	6.16	0.00	VR VARIABLE RATES
PANAMA CITY	P	10/01/2018	EAN	09/30/2018	6.18	5.39	7.80	5.37	6.89	1.52	VR VARIABLE RATES
PANAMA CITY (SUPP)	G	10/01/2018	AGG	09/30/2018	4.00	3.42	7.00	7.48	7.48	0.00	age age 59 with at least 10 yrs of credited service for Category 1 employees or at least 6 yrs of cred
PANAMA CITY BEACH	F	10/01/2018	FIL	09/30/2018	6	5.40	7.75	8.40	8.00	2.50	VR NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH	G	10/01/2018	FIL	09/30/2018	4.50	4.90	7.90	9.40	8.30	2.50	VR NORM RET AGE OR VARIABLE RATES
PANAMA CITY BEACH	P	10/01/2018	FIL	09/30/2019	5	9.20	7.75	7.60	8.20	2.50	VR NORM RET AGE OR VARIABLE RATES

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PARKLAND	P	10/01/2018	EAN	09/30/2018	0	0.00	6.50	5.49	5.49	0.00	VR UPON ATTAINMENT OF NRA
PASCO COUNTY	ERP	07/01/2018	EAN	06/30/2018	0	0.00	5.25	5.73	5.73	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	10/01/2018	EAN	09/30/2018	3.7	7.50	7.80	8.65	10.85	5.30	VR NORM RET AGE
PENSACOLA	F	10/01/2018	EAN	09/30/2018	5.77	2.80	7.75	7.87	9.20	0.00	VR VARIABLE RATES
PENSACOLA	G	09/30/2018	EAN	09/30/2018	6.2	3.31	7.40	7.55	8.18	0.00	VR VARIABLE
PENSACOLA	P	10/01/2018		09/30/2018	4.00	5.49	7.13	9.46	9.92	0.00	VR VARIABLE RATES
PERRY	F	10/01/2018	EAN	09/30/2018	5.58	1.77	7.25	5.93	7.58	0.00	VR VARIABLE RATES
PERRY	P	10/01/2018	EAN	09/30/2018	5.42	2.31	7.75	5.78	7.78	0.00	VR VARIABLE RATES
PINELLAS PARK	F	10/01/2018	EAN	09/30/2018	5.10	6.20	7.25	8.12	7.43	0.00	VR Variable Rates
PINELLAS PARK	G	10/01/2018	EAN	09/30/2018	7.00	4.04	6.75	8.65	12.24	0.00	VR Age 62 with 10 years of service or 30 years of service
PINELLAS PARK	P	10/01/2018	EAN	09/30/2018	5.1	3.40	7.50	7.90	7.10	4.00	VR NORM RET AGE
PLANT CITY	PF	10/01/2018	EAN	09/30/2018	5.26	3.95	7.50	6.38	7.61	2.70	VR VARIABLE RATES
PLANTATION	G	10/01/2018	EAN	09/30/2018	4.5	3.80	7.50	7.70	9.73	4.00	VR VARIABLE RATES
PLANTATION	P	10/01/2018	EAN	09/30/2018	5.8	5.10	6.85	8.34	10.10	4.00	VR VARIABLE RATES
PLANTATION (VOL)	F	10/01/2018	AGG	09/30/2018	0.00	0.00	7.08	7.50	7.89	0.00	VR VARIABLE RATES
POMPANO BEACH	G	10/01/2018	EAN	09/30/2018	5.75	6.30	7.65	8.37	9.69	2.40	VR "Can retire at age 55 with 20 years of service, and age 62 with 3 years of service."
POMPANO BEACH	PF	10/01/2018	EAN	09/30/2018	5.55	2.52	7.40	7.19	8.59	2.75	VR "Starting at eligibility for retirement: Police (80%, 50%, 75%, 100%); Fire (35%, 30%, 30%, 30%, 30
PORT ORANGE	F	10/01/2018	EAN	09/30/2018	5.37	5.09	7.50	6.50	6.13	0.00	VR VARIABLE RATES
PORT ORANGE	G	10/01/2018	AGG	09/30/2018	4	2.90	7.00	9.20	11.70	4.00	Mis Participants are assumed to retire according to a table that takes into account their eligibility f

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PORT ORANGE	P	10/01/2018	EAN	09/30/2018	7.25	3.10	7.35	6.39	8.50	1.00	VR Hire<1/31/11: 48 & 10 or 45 & 25; Hire>=1/31/11: 48 & 10
PORT ST. LUCIE	P	10/01/2018	EAN	09/30/2018	5.86	7.38	7.50	7.55	9.21	3.00	VT VARIABLE RATES
PUNTA GORDA	F	10/01/2018	EAN	09/30/2018	6	3.70	7.75	8.45	11.08	1.90	VR NORM RET AGE
PUNTA GORDA	G	10/01/2018	EAN	09/30/2018	4.00	3.99	7.00	6.51	8.24	0.00	VR VARIABLE RATES
PUNTA GORDA	P	10/01/2018	FIL	09/30/2018	6.00	4.90	7.75	6.62	9.54	0.86	vr VARIABLE RATES
QUINCY	PF	10/01/2018	EAN	09/30/2018	4.00	4.31	7.50	6.75	9.82	0.00	VR VARIABLE RATES
RIVIERA BEACH	F	10/01/2018	EAN	09/30/2018	7.50	0.40	6.70	8.79	10.92	0.00	VR Variable - 70% at first eligibility 40% next 4 years then 100%
RIVIERA BEACH	G	10/01/2018	EAN	09/30/2018	7.30	6.10	7.25	9.85	11.21	0.00	VR Variable Rates - 30% upon first eligibility, 10% in second year following eligibility, 15% in the 3
RIVIERA BEACH	P	09/30/2018	EAN	09/30/2018	6.33	0.00	7.50	8.45	9.85	4.50	VR VARIABLE RATES
ROCKLEDGE	F	10/01/2018	EAN	09/30/2018	6	3.90	7.80	8.16	9.59	0.00	VR 52 & 25 or 55 & 10
ROCKLEDGE	G	10/01/2018	EAN	09/30/2018	6	6.60	7.80	8.39	9.84	0.00	VR 65 & 10
ROCKLEDGE	P	10/01/2018	EAN	09/30/2018	6	2.60	7.80	8.69	9.93	0.00	VR 52 & 10
SAFETY HARBOR	F	10/01/2018	AGG	09/30/2018	4.50	3.78	7.00	7.19	7.54	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited service
SAINT AUGUSTINE	F	10/01/2018	FIL	09/30/2018	4.57	5.56	7.50	7.07	8.83	3.00	VR VARIABLE RATES
SAINT AUGUSTINE	G	10/01/2018	EAN	09/30/2018	4.16	6.25	7.60	8.53	7.54	3.50	VR NRD
SAINT AUGUSTINE	P	10/01/2018	EAN	09/30/2018	5.51	0.00	7.60	8.75	9.33	0.00	VR NRD
SAINT CLOUD	G	10/01/2018	EAN	09/30/2018	5.46	4.99	7.75	7.09	7.09	0.00	VR VARIABLE RATES
SAINT CLOUD	PF	10/01/2018	EAN	09/30/2018	94428	2.77	7.90	7.16	7.04	3.26	VR VARIABLE RATES
SAINT JOHNS RIVER PW PK	G	10/01/2018	EAN	09/30/2018	2.59	4.91	6.00	7.37	7.37	0.00	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	F	10/01/2017	EAN	09/30/2017	6.82	6.22	8.00	6.73	9.59	2.90	VR VARIABLE RATES
SAINT LUCIE COUNTY FCD	G	10/01/2017	EAN	09/30/2017	5.23	2.95	8.00	6.80	9.60	2.83	VR VARIABLE RATES
SAINT PETE BEACH	F	10/01/2018	EAN	09/30/2018	4.52	1.30	7.60	6.94	10.06	1.38	VR VARIABLE RATES
SAINT PETE BEACH	G	10/01/2018	EAN	09/30/2018	5.00	3.38	7.50	6.53	7.70	0.00	VR VARIABLE RATES

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SAINT PETE BEACH	P	10/01/2018	EAN	09/30/2018	0	0.00	7.00	6.41	7.24	0.00	VR NORM RET AGE
SAINT PETERSBURG	F	10/01/2018	EAN	09/30/2018	5.5	3.80	7.50	8.02	9.47	2.50	VR Retirement rate of 40% at 25+ years of service and under age 50; varying rates of retirement from a
SAINT PETERSBURG	G	10/01/2018	EAN	09/30/2018	5.40	3.80	7.65	6.74	7.89	0.30	VR Varying rates from ages 51-70
SAINT PETERSBURG	P	10/01/2018	EAN	09/30/2018	6.10	3.70	7.90	7.45	9.84	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	10/01/2018	AGG	09/30/2018	4.50	3.27	7.00	8.90	8.87	0.00	VR if hired prior to 2014: age 55 with at least 6 yrs of credited service or any age with at least 25
SANFORD	F	10/01/2018	EAN	09/30/2018	5.36	5.33	7.75	8.70	10.64	0.00	VR NORM RET AGE
SANFORD	P	10/01/2018	EAN	09/30/2018	4.75	11.37	7.00	7.63	7.32	0.00	VR VARIABLE RATES
SANIBEL	G	10/01/2018	EAN	09/30/2018	3.59	7.66	6.75	6.80	6.80	0.00	VR VARIABLE RATES
SANIBEL	P	10/01/2018	EAN	09/30/2018	5.96	12.22	7.50	5.16	5.91	0.00	VR VARIABLE RATES
SARASOTA	F	09/30/2018	EAN	09/30/2018	3.90	0.00	6.85	10.30	9.71	0.00	VR NORM RET AGE
SARASOTA	G	09/30/2018	EAN	09/30/2018	4.80	3.50	6.90	7.70	8.90	0.00	VR Variable (age and service based 60% to 100%)
SARASOTA	P	09/30/2018	EAN	09/30/2018	5.50	0.00	7.00	8.80	10.70	2.50	VR Variable (rates vary from 10% to 100% depending on Age and Service)
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2018	EAN	09/30/2019	3.8	3.20	7.00	6.60	5.40	3.80	VR Age 62 or 29.5 years of service for Traditional participants and immediately for PEP participants
SARASOTA-MANATEE AIRPORT	G	10/01/2018	EAN	09/30/2018	3.63	2.38	5.75	4.72	3.88	0.00	VR 65 for Actives NRA for Terminated Vested
SATELLITE BEACH	G	10/01/2018	AGG	09/30/2018	4.75	8.69	7.30	7.35	7.46	0.00	62 age 62 with at least 5 yrs of participation
SATELLITE BEACH	PF	10/01/2018	EAN	09/30/2018	4.75	1.03	7.30	6.56	7.02	0.00	52 age 52 with at least 5 yrs of participation
SEBASTIAN	P	10/01/2018	EAN	09/30/2018	7.14	3.09	7.30	6.89	7.35	2.36	55 NORM RET AGE
SEBRING	F	10/01/2018	FIL	09/30/2018	7	0.00	7.70	6.29	7.12	0.00	VY NORM RET AGE
SEBRING	P	10/01/2018	AGG	09/30/2018	5.0	8.70	7.20	7.41	7.62	0.00	VR 80% when first eligible; 40% for each of next 4 years; then 100%

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SEMINOLE	F	10/01/2018	EAN	09/30/2018	4.73	1.60	7.75	6.70	8.75	0.00	VR VARIABLE RATES
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2018	PUC	04/30/2018	3.7	2.70	7.00	6.00	8.50	0.00	VR Age-graded rates starting at age 52 through age 75
SOUTH MIAMI [GP]	G	10/01/2018	EAN	09/30/2018	4.6	4.30	7.38	9.00	10.13	0.00	VR NORM RET AGE
SOUTH MIAMI [GP]	P	10/01/2018	EAN	09/30/2018	4.4	0.00	7.38	9.00	10.13	4.00	VR NORM RET AGE
SOUTH PASADENA	F	10/01/2018	EAN	09/30/2018	6.30	2.38	7.75	6.17	6.36	0.00	VR VARIABLE RATES
SOUTH WALTON FCD	F	10/01/2018	EAN	09/30/2018	5.18	5.34	7.25	10.82	9.82	2.00	VR VARIABLE RATES
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2019	UC	12/31/2018	0	0.00	6.50	4.23	-7.17	0.00	VR Earlier of age 62 or 30 years of service
SOUTHERN MANATEE FCD	F	10/01/2018	AGG	09/30/2018	4.50	5.02	7.00	7.69	7.41	0.00	VR age 55 with at least 10 yrs of credited service or any age with at least 25 yrs of credited servic
SOUTHERN MANATEE FCD	G	10/01/2018	AGG	09/30/2018	4	4.88	7.00	7.56	7.43	0.00	VR age 62 with at least 10 yrs of credited service or any age with at least 30 yrs of credited service
STARKE	F	10/01/2018	EAN	09/30/2018	4.2	10.00	7.50	7.70	11.64	5.00	VR NORM RET AGE
STARKE	G	10/01/2018	EAN	09/30/2018	3.4	12.60	7.50	8.35	12.18	5.00	VR NORM RET AGE
STARKE	P	10/01/2018	EAN	09/30/2018	4.6	12.60	7.25	5.69	6.16	5.00	VR NORM RET AGE
SUNRISE	F	10/01/2018	EAN	09/30/2018	7.78	6.93	7.80	8.54	10.11	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	10/01/2018	EAN	09/30/2018	5.11	6.50	7.35	7.80	9.30	2.27	VR VARIABLE RATES
SUNRISE	P	10/01/2018	EAN	09/30/2018	5.20	7.10	7.65	7.60	7.92	3.00	VR VARIABLE RATES
SURFSIDE [GP]	G	10/01/2018	EAN	09/30/2018	5.2	7.20	7.25	7.31	7.34	0.00	VR NORM RET AGE
SURFSIDE [GP]	P	10/01/2018	EAN	09/30/2018	4.9	6.70	7.25	7.31	7.34	0.00	VR NORM RET AGE
SWEETWATER	P	10/01/2017	FIL	09/30/2017	7.00	6.53	7.50	8.57	14.44	0.00	VR 40% per year in first 5 years of eligibility then 100%
TALLAHASSEE [GPF]	F	10/01/2018	EAN	09/30/2018	4.91	2.73	7.50	8.38	8.76	3.50	VR Varies by Age and Service and Group from 20% to 100%
TALLAHASSEE [GPF]	G	10/01/2018	EAN	09/30/2018	3.65	9.23	7.50	8.55	8.96	3.50	VR Varies by Age and Service and Group from 20% to 100%

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TALLAHASSEE [GPF]	P	10/01/2018	EAN	09/30/2018	5.53	2.21	7.50	9.19	9.60	3.50	VR Varies by Age and Service and Group from 15% to 100%
TAMARAC	F	10/01/2018	EAN	09/30/2018	7.00	2.23	7.00	8.96	7.27	0.00	VR age 55 (with at least 8 yrs of continuous service if hired after 12/31/12) or any age with at least
TAMARAC	G	10/01/2018	EAN	09/30/2018	4.00	1.84	7.00	8.53	6.73	0.00	VR age 62 or age 55 with at least 30 yrs of continuous service
TAMARAC	P	10/01/2018	EAN	09/30/2018	0	0.00	6.75	6.76	7.75	0.00	VR VARIABLE RATES
TAMARAC - ELECTED	G	10/01/2018	EAN	09/30/2018	5	2.45	7.00	7.34	7.55	0.00	VR age 60 with at least 5 yrs of credited service, age 57 with at least 20 yrs of credited service or
TAMPA	G	01/01/2019	EAN	12/31/2018	4.67	5.61	7.80	4.86	-4.31	0.00	VR VARIABLE RATES
TAMPA	PF	10/01/2018	EAN	09/30/2018	6.57	4.78	8.50	7.98	8.68	0.00	VR VARIABLE RATES
TARPON SPRINGS	F	10/01/2018	EAN	09/30/2018	6.36	9.60	7.90	8.64	11.29	0.20	VR VARIABLE RATES
TARPON SPRINGS	P	10/01/2018	EAN	09/30/2018	6.16	7.32	7.50	6.18	9.28	0.00	VR NORM RET AGE
TAVARES	F	10/01/2018	EAN	09/30/2018	6.71	8.13	7.25	7.31	7.20	0.00	VR VARIABLE RATES
TAVARES	P	10/01/2018	EAN	09/30/2018	6.54	7.75	7.75	6.41	7.12	0.00	VR VARIABLE RATES
TEMPLE TERRACE	F	10/01/2018	EAN	09/30/2018	6.5	3.09	7.50	7.87	10.89	3.23	VR VARIABLE RATES
TEMPLE TERRACE	P	10/01/2018	EAN	09/30/2018	5.86	5.02	7.50	7.38	9.80	0.00	VR VARIABLE RATES
TEQUESTA	G	10/01/2018	AGG	09/30/2018	6.0	8.50	7.00	7.16	8.16	4.00	VR 100% upon reaching normal retirement age; probability of early retirement is 5% for each year eligi
TEQUESTA [PF]	F	10/01/2018	EAN	09/30/2018	6	3.30	7.00	7.40	9.44	4.00	VR Variable
TEQUESTA [PF]	P	10/01/2018	EAN	09/30/2018	6	2.10	7.00	7.50	9.00	4.00	VR Variable
TITUSVILLE	G	10/01/2018	EAN	09/30/2018	4.75	5.96	7.75	8.44	9.29	0.00	VR VARIABLE RATES
TITUSVILLE	PF	10/01/2018	EAN	09/30/2018	4.42	4.63	7.75	8.08	9.55	0.00	VR VARIABLE RATES
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2018	EAN	09/30/2018	5.28	10.61	7.50	7.90	8.50	0.00	VR VARIABLE RATES
UMATILLA	P	10/01/2018	AGG	09/30/2018	6.29	3.30	7.00	7.49	7.49	0.00	VR VARIABLE RATES

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
VALPARAISO	PF	10/01/2018	AGG	09/30/2018	4.50	4.59	7.00	7.91	7.42	0.00	VR age 55 with at least 6 yrs of credited service or age 52 with at least 25 yrs of credited service
VENICE	F	10/01/2018	EAN	09/30/2018	5.90	2.45	7.00	6.67	8.68	0.00	VR VARIABLE RATES
VENICE	P	10/01/2018	EAN	09/30/2018	5.50	2.88	7.00	7.84	13.13	0.00	VR VARIABLE RATES
VERO BEACH	F	10/01/2018	EAN	09/30/2018	0.00	0.00	6.00	7.90	7.40	0.00	0 0
VERO BEACH	G	10/01/2018	EAN	09/30/2018	0	0.00	6.50	8.13	8.47	0.00	65 VARIABLE RATES
VERO BEACH	P	10/01/2018	EAN	09/30/2018	184211	0.59	7.65	8.31	10.30	0.00	VR 55 & 10 or 0 & 25
VILLAGE OF NORTH PALM BEACH	G	10/01/2018	FIL	09/30/2018	4.3	-0.72	6.75	7.30	7.84	0.00	VR Variable - from 25% to 100% based on number of years after eligibility
VILLAGE OF NORTH PALM BEACH	PF	10/01/2018	EAN	09/30/2018	5.37	4.66	7.75	7.40	7.14	0.00	VR VARIABLE RATES
VILLAGE OF PALM SPRINGS	G	10/01/2018	EAN	09/30/2018	5.77	4.03	6.50	7.76	9.38	0.00	VR 62 & 5
VILLAGE OF PALM SPRINGS	PF	10/01/2018	EAN	09/30/2018	4.1	0.70	7.30	8.04	9.57	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	10/01/2018	FIL	09/30/2018	5	4.73	7.00	7.71	7.53	0.00	VR age 60 with at least 6 yrs of credited service or any age with at least 30 yrs of credited service
WEST MANATEE FCD	F	10/01/2018	AGG	09/30/2018	7.7	4.86	7.70	6.46	7.57	0.00	VR VARIABLE RATES
WEST MELBOURNE	P	10/01/2018	EAN	09/30/2018	6.93	0.00	6.95	8.20	8.75	0.00	VR VARIABLE RATES
WEST PALM BEACH	F	09/30/2018	EAN	09/30/2018	5.30	5.50	7.50	10.31	14.78	4.10	VR VARIABLE RATES
WEST PALM BEACH	G	09/30/2018	AGG	09/30/2018	5.50	2.28	7.50	8.64	8.64	5.00	VR VARIABLE RATES
WEST PALM BEACH	P	09/30/2018	EAN	09/30/2018	5.00	6.93	7.63	8.40	9.87	4.50	VR 45% at first eligibility, then 35% for 3 years, then 100%
WILLISTON	G	10/01/2018	AGG	09/30/2018	4	5.95	7.00	8.23	7.53	0.00	62 age 62 with at least 5 yrs of credited service
WILLISTON	P	10/01/2018	AGG	09/30/2018	4.50	5.14	7.00	8.17	7.46	0.00	VR age 55 with at least 10 yrs of credited service (5 yrs if fully vested upon transfer from general p
WILTON MANORS (VOL)	F	10/01/2018	EAN	09/30/2018	0	0.00	6.00	6.68	11.83	0.00	VR Variable - Participants are assumed to retire a half year after reaching the earlier of age 50 and

APPENDIX E - Actuarial Data

City or District	TYP SYS	Valuation Date	Funding Method	Plan Yr Ended	Salary Assmp	Salary Actual	Int Assump	AV Actual	MV Actual	Pr Gr Assump	Retirement Age Assumption YR Description
WILTON MANORS [GP]	G	10/01/2018	EAN	09/30/2018	5.50	0.39	6.90	6.88	11.21	0.00	VR Variable - 2% probability from age 40 to 44; 5% probability from age 45 to 49; 50% probability from
WILTON MANORS [GP]	P	10/01/2018	EAN	09/30/2018	5.50	3.87	6.90	6.88	11.21	0.00	VR Variable - 5% probability from age 40 to 44; 50% probability from age 45 to 49; 100% probability on
WINTER GARDEN	G	10/01/2018	EAN	09/30/2018	5.29	5.30	7.25	7.87	9.44	0.00	VR VARIABLE RATES
WINTER GARDEN	PF	10/01/2018	EAN	09/30/2018	5.31	2.79	7.25	8.28	10.99	0.00	VR VARIABLE RATES
WINTER HAVEN	F	10/01/2018	EAN	09/30/2018	6.83	0.76	7.75	7.16	7.98	3.74	VR VARIABLE RATES
WINTER HAVEN	G	10/01/2018	EAN	09/30/2018	5.16	7.03	7.30	7.61	8.70	0.00	VR VARIABLE RATES
WINTER HAVEN	P	10/01/2018	EAN	09/30/2018	7.29	4.55	7.70	7.46	10.04	2.09	VR VARIABLE RATES
WINTER PARK	F	10/01/2018	EAN	09/30/2018	7.4	3.30	7.50	6.06	6.75	3.50	VR NORM RET AGE
WINTER PARK	P	10/01/2018	EAN	09/30/2018	5.	10.10	7.50	6.78	7.49	3.50	VR NORM RET AGE
WINTER SPRINGS	GPF	10/01/2018	EAN	09/30/2018	3.1	5.30	7.75	9.49	10.89	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	41	109	0	57
ALACHUA COUNTY SCHOOL BOARD	ERP		Alachua	263,291	0	157	0	0
ALTAMONTE SPRINGS	G	44,947	Seminole	463,560	264	53	0	68
ALTAMONTE SPRINGS	P	44,947	Seminole	463,560	87	15	0	9
APOPKA	F	51,676	Orange	1,349,597	97	31	10	5
APOPKA	G	51,676	Orange	1,349,597	229	120	9	22
APOPKA	P	51,676	Orange	1,349,597	102	50	2	1
ARCADIA	G	7,673	De Soto	35,520	31	23	0	11
ARCADIA	PF	7,673	De Soto	35,520	17	21	3	2
ATLANTIC BEACH	G	13,570	Duval	952,861	34	73	1	7
ATLANTIC BEACH	P	13,570	Duval	952,861	24	21	1	4
ATLANTIS	P	2,021	Palm Beach	1,433,417	0	6	0	0
AUBURNDALE	F	16,246	Polk	673,028	18	15	1	2
AUBURNDALE	G	16,246	Polk	673,028	42	98	0	13
AUBURNDALE	P	16,246	Polk	673,028	36	23	2	6
AVENTURA	P	37,790	Miami-Dade	2,779,322	78	17	7	0
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	24	24	7	9
BAL HARBOUR VILLAGE	P	2,920	Miami-Dade	2,779,322	18	22	1	0
BARTOW	F	19,342	Polk	673,028	19	16	0	3
BARTOW	G	19,342	Polk	673,028	184	92	7	37
BARTOW	P	19,342	Polk	673,028	33	39	2	4
BAY HARBOR ISLANDS	G	5,908	Miami-Dade	2,779,322	44	31	0	1
BAY HARBOR ISLANDS	P	5,908	Miami-Dade	2,779,322	21	6	0	2
BAY MEDICAL CENTER	G		Bay	181,199	0	672	0	900
BELLE GLADE	G	17,589	Palm Beach	1,433,417	84	52	0	9
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	25	6	0	11
BELLEAIR	P	3,977	Pinellas	970,532	13	9	0	1
BELLEVIEW	P	5,152	Marion	353,898	13	5	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
BOCA GRANDE FCD	F		Multi: Charlotte/Le	445,945	19	1	0	0
BOCA RATON	G	93,417	Palm Beach	1,433,417	616	463	53	41
BOCA RATON	PF	93,417	Palm Beach	1,433,417	382	293	35	16
BOCA RATON EXECUTIVE	G	93,417	Palm Beach	1,433,417	49	28	7	11
BOCA RATON HOUSING	G	93,417	Palm Beach	1,433,417	14	6	0	2
BONITA SPRINGS FCD	F	51,181	Lee	713,903	100	47	2	2
BONITA SPRINGS FCD	G	51,181	Lee	713,903	11	10	0	0
BOYNTON BEACH	F	76,756	Palm Beach	1,433,417	113	103	16	2
BOYNTON BEACH	G	76,756	Palm Beach	1,433,417	372	375	45	51
BOYNTON BEACH	P	76,756	Palm Beach	1,433,417	129	127	16	24
BRADENTON	F	56,157	Manatee	377,826	64	63	5	1
BRADENTON	P	56,157	Manatee	377,826	105	76	12	3
BROOKSVILLE	F	8,410	Hernando	185,604	18	18	0	6
BROOKSVILLE	P	8,410	Hernando	185,604	0	9	0	14
BUNNELL	F	3,056	Flagler	107,511	17	2	1	0
BUSHNELL	G	2,499	Sumter	124,935	14	2	0	11
CAPE CORAL	F	180,204	Lee	713,903	182	128	16	2
CAPE CORAL	G	180,204	Lee	713,903	830	638	89	25
CAPE CORAL	P	180,204	Lee	713,903	208	120	19	13
CASSELBERRY	PF	29,778	Seminole	463,560	71	24	1	13
CHATTAHOOCHEE	F	2,970	Gadsden	47,828	12	5	0	1
CLEARWATER	F	115,589	Pinellas	970,532	0	15	0	0
CLEARWATER	GPF	115,589	Pinellas	970,532	1,555	1,288	0	86
CLERMONT	F	38,906	Lake	342,917	72	3	0	7
CLERMONT	P	38,906	Lake	342,917	71	19	1	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	36	40	5	1
COCOA	G	19,286	Brevard	583,563	1	46	2	0
COCOA	P	19,286	Brevard	583,563	59	48	3	5
COCOA BEACH	F	11,328	Brevard	583,563	25	23	2	2

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
COCOA BEACH	G	11,328	Brevard	583,563	131	87	0	24
COCOA BEACH	P	11,328	Brevard	583,563	32	32	2	2
COOPER CITY	F	33,906	Broward	1,897,976	2	18	6	1
COOPER CITY	G	33,906	Broward	1,897,976	50	90	8	3
COOPER CITY	P	33,906	Broward	1,897,976	2	41	8	0
COOPER CITY - MANAGEMENT	GPF	33,906	Broward	1,897,976	2	6	0	0
CORAL GABLES	GPF	50,631	Miami-Dade	2,779,322	602	821	120	38
CORAL SPRINGS	F	128,757	Broward	1,897,976	160	15	5	1
CORAL SPRINGS	G	128,757	Broward	1,897,976	0	40	0	2
CORAL SPRINGS	P	128,757	Broward	1,897,976	189	157	17	9
CRESCENT CITY	F	1,553	Putnam	72,981	10	1	0	2
CRESCENT CITY	P	1,553	Putnam	72,981	4	3	0	2
CRESTVIEW	G	25,001	Okaloosa	198,152	113	41	10	10
CRESTVIEW	PF	25,001	Okaloosa	198,152	87	26	0	1
DADE CITY	F	7,162	Pasco	515,077	4	16	2	2
DADE CITY	P	7,162	Pasco	515,077	20	11	1	3
DANIA BEACH	G	31,755	Broward	1,897,976	19	77	1	0
DANIA BEACH [PF]	F	31,755	Broward	1,897,976	15	41	13	0
DANIA BEACH [PF]	P	31,755	Broward	1,897,976	0	21	0	0
DAVIE	F	103,171	Broward	1,897,976	151	80	12	0
DAVIE	P	103,171	Broward	1,897,976	159	107	27	4
DAVIE - GENERAL & MGMT	G	103,171	Broward	1,897,976	273	103	3	48
DAYTONA BEACH	PF	66,267	Volusia	531,062	320	389	19	10
DEERFIELD BEACH	F	78,573	Broward	1,897,976	78	115	7	0
DEERFIELD BEACH	G	78,573	Broward	1,897,976	3	128	0	0
DEERFIELD BEACH	P	78,573	Broward	1,897,976	0	74	0	0
DELAND	F	34,106	Volusia	531,062	43	25	1	2
DELAND	G	34,106	Volusia	531,062	28	116	13	1
DELAND	P	34,106	Volusia	531,062	59	46	2	3
DELRAY BEACH	F	66,580	Palm Beach	1,433,417	139	117	17	0
DELRAY BEACH	G	66,580	Palm Beach	1,433,417	378	308	42	78

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	P	66,580	Palm Beach	1,433,417	146	125	16	7
DELTONA	F	91,007	Volusia	531,062	71	28	3	2
DESTIN FCD	F	13,289	Okaloosa	198,152	29	15	2	7
DUNEDIN	F	37,054	Pinellas	970,532	50	45	3	2
DUNNELLON	PF	1,805	Marion	353,898	8	2	0	3
EAST LAKE TARPON FCD	F		Pinellas	970,532	37	16	2	6
EAST NICEVILLE FCD	F		Okaloosa	198,152	11	0	0	0
EATONVILLE	P	2,323	Orange	1,349,597	12	0	0	0
EDGEWATER	F	23,319	Volusia	531,062	30	11	0	1
EDGEWATER	G	23,319	Volusia	531,062	2	96	0	12
EDGEWATER	P	23,319	Volusia	531,062	28	29	0	10
ENGLEWOOD AREA FCD	F		Multi: Charlotte/Sa	297,715	49	21	5	2
ENGLEWOOD WATER DISTRICT	G		Multi: Charlotte/Sa	297,715	0	3	0	1
ESTERO FCD	F	31,806	Lee	713,903	59	6	1	1
EUSTIS	F	21,039	Lake	342,917	22	19	1	3
EUSTIS	P	21,039	Lake	342,917	36	28	0	9
FERNANDINA BEACH	G	12,761	Nassau	82,748	106	78	2	25
FERNANDINA BEACH	PF	12,761	Nassau	82,748	64	45	5	3
FLAGLER BEACH	F	4,726	Flagler	107,511	20	4	0	2
FLAGLER BEACH	P	4,726	Flagler	107,511	15	6	0	3
FLORIDA CITY	P	13,076	Miami-Dade	2,779,322	0	9	0	23
FLORIDA CITY - ELECTED	G	13,076	Miami-Dade	2,779,322	5	2	0	0
FORT LAUDERDALE	G	182,827	Broward	1,897,976	667	1,389	24	95
FORT LAUDERDALE	PF	182,827	Broward	1,897,976	793	947	133	17
FORT MEADE	F	5,993	Polk	673,028	15	8	0	9
FORT MEADE	G	5,993	Polk	673,028	42	25	0	16
FORT MEADE	P	5,993	Polk	673,028	0	7	0	4
FORT MYERS	F	81,868	Lee	713,903	98	104	14	3
FORT MYERS	G	81,868	Lee	713,903	472	533	36	181
FORT MYERS	P	81,868	Lee	713,903	201	159	3	17
FORT PIERCE	GP	43,326	Saint Lucie	302,432	550	517	0	47

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 SUPP	P	43,326	Saint Lucie	302,432	114	36	1	1
FORT WALTON BEACH	F	20,830	Okaloosa	198,152	36	26	0	3
FORT WALTON BEACH	G	20,830	Okaloosa	198,152	66	163	0	11
FORT WALTON BEACH	P	20,830	Okaloosa	198,152	43	48	0	10
FROSTPROOF	G	3,130	Polk	673,028	13	9	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	1,553	1,307	45	402
GAINESVILLE	PF	131,217	Alachua	263,291	393	424	41	26
GOLDEN BEACH	GP	935	Miami-Dade	2,779,322	49	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	2	0	7
GREENACRES	P	39,568	Palm Beach	1,433,417	23	3	0	18
GULF BREEZE	P	5,849	Santa Rosa	174,887	16	5	0	4
GULFPORT	F	12,544	Pinellas	970,532	13	21	0	6
GULFPORT	G	12,544	Pinellas	970,532	79	69	0	57
GULFPORT	P	12,544	Pinellas	970,532	32	20	0	4
HAINES CITY	F	24,298	Polk	673,028	30	16	0	3
HAINES CITY	G	24,298	Polk	673,028	41	68	0	33
HAINES CITY	P	24,298	Polk	673,028	50	21	0	4
HALIFAX HOSPITAL	G		Volusia	531,062	449	1,004	0	525
HALLANDALE BEACH	G	39,054	Broward	1,897,976	89	141	17	70
HALLANDALE BEACH	PF	39,054	Broward	1,897,976	145	167	20	4
HALLANDALE BEACH PM	G	39,054	Broward	1,897,976	6	19	4	9
HALLANDALE BEACH PM (EXCESS)	G	39,054	Broward	1,897,976	6	24	0	9
HAVANA	F	1,800	Gadsden	47,828	19	0	0	11
HIALEAH	GPF	238,906	Miami-Dade	2,779,322	816	1,547	40	248
HIALEAH - ELECTED	G	238,906	Miami-Dade	2,779,322	9	8	0	7
HIALEAH GARDENS	P	23,614	Miami-Dade	2,779,322	41	18	1	0
HILLSBOROUGH COUNTY	ERP		Hillsborough	1,408,864	0	522	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
HOLLEY-NAVARRE FCD	F		Santa Rosa	174,887	22	0	0	1
HOLLY HILL	F	11,958	Volusia	531,062	12	11	1	0
HOLLY HILL	P	11,958	Volusia	531,062	23	17	1	5
HOLLYWOOD	F	149,028	Broward	1,897,976	219	241	7	3
HOLLYWOOD	G	149,028	Broward	1,897,976	647	1,039	7	77
HOLLYWOOD	P	149,028	Broward	1,897,976	251	355	39	10
HOLMES BEACH	P	3,934	Manatee	377,826	17	13	0	1
HOMESTEAD	F	73,863	Miami-Dade	2,779,322	0	9	0	0
HOMESTEAD	P	73,863	Miami-Dade	2,779,322	92	77	19	3
HOMESTEAD - General & Hospital	G	73,863	Miami-Dade	2,779,322	119	184	26	43
HOMESTEAD - New Elected & Sr. Mgmt	G	73,863	Miami-Dade	2,779,322	6	4	0	2
HOMESTEAD - Old Elected	G	73,863	Miami-Dade	2,779,322	1	5	0	2
HOWEY-IN-THE-HILLS	P	1,499	Lake	342,917	7	3	0	0
INDIALANTIC	G	2,842	Brevard	583,563	14	8	0	5
INDIALANTIC	PF	2,842	Brevard	583,563	15	14	2	1
INDIAN HARBOUR BEACH	P	8,526	Brevard	583,563	19	13	1	2
INDIAN HARBOUR BEACH (SUPP)	P	8,526	Brevard	583,563	20	13	0	2
INDIAN RIVER SHORES	G	4,208	Indian River	151,825	3	3	0	0
INDIAN RIVER SHORES	PF	4,208	Indian River	151,825	20	12	1	1
INDIAN SHORES	P	1,470	Pinellas	970,532	10	4	0	0
JACKSON MEMORIAL HOSPITAL	G		Miami-Dade	2,779,322	8,960	786	0	950
JACKSONVILLE	CO	907,093	Duval	952,861	587	272	97	7
JACKSONVILLE	G	907,093	Duval	952,861	4,234	5,176	0	185
JACKSONVILLE	PF	907,093	Duval	952,861	2,384	2,612	398	82
JACKSONVILLE - DISABILITY	G	907,093	Duval	952,861	5,625	36	0	0
JACKSONVILLE BEACH	F	23,494	Duval	952,861	30	24	0	0
JACKSONVILLE BEACH	G	23,494	Duval	952,861	240	192	0	10
JACKSONVILLE BEACH	P	23,494	Duval	952,861	61	37	0	4
JACKSONVILLE PF SENIOR STAFF	G	907,093	Duval	952,861	0	3	0	0
JUPITER	P	62,100	Palm Beach	1,433,417	96	56	19	3
JUPITER ISLAND	GPF	826	Martin	155,556	12	38	0	19

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
KEY BISCAYNE	PF	12,887	Miami-Dade	2,779,322	65	25	8	5
KEY WEST	G	24,509	Monroe	73,940	269	150	16	8
KEY WEST	PF	24,509	Monroe	73,940	153	115	20	12
KEY WEST HOUSING	G	24,509	Monroe	73,940	51	39	6	14
KEY WEST UTILITY	G	24,509	Monroe	73,940	123	186	0	22
KISSIMMEE	F	72,369	Osceola	352,496	91	67	10	11
KISSIMMEE	G	72,369	Osceola	352,496	432	275	34	119
KISSIMMEE	P	72,369	Osceola	352,496	133	108	5	10
KISSIMMEE UTILITY AUTHORITY	G	72,369	Osceola	352,496	245	216	15	63
LABELLE	F	5,025	Hendry	39,586	25	0	1	4
LADY LAKE	P	14,960	Lake	342,917	25	11	0	2
LAKE ALFRED	G	5,950	Polk	673,028	37	21	1	10
LAKE ALFRED	PF	5,950	Polk	673,028	16	3	1	2
LAKE CITY	F	12,322	Columbia	69,721	18	19	1	2
LAKE CITY	G	12,322	Columbia	69,721	21	95	6	12
LAKE CITY	P	12,322	Columbia	69,721	35	24	0	6
LAKE HELEN	P	2,752	Volusia	531,062	4	3	0	0
LAKE MARY	F	16,746	Seminole	463,560	36	14	2	2
LAKE MARY	P	16,746	Seminole	463,560	39	24	1	8
LAKE PARK (RETIRED)	P	8,829	Palm Beach	1,433,417	0	6	0	0
LAKE WALES	F	15,791	Polk	673,028	30	13	0	2
LAKE WALES	G	15,791	Polk	673,028	99	39	9	6
LAKE WALES	P	15,791	Polk	673,028	45	28	0	1
LAKE WORTH	F	38,257	Palm Beach	1,433,417	7	66	4	1
LAKE WORTH	G	38,257	Palm Beach	1,433,417	276	290	21	12
LAKE WORTH	P	38,257	Palm Beach	1,433,417	10	95	2	0
LAKELAND	F	105,586	Polk	673,028	155	116	9	4
LAKELAND	G	105,586	Polk	673,028	1,433	1,151	193	94
LAKELAND	P	105,586	Polk	673,028	218	191	23	17
LANTANA	F	11,397	Palm Beach	1,433,417	9	18	5	1
LANTANA	P	11,397	Palm Beach	1,433,417	27	17	3	6

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
LARGO	PF	83,526	Pinellas	970,532	260	205	27	19
LAUDERDALE-BY-THE-SEA (VOL)	F	6,199	Broward	1,897,976	51	12	0	1
LAUDERHILL	F	71,751	Broward	1,897,976	81	74	4	2
LAUDERHILL	G	71,751	Broward	1,897,976	95	85	10	11
LAUDERHILL	P	71,751	Broward	1,897,976	102	47	9	14
LAUDERHILL (C&M)	G	71,751	Broward	1,897,976	115	47	14	4
LEESBURG	F	23,297	Lake	342,917	44	31	0	7
LEESBURG	G	23,297	Lake	342,917	155	243	3	245
LEESBURG	P	23,297	Lake	342,917	63	36	1	2
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	34	0	3
LONGBOAT KEY	G	6,990	Multi: Sarasota/Ma	397,634	18	44	0	11
LONGBOAT KEY	P	6,990	Multi: Sarasota/Ma	397,634	5	19	0	2
LONGWOOD	PF	15,279	Seminole	463,560	76	5	0	29
LYNN HAVEN	F	21,201	Bay	181,199	20	7	0	1
LYNN HAVEN	G	21,201	Bay	181,199	94	31	12	3
LYNN HAVEN	P	21,201	Bay	181,199	33	16	0	3
MADISON	F	3,081	Madison	19,473	8	6	0	0
MADISON	P	3,081	Madison	19,473	14	7	0	3
MAITLAND	PF	18,612	Orange	1,349,597	90	64	2	16
MARATHON	F	8,235	Monroe	73,940	27	1	0	4
MARCO ISLAND	F	17,094	Collier	367,347	34	1	0	2
MARCO ISLAND	P	17,094	Collier	367,347	35	15	0	10
MARIANNA	F	7,621	Jackson	50,435	16	6	0	1
MARIANNA	P	7,621	Jackson	50,435	19	7	0	1
MARTIN COUNTY	ERP		Martin	155,556	0	75	0	0
MEDLEY	P	842	Miami-Dade	2,779,322	36	22	1	0
MEDLEY - GENERAL + ELECTED	G	842	Miami-Dade	2,779,322	111	34	1	12
MELBOURNE	F	82,040	Brevard	583,563	124	108	7	4
MELBOURNE	G	82,040	Brevard	583,563	4	37	0	33

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
MELBOURNE	P	82,040	Brevard	583,563	132	151	13	10
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	1,998	2,120	83	15
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	1,959	1,919	28	36
MIAMI - GESE (EXCESS)	GS	481,333	Miami-Dade	2,779,322	0	33	0	0
MIAMI - GESE (STAFF)	GS	481,333	Miami-Dade	2,779,322	5	7	0	0
MIAMI - OFF-STREET PARKING	G	481,333	Miami-Dade	2,779,322	58	20	0	8
MIAMI BEACH	G	92,502	Miami-Dade	2,779,322	1,231	1,093	99	94
MIAMI BEACH	PF	92,502	Miami-Dade	2,779,322	493	666	97	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	76	79	6	7
MIAMI SPRINGS	PF	14,192	Miami-Dade	2,779,322	36	40	4	5
MIAMI-DADE COUNTY	ERP		Miami-Dade	2,779,322	0	475	0	0
MIDWAY FCD	F		Santa Rosa	174,887	27	2	0	1
MILTON	F	10,186	Santa Rosa	174,887	16	13	0	1
MILTON	G	10,186	Santa Rosa	174,887	66	40	9	5
MILTON	P	10,186	Santa Rosa	174,887	14	12	3	1
MIRAMAR	F	137,107	Broward	1,897,976	120	46	27	3
MIRAMAR	G	137,107	Broward	1,897,976	370	163	12	31
MIRAMAR	P	137,107	Broward	1,897,976	166	89	48	1
MIRAMAR - MANAGEMENT	G	137,107	Broward	1,897,976	137	56	6	11
MONROE COUNTY	ERP		Monroe	73,940	0	8	0	0
MONROE COUNTY VOL F.F. & EMS	F		Monroe	73,940	5	13	0	13
MONTICELLO	F	2,412	Jefferson	14,733	14	3	0	5
MONTICELLO	P	2,412	Jefferson	14,733	9	6	0	1
MOUNT DORA	F	14,536	Lake	342,917	26	16	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	G	14,536	Lake	342,917	46	82	0	19
MOUNT DORA	P	14,536	Lake	342,917	33	16	0	13
NAPLES	F	20,344	Collier	367,347	46	42	10	6
NAPLES	G	20,344	Collier	367,347	310	252	0	25
NAPLES	P	20,344	Collier	367,347	58	72	9	11
NEPTUNE BEACH	P	7,285	Duval	952,861	16	10	3	5
NEW PORT RICHEY	F	15,863	Pasco	515,077	22	24	1	2
NEW PORT RICHEY	P	15,863	Pasco	515,077	40	40	2	5
NEW SMYRNA BEACH	F	26,407	Volusia	531,062	36	42	4	6
NEW SMYRNA BEACH	P	26,407	Volusia	531,062	42	50	0	6
NORTH BAY FCD	F		Okaloosa	198,152	17	3	0	4
NORTH BREVARD HOSPITAL (Parrish)	G		Brevard	583,563	529	98	0	195
NORTH BROWARD HOSPITAL	G		Broward	1,897,976	6,394	1,412	0	1,686
NORTH COLLIER FCD (was North Naples)	F		Collier	367,347	159	13	3	2
NORTH MIAMI 691 [GPF]	F	63,517	Miami-Dade	2,779,322	0	13	0	0
NORTH MIAMI 691 [GPF]	G	63,517	Miami-Dade	2,779,322	197	203	0	4
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	108	46	0	1
NORTH MIAMI BEACH	G	45,612	Miami-Dade	2,779,322	109	279	7	69
NORTH MIAMI BEACH	PF	45,612	Miami-Dade	2,779,322	74	131	25	0
NORTH MIAMI BEACH - MANAGEMENT	G	45,612	Miami-Dade	2,779,322	14	23	0	11
NORTH PORT	F	70,631	Sarasota	417,442	42	25	4	33
NORTH PORT	P	70,631	Sarasota	417,442	65	43	1	4
NORTH RIVER FCD	F		Manatee	377,826	50	35	1	2
OAKLAND PARK	G	45,276	Broward	1,897,976	68	164	0	45
OAKLAND PARK	PF	45,276	Broward	1,897,976	12	126	9	24
OCALE	F	60,042	Marion	353,898	124	76	10	3
OCALE	G	60,042	Marion	353,898	194	736	19	289
OCALE	P	60,042	Marion	353,898	155	114	11	10
OCEAN CITY-WRIGHT FCD	F		Okaloosa	198,152	39	18	0	7

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
OCOEE	G	45,694	Orange	1,349,597	184	106	4	43
OCOEE	PF	45,694	Orange	1,349,597	131	58	11	15
OKALOOSA ISLAND FCD	F		Okaloosa	198,152	20	14	0	0
OKEECHOBEE	F	5,561	Okeechobee	41,120	12	4	1	1
OKEECHOBEE	G	5,561	Okeechobee	41,120	26	16	2	3
OKEECHOBEE	P	5,561	Okeechobee	41,120	18	12	4	1
OKEECHOBEE UTILITY	G	5,561	Okeechobee	41,120	49	18	0	7
OLDSMAR	F	14,489	Pinellas	970,532	10	2	0	1
ORANGE COUNTY LIBRARY	G		Orange	1,349,597	76	137	0	75
ORANGE PARK	F	8,630	Clay	212,034	19	20	1	11
ORANGE PARK	G	8,630	Clay	212,034	36	27	0	49
ORANGE PARK	P	8,630	Clay	212,034	26	27	0	13
ORLANDO	F	285,099	Orange	1,349,597	486	454	24	7
ORLANDO	G	285,099	Orange	1,349,597	96	797	0	56
ORLANDO	P	285,099	Orange	1,349,597	727	766	0	7
ORLANDO AVIATION	G	285,099	Orange	1,349,597	75	334	0	90
ORLANDO UTILITY	G	285,099	Orange	1,349,597	1,181	919	0	138
ORMOND BEACH	F	41,140	Volusia	531,062	37	39	5	3
ORMOND BEACH	G	41,140	Volusia	531,062	103	156	13	35
ORMOND BEACH	P	41,140	Volusia	531,062	61	60	1	2
OVIEDO	F	39,739	Seminole	463,560	49	10	3	3
OVIEDO	P	39,739	Seminole	463,560	68	26	0	3
PALATKA	F	10,649	Putnam	72,981	22	15	0	1
PALATKA	G	10,649	Putnam	72,981	77	110	7	9
PALATKA	P	10,649	Putnam	72,981	28	25	3	3
PALM BAY	F	112,703	Brevard	583,563	108	74	14	5
PALM BAY	G	112,703	Brevard	583,563	0	2	0	0
PALM BAY	P	112,703	Brevard	583,563	139	96	11	9
PALM BEACH	GPF	8,295	Palm Beach	1,433,417	275	396	39	91
PALM BEACH GARDENS	F	53,800	Palm Beach	1,433,417	99	35	19	4
PALM BEACH GARDENS	G	53,800	Palm Beach	1,433,417	2	10	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
PALM BEACH GARDENS	P	53,800	Palm Beach	1,433,417	102	69	12	3
PALM COAST (VOL)	F	84,575	Flagler	107,511	27	25	0	4
PALM HARBOR FCD	F		Pinellas	970,532	49	7	0	2
PALM TRAN, INC. (ATU-1577)	G		Palm Beach	1,433,417	581	369	0	111
PALMETTO	G	13,307	Manatee	377,826	75	56	1	3
PALMETTO	P	13,307	Manatee	377,826	31	32	0	7
PANAMA CITY	F	37,208	Bay	181,199	75	77	3	3
PANAMA CITY	P	37,208	Bay	181,199	98	90	2	9
PANAMA CITY (SUPP)	G	37,208	Bay	181,199	16	14	0	3
PANAMA CITY BEACH	F	13,099	Bay	181,199	36	13	2	0
PANAMA CITY BEACH	G	13,099	Bay	181,199	165	64	17	4
PANAMA CITY BEACH	P	13,099	Bay	181,199	60	25	1	4
PARKLAND	P	32,742	Broward	1,897,976	0	4	0	0
PASCO COUNTY	ERP		Pasco	515,077	0	339	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	310	79	5
PENSACOLA	F	54,801	Escambia	318,560	102	171	19	1
PENSACOLA	G	54,801	Escambia	318,560	108	608	21	58
PENSACOLA	P	54,801	Escambia	318,560	68	160	11	13
PERRY	F	7,025	Taylor	22,283	13	11	1	7
PERRY	P	7,025	Taylor	22,283	20	14	1	1
PINELLAS PARK	F	53,144	Pinellas	970,532	74	87	1	1
PINELLAS PARK	G	53,144	Pinellas	970,532	278	280	12	11
PINELLAS PARK	P	53,144	Pinellas	970,532	103	84	2	1
PLANT CITY	PF	38,938	Hillsborough	1,408,864	99	76	9	6
PLANTATION	G	89,595	Broward	1,897,976	557	392	42	56
PLANTATION	P	89,595	Broward	1,897,976	123	130	43	2
PLANTATION (VOL)	F	89,595	Broward	1,897,976	233	89	0	25
POMPANO BEACH	G	110,371	Broward	1,897,976	488	390	51	28
POMPANO BEACH	PF	110,371	Broward	1,897,976	179	374	29	3

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
PORT ORANGE	F	61,009	Volusia	531,062	54	54	2	1
PORT ORANGE	G	61,009	Volusia	531,062	100	99	0	11
PORT ORANGE	P	61,009	Volusia	531,062	87	58	0	4
PORT ST. LUCIE	P	185,843	Saint Lucie	302,432	215	60	17	5
PUNTA GORDA	F	19,487	Charlotte	177,987	25	18	2	3
PUNTA GORDA	G	19,487	Charlotte	177,987	80	115	27	12
PUNTA GORDA	P	19,487	Charlotte	177,987	36	32	0	6
QUINCY	PF	8,176	Gadsden	47,828	19	38	0	23
RIVIERA BEACH	F	35,431	Palm Beach	1,433,417	53	62	5	0
RIVIERA BEACH	G	35,431	Palm Beach	1,433,417	129	197	23	7
RIVIERA BEACH	P	35,431	Palm Beach	1,433,417	109	81	3	2
ROCKLEDGE	F	26,882	Brevard	583,563	32	20	3	4
ROCKLEDGE	G	26,882	Brevard	583,563	137	49	4	5
ROCKLEDGE	P	26,882	Brevard	583,563	44	12	6	4
SAFETY HARBOR	F	17,470	Pinellas	970,532	23	1	0	1
SAINT AUGUSTINE	F	14,021	Saint Johns	238,742	33	26	0	2
SAINT AUGUSTINE	G	14,021	Saint Johns	238,742	242	152	0	15
SAINT AUGUSTINE	P	14,021	Saint Johns	238,742	52	30	1	8
SAINT CLOUD	G	46,519	Osceola	352,496	309	123	14	88
SAINT CLOUD	PF	46,519	Osceola	352,496	142	60	6	11
SAINT JOHNS RIVER PW PK	G		Duval	952,861	5	379	0	54
SAINT LUCIE COUNTY FCD	F		Saint Lucie	302,432	345	169	36	54
SAINT LUCIE COUNTY FCD	G		Saint Lucie	302,432	56	29	3	11
SAINT PETE BEACH	F	9,510	Pinellas	970,532	34	25	0	1
SAINT PETE BEACH	G	9,510	Pinellas	970,532	24	73	1	40
SAINT PETE BEACH	P	9,510	Pinellas	970,532	0	28	0	4
SAINT PETERSBURG	F	266,076	Pinellas	970,532	305	417	47	7
SAINT PETERSBURG	G	266,076	Pinellas	970,532	1,621	1,265	108	202
SAINT PETERSBURG	P	266,076	Pinellas	970,532	488	627	61	43
SAN CARLOS PARK FCD	F		Okaloosa	198,152	45	5	0	3
SANFORD	F	59,033	Seminole	463,560	63	52	2	6

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SANFORD	P	59,033	Seminole	463,560	66	76	0	8
SANIBEL	G	6,701	Lee	713,903	16	85	2	48
SANIBEL	P	6,701	Lee	713,903	23	25	2	5
SARASOTA	F	55,832	Sarasota	417,442	2	162	0	0
SARASOTA	G	55,832	Sarasota	417,442	166	404	20	14
SARASOTA	P	55,832	Sarasota	417,442	153	209	10	4
SARASOTA MEMORIAL HEALTH CARE	G		Sarasota	417,442	1,273	976	0	494
SARASOTA-MANATEE AIRPORT	G		Sarasota	417,442	42	70	0	13
SATELLITE BEACH	G	10,346	Brevard	583,563	4	21	1	2
SATELLITE BEACH	PF	10,346	Brevard	583,563	36	24	2	7
SEBASTIAN	P	24,630	Indian River	151,825	39	16	0	6
SEBRING	F	11,087	Highlands	102,525	4	22	0	0
SEBRING	P	11,087	Highlands	102,525	19	21	1	1
SEMINOLE	F	18,865	Pinellas	970,532	68	84	0	2
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G		Broward	1,897,976	4,512	1,952	0	3,352
SOUTH MIAMI [GP]	G	12,664	Miami-Dade	2,779,322	57	27	0	4
SOUTH MIAMI [GP]	P	12,664	Miami-Dade	2,779,322	50	21	0	5
SOUTH PASADENA	F	5,074	Pinellas	970,532	20	17	0	0
SOUTH WALTON FCD	F		Walton	67,656	88	12	7	2
Southeast Volusia County Hospital District (was Bert Fish)	G		Volusia	531,062	10	159	0	33
SOUTHERN MANATEE FCD	F		Manatee	377,826	83	16	4	0
SOUTHERN MANATEE FCD	G		Manatee	377,826	7	4	1	0
STARKE	F	5,352	Bradford	28,057	37	3	2	0
STARKE	G	5,352	Bradford	28,057	34	55	3	3
STARKE	P	5,352	Bradford	28,057	16	12	0	2
SUNRISE	F	92,663	Broward	1,897,976	114	99	30	0
SUNRISE	G	92,663	Broward	1,897,976	538	492	84	68
SUNRISE	P	92,663	Broward	1,897,976	158	134	23	0
SURFSIDE [GP]	G	5,934	Miami-Dade	2,779,322	64	22	2	4
SURFSIDE [GP]	P	5,934	Miami-Dade	2,779,322	31	14	0	3

APPENDIX F - Population Data

City or District	TYP SYS	City Population	County Name	County Population	Membr Activ	Membr Retrd	Membr DROP	Membr Termd
SWEETWATER	P	21,499	Miami-Dade	2,779,322	33	13	0	5
TALLAHASSEE [GPF]	F	192,381	Leon	292,332	228	213	39	7
TALLAHASSEE [GPF]	G	192,381	Leon	292,332	1,895	1,539	149	246
TALLAHASSEE [GPF]	P	192,381	Leon	292,332	331	243	36	30
TAMARAC	F	64,663	Broward	1,897,976	97	46	0	3
TAMARAC	G	64,663	Broward	1,897,976	182	145	7	29
TAMARAC	P	64,663	Broward	1,897,976	0	32	0	0
TAMARAC - ELECTED	G	64,663	Broward	1,897,976	90	42	0	24
TAMPA	G	378,531	Hillsborough	1,408,864	2,449	2,062	181	622
TAMPA	PF	378,531	Hillsborough	1,408,864	1,410	1,965	181	15
TARPON SPRINGS	F	25,455	Pinellas	970,532	38	32	1	2
TARPON SPRINGS	P	25,455	Pinellas	970,532	46	31	7	1
TAVARES	F	17,353	Lake	342,917	24	9	0	0
TAVARES	P	17,353	Lake	342,917	23	15	2	1
TEMPLE TERRACE	F	26,512	Hillsborough	1,408,864	51	29	1	1
TEMPLE TERRACE	P	26,512	Hillsborough	1,408,864	36	56	5	2
TEQUESTA	G	5,857	Palm Beach	1,433,417	52	7	0	7
TEQUESTA [PF]	F	5,857	Palm Beach	1,433,417	16	5	1	1
TEQUESTA [PF]	P	5,857	Palm Beach	1,433,417	16	2	0	2
TITUSVILLE	G	47,456	Brevard	583,563	289	359	0	77
TITUSVILLE	PF	47,456	Brevard	583,563	136	123	0	34
TRI-COUNTY TRANSIT (ATU-1596)	G		Orange	1,349,597	493	403	37	91
UMATILLA	P	4,081	Lake	342,917	9	2	0	0
VALPARAISO	PF	5,284	Okaloosa	198,152	11	3	0	1
VENICE	F	22,781	Sarasota	417,442	22	42	0	15
VENICE	P	22,781	Sarasota	417,442	5	54	3	29
VERO BEACH	F	16,274	Indian River	151,825	0	14	0	0
VERO BEACH	G	16,274	Indian River	151,825	255	395	0	93
VERO BEACH	P	16,274	Indian River	151,825	46	47	6	2
VILLAGE OF NORTH PALM BEACH	G	12,596	Palm Beach	1,433,417	32	33	0	38
VILLAGE OF NORTH PALM BEACH	PF	12,596	Palm Beach	1,433,417	55	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	34	57	0	42
VILLAGE OF PALM SPRINGS	PF	23,448	Palm Beach	1,433,417	15	28	3	15
VOLUSIA COUNTY (VOL)	F		Volusia	531,062	29	38	0	6
WAUCHULA	GP	5,133	Hardee	27,296	71	42	0	3
WEST MANATEE FCD	F		Manatee	377,826	37	3	0	4
WEST MELBOURNE	P	21,990	Brevard	583,563	43	15	1	1
WEST PALM BEACH	F	112,906	Palm Beach	1,433,417	226	209	0	0
WEST PALM BEACH	G	112,906	Palm Beach	1,433,417	16	167	0	6
WEST PALM BEACH	P	112,906	Palm Beach	1,433,417	269	240	16	9
WILLISTON	G	2,943	Levy	41,054	34	18	1	11
WILLISTON	P	2,943	Levy	41,054	10	4	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	4	43	1	1
WILTON MANORS [GP]	P	12,831	Broward	1,897,976	2	31	0	0
WINTER GARDEN	G	44,935	Orange	1,349,597	153	69	5	55
WINTER GARDEN	PF	44,935	Orange	1,349,597	112	43	2	19
WINTER HAVEN	F	42,828	Polk	673,028	63	40	4	1
WINTER HAVEN	G	42,828	Polk	673,028	203	224	39	29
WINTER HAVEN	P	42,828	Polk	673,028	84	55	4	7
WINTER PARK	F	30,212	Orange	1,349,597	66	49	9	0
WINTER PARK	P	30,212	Orange	1,349,597	71	73	8	4
WINTER SPRINGS	GPF	37,639	Seminole	463,560	86	114	0	164
Municipalities and Special Districts:		479			94,506	73,550	4,643	16,731
School Board Early Retirement Programs		6			0	1,576	0	1
Grand Totals:		485			94,506	75,126	4,643	16,732

APPENDIX G
FUNDING PROGRESS (GASB BASIS)

<u>HEADINGS</u>	<u>INFORMATION PROVIDED</u>
City or District	Plan Sponsor (Name of City, Special District, or School Board)
TYP SYS	Type of Retirement System: <ul style="list-style-type: none"> • G = General Employees only • P = Police Officers only • F = Firefighters only • PF = Police Officers and Firefighters only • GPF = General Employees, Police Officers and Firefighters • GP = General Employees and Police Officers only • GF = General Employees and Firefighters only • GS = General and Sanitation Employees only • HIS = Health Insurance Subsidy • LG = Lifeguards • CO = Correctional Officers only • ERP = Early Retirement Program
Valuation Date	The month / day / year on which the financial data in the actuarial valuation is based.
REV	Indicates whether the valuation was revised.
Plan Change	Indicates whether results reflect a change due to assumption revision and/or change in plan provisions. "None" indicates no plan or assumption changes since last valuation.
Funding Method	The actuarial cost funding method may be one of the following: <ul style="list-style-type: none"> • EAN = Entry Age Normal • FIL = Frozen Initial Liability • AGG = Aggregate • UC = Unit Credit • PUC = Projected Unit Credit • AAN = Attained Age Normal • ILP = Individual Level Premium
Total Market Assets	The market value of assets including DROP accounts.
AAL	Actuarial Accrued Liability
UAAL	Unfunded Actuarial Accrued Liability (AAL – Total Market Value of Assets)
Funded Ratio Pct	Total Market Value of Assets ÷ AAL = Funded Ratio Pct
Covered Payroll	Payroll on which benefits are based
UAAL As Pct of Covd Pay	AAL – Total Market Value of Assets ÷ Covered Payroll
Total Actuarial Assets	The actuarial value of assets including DROP accounts. The actuarial value of assets is used to determine the plan's required contribution. Actuarial Value may equal Market Value but this is not usually the case.

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ALACHUA COUNTY LIBRARY	G	10/01/2018	N	None	EAN	28,588,346	35,949,206	8,639,316	79.5%	1,910,153	452.3	27,309,890
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 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
ALTAMONTE SPRINGS	G	10/01/2018	N	None	EAN	28,624,717	26,932,533	-1,692,184	106.3%	11,976,262	-14.1	28,624,717
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	P	10/01/2018	N	None	EAN	23,738,526	26,903,212	2,790,991	88.2%	5,637,710	49.5	24,112,221
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	10/01/2016	N	None	EAN	16,386,447	19,576,118	3,189,671	83.7%	5,016,813	63.6	16,386,447
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
APOPKA	F	10/01/2018	N	None	EAN	42,511,628	48,674,209	4,813,553	87.3%	6,727,740	71.6	43,860,656
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	G	10/01/2018	N	None	EAN	53,228,222	60,841,792	5,663,480	87.5%	12,093,593	46.8	55,178,312
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)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
APOPKA	G	10/01/2016	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	P	10/01/2018	N	None	EAN	54,768,453	59,619,191	3,082,288	91.9%	7,021,067	43.9	56,536,903
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
ARCADIA	G	01/01/2019	N	None	EAN	2,921,507	3,863,669	942,162	75.6%	1,108,011	85.0	2,921,507
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	01/01/2017	N	None	EAN	2,498,776	3,474,567	989,139	71.9%	944,307	104.8	2,485,428
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	PF	10/01/2018	N	After	EAN	10,669,153	11,293,447	604,929	94.5%	704,864	85.8	10,688,518
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
ATLANTIC BEACH	G	10/01/2018	N	None	EAN	19,714,297	23,571,907	4,537,109	83.6%	1,896,794	239.2	19,034,798
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	P	10/01/2018	N	None	EAN	12,164,644	15,116,672	3,220,752	80.5%	1,566,471	205.6	11,895,920
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
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
ATLANTIC BEACH	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
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	10/01/2018	N	None	EAN	7,627,375	9,807,272	2,328,349	77.8%	986,237	236.1	7,478,923
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	G	10/01/2018	N	None	EAN	19,950,220	27,127,043	7,609,562	73.5%	1,512,031	503.3	19,517,481
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	P	10/01/2018	N	None	FIL	12,899,051	14,733,147	2,163,443	87.6%	1,848,864	117.0	12,569,704
AUBURNDALE	P	10/01/2017	N	After	FIL	11,961,577	14,304,210	2,522,683	83.6%	1,882,489	134.0	11,781,527
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
AVENTURA	P	10/01/2018	N	After		46,248,047	54,110,807	8,502,066	85.5%	8,559,481	99.3	45,608,741
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)

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
AVON PARK	P	10/01/2018	N	After	EAN	6,667,622	6,531,442	-70,588	102.1%	88,174	-80.1	6,602,030
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
BAL HARBOUR VILLAGE	G	10/01/2018	N	None	EAN	13,815,683	19,338,134	6,016,379	71.4%	1,700,715	353.8	13,321,755
BAL HARBOUR VILLAGE	G	10/01/2017	N	After	EAN	12,641,620	17,537,301	5,277,897	72.1%	1,653,391	319.2	12,259,404
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	P	10/01/2018	N	After	EAN	22,720,860	28,369,042	7,364,838	80.1%	2,027,529	363.2	21,004,204
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
BARTOW	F	10/01/2018	N	None	FIL	10,396,232	11,304,200	1,075,794	92.0%	1,046,382	102.8	10,228,406
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	G	10/01/2018	N	None	EAN	28,299,988	36,313,521	9,112,258	77.9%	7,860,532	115.9	27,201,263
BARTOW	G	10/01/2017	N	After	EAN	26,138,394	35,271,360	9,764,249	74.1%	8,130,481	120.1	25,507,111
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

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	10/01/2018	N	None	EAN	19,391,267	22,244,760	3,193,807	87.2%	1,612,245	198.1	19,050,953
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
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
BAY HARBOR ISLANDS	G	10/01/2018	N	None	EAN	8,662,263	9,998,178	1,389,594	86.6%	2,846,286	48.8	8,608,584
BAY HARBOR ISLANDS	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	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	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	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	P	10/01/2018	N	None	EAN	11,748,079	11,020,422	-672,151	106.6%	1,984,588	-33.9	11,692,573
BAY HARBOR ISLANDS	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	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	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	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 MEDICAL CENTER	G	01/01/2019	N	None	PUC	96,622,178	118,195,240	21,573,062	81.7%	0	0.0	96,622,178
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
BELLE GLADE	G	10/01/2018	N	After	AGG	19,108,617	15,630,622	-2,941,821	122.3%	3,135,428	-93.8	18,572,443
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

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	10/01/2018	N	After	AGG	6,191,418	4,448,004	-1,743,415	139.2%	0	0.0	6,191,419
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
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 HOUSING	G	10/01/2018	N	None	AGG	2,479,352	2,665,326	185,974	93.0%	801,768	23.2	2,479,352
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
BELLEAIR	P	10/01/2018	N	After	FIL	4,027,541	4,519,239	577,518	89.1%	949,012	60.9	3,941,721
BELLEAIR	P	10/01/2017	N	None	FIL	3,721,282	4,206,275	532,562	88.5%	916,226	58.1	3,673,713
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
BELLEVUE	P	10/01/2018	N	None	EAN	3,774,349	4,080,813	371,821	92.5%	549,666	67.6	3,708,992
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
BOCA GRANDE FCD	F	10/01/2018	N	After	FIL	8,332,282	11,394,748	3,062,466	73.1%	1,700,879	180.1	8,332,282
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
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 RATON	G	10/01/2017	N	None	EAN	219,066,146	224,428,754	24,027,311	97.6%	30,648,618	78.4	200,401,443

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
BOCA 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	PF	10/01/2018	N	After	EAN	392,280,877	516,649,784	129,708,627	75.9%	38,676,790	335.4	386,941,157
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 EXECUTIVE	G	10/01/2018	N	None	EAN	44,870,626	59,412,776	16,675,005	75.5%	5,593,482	298.1	42,737,771
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 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
BONITA SPRINGS FCD	F	10/01/2018	N	After	EAN	70,794,857	90,372,616	22,188,258	78.3%	8,918,131	248.8	68,184,358
BONITA SPRINGS FCD	F	10/01/2017	N	None	EAN	64,902,950	87,199,618	23,798,650	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
BONITA SPRINGS FCD	G	10/01/2018	N	After	EAN	3,511,425	3,978,862	662,483	88.3%	573,342	115.6	3,316,379
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	10/01/2018	N	After	EAN	115,256,910	156,214,554	45,316,753	73.8%	10,393,865	436.0	110,897,801
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	G	10/01/2018	N	After	EAN	179,720,765	197,069,468	24,784,512	91.2%	21,744,181	114.0	172,284,956
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	P	10/01/2018	N	After	EAN	102,154,963	145,569,478	44,221,088	70.2%	11,169,188	395.9	101,348,390
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
BRADENTON	F	10/01/2018	N	None	EAN	56,444,518	58,074,476	3,376,779	97.2%	5,105,143	66.1	54,697,697
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	P	10/01/2018	N	After	EAN	74,758,077	88,676,061	12,068,018	84.3%	7,320,127	164.9	76,608,043
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
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
BROOKSVILLE	F	10/01/2018	N	After	EAN	6,631,932	7,232,660	609,240	91.7%	723,426	84.2	6,623,420
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	None	AGG	7,382,750	5,132,609	-1,946,875	143.8%	0	0.0	7,079,484
BROOKSVILLE	P	10/01/2017	N	None	AGG	6,802,899	6,226,962	-362,923	109.2%	1,019,028	-35.6	6,589,885
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	Y	After	AGG	4,930,633	4,694,015	-401,366	105.0%	1,213,861	-33.1	5,095,381
BROOKSVILLE	P	10/01/2015	N	None	AGG	4,930,633	4,523,237	-572,144	109.0%	1,213,861	-47.1	5,095,381
BROOKSVILLE	P	10/01/2014	N	None	AGG	4,837,520	4,156,963	-357,851	116.4%	1,190,417	-30.1	4,514,814
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	10/01/2018	N	None	EAN	3,453,778	3,369,874	154,840	102.5%	840,955	18.4	3,215,034
BUSHNELL	G	10/01/2017	N	None	EAN	3,005,559	3,082,118	200,297	97.5%	975,011	20.5	2,881,821
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
CAPE CORAL	F	10/01/2018	N	None	EAN	183,885,750	218,492,600	38,606,161	84.2%	16,087,372	240.0	179,886,439
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	G	10/01/2018	N	None	EAN	289,305,621	360,146,686	76,367,285	80.3%	46,931,061	162.7	283,779,401
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	None	EAN	174,328,512	198,747,002	29,230,186	87.7%	17,072,351	171.2	169,516,816
CAPE CORAL	P	10/01/2017	N	None	EAN	160,062,570	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
CASSELBERRY	PF	10/01/2018	N	After	AGG	25,859,630	23,264,285	-1,222,357	111.2%	4,346,931	-28.1	24,486,642
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
CHATTAHOOCHEE	F	10/01/2016	N	After	AGG	422,787	620,301	197,514	68.2%	60,313	327.5	422,787
CLEARWATER	F	10/01/2018	N	None	AGG	3,566,898	2,709,051	-857,847	131.7%	0	0.0	3,566,898
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	GPF	01/01/2019	N	After	EAN	963,571,264	965,611,907	-12,880,333	99.8%	84,608,940	-15.2	978,492,240
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
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
CLERMONT	F	10/01/2018	N	None	AGG	16,128,326	16,193,587	65,261	99.6%	4,438,530	1.5	16,128,326
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	10/01/2018	N	None	AGG	18,326,157	17,159,929	-1,120,774	106.8%	3,813,876	-29.4	18,280,703
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
COCOA	F	10/01/2018	N	After	EAN	20,295,655	27,710,647	7,319,060	73.2%	1,986,574	368.4	20,391,587
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	G	10/01/2018	N	None	EAN	14,587,472	16,683,865	2,352,520	87.4%	69,273	3,396.0	14,331,345
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	P	10/01/2018	N	After	EAN	30,379,434	33,425,563	2,784,807	90.9%	3,172,849	87.8	30,640,756
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
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 BEACH	F	10/01/2018	N	None	EAN	14,917,634	16,658,723	2,681,255	89.5%	1,547,005	173.3	13,977,468

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	G	10/01/2018	N	None	FIL	26,856,137	25,418,427	-648,691	105.7%	5,557,047	-11.7	26,067,118
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	P	10/01/2018	N	None	EAN	14,701,310	18,599,845	4,701,575	79.0%	1,837,246	255.9	13,898,270
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
COOPER CITY	F	10/01/2018	N	After	EAN	26,535,342	30,162,938	3,801,680	88.0%	242,198	1,569.7	26,361,258
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	G	10/01/2018	N	After	FIL	36,060,832	40,516,766	5,717,296	89.0%	3,123,915	183.0	34,799,470
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
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	P	10/01/2018	N	After	EAN	31,929,030	35,847,276	4,310,197	89.1%	245,231	1,757.6	31,537,079

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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 - MANAGEMENT	GPF	10/01/2018	N	None	EAN	4,941,798	5,067,813	940,950	97.5%	298,277	315.5	4,126,863
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	10/01/2018	N	After	EAN	402,426,005	601,716,410	219,192,633	66.9%	44,405,705	493.6	382,523,777
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 SPRINGS	F	10/01/2018	N	None	EAN	106,201,362	97,805,057	3,633,394	108.6%	14,483,662	25.1	94,171,663
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	G	10/01/2018	N	None	EAN	7,951,931	10,323,699	2,345,881	77.0%	0	0.0	7,977,818
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

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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	P	10/01/2018	N	None	EAN	225,190,136	274,257,984	79,482,393	82.1%	17,751,985	447.7	194,775,591
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
CRESCENT CITY	F	10/01/2018	N	None	AGG	615,945	394,967	-220,978	155.9%	48,431	-456.3	615,945
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	10/01/2018	N	After	EAN	19,607,105	20,913,718	1,973,205	93.8%	4,493,657	43.9	18,940,513
CRESTVIEW	G	10/01/2017	N	After	EAN	18,237,734	19,277,067	1,334,468	94.6%	4,328,812	30.8	17,942,599
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	PF	10/01/2018	N	After	FIL	19,873,108	21,516,577	2,365,491	92.4%	4,447,523	53.2	19,151,086
CRESTVIEW	PF	10/01/2017	N	After	FIL	18,852,725	20,093,289	1,557,275	93.8%	4,504,131	34.6	18,536,014
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
DADE CITY	F	10/01/2018	N	After	EAN	6,598,476	7,595,382	1,025,983	86.9%	286,193	358.5	6,569,399
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	P	10/01/2018	N	After	AGG	9,563,158	10,755,999	1,244,144	88.9%	1,101,246	113.0	9,511,855

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
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
DANIA BEACH	G	10/01/2018	N	After	EAN	24,092,319	28,980,992	5,086,162	83.1%	1,326,360	383.5	23,894,830
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 [PF]	F	10/01/2018	N	None	EAN	51,216,086	68,894,119	15,240,677	74.3%	1,694,308	899.5	53,653,442
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]	P	10/01/2018	N	None	EAN	5,140,804	7,425,198	2,441,630	69.2%	0	0.0	4,983,568
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
DAVIE	F	10/01/2018	N	None	EAN	106,758,418	129,845,103	30,638,846	82.2%	14,614,321	209.7	99,206,257
DAVIE	F	10/01/2017	N	None	EAN	94,440,584	119,952,600	31,157,394	78.7%	13,995,127	222.6	88,795,206
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
DAVIE	F	10/01/2014	N	None	EAN	67,876,787	86,907,948	23,703,620	78.1%	12,095,009	196.0	63,204,328
DAVIE	P	10/01/2018	N	None	EAN	167,109,384	198,398,716	34,441,445	84.2%	15,236,338	226.1	163,957,271
DAVIE	P	10/01/2017	N	None	EAN	149,871,123	184,310,816	34,044,491	81.3%	15,388,083	221.2	150,266,325
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
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 - GENERAL & MGMT	G	10/01/2018	N	None	AGG	72,691,870	71,032,767	8,676,230	102.3%	18,315,307	47.4	62,356,537
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
DAYTONA BEACH	PF	10/01/2018	N	After	EAN	184,817,431	252,942,125	68,124,694	73.1%	17,597,787	387.1	184,817,431
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
DEERFIELD BEACH	F	10/01/2018	N	None	EAN	119,214,394	154,902,837	34,676,155	77.0%	10,260,305	338.0	120,226,682
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	G	10/01/2018	N	After	EAN	55,602,268	59,584,225	4,814,506	93.3%	321,771	1,496.3	54,769,719
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	After	EAN	43,182,442	63,121,171	21,591,414	68.4%	0	0.0	41,529,757
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
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
DELAND	F	10/01/2018	N	None	EAN	17,006,097	20,841,690	3,950,173	81.6%	2,783,936	141.9	16,891,517
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	G	10/01/2018	N	None	EAN	30,098,047	33,524,065	4,096,069	89.8%	1,603,588	255.4	29,427,996
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	P	10/01/2018	N	None	EAN	26,762,761	33,334,996	7,655,196	80.3%	3,514,829	217.8	25,679,800
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
DELRAY BEACH	F	10/01/2018	N	After	EAN	103,733,220	175,579,072	63,039,684	59.1%	11,150,507	565.4	112,539,388
DELRAY BEACH	F	10/01/2017	N	After	EAN	96,312,093	162,543,978	57,507,509	59.3%	9,960,429	577.4	105,036,469
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	10/01/2018	N	After	EAN	136,078,674	136,185,423	9,359,798	99.9%	20,025,730	46.7	126,825,625

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
DELRAY BEACH	G	10/01/2017	N	None	EAN	133,564,263	130,071,398	3,283,106	102.7%	18,060,007	18.2	126,788,292
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	P	10/01/2018	N	After	EAN	94,110,114	159,081,315	56,948,073	59.2%	11,449,174	497.4	102,133,242
DELRAY BEACH	P	10/01/2017	N	After	EAN	87,750,269	147,625,108	51,031,493	59.4%	11,191,340	456.0	96,593,615
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	10/01/2018	N	After	EAN	30,023,890	36,627,817	7,431,103	82.0%	3,742,506	198.6	29,196,714
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
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
DESTIN FCD	F	10/01/2018	N	After	EAN	20,867,421	27,937,943	7,359,717	74.7%	1,546,829	475.8	20,578,226
DESTIN FCD	F	10/01/2017	N	None	EAN	18,376,893	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
DUNEDIN	F	10/01/2018	N	None	EAN	29,532,334	29,471,432	144,713	100.2%	3,517,247	4.1	29,326,719
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
DUNNELLO	PF	10/01/2018	N	None	AGG	2,777,900	1,111,704	-1,348,036	249.9%	310,556	-434.1	2,459,740
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

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EAST LAKE TARPON FCD	F	10/01/2018	N	None	EAN	16,976,452	20,749,411	4,627,442	81.8%	2,646,502	174.9	16,121,969
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 NICEVILLE FCD	F	10/01/2018	N	After		988,345	971,167	-17,177	101.8%	489,824	-3.5	988,344
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	10/01/2018	N	None	EAN	14,681,238	12,918,428	-411,752	113.6%	1,541,668	-26.7	13,330,180
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
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	G	10/01/2018	N	None	EAN	12,533,777	19,383,614	7,009,353	64.7%	95,801	7,316.6	12,374,261
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	P	10/01/2018	N	None	EAN	10,313,579	14,722,326	4,571,922	70.1%	1,526,739	299.5	10,150,404
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
ENGLEWOOD AREA FCD	F	10/01/2018	N	After	EAN	32,423,561	36,151,185	5,976,620	89.7%	3,269,669	182.8	30,174,565
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

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
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 WATER DISTRICT	G	10/01/2018	N	None	FIL	594,602	651,761	57,159	91.2%	0	0.0	594,602
ENGLEWOOD WATER DISTRICT	G	10/01/2017	N	None	FIL	573,519	656,125	82,605	87.4%	0	0.0	573,520
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
ESTERO FCD	F	10/01/2018	N	None	AGG	26,634,104	26,027,575	3,577,377	102.3%	4,680,282	76.4	22,450,198
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
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
EUSTIS	F	10/01/2018	N	After	EAN	9,979,983	12,427,101	2,440,097	80.3%	1,402,188	174.0	9,987,004
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	P	10/01/2018	N	After	EAN	20,733,875	26,147,876	5,471,050	79.3%	2,078,230	263.3	20,676,826
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FERNANDINA BEACH	G	10/01/2018	N	None	EAN	21,893,423	29,020,572	7,368,000	75.4%	5,412,964	136.1	21,652,572
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	PF	10/01/2018	N	After	EAN	25,661,803	33,290,487	8,399,841	77.1%	4,076,750	206.0	24,890,646
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
FLAGLER BEACH	F	10/01/2018	N	None	AGG	1,772,380	1,307,172	-465,208	135.6%	542,197	-85.8	1,772,380
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
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	P	10/01/2018	N	None	EAN	3,894,469	4,113,990	362,034	94.7%	859,688	42.1	3,751,956
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
FLORIDA CITY	P	10/01/2018	N	None		3,427,201	3,019,616	-407,585	113.5%	0	0.0	3,427,201
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	09/30/2018	N	After	EAN	684,276,476	675,927,802	20,633,122	101.2%	45,276,877	45.6	655,294,680
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	PF	10/01/2018	N	After	EAN	905,150,400	947,741,709	63,914,493	95.5%	75,841,699	84.3	883,827,216
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 MEADE	F	10/01/2018	N	After	FIL	403,020	445,121	49,598	90.5%	66,479	74.6	395,523
FORT MEADE	F	10/01/2017	N	After	FIL	382,454	405,008	29,589	94.4%	99,642	29.7	375,419
FORT MEADE	F	10/01/2016	N	After	FIL	362,899	398,972	27,766	91.0%	86,938	31.9	371,206
FORT MEADE	F	10/01/2015	N	None	FIL	351,907	402,922	47,127	87.3%	90,926	51.8	355,795
FORT MEADE	F	10/01/2014	Y	None	FIL	360,789	386,203	49,274	93.4%	74,908	65.8	336,929
FORT MEADE	F	10/01/2014	N	None	FIL	357,708	345,477	11,734	103.5%	78,102	15.0	333,743
FORT MEADE	G	10/01/2018	N	After	FIL	5,037,513	5,620,409	820,697	89.6%	1,270,503	64.6	4,799,712
FORT MEADE	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	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	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	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	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	P	10/01/2018	N	None	UC	1,231,929	1,324,409	120,037	93.0%	0	0.0	1,204,372
FORT MEADE	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	P	10/01/2016	N	After	UC	1,242,266	1,383,551	118,674	89.8%	0	0.0	1,264,877

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FORT MEADE	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	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	P	10/01/2014	Y	None	UC	1,314,427	1,308,271	76,101	100.5%	0	0.0	1,232,170
FORT MYERS	F	10/01/2018	N	None	EAN	100,813,840	133,039,698	38,988,365	75.8%	7,373,532	528.8	94,051,333
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	G	10/01/2018	N	After	EAN	127,159,983	177,280,753	57,736,986	71.7%	23,412,978	246.6	119,543,767
FORT MYERS	G	10/01/2017	N	None	EAN	112,541,002	169,063,863	58,930,648	66.6%	21,289,253	276.8	110,133,215
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	P	10/01/2018	N	None	EAN	135,039,894	192,818,740	59,017,518	70.0%	14,113,259	418.2	133,801,222
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
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 PIERCE	GP	09/30/2018	N	After	EAN	206,965,262	221,431,062	21,344,384	93.5%	29,263,992	72.9	200,086,678
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	09/30/2018	N	None	EAN	14,282,078	15,527,209	1,223,568	92.0%	6,992,253	17.5	14,303,641

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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 WALTON BEACH	F	10/01/2018	N	After	EAN	17,043,825	26,493,786	9,449,960	64.3%	2,339,494	403.9	17,043,826
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	G	10/01/2018	N	After	EAN	47,935,568	50,174,040	4,381,835	95.5%	2,545,250	172.2	45,792,205
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	P	10/01/2018	N	After	EAN	21,895,899	27,109,934	5,214,034	80.8%	2,244,769	232.3	21,895,900
FORT WALTON BEACH	P	10/01/2017	N	None	EAN	20,960,074	26,406,147	5,011,280	79.4%	2,267,815	221.0	21,394,867
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
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
FROSTPROOF	G	10/01/2018	N	None	AGG	1,607,675	1,194,311	-261,528	134.6%	515,265	-50.8	1,455,839
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	10/01/2018	N	After	EAN	4,257,248	4,746,086	474,376	89.7%	68,229	695.3	4,271,710
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
FROSTPROOF	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
FRUITLAND PARK	F	10/01/2016	N	After	AGG	489,398	92,387	-397,012	529.7%	41,219	-963.2	489,399
GAINESVILLE	G	10/01/2018	N	After	EAN	432,508,136	568,502,722	168,964,313	76.1%	88,443,898	191.0	399,538,409
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	PF	10/01/2018	N	After	EAN	253,221,825	287,969,774	47,323,453	87.9%	24,281,179	194.9	240,646,321
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
GOLDEN BEACH	GP	10/01/2018	N	None	FIL	10,129,529	10,872,866	1,878,870	93.2%	2,474,969	75.9	8,993,996
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
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
GREATER NAPLES FCD	F	10/01/2018	N	None	EAN	29,996,512	26,373,661	-3,622,850	113.7%	4,118,642	-88.0	29,996,511
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
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

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
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
GREENACRES	F	10/01/2018	N	None	AGG	16,027,007	17,356,579	1,329,572	92.3%	3,765,697	35.3	16,027,007
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	10/01/2018	N	None	AGG	18,789,925	17,258,304	-915,977	108.9%	2,142,493	-42.8	18,174,281
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	10/01/2018	N	None		4,694,434	4,144,730	-549,704	113.3%	757,553	-72.6	4,694,434
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
GULFPORT	F	10/01/2018	N	None	EAN	4,691,114	4,806,741	161,165	97.6%	945,943	17.0	4,645,576
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
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	G	10/01/2018	N	None	EAN	16,761,390	15,183,020	-975,837	110.4%	3,408,453	-28.6	16,158,857
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	P	10/01/2018	N	None	EAN	10,578,983	12,119,026	1,683,161	87.3%	2,295,153	73.3	10,435,865

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
GULFPORT	P	10/01/2017	N	After	EAN	10,158,121	11,762,166	1,957,272	86.4%	2,073,166	94.4	9,804,894
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
HAINES CITY	F	10/01/2018	N	After	EAN	6,821,653	8,670,861	1,949,799	78.7%	1,538,253	126.8	6,721,062
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	G	10/01/2018	N	None	UC	16,507,291	17,957,116	1,729,894	91.9%	1,905,155	90.8	16,227,222
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	P	10/01/2018	N	None	EAN	10,435,633	13,376,638	2,941,735	78.0%	2,944,446	99.9	10,434,903
HAINES CITY	P	10/01/2017	N	None	EAN	9,693,213	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
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
HALIFAX HOSPITAL	G	10/01/2017	N	None	UC	266,359,289	359,154,998	92,795,709	74.2%	33,515,244	276.9	266,359,289
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
HALLANDALE BEACH	G	10/01/2018	N	None	EAN	59,191,741	70,250,596	11,279,848	84.3%	5,493,476	205.3	58,970,748
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	PF	10/01/2018	N	After	EAN	176,126,693	247,853,471	76,501,384	71.1%	14,617,447	523.4	171,352,087
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 PM	G	10/01/2018	N	None	EAN	18,176,409	20,417,889	2,568,659	89.0%	682,868	376.2	17,849,230
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 (EXCESS)	G	10/01/2018	N	None	UC	0	13,551,937	0	.0%	682,868	0.0	0
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
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	10/01/2018	N	After	EAN	706,113,130	978,608,874	281,661,984	72.2%	51,351,940	548.5	696,946,890
HIALEAH	GPF	10/01/2017	N	None	EAN	679,986,360	935,102,830	255,884,031	72.7%	53,084,773	482.0	679,218,799
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 - ELECTED	G	10/01/2018	N	None	EAN	11,007,048	9,546,160	-1,044,744	115.3%	677,812	-154.1	10,590,904

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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 GARDENS	P	10/01/2018	N	None	AGG	17,561,918	17,975,636	879,611	97.7%	2,797,717	31.4	17,096,025
HIALEAH GARDENS	P	10/01/2017	N	After	AGG	16,113,647	16,957,609	999,567	95.0%	2,656,997	37.6	15,958,042
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
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
HOLLEY-NAVARRE FCD	F	10/01/2018	N	After	AGG	2,992,051	2,258,511	-733,540	132.5%	893,962	-82.1	2,992,051
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	10/01/2018	N	None	EAN	4,687,772	6,049,000	1,462,418	77.5%	662,103	220.9	4,586,582
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	P	10/01/2018	N	None	EAN	10,819,490	12,989,880	2,462,338	83.3%	1,233,224	199.7	10,527,542
HOLLY HILL	P	10/01/2017	N	None	EAN	10,029,341	12,435,476	2,437,861	80.7%	1,135,398	214.7	9,997,615
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

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
HOLLYWOOD	F	10/01/2018	N	After	EAN	250,486,988	400,883,290	160,069,039	62.5%	20,634,810	775.7	240,814,251
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	G	10/01/2018	N	After	EAN	341,340,499	519,025,206	182,889,147	65.8%	41,243,666	443.4	336,136,059
HOLLYWOOD	G	10/01/2017	N	After	EAN	323,690,519	504,952,810	190,230,958	64.1%	41,566,583	457.7	314,721,852
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	P	10/01/2018	N	None	EAN	225,564,214	457,443,930	244,607,603	49.3%	22,548,916	1,084.8	212,836,327
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	N	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	24,505,392	776.4	268,088,674
HOLLYWOOD	P	10/01/2016	Y	After	EAN	263,267,183	458,356,945	190,268,271	57.4%	23,676,707	803.6	268,088,674
HOLLYWOOD	P	10/01/2015	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
HOLMES BEACH	P	10/01/2018	N	None	FIL	8,924,698	9,488,419	734,205	94.1%	1,186,065	61.9	8,754,214
HOLMES BEACH	P	10/01/2017	N	None	FIL	8,365,518	9,040,410	752,004	92.5%	1,065,935	70.6	8,288,406
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
HOMESTEAD	F	01/01/2019	N	None	EAN	6,928,525	6,939,529	-371,753	99.8%	0	0.0	7,311,282
HOMESTEAD	F	01/01/2018	N	After	EAN	7,729,568	7,992,470	529,504	96.7%	0	0.0	7,462,966
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	None	EAN	97,644,715	117,883,986	21,428,383	82.8%	8,026,450	267.0	96,455,603
HOMESTEAD	P	10/01/2017	N	After	EAN	92,863,500	111,909,452	20,422,420	83.0%	7,346,610	278.0	91,487,032
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 - General & Hospital	G	10/01/2018	N	None	EAN	83,827,709	93,761,655	10,830,807	89.4%	8,020,327	135.0	82,930,848
HOMESTEAD - General & Hospital	G	10/01/2017	N	None	EAN	80,666,994	89,972,595	11,368,553	89.7%	8,718,473	130.4	78,604,042
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 - New Elected & Sr. Mgmt	G	01/01/2018	N	After	AGG	4,724,658	4,713,246	-11,412	100.2%	181,800	-6.3	4,724,658
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 - Old Elected	G	01/01/2018	N	After	EAN	2,999,078	3,306,005	306,927	90.7%	35,524	864.0	2,999,078
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
HOWEY-IN-THE-HILLS	P	10/01/2018	N	None	AGG	1,630,604	1,448,865	-181,739	112.5%	330,473	-55.0	1,630,604
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
INDIALANTIC	G	10/01/2018	N	None	FIL	1,461,370	1,954,492	542,518	74.8%	588,668	92.2	1,411,974
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
INDIALANTIC	PF	10/01/2018	N	After	EAN	8,487,768	8,898,615	714,463	95.4%	900,427	79.4	8,184,152
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
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
INDIAN HARBOUR BEACH	P	10/01/2018	N	None	EAN	10,694,546	12,128,119	1,815,322	88.2%	1,236,103	146.9	10,312,797
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 (SUPP)	P	10/01/2018	N	None	AGG	272,803	364,743	167,316	74.8%	983,938	17.0	197,427
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 RIVER SHORES	G	10/01/2018	N	None	EAN	1,082,203	1,200,885	118,682	90.1%	281,080	42.2	1,082,203
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	PF	10/01/2018	N	None	EAN	17,026,843	16,893,654	-133,189	100.8%	1,508,425	-8.8	17,026,843
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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 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
JACKSON MEMORIAL HOSPITAL	G	01/01/2018	N	None	AGG	746,406,689	760,683,597	33,674,881	98.1%	645,238,470	5.2	727,008,716
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
JACKSONVILLE	CO	10/01/2018	N	None	EAN	229,469,000	429,475,228	209,583,347	53.4%	26,156,845	801.3	219,891,881
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	G	10/01/2018	N	None	EAN	2,085,056,000	3,196,680,516	1,175,135,210	65.2%	236,284,935	497.3	2,021,545,306
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	PF	10/01/2018	N	After	EAN	2,007,821,892	4,233,856,381	1,153,321,931	47.4%	162,003,561	711.9	3,080,534,450
JACKSONVILLE	PF	10/01/2017	N	After	EAN	1,892,797,131	4,072,450,911	1,160,915,270	46.5%	149,489,571	776.6	2,911,535,641
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 - DISABILITY	G	10/01/2015	N	After	EAN	9,594,000	17,962,006	8,368,006	53.4%	290,257,731	2.9	9,594,000
JACKSONVILLE BEACH	F	10/01/2018	N	After	EAN	13,344,201	16,887,961	3,860,159	79.0%	2,153,226	179.3	13,027,802

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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	G	10/01/2018	N	None	EAN	55,646,916	69,363,597	15,174,414	80.2%	12,761,296	118.9	54,189,183
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	P	10/01/2018	N	None	EAN	23,753,812	26,021,539	2,834,006	91.3%	4,451,301	63.7	23,187,533
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 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
JUPITER	P	10/01/2018	N	None	EAN	75,357,007	83,052,751	7,475,595	90.7%	8,275,347	90.3	75,577,156
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 ISLAND	GPF	10/01/2018	N	None	EAN	10,498,507	13,305,155	2,751,191	78.9%	870,822	315.9	10,553,964
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
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

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	10/01/2015	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
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 WEST	G	10/01/2018	N	After	EAN	57,290,853	55,235,340	-205,672	103.7%	12,760,505	-1.6	55,441,012
KEY WEST	G	10/01/2017	N	None	EAN	53,666,271	52,677,248	49,169	101.9%	13,003,575	0.4	52,628,079
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	PF	10/01/2018	N	None	EAN	108,032,111	130,055,684	27,327,623	83.1%	12,249,085	223.1	102,728,061
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 HOUSING	G	01/01/2019	N	None	EAN	10,419,542	12,002,152	592,634	86.8%	2,251,610	26.3	11,409,518
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 UTILITY	G	01/01/2019	N	None	EAN	87,492,294	120,300,027	28,237,638	72.7%	10,080,796	280.1	92,062,389
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
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
KEY 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
KISSIMMEE	F	10/01/2018	N	After	EAN	41,058,357	52,215,034	10,797,565	78.6%	5,845,291	184.7	41,417,469
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	G	10/01/2018	N	After	EAN/AG	121,722,125	137,947,012	17,880,685	88.2%	21,643,273	82.6	120,066,327
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	P	10/01/2018	N	After	EAN	67,355,649	75,632,030	9,602,556	89.1%	8,579,330	111.9	66,029,474
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 UTILITY AUTHORITY	G	10/01/2018	N	None	EAN	95,696,876	116,954,787	26,870,615	81.8%	19,100,101	140.7	90,084,172
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
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	10/01/2018	N	After	EAN	8,550,201	7,538,540	-595,042	113.4%	1,434,759	-41.5	8,133,582
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
LAKE ALFRED	G	10/01/2018	N	None	EAN	5,102,514	5,498,876	509,801	92.8%	1,593,252	32.0	4,989,075
LAKE ALFRED	G	10/01/2017	N	None	EAN	4,774,480	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	PF	10/01/2018	N	After	EAN	4,369,477	4,291,895	86,285	101.8%	783,517	11.0	4,205,610
LAKE ALFRED	PF	10/01/2017	N	After	EAN	3,999,163	3,915,309	26,983	102.1%	789,525	3.4	3,888,326
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 CITY	F	10/01/2018	N	None	EAN	10,355,715	10,394,181	652,149	99.6%	793,729	82.2	9,742,032
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	G	10/01/2018	N	None	EAN	21,968,490	23,925,708	3,014,288	91.8%	855,211	352.5	20,911,420
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	10/01/2016	N	After	EAN	18,225,030	23,007,372	4,395,772	79.2%	886,783	495.7	18,611,600
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE CITY	G	10/01/2014	N	None	EAN	17,617,129	21,225,486	4,853,567	83.0%	1,625,433	298.6	16,371,919
LAKE CITY	P	10/01/2018	N	None	EAN	16,411,043	14,625,730	-1,397,238	112.2%	1,743,344	-80.2	16,022,968
LAKE CITY	P	10/01/2017	N	None	EAN	15,312,227	14,123,807	-1,149,322	108.4%	1,818,744	-63.2	15,273,129
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 HELEN	P	10/01/2018	N	None	AGG	1,382,820	1,047,215	-186,658	132.0%	160,347	-116.4	1,233,873
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	10/01/2018	N	None	EAN	18,232,131	19,702,480	1,729,655	92.5%	2,612,710	66.2	17,972,825
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	P	10/01/2018	N	None	EAN	22,477,329	20,084,497	-1,632,845	111.9%	2,631,910	-62.0	21,717,342
LAKE MARY	P	10/01/2017	N	After	EAN	20,698,048	18,727,146	-1,430,033	110.5%	2,988,916	-47.8	20,157,179
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 PARK (RETIRED)	P	10/01/2018	N	None	EAN	1,393,207	1,558,341	165,134	89.4%	0	0.0	1,393,207
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAKE PARK (RETIRED)	P	10/01/2014	N	None	EAN	1,474,812	1,665,347	190,535	88.6%	0	0.0	1,474,812
LAKE WALES	F	10/01/2018	N	After	EAN	8,899,628	12,315,163	3,348,636	72.3%	1,631,236	205.3	8,966,527
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
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	G	10/01/2018	N	After	FIL	11,232,214	12,287,390	1,007,818	91.4%	3,865,911	26.1	11,279,572
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	P	10/01/2018	N	After	EAN	15,618,069	16,857,582	1,152,463	92.6%	2,514,679	45.8	15,705,119
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 WORTH	F	10/01/2018	N	After	EAN	47,122,406	66,719,815	20,946,951	70.6%	764,281	2,740.7	45,772,864
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	G	10/01/2018	N	After	EAN	72,091,129	108,833,643	38,422,851	66.2%	14,861,111	258.6	70,410,792
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

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	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	P	10/01/2018	N	After	EAN	32,328,488	52,916,549	20,521,652	61.1%	1,002,100	2,047.9	32,394,897
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
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
LAKELAND	F	10/01/2018	N	None	FIL	97,574,895	113,396,705	18,047,318	86.0%	11,556,042	156.2	95,349,387
LAKELAND	F	10/01/2017	N	None	FIL	93,931,011	110,758,670	17,761,986	84.8%	11,045,536	160.8	92,996,684
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	N	None	FIL	84,190,930	103,639,861	15,423,634	81.2%	9,828,466	156.9	88,216,227
LAKELAND	F	10/01/2015	Y	None	FIL	83,835,346	103,462,869	15,623,228	81.0%	9,583,524	163.0	87,839,641
LAKELAND	F	10/01/2014	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	G	10/01/2018	N	None	EAN	596,234,332	708,130,060	114,914,099	84.2%	88,153,554	130.4	593,215,961
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	P	10/01/2018	N	None	EAN	125,956,789	161,494,778	37,885,795	78.0%	15,016,049	252.3	123,608,983
LAKELAND	P	10/01/2017	N	None	EAN	119,217,450	156,898,684	38,407,346	76.0%	14,233,380	269.8	118,491,338
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
LANTANA	F	09/30/2018	N	None	EAN	44,315,360	48,590,191	5,310,785	91.2%	1,315,467	403.7	43,279,406

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	After	EAN	15,671,738	18,988,530	3,712,324	82.5%	1,885,202	196.9	15,276,206
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
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	10/01/2018	N	None	EAN	148,167,738	185,487,239	37,319,501	79.9%	16,776,460	222.5	148,167,738
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
LAUDERDALE-BY-THE-SEA (VOL)	F	10/01/2017	N	None	AGG	2,051,305	1,784,776	-266,529	114.9%	265,135	-100.5	2,051,305
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
LAUDERHILL	F	10/01/2018	N	None	EAN	86,028,658	100,707,781	17,815,094	85.4%	7,601,956	234.4	82,892,687
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	G	10/01/2018	N	None	EAN	26,748,038	29,898,744	4,808,429	89.5%	2,875,440	167.2	25,090,315
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LAUDERHILL	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	P	10/01/2018	N	None	EAN	71,317,895	84,391,564	14,765,349	84.5%	9,421,667	156.7	69,626,215
LAUDERHILL	P	10/01/2017	N	None	EAN	64,053,387	80,243,530	15,660,671	79.8%	8,751,336	179.0	64,582,859
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
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 (C&M)	G	10/01/2018	N	None	EAN	29,462,962	43,183,810	14,239,990	68.2%	7,557,489	188.4	28,943,820
LAUDERHILL (C&M)	G	10/01/2017	N	None	EAN	25,894,258	38,203,089	12,772,862	67.8%	6,670,802	191.5	25,430,227
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
LEESBURG	F	10/01/2018	N	None	EAN	19,669,021	23,950,310	4,212,823	82.1%	2,693,628	156.4	19,737,487
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	N	After	EAN	17,475,117	21,709,563	4,120,156	80.5%	2,573,622	160.1	17,589,407
LEESBURG	F	10/01/2016	Y	After	EAN	17,475,117	21,778,365	4,188,958	80.2%	2,573,622	162.8	17,589,407
LEESBURG	F	10/01/2015	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	G	10/01/2018	N	After	EAN	38,967,701	41,566,010	3,214,755	93.7%	8,346,489	38.5	38,351,255
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	P	10/01/2018	N	None	FIL	21,255,582	22,537,589	1,588,576	94.3%	4,003,663	39.7	20,949,013

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LEESBURG	P	10/01/2017	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
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
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
LIVE OAK	F	10/01/2018	N	None	AGG	1,759,944	1,927,933	167,988	91.3%	0	0.0	1,759,945
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
LONGBOAT KEY	F	10/01/2018	N	None	EAN	18,485,235	32,118,681	14,039,560	57.6%	0	0.0	18,079,121
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	G	10/01/2018	N	None	EAN	11,022,548	14,682,306	3,918,592	75.1%	0	0.0	10,763,714
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	P	10/01/2018	N	None	EAN	7,460,870	11,963,343	4,660,843	62.4%	0	0.0	7,302,500
LONGBOAT KEY	P	10/01/2017	N	None	EAN	7,084,977	12,187,545	5,110,852	58.1%	0	0.0	7,076,693

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
LONGBOAT KEY	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
LONGWOOD	PF	10/01/2018	N	None	AGG	18,173,775	17,481,433	-651,089	104.0%	3,718,491	-17.5	18,132,522
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
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
LYNN HAVEN	F	10/01/2018	N	None	EAN	6,859,296	7,164,538	536,998	95.7%	1,030,508	52.1	6,627,540
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	G	10/01/2018	N	After	EAN	18,425,441	20,408,598	1,983,156	90.3%	3,884,920	51.1	18,425,442
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	P	10/01/2018	N	After	EAN	8,996,101	8,467,648	-497,160	106.2%	1,476,848	-33.7	8,964,808
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
MADISON	F	10/01/2018	N	After	AGG	1,711,109	2,949,199	1,182,672	58.0%	317,822	372.1	1,766,527
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

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	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	P	10/01/2018	N	None	AGG	3,542,926	3,599,371	-2,158	98.4%	633,859	-0.3	3,601,529
MADISON	P	10/01/2017	N	None	AGG	3,392,861	3,424,360	-104,243	99.1%	721,713	-14.4	3,528,603
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
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
MAITLAND	PF	10/01/2018	N	After	EAN	31,586,433	40,641,158	9,651,325	77.7%	5,964,538	161.8	30,989,833
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	10/01/2018	N	None	AGG	8,874,070	6,815,855	-2,059,102	130.2%	2,048,704	-100.5	8,874,957
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
MARCO ISLAND	F	10/01/2018	N	None	EAN	20,613,688	18,501,539	-2,112,149	111.4%	2,577,334	-82.0	20,613,688
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	P	10/01/2018	N	None	EAN	16,357,942	15,543,567	-32,282	105.2%	2,174,655	-1.5	15,575,849
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

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
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
MARIANNA	F	10/01/2017	N	None	AGG	3,544,615	2,860,703	-683,912	123.9%	590,792	-115.8	3,544,615
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	P	10/01/2017	N	None	AGG	4,518,092	3,146,259	-1,371,833	143.6%	650,314	-211.0	4,518,092
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
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
MEDLEY	P	10/01/2018	N	None	FIL	25,725,672	28,530,724	5,799,709	90.2%	2,975,501	194.9	22,731,015
MEDLEY	P	10/01/2017	N	None	FIL	23,888,980	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 - GENERAL + ELECTED	G	10/01/2018	N	After	AGG	21,685,310	24,284,175	3,007,021	89.3%	2,613,761	115.1	21,277,154
MEDLEY - GENERAL + ELECTED	G	10/01/2017	N	None	AGG	19,819,278	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
MELBOURNE	F	10/01/2018	N	None	EAN	72,896,353	89,783,043	18,577,183	81.2%	8,066,142	230.3	71,205,860
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	G	10/01/2018	N	None	AGG	7,649,707	6,348,333	-1,161,895	120.5%	164,758	-705.2	7,510,228
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MELBOURNE	G	10/01/2016	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	P	10/01/2018	N	None	EAN	83,913,900	98,848,082	19,930,169	84.9%	7,898,223	252.3	78,917,913
MELBOURNE	P	10/01/2017	N	None	EAN	76,704,685	97,786,934	23,070,387	78.4%	8,456,245	272.8	74,716,547
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
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 - SPECIAL RISK	G	10/01/2018	N	None	AGG	1,353,518	1,319,146	65,349	102.6%	74,021	88.3	1,253,797
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 BEACH	P	10/01/2018	N	After	EAN	3,336,285	4,293,840	973,234	77.7%	549,549	177.1	3,320,606
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
MIAMI - ELECTED	G	01/01/2018	N	None	PUC	7,375,239	8,488,936	1,113,697	86.9%	0	0.0	7,375,239
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 - FIPO	PF	10/01/2018	N	None	AGG	1,294,946,970	1,950,790,468	623,933,044	66.4%	166,670,939	374.4	1,326,857,424
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	1,307,239,483	1,852,232,882	503,486,623	70.6%	133,083,231	378.3	1,348,746,259

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MIAMI - FIPO	PF	10/01/2015	N	After	AGG	1,335,436,864	1,860,624,007	468,796,553	71.8%	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 (STAFF)	G	10/01/2018	N	None	AGG	2,744,876	2,403,357	-155,691	114.2%	466,027	-33.4	2,559,048
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
MIAMI - FIPO COLA (RETIRED)	PF	01/01/2019	N	None	AB	426,176,255	400,136,706	-122,670,582	106.5%	166,670,939	-73.6	522,807,288
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 - GESE	GS	10/01/2018	N	None	EAN	704,529,898	1,035,827,306	356,972,836	68.0%	105,943,065	337.0	678,854,470
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 (EXCESS)	GS	10/01/2018	N	None	EAN	0	4,859,623	4,859,623	.0%	105,943,065	4.6	0
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 (STAFF)	GS	10/01/2018	N	None	EAN	4,262,009	5,253,408	1,137,557	81.1%	320,720	354.7	4,115,851
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

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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 - OFF-STREET PARKING	G	10/01/2018	N	None	AGG	20,228,703	20,505,412	1,278,247	98.7%	3,443,497	37.1	19,227,165
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
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 BEACH	G	10/01/2018	N	After	EAN	656,207,611	878,030,136	239,667,032	74.7%	84,980,438	282.0	638,363,104
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	PF	10/01/2018	N	None	EAN	924,502,976	1,244,345,534	339,692,403	74.3%	66,717,877	509.2	904,653,131
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 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	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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
MIAMI SPRINGS	G	10/01/2018	N	After	EAN	20,543,939	21,154,705	1,799,015	97.1%	3,554,733	50.6	19,355,690
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
MIAMI SPRINGS	PF	10/01/2018	N	None	EAN	33,047,918	33,330,690	2,469,451	99.2%	2,676,755	92.3	30,861,239
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-DADE COUNTY	ERP	07/01/2018	N	None	EAN	24,595,935	36,802,831	12,206,896	66.8%	0	0.0	24,595,935
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
MIDWAY FCD	F	10/01/2018	N	None	AGG	5,901,922	6,014,931	113,009	98.1%	1,425,639	7.9	5,901,922
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	10/01/2018	N	After	EAN	5,026,808	9,305,964	4,279,155	54.0%	923,852	463.2	5,026,809
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	G	10/01/2018	N	After	EAN	14,452,207	16,408,234	1,956,029	88.1%	2,523,307	77.5	14,452,205
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

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
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	P	10/01/2018	N	After	EAN	8,244,298	7,941,356	-302,943	103.8%	663,393	-45.7	8,244,299
MILTON	P	10/01/2017	N	None	EAN	7,778,362	7,649,176	-152,674	101.7%	812,084	-18.8	7,801,850
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
MIRAMAR	F	10/01/2018	N	None	PUC	156,174,650	207,444,925	56,506,506	75.3%	11,034,456	512.1	150,938,419
MIRAMAR	F	10/01/2017	N	None	PUC	137,642,942	172,501,149	38,194,863	79.8%	11,648,795	327.9	134,306,286
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	G	10/01/2018	N	After	EAN	105,239,653	123,938,991	24,439,588	84.9%	18,912,658	129.2	99,499,403
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	P	10/01/2018	N	None	EAN	178,178,063	252,569,383	79,681,015	70.5%	14,289,472	557.6	172,888,368
MIRAMAR	P	10/01/2017	N	None	EAN	160,010,747	227,983,336	72,568,033	70.2%	13,700,842	529.7	155,415,303
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 - MANAGEMENT	G	10/01/2018	N	None	EAN	43,803,745	61,783,243	17,769,194	70.9%	12,482,538	142.4	44,014,049
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
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	01/01/2019	N	None	AGG	867,797	763,788	-104,009	113.6%	0	0.0	867,797
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
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
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	10/01/2018	N	After	AGG	8,642,761	9,368,061	769,201	92.3%	1,640,236	46.9	8,598,860
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	G	10/01/2018	N	None	FIL	16,691,741	19,438,019	3,160,360	85.9%	2,743,468	115.2	16,277,659
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	P	10/01/2018	N	None	AGG	11,844,840	12,053,753	417,226	98.3%	2,378,202	17.5	11,636,527

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
NAPLES	F	10/01/2018	N	After	EAN	59,348,411	69,499,166	12,232,828	85.4%	3,272,458	373.8	57,266,338
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
NAPLES	G	10/01/2018	N	After	EAN	59,892,801	69,529,874	11,850,381	86.1%	16,959,524	69.9	57,679,493
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	P	10/01/2018	N	After	EAN	53,954,826	68,903,248	16,808,353	78.3%	4,487,912	374.5	52,094,895
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
NEPTUNE BEACH	P	10/01/2018	N	None	EAN	9,896,705	11,122,202	1,373,731	89.0%	1,314,703	104.5	9,748,471
NEPTUNE BEACH	P	10/01/2017	N	None	EAN	9,291,161	10,649,208	1,433,374	87.2%	1,138,776	125.9	9,215,834
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
NEW PORT RICHEY	F	10/01/2018	N	None	AGG	12,343,014	12,863,651	952,421	96.0%	1,402,006	67.9	11,911,230

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NEW PORT RICHEY	F	10/01/2017	N	None	AGG	12,156,345	13,175,679	956,889	92.3%	1,342,332	71.3	12,218,790
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	P	10/01/2018	N	None	EAN	29,694,547	25,806,381	-2,270,751	115.1%	2,464,492	-92.1	28,077,132
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 SMYRNA BEACH	F	10/01/2018	N	None	EAN	23,141,062	27,880,109	5,124,506	83.0%	2,289,109	223.9	22,755,603
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
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	P	10/01/2018	N	After	EAN	17,662,144	22,330,077	4,577,922	79.1%	2,407,986	190.1	17,752,155
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
NORTH BAY FCD	F	10/01/2018	N	After	EAN	4,920,196	4,742,397	-177,798	103.7%	1,004,426	-17.7	4,920,195
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 BREVARD HOSPITAL (Parrish)	G	10/01/2018	N	After	AGG	63,408,150	40,703,139	-19,436,245	155.8%	0	0.0	60,139,384

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
NORTH BREVARD HOSPITAL (Parrish)	G	10/01/2017	N	After	AGG	60,740,810	41,679,981	-17,133,968	145.7%	0	0.0	58,813,949
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 BROWARD HOSPITAL	G	07/01/2017	N	None	FIL	343,858,032	330,956,929	-8,546,767	103.9%	375,867,293	-2.3	339,503,696
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 COLLIER FCD (was North Naples)	F	10/01/2018	N	None	EAN	80,928,312	86,625,479	5,697,168	93.4%	14,383,938	39.6	80,928,311
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
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 MIAMI 691 [GPF]	F	10/01/2018	N	After	EAN	2,668,759	2,875,601	313,574	92.8%	0	0.0	2,562,027
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]	G	10/01/2018	N	After	EAN	121,158,629	130,670,012	14,356,886	92.7%	11,871,871	120.9	116,313,126
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NORTH MIAMI 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]	P	10/01/2018	N	After	EAN	5,777,466	5,869,697	323,289	98.4%	120,779	267.7	5,546,408
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 748	P	10/01/2018	N	After	EAN	79,380,682	107,039,774	29,602,527	74.2%	9,667,188	306.2	77,437,247
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 BEACH	G	10/01/2018	N	None	EAN	83,212,413	114,107,842	31,523,532	72.9%	5,158,886	611.1	82,584,310
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	PF	10/01/2018	N	None	EAN	102,904,629	155,215,324	44,485,613	66.3%	6,356,284	699.9	110,729,711
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 - MANAGEMENT	G	10/01/2018	N	None	AGG	20,106,173	21,962,918	1,856,745	91.5%	1,064,113	174.5	20,106,173
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
NORTH MIAMI BEACH - 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 PORT	F	10/01/2018	N	After	EAN	50,458,540	49,364,550	766,296	102.2%	3,919,097	19.6	48,598,254
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	P	10/01/2018	N	After	EAN	44,685,624	47,299,602	4,707,399	94.5%	5,913,522	79.6	42,592,203
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
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 RIVER FCD	F	10/01/2018	N	After	EAN	20,643,200	25,393,899	5,202,072	81.3%	3,423,460	152.0	20,191,827
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
OAKLAND PARK	G	10/01/2018	N	None	AGG	41,181,250	45,642,111	8,632,864	90.2%	2,877,185	300.1	37,009,247
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	PF	10/01/2018	N	None	EAN	61,109,193	80,194,353	20,515,045	76.2%	1,218,521	1,683.6	59,679,308

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
OCALA	F	10/01/2018	N	None	EAN	62,442,048	75,180,796	13,727,461	83.1%	7,657,531	179.3	61,453,335
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	51,635,284	61,478,927	15,439,325	84.0%	7,333,107	210.5	46,039,602
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	43,714,282	52,391,985	12,963,669	83.4%	6,311,053	205.4	39,428,316
OCALA	G	10/01/2018	N	None	EAN	153,450,913	232,850,745	77,743,653	65.9%	11,227,266	692.5	155,107,092
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
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	P	10/01/2018	N	None	EAN	73,797,838	90,014,768	15,988,794	82.0%	9,896,055	161.6	74,025,974
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
OCEAN CITY-WRIGHT FCD	F	10/01/2018	N	After	EAN	13,213,328	20,659,434	8,696,585	64.0%	1,947,982	446.4	11,962,849
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
OCOEE	G	10/01/2018	N	None	EAN	40,761,356	40,842,279	1,663,972	99.8%	9,047,441	18.4	39,178,307

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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	PF	10/01/2018	N	After	EAN	55,131,279	60,419,418	6,182,490	91.2%	8,323,562	74.3	54,236,928
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
OKALOOSA ISLAND FCD	F	10/01/2018	N	None	EAN	8,824,532	16,769,213	8,260,161	52.6%	1,263,000	654.0	8,509,052
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
OKEECHOBEE	F	10/01/2018	N	None	AGG	4,248,914	3,806,990	-339,341	111.6%	512,885	-66.2	4,146,331
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	G	10/01/2018	N	None	AGG	4,880,728	4,198,407	-536,558	116.3%	986,150	-54.4	4,734,965
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	P	10/01/2018	N	None	AGG	9,574,598	8,710,793	-602,818	109.9%	932,186	-64.7	9,313,611

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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 UTILITY	G	10/01/2018	N	None	AGG	8,572,627	8,694,270	425,318	98.6%	2,082,220	20.4	8,268,952
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	10/01/2018	N	None	AGG	5,859,921	5,725,037	-6,204	102.4%	656,329	-1.0	5,731,241
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
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
ORANGE COUNTY LIBRARY	G	01/01/2019	N	None	EAN	43,524,639	48,167,370	4,642,731	90.4%	4,134,169	112.3	43,524,639
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 PARK	F	10/01/2018	N	After	EAN	7,537,983	7,549,551	70,197	99.8%	1,188,522	5.9	7,479,354
ORANGE PARK	F	10/01/2017	N	None	EAN	6,987,988	7,364,788	347,226	94.9%	1,203,560	28.9	7,017,562
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	G	10/01/2018	N	None	EAN	11,035,504	10,336,363	-699,141	106.8%	2,008,990	-34.8	11,035,504
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	After	EAN	18,206,015	19,095,138	1,563,853	95.3%	1,562,976	100.1	17,531,285
ORANGE PARK	P	10/01/2017	N	After	EAN	16,426,164	18,256,979	1,893,187	90.0%	1,333,960	141.9	16,363,792
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
ORLANDO	F	10/01/2018	N	None	EAN	422,713,116	524,574,557	90,889,655	80.6%	40,957,849	221.9	433,684,902
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
ORLANDO	G	09/30/2018	N	None	AGG	220,889,747	265,766,135	47,043,492	83.1%	6,193,074	759.6	218,722,643
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	P	10/01/2018	N	None	EAN	594,783,157	727,992,064	133,911,950	81.7%	54,593,265	245.3	594,080,114
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 AVIATION	G	10/01/2018	N	None	EAN	142,871,166	144,561,000	7,060,556	98.8%	5,620,870	125.6	137,500,444
ORLANDO AVIATION	G	10/01/2017	N	None	EAN	135,935,032	142,827,048	9,253,905	95.2%	5,926,794	156.1	133,573,143
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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 UTILITY	G	10/01/2018	N	None	EAN	419,017,244	499,289,270	106,567,524	83.9%	97,896,432	108.9	392,721,746
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
ORMOND BEACH	F	10/01/2018	N	None	EAN	31,434,016	39,592,701	9,266,221	79.4%	2,497,784	371.0	30,326,480
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	G	10/01/2018	N	None	EAN	51,552,803	57,572,384	7,340,942	89.5%	5,452,859	134.6	50,231,442
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
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	P	10/01/2018	N	None	EAN	35,115,699	45,405,637	11,516,894	77.3%	3,555,739	323.9	33,888,743
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
OVIEDO	F	10/01/2018	N	None	FIL	14,969,863	18,182,331	3,564,040	82.3%	2,891,734	123.3	14,618,291
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	None	EAN	25,307,880	25,502,120	909,830	99.2%	4,260,176	21.4	24,592,290
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
PALATKA	F	10/01/2018	N	After	EAN	7,543,890	10,428,226	2,867,183	72.3%	1,130,239	253.7	7,561,043
PALATKA	F	10/01/2017	N	After	EAN	7,311,077	9,958,374	2,542,916	73.4%	1,034,511	245.8	7,415,458
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	G	10/01/2018	N	After	EAN	18,322,100	25,875,615	7,127,648	70.8%	3,034,211	234.9	18,747,967
PALATKA	G	10/01/2017	N	After	EAN	18,111,313	24,789,052	6,229,322	73.1%	3,200,884	194.6	18,559,730
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
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	P	10/01/2018	N	After		11,483,088	12,793,202	1,381,517	89.8%	1,461,724	94.5	11,411,685
PALATKA	P	10/01/2017	N	After	EAN	10,990,364	12,694,536	1,629,178	86.6%	1,523,199	107.0	11,065,358
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
PALM BAY	F	10/01/2018	N	None	EAN	86,389,739	102,767,289	18,197,404	84.1%	6,154,611	295.7	84,569,885
PALM BAY	F	10/01/2017	N	None	EAN	82,301,784	98,941,276	17,325,496	83.2%	5,966,134	290.4	81,615,780
PALM BAY	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

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PALM BAY	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	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	G	10/01/2018	N	None	AGG	199,099	21,164	-170,320	940.7%	0	0.0	191,484
PALM BAY	G	10/01/2017	N	None	AGG	189,302	22,080	-163,164	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	P	10/01/2018	N	None	EAN	111,056,110	122,208,702	14,562,962	90.9%	7,502,824	194.1	107,645,740
PALM BAY	P	10/01/2017	N	None	EAN	104,611,026	115,557,011	12,417,092	90.5%	7,481,101	166.0	103,139,919
PALM BAY	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	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	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 BEACH	GPF	09/30/2018	N	After	EAN	225,163,885	326,654,957	100,469,731	68.9%	18,248,772	550.6	226,185,226
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 GARDENS	F	10/01/2018	N	None	PUC	103,678,114	121,922,581	22,252,002	85.0%	8,096,986	274.8	99,670,579
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	G	10/01/2018	N	None	AGG	2,681,022	3,681,719	1,071,396	72.8%	106,824	1,003.0	2,610,323
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

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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	10/01/2018	N	After	EAN	97,649,282	110,494,550	20,898,954	88.4%	7,390,648	282.8	89,595,596
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	Y	After	EAN	72,626,331	92,196,502	23,362,637	78.8%	4,644,608	503.0	68,833,865
PALM BEACH GARDENS	P	10/01/2014	N	After	EAN	72,626,331	92,196,502	23,362,637	78.8%	4,644,608	503.0	68,833,865
PALM COAST (VOL)	F	10/01/2018	N	None	EAN	4,396,694	2,945,682	-1,300,751	149.3%	0	0.0	4,246,433
PALM COAST (VOL)	F	10/01/2017	N	None	EAN	4,040,315	2,849,781	-1,055,443	141.8%	0	0.0	3,905,224
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 HARBOR FCD	F	10/01/2018	N	None	EAN	26,507,449	24,191,507	335,504	109.6%	3,873,711	8.7	23,856,003
PALM HARBOR FCD	F	10/01/2017	N	None	EAN	22,418,084	21,741,410	809,710	103.1%	3,624,980	22.3	20,931,700
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 TRAN, INC. (ATU-1577)	G	01/01/2019	N	None	EAN	101,334,628	133,537,811	22,718,372	75.9%	31,702,463	71.7	110,819,439
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
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
PALMETTO	G	10/01/2018	N	None	EAN	14,961,272	16,035,895	1,699,927	93.3%	3,195,635	53.2	14,335,968

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
PALMETTO	G	10/01/2017	N	None	EAN	13,784,576	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	P	10/01/2018	N	After	EAN	13,503,566	14,795,477	1,829,371	91.3%	1,608,102	113.8	12,966,106
PALMETTO	P	10/01/2017	N	After	EAN	12,404,634	14,670,024	2,555,173	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
PANAMA CITY	F	10/01/2018	N	After	EAN	36,109,425	51,040,169	14,930,743	70.7%	3,560,782	419.3	36,109,426
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	P	10/01/2018	N	After	EAN	34,632,074	43,651,217	9,019,143	79.3%	4,584,856	196.7	34,632,074
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 (SUPP)	G	10/01/2018	N	None	AGG	3,365,609	3,442,373	76,764	97.8%	1,124,599	6.8	3,365,609
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 BEACH	F	10/01/2018	N	None	FIL	16,457,917	16,952,818	683,925	97.1%	1,857,598	36.8	16,268,893

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PANAMA CITY BEACH	F	10/01/2017	N	None	FIL	16,359,403	16,888,871	668,026	96.9%	1,435,315	46.5	16,220,845
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	G	10/01/2018	N	None	FIL	38,854,098	38,771,619	472,377	100.2%	6,166,182	7.7	38,299,242
PANAMA CITY BEACH	G	10/01/2017	N	None	FIL	36,903,036	36,951,880	430,733	99.9%	5,836,965	7.4	36,521,147
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	P	10/01/2018	N	None	FIL	21,752,562	21,895,307	444,545	99.3%	3,414,982	13.0	21,450,762
PANAMA CITY BEACH	P	10/01/2017	N	None	FIL	20,144,022	20,229,087	264,707	99.6%	3,150,498	8.4	19,964,380
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
PARKLAND	P	10/01/2018	N	None	EAN	2,250,481	2,495,908	245,427	90.2%	0	0.0	2,250,481
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
PASCO COUNTY	ERP	07/01/2018	N	None	EAN	17,181,600	16,326,165	-855,435	105.2%	0	0.0	17,181,600
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	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	10/01/2016	Y	After	AGG	2,208,214	2,736,186	527,972	80.7%	43,260	1,220.5	2,208,214

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PEMBROKE 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 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	PF	10/01/2018	N	None	EAN	662,653,584	860,082,778	216,403,476	77.0%	27,339,558	791.5	643,679,302
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
PENSACOLA	F	10/01/2018	N	After	EAN	125,485,032	131,564,832	8,341,742	95.4%	4,737,252	176.1	123,223,090
PENSACOLA	F	10/01/2017	N	After	EAN	120,622,682	129,073,012	9,013,195	93.5%	4,611,308	195.5	120,059,817
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	10/01/2016	N	None	EAN	113,883,891	124,919,619	8,797,875	91.2%	4,164,100	211.3	116,121,744
PENSACOLA	F	10/01/2015	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	G	09/30/2018	N	None	EAN	147,043,426	179,932,750	34,544,063	81.7%	5,599,750	616.9	145,388,687
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	P	10/01/2018	N	None		101,955,040	132,865,528	34,890,442	76.7%	3,911,400	892.0	97,975,086
PENSACOLA	P	10/01/2017	N	None		93,617,461	128,266,463	37,715,660	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
PERRY	F	10/01/2018	N	After	EAN	3,817,461	4,626,869	766,859	82.5%	640,739	119.7	3,860,010
PERRY	F	10/01/2017	N	After	EAN	3,574,342	4,349,794	682,237	82.2%	631,814	108.0	3,667,557

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	None	EAN	8,293,833	8,738,448	465,296	94.9%	1,143,181	40.7	8,273,152
PERRY	P	10/01/2017	N	None	EAN	7,845,229	8,292,803	323,701	94.6%	1,021,338	31.7	7,969,102
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
PINELLAS PARK	F	10/01/2018	N	None	EAN	64,476,595	74,234,342	11,819,112	86.9%	4,961,943	238.2	62,415,230
PINELLAS PARK	F	10/01/2017	N	After	EAN	60,511,528	71,627,214	13,335,374	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	G	10/01/2018	N	None	EAN	89,144,745	90,095,995	5,837,932	98.9%	13,696,547	42.6	84,258,063
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	10/01/2018	N	None	EAN	68,303,503	67,224,766	-68,305	101.6%	6,895,701	-1.0	67,293,071
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
PLANT CITY	PF	10/01/2018	N	None	EAN	45,490,578	64,358,663	20,001,912	70.7%	6,966,737	287.1	44,356,751
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
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
PLANTATION	G	10/01/2018	N	None	EAN	175,066,493	208,578,644	37,722,773	83.9%	28,875,543	130.6	170,855,871
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	P	10/01/2018	N	After	EAN	166,291,756	199,422,772	42,645,298	83.4%	10,139,420	420.6	156,777,474
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 (VOL)	F	10/01/2018	N	None	AGG	22,867,956	18,095,547	-3,613,204	126.4%	0	0.0	21,708,751
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
POMPANO BEACH	G	10/01/2018	N	After	EAN	191,219,657	273,878,975	83,231,944	69.8%	31,178,459	267.0	190,647,031
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	PF	10/01/2018	N	None	EAN	246,351,626	354,619,437	104,305,805	69.5%	14,705,355	709.3	250,313,632

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
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
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
PORT ORANGE	F	10/01/2018	N	After	EAN	30,236,329	47,204,976	16,965,048	64.1%	2,893,031	586.4	30,239,928
PORT ORANGE	F	10/01/2017	N	After	EAN	27,921,014	44,834,596	17,018,365	62.3%	2,891,419	588.6	27,816,231
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	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	10/01/2015	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	10/01/2014	N	After	EAN	22,195,274	38,463,878	16,904,550	57.7%	2,505,571	674.7	21,559,328
PORT ORANGE	G	10/01/2018	N	None	AGG	35,365,314	38,022,126	6,401,003	93.0%	3,983,964	160.7	31,621,123
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	P	10/01/2018	N	None	EAN	38,252,090	51,784,659	13,483,148	73.9%	4,964,332	271.6	38,301,511
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 ST. LUCIE	P	10/01/2018	N	None	EAN	107,462,983	131,570,448	28,032,441	81.7%	18,845,442	148.8	103,538,007
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
PUNTA GORDA	F	10/01/2018	N	None	EAN	14,673,986	15,610,407	1,850,954	94.0%	1,762,702	105.0	13,759,453
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
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	G	10/01/2018	Y	After	EAN	46,109,487	53,836,035	8,723,172	85.6%	4,449,383	196.1	45,112,863
PUNTA GORDA	G	10/01/2018	N	After	EAN	46,109,487	53,836,035	8,723,172	85.6%	4,449,383	196.1	45,112,863
PUNTA GORDA	G	10/01/2017	N	After	EAN	43,771,446	51,166,658	7,549,337	85.5%	4,602,010	164.0	43,617,321
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	P	10/01/2018	N	None	FIL	17,921,812	18,923,252	1,582,910	94.7%	2,467,169	64.2	17,340,342
PUNTA GORDA	P	10/01/2017	N	None	FIL	16,611,371	18,347,520	1,813,324	90.5%	2,159,205	84.0	16,534,196
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
QUINCY	PF	10/01/2018	N	After	EAN	7,828,575	10,604,162	2,915,966	73.8%	717,354	406.5	7,688,196
QUINCY	PF	10/01/2017	N	None	EAN	7,394,710	10,280,956	2,818,068	71.9%	871,616	323.3	7,462,888
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
RIVIERA BEACH	F	10/01/2018	N	After	EAN	91,669,816	82,300,781	-3,862,340	111.4%	4,879,809	-79.2	86,163,121
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

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
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	G	10/01/2018	N	None	EAN	122,233,822	106,168,292	-7,893,119	115.1%	7,442,322	-106.1	114,061,411
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
RIVIERA BEACH	P	09/30/2018	N	After	EAN	79,295,270	72,866,599	-3,853,494	108.8%	6,808,187	-56.6	76,720,093
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
ROCKLEDGE	F	10/01/2018	N	None	EAN	12,099,256	15,027,537	3,239,694	80.5%	1,572,562	206.0	11,787,843
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	N	None	EAN	10,087,057	14,135,273	3,767,452	71.4%	1,415,669	266.1	10,367,821
ROCKLEDGE	F	10/01/2014	Y	None	EAN	10,087,057	14,135,273	3,313,408	71.4%	1,415,669	234.1	10,821,865
ROCKLEDGE	G	10/01/2018	N	None	EAN	16,827,700	19,133,405	2,748,451	87.9%	4,633,879	59.3	16,384,954
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	P	10/01/2018	N	None	EAN	14,965,828	15,168,036	667,511	98.7%	2,086,482	32.0	14,500,525
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

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
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
SAFETY HARBOR	F	10/01/2018	N	None	AGG	8,818,048	6,313,417	-854,128	139.7%	1,488,212	-57.4	7,167,545
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
SAINT AUGUSTINE	F	10/01/2018	N	None	FIL	13,116,083	12,083,642	-300,470	108.5%	2,036,566	-14.8	12,384,113
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	G	10/01/2018	N	None	EAN	42,635,872	50,923,152	9,208,506	83.7%	11,360,507	81.1	41,714,646
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	10/01/2016	N	After	EAN	34,882,325	45,935,840	11,224,853	75.9%	9,681,447	115.9	34,710,987
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	P	10/01/2018	N	After	EAN	20,670,150	20,954,547	958,336	98.6%	3,428,854	28.0	19,996,211
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	10/01/2016	N	After	EAN	17,490,737	18,563,915	961,839	94.2%	2,943,236	32.7	17,602,076
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 CLOUD	G	10/01/2018	N	None	EAN	57,135,195	55,974,754	281,702	102.1%	12,165,145	2.3	55,693,052
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT CLOUD	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	PF	10/01/2018	N	After	EAN	51,348,884	61,589,097	11,245,422	83.4%	8,496,877	132.4	50,343,675
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
SAINT JOHNS RIVER PW PK	G	10/01/2018	N	After	EAN	170,664,780	174,666,326	23,696,596	97.7%	11,988,122	197.7	150,969,730
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 LUCIE COUNTY FCD	F	10/01/2017	N	None	EAN	230,573,755	327,797,016	92,403,838	70.3%	31,114,789	297.0	235,393,178
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	G	10/01/2017	N	None	EAN	13,614,812	21,049,804	7,173,969	64.7%	3,665,825	195.7	13,875,835
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 PETE BEACH	F	10/01/2018	N	None	EAN	13,984,599	21,799,254	8,088,530	64.2%	2,280,166	354.7	13,710,724
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	G	10/01/2018	N	After	EAN	12,498,776	16,798,013	4,206,224	74.4%	857,981	490.3	12,591,789

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAINT PETE BEACH	G	10/01/2017	N	None	EAN	12,068,107	16,943,586	4,655,524	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	P	10/01/2018	N	None	EAN	11,693,700	18,545,954	6,820,843	63.1%	0	0.0	11,725,111
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
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	10/01/2018	N	None	EAN	295,333,766	284,045,291	-580,383	104.0%	20,315,761	-2.9	284,625,674
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	G	10/01/2018	N	None	EAN	454,611,198	480,456,379	33,824,438	94.6%	84,448,231	40.1	446,631,941
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	P	10/01/2018	N	None	EAN	430,119,356	490,205,283	45,049,497	87.7%	38,453,500	117.2	445,155,786
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
SAN CARLOS PARK FCD	F	10/01/2018	N	None	AGG	19,894,481	19,672,499	-180,001	101.1%	3,106,627	-5.8	19,852,500

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SAN CARLOS PARK FCD	F	10/01/2017	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
SANFORD	F	10/01/2018	N	None	EAN	34,757,243	34,365,360	1,197,141	101.1%	3,596,699	33.3	33,168,219
SANFORD	F	10/01/2017	N	After	EAN	32,296,898	33,766,585	2,360,929	95.6%	3,551,032	66.5	31,405,656
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
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	P	10/01/2018	N	After	EAN	49,014,907	48,362,711	408,619	101.3%	3,706,430	11.0	47,954,092
SANFORD	P	10/01/2017	N	None	EAN	47,031,171	43,437,690	-2,477,952	108.3%	3,886,101	-63.8	45,915,642
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
SANIBEL	G	10/01/2018	N	None	EAN	31,278,145	33,531,241	2,253,095	93.3%	990,200	227.5	31,278,146
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	P	10/01/2018	N	After	EAN	19,811,071	25,940,586	6,129,515	76.4%	1,940,617	315.9	19,811,071
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
SARASOTA	F	09/30/2018	N	After	EAN	156,297,297	187,341,061	35,758,431	83.4%	194,906	18,346.5	151,582,630

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	G	09/30/2018	N	After	EAN	162,385,768	208,137,577	51,698,103	78.0%	11,505,116	449.4	156,439,474
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	P	09/30/2018	N	After	EAN	246,484,418	274,421,755	40,472,312	89.8%	12,343,575	327.9	233,949,443
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
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 MEMORIAL HEALTH CARE	G	10/01/2018	N	None	EAN	377,914,733	387,670,028	9,800,743	97.5%	109,970,976	8.9	377,869,285
SARASOTA MEMORIAL HEALTH CARE	G	10/01/2017	N	None	EAN	370,062,380	377,308,076	11,318,551	98.1%	114,623,636	9.9	365,989,525
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-MANATEE AIRPORT	G	10/01/2018	N	None	EAN	23,098,459	29,106,515	5,885,983	79.4%	2,240,101	262.8	23,220,532
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SATELLITE BEACH	G	10/01/2018	N	None	AGG	7,640,171	8,602,607	922,227	88.8%	298,165	309.3	7,680,380
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	PF	10/01/2018	N	None	EAN	18,845,669	23,980,392	4,662,152	78.6%	2,292,753	203.3	19,318,240
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
SEBASTIAN	P	10/01/2018	N	None	EAN	15,167,320	18,637,806	3,740,617	81.4%	2,707,194	138.2	14,897,189
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
SEBRING	F	10/01/2018	N	After	FIL	13,248,942	14,524,050	1,386,650	91.2%	281,968	491.8	13,137,400
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	P	10/01/2018	N	After	AGG	17,307,954	18,293,419	1,170,465	94.6%	1,160,917	100.8	17,122,954
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SEMINOLE	F	10/01/2018	N	None	EAN	38,446,994	43,016,188	5,244,988	89.4%	3,987,725	131.5	37,771,200
SEMINOLE	F	10/01/2017	N	None	EAN	37,766,478	43,095,290	5,291,427	87.6%	4,087,960	129.4	37,803,863
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
SOUTH BROWARD HOSPITAL (aka Memorial Healthcare)	G	05/01/2018	N	None	PUC	627,266,068	704,721,667	74,972,998	89.0%	348,296,381	21.5	629,748,669
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
SOUTH MIAMI [GP]	G	10/01/2018	N	None	EAN	17,660,526	14,877,381	-1,968,834	118.7%	3,400,004	-57.9	16,846,215
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]	P	10/01/2018	N	None	EAN	25,558,852	24,292,223	-126,196	105.2%	3,275,192	-3.9	24,418,419
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 PASADENA	F	10/01/2018	N	None	EAN	6,448,720	8,911,717	2,605,953	72.4%	1,364,701	191.0	6,305,764
SOUTH PASADENA	F	10/01/2017	N	None	EAN	6,689,008	9,057,465	2,491,163	73.9%	1,117,793	222.9	6,566,302
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

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 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 WALTON FCD	F	10/01/2018	N	After	EAN	51,532,979	50,418,212	288,288	102.2%	7,053,274	4.1	50,129,924
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
Southeast Volusia County Hospital District (was Bert Fish)	G	01/01/2019	N	None	UC	43,405,981	36,995,355	-10,554,884	117.3%	578,535	-1,824.4	47,550,239
Southeast Volusia County Hospital District (was Bert Fish)	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
Southeast Volusia County Hospital District (was Bert Fish)	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
Southeast Volusia County Hospital District (was Bert Fish)	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
Southeast Volusia County Hospital District (was Bert Fish)	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
SOUTHERN MANATEE FCD	F	10/01/2018	N	None	AGG	42,564,666	46,335,410	4,239,987	91.9%	5,372,667	78.9	42,095,423
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
SOUTHERN MANATEE FCD	G	10/01/2018	N	None	AGG	3,230,261	3,441,268	211,007	93.9%	392,111	53.8	3,230,261
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

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	G	10/01/2014	N	None	AGG	1,916,144	2,109,348	193,204	90.8%	375,841	51.4	1,916,144
STARKE	F	10/01/2018	N	None	EAN	3,879,774	4,651,845	1,003,855	83.4%	404,909	247.9	3,647,990
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	G	10/01/2018	N	None	EAN	9,692,060	12,465,021	3,519,878	77.8%	1,042,789	337.5	8,945,143
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	P	10/01/2018	N	None	EAN	4,331,318	4,673,423	359,701	92.7%	583,577	61.6	4,313,722
STARKE	P	10/01/2017	N	None	EAN	4,365,275	4,630,589	263,005	94.3%	583,921	45.0	4,367,584
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
SUNRISE	F	10/01/2018	N	None	EAN	146,237,269	195,502,265	53,817,802	74.8%	12,463,721	431.8	141,684,463
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	G	10/01/2018	N	After	EAN	218,551,505	315,632,878	104,070,647	69.2%	36,132,250	288.0	211,562,231
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
SUNRISE	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	P	10/01/2018	N	After	EAN	151,246,213	216,923,818	67,352,707	69.7%	17,956,093	375.1	149,571,111
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
SURFSIDE [GP]	G	10/01/2018	N	None	EAN	8,890,663	10,055,380	1,270,996	88.4%	3,422,731	37.1	8,784,384
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]	P	10/01/2018	N	None	EAN	14,418,713	15,801,155	1,554,803	91.3%	2,760,618	56.3	14,246,352
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
SWEETWATER	P	10/01/2017	N	None	FIL	10,440,895	12,208,389	2,109,064	85.5%	2,231,326	94.5	10,099,325
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
TALLAHASSEE [GPF]	F	10/01/2018	N	After	EAN	215,884,000	276,616,000	66,837,000	78.0%	14,270,000	468.4	209,779,000
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
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	10/01/2018	N	After	EAN	1,134,558,000	1,251,039,000	155,317,000	90.7%	108,766,000	142.8	1,095,722,000

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]	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	10/01/2018	N	After	EAN	335,728,000	382,035,000	64,952,000	87.9%	23,888,000	271.9	317,083,000
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	10/01/2018	N	None	EAN	105,973,259	111,358,389	14,905,032	95.2%	9,136,470	163.1	96,453,357
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	G	10/01/2018	N	None	EAN	52,205,038	52,275,369	3,193,102	99.9%	6,636,184	48.1	49,082,267
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	P	10/01/2018	N	After	EAN	5,249,599	9,449,165	4,365,793	55.6%	0	0.0	5,083,372
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 - ELECTED	G	10/01/2018	N	None	EAN	50,749,143	50,892,889	8,924,785	99.7%	7,567,621	117.9	41,968,104
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	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	10/01/2014	N	After	EAN	32,481,032	38,007,155	8,522,682	85.5%	4,660,731	182.9	29,484,473
TAMPA	G	01/01/2019	N	After	EAN	677,298,665	800,704,155	73,475,333	84.6%	146,620,834	50.1	727,228,822
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	707,200,135	6,879,836	94.2%	138,394,848	5.0	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	692,569,000	656,913,629	6,072,629	105.4%	126,627,188	4.8	650,841,000
TAMPA	PF	10/01/2018	N	After	EAN	1,242,495,627	1,318,531,419	52,356,448	94.2%	122,597,298	42.7	1,266,174,971
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
TARPON SPRINGS	F	10/01/2018	N	None	EAN	26,723,404	29,017,722	3,773,238	92.1%	2,548,199	148.1	25,244,484
TARPON SPRINGS	F	10/01/2017	N	None	EAN	24,750,179	28,145,986	4,178,188	87.9%	2,030,147	205.8	23,967,798
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	P	10/01/2018	N	None	EAN	29,396,122	31,819,333	3,049,025	92.4%	3,546,501	86.0	28,770,308
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
TAVARES	F	10/01/2018	N	After	EAN	7,777,088	8,102,423	309,335	96.0%	1,523,464	20.3	7,793,088
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
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	P	10/01/2018	N	After	EAN	12,786,475	14,286,972	2,167,132	89.5%	1,526,488	142.0	12,119,840
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
TEMPLE TERRACE	F	10/01/2018	N	None	EAN	26,787,482	36,234,092	10,784,891	73.9%	3,565,344	302.5	25,449,201
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	P	10/01/2018	N	After	EAN	27,599,494	48,568,710	21,725,088	56.8%	2,465,986	881.0	26,843,622
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
TEQUESTA	G	10/01/2018	N	None	AGG	5,708,753	5,581,821	-16,760	102.3%	3,096,652	-0.5	5,598,581
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 [PF]	F	10/01/2018	N	After	EAN	10,877,527	12,236,950	1,613,860	88.9%	1,382,588	116.7	10,623,090
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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
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]	P	10/01/2018	N	After	EAN	4,246,463	3,530,944	-875,860	120.3%	1,045,075	-83.8	4,406,804
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
TITUSVILLE	G	10/01/2018	N	After	EAN	61,691,922	64,696,483	6,036,460	95.4%	12,315,226	49.0	58,660,023
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	PF	10/01/2018	N	After	EAN	62,247,917	66,396,914	7,252,331	93.8%	7,243,616	100.1	59,144,583
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
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2018	N	After	EAN	152,857,258	152,354,044	2,289,231	100.3%	23,557,100	9.7	150,064,813
TRI-COUNTY TRANSIT (ATU-1596)	G	10/01/2017	N	After	EAN	144,190,701	141,613,335	68,577	101.8%	24,181,638	0.3	141,544,758
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
UMATILLA	P	10/01/2018	N	None	AGG	2,036,542	1,551,719	-484,823	131.2%	473,258	-102.4	2,036,542
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
VALPARAISO	PF	10/01/2018	N	None	AGG	2,852,643	2,000,939	-700,465	142.6%	431,944	-162.2	2,701,404
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	10/01/2018	N	None	EAN	25,638,237	42,316,755	17,193,964	60.6%	1,829,660	939.7	25,122,791
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	P	10/01/2018	N	None	EAN	38,966,127	44,265,806	7,392,096	88.0%	315,845	2,340.4	36,873,710
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
VERO BEACH	F	10/01/2018	N	None	EAN	7,935,652	8,456,173	1,046,463	93.8%	0	0.0	7,409,710
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	G	10/01/2018	N	None	EAN	87,862,773	112,078,608	27,977,571	78.4%	11,801,922	237.1	84,101,037

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
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	P	10/01/2018	N	None	EAN	43,682,138	46,846,951	4,453,245	93.2%	3,118,977	142.8	42,393,706
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
VILLAGE OF NORTH PALM BEACH	G	10/01/2018	N	None	FIL	16,399,189	18,261,345	2,283,709	89.8%	1,956,992	116.7	15,977,636
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	PF	10/01/2018	N	After	EAN	25,015,306	27,296,934	2,280,565	91.6%	4,993,609	45.7	25,016,369
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 PALM SPRINGS	G	10/01/2018	N	None	EAN	26,551,744	27,501,283	2,090,111	96.5%	1,801,777	116.0	25,411,172
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

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City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
VILLAGE OF PALM SPRINGS	G	10/01/2016	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	PF	10/01/2018	N	None	EAN	29,880,834	30,735,328	2,093,707	97.2%	1,423,289	147.1	28,641,621
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
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
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	N	None	FIL	4,330,849	4,095,967	0	105.7%	0	0.0	4,095,967
VOLUSIA COUNTY (VOL)	F	10/01/2014	Y	None	FIL	4,330,849	4,095,967	213,346	105.7%	0	0.0	3,882,621
WAUCHULA	GP	10/01/2018	N	None	FIL	19,010,433	19,417,161	861,227	97.9%	2,817,015	30.6	18,555,934
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	Y	After	FIL	16,490,294	16,735,250	818,450	98.5%	2,483,561	33.0	15,916,800
WAUCHULA	GP	10/01/2014	N	After	FIL	16,490,294	16,735,250	698,463	98.5%	2,483,561	28.1	16,036,787
WEST MANATEE FCD	F	10/01/2018	N	After	AGG	16,731,145	17,345,460	1,214,201	96.5%	2,980,564	40.7	16,131,259
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 MELBOURNE	P	10/01/2018	N	After	EAN	15,258,422	15,780,416	1,013,990	96.7%	2,577,143	39.4	14,766,426
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

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 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 PALM BEACH	F	09/30/2018	N	After	EAN	227,717,241	304,721,512	87,650,433	74.7%	19,316,946	453.8	217,071,079
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
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	G	09/30/2018	N	None	AGG	47,300,688	43,314,998	-3,985,690	109.2%	1,054,882	-377.8	47,300,688
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	P	09/30/2018	N	After	EAN	384,460,632	390,387,019	19,091,175	98.5%	24,147,846	79.1	371,295,844
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
WILLISTON	G	10/01/2018	N	None	AGG	4,686,232	3,771,042	-538,466	124.3%	1,053,876	-51.1	4,309,508
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	P	10/01/2018	N	None	AGG	2,514,158	2,364,955	-104,368	106.3%	444,302	-23.5	2,469,323
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WILTON MANORS (VOL)	F	10/01/2018	N	None	EAN	1,266,199	1,687,187	506,629	75.0%	0	0.0	1,180,558
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 [GP]	G	10/01/2018	N	After	EAN	13,306,118	17,469,123	5,299,247	76.2%	222,699	2,379.6	12,169,876
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]	P	10/01/2018	N	After	EAN	15,226,625	20,883,186	6,955,800	72.9%	218,784	3,179.3	13,927,386
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
WINTER GARDEN	G	10/01/2018	N	None	EAN	29,226,753	32,222,835	3,688,937	90.7%	8,503,628	43.4	28,533,898
WINTER GARDEN	G	10/01/2017	N	None	EAN	26,895,165	30,005,312	3,363,008	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	PF	10/01/2018	N	None	EAN	42,310,652	40,948,156	321,143	103.3%	7,330,806	4.4	40,627,013
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WINTER HAVEN	F	10/01/2018	N	None	EAN	32,131,669	36,053,455	4,758,324	89.1%	3,912,322	121.6	31,295,131
WINTER HAVEN	F	10/01/2017	N	None	EAN	30,230,720	35,806,875	6,108,792	84.4%	3,899,532	156.7	29,698,083
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	G	10/01/2018	N	After	EAN	73,328,575	86,831,376	15,506,591	84.4%	8,506,702	182.3	71,324,785
WINTER HAVEN	G	10/01/2017	N	After	EAN	68,259,554	83,680,120	16,593,434	81.6%	10,055,439	165.0	67,086,686
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
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	P	10/01/2018	N	None	EAN	34,929,721	38,095,824	4,193,920	91.7%	4,734,547	88.6	33,901,904
WINTER HAVEN	P	10/01/2017	N	None	EAN	32,404,167	36,709,157	4,490,122	88.3%	4,672,836	96.1	32,219,035
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 PARK	F	10/01/2018	N	After	EAN	56,504,495	63,880,362	7,824,501	88.5%	5,223,658	149.8	56,055,861
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	P	10/01/2018	N	After	EAN	52,463,629	66,409,026	14,916,227	79.0%	4,771,205	312.6	51,492,799
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

APPENDIX G - Funding Progress (GASB 67 BASIS)

City or District	TYP SYS	Valuation Date	REV	Plan Change	Funding Method	Total Market Assets	AAL	UAAL	Funded Ratio Pct	Covered Payroll	UAAL as Pct of Covd Pay	Total Actuarial Assets
WINTER SPRINGS	GPF	10/01/2018	N	None	EAN	53,431,514	61,721,486	10,821,911	86.6%	5,042,067	214.6	50,899,575
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

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

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ALACHUA COUNTY LIBRARY	112.664(1)(a)	7.00%	35,949,205	28,588,346	7,360,859	20.50	1,027,967	48.15
General	112.664(1)(b)	5.00%	45,494,725	28,588,346	16,906,379	16.00	1,677,871	78.59
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	20.50	1,027,967	48.15
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%	27,001,472	28,624,717	-1,623,245	30.07	1,669,850	13.94
General	112.664(1)(b)	5.50%	36,930,475	28,624,717	8,305,758	22.86	3,693,306	30.84
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	30.07	1,669,850	13.94
ALTAMONTE SPRINGS	112.664(1)(a)	7.50%	25,656,713	23,738,526	1,918,187	28.47	1,746,951	30.99
Police	112.664(1)(b)	5.50%	38,316,662	23,738,526	14,578,136	22.37	3,743,440	66.40
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	28.47	1,746,951	30.99
APOPKA	112.664(1)(a)	7.25%	48,674,209	42,511,628	6,162,581	20.58	2,198,015	32.05
Fire	112.664(1)(b)	5.25%	62,717,160	42,511,628	20,205,532	16.92	3,968,883	57.87
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	20.58	2,198,015	32.05
APOPKA	112.664(1)(a)	7.25%	60,841,792	53,228,222	7,613,570	20.37	2,684,088	22.34
General	112.664(1)(b)	5.25%	77,488,245	53,228,222	24,260,023	16.45	5,008,244	41.68
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	20.37	2,684,088	22.34
APOPKA	112.664(1)(a)	7.25%	59,619,191	54,768,453	4,850,738	20.11	2,880,196	39.91
Police	112.664(1)(b)	5.25%	76,196,822	54,768,453	21,428,369	16.49	5,075,929	70.34
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	20.11	2,880,196	39.91
ARCADIA	112.664(1)(a)	6.50%	3,863,669	2,921,507	942,162	24.50	279,810	26.23
General	112.664(1)(b)	4.50%	4,975,620	2,921,507	2,054,113	18.58	411,424	38.57
1/1/2019	Valuation Basis	6.50%	N/A	N/A	N/A	24.50	279,810	26.23
ARCADIA	112.664(1)(a)	7.60%	11,286,106	10,669,259	616,847	38.86	379,934	53.91
Police And Fire	112.664(1)(b)	5.60%	13,631,922	10,669,259	2,962,663	20.30	620,532	88.03
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	38.86	379,934	53.91

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ATLANTIC BEACH	112.664(1)(a)	6.75%	23,534,251	19,714,297	3,819,954	25.17	1,469,781	77.49
General	112.664(1)(b)	4.75%	29,192,965	19,714,297	9,478,668	17.75	2,352,129	124.01
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	25.17	1,469,781	77.49
ATLANTIC BEACH	112.664(1)(a)	6.75%	15,445,722	12,164,644	3,281,078	25.58	800,044	48.50
Police	112.664(1)(b)	4.75%	19,577,991	12,164,644	7,413,347	18.08	1,204,708	73.04
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	25.58	800,044	48.50
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%	9,824,695	7,627,374	2,197,321	24.45	536,916	54.50
Fire	112.664(1)(b)	5.50%	12,483,232	7,627,374	4,855,858	17.81	781,825	79.30
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	24.45	536,916	54.50
AUBURNDALE	112.664(1)(a)	7.50%	26,619,700	19,950,326	6,669,374	17.60	1,365,771	90.30
General	112.664(1)(b)	5.50%	32,982,140	19,950,326	13,031,814	14.11	1,825,445	120.70
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	17.60	1,365,771	90.30
AUBURNDALE	112.664(1)(a)	7.50%	15,007,269	12,899,050	2,108,219	33.72	681,808	36.80
Police	112.664(1)(b)	5.50%	19,129,401	12,899,050	6,230,351	20.51	1,085,006	58.70
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	33.72	681,808	36.80
AVENTURA	112.664(1)(a)	7.25%	53,881,274	46,331,583	7,549,691	43.11	3,181,445	37.17
Police	112.664(1)(b)	5.25%	71,042,440	46,331,583	24,710,857	22.94	5,466,738	63.87
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	43.11	3,181,445	37.17
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)	7.50%	6,538,606	6,667,622	-129,016	99.99	26,490	28.30
Police	112.664(1)(b)	5.50%	8,367,813	6,667,622	1,700,191	24.06	165,321	176.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	26,490	28.30

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BAL HARBOUR VILLAGE	112.664(1)(a)	6.00%	18,455,692	13,815,683	4,640,009	22.42	1,194,111	67.51
General	112.664(1)(b)	4.00%	25,048,588	13,815,683	11,232,905	17.58	1,906,247	107.77
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	22.42	1,194,111	67.51
BAL HARBOUR VILLAGE	112.664(1)(a)	7.75%	28,774,581	22,720,860	6,053,721	22.95	1,766,968	81.40
Police	112.664(1)(b)	5.75%	36,881,405	22,720,860	14,160,545	17.28	2,523,872	116.30
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	22.95	1,766,968	81.40
BARTOW	112.664(1)(a)	8.00%	12,610,142	10,396,231	2,213,911	38.74	527,541	50.30
Fire	112.664(1)(b)	6.00%	15,871,569	10,396,231	5,475,338	20.77	871,290	83.30
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	38.74	527,541	50.30
BARTOW	112.664(1)(a)	7.50%	36,216,109	28,299,989	7,916,120	29.72	1,873,072	22.80
General	112.664(1)(b)	5.50%	45,938,254	28,299,989	17,638,265	19.24	2,880,006	35.00
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	29.72	1,873,072	22.80
BARTOW	112.664(1)(a)	8.00%	22,231,757	19,447,690	2,784,067	26.51	1,003,050	62.20
Police	112.664(1)(b)	6.00%	27,903,083	19,447,690	8,455,393	18.40	1,568,259	97.30
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	26.51	1,003,050	62.20
BAY HARBOR ISLANDS	112.664(1)(a)	5.84%	21,144,788	20,410,342	734,446	12.52	1,446,426	31.14
General	112.664(1)(b)	3.84%	22,918,614	20,410,342	2,508,272	10.70	1,794,952	38.64
10/1/2018	Valuation Basis	5.84%	N/A	N/A	N/A	12.61	1,021,605	28.78
BAY HARBOR ISLANDS	112.664(1)(a)	5.84%	21,144,788	20,410,342	734,446	12.52	1,446,426	31.14
Police	112.664(1)(b)	3.84%	22,918,614	20,410,342	2,508,272	10.70	1,794,952	38.64
10/1/2018	Valuation Basis	5.84%	N/A	N/A	N/A	12.61	1,021,605	28.78
BAY MEDICAL CENTER	112.664(1)(a)	7.25%	119,010,383	96,622,178	22,388,205	17.08	2,904,011	0.00
General	112.664(1)(b)	5.25%	144,775,336	96,622,178	48,153,158	13.83	5,144,519	0.00
1/1/2019	Valuation Basis	7.25%	N/A	N/A	N/A	17.08	2,904,011	0.00
BELLE GLADE	112.664(1)(a)	7.00%	15,299,530	19,271,753	-3,972,223	99.99	33,256	1.06
General	112.664(1)(b)	5.00%	19,259,475	19,271,753	-12,278	99.99	664,930	21.21
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	33,256	1.06

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BELLE GLADE (RETIRED)	112.664(1)(a)	5.00%	4,622,792	6,191,419	-1,568,627	99.99	0	0.00
Police And Fire	112.664(1)(b)	3.00%	5,507,937	6,191,419	-683,482	99.99	0	0.00
10/1/2018	Valuation Basis	5.00%	N/A	N/A	N/A	99.99	0	0.00
BELLE GLADE HOUSING	112.664(1)(a)	5.50%	2,629,979	2,479,352	150,627	99.99	120,982	15.10
General	112.664(1)(b)	3.50%	3,402,052	2,479,352	922,700	43.89	254,540	31.80
10/1/2018	Valuation Basis	5.50%	N/A	N/A	N/A	99.99	120,982	15.10
BELLEAIR	112.664(1)(a)	7.50%	4,614,060	4,027,540	586,520	26.57	412,943	41.10
Police	112.664(1)(b)	5.50%	5,616,387	4,027,540	1,588,847	17.47	543,644	54.20
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	26.57	412,943	41.10
BELLEVIEW	112.664(1)(a)	7.50%	4,094,785	3,779,874	314,911	99.99	146,011	26.60
Police	112.664(1)(b)	5.50%	5,195,332	3,779,874	1,415,458	22.89	269,334	49.00
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	146,011	26.60
BOCA GRANDE FCD	112.664(1)(a)	6.35%	11,451,147	8,332,282	3,118,865	99.99	962,853	56.60
Fire	112.664(1)(b)	4.35%	16,476,199	8,332,282	8,143,917	27.98	1,596,721	93.90
10/1/2018	Valuation Basis	6.35%	N/A	N/A	N/A	99.99	962,853	56.60
BOCA RATON	112.664(1)(a)	7.90%	224,428,754	219,066,146	5,362,608	26.67	2,240,997	7.10
General	112.664(1)(b)	5.90%	274,551,909	219,066,146	55,485,763	18.42	6,132,100	19.43
10/1/2017	Valuation Basis	7.90%	N/A	N/A	N/A	26.67	2,240,997	7.10
BOCA RATON	112.664(1)(a)	7.85%	510,036,142	392,280,877	117,755,265	22.79	23,192,668	57.66
Police And Fire	112.664(1)(b)	5.85%	652,572,860	392,280,877	260,291,983	17.49	36,336,655	90.33
10/1/2018	Valuation Basis	7.85%	N/A	N/A	N/A	22.79	23,192,668	57.66
BOCA RATON EXECUTIVE	112.664(1)(a)	7.25%	55,399,613	44,870,626	10,528,987	17.89	1,984,269	35.47
General	112.664(1)(b)	5.25%	75,124,824	44,870,626	30,254,198	14.80	4,278,923	73.91
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	17.89	2,957,093	51.07
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

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
BONITA SPRINGS FCD	112.664(1)(a)	7.60%	90,038,670	70,794,926	19,243,744	27.37	5,051,769	56.60
Fire	112.664(1)(b)	5.60%	116,326,297	70,794,926	45,531,371	19.34	7,865,883	88.20
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	27.37	5,051,769	56.60
BONITA SPRINGS FCD	112.664(1)(a)	7.60%	3,935,545	3,518,585	416,960	99.99	184,242	32.10
General	112.664(1)(b)	5.60%	4,973,584	3,518,585	1,454,999	21.36	297,773	51.90
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	184,242	32.10
BOYNTON BEACH	112.664(1)(a)	7.50%	158,841,491	115,403,386	43,438,105	19.33	7,247,720	68.03
Fire	112.664(1)(b)	5.50%	198,677,051	115,403,386	83,273,665	15.50	11,009,546	103.34
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	19.33	7,247,720	68.03
BOYNTON BEACH	112.664(1)(a)	7.30%	195,105,878	179,720,765	15,385,113	35.67	8,854,030	39.61
General	112.664(1)(b)	5.30%	238,627,936	179,720,765	58,907,171	19.92	13,586,164	60.78
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	35.67	8,854,030	39.61
BOYNTON BEACH	112.664(1)(a)	7.25%	145,145,193	101,982,716	43,162,477	16.92	7,081,991	61.86
Police	112.664(1)(b)	5.25%	180,460,256	101,982,716	78,477,540	14.00	10,708,849	93.54
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	16.92	7,081,991	61.86
BRADENTON	112.664(1)(a)	7.75%	57,682,307	57,169,546	512,761	99.99	2,461,087	45.10
Fire	112.664(1)(b)	5.75%	73,181,053	57,169,546	16,011,507	25.83	4,470,609	81.90
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,461,087	45.10
BRADENTON	112.664(1)(a)	7.65%	88,612,437	75,094,031	13,518,406	37.50	3,393,845	44.58
Police	112.664(1)(b)	5.65%	115,163,516	75,094,031	40,069,485	21.67	6,146,681	80.74
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	37.50	3,393,845	44.58
BROOKSVILLE	112.664(1)(a)	7.65%	7,383,540	6,631,932	751,608	31.35	275,363	38.06
Fire	112.664(1)(b)	5.65%	9,356,729	6,631,932	2,724,797	19.57	465,155	64.29
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	31.35	275,363	38.06
BROOKSVILLE	112.664(1)(a)	7.25%	6,850,664	7,382,750	-532,086	99.99	97,133	999.99
Police	112.664(1)(b)	5.25%	9,003,826	7,382,750	1,621,076	99.99	94,428	999.99
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	97,133	999.99

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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%	3,361,547	3,453,778	-92,231	99.99	125,127	14.90
General	112.664(1)(b)	5.75%	4,740,250	3,453,778	1,286,472	99.99	284,679	33.80
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	125,127	14.90
CAPE CORAL	112.664(1)(a)	7.70%	216,973,741	184,146,938	32,826,803	28.58	13,047,178	75.40
Fire	112.664(1)(b)	5.70%	279,447,632	184,146,938	95,300,694	20.29	19,755,765	114.20
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	28.58	13,047,178	75.40
CAPE CORAL	112.664(1)(a)	7.65%	356,540,023	289,317,412	67,222,611	26.66	24,403,711	48.90
General	112.664(1)(b)	5.65%	452,162,168	289,317,412	162,844,756	18.84	34,863,702	69.90
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	26.66	24,403,711	48.90
CAPE CORAL	112.664(1)(a)	7.75%	199,653,112	176,178,285	23,474,827	34.18	10,680,522	58.20
Police	112.664(1)(b)	5.75%	258,656,023	176,178,285	82,477,738	21.82	17,266,868	94.00
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	34.18	10,680,522	58.20
CASSELBERRY	112.664(1)(a)	7.65%	23,696,346	25,879,458	-2,183,112	99.99	1,028,752	23.70
Police And Fire	112.664(1)(b)	5.65%	33,819,960	25,879,458	7,940,502	63.24	2,908,430	67.00
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	1,028,752	23.70
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%	2,709,051	3,566,898	-857,847	99.99	0	0.00
Fire	112.664(1)(b)	0.00%	3,110,208	3,566,898	-456,690	99.99	0	0.00
10/1/2018	Valuation Basis	3.00%	N/A	N/A	N/A	99.99	0	0.00
CLEARWATER	112.664(1)(a)	6.75%	939,291,240	1,043,759,224	-104,467,984	99.99	17,161,499	20.28
General Police And Fire	112.664(1)(b)	4.75%	1,203,168,036	1,043,759,224	159,408,812	24.58	44,704,442	52.84
1/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	17,161,499	20.28

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
CLERMONT	112.664(1)(a)	7.00%	16,193,587	16,128,326	65,261	21.41	1,507,852	33.97
Fire	112.664(1)(b)	5.00%	21,872,127	16,128,326	5,743,801	17.78	3,012,167	67.86
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	21.41	1,507,852	33.97
CLERMONT	112.664(1)(a)	7.00%	17,159,929	18,326,157	-1,166,228	24.26	963,947	25.27
Police	112.664(1)(b)	5.00%	22,840,767	18,326,157	4,514,610	19.69	2,172,247	56.96
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	24.26	974,541	25.55
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)	7.90%	28,085,627	20,295,657	7,789,970	18.70	1,614,356	81.26
Fire	112.664(1)(b)	5.90%	35,661,556	20,295,657	15,365,899	14.98	2,318,399	116.70
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	18.70	1,614,356	81.26
COCOA	112.664(1)(a)	7.00%	17,100,204	14,587,473	2,512,731	21.26	345,907	499.30
General	112.664(1)(b)	5.00%	20,845,865	14,587,473	6,258,392	15.88	556,526	803.40
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	21.26	345,907	499.30
COCOA	112.664(1)(a)	7.50%	32,448,317	30,379,434	2,068,883	46.21	1,104,909	34.82
Police	112.664(1)(b)	5.50%	41,897,827	30,379,434	11,518,393	22.98	2,108,409	66.45
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	46.21	1,104,909	34.82
COCOA BEACH	112.664(1)(a)	7.75%	16,501,830	14,917,633	1,584,197	47.75	674,930	43.63
Fire	112.664(1)(b)	5.75%	20,521,000	14,917,633	5,603,367	20.55	1,063,986	68.78
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	47.75	674,930	43.63
COCOA BEACH	112.664(1)(a)	7.75%	26,902,476	26,892,326	10,150	99.99	754,279	13.57
General	112.664(1)(b)	5.75%	32,964,849	26,892,326	6,072,523	23.78	1,422,000	25.59
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	754,279	13.57

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
COCOA BEACH	112.664(1)(a)	7.75%	18,943,710	14,735,955	4,207,755	21.05	931,324	50.70
Police	112.664(1)(b)	5.75%	23,743,729	14,735,955	9,007,774	15.91	1,351,806	73.58
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	21.05	931,324	50.70
COOPER CITY	112.664(1)(a)	7.00%	28,678,190	26,551,179	2,127,011	22.75	682,221	281.68
Fire	112.664(1)(b)	5.00%	34,662,288	26,551,179	8,111,109	16.92	1,524,524	629.45
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	22.75	682,221	281.68
COOPER CITY	112.664(1)(a)	6.90%	39,691,701	36,015,683	3,676,018	30.58	1,243,748	39.81
General	112.664(1)(b)	4.90%	49,143,610	36,015,683	13,127,927	19.33	2,495,540	79.89
10/1/2018	Valuation Basis	6.90%	N/A	N/A	N/A	30.58	1,243,748	39.81
COOPER CITY	112.664(1)(a)	7.00%	35,076,697	31,929,030	3,147,667	21.50	1,645,863	671.15
Police	112.664(1)(b)	5.00%	41,854,133	31,929,030	9,925,103	16.00	3,236,795	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	21.50	1,645,863	671.15
COOPER CITY - MANAGEMENT	112.664(1)(a)	7.00%	5,067,813	4,941,798	126,015	27.28	89,375	29.96
General Police And Fire	112.664(1)(b)	5.00%	6,163,790	4,941,798	1,221,992	17.82	240,399	80.60
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	27.28	190,942	64.01
CORAL GABLES	112.664(1)(a)	7.60%	595,475,623	399,954,461	195,521,162	12.08	29,223,380	65.81
General Police And Fire	112.664(1)(b)	5.60%	720,254,455	399,954,461	320,299,994	10.50	39,404,454	88.74
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	12.08	29,223,380	65.81
CORAL SPRINGS	112.664(1)(a)	8.50%	84,654,466	104,715,812	-20,061,346	99.99	1,249,448	8.24
Fire	112.664(1)(b)	6.50%	110,585,895	104,715,812	5,870,083	25.37	6,397,708	42.17
10/1/2018	Valuation Basis	8.50%	N/A	N/A	N/A	31.66	5,139,356	33.87
CORAL SPRINGS	112.664(1)(a)	6.50%	10,190,831	7,951,931	2,238,900	13.50	592,218	0.00
General	112.664(1)(b)	4.50%	12,215,985	7,951,931	4,264,054	11.33	1,025,592	0.00
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	13.50	592,218	0.00
CORAL SPRINGS	112.664(1)(a)	8.55%	244,397,708	225,190,136	19,207,572	99.99	6,636,959	35.69
Police	112.664(1)(b)	6.55%	307,280,941	225,190,136	82,090,805	31.73	14,447,111	77.69
10/1/2018	Valuation Basis	8.55%	N/A	N/A	N/A	99.99	13,356,544	71.83

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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)	7.25%	20,739,050	19,648,904	1,090,146	99.99	858,316	19.10
General	112.664(1)(b)	5.25%	26,457,434	19,648,904	6,808,530	26.90	1,468,646	32.80
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	858,316	19.10
CRESTVIEW	112.664(1)(a)	7.25%	21,285,618	20,010,808	1,274,810	99.99	1,020,939	22.90
Police And Fire	112.664(1)(b)	5.25%	27,699,569	20,010,808	7,688,761	34.29	1,790,149	40.20
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,020,939	22.90
DADE CITY	112.664(1)(a)	7.30%	7,855,108	6,616,307	1,238,801	24.26	274,959	90.80
Fire	112.664(1)(b)	5.30%	9,537,044	6,616,307	2,920,737	17.14	415,170	137.10
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	24.26	274,959	90.80
DADE CITY	112.664(1)(a)	7.30%	10,664,350	9,563,156	1,101,194	99.99	540,141	49.10
Police	112.664(1)(b)	5.30%	14,091,098	9,563,156	4,527,942	24.56	1,186,692	107.70
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	540,141	49.10
DANIA BEACH	112.664(1)(a)	6.50%	28,950,936	24,092,319	4,858,617	20.17	1,618,621	122.03
General	112.664(1)(b)	4.50%	35,545,787	24,092,319	11,453,468	15.42	3,216,328	242.49
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	20.17	1,618,621	122.03
DANIA BEACH [PF]	112.664(1)(a)	6.75%	71,757,288	56,356,890	15,400,398	19.17	7,406,898	437.16
Fire	112.664(1)(b)	4.75%	90,503,065	56,356,890	34,146,175	15.00	11,901,323	702.43
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	19.17	7,406,898	437.16
DANIA BEACH [PF]	112.664(1)(a)	6.75%	71,757,288	56,356,890	15,400,398	19.17	7,406,898	437.16
Police	112.664(1)(b)	4.75%	90,503,065	56,356,890	34,146,175	15.00	11,901,323	702.43
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	19.17	7,406,898	437.16

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
DAVIE	112.664(1)(a)	7.40%	139,508,794	116,422,111	23,086,683	36.31	7,665,137	52.45
Fire	112.664(1)(b)	5.40%	174,964,320	116,422,111	58,542,209	21.11	12,352,885	84.53
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	36.31	7,665,137	52.45
DAVIE	112.664(1)(a)	7.50%	198,398,717	169,799,320	28,599,397	28.48	8,546,139	56.09
Police	112.664(1)(b)	5.50%	253,813,320	169,799,320	84,014,000	19.57	15,225,155	99.93
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	28.48	8,546,139	56.09
DAVIE - GENERAL & MGMT	112.664(1)(a)	7.00%	75,984,959	72,691,870	3,293,089	28.09	5,158,471	28.16
General	112.664(1)(b)	5.00%	102,264,240	72,691,870	29,572,370	21.41	9,953,821	54.35
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	31.16	4,187,813	22.87
DAYTONA BEACH	112.664(1)(a)	7.50%	249,653,282	184,817,431	64,835,851	17.21	11,242,888	60.80
Police And Fire	112.664(1)(b)	5.50%	313,184,957	184,817,431	128,367,526	14.06	16,848,974	91.20
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	17.21	11,242,888	60.80
DEERFIELD BEACH	112.664(1)(a)	7.50%	154,893,179	119,214,394	35,678,785	13.87	7,530,396	73.40
Fire	112.664(1)(b)	5.50%	191,964,701	119,214,394	72,750,307	11.79	12,404,043	120.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	13.87	7,530,396	73.40
DEERFIELD BEACH	112.664(1)(a)	7.00%	60,535,559	55,602,268	4,933,291	22.33	1,575,367	489.59
General	112.664(1)(b)	5.00%	71,448,947	55,602,268	15,846,679	15.67	4,053,176	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	22.33	1,575,367	489.59
DEERFIELD BEACH	112.664(1)(a)	6.50%	61,673,955	43,182,442	18,491,513	14.23	2,365,782	999.99
Police	112.664(1)(b)	4.50%	77,599,195	43,182,442	34,416,753	12.12	3,087,522	999.99
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	14.23	2,365,782	999.99
DELAND	112.664(1)(a)	7.50%	19,975,093	17,006,098	2,968,995	99.99	1,253,591	45.03
Fire	112.664(1)(b)	5.50%	26,446,762	17,006,098	9,440,664	25.39	2,061,148	74.04
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,253,591	45.03
DELAND	112.664(1)(a)	7.30%	33,338,066	30,098,047	3,240,019	21.25	732,241	45.66
General	112.664(1)(b)	5.30%	40,332,210	30,098,047	10,234,163	15.92	1,514,647	94.45
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	21.25	732,241	45.66

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
DELAND	112.664(1)(a)	7.50%	33,872,488	26,780,239	7,092,249	24.33	1,595,591	45.40
Police	112.664(1)(b)	5.50%	43,468,664	26,780,239	16,688,425	17.83	2,606,239	74.15
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	24.33	1,595,591	45.40
DELRAY BEACH	112.664(1)(a)	7.25%	168,527,216	115,584,069	52,943,147	17.67	9,807,407	83.33
Fire	112.664(1)(b)	5.25%	210,135,341	115,584,069	94,551,272	14.50	14,576,352	123.85
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	17.67	9,807,407	83.33
DELRAY BEACH	112.664(1)(a)	7.25%	127,633,046	133,718,092	-6,085,046	99.99	3,608,235	18.02
General	112.664(1)(b)	5.25%	159,946,904	133,718,092	26,228,812	26.08	7,570,549	37.80
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	3,608,235	18.02
DELRAY BEACH	112.664(1)(a)	7.25%	152,388,557	102,563,052	49,825,505	16.00	8,876,554	73.37
Police	112.664(1)(b)	5.25%	194,235,681	102,563,052	91,672,629	13.50	13,547,724	111.98
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	16.00	8,876,554	73.37
DELTONA	112.664(1)(a)	7.84%	36,514,787	30,023,890	6,490,897	35.54	1,786,099	47.70
Fire	112.664(1)(b)	5.84%	47,619,887	30,023,890	17,595,997	21.51	3,007,399	80.40
10/1/2018	Valuation Basis	7.84%	N/A	N/A	N/A	35.54	1,786,099	47.70
DESTIN FCD	112.664(1)(a)	7.40%	28,069,778	20,867,421	7,202,357	20.28	1,218,784	75.30
Fire	112.664(1)(b)	5.40%	36,357,287	20,867,421	15,489,866	16.06	1,952,724	120.60
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	20.28	1,218,784	75.30
DUNEDIN	112.664(1)(a)	7.50%	29,397,788	29,533,293	-135,505	99.99	1,020,299	27.60
Fire	112.664(1)(b)	5.50%	36,725,059	29,533,293	7,191,766	26.32	1,946,934	52.50
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,020,299	27.60
DUNNELLON	112.664(1)(a)	7.00%	1,077,456	2,743,652	-1,666,196	99.99	3,106	1.00
Police And Fire	112.664(1)(b)	5.00%	1,447,475	2,743,652	-1,296,177	53.92	10,617	3.42
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	3,106	1.00
EAST LAKE TARPON FCD	112.664(1)(a)	7.65%	20,086,647	17,043,111	3,043,536	29.90	990,319	37.40
Fire	112.664(1)(b)	5.65%	25,428,439	17,043,111	8,385,328	19.81	1,571,980	59.40
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	29.90	990,319	37.40

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
EAST NICEVILLE FCD	112.664(1)(a)	7.00%	934,205	988,344	-54,139	99.99	98,210	20.10
Fire	112.664(1)(b)	5.00%	1,289,216	988,344	300,872	99.99	176,685	36.10
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	98,210	20.10
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%	12,959,552	14,681,238	-1,721,686	99.99	511,218	33.10
Fire	112.664(1)(b)	5.50%	16,461,602	14,681,238	1,780,364	99.99	937,361	60.80
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	511,218	33.10
EDGEWATER	112.664(1)(a)	6.75%	19,346,842	12,533,777	6,813,065	11.61	801,756	804.70
General	112.664(1)(b)	4.75%	23,699,087	12,533,777	11,165,310	10.20	1,005,289	999.99
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	11.61	801,756	804.70
EDGEWATER	112.664(1)(a)	7.50%	14,479,950	10,313,580	4,166,370	17.66	917,043	60.10
Police	112.664(1)(b)	5.50%	18,305,720	10,313,580	7,992,140	14.36	1,286,603	84.20
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	17.66	917,043	60.10
ENGLEWOOD AREA FCD	112.664(1)(a)	7.40%	36,168,646	32,423,561	3,745,085	35.54	2,146,116	61.30
Fire	112.664(1)(b)	5.40%	46,572,235	32,423,561	14,148,674	21.65	3,433,395	98.10
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	35.54	2,146,116	61.30
ENGLEWOOD WATER DISTRICT	112.664(1)(a)	7.00%	634,173	594,602	39,571	16.33	7,872	999.99
General	112.664(1)(b)	5.00%	733,132	594,602	138,530	12.77	20,057	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	16.33	7,872	999.99
ESTERO FCD	112.664(1)(a)	7.00%	26,027,575	26,565,948	-538,373	28.56	1,007,651	21.53
Fire	112.664(1)(b)	5.00%	35,355,281	26,565,948	8,789,333	21.52	2,802,230	59.87
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	28.56	1,587,351	33.92
EUSTIS	112.664(1)(a)	7.90%	12,211,012	9,979,983	2,231,029	35.85	726,953	51.90
Fire	112.664(1)(b)	5.90%	15,692,792	9,979,983	5,712,809	20.93	1,113,520	79.50
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	35.85	726,953	51.90

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
EUSTIS	112.664(1)(a)	7.35%	26,483,885	20,733,875	5,750,010	26.75	1,223,126	57.14
Police	112.664(1)(b)	5.35%	35,148,172	20,733,875	14,414,297	19.58	2,178,679	101.78
10/1/2018	Valuation Basis	7.35%	N/A	N/A	N/A	26.75	1,223,126	57.14
FERNANDINA BEACH	112.664(1)(a)	7.75%	29,209,568	21,893,421	7,316,147	20.35	1,649,165	30.46
General	112.664(1)(b)	5.75%	36,509,351	21,893,421	14,615,930	15.79	2,421,516	44.73
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	20.35	1,649,165	30.46
FERNANDINA BEACH	112.664(1)(a)	7.80%	32,918,891	25,669,269	7,249,622	22.46	1,703,799	41.79
Police And Fire	112.664(1)(b)	5.80%	41,025,911	25,669,269	15,356,642	16.69	2,596,197	63.68
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	22.46	1,703,799	41.79
FLAGLER BEACH	112.664(1)(a)	7.50%	1,473,377	1,782,385	-309,008	99.99	130,008	23.98
Fire	112.664(1)(b)	5.50%	2,031,394	1,782,385	249,009	99.99	246,096	45.39
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	130,008	23.98
FLAGLER BEACH	112.664(1)(a)	7.60%	4,183,805	3,907,118	276,687	99.99	273,010	31.80
Police	112.664(1)(b)	5.60%	5,402,553	3,907,118	1,495,435	28.26	445,553	51.90
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	273,010	31.80
FLORIDA CITY	112.664(1)(a)	6.08%	2,991,578	3,427,201	-435,623	99.99	25,704	0.00
Police	112.664(1)(b)	4.08%	3,863,271	3,427,201	436,070	30.08	177,431	0.00
10/1/2018	Valuation Basis	6.08%	N/A	N/A	N/A	99.99	30,930	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)	7.40%	674,875,420	684,276,476	-9,401,056	99.99	11,032,848	26.60
General	112.664(1)(b)	5.40%	833,694,527	684,276,476	149,418,051	24.00	27,179,438	65.53
9/30/2018	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	11,032,848	26.60
FORT LAUDERDALE	112.664(1)(a)	7.35%	977,637,343	941,527,573	36,109,770	99.99	30,875,785	39.00
Police And Fire	112.664(1)(b)	5.35%	1,212,674,446	941,527,573	271,146,873	22.83	55,464,896	44.20
10/1/2018	Valuation Basis	7.35%	N/A	N/A	N/A	99.99	30,875,785	39.00

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
FORT MEADE	112.664(1)(a)	7.00%	421,848	403,020	18,828	27.55	20,247	30.46
Fire	112.664(1)(b)	5.00%	525,745	403,020	122,725	18.83	31,375	47.20
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	27.55	18,749	28.20
FORT MEADE	112.664(1)(a)	7.00%	5,593,255	5,037,513	555,742	22.57	188,426	14.83
General	112.664(1)(b)	5.00%	6,980,208	5,037,513	1,942,695	17.51	342,377	26.95
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	22.57	212,649	16.74
FORT MEADE	112.664(1)(a)	7.00%	1,324,409	1,231,929	92,480	24.71	24,184	0.00
Police	112.664(1)(b)	5.00%	1,602,822	1,231,929	370,893	16.45	51,047	0.00
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	24.71	32,551	0.00
FORT MYERS	112.664(1)(a)	8.00%	131,792,715	100,814,076	30,978,639	20.92	7,071,121	95.90
Fire	112.664(1)(b)	6.00%	168,181,316	100,814,076	67,367,240	16.46	10,319,941	140.00
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	20.92	7,071,121	95.90
FORT MYERS	112.664(1)(a)	7.50%	175,327,641	127,160,378	48,167,263	17.37	9,459,466	40.40
General	112.664(1)(b)	5.50%	218,545,634	127,160,378	91,385,256	14.11	13,009,125	55.60
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	17.37	9,459,466	40.40
FORT MYERS	112.664(1)(a)	7.75%	191,141,081	135,039,893	56,101,188	19.72	11,223,692	79.50
Police	112.664(1)(b)	5.75%	249,522,107	135,039,893	114,482,214	15.80	16,730,620	118.60
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	19.72	11,223,692	79.50
FORT PIERCE	112.664(1)(a)	7.75%	218,399,470	206,965,262	11,434,208	99.99	6,613,450	20.89
General And Police	112.664(1)(b)	5.75%	270,689,627	206,965,262	63,724,365	21.83	12,242,892	38.68
9/30/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	6,855,223	21.66
FORT PIERCE SUPP	112.664(1)(a)	7.25%	15,726,606	14,854,664	871,942	99.99	746,447	10.16
Police	112.664(1)(b)	5.25%	20,175,494	14,854,664	5,320,830	23.83	1,302,609	17.73
9/30/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	746,447	10.16
FORT WALTON BEACH	112.664(1)(a)	7.60%	26,226,778	17,043,826	9,182,952	17.10	1,365,787	58.40
Fire	112.664(1)(b)	5.60%	33,840,216	17,043,826	16,796,390	14.07	2,018,524	86.30
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	17.10	1,365,787	58.40

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
FORT WALTON BEACH	112.664(1)(a)	7.90%	50,430,491	47,935,568	2,494,923	99.99	1,561,975	61.40
General	112.664(1)(b)	5.90%	62,436,964	47,935,568	14,501,396	20.60	2,589,235	101.70
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	99.99	1,561,975	61.40
FORT WALTON BEACH	112.664(1)(a)	7.60%	26,680,909	21,895,900	4,785,009	21.30	983,372	43.80
Police	112.664(1)(b)	5.60%	33,465,773	21,895,900	11,569,873	16.18	1,625,818	72.40
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	21.30	983,372	43.80
FROSTPROOF	112.664(1)(a)	7.00%	1,194,311	1,607,695	-413,384	49.22	13,783	2.67
General	112.664(1)(b)	5.00%	1,573,162	1,607,695	-34,533	26.92	84,439	16.39
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	49.22	29,059	5.64
FROSTPROOF	112.664(1)(a)	7.20%	4,721,584	4,265,167	456,417	30.14	165,903	233.80
Police	112.664(1)(b)	5.20%	6,173,263	4,265,167	1,908,096	20.43	268,355	378.20
10/1/2018	Valuation Basis	7.20%	N/A	N/A	N/A	30.14	165,903	233.80
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)	7.90%	568,502,722	432,508,135	135,994,587	19.34	21,064,348	23.82
General	112.664(1)(b)	5.90%	713,665,022	432,508,135	281,156,887	15.32	30,300,285	34.26
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	19.34	21,064,348	23.82
GAINESVILLE	112.664(1)(a)	7.90%	287,969,775	253,221,825	34,747,950	28.48	8,509,968	34.03
Police And Fire	112.664(1)(b)	5.90%	363,229,634	253,221,825	110,007,809	19.23	14,294,527	57.16
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	28.48	8,509,968	34.03
GOLDEN BEACH	112.664(1)(a)	7.85%	11,142,378	10,129,529	1,012,849	18.09	731,139	29.54
General And Police	112.664(1)(b)	5.85%	14,017,521	10,129,529	3,887,992	14.92	1,229,102	49.66
10/1/2018	Valuation Basis	7.85%	N/A	N/A	N/A	17.39	811,715	32.80
GREATER NAPLES FCD	112.664(1)(a)	7.75%	26,662,304	30,144,225	-3,481,921	99.99	1,451,465	35.24
Fire	112.664(1)(b)	5.75%	36,894,202	30,144,225	6,749,977	99.99	2,330,330	56.58
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,451,465	35.24

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
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)	7.50%	16,573,472	16,042,320	531,152	37.32	1,128,329	29.96
Fire	112.664(1)(b)	5.50%	24,586,082	16,042,320	8,543,762	25.57	2,709,735	71.96
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	34.42	1,293,368	34.35
GREENACRES	112.664(1)(a)	7.50%	16,482,780	18,789,925	-2,307,145	99.99	351,797	16.42
Police	112.664(1)(b)	5.50%	24,571,008	18,789,925	5,781,083	30.91	1,804,288	84.21
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	583,685	27.24
GULF BREEZE	112.664(1)(a)	7.00%	4,086,800	4,764,022	-677,222	30.11	229,415	30.28
Police	112.664(1)(b)	5.00%	5,797,173	4,764,022	1,033,151	24.06	561,273	74.09
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	30.11	229,415	30.28
GULFPORT	112.664(1)(a)	7.50%	4,858,905	4,691,115	167,790	99.99	209,749	22.10
Fire	112.664(1)(b)	5.50%	6,456,128	4,691,115	1,765,013	32.90	371,394	39.20
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	209,749	22.10
GULFPORT	112.664(1)(a)	7.25%	15,160,028	16,761,495	-1,601,467	99.99	275,552	8.10
General	112.664(1)(b)	5.25%	19,159,321	16,761,495	2,397,826	99.99	645,731	19.00
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	275,552	8.10
GULFPORT	112.664(1)(a)	7.50%	12,228,532	10,578,982	1,649,550	99.99	578,194	25.20
Police	112.664(1)(b)	5.50%	15,983,553	10,578,982	5,404,571	28.26	978,437	42.60
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	578,194	25.20
HAINES CITY	112.664(1)(a)	7.25%	8,277,929	6,884,317	1,393,612	25.42	505,021	32.90
Fire	112.664(1)(b)	5.25%	10,670,259	6,884,317	3,785,942	18.52	719,682	46.80
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	25.42	505,021	32.90
HAINES CITY	112.664(1)(a)	7.50%	18,184,282	16,513,922	1,670,360	22.40	362,920	19.00
General	112.664(1)(b)	5.50%	22,153,258	16,513,922	5,639,336	16.47	607,420	31.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	22.40	362,920	19.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HAINES CITY	112.664(1)(a)	7.50%	12,821,632	10,482,297	2,339,335	28.99	947,830	32.10
Police	112.664(1)(b)	5.50%	16,666,065	10,482,297	6,183,768	19.65	1,361,560	46.30
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	28.99	947,830	32.10
HALIFAX HOSPITAL	112.664(1)(a)	6.75%	347,827,226	266,359,290	81,467,936	17.00	19,687,238	58.74
General	112.664(1)(b)	4.75%	437,424,537	266,359,290	171,065,247	14.00	30,903,403	92.21
10/1/2017	Valuation Basis	6.75%	N/A	N/A	N/A	17.00	19,687,238	58.74
HALLANDALE BEACH	112.664(1)(a)	7.00%	70,239,519	59,191,741	11,047,778	90.00	2,506,098	45.62
General	112.664(1)(b)	5.00%	87,459,225	59,191,741	28,267,484	90.00	5,549,193	101.01
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	90.00	2,506,098	45.62
HALLANDALE BEACH	112.664(1)(a)	7.60%	242,955,549	176,156,574	66,798,975	17.96	13,897,467	90.40
Police And Fire	112.664(1)(b)	5.60%	303,266,193	176,156,574	127,109,619	14.71	19,497,855	126.80
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	17.96	13,897,467	90.40
HALLANDALE BEACH PM	112.664(1)(a)	7.25%	20,417,889	18,176,409	2,241,480	82.00	725,270	106.21
General	112.664(1)(b)	5.25%	26,000,144	18,176,409	7,823,735	82.00	1,389,920	203.54
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	82.00	725,270	106.21
HALLANDALE BEACH PM (EXCESS)	112.664(1)(a)	4.04%	13,551,937	0	13,551,937	0.00	0	0.00
General	112.664(1)(b)	2.04%	19,134,183	0	19,134,183	0.00	0	0.00
10/1/2018	Valuation Basis	4.04%	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)	7.80%	978,102,042	716,113,130	261,988,912	20.05	38,851,280	75.66
General Police And Fire	112.664(1)(b)	5.80%	1,169,128,768	716,113,130	453,015,638	15.38	53,095,943	103.40
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	20.05	38,851,280	75.66
HIALEAH - ELECTED	112.664(1)(a)	6.00%	9,517,711	12,225,382	-2,707,671	99.99	175,313	25.86
General	112.664(1)(b)	4.00%	12,078,359	12,225,382	-147,023	45.83	398,369	58.77
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	175,313	25.86

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HIALEAH GARDENS	112.664(1)(a)	7.25%	18,028,604	17,561,918	466,686	99.99	896,746	30.82
Police	112.664(1)(b)	5.25%	22,536,341	17,561,918	4,974,423	23.83	1,828,699	62.85
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	896,746	30.82
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)	6.00%	2,206,782	2,992,051	-785,269	99.99	270,681	28.90
Fire	112.664(1)(b)	4.00%	3,228,380	2,992,051	236,329	99.99	582,536	62.00
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	270,681	28.90
HOLLY HILL	112.664(1)(a)	7.40%	5,959,939	4,687,772	1,272,167	22.83	378,273	53.90
Fire	112.664(1)(b)	5.40%	7,523,471	4,687,772	2,835,699	17.03	556,758	79.30
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	22.83	378,273	53.90
HOLLY HILL	112.664(1)(a)	7.40%	12,761,902	10,819,490	1,942,412	24.87	618,782	50.10
Police	112.664(1)(b)	5.40%	16,131,162	10,819,490	5,311,672	17.87	940,838	76.30
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	24.87	618,782	50.10
HOLLYWOOD	112.664(1)(a)	7.50%	391,831,350	250,486,988	141,344,362	12.52	21,138,997	102.40
Fire	112.664(1)(b)	5.50%	464,730,349	250,486,988	214,243,361	10.85	26,814,747	129.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	12.52	21,138,997	102.40
HOLLYWOOD	112.664(1)(a)	7.60%	517,242,485	331,447,626	185,794,859	14.08	28,540,657	66.86
General	112.664(1)(b)	5.60%	641,474,124	331,447,626	310,026,498	12.08	38,350,175	89.84
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	14.08	28,540,657	66.86
HOLLYWOOD	112.664(1)(a)	8.00%	457,443,930	221,459,839	235,984,091	11.33	29,545,880	131.03
Police	112.664(1)(b)	6.00%	572,745,394	221,459,839	351,285,555	10.00	40,326,618	178.84
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	11.33	29,545,880	131.03
HOLMES BEACH	112.664(1)(a)	7.50%	9,805,205	8,924,698	880,507	99.99	483,466	40.80
Police	112.664(1)(b)	5.50%	12,880,393	8,924,698	3,955,695	27.32	859,316	72.40
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	483,466	40.80

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
HOMESTEAD	112.664(1)(a)	6.00%	7,751,438	6,928,525	822,913	47.92	83,130	0.00
Fire	112.664(1)(b)	4.00%	9,292,837	6,928,525	2,364,312	18.58	328,151	0.00
1/1/2019	Valuation Basis	6.00%	N/A	N/A	N/A	47.92	83,130	0.00
HOMESTEAD	112.664(1)(a)	7.50%	116,671,974	97,644,715	19,027,259	25.08	5,746,424	68.84
Police	112.664(1)(b)	5.50%	148,210,080	97,644,715	50,565,365	18.33	9,768,253	117.02
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	25.08	5,746,424	68.84
HOMESTEAD - General & Hospital	112.664(1)(a)	6.75%	93,496,744	83,827,709	9,669,035	34.00	2,797,270	34.88
General	112.664(1)(b)	4.75%	117,857,648	83,827,709	34,029,939	20.42	6,120,207	76.31
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	34.00	2,797,270	34.88
HOMESTEAD - New Elected & Sr. Mgm	112.664(1)(a)	6.75%	4,701,090	4,724,658	-23,568	99.99	105,641	58.11
General	112.664(1)(b)	4.75%	5,980,761	4,724,658	1,256,103	22.50	303,008	166.67
1/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	105,641	58.11
HOMESTEAD - Old Elected	112.664(1)(a)	6.75%	3,446,948	2,999,078	447,870	28.33	259,658	730.94
General	112.664(1)(b)	4.75%	4,425,255	2,999,078	1,426,177	19.92	540,368	999.99
1/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	28.33	259,658	730.94
HOWEY-IN-THE-HILLS	112.664(1)(a)	7.00%	1,448,865	1,630,604	-181,739	25.79	74,701	22.60
Police	112.664(1)(b)	5.00%	1,834,227	1,630,604	203,623	19.72	165,595	50.11
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	25.79	74,701	22.60
INDIALANTIC	112.664(1)(a)	7.00%	2,053,167	1,461,370	591,797	15.46	131,404	22.32
General	112.664(1)(b)	5.00%	2,609,228	1,461,370	1,147,858	13.40	191,573	32.54
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	15.46	130,608	22.19
INDIALANTIC	112.664(1)(a)	7.70%	9,084,235	8,593,115	491,120	99.99	285,304	31.68
Police And Fire	112.664(1)(b)	5.70%	11,305,113	8,593,115	2,711,998	23.25	546,937	60.74
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	285,304	31.68
INDIAN HARBOUR BEACH	112.664(1)(a)	7.75%	12,318,509	10,779,247	1,539,262	36.73	681,728	55.20
Police	112.664(1)(b)	5.75%	16,006,004	10,779,247	5,226,757	21.69	1,082,978	87.60
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	36.73	681,728	55.20

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
INDIAN HARBOUR BEACH (SUPP)	112.664(1)(a)	7.00%	364,743	272,803	91,940	23.85	29,017	2.95
Police	112.664(1)(b)	5.00%	455,875	272,803	183,072	18.36	41,298	4.20
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	23.85	37,674	3.83
INDIAN RIVER SHORES	112.664(1)(a)	7.50%	1,016,635	1,082,203	-65,568	27.68	61,642	21.93
General	112.664(1)(b)	5.50%	1,255,332	1,082,203	173,129	20.82	143,032	50.89
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	21.68	123,999	44.12
INDIAN RIVER SHORES	112.664(1)(a)	6.25%	16,703,140	17,026,843	-323,703	99.99	533,437	35.36
Police And Fire	112.664(1)(b)	4.25%	20,591,600	17,026,843	3,564,757	24.70	954,661	63.29
10/1/2018	Valuation Basis	6.25%	N/A	N/A	N/A	99.99	533,437	35.36
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)	7.40%	814,085,235	789,511,483	24,573,752	21.75	40,972,643	6.31
General	112.664(1)(b)	5.40%	1,031,003,218	789,511,483	241,491,735	17.58	82,526,000	12.79
1/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	21.75	40,972,643	6.31
JACKSONVILLE	112.664(1)(a)	7.00%	429,475,228	229,469,000	200,006,228	13.25	20,111,161	70.53
Corrections Officers	112.664(1)(b)	5.00%	574,650,882	229,469,000	345,181,882	11.48	30,899,207	108.36
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	13.25	20,111,161	70.53
JACKSONVILLE	112.664(1)(a)	7.00%	3,196,680,516	2,085,056,000	1,111,624,516	13.70	100,620,425	39.03
General	112.664(1)(b)	5.00%	4,044,789,076	2,085,056,000	1,959,733,076	11.89	158,210,846	61.37
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	13.70	100,620,425	39.03
JACKSONVILLE	112.664(1)(a)	7.00%	3,880,072,506	1,881,002,748	1,999,069,758	11.92	158,150,554	96.42
Police And Fire	112.664(1)(b)	5.00%	5,157,980,117	1,881,002,748	3,276,977,369	10.58	236,160,314	143.98
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	11.92	158,150,554	96.42
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

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
JACKSONVILLE BEACH	112.664(1)(a)	7.75%	16,728,310	13,344,201	3,384,109	29.92	919,387	41.15
Fire	112.664(1)(b)	5.75%	21,570,548	13,344,201	8,226,347	20.08	1,433,318	64.15
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	28.92	926,190	41.45
JACKSONVILLE BEACH	112.664(1)(a)	7.75%	67,930,316	55,646,916	12,283,400	21.58	3,226,084	24.36
General	112.664(1)(b)	5.75%	84,050,198	55,646,916	28,403,282	16.25	4,961,588	37.47
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	21.00	3,375,595	25.49
JACKSONVILLE BEACH	112.664(1)(a)	7.75%	25,862,961	23,778,932	2,084,029	99.99	1,201,295	26.01
Police	112.664(1)(b)	5.75%	32,704,345	23,778,932	8,925,413	22.58	2,003,115	43.36
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,211,632	26.23
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)	7.40%	83,052,751	75,357,007	7,695,744	19.64	3,700,017	47.41
Police	112.664(1)(b)	5.40%	103,432,234	75,357,007	28,075,227	15.55	6,537,502	83.76
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	19.64	3,700,017	47.41
JUPITER ISLAND	112.664(1)(a)	6.00%	13,305,155	10,392,257	2,912,898	16.00	353,918	34.63
General Police And Fire	112.664(1)(b)	4.00%	13,305,155	10,392,257	2,912,898	13.00	727,557	71.00
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	16.00	353,918	34.63
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)	7.45%	54,976,394	57,290,853	-2,314,459	99.99	1,916,883	14.80
General	112.664(1)(b)	5.45%	68,610,277	57,290,853	11,319,424	33.08	3,781,959	29.20
10/1/2018	Valuation Basis	7.45%	N/A	N/A	N/A	99.99	1,916,883	14.80
KEY WEST	112.664(1)(a)	8.44%	116,535,028	108,032,111	8,502,917	34.85	3,779,303	30.85
Police And Fire	112.664(1)(b)	6.44%	141,609,811	108,032,111	33,577,700	19.70	6,771,930	55.29
10/1/2018	Valuation Basis	8.44%	N/A	N/A	N/A	23.48	5,241,992	42.79

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
KEY WEST HOUSING	112.664(1)(a)	7.00%	12,086,598	10,419,542	1,667,056	28.83	377,505	12.50
General	112.664(1)(b)	5.00%	14,894,776	10,419,542	4,475,234	18.96	691,099	22.80
1/1/2019	Valuation Basis	7.00%	N/A	N/A	N/A	28.83	377,505	12.50
KEY WEST UTILITY	112.664(1)(a)	7.45%	120,491,664	87,492,294	32,999,370	19.00	4,365,609	43.31
General	112.664(1)(b)	5.45%	154,581,166	87,492,294	67,088,872	15.25	7,305,794	72.47
1/1/2019	Valuation Basis	7.45%	N/A	N/A	N/A	19.00	4,365,609	43.31
KISSIMMEE	112.664(1)(a)	7.85%	52,553,925	39,145,092	13,408,833	21.84	2,437,224	41.70
Fire	112.664(1)(b)	5.85%	65,259,153	39,145,092	26,114,061	16.53	3,797,763	64.97
10/1/2018	Valuation Basis	7.85%	N/A	N/A	N/A	21.84	2,437,224	41.70
KISSIMMEE	112.664(1)(a)	7.40%	137,373,517	117,384,048	19,989,469	99.99	5,251,253	23.59
General	112.664(1)(b)	5.40%	173,703,581	117,384,048	56,319,533	21.33	10,497,243	47.16
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	99.99	5,251,253	23.59
KISSIMMEE	112.664(1)(a)	7.50%	74,849,971	65,449,558	9,400,413	41.22	2,911,591	33.94
Police	112.664(1)(b)	5.50%	95,489,940	65,449,558	30,040,382	21.57	5,273,755	61.47
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	41.22	2,911,591	33.94
KISSIMMEE UTILITY AUTHORITY	112.664(1)(a)	7.75%	116,255,937	96,323,425	19,932,512	29.47	4,855,063	25.43
General	112.664(1)(b)	5.75%	146,003,802	96,323,425	49,680,377	19.27	7,997,124	41.87
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	29.47	4,855,063	25.43
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)	7.25%	7,744,843	8,595,157	-850,314	99.99	350,933	24.50
Police	112.664(1)(b)	5.25%	9,963,531	8,595,157	1,368,374	99.99	629,225	43.90
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	350,933	24.50
LAKE ALFRED	112.664(1)(a)	7.50%	5,337,503	5,102,515	234,988	99.99	333,458	19.80
General	112.664(1)(b)	5.50%	6,920,345	5,102,515	1,817,830	32.31	552,702	32.70
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	333,458	19.80

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LAKE ALFRED	112.664(1)(a)	7.25%	4,274,917	4,388,726	-113,809	99.99	202,102	24.50
Police And Fire	112.664(1)(b)	5.25%	5,377,357	4,388,726	988,631	31.49	360,015	43.60
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	202,102	24.50
LAKE CITY	112.664(1)(a)	7.75%	10,878,447	10,355,715	522,732	34.77	414,273	52.19
Fire	112.664(1)(b)	5.75%	13,210,961	10,355,715	2,855,246	22.70	760,927	95.87
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	34.77	414,273	52.19
LAKE CITY	112.664(1)(a)	7.75%	23,923,310	21,968,490	1,954,820	26.70	911,525	106.58
General	112.664(1)(b)	5.75%	29,040,737	21,968,490	7,072,247	17.84	1,461,368	170.88
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	26.70	911,525	106.58
LAKE CITY	112.664(1)(a)	7.50%	14,729,445	16,411,043	-1,681,598	99.99	388,959	22.30
Police	112.664(1)(b)	5.50%	19,067,991	16,411,043	2,656,948	37.83	810,458	46.50
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	388,959	22.30
LAKE HELEN	112.664(1)(a)	7.00%	1,047,215	1,382,820	-335,605	42.64	12,476	7.78
Police	112.664(1)(b)	5.00%	1,371,886	1,382,820	-10,934	25.59	70,096	43.72
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	42.64	26,753	16.68
LAKE MARY	112.664(1)(a)	7.00%	19,528,466	18,268,173	1,260,293	99.99	1,048,180	38.95
Fire	112.664(1)(b)	5.00%	25,059,493	18,268,173	6,791,320	24.00	1,843,936	68.52
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,048,180	38.95
LAKE MARY	112.664(1)(a)	7.50%	20,189,149	22,477,329	-2,288,180	99.99	731,298	27.80
Police	112.664(1)(b)	5.50%	25,413,858	22,477,329	2,936,529	42.24	1,314,585	50.00
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	731,298	27.80
LAKE PARK (RETIRED)	112.664(1)(a)	7.50%	1,742,144	1,393,207	348,937	99.99	44,708	999.99
Police	112.664(1)(b)	5.50%	1,973,390	1,393,207	580,183	23.36	57,258	999.99
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	44,708	999.99
LAKE WALES	112.664(1)(a)	7.75%	12,443,558	8,901,527	3,542,031	19.58	619,940	38.00
Fire	112.664(1)(b)	5.75%	15,784,081	8,901,527	6,882,554	15.43	934,712	57.20
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	19.58	619,940	38.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LAKE WALES	112.664(1)(a)	7.50%	12,353,614	11,232,215	1,121,399	99.99	491,651	12.70
General	112.664(1)(b)	5.50%	15,579,322	11,232,215	4,347,107	22.35	791,902	20.50
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	491,651	12.70
LAKE WALES	112.664(1)(a)	7.70%	16,873,384	15,624,942	1,248,442	99.99	651,637	26.00
Police	112.664(1)(b)	5.70%	21,291,440	15,624,942	5,666,498	22.11	1,102,122	43.80
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	651,637	26.00
LAKE WORTH	112.664(1)(a)	7.30%	66,114,854	47,122,406	18,992,448	9.92	3,204,028	498.52
Fire	112.664(1)(b)	5.30%	76,118,257	47,122,406	28,995,851	8.92	4,459,712	693.89
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	9.92	3,204,028	498.52
LAKE WORTH	112.664(1)(a)	7.40%	108,063,294	72,091,129	35,972,165	12.17	5,359,015	34.67
General	112.664(1)(b)	5.40%	132,012,088	72,091,129	59,920,959	10.50	7,219,864	46.71
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	12.17	5,359,015	34.67
LAKE WORTH	112.664(1)(a)	7.30%	52,206,957	32,328,488	19,878,469	10.00	3,378,680	337.16
Police	112.664(1)(b)	5.30%	62,917,336	32,328,488	30,588,848	9.00	4,695,339	468.55
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	10.00	3,378,680	337.16
LAKELAND	112.664(1)(a)	7.50%	106,483,463	97,713,595	8,769,868	99.99	3,903,705	31.91
Fire	112.664(1)(b)	5.50%	133,439,099	97,713,595	35,725,504	22.54	6,663,944	54.48
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	3,903,705	31.91
LAKELAND	112.664(1)(a)	7.25%	712,705,236	609,436,312	103,268,924	21.75	25,276,863	27.97
General	112.664(1)(b)	5.25%	878,503,089	609,436,312	269,066,777	16.50	43,447,734	48.08
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	21.75	25,276,863	27.97
LAKELAND	112.664(1)(a)	7.50%	160,220,821	126,043,937	34,176,884	20.21	6,469,471	43.08
Police	112.664(1)(b)	5.50%	198,089,735	126,043,937	72,045,798	15.50	9,910,304	65.99
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	20.21	6,469,471	43.08
LANTANA	112.664(1)(a)	7.00%	48,574,173	44,563,796	4,010,377	29.17	1,343,104	102.10
Fire	112.664(1)(b)	5.00%	60,794,296	44,563,796	16,230,500	20.50	4,252,016	323.23
9/30/2018	Valuation Basis	7.00%	N/A	N/A	N/A	29.58	1,392,034	105.82

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LANTANA	112.664(1)(a)	7.50%	18,833,435	15,720,264	3,113,171	30.58	1,086,179	55.40
Police	112.664(1)(b)	5.50%	24,478,982	15,720,264	8,758,718	20.50	1,885,716	96.18
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	30.58	1,086,179	55.40
LARGO	112.664(1)(a)	6.75%	184,686,240	148,167,738	36,518,502	22.83	7,433,750	43.02
Police And Fire	112.664(1)(b)	4.75%	232,175,545	148,167,738	84,007,807	17.08	11,923,030	69.00
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	22.83	7,433,750	43.02
LAUDERDALE-BY-THE-SEA (VOL)	112.664(1)(a)	6.50%	1,896,724	2,088,421	-191,697	99.99	127,061	47.92
Fire	112.664(1)(b)	4.50%	2,434,024	2,088,421	345,603	34.67	178,421	67.29
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	127,061	47.92
LAUDERHILL	112.664(1)(a)	7.30%	100,798,915	86,028,658	14,770,257	19.55	4,930,202	62.49
Fire	112.664(1)(b)	5.30%	130,879,061	86,028,658	44,850,403	15.75	8,427,442	106.82
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	19.55	4,930,202	62.49
LAUDERHILL	112.664(1)(a)	7.00%	30,348,416	26,748,038	3,600,378	29.25	1,163,940	40.48
General	112.664(1)(b)	5.00%	37,855,105	26,748,038	11,107,067	19.00	1,919,589	66.76
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	29.25	1,163,940	40.48
LAUDERHILL	112.664(1)(a)	7.25%	84,391,564	71,281,197	13,110,367	33.13	3,932,586	41.74
Police	112.664(1)(b)	5.25%	108,862,994	71,281,197	37,581,797	20.95	7,036,464	74.68
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	33.13	3,932,586	41.74
LAUDERHILL (C&M)	112.664(1)(a)	7.25%	43,104,347	29,268,572	13,835,775	16.49	3,347,820	44.30
General	112.664(1)(b)	5.25%	54,261,175	29,268,572	24,992,603	13.65	4,736,237	62.67
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	16.49	3,347,820	44.30
LEESBURG	112.664(1)(a)	7.50%	23,852,123	19,699,722	4,152,401	29.61	1,068,549	39.70
Fire	112.664(1)(b)	5.50%	30,158,626	19,699,722	10,458,904	19.47	1,749,711	64.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	29.61	1,068,549	39.70
LEESBURG	112.664(1)(a)	7.45%	41,651,766	38,967,701	2,684,065	27.20	1,028,808	12.30
General	112.664(1)(b)	5.45%	51,639,990	38,967,701	12,672,289	18.47	1,728,745	20.80
10/1/2018	Valuation Basis	7.45%	N/A	N/A	N/A	27.20	1,028,808	12.30

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
LEESBURG	112.664(1)(a)	7.65%	24,054,997	21,258,507	2,796,490	99.99	1,057,877	26.41
Police	112.664(1)(b)	5.65%	30,475,391	21,258,507	9,216,884	23.19	1,788,472	44.67
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	99.99	1,057,877	26.41
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%	1,912,851	1,759,945	152,906	20.63	53,782	999.99
Fire	112.664(1)(b)	5.50%	2,278,372	1,759,945	518,427	15.23	82,419	999.99
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	20.63	53,782	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	31,811,912	18,530,550	13,281,362	11.89	2,144,210	999.99
Fire	112.664(1)(b)	5.00%	40,566,786	18,530,550	22,036,236	10.51	2,529,447	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	11.89	2,144,210	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	14,919,372	11,055,871	3,863,501	15.40	670,264	999.99
General	112.664(1)(b)	5.00%	18,396,870	11,055,871	7,340,999	12.84	841,942	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	15.40	670,264	999.99
LONGBOAT KEY	112.664(1)(a)	7.00%	12,205,770	7,469,118	4,736,652	12.42	634,000	999.99
Police	112.664(1)(b)	5.00%	15,347,236	7,469,118	7,878,118	10.82	774,528	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	12.42	634,000	999.99
LONGWOOD	112.664(1)(a)	7.00%	15,142,660	15,835,002	-692,342	26.17	818,363	22.01
Police And Fire	112.664(1)(b)	5.00%	20,920,334	15,835,002	5,085,332	20.98	1,991,445	53.56
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	26.17	823,614	22.15
LYNN HAVEN	112.664(1)(a)	7.25%	6,891,170	6,878,393	12,777	99.99	339,147	31.00
Fire	112.664(1)(b)	5.25%	8,793,754	6,878,393	1,915,361	32.80	625,098	57.20
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	339,147	31.00
LYNN HAVEN	112.664(1)(a)	7.50%	20,549,076	18,558,157	1,990,919	99.99	988,130	24.10
General	112.664(1)(b)	5.50%	25,581,409	18,558,157	7,023,252	20.96	1,639,992	39.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	988,130	24.10

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LYNN HAVEN	112.664(1)(a)	7.50%	8,403,203	9,036,849	-633,646	99.99	323,242	20.60
Police	112.664(1)(b)	5.50%	10,525,634	9,036,849	1,488,785	33.95	630,570	40.30
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	323,242	20.60
MADISON	112.664(1)(a)	7.75%	2,974,026	1,711,109	1,262,917	10.70	229,469	68.10
Fire	112.664(1)(b)	5.75%	3,684,174	1,711,109	1,973,065	9.52	314,013	93.20
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	10.70	229,469	68.10
MADISON	112.664(1)(a)	8.00%	3,648,458	3,675,249	-26,791	99.99	158,959	25.00
Police	112.664(1)(b)	6.00%	4,671,990	3,675,249	996,741	24.97	343,103	54.10
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	158,959	25.00
MAITLAND	112.664(1)(a)	7.50%	38,953,054	31,586,432	7,366,622	25.35	2,009,252	31.90
Police And Fire	112.664(1)(b)	5.50%	49,353,356	31,586,432	17,766,924	18.31	3,251,886	51.60
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	25.35	2,009,252	31.90
MARATHON	112.664(1)(a)	7.50%	6,351,157	8,874,070	-2,522,913	27.00	284,612	13.89
Fire	112.664(1)(b)	5.50%	9,368,747	8,874,070	494,677	22.00	1,011,052	49.35
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	27.00	271,824	13.27
MARCO ISLAND	112.664(1)(a)	7.00%	19,664,816	20,613,688	-948,872	99.99	1,183,140	44.14
Fire	112.664(1)(b)	5.00%	24,689,170	20,613,688	4,075,482	99.99	2,019,166	75.33
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	1,183,140	44.14
MARCO ISLAND	112.664(1)(a)	7.00%	15,479,400	16,357,942	-878,542	99.99	578,796	26.61
Police	112.664(1)(b)	5.00%	20,892,436	16,357,942	4,534,494	32.11	1,252,774	57.61
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	578,796	26.61
MARIANNA	112.664(1)(a)	6.50%	3,004,500	3,818,478	-813,978	99.99	75,394	12.76
Fire	112.664(1)(b)	4.50%	4,021,483	3,818,478	203,005	99.99	221,358	37.47
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	75,394	12.76
MARIANNA	112.664(1)(a)	6.50%	3,308,475	4,844,012	-1,535,537	99.99	77,937	11.98
Police	112.664(1)(b)	4.50%	4,532,519	4,844,012	-311,493	99.99	188,308	28.96
10/1/2017	Valuation Basis	6.50%	N/A	N/A	N/A	99.99	77,937	11.98

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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%	27,031,600	27,381,319	-349,719	99.99	1,186,836	39.90
Police	112.664(1)(b)	5.50%	33,849,638	27,381,319	6,468,319	22.50	1,955,624	65.70
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,186,836	39.90
MEDLEY - GENERAL + ELECTED	112.664(1)(a)	6.50%	23,942,632	21,685,310	2,257,322	35.24	878,609	33.50
General	112.664(1)(b)	4.50%	30,437,365	21,685,310	8,752,055	20.21	1,566,453	59.90
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	35.24	878,609	33.50
MELBOURNE	112.664(1)(a)	7.50%	89,783,043	72,896,353	16,886,690	15.94	4,395,034	54.49
Fire	112.664(1)(b)	5.50%	110,485,253	72,896,353	37,588,900	13.25	6,726,182	83.39
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	15.94	4,395,034	54.49
MELBOURNE	112.664(1)(a)	7.00%	6,383,154	7,649,708	-1,266,554	99.99	48,635	29.50
General	112.664(1)(b)	5.00%	8,085,086	7,649,708	435,378	36.31	189,358	114.90
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	48,635	29.50
MELBOURNE	112.664(1)(a)	7.50%	100,266,734	83,913,899	16,352,835	25.13	4,003,473	50.69
Police	112.664(1)(b)	5.50%	125,633,280	83,913,899	41,719,381	17.80	6,252,506	79.17
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	25.13	4,003,473	50.69
MELBOURNE - SPECIAL RISK	112.664(1)(a)	7.00%	1,334,358	1,353,519	-19,161	99.99	77,540	104.80
General	112.664(1)(b)	5.00%	1,793,489	1,353,519	439,970	26.78	121,598	164.30
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	77,540	104.80
MELBOURNE BEACH	112.664(1)(a)	7.50%	4,451,501	3,338,137	1,113,364	24.14	343,119	62.44
Police	112.664(1)(b)	5.50%	5,578,005	3,338,137	2,239,868	17.23	484,663	88.19
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	24.14	343,119	62.44
MIAMI - ELECTED	112.664(1)(a)	3.75%	8,488,936	7,375,239	1,113,697	24.84	354,870	0.00
General	112.664(1)(b)	1.75%	11,195,345	7,375,239	3,820,106	18.11	1,547,320	0.00
1/1/2018	Valuation Basis	3.75%	N/A	N/A	N/A	24.84	366,358	0.00

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MIAMI - FIPO	112.664(1)(a)	7.34%	1,722,429,802	1,140,506,121	581,923,681	12.00	60,633,239	36.38
Police And Fire	112.664(1)(b)	5.34%	2,208,341,983	1,140,506,121	1,067,835,862	10.00	90,787,903	54.47
10/1/2018	Valuation Basis	7.34%	N/A	N/A	N/A	12.00	58,611,079	35.17
MIAMI - FIPO (STAFF)	112.664(1)(a)	6.50%	2,403,309	2,744,876	341,567	40.00	47,399	10.17
General	112.664(1)(b)	4.50%	3,016,209	2,744,876	-271,333	25.00	222,217	47.68
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	40.00	47,151	10.12
MIAMI - FIPO COLA (RETIRED)	112.664(1)(a)	7.34%	396,529,641	426,176,255	-29,646,614	45.00	6,664,591	4.26
Police And Fire	112.664(1)(b)	5.34%	512,014,991	426,176,255	85,838,736	24.00	6,664,591	4.26
1/1/2019	Valuation Basis	7.34%	N/A	N/A	N/A	50.00	6,664,591	4.26
MIAMI - GESE	112.664(1)(a)	7.60%	1,035,827,306	704,529,898	331,297,408	14.50	49,923,146	44.97
General And Sanitation	112.664(1)(b)	5.60%	1,280,608,538	704,529,898	576,078,640	12.17	69,976,516	63.04
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	14.50	49,923,146	44.97
MIAMI - GESE (EXCESS)	112.664(1)(a)	4.09%	7,126,761	0	7,126,761	0.00	763,343	0.69
General And Sanitation	112.664(1)(b)	2.09%	9,429,845	0	9,429,845	0.00	896,618	0.81
10/1/2018	Valuation Basis	4.09%	N/A	N/A	N/A	0.00	631,547	0.57
MIAMI - GESE (STAFF)	112.664(1)(a)	7.60%	5,253,408	4,262,009	991,399	27.08	221,616	69.10
General And Sanitation	112.664(1)(b)	5.60%	6,987,430	4,262,009	2,725,421	19.33	394,350	122.96
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	27.08	221,616	69.10
MIAMI - OFF-STREET PARKING	112.664(1)(a)	6.00%	20,180,952	20,228,703	-47,751	99.99	781,988	24.26
General	112.664(1)(b)	4.00%	24,780,192	20,228,703	4,551,489	23.50	1,606,029	49.82
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	99.99	781,988	24.26
MIAMI BEACH	112.664(1)(a)	7.50%	865,978,062	656,207,611	209,770,451	19.50	39,842,972	46.88
General	112.664(1)(b)	5.50%	1,100,649,797	656,207,611	444,442,186	15.50	62,538,780	73.59
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	19.50	39,842,972	46.88
MIAMI BEACH	112.664(1)(a)	7.75%	1,229,168,051	924,502,976	304,665,075	20.33	49,349,342	72.02
Police And Fire	112.664(1)(b)	5.75%	1,587,807,709	924,502,976	663,304,733	16.08	77,020,891	112.41
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	20.33	49,349,342	72.02

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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)	7.25%	20,768,373	20,543,939	224,434	99.99	778,597	21.16
General	112.664(1)(b)	5.25%	25,350,220	20,543,939	4,806,281	23.42	1,386,562	37.69
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	778,597	21.16
MIAMI SPRINGS	112.664(1)(a)	7.00%	33,527,777	33,047,918	479,859	99.99	931,435	34.80
Police And Fire	112.664(1)(b)	5.00%	41,523,798	33,047,918	8,475,880	21.92	1,750,551	65.40
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	931,435	34.80
MIAMI-DADE COUNTY	112.664(1)(a)	6.25%	36,802,831	24,595,935	12,206,896	8.33	2,006,509	0.00
Early Retirement Plan	112.664(1)(b)	4.25%	42,277,537	24,595,935	17,681,602	7.58	2,546,552	0.00
7/1/2018	Valuation Basis	6.25%	N/A	N/A	N/A	8.33	2,006,509	0.00
MIDWAY FCD	112.664(1)(a)	7.00%	5,841,702	5,901,922	-60,220	99.99	366,848	25.70
Fire	112.664(1)(b)	5.00%	8,236,285	5,901,922	2,334,363	99.99	837,325	58.70
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	366,848	25.70
MILTON	112.664(1)(a)	7.75%	9,076,244	5,036,869	4,039,375	13.32	534,249	57.90
Fire	112.664(1)(b)	5.75%	11,583,785	5,036,869	6,546,916	11.55	724,197	78.30
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	13.32	534,249	57.90
MILTON	112.664(1)(a)	7.50%	16,384,268	14,497,743	1,886,525	36.27	704,926	27.90
General	112.664(1)(b)	5.50%	20,089,479	14,497,743	5,591,736	19.43	1,101,214	43.60
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	36.27	704,926	27.90
MILTON	112.664(1)(a)	7.50%	8,510,727	8,263,454	247,273	99.99	212,846	32.10
Police	112.664(1)(b)	5.50%	10,582,200	8,263,454	2,318,746	26.74	398,765	60.10
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	212,846	32.10

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MIRAMAR	112.664(1)(a)	7.50%	206,458,454	157,074,650	49,383,804	22.61	10,111,181	91.63
Fire	112.664(1)(b)	5.50%	267,325,010	157,074,650	110,250,360	17.72	16,972,560	153.81
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	22.61	10,111,181	91.63
MIRAMAR	112.664(1)(a)	7.00%	117,505,892	105,239,663	12,266,229	99.99	7,080,134	36.17
General	112.664(1)(b)	5.00%	147,876,897	105,239,663	42,637,234	22.08	11,494,207	58.72
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	7,080,134	36.17
MIRAMAR	112.664(1)(a)	7.00%	260,019,184	178,179,631	81,839,553	19.59	13,151,869	92.04
Police	112.664(1)(b)	5.00%	338,799,796	178,179,631	160,620,165	15.83	22,963,757	160.70
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	20.28	12,488,681	87.40
MIRAMAR - MANAGEMENT	112.664(1)(a)	7.00%	61,154,785	43,803,745	17,351,040	18.33	5,031,471	38.95
General	112.664(1)(b)	5.00%	78,793,328	43,803,745	34,989,583	15.25	7,513,293	58.16
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	18.33	5,031,471	38.95
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%	718,133	867,798	-149,665	14.90	0	0.00
Fire	112.664(1)(b)	0.00%	979,425	867,798	111,627	15.00	0	0.00
1/1/2019	Valuation Basis	1.00%	N/A	N/A	N/A	15.00	0	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
MOUNT DORA	112.664(1)(a)	7.50%	9,132,628	8,642,761	489,867	99.99	523,524	30.69
Fire	112.664(1)(b)	5.50%	11,750,607	8,642,761	3,107,846	25.75	1,035,960	60.73
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	523,524	30.69

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
MOUNT DORA	112.664(1)(a)	6.50%	19,640,616	16,691,741	2,948,875	20.50	413,421	15.05
General	112.664(1)(b)	4.50%	24,244,123	16,691,741	7,552,382	15.67	938,644	34.17
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	20.50	413,421	15.05
MOUNT DORA	112.664(1)(a)	7.50%	12,717,991	11,844,840	873,151	99.99	588,157	23.78
Police	112.664(1)(b)	5.50%	16,827,098	11,844,840	4,982,258	33.25	1,312,101	53.05
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	588,157	23.78
NAPLES	112.664(1)(a)	7.40%	68,037,467	59,348,695	8,688,772	25.76	2,180,257	66.62
Fire	112.664(1)(b)	5.40%	88,044,549	59,348,695	28,695,854	19.09	3,806,062	116.30
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	25.76	2,180,257	66.62
NAPLES	112.664(1)(a)	7.40%	67,889,022	59,966,864	7,922,158	24.41	2,717,668	16.02
General	112.664(1)(b)	5.40%	83,243,482	59,966,864	23,276,618	17.03	4,323,205	25.49
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	24.41	2,717,668	16.02
NAPLES	112.664(1)(a)	7.40%	68,951,868	54,041,397	14,910,471	18.81	2,681,732	59.76
Police	112.664(1)(b)	5.40%	86,014,891	54,041,397	31,973,494	15.04	4,079,686	90.91
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	18.81	2,681,732	59.76
NEPTUNE BEACH	112.664(1)(a)	7.75%	10,940,064	10,099,227	840,837	39.86	428,172	32.57
Police	112.664(1)(b)	5.75%	13,571,669	10,099,227	3,472,442	20.64	711,518	54.12
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	39.86	428,172	32.57
NEW PORT RICHEY	112.664(1)(a)	8.00%	12,856,323	13,169,034	-312,711	99.99	498,022	33.90
Fire	112.664(1)(b)	6.00%	16,013,119	13,169,034	2,844,085	21.46	1,030,137	70.00
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	99.99	498,022	33.90
NEW PORT RICHEY	112.664(1)(a)	7.75%	25,911,648	29,955,223	-4,043,575	99.99	788,068	31.98
Police	112.664(1)(b)	5.75%	32,595,413	29,955,223	2,640,190	30.17	1,485,029	60.26
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	788,068	31.98
NEW SMYRNA BEACH	112.664(1)(a)	7.80%	27,552,823	23,142,688	4,410,135	25.25	1,003,499	43.90
Fire	112.664(1)(b)	5.80%	34,561,611	23,142,688	11,418,923	17.76	1,590,221	69.50
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	25.25	1,003,499	43.90

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
NEW SMYRNA BEACH	112.664(1)(a)	7.75%	21,881,468	17,662,144	4,219,324	23.13	1,025,135	40.00
Police	112.664(1)(b)	5.75%	27,546,564	17,662,144	9,884,420	17.04	1,612,269	62.80
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	23.13	1,025,135	40.00
NORTH BAY FCD	112.664(1)(a)	7.75%	4,653,348	4,925,980	-272,632	99.99	260,509	26.00
Fire	112.664(1)(b)	5.75%	6,063,824	4,925,980	1,137,844	99.99	495,420	49.20
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	260,509	26.00
NORTH BREVARD HOSPITAL (Parrish)	112.664(1)(a)	7.60%	43,289,056	63,408,150	-20,119,094	99.99	0	0.00
General	112.664(1)(b)	5.60%	47,531,701	63,408,150	-15,876,449	99.99	0	0.00
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	0	0.00
NORTH BROWARD HOSPITAL	112.664(1)(a)	6.25%	361,981,035	365,519,275	-3,538,240	14.42	14,582,684	3.88
General	112.664(1)(b)	4.25%	413,408,606	365,519,275	47,889,331	12.00	17,811,762	4.74
7/1/2017	Valuation Basis	6.25%	N/A	N/A	N/A	14.42	9,027,974	2.40
NORTH COLLIER FCD (was North Napl	112.664(1)(a)	7.50%	84,102,348	80,928,686	3,173,662	99.99	5,187,115	36.06
Fire	112.664(1)(b)	5.50%	114,895,385	80,928,686	33,966,699	30.32	10,107,082	70.27
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	5,187,115	36.06
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.95%	134,998,624	129,640,284	5,358,340	99.99	4,938,673	41.18
Fire	112.664(1)(b)	4.95%	172,609,552	129,640,284	42,969,268	22.25	10,155,178	84.68
10/1/2018	Valuation Basis	6.95%	N/A	N/A	N/A	99.99	4,938,673	41.18
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.95%	134,998,624	129,640,284	5,358,340	99.99	4,938,673	41.18
General	112.664(1)(b)	4.95%	172,609,552	129,640,284	42,969,268	22.25	10,155,178	84.68
10/1/2018	Valuation Basis	6.95%	N/A	N/A	N/A	99.99	4,938,673	41.18
NORTH MIAMI 691 [GPF]	112.664(1)(a)	6.95%	134,998,624	129,640,284	5,358,340	99.99	4,938,673	41.18
Police	112.664(1)(b)	4.95%	172,609,552	129,640,284	42,969,268	22.25	10,155,178	84.68
10/1/2018	Valuation Basis	6.95%	N/A	N/A	N/A	99.99	4,938,673	41.18
NORTH MIAMI 748	112.664(1)(a)	7.30%	107,418,051	79,380,682	28,037,369	25.92	5,799,343	59.99
Police	112.664(1)(b)	5.30%	143,123,340	79,380,682	63,742,658	19.33	9,953,566	102.96
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	25.92	5,799,343	59.99

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
NORTH MIAMI BEACH	112.664(1)(a)	7.55%	112,690,540	83,212,413	29,478,127	16.50	3,737,017	72.44
General	112.664(1)(b)	5.55%	141,505,650	83,212,413	58,293,237	13.67	5,648,463	109.49
10/1/2018	Valuation Basis	7.55%	N/A	N/A	N/A	16.50	3,737,017	72.44
NORTH MIAMI BEACH	112.664(1)(a)	7.50%	156,329,419	102,860,425	53,468,994	14.25	7,613,171	120.00
Police And Fire	112.664(1)(b)	5.50%	199,156,404	102,860,425	96,295,979	11.98	10,028,352	158.10
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	14.94	7,066,934	111.40
NORTH MIAMI BEACH - MANAGEMENT	112.664(1)(a)	7.50%	21,962,918	20,204,084	1,758,834	50.71	387,298	36.40
General	112.664(1)(b)	5.50%	27,388,279	20,204,084	7,184,195	20.33	1,111,619	104.46
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	50.71	459,174	43.15
NORTH PORT	112.664(1)(a)	7.50%	47,927,196	50,458,542	-2,531,346	99.99	1,055,369	26.93
Fire	112.664(1)(b)	5.50%	62,298,510	50,458,542	11,839,968	33.78	2,622,747	66.92
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,055,369	26.93
NORTH PORT	112.664(1)(a)	7.55%	46,298,116	45,315,301	982,815	99.99	2,749,936	43.40
Police	112.664(1)(b)	5.55%	59,356,947	45,315,301	14,041,646	26.68	4,587,533	72.40
10/1/2018	Valuation Basis	7.55%	N/A	N/A	N/A	99.99	2,749,936	43.40
NORTH RIVER FCD	112.664(1)(a)	7.50%	25,421,169	20,643,200	4,777,969	29.89	1,650,170	45.70
Fire	112.664(1)(b)	5.50%	32,054,730	20,643,200	11,411,530	20.07	2,486,250	68.80
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	29.89	1,650,170	45.70
OAKLAND PARK	112.664(1)(a)	7.50%	45,642,111	41,054,577	4,587,534	21.67	959,814	33.36
General	112.664(1)(b)	5.50%	55,115,201	41,054,577	14,060,624	15.85	2,378,587	82.67
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	21.67	1,628,708	56.61
OAKLAND PARK	112.664(1)(a)	8.40%	73,848,273	62,823,563	11,024,710	18.38	1,077,913	88.46
Police And Fire	112.664(1)(b)	6.40%	88,483,572	62,823,563	25,660,009	14.38	3,320,303	272.49
10/1/2018	Valuation Basis	8.40%	N/A	N/A	N/A	15.71	2,271,616	186.42
OCALA	112.664(1)(a)	7.50%	74,035,810	63,211,016	10,824,794	21.00	2,690,632	33.15
Fire	112.664(1)(b)	5.50%	95,099,049	63,211,016	31,888,033	17.00	4,984,191	61.40
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	21.00	2,718,578	33.49

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
OCALA	112.664(1)(a)	7.00%	230,678,104	153,679,672	76,998,432	15.22	14,468,531	123.90
General	112.664(1)(b)	5.00%	294,247,096	153,679,672	140,567,424	12.91	18,360,101	157.20
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	15.22	14,468,531	123.90
OCALA	112.664(1)(a)	7.85%	89,558,317	73,797,839	15,760,478	25.93	4,212,716	42.56
Police	112.664(1)(b)	5.85%	111,635,113	73,797,839	37,837,274	17.97	6,542,483	66.11
10/1/2018	Valuation Basis	7.85%	N/A	N/A	N/A	25.93	4,212,716	42.56
OCEAN CITY-WRIGHT FCD	112.664(1)(a)	7.25%	21,290,472	13,213,327	8,077,145	15.89	1,116,755	57.30
Fire	112.664(1)(b)	5.25%	27,355,350	13,213,327	14,142,023	13.30	1,546,096	79.50
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	15.89	1,116,755	57.30
OCOEE	112.664(1)(a)	7.75%	40,494,661	40,778,139	-283,478	99.99	1,468,081	16.23
General	112.664(1)(b)	5.75%	50,641,040	40,778,139	9,862,901	27.57	2,618,325	28.93
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,468,081	16.23
OCOEE	112.664(1)(a)	7.85%	60,949,229	55,186,237	5,762,992	99.99	3,460,139	41.57
Police And Fire	112.664(1)(b)	5.85%	77,068,537	55,186,237	21,882,300	23.64	5,170,093	62.11
10/1/2018	Valuation Basis	7.85%	N/A	N/A	N/A	99.99	3,460,139	41.57
OKALOOSA ISLAND FCD	112.664(1)(a)	7.50%	16,657,038	8,824,533	7,832,505	14.16	1,057,973	78.80
Fire	112.664(1)(b)	5.50%	22,091,308	8,824,533	13,266,775	12.19	1,443,631	107.70
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	14.16	1,057,973	78.80
OKEECHOBEE	112.664(1)(a)	7.00%	3,939,558	4,279,305	-339,747	99.99	183,016	35.68
Fire	112.664(1)(b)	5.00%	5,057,722	4,279,305	778,417	99.99	362,860	70.75
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	183,016	35.68
OKEECHOBEE	112.664(1)(a)	7.00%	4,337,156	5,003,981	-666,825	99.99	150,582	15.27
General	112.664(1)(b)	5.00%	5,412,857	5,003,981	408,876	99.99	346,580	35.14
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	150,582	15.27
OKEECHOBEE	112.664(1)(a)	7.00%	8,859,560	9,617,497	-757,937	99.99	239,057	25.64
Police	112.664(1)(b)	5.00%	11,259,595	9,617,497	1,642,098	52.42	631,020	67.69
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	239,057	25.64

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OKEECHOBEE UTILITY	112.664(1)(a)	7.00%	9,077,280	8,572,627	504,653	99.99	419,631	20.15
General	112.664(1)(b)	5.00%	11,915,904	8,572,627	3,343,277	43.92	886,381	42.57
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	419,631	20.15
OLDSMAR	112.664(1)(a)	7.00%	5,725,037	5,840,976	-115,939	16.39	260,354	39.67
Fire	112.664(1)(b)	5.00%	8,207,524	5,840,976	2,366,548	14.67	755,866	115.17
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	16.39	260,352	39.67
ORANGE COUNTY LIBRARY	112.664(1)(a)	6.75%	48,167,370	43,524,639	4,642,731	33.50	498,025	11.54
General	112.664(1)(b)	4.75%	62,054,920	43,524,639	18,530,281	21.67	2,222,747	51.52
1/1/2019	Valuation Basis	6.75%	N/A	N/A	N/A	33.50	498,025	11.54
ORANGE PARK	112.664(1)(a)	7.75%	7,823,083	7,537,982	285,101	99.99	353,217	29.72
Fire	112.664(1)(b)	5.75%	10,087,816	7,537,982	2,549,834	33.60	623,259	52.44
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	353,217	29.72
ORANGE PARK	112.664(1)(a)	7.00%	10,468,977	11,035,504	-566,527	99.99	233,299	11.61
General	112.664(1)(b)	5.00%	13,424,440	11,035,504	2,388,936	30.83	515,171	25.64
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	233,299	11.61
ORANGE PARK	112.664(1)(a)	7.60%	19,149,725	18,254,157	895,568	99.99	747,119	47.80
Police	112.664(1)(b)	5.60%	24,704,199	18,254,157	6,450,042	24.56	1,311,647	83.92
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	99.99	747,119	47.80
ORLANDO	112.664(1)(a)	7.60%	505,688,364	409,469,833	96,218,531	18.00	19,943,098	46.82
Fire	112.664(1)(b)	5.60%	653,621,531	409,469,833	244,151,698	15.00	38,299,778	89.91
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	18.00	20,301,358	47.66
ORLANDO	112.664(1)(a)	7.25%	256,642,075	220,889,747	35,752,328	19.75	8,354,468	189.24
General	112.664(1)(b)	5.25%	311,687,074	220,889,747	90,797,327	15.17	16,874,458	382.23
9/30/2018	Valuation Basis	7.25%	N/A	N/A	N/A	18.92	9,901,858	224.29
ORLANDO	112.664(1)(a)	7.50%	728,062,714	594,783,157	133,279,557	19.56	31,285,153	56.34
Police	112.664(1)(b)	5.50%	939,312,711	594,783,157	344,529,554	16.04	53,110,001	95.65
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	19.56	31,285,153	56.34

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
ORLANDO AVIATION	112.664(1)(a)	7.00%	143,977,849	142,871,166	1,106,683	99.99	2,215,878	37.80
General	112.664(1)(b)	5.00%	174,924,007	142,871,166	32,052,841	20.33	4,777,118	81.50
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	2,215,878	37.80
ORLANDO UTILITY	112.664(1)(a)	7.25%	499,289,270	419,017,244	80,272,026	20.67	22,890,816	22.70
General	112.664(1)(b)	5.25%	603,234,694	419,017,244	184,217,450	15.58	34,789,148	34.50
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	20.67	22,890,816	22.70
ORMOND BEACH	112.664(1)(a)	7.00%	40,030,517	31,434,017	8,596,500	19.90	1,724,775	69.10
Fire	112.664(1)(b)	5.00%	49,969,933	31,434,017	18,535,916	15.40	2,620,936	105.00
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	19.90	1,724,775	69.10
ORMOND BEACH	112.664(1)(a)	6.75%	58,073,228	51,553,094	6,520,134	37.07	1,605,149	29.40
General	112.664(1)(b)	4.75%	72,342,375	51,553,094	20,789,281	19.73	2,808,828	51.50
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	37.07	1,605,149	29.40
ORMOND BEACH	112.664(1)(a)	6.75%	45,511,521	35,117,078	10,394,443	22.21	2,066,796	58.10
Police	112.664(1)(b)	4.75%	58,797,884	35,117,078	23,680,806	16.90	3,252,522	91.40
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	22.21	2,066,796	58.10
OVIEDO	112.664(1)(a)	7.75%	17,259,363	15,116,016	2,143,347	99.99	766,060	26.50
Fire	112.664(1)(b)	5.75%	22,466,892	15,116,016	7,350,876	26.25	1,384,458	47.90
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	766,060	26.50
OVIEDO	112.664(1)(a)	7.75%	25,254,797	25,307,880	-53,083	99.99	1,087,711	25.53
Police	112.664(1)(b)	5.75%	32,113,699	25,307,880	6,805,819	35.51	2,001,246	46.97
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,087,711	25.53
PALATKA	112.664(1)(a)	7.70%	10,190,438	7,549,910	2,640,528	22.22	591,886	52.40
Fire	112.664(1)(b)	5.70%	13,069,843	7,549,910	5,519,933	17.03	903,442	79.90
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	22.22	591,886	52.40
PALATKA	112.664(1)(a)	7.70%	25,229,130	18,323,403	6,905,727	15.40	1,295,696	42.70
General	112.664(1)(b)	5.70%	31,035,214	18,323,403	12,711,811	12.76	1,775,939	58.60
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	15.40	1,295,696	42.70

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PALATKA	112.664(1)(a)	7.70%	13,284,115	11,492,359	1,791,756	99.99	431,018	29.50
Police	112.664(1)(b)	5.70%	16,911,430	11,492,359	5,419,071	22.07	803,183	54.90
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	431,018	29.50
PALM BAY	112.664(1)(a)	7.75%	101,584,570	86,405,847	15,178,723	27.72	3,792,286	58.30
Fire	112.664(1)(b)	5.75%	130,522,518	86,405,847	44,116,671	19.64	6,738,711	103.60
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	27.72	3,792,286	58.30
PALM BAY	112.664(1)(a)	7.75%	19,517	199,099	-179,582	99.99	0	0.00
General	112.664(1)(b)	5.75%	21,240	199,099	-177,859	99.99	0	0.00
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	0	0.00
PALM BAY	112.664(1)(a)	7.75%	118,884,678	111,056,112	7,828,566	99.99	3,398,960	42.90
Police	112.664(1)(b)	5.75%	155,420,638	111,056,112	44,364,526	23.90	7,058,935	89.10
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	3,398,960	42.90
PALM BEACH	112.664(1)(a)	7.20%	325,700,636	219,743,885	105,956,751	15.75	12,136,737	63.86
General Police And Fire	112.664(1)(b)	5.20%	416,499,885	219,743,885	196,756,000	13.25	18,110,078	95.28
9/30/2018	Valuation Basis	7.20%	N/A	N/A	N/A	15.75	12,136,737	63.86
PALM BEACH GARDENS	112.664(1)(a)	7.25%	124,507,507	104,487,184	20,020,323	35.83	5,424,275	66.99
Fire	112.664(1)(b)	5.25%	160,471,023	104,487,184	55,983,839	22.63	8,799,942	108.68
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	35.83	5,424,275	66.99
PALM BEACH GARDENS	112.664(1)(a)	7.00%	3,681,719	2,681,022	1,000,697	14.87	125,896	117.85
General	112.664(1)(b)	5.00%	4,484,189	2,681,022	1,803,167	13.12	196,144	183.61
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	14.87	121,403	113.65
PALM BEACH GARDENS	112.664(1)(a)	6.70%	109,093,338	97,649,282	11,444,056	26.58	4,621,964	59.56
Police	112.664(1)(b)	4.70%	133,531,984	97,649,282	35,882,702	18.67	7,964,274	102.63
10/1/2018	Valuation Basis	6.70%	N/A	N/A	N/A	26.58	4,621,964	59.56
PALM COAST (VOL)	112.664(1)(a)	7.00%	3,053,773	4,396,693	-1,342,920	99.99	91,485	999.99
Fire	112.664(1)(b)	5.00%	3,485,807	4,396,693	-910,886	99.99	135,999	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	91,485	999.99

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PALM HARBOR FCD	112.664(1)(a)	7.50%	24,211,105	26,507,448	-2,296,343	99.99	1,512,048	39.03
Fire	112.664(1)(b)	5.50%	32,909,793	26,507,448	6,402,345	48.16	2,958,814	76.38
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,512,048	39.03
PALM TRAN, INC. (ATU-1577)	112.664(1)(a)	7.75%	133,537,811	101,334,628	32,203,183	13.88	7,308,151	22.60
General	112.664(1)(b)	5.75%	164,495,717	101,334,628	63,161,089	11.79	11,071,379	34.24
1/1/2019	Valuation Basis	7.75%	N/A	N/A	N/A	13.88	7,308,151	22.60
PALMETTO	112.664(1)(a)	7.00%	16,159,419	14,961,271	1,198,148	99.99	749,881	23.47
General	112.664(1)(b)	5.00%	20,136,852	14,961,271	5,175,581	22.51	1,194,129	37.37
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	749,881	23.47
PALMETTO	112.664(1)(a)	7.00%	15,320,520	13,503,567	1,816,953	37.81	558,758	34.74
Police	112.664(1)(b)	5.00%	19,332,694	13,503,567	5,829,127	20.80	956,033	59.44
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	37.81	558,758	34.74
PANAMA CITY	112.664(1)(a)	7.80%	51,091,324	36,119,426	14,971,898	17.46	2,723,963	72.30
Fire	112.664(1)(b)	5.80%	64,929,081	36,119,426	28,809,655	14.21	4,114,684	109.20
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	17.46	2,723,963	72.30
PANAMA CITY	112.664(1)(a)	7.80%	43,575,748	34,639,865	8,935,883	20.35	1,996,959	41.10
Police	112.664(1)(b)	5.80%	54,495,861	34,639,865	19,855,996	15.76	3,101,350	63.80
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	20.35	1,996,959	41.10
PANAMA CITY (SUPP)	112.664(1)(a)	7.00%	3,442,373	3,365,609	76,764	24.35	128,025	11.38
General	112.664(1)(b)	5.00%	4,336,490	3,365,609	970,881	17.70	295,626	26.29
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	24.35	128,025	11.38
PANAMA CITY BEACH	112.664(1)(a)	8.00%	16,255,903	16,457,917	-202,014	25.33	300,948	16.20
Fire	112.664(1)(b)	6.00%	20,947,528	16,457,917	4,489,612	19.33	1,036,556	55.80
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	25.33	300,948	16.20
PANAMA CITY BEACH	112.664(1)(a)	8.00%	37,138,345	38,854,098	-1,715,753	29.00	370,992	6.02
General	112.664(1)(b)	6.00%	45,837,048	38,854,098	96	20.08	1,912,537	31.02
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	29.00	370,992	6.02

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PANAMA CITY BEACH	112.664(1)(a)	8.00%	22,727,045	21,752,563	974,483	23.25	433,065	12.68
Police	112.664(1)(b)	6.00%	0	21,752,563	7,198,679	17.91	1,600,647	46.87
10/1/2018	Valuation Basis	8.00%	N/A	N/A	N/A	23.25	433,065	12.68
PARKLAND	112.664(1)(a)	6.50%	2,495,908	2,250,481	245,427	26.32	63,872	0.00
Police	112.664(1)(b)	4.50%	3,160,331	2,250,481	909,850	18.72	155,854	0.00
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	26.32	63,872	0.00
PASCO COUNTY	112.664(1)(a)	7.50%	15,637,549	17,181,600	-1,544,051	99.99	0	0.00
Early Retirement Plan	112.664(1)(b)	5.50%	18,764,867	17,181,600	1,583,267	24.66	240,393	0.00
7/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	23.12	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)	7.80%	846,652,694	662,653,584	183,999,110	21.50	33,372,059	121.70
Police And Fire	112.664(1)(b)	5.80%	1,069,189,987	662,653,584	406,536,403	16.83	51,991,310	189.60
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	21.50	33,372,059	121.70
PENSACOLA	112.664(1)(a)	7.75%	131,390,992	125,485,033	5,905,959	41.81	2,257,965	45.00
Fire	112.664(1)(b)	5.75%	164,988,911	125,485,033	39,503,878	21.25	5,402,214	107.90
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	41.81	2,257,965	45.00
PENSACOLA	112.664(1)(a)	7.40%	179,932,750	147,043,426	32,889,324	18.75	6,175,761	110.29
General	112.664(1)(b)	5.40%	219,407,748	147,043,426	72,364,322	14.58	11,944,860	213.31
9/30/2018	Valuation Basis	7.40%	N/A	N/A	N/A	18.75	6,175,761	110.29
PENSACOLA	112.664(1)(a)	7.13%	131,409,206	101,583,353	29,825,853	22.36	5,034,324	123.70
Police	112.664(1)(b)	5.13%	171,406,523	101,583,353	69,823,170	17.27	7,898,641	194.20
10/1/2018	Valuation Basis	7.13%	N/A	N/A	N/A	22.36	5,034,324	123.70

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
PERRY	112.664(1)(a)	7.25%	4,676,734	3,817,790	858,944	25.94	300,584	46.90
Fire	112.664(1)(b)	5.25%	5,784,593	3,817,790	1,966,803	17.82	443,774	69.20
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	25.94	300,584	46.90
PERRY	112.664(1)(a)	7.75%	8,712,423	8,319,762	392,661	99.99	334,839	29.30
Police	112.664(1)(b)	5.75%	10,893,836	8,319,762	2,574,074	23.81	611,308	53.60
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	334,839	29.30
PINELLAS PARK	112.664(1)(a)	7.25%	73,951,181	64,476,596	9,474,585	30.32	2,560,220	49.20
Fire	112.664(1)(b)	5.25%	94,239,491	64,476,596	29,762,895	20.15	4,609,524	88.40
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	30.32	2,560,220	49.20
PINELLAS PARK	112.664(1)(a)	6.75%	90,095,995	89,144,745	951,250	94.08	2,257,785	16.49
General	112.664(1)(b)	4.75%	116,895,083	89,144,745	27,750,338	29.33	5,124,189	37.41
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	94.08	2,257,785	16.49
PINELLAS PARK	112.664(1)(a)	7.50%	68,982,514	68,303,503	679,011	99.99	1,618,205	23.47
Police	112.664(1)(b)	5.50%	90,388,784	68,303,503	22,085,281	33.42	3,825,055	55.47
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,618,205	23.47
PLANT CITY	112.664(1)(a)	7.50%	64,166,702	45,490,577	18,676,125	19.29	3,732,062	50.80
Police And Fire	112.664(1)(b)	5.50%	81,193,106	45,490,577	35,702,529	15.31	5,354,022	72.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	19.29	3,732,062	50.80
PLANTATION	112.664(1)(a)	7.50%	207,693,987	175,066,493	32,627,494	25.92	9,613,524	32.01
General	112.664(1)(b)	5.50%	257,690,073	175,066,493	82,623,580	18.08	15,469,484	51.51
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	25.92	9,613,524	32.01
PLANTATION	112.664(1)(a)	6.90%	197,247,574	166,291,756	30,955,818	22.25	7,847,091	74.42
Police	112.664(1)(b)	4.90%	243,504,382	166,291,756	77,212,626	17.00	12,220,101	115.89
10/1/2018	Valuation Basis	6.90%	N/A	N/A	N/A	22.25	7,847,091	74.42
PLANTATION (VOL)	112.664(1)(a)	7.08%	18,995,607	22,867,956	-3,872,349	99.99	0	0.00
Fire	112.664(1)(b)	5.08%	23,606,438	22,867,956	738,482	99.99	517,503	0.00
10/1/2018	Valuation Basis	7.08%	N/A	N/A	N/A	99.99	0	0.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
POMPANO BEACH	112.664(1)(a)	7.65%	268,366,082	191,219,657	77,146,425	18.42	10,112,862	31.68
General	112.664(1)(b)	5.65%	338,575,369	191,219,657	147,355,712	14.75	16,801,238	52.62
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	18.42	10,112,862	31.68
POMPANO BEACH	112.664(1)(a)	7.40%	350,950,167	246,351,626	104,598,541	14.00	10,710,081	72.83
Police And Fire	112.664(1)(b)	5.40%	433,995,779	246,351,626	187,644,153	12.00	15,526,579	105.58
10/1/2018	Valuation Basis	7.40%	N/A	N/A	N/A	14.00	10,710,081	72.83
PORT ORANGE	112.664(1)(a)	7.50%	46,695,815	30,236,328	16,459,487	14.74	2,799,231	96.80
Fire	112.664(1)(b)	5.50%	59,872,619	30,236,328	29,636,291	12.58	3,788,465	131.00
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	14.74	2,799,231	96.80
PORT ORANGE	112.664(1)(a)	7.00%	38,022,126	33,851,008	4,171,118	31.25	1,237,628	29.11
General	112.664(1)(b)	5.00%	47,128,708	33,851,008	13,277,700	18.75	2,313,698	54.42
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	31.25	1,237,628	29.11
PORT ORANGE	112.664(1)(a)	7.35%	51,784,659	38,423,960	13,360,699	16.16	3,733,249	74.46
Police	112.664(1)(b)	5.35%	66,891,072	38,423,960	28,467,112	13.58	5,157,684	102.87
10/1/2018	Valuation Basis	7.35%	N/A	N/A	N/A	16.16	3,733,249	74.46
PORT ST. LUCIE	112.664(1)(a)	7.50%	126,278,033	107,870,004	18,408,029	99.99	8,785,807	44.00
Police	112.664(1)(b)	5.50%	162,584,527	107,870,004	54,714,523	23.57	13,714,717	68.80
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	8,785,807	44.00
PUNTA GORDA	112.664(1)(a)	7.75%	15,434,286	14,673,985	760,301	99.99	652,656	35.00
Fire	112.664(1)(b)	5.75%	19,600,784	14,673,985	4,926,799	30.31	1,161,081	62.10
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	652,656	35.00
PUNTA GORDA	112.664(1)(a)	7.00%	52,979,258	46,109,487	6,869,771	29.41	2,041,170	45.90
General	112.664(1)(b)	5.00%	65,313,025	46,109,487	19,203,538	20.45	3,182,545	71.50
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	29.41	2,041,170	45.90
PUNTA GORDA	112.664(1)(a)	7.75%	19,180,537	17,921,812	1,258,725	99.99	910,874	34.80
Police	112.664(1)(b)	5.75%	23,980,752	17,921,812	6,058,940	21.95	1,620,375	62.00
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	910,874	34.80

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
QUINCY	112.664(1)(a)	7.50%	10,632,450	7,828,577	2,803,873	15.48	502,008	70.00
Police And Fire	112.664(1)(b)	5.50%	13,120,449	7,828,577	5,291,872	12.82	680,696	94.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	15.48	502,008	70.00
RIVIERA BEACH	112.664(1)(a)	6.80%	83,115,800	91,669,816	-8,554,016	99.99	2,111,353	43.27
Fire	112.664(1)(b)	4.80%	103,092,086	91,669,816	11,422,270	31.92	4,326,217	88.66
10/1/2018	Valuation Basis	6.80%	N/A	N/A	N/A	99.99	2,111,353	43.27
RIVIERA BEACH	112.664(1)(a)	7.25%	107,345,015	122,233,822	-14,888,807	99.99	2,104,967	28.28
General	112.664(1)(b)	5.25%	131,772,323	122,233,822	9,538,501	99.99	4,304,036	57.83
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,104,967	28.28
RIVIERA BEACH	112.664(1)(a)	7.50%	72,910,631	79,295,270	-6,384,639	99.99	1,848,128	24.86
Police	112.664(1)(b)	5.50%	90,536,591	79,295,270	11,241,321	28.92	3,562,109	47.91
9/30/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,812,582	24.38
ROCKLEDGE	112.664(1)(a)	7.80%	15,027,537	12,099,256	2,928,281	17.31	710,316	45.17
Fire	112.664(1)(b)	5.80%	18,791,769	12,099,256	6,692,513	14.18	1,107,922	70.45
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	17.31	710,316	45.17
ROCKLEDGE	112.664(1)(a)	7.80%	19,133,405	16,827,700	2,305,705	19.03	998,675	21.55
General	112.664(1)(b)	5.80%	24,129,670	16,827,700	7,301,970	15.40	1,654,577	35.71
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	19.03	998,675	21.55
ROCKLEDGE	112.664(1)(a)	7.80%	15,168,036	14,965,828	202,208	24.43	586,250	28.10
Police	112.664(1)(b)	5.80%	19,124,585	14,965,828	4,158,757	18.56	1,106,330	53.02
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	24.43	586,250	28.10
SAFETY HARBOR	112.664(1)(a)	7.00%	6,313,417	8,818,048	-2,504,631	33.40	322,618	21.68
Fire	112.664(1)(b)	5.00%	9,139,686	8,818,048	321,638	25.78	928,336	62.38
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	33.40	455,229	30.59
SAINT AUGUSTINE	112.664(1)(a)	7.50%	13,130,742	13,366,085	-235,343	99.99	526,265	25.84
Fire	112.664(1)(b)	5.50%	16,734,160	13,366,085	3,368,075	31.88	887,103	43.56
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	526,265	25.84

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SAINT AUGUSTINE	112.664(1)(a)	7.65%	51,294,065	42,635,872	8,658,193	20.21	3,233,416	27.51
General	112.664(1)(b)	5.65%	64,620,158	42,635,872	21,984,286	16.09	4,977,825	42.34
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	20.21	3,233,416	27.51
SAINT AUGUSTINE	112.664(1)(a)	7.65%	21,138,857	20,655,477	483,380	25.55	874,340	24.63
Police	112.664(1)(b)	5.65%	26,458,375	20,655,477	5,802,898	19.37	1,827,458	51.49
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	25.55	874,340	24.63
SAINT CLOUD	112.664(1)(a)	7.75%	55,417,395	59,078,678	-3,661,283	99.99	1,800,406	14.81
General	112.664(1)(b)	5.75%	70,745,524	59,078,678	11,666,846	33.80	3,816,319	31.37
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,800,406	14.81
SAINT CLOUD	112.664(1)(a)	7.90%	62,052,536	51,809,767	10,242,769	47.56	3,831,518	45.10
Police And Fire	112.664(1)(b)	5.90%	80,117,215	51,809,767	28,307,448	22.23	6,164,242	72.55
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	47.56	3,831,518	45.10
SAINT JOHNS RIVER PW PK	112.664(1)(a)	6.00%	174,666,326	170,664,780	4,001,546	32.00	17,174,846	999.99
General	112.664(1)(b)	4.00%	204,423,118	170,664,780	33,758,338	19.25	53,854,429	999.99
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	32.00	17,174,846	999.99
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	326,528,655	230,573,754	95,954,901	18.88	17,300,440	48.70
Fire	112.664(1)(b)	6.00%	405,445,865	230,573,754	174,872,111	15.34	27,380,976	77.10
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	18.88	17,300,440	48.70
SAINT LUCIE COUNTY FCD	112.664(1)(a)	8.00%	21,195,394	13,614,812	7,580,582	17.47	1,307,243	32.20
General	112.664(1)(b)	6.00%	26,503,202	13,614,812	12,888,390	14.50	1,944,765	47.90
10/1/2017	Valuation Basis	8.00%	N/A	N/A	N/A	17.47	1,307,243	32.20
SAINT PETE BEACH	112.664(1)(a)	7.60%	21,885,496	13,984,600	7,900,896	16.59	1,277,244	56.10
Fire	112.664(1)(b)	5.60%	28,325,245	13,984,600	14,340,645	13.82	1,853,693	81.20
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	16.59	1,277,244	56.10
SAINT PETE BEACH	112.664(1)(a)	7.50%	17,351,565	12,498,775	4,852,790	15.62	606,092	70.60
General	112.664(1)(b)	5.50%	21,458,774	12,498,775	8,959,999	13.04	848,789	98.90
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	15.62	606,092	70.60

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SAINT PETE BEACH	112.664(1)(a)	7.00%	18,315,518	11,693,699	6,621,819	12.93	772,890	999.99
Police	112.664(1)(b)	5.00%	23,136,240	11,693,699	11,442,541	11.28	993,925	999.99
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	12.93	772,890	999.99
SAINT PETERSBURG	112.664(1)(a)	7.50%	246,985,392	271,728,599	-24,743,207	33.00	2,457,341	12.10
Fire	112.664(1)(b)	5.50%	305,238,250	271,728,599	33,509,651	22.00	8,766,436	43.20
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	33.00	2,462,294	12.10
SAINT PETERSBURG	112.664(1)(a)	7.65%	469,324,580	442,787,977	26,536,603	24.00	12,340,469	14.61
General	112.664(1)(b)	5.65%	591,100,053	442,787,977	148,312,076	18.00	27,311,388	32.34
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	25.00	11,709,473	13.87
SAINT PETERSBURG	112.664(1)(a)	7.90%	460,565,642	430,119,356	30,446,286	24.00	9,083,413	23.62
Police	112.664(1)(b)	5.90%	588,484,576	430,119,356	158,365,220	19.00	20,609,478	53.60
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	25.00	8,777,409	22.83
SAN CARLOS PARK FCD	112.664(1)(a)	7.00%	19,672,499	19,852,500	-180,001	31.95	893,633	28.77
Fire	112.664(1)(b)	5.00%	28,743,443	19,852,500	8,890,943	24.07	2,549,074	82.05
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	31.95	893,633	28.77
SANFORD	112.664(1)(a)	7.75%	34,180,356	34,757,243	-576,887	99.99	1,103,167	30.60
Fire	112.664(1)(b)	5.75%	42,898,269	34,757,243	8,141,026	31.38	2,366,106	65.70
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,103,167	30.60
SANFORD	112.664(1)(a)	7.00%	46,977,557	49,014,907	-2,037,350	99.99	910,607	24.60
Police	112.664(1)(b)	5.00%	59,537,010	49,014,907	10,522,103	27.73	2,186,467	59.00
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	910,607	24.60
SANIBEL	112.664(1)(a)	6.75%	33,506,766	31,278,146	2,228,620	28.80	1,006,864	98.20
General	112.664(1)(b)	4.75%	41,806,316	31,278,146	10,528,170	19.09	1,594,814	155.50
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	28.80	1,006,864	98.20
SANIBEL	112.664(1)(a)	7.50%	25,623,417	19,811,071	5,812,346	24.58	1,478,420	76.18
Police	112.664(1)(b)	5.50%	33,306,540	19,811,071	13,495,469	18.18	2,279,948	117.49
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	24.58	1,478,420	76.18

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SARASOTA	112.664(1)(a)	6.85%	180,927,382	156,297,297	24,630,085	22.08	7,555,399	999.99
Fire	112.664(1)(b)	4.85%	227,843,341	156,297,297	71,546,044	16.83	20,688,826	999.99
9/30/2018	Valuation Basis	6.85%	N/A	N/A	N/A	21.58	9,505,695	999.99
SARASOTA	112.664(1)(a)	6.90%	209,555,501	162,385,768	47,169,733	19.50	7,456,569	64.81
General	112.664(1)(b)	4.90%	262,281,154	162,385,768	99,895,386	15.42	12,371,893	107.53
9/30/2018	Valuation Basis	6.90%	N/A	N/A	N/A	19.50	7,456,569	64.81
SARASOTA	112.664(1)(a)	7.00%	276,365,107	246,484,418	29,880,689	31.58	8,110,037	64.10
Police	112.664(1)(b)	5.00%	361,856,193	246,484,418	115,371,775	21.08	16,037,883	126.76
9/30/2018	Valuation Basis	7.00%	N/A	N/A	N/A	31.58	8,110,037	64.10
SARASOTA MEMORIAL HEALTH CARE	112.664(1)(a)	7.00%	388,304,184	377,914,733	10,389,451	80.00	10,824,970	9.44
General	112.664(1)(b)	5.00%	458,024,964	377,914,733	80,110,231	80.00	24,892,268	21.72
10/1/2017	Valuation Basis	7.00%	N/A	N/A	N/A	80.00	10,824,970	9.44
SARASOTA-MANATEE AIRPORT	112.664(1)(a)	5.75%	29,106,544	23,098,459	6,008,085	92.00	936,156	30.38
General	112.664(1)(b)	3.75%	36,340,084	23,098,459	13,241,625	92.00	1,998,099	64.83
10/1/2018	Valuation Basis	5.75%	N/A	N/A	N/A	92.00	936,156	30.38
SATELLITE BEACH	112.664(1)(a)	7.00%	8,837,754	7,501,508	1,336,246	18.82	387,177	129.85
General	112.664(1)(b)	5.00%	10,734,042	7,501,508	3,232,534	14.70	2,689,729	902.09
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	19.85	313,362	105.10
SATELLITE BEACH	112.664(1)(a)	7.00%	24,798,172	18,589,784	6,208,388	17.26	1,025,631	44.73
Police And Fire	112.664(1)(b)	5.00%	31,421,089	18,589,784	12,831,305	14.35	1,795,240	78.30
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	17.85	1,147,173	50.03
SEBASTIAN	112.664(1)(a)	7.30%	18,491,326	15,167,320	3,324,006	35.10	1,040,070	38.40
Police	112.664(1)(b)	5.30%	24,057,232	15,167,320	8,889,912	20.99	1,628,116	60.10
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	35.10	1,040,070	38.40
SEBRING	112.664(1)(a)	7.70%	16,221,764	13,248,942	2,972,822	22.18	708,535	234.80
Fire	112.664(1)(b)	5.70%	20,608,303	13,248,942	7,359,361	16.93	1,062,439	352.10
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	22.18	708,535	234.80

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SEBRING	112.664(1)(a)	7.30%	17,750,007	17,307,954	442,053	99.99	718,621	61.90
Police	112.664(1)(b)	5.30%	23,407,404	17,307,954	6,099,450	25.17	2,400,093	206.74
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	718,621	61.90
SEMINOLE	112.664(1)(a)	7.75%	43,071,428	38,446,994	4,624,434	31.24	1,456,439	34.90
Fire	112.664(1)(b)	5.75%	53,631,656	38,446,994	15,184,662	19.37	2,568,953	61.50
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	31.24	1,456,439	34.90
SOUTH BROWARD HOSPITAL (aka Me General	112.664(1)(a)	7.00%	819,794,852	688,155,479	131,639,373	80.00	37,043,434	10.64
5/1/2018	112.664(1)(b)	5.00%	1,065,883,540	688,155,479	377,728,061	24.78	77,753,118	22.32
	Valuation Basis	7.00%	N/A	N/A	N/A	80.00	37,043,434	10.64
SOUTH MIAMI [GP] General	112.664(1)(a)	7.38%	40,483,665	43,219,378	-2,735,713	99.99	1,074,950	15.99
10/1/2018	112.664(1)(b)	5.38%	52,934,909	43,219,378	9,715,531	38.75	2,195,474	32.67
	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,074,950	15.99
SOUTH MIAMI [GP] Police	112.664(1)(a)	7.38%	40,483,665	43,219,378	-2,735,713	99.99	1,074,950	15.99
10/1/2018	112.664(1)(b)	5.38%	52,934,909	43,219,378	9,715,531	38.75	2,195,474	32.67
	Valuation Basis	7.38%	N/A	N/A	N/A	99.99	1,074,950	15.99
SOUTH PASADENA Fire	112.664(1)(a)	7.75%	8,817,203	6,449,250	2,367,953	16.84	592,709	40.90
10/1/2018	112.664(1)(b)	5.75%	10,851,782	6,449,250	4,402,532	13.73	852,237	58.80
	Valuation Basis	7.75%	N/A	N/A	N/A	16.84	592,709	40.90
SOUTH WALTON FCD Fire	112.664(1)(a)	7.25%	49,575,709	51,532,979	-1,957,270	99.99	2,310,363	32.00
10/1/2018	112.664(1)(b)	5.25%	64,526,129	51,532,979	12,993,150	39.52	4,334,468	58.00
	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	2,310,363	32.00
Southeast Volusia County Hospital Dist General	112.664(1)(a)	6.50%	36,881,039	43,405,981	-6,524,942	76.00	0	0.00
1/1/2019	112.664(1)(b)	4.50%	45,781,389	43,405,981	2,375,408	28.00	0	0.00
	Valuation Basis	6.50%	N/A	N/A	N/A	76.00	0	0.00
SOUTHERN MANATEE FCD Fire	112.664(1)(a)	7.00%	46,256,848	41,415,790	4,841,058	23.35	2,257,634	42.02
10/1/2018	112.664(1)(b)	5.00%	60,020,223	41,415,790	18,604,433	18.46	5,167,744	96.19
	Valuation Basis	7.00%	N/A	N/A	N/A	23.35	2,257,634	42.02

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SOUTHERN MANATEE FCD	112.664(1)(a)	7.00%	3,362,973	3,151,966	211,007	26.02	148,514	37.88
General	112.664(1)(b)	5.00%	4,337,823	3,151,966	1,185,857	19.47	367,907	93.83
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	26.02	148,513	37.88
STARKE	112.664(1)(a)	7.50%	4,661,902	3,879,774	782,128	33.33	218,631	53.57
Fire	112.664(1)(b)	5.50%	5,865,643	3,879,774	1,985,869	21.08	336,641	82.48
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	33.33	218,631	53.57
STARKE	112.664(1)(a)	7.50%	12,656,935	9,692,060	2,964,875	15.83	502,365	48.18
General	112.664(1)(b)	5.50%	15,346,982	9,692,060	5,654,922	12.92	677,303	64.95
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	15.83	502,365	48.18
STARKE	112.664(1)(a)	7.25%	4,617,493	4,331,318	286,175	99.99	217,827	37.33
Police	112.664(1)(b)	5.25%	5,910,279	4,331,318	1,578,961	23.17	384,476	65.88
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	217,827	37.33
SUNRISE	112.664(1)(a)	7.80%	195,502,265	146,237,269	49,264,996	17.10	8,527,372	66.43
Fire	112.664(1)(b)	5.80%	252,676,838	146,237,269	106,439,569	14.27	13,494,106	105.11
10/1/2018	Valuation Basis	7.80%	N/A	N/A	N/A	17.10	8,527,372	66.43
SUNRISE	112.664(1)(a)	7.35%	312,194,372	218,551,505	93,642,867	16.17	17,709,581	47.93
General	112.664(1)(b)	5.35%	391,595,996	218,551,505	173,044,491	13.42	25,758,312	69.71
10/1/2018	Valuation Basis	7.35%	N/A	N/A	N/A	16.17	17,709,581	47.93
SUNRISE	112.664(1)(a)	7.70%	211,167,770	151,246,213	59,921,557	19.50	14,284,906	77.24
Police	112.664(1)(b)	5.70%	274,808,759	151,246,213	123,562,546	15.67	21,192,705	114.59
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	19.50	14,284,906	77.24
SURFSIDE [GP]	112.664(1)(a)	7.25%	25,467,709	23,309,376	2,158,333	99.99	1,440,116	23.29
General	112.664(1)(b)	5.25%	33,757,930	23,309,376	10,448,554	28.33	2,558,328	41.37
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,440,116	23.29
SURFSIDE [GP]	112.664(1)(a)	7.25%	25,467,709	23,309,376	2,158,333	99.99	1,440,116	23.29
Police	112.664(1)(b)	5.25%	33,757,930	23,309,376	10,448,554	28.33	2,558,328	41.37
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,440,116	23.29

APPENDIX H - Chapter 112.664(1) Summary

City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
SWEETWATER	112.664(1)(a)	7.50%	11,934,275	10,440,895	1,493,380	24.25	1,043,333	44.96
Police	112.664(1)(b)	5.50%	14,890,181	10,440,895	4,449,286	17.42	1,613,035	69.51
10/1/2017	Valuation Basis	7.50%	N/A	N/A	N/A	24.25	1,043,333	44.96
TALLAHASSEE [GPF]	112.664(1)(a)	7.60%	267,297,000	215,884,000	51,413,000	24.00	9,616,000	65.11
Fire	112.664(1)(b)	5.60%	347,553,000	215,884,000	131,669,000	18.00	15,809,000	107.04
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	24.00	9,616,000	65.11
TALLAHASSEE [GPF]	112.664(1)(a)	7.60%	1,188,456,000	1,134,558,000	53,898,000	42.67	32,678,000	29.72
General	112.664(1)(b)	5.60%	1,543,845,000	1,134,558,000	409,287,000	22.17	65,697,000	59.75
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	42.67	32,678,000	29.72
TALLAHASSEE [GPF]	112.664(1)(a)	7.60%	375,785,000	335,728,000	40,057,000	38.42	12,002,000	48.56
Police	112.664(1)(b)	5.60%	494,779,000	335,728,000	159,051,000	22.42	21,488,000	86.94
10/1/2018	Valuation Basis	7.60%	N/A	N/A	N/A	38.42	12,002,000	48.56
TAMARAC	112.664(1)(a)	6.74%	115,232,307	105,973,259	9,259,048	30.19	4,395,299	48.11
Fire	112.664(1)(b)	4.74%	154,087,428	105,973,259	48,114,169	22.09	10,008,800	109.55
10/1/2018	Valuation Basis	6.74%	N/A	N/A	N/A	31.72	4,775,650	52.27
TAMARAC	112.664(1)(a)	6.73%	53,783,810	52,205,038	1,578,772	25.81	1,813,432	27.33
General	112.664(1)(b)	4.73%	67,612,355	52,205,038	15,407,317	19.20	3,429,193	51.67
10/1/2018	Valuation Basis	6.73%	N/A	N/A	N/A	27.56	1,856,775	27.98
TAMARAC	112.664(1)(a)	6.75%	9,594,746	5,595,050	3,999,696	7.42	822,268	0.00
Police	112.664(1)(b)	4.75%	11,188,862	5,595,050	5,593,812	6.83	1,055,014	0.00
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	7.42	822,268	0.00
TAMARAC - ELECTED	112.664(1)(a)	7.00%	50,892,889	50,749,143	143,746	28.06	2,521,191	33.32
General	112.664(1)(b)	5.00%	64,777,321	50,749,143	14,028,178	20.86	4,618,791	61.03
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	28.06	3,182,531	42.05
TAMPA	112.664(1)(a)	7.80%	800,704,154	677,298,665	123,405,489	25.62	16,530,959	10.80
General	112.664(1)(b)	5.80%	996,546,204	677,298,665	319,247,539	17.82	36,338,191	23.70
1/1/2019	Valuation Basis	7.80%	N/A	N/A	N/A	25.62	16,530,959	10.80

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TAMPA	112.664(1)(a)	8.50%	1,326,671,419	1,241,867,283	84,804,136	99.99	36,375,145	28.53
Police And Fire	112.664(1)(b)	6.50%	1,635,344,769	1,241,867,283	393,477,486	21.40	67,759,086	53.14
10/1/2018	Valuation Basis	8.50%	N/A	N/A	N/A	99.99	36,375,145	28.53
TARPON SPRINGS	112.664(1)(a)	7.90%	28,805,817	26,853,299	1,952,518	99.99	1,351,284	49.90
Fire	112.664(1)(b)	5.90%	36,634,181	26,853,299	9,780,882	22.25	2,268,056	83.80
10/1/2018	Valuation Basis	7.90%	N/A	N/A	N/A	99.99	1,351,284	49.90
TARPON SPRINGS	112.664(1)(a)	7.50%	30,878,357	29,482,364	1,395,993	99.99	1,055,731	29.77
Police	112.664(1)(b)	5.50%	39,257,640	29,482,364	9,775,276	22.91	2,165,306	61.06
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	1,055,731	29.77
TAVARES	112.664(1)(a)	7.25%	8,031,055	7,777,388	253,667	99.99	415,614	27.29
Fire	112.664(1)(b)	5.25%	10,517,403	7,777,388	2,740,015	38.43	775,317	50.89
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	415,614	27.29
TAVARES	112.664(1)(a)	7.75%	14,269,660	12,791,859	1,477,801	99.99	701,322	45.95
Police	112.664(1)(b)	5.75%	18,780,949	12,791,859	5,989,090	24.77	1,232,180	80.72
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	701,322	45.95
TEMPLE TERRACE	112.664(1)(a)	7.50%	35,927,242	26,787,484	9,139,758	22.85	2,177,928	57.40
Fire	112.664(1)(b)	5.50%	46,484,263	26,787,484	19,696,779	17.31	3,179,571	83.70
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	22.85	2,177,928	57.40
TEMPLE TERRACE	112.664(1)(a)	7.50%	47,888,733	27,599,493	20,289,240	13.08	2,930,489	112.30
Police	112.664(1)(b)	5.50%	61,978,412	27,599,493	34,378,919	11.39	4,014,420	153.80
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	13.08	2,930,489	112.30
TEQUESTA	112.664(1)(a)	7.00%	5,727,627	5,708,753	18,874	99.99	510,774	15.86
General	112.664(1)(b)	5.00%	7,438,098	5,708,753	1,729,345	34.50	927,831	28.81
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	510,774	15.86
TEQUESTA [PF]	112.664(1)(a)	7.25%	14,787,987	15,123,990	-336,003	99.99	927,085	36.72
Fire	112.664(1)(b)	5.25%	18,900,899	15,123,990	3,776,909	31.08	1,585,411	62.79
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	927,085	36.72

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
TEQUESTA [PF]	112.664(1)(a)	7.25%	14,787,987	15,123,990	-336,003	99.99	927,085	36.72
Police	112.664(1)(b)	5.25%	18,900,899	15,123,990	3,776,909	31.08	1,585,411	62.79
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	927,085	36.72
TITUSVILLE	112.664(1)(a)	7.75%	63,656,264	61,691,922	1,964,342	99.99	2,630,881	20.40
General	112.664(1)(b)	5.75%	77,797,499	61,691,922	16,105,577	20.13	4,096,612	31.70
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	2,630,881	20.40
TITUSVILLE	112.664(1)(a)	7.75%	65,600,203	62,318,896	3,281,307	36.85	2,571,342	33.90
Police And Fire	112.664(1)(b)	5.75%	82,623,718	62,318,896	20,304,822	20.71	4,300,074	56.80
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	36.85	2,571,342	33.90
TRI-COUNTY TRANSIT (ATU-1596)	112.664(1)(a)	7.50%	148,794,728	153,716,351	-4,921,623	99.00	4,479,001	19.01
General	112.664(1)(b)	5.50%	185,276,518	153,716,351	31,560,167	27.92	8,501,227	36.09
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.00	4,479,001	19.01
UMATILLA	112.664(1)(a)	7.00%	1,523,821	2,036,542	-512,721	99.99	45,502	9.00
Police	112.664(1)(b)	5.00%	2,131,755	2,036,542	95,213	99.99	159,494	31.70
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	99.99	45,502	9.00
VALPARAISO	112.664(1)(a)	7.00%	2,000,939	2,852,643	-851,704	36.00	67,949	15.73
Police And Fire	112.664(1)(b)	5.00%	2,734,926	2,852,643	-117,717	26.29	235,147	54.44
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	36.00	83,637	19.36
VENICE	112.664(1)(a)	7.00%	41,841,542	25,638,236	16,203,306	13.26	2,579,532	133.10
Fire	112.664(1)(b)	5.00%	52,853,286	25,638,236	27,215,050	11.54	3,503,872	180.80
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	13.26	2,579,532	133.10
VENICE	112.664(1)(a)	7.00%	44,273,781	38,966,127	5,307,654	23.35	1,439,986	432.10
Police	112.664(1)(b)	5.00%	55,041,797	38,966,127	16,075,670	17.11	2,122,833	637.00
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	23.35	1,439,986	432.10
VERO BEACH	112.664(1)(a)	6.00%	8,289,195	7,935,652	353,543	21.42	260,462	0.00
Fire	112.664(1)(b)	4.00%	9,857,966	7,935,652	1,922,314	15.50	442,532	0.00
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	21.42	260,462	0.00

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
VERO BEACH	112.664(1)(a)	6.50%	110,232,181	87,862,773	22,369,408	17.60	4,278,984	36.26
General	112.664(1)(b)	4.50%	137,476,684	87,862,773	49,613,911	14.34	8,182,494	69.33
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	17.60	4,278,984	36.26
VERO BEACH	112.664(1)(a)	7.65%	46,846,951	43,682,138	3,164,813	24.34	1,234,149	44.23
Police	112.664(1)(b)	5.65%	59,064,287	43,682,138	15,382,149	17.63	2,466,773	88.41
10/1/2018	Valuation Basis	7.65%	N/A	N/A	N/A	24.34	1,234,149	44.23
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	6.75%	17,833,215	16,399,189	1,434,026	99.99	338,431	16.79
General	112.664(1)(b)	4.75%	23,428,926	16,399,189	7,029,737	23.25	841,954	41.77
10/1/2018	Valuation Basis	6.75%	N/A	N/A	N/A	99.99	338,431	16.79
VILLAGE OF NORTH PALM BEACH	112.664(1)(a)	7.75%	27,159,019	25,024,740	2,134,279	99.99	1,272,317	25.48
Police And Fire	112.664(1)(b)	5.75%	35,848,102	25,024,740	10,823,362	29.46	2,439,615	48.86
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,272,317	25.48
VILLAGE OF PALM SPRINGS	112.664(1)(a)	6.50%	27,501,283	26,551,744	949,539	28.65	938,489	55.17
General	112.664(1)(b)	4.50%	36,300,411	26,551,744	9,748,667	20.52	2,998,711	176.27
10/1/2018	Valuation Basis	6.50%	N/A	N/A	N/A	28.65	938,489	55.17
VILLAGE OF PALM SPRINGS	112.664(1)(a)	7.30%	30,865,052	29,880,834	984,218	99.99	790,589	55.55
Police And Fire	112.664(1)(b)	5.30%	40,897,636	29,880,834	11,016,802	25.58	1,793,439	126.01
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	99.99	790,589	55.55
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%	15,909,411	19,010,433	-3,101,022	35.35	357,784	12.70
General And Police	112.664(1)(b)	5.00%	20,679,489	19,010,433	1,669,056	24.90	1,105,234	39.23
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	35.35	404,196	14.35
WEST MANATEE FCD	112.664(1)(a)	7.70%	17,352,701	16,925,894	426,807	99.99	1,190,631	39.90
Fire	112.664(1)(b)	5.70%	24,772,771	16,925,894	7,846,877	59.63	2,731,190	91.60
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	1,190,631	39.90

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WEST MELBOURNE	112.664(1)(a)	6.95%	15,732,281	15,258,422	473,859	99.99	735,566	28.55
Police	112.664(1)(b)	4.95%	20,996,479	15,258,422	5,738,057	29.42	1,410,762	54.74
10/1/2018	Valuation Basis	6.95%	N/A	N/A	N/A	99.99	735,566	28.55
WEST PALM BEACH	112.664(1)(a)	7.50%	300,809,341	227,717,241	73,092,100	14.17	12,690,336	61.85
Fire	112.664(1)(b)	5.50%	354,708,134	227,717,241	126,990,893	12.17	17,588,567	85.73
9/30/2018	Valuation Basis	7.50%	N/A	N/A	N/A	14.17	12,784,163	62.31
WEST PALM BEACH	112.664(1)(a)	7.50%	41,923,449	47,300,688	-5,377,239	99.99	-9,560	0.00
General	112.664(1)(b)	5.50%	51,562,671	47,300,688	4,261,983	25.67	1,303,340	123.55
9/30/2018	Valuation Basis	7.50%	N/A	N/A	N/A	99.99	188,433	17.86
WEST PALM BEACH	112.664(1)(a)	7.75%	383,532,907	384,460,632	-927,725	99.99	8,232,695	32.39
Police	112.664(1)(b)	5.75%	465,382,959	384,460,632	80,922,327	27.83	17,629,505	69.36
9/30/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	8,232,695	32.39
WILLISTON	112.664(1)(a)	7.00%	3,737,601	4,652,791	-915,190	35.23	77,137	7.32
General	112.664(1)(b)	5.00%	4,758,674	4,652,791	105,883	24.01	280,655	26.63
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	35.23	118,183	11.21
WILLISTON	112.664(1)(a)	7.00%	2,186,067	2,335,221	-149,154	21.61	111,099	25.01
Police	112.664(1)(b)	5.00%	2,764,400	2,335,221	429,179	16.84	239,400	53.88
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	21.61	117,297	26.40
WILTON MANORS (VOL)	112.664(1)(a)	6.00%	1,692,619	1,796,858	-104,239	16.50	95,516	0.00
Fire	112.664(1)(b)	4.00%	2,120,574	1,796,858	323,716	13.58	129,635	0.00
10/1/2018	Valuation Basis	6.00%	N/A	N/A	N/A	16.50	95,516	0.00
WILTON MANORS [GP]	112.664(1)(a)	7.00%	37,910,178	26,823,715	11,086,463	14.42	1,720,843	389.79
General	112.664(1)(b)	5.00%	47,321,006	26,823,715	20,497,291	12.25	2,543,748	576.18
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	14.42	1,720,843	389.79
WILTON MANORS [GP]	112.664(1)(a)	7.00%	37,910,178	26,823,715	11,086,463	14.42	1,720,843	389.79
Police	112.664(1)(b)	5.00%	47,321,006	26,823,715	20,497,291	12.25	2,543,748	576.18
10/1/2018	Valuation Basis	7.00%	N/A	N/A	N/A	14.42	1,720,843	389.79

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City or District TYP SYS Valuation Date	Florida Statute Chapter	Discount Rate	Pension Liability	Total Market Assets	Net Pension Liability	Years Assets Sustain Benefit Payments	Total Dollar Contribution	Total % of Pay Contribution
WINTER GARDEN	112.664(1)(a)	7.25%	31,426,393	29,296,982	2,129,411	99.99	1,345,266	15.82
General	112.664(1)(b)	5.25%	40,296,520	29,296,982	10,999,538	24.99	2,468,565	29.03
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,345,266	15.82
WINTER GARDEN	112.664(1)(a)	7.25%	41,173,588	42,465,571	-1,291,983	99.99	1,503,827	20.51
Police And Fire	112.664(1)(b)	5.25%	54,322,130	42,465,571	11,856,559	48.63	3,201,042	43.66
10/1/2018	Valuation Basis	7.25%	N/A	N/A	N/A	99.99	1,503,827	20.51
WINTER HAVEN	112.664(1)(a)	7.75%	36,804,717	32,352,889	4,451,828	99.99	1,873,069	47.87
Fire	112.664(1)(b)	5.75%	46,857,927	32,352,889	14,505,038	24.19	2,907,243	74.31
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	99.99	1,873,069	47.87
WINTER HAVEN	112.664(1)(a)	7.30%	85,919,076	73,349,728	12,569,348	23.63	3,721,377	43.74
General	112.664(1)(b)	5.30%	106,340,220	73,349,728	32,990,492	16.97	5,373,467	63.17
10/1/2018	Valuation Basis	7.30%	N/A	N/A	N/A	23.63	3,721,377	43.74
WINTER HAVEN	112.664(1)(a)	7.70%	37,453,678	35,000,891	2,452,787	99.99	1,479,084	31.25
Police	112.664(1)(b)	5.70%	47,483,516	35,000,891	12,482,625	22.90	2,462,212	52.00
10/1/2018	Valuation Basis	7.70%	N/A	N/A	N/A	99.99	1,479,084	31.25
WINTER PARK	112.664(1)(a)	7.50%	62,264,521	56,504,495	5,760,026	45.50	2,957,364	56.45
Fire	112.664(1)(b)	5.50%	80,606,824	56,504,495	24,102,329	23.33	5,376,668	102.62
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	45.50	2,957,364	56.45
WINTER PARK	112.664(1)(a)	7.50%	63,138,865	52,463,629	10,675,236	25.08	3,418,396	71.65
Police	112.664(1)(b)	5.50%	82,223,814	52,463,629	29,760,185	18.67	5,614,309	117.67
10/1/2018	Valuation Basis	7.50%	N/A	N/A	N/A	25.08	3,418,396	71.65
WINTER SPRINGS	112.664(1)(a)	7.75%	60,440,131	53,431,514	7,008,617	26.67	1,641,228	32.55
General Police And Fire	112.664(1)(b)	5.75%	76,101,425	53,431,514	22,669,911	18.50	2,951,971	58.55
10/1/2018	Valuation Basis	7.75%	N/A	N/A	N/A	26.67	1,641,228	32.55

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:

School Board District	Effective Date	Plan Description
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 5	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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Altamonte Springs 5	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 5	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 5	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 5	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 5	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 5	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	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	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Astatula 5	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 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	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"/>			FF = City of Jacksonville
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Atlantis 5	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"/>	X	X			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
Auburndale 5	Defined Benefit	<input type="checkbox"/>	X	CL	X	<input type="checkbox"/>	<input type="checkbox"/>	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 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	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 5	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	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 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<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 type="checkbox"/>	<input type="checkbox"/>	
Baldwin 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	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 5	Defined Benefit	<input type="checkbox"/>	X	X	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	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 5	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 5	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 5	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 5	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"/>	<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"/>			PO & FF = Palm Beach County
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Belle Isle 5	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"/>		

APPENDIX J - Inventory of Municipalities

Municipality Name
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Belleair 5	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 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"/>	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 5	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 5	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"/>	<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"/>	PO Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<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"/>	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"/>	

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 5	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		
Blountstown 5	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			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Boca Raton 5	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" value="GE: Separate DB plan for Exec"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Bonifay 5	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" value="FF = vol"/>
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Bonita Springs 5	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		
Bowling Green 5	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"/>	X		

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Municipality Name
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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Boynnton Beach 5	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		
Bradenton	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	X	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Bradenton Beach 5	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"/>		
Branford 5	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Briny Breezes 5	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"/>		
Bristol	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	<input type="checkbox"/>			Only E w/ cvg is City Clerk
	Social Security Coverage	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Bronson 5	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 5	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 5	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 5	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 5	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 5	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"/>		

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		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 type="checkbox"/>		
Campbellton 5	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 5	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 5	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 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Casselberry 5	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 5	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	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 type="checkbox"/>		
Century 5	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 5	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 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Chipley 5	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 5	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 5	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 date FF have current & closed DB plans
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Clermont	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	X	X	X	X	<input type="checkbox"/>		
Clewiston 5	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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Cocoa 5	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 5	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 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"/>	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 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	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 5	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 5	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 PlanPO Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Coral Springs 5	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"/>			Money Purchase Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Cottdale 5	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"/>		
Crescent City 5	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	X	X	X	X	<input type="checkbox"/>		
Crestview 5	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"/>		
Cross City 5	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	X	X	X	<input type="checkbox"/>		
Crystal River 5	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"/>			PO = Citrus County
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Cutler Bay 5	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 5	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 5	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 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" 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 5	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 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Daytona Beach Shores 5	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 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	FF = City of Orange CityPO = 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 5	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 5	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 5	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 5	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		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Deltona 5	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	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO = Okaloosa 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"/>	
Doral 5	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 5	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	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	X	X	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Dunnellon	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	X	<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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Eagle Lake 5	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		
Eatonville 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	FF = City of Maitland
	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"/>		
Ebro 5	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"/>		
Edgewater 5	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"/>	<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	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
El Portal 5	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		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Estero 5	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"/>		
Esto 5	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 5	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 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"/>		
Fanning Springs 5	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 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fernandina Beach 5	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 5	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 5	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 5	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 5	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 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fort Myers Beach 5	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 checked="" 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 checked="" type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			GE: Two DB Plans (Reg, Utilities)PO: Supp DB PlanFF: Saint Lucie CountyNo SS cvg on City Attorney
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Fort Walton Beach 5	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"/>			Mandatory DC for GE
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Fort White 5	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 5	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 5	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"/>			FF = mostly vol, salaried employees covered in DB plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Fruitland Park 5	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 5	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 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	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 5	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	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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Graceville 5	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 5	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 5	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"/>		
Green Cove Springs 5	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 5	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	<input type="checkbox"/>			FF = vol
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		

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Municipality Name
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		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"/>	<input type="checkbox"/>		
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"/>	<input type="checkbox"/>		
Gretna 5	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 5	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 5	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 5	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"/>		

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		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 5	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 5	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 5	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"/>	
Havana 5	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"/>	
Haverhill 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 checked="" 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"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
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	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Hialeah 5	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			Separate DB Plan for ELPF Share Plan
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Hialeah Gardens 5	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 5	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 5	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"/>	CL	CL			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			FF = Delray Beach
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Highland Park 5	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		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Hillcrest Heights 5	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"/>		
Hilliard 5	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"/>		
Hillsboro Beach 5	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"/>		
Holly Hill 5	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 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"/>		
Hollywood	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 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 checked="" type="checkbox"/>	<input type="checkbox"/>		
Holmes Beach 5	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 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

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		Elected Officials	Fire-fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Homestead	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	GE: DB Plans: General & Hospital, EL (cl), EL & Sr. Managers FF = Miami-Dade County
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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"/>	X	<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	
	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 5	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"/>	<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 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	FF = City of Boynton Beach PO = 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 5	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"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Indian Creek 5	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	X	<input type="checkbox"/>	<input type="checkbox"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Indian Harbour Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="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	<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"/>	
Indian River Shores 5	Defined Benefit	<input type="checkbox"/>	X	CL	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"/>	
Indian Rocks Beach	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 = Pinellas Suncoast Fire & Rescue
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"/>	<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"/>	
Indian Shores 5	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"/>	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"/>	
Indiantown 5	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"/>	
Inglis 5	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 = vol"/>
	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"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	

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		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 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	X	<input type="checkbox"/>	X	X	<input 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	X	X	X	<input type="checkbox"/>			PO & FF = Citrus County
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
Islamorada 5	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	<input type="checkbox"/>	<input type="checkbox"/>			PO = Monroe County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Jacksonville 5	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"/>			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 5	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"/>		
Jacob City	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Jasper 5	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 5	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 & 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"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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"/>		
Juno Beach 5	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"/>	<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" value="FF = Palm Beach County"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Jupiter Inlet Colony 5	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		

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Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Jupiter Island 5	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 5	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 5	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 5	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 5	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 5	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		

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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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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"/>	
La Crosse 5	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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Labelle 5	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"/>	
Lady Lake 5	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 5	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 5	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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Lake Butler 5	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 5	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 5	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 5	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 5	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 5	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"/>		

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		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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="PO & FF = Palm Beach CountyPO: 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 5	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 = 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 5	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"/>	
Lake Worth Beach 5	Defined Benefit	<input type="checkbox"/>	CL	X	CL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="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 5	Defined Benefit	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="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 5	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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Largo 5	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 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"/>	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 5	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 5	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	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"/>	
Lawtey 5	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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Layton 5	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 5	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 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 checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Lighthouse Point 5	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 checked="" 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"/>		
Live Oak 5	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: 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"/>	<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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>		
Longwood 5	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		
Loxahatchee Groves 5	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"/>			All jobs contracted
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Lynn Haven 5	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"/>	X	X	X	<input type="checkbox"/>		
MacClenny 5	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	<input type="checkbox"/>			
	Florida Retirement System	X	X	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Madeira Beach 5	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	<input type="checkbox"/>			PO = Pinellas CountyFRS opt-out (1/96), FF rejoined FRS
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

APPENDIX J - Inventory of Municipalities

Municipality Name
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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Madison 5	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	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"/>	<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"/>	FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	
Malabar 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	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 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"/>	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	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"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Mangonia Park 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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = City of West Palm Beach PO = Palm Beach County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Marathon 5	Defined Benefit	<input type="checkbox"/>	<input checked="" 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"/>			
	Florida Retirement System	<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 checked="" type="checkbox"/>		
Marco Island 5	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="text" value="Share Plans for FF & POFRS 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 checked="" 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"/>		
Margate 5	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 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"/>		
Marianna 5	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="text"/>
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox" value="CL"/>	<input type="checkbox"/>			
	Florida Retirement System	<input 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"/>		
Marineland 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="text" value="All jobs contracted"/>
	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"/>		
Mary Esther 5	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 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"/>		

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		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"/>			
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>		
Mayo 5	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		
McIntosh 5	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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Medley 5	Defined Benefit	X	<input type="checkbox"/>	X	X		<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"/>			GE: DB Plan also covers EL
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Melbourne 5	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	X	<input type="checkbox"/>	X	X			FRS PO = Airport police (formerly covered in closed GE DB Plan)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Melbourne Beach 5	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"/>		

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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"/>	<input type="checkbox"/>	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"/>	X	<input type="checkbox"/>		
Mexico Beach 5	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 5	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 5	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 5	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 = Miami-Dade County
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Miami Lakes 5	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 = Miami-Dade County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Miami Shores Village 5	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"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Miami Springs 5	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 County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Micanopy	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	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Midway 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	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	No Firefighters employed by the City of Midway
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Milton	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	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Minneola 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"/>	X	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"/>	PO = Lake County. All employees, other than elected officials, are allowed to participate in the ICMA-RC retirement plan through payroll deduction.
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Miramar 5	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	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"/>		
Montverde 5	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 5	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 5	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 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Naples 5	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	<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"/>	
Neptune Beach 5	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"/>	SUP	<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"/>	
New Port Richey	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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
New Smyrna Beach 5	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	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DC Plan for Utilities employees PO Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Newberry	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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	PO = Alachua County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Niceville 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"/>	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"/>	

APPENDIX J - Inventory of Municipalities

Municipality Name
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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Noma 5	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"/>		
North Bay Village 5	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 checked="" 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"/>		
North Lauderdale 5	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 type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>		
North Miami 5	Defined Benefit	<input type="checkbox"/>	CL	<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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			FF = Miami-Dade County
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
North Miami Beach 5	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			GE: Two DB Plans (Reg, Managers)FF = Miami-Dade County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
North Palm Beach 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
North Port 5	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
North Redington Beach	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	<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"/>	FF = Cities of Seminole & Madeira Beach PO = Pinellas County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Oak Hill 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"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	PO & FF = Volusia County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Oakland 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"/>	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"/>	401K
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Oakland Park 5	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"/>	FF = Miami-Dade County FF Share Plan PO Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Ocala 5	Defined Benefit	<input type="checkbox"/>	SUP	CL	SUP	<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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Ocean Breeze 5	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"/>		
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	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Ocoee 5	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 type="checkbox"/>		
Okeechobee 5	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"/>			SS cvg only if full-time and permanent
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Oldsmar 5	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 checked="" type="checkbox"/>	<input type="checkbox"/>			
	Florida Retirement System	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO = Pinellas CountyFRS opt-out (1/96)
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Opa-Locka 5	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 = Miami-Dade County
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Orange City 5	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"/>			<input type="text"/>
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Orange Park	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 checked="" 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"/>			<input type="text"/>
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Orchid	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"/>			<input type="text"/>
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Orlando 5	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 checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Ormond Beach 5	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"/>			<input type="text"/>
	Social Security Coverage	<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 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"/>			<input type="text"/>
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Oviedo 5	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"/>	
Pahokee 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"/>	X	<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"/>	PO & FF = Palm Beach CountyFRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Palatka 5	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"/>	
Palm Bay 5	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	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"/>	
Palm Beach 5	Defined Benefit	<input type="checkbox"/>	X	X	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"/>	GE: DB Plan also covers Ocean Rescue
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Palm Beach Gardens 5	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	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF Share Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	

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

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Panama City 5	Defined Benefit	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	SUP	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
	Florida Retirement System							FRS opt-out (1/96)
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Panama City Beach 5	Defined Benefit		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage							
Parker 5	Defined Benefit						<input type="checkbox"/>	
	Defined Contribution							
	Florida Retirement System	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
	Social Security Coverage					<input checked="" type="checkbox"/>		
Parkland 5	Defined Benefit				CL		<input type="checkbox"/>	
	Defined Contribution							
	Florida Retirement System							
	Social Security Coverage	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				
Paxton 5	Defined Benefit						<input type="checkbox"/>	
	Defined Contribution			<input checked="" type="checkbox"/>				
	Florida Retirement System							
	Social Security Coverage							
Pembroke Park 5	Defined Benefit						<input type="checkbox"/>	
	Defined Contribution							
	Florida Retirement System			<input checked="" type="checkbox"/>				PO & FF = Broward CountyDB (supp) for Town Commission
	Social Security Coverage					<input checked="" type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Pembroke Pines 5	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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Penney Farms	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	<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"/>		
Pensacola	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	X	X			
	Florida Retirement System	X	<input type="checkbox"/>	X	X			SS cvg only on employees participating in FRS
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Perry 5	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	X	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Pierson	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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Pinecrest 5	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"/>	X			FF = Miami-Dade County
	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
Pinellas Park	Defined Benefit	<input checked="" 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"/>		
Plant City 5	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"/>		
Plantation 5	Defined Benefit	<input type="checkbox"/>	VOL	<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 plan includes EL
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Polk City 5	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"/>			PO & FF = Polk County
	Social Security Coverage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Pomona Park 5	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"/>		
Pompano Beach 5	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO = Broward County
	Social Security Coverage	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Ponce de Leon 5	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"/>		
Ponce Inlet 5	Defined Benefit	<input type="checkbox"/>	VOL	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	<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"/>	<input checked="" type="checkbox"/>		
Port Orange 5	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"/>		
Port Richey 5	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 checked="" type="checkbox"/>	X	X	X			
	Social Security Coverage	<input type="checkbox"/>	X	X	X	<input type="checkbox"/>		
Port St. Joe 5	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"/>	X	X	X			
	Social Security Coverage	<input checked="" type="checkbox"/>	X	X	X	<input type="checkbox"/>		
Port St. Lucie 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	X			
	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"/>	X	X	<input type="checkbox"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Punta Gorda 5	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 5	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"/>	
Raiford 5	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"/>	
Reddick	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 employee is Clerk
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Redington Beach 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"/>	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 = 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"/>	X	<input type="checkbox"/>	
Redington Shores	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	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FF = City of SeminolePO = Town of Indian ShoresFRS opt-out (1/96), EL rejoined FRS
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Riviera Beach 5	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 Plan
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X		
Rockledge 5	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		
Royal Palm Beach 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	TER		<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	<input type="checkbox"/>			PO & FF = Palm Beach County PO plan is fully annuitized
	Florida Retirement System	X	<input type="checkbox"/>	X	<input type="checkbox"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Safety Harbor	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
Safety Harbor	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			PO = Pinellas County FRS opt-out (1/96)
	Florida Retirement System	<input type="checkbox"/>	X	X	<input type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>		
	Saint Augustine 5	Defined Benefit	<input type="checkbox"/>	X	X	X		
Saint Augustine 5	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 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Saint Augustine Beach 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Saint Cloud 5	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 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"/>	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"/>	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Saint Marks	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	<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"/>	
Saint Pete Beach 5	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 5	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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
San Antonio 5	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		
Sanford	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	X		<input type="checkbox"/>	
	Defined Contribution	X	X	X	X			
	Florida Retirement System	X	X	X	X			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
Sanibel	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	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"/>			FF = Sanibel FCD
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	X	X	<input type="checkbox"/>		
Sarasota 5	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"/>			
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
Satellite Beach 5	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		
Sea Ranch Lakes 5	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"/>		

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Sebastian	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"/>	<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"/>	
Sebring 5	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	CL	<input type="checkbox"/>	<input type="checkbox"/>	
	Defined Contribution	<input type="checkbox"/>	X	<input type="checkbox"/>	X	<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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Seminole 5	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"/>	<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 = Pinellas County
	Social Security Coverage	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Sewall's Point 5	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"/>	
Shalimar 5	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"/>	<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"/>	FRS opt-out (1/96)
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	
Sneads 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"/>	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"/>	

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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Sopchoppy 5	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		
South Bay	Defined Benefit	<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"/>			
	Florida Retirement System	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			PO & FF = Palm Beach County
	Social Security Coverage	X	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
South Daytona 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	
	Defined Contribution	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			We offer a 457 and 401 to all employees.
	Florida Retirement System	<input type="checkbox"/>	X	X	X			
	Social Security Coverage	X	X	X	X	<input type="checkbox"/>		
South Miami 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	CL	X		<input type="checkbox"/>	
South Miami 5	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			PO 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"/>	X		
	South Palm Beach 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
South Palm Beach 5	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	CL	CL			FF = Palm Beach County
	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 5	Defined Benefit	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>		
South Pasadena 5	Defined Contribution	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>			PO = Pinellas CountyFRS opt-out (1/96)
	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		

APPENDIX J - Inventory of Municipalities

Municipality Name
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Southwest Ranches	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"/>		
Springfield 5	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		
Starke 5	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 5	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 5	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	X	X	X	X		<input type="checkbox"/>	
	Defined Contribution	X	X	X	X			
	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"/>		

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Municipality Name
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		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Surfside	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	X	X		<input type="checkbox"/>	FF = Miami-Dade CountyPO 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"/>	X	X	<input type="checkbox"/>		
Sweetwater 5	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		
Tallahassee 5	Defined Benefit	<input type="checkbox"/>	X	X	X		<input type="checkbox"/>	PO Share PlanFF 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"/>		
Tamarac 5	Defined Benefit	X	X	X	CL		<input type="checkbox"/>	GE: Two DB Plans (Reg & Executive)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"/>	X		
Tampa 5	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 5	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"/>		

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Municipality Name
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Tavares 5	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 5	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		
Tequesta 5	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 5	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 5	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 5	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"/>		

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Municipality Name
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Umatilla	Defined Benefit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="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	<input type="checkbox"/>	<input type="checkbox"/>	<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"/>	<input type="checkbox"/>	
Valparaiso 5	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text" value="FRS opt-out (1/96)"/>
	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 checked="" type="checkbox"/>	<input checked="" 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"/>	<input type="checkbox"/>	
Venice 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox" value="CL"/>	<input type="checkbox"/>	<input type="checkbox" value="CL"/>	<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 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"/>	
Vernon 5	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 = vol"/>
	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"/>	
Vero Beach 5	Defined Benefit	<input type="checkbox"/>	<input type="checkbox" value="CL"/>	<input type="checkbox" value="FR"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>
	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Virginia Gardens 5	Defined Benefit	<input type="checkbox"/>	<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"/>	<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 5	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"/>		
Wauchula 5	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"/>			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"/>	<input checked="" type="checkbox"/>		
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	<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"/>		
Webster 5	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 checked="" type="checkbox"/>			
	Social Security Coverage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Weeki Wachee 5	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"/>		
Welaka 5	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 type="checkbox"/>		

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Municipality Name
Other Plan Details

		Elected Officials	Fire- fighters	General Employees	Police Officers	Not Specified	No Plan	Notes
Wellington 5	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"/>	<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 type="checkbox"/>		
West Miami 5	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 5	Defined Benefit	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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 5	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 5	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"/>		

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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"/>	<input type="checkbox"/>	PO & FF = Broward 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"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Westville	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"/>	
Wewahitchka 5	Defined Benefit	<input type="checkbox"/>	<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"/>	<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"/>	
White Springs 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"/>	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"/>	
Wildwood 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	X	X	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
	Social Security Coverage	X	<input type="checkbox"/>	X	X	<input type="checkbox"/>	<input type="checkbox"/>	
Williston 5	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"/>	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
Wilton Manors 5	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 5	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 5	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"/>	X	X	X			
	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"/>		
Winter Park 5	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 5	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Yankeetown 5	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"/>		
Total Municipalities:		412					65	

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

APPENDIX K - Inventory of Special Districts

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

APPENDIX K - Inventory of Special Districts

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

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Aucilla Area Solid Waste Administration	Dixie, Jefferson, Madison, Taylor			X	11	
Multi	Independent					
Avalon Beach / Mulat Fire Protection District	Santa Rosa			X		
Santa Rosa County	Independent			X		
Avalon Groves Community Development District	Lake					
Lake County	Independent	X			X	
Avalon Park West Community Development District	Pasco				11	
Pasco County	Independent					
Ave Maria Stewardship Community District	Collier				11	
Collier County	Independent				X	
Avelar Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Avenir Community Development District	Palm Beach				11	
City of Palm Beach Gardens	Independent					
Aventura Isles Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Aviary at Rutland Ranch Community Development District	Manatee				11	
Manatee County	Independent					
Avon Park Community Redevelopment Agency	Highlands			X	11	
City of Avon Park	Dependent					
Avon Park Housing Authority	Highlands			X	11	Emergency
City of Avon Park	Dependent			X		
Babcock Ranch Community Independent Special District	Charlotte, Lee				11	
Charlotte County	Independent				X	
Babcock Street Community Redevelopment Agency	Brevard				11	
City of Melbourne	Dependent				X	
Bahia Lakes Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Bainebridge Community Development District	Duval					
City of Jacksonville	Independent	X			X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments	
Baker County Development Commission	Baker						
Baker County	Independent	X			X		
Baker County Hospital District	Baker				11		
Baker County	Independent				X		
Baker Fire District	Okaloosa			X	11		
Okaloosa County	Independent						
Baker Soil and Water Conservation District	Baker				11		
Baker County	Independent				X		
Ballantrae Community Development District	Pasco				11		
Pasco County	Independent				X		
Ballentrae Hillsborough Community Development District	Hillsborough						
Hillsborough County	Independent	X			X		
Bannon Lakes Community Development District	St. Johns				11		Elected
St. Johns County	Independent			X	X		
Banyan Cay Community Development District	Palm Beach				11		
City of West Palm Beach	Independent						
Barefoot Bay Recreation District	Brevard				11		
Brevard County	Independent				X		
Barefoot Bay Water and Sewer District	Brevard				11		
Brevard County	Dependent				X		
Barron Water Control District	Glades, Hendry			X	11		
Multi	Independent			X			
Bartow Community Redevelopment Agency	Polk				11		
City of Bartow	Dependent				X		
Bartow Municipal Airport Development Authority	Polk				11		Emergency
City of Bartow	Dependent			X			
Bartram Park Community Development District	Duval				11		Elected
City of Jacksonville	Independent			X	X		
Bartram Springs Community Development District	Duval				11		Elected
City of Jacksonville	Independent			X	X		

APPENDIX K - Inventory of Special Districts

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

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Beacon Lakes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Beacon Meadows Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Beacon Tradeport Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Beaumont Community Development District	Sumter				11	
City of Wildwood	Independent					
Beeline Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Bella Collina Community Development District	Lake				11	
Lake County	Independent					
Bella Venetia Community Development District	Sarasota				11	
City of Venice	Independent				X	
Bella Vida Community Development District	Lee				11	
City of Cape Coral	Independent				X	
Bellagio Community Development District	Miami-Dade				11	
City of Hialeah	Independent				X	
Bellalago Educational Facilities Benefit District	Osceola					
Osceola County	Dependent	X			X	
Belmont Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Belmont II Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Belmont Lakes Community Development District	Broward					
Town of Davie	Independent	X			X	
Bermont Drainage District	Charlotte					
Charlotte County	Independent	X			X	
Bexley Community Development District	Pasco				11	
Pasco County	Independent				X	District has no employees

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments	
Big Bend Water Authority	Dixie, Taylor			X-G	11		
Dixie & Taylor Counties	Independent						
Big Cypress Stewardship District	Collier				11		
Collier County	Independent				X		
Blackburn Creek Community Development District	Sarasota				11		
Sarasota County	Independent				X	None at this time.	
Blackman Fire District	Okaloosa				11		
Okaloosa County	Independent				X		
Blackwater Soil and Water Conservation District	Santa Rosa			X	11		
Santa Rosa County	Dependent						
Bloomington Oaks Special Dependent Tax District	Hillsborough			X	11		
Hillsborough County	Dependent						
Bloomington Special Taxing District	Hillsborough				11		
Hillsborough County	Dependent				X		
Blountstown Community Redevelopment Agency	Calhoun			X	11		
City of Blountstown	Dependent						
Blue Lake Community Development District	Lee				11		
Lee County	Independent						
Blueprint Intergovernmental Agency	Leon				11		
City of Talla/Leon County	Independent						
Bluewaters Community Development District	Miami-Dade				11		
Miami-Dade County	Independent				X		
Bobcat Trail Community Development District	Sarasota						
City of North Port	Independent				X		
Boca Grande Fire Control District	Charlotte, Lee		F-DB		11		
Multi	Independent						
Boca Raton Airport Authority	Palm Beach				11		
City of Boca Raton	Independent				X		
Boca Raton Community Redevelopment Agency	Palm Beach						
City of Boca Raton	Dependent	X			X		

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Boca Raton Housing Authority	Palm Beach		X		11	Fee Basis,Part-time
City of Boca Raton	Dependent			X		
Boggy Creek Improvement District	Orange				11	
City of Orlando	Independent				X	
Bolles Drainage District	Hendry				11	None
Hendry County	Independent			X	X	
Bonaventure Development District	Broward					
City of Weston	Dependent	X			X	
Bonita Landing Community Development District	Lee				11	
City of Bonita Springs	Independent					
Bonita Springs Fire Control and Rescue District	Lee		X	X	11	None
Lee Co. / Bonita Springs	Independent			X		DB for Fire and General Employees, FRS for elected officials.
Bonita Village Community Development District	Lee				11	
City of Bonita Springs	Independent				X	
Bonnet Creek Resort Community Development District	Orange					
Orange County	Independent	X			X	
Bonterra Community Development District	Miami-Dade				11	
City of Hialeah	Independent					
Boyette Park Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Boyette Springs Special Dependent District	Hillsborough					
Hillsborough County	Dependent	X			X	
Boynton Beach Community Redevelopment Agency	Palm Beach			X		
City of Boynton Beach	Dependent		X			
Boynton Village Community Development District	Palm Beach				11	
City of Boynton Beach	Independent				X	
Bradenton Beach Community Redevelopment Agency	Manatee				11	
City of Bradenton Beach	Dependent				X	
Bradenton Community Redevelopment Agency	Manatee				11	
City of Bradenton	Dependent		X			

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments	
Bradenton Downtown Development Authority	Manatee			X	11		
City of Bradenton	Dependent			X			
Bradford County Development Authority	Bradford				11		
Bradford County	Independent				X		
Bradford County Health Facilities Authority	Bradford						
Bradford County	Dependent	X			X		
Bradford Soil and Water Conservation District	Bradford				11		
Bradford County	Independent				X		
Brandon Groves North Service District	Hillsborough			X	11		
Hillsborough County	Dependent						
Brandon Hills Special Dependent District	Hillsborough						
Hillsborough County	Dependent	X			X		
Brandy Creek Community Development District	St. Johns						
St. Johns County	Independent	X			X		
Brevard County Educational Facilities Authority	Brevard				11		
Brevard County	Dependent				X		
Brevard County Free Public Library District	Brevard			X	11		
Brevard County	Dependent						
Brevard County Health Facilities Authority	Brevard			X	11		
Brevard County	Dependent						
Brevard County Housing Finance Authority	Brevard			X	11		
Brevard County	Dependent						
Brevard County Special Recreation District IV	Brevard						
Brevard County	Dependent	X			X		
Brevard Mosquito Control District	Brevard			X	11		
Brevard County	Dependent						
Brevard Soil and Water Conservation District	Brevard				11		
Brevard County	Independent				X	No employees	
Bridgewater Community Development District	Polk				11		
City of Lakeland	Independent				x		

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Bridgewater of Wesley Chapel Community Development District	Pasco				11	
Pasco County	Independent				X	
Briger Community Development District	Palm Beach				11	
City of West Palm Beach	Independent				X	
Brighton Lakes Community Development District	Osceola				11	
Osceola County	Independent				X	
Brightwater Community Development District	Lee				11	
Lee County	Independent					
Brooks of Bonita Springs Community Development District	Lee				11	
Lee County	Independent				X	
Brooks of Bonita Springs II Community Development District	Lee				11	
Lee County	Independent				X	
Brookstone Community Development District	Manatee				11	
Manatee County	Independent					
Brooksville Housing Authority	Hernando			X	11	None
City of Brooksville	Dependent		X	X		
Broward County Community Redevelopment Agency	Broward			X	11	
Broward County	Dependent					
Broward County Educational Facilities Authority	Broward					
Broward County	Dependent	X			X	
Broward County Health Facilities Authority	Broward			X	11	
Broward County	Dependent					
Broward County Housing Authority	Broward			X		
Broward County	Independent			X		
Broward County Housing Finance Authority	Broward		X	X		
Broward County	Dependent		X	X		
Broward County Water Control District 2	Broward			X	11	
Broward County	Dependent					
Broward County Water Control District 3	Broward			X	11	
Broward County	Dependent					

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Broward County Water Control District 4	Broward			X	11	
Broward County	Dependent					
Broward Soil and Water Conservation District	Broward				11	Elected
Broward County	Independent			X	X	
Broward Solid Waste Disposal District	Broward				11	
Broward County	Dependent				X	
Brownwood Community Development District	Sumter				11	
City of Wildwood	Independent				x	
Buckeye Park Community Development District	Manatee				11	
Manatee County	Independent					
Buckhead Ridge Mosquito Control District	Glades				11	
Glades County	Independent				X	
Buckhead Trails Community Development District	Manatee					
Manatee County	Independent	X			X	None at this time.
Buckhorn Estates Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Buckhorn Oaks Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				x	
Bullfrog Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Bunnell Community Redevelopment Agency	Flagler					
City of Bunnell	Dependent	X			X	
Burnt Store Isles Canal Maintenance Assessment District	Charlotte				11	
City of Punta Gorda	Dependent				X	
Business Improvement District of Coral Gables	Miami-Dade					
City of Coral Gables	Independent			X	X	
Calhoun County Transportation Authority	Calhoun				11	
Calhoun County	Independent				X	
Callaway Community Redevelopment Agency	Bay				11	
City of Callaway	Dependent					

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Campbellton-Graceville Hospital District	Jackson		11	None
Jackson County	Independent		X X	
Campo Bello Community Development District	Miami-Dade		11	
Miami-Dade County	Independent			
Canaveral Port District	Brevard		X 11	
Brevard County	Independent	X		
Candler Hills East Community Development District	Marion		11	
Marion County	Independent		X	
Canopy Community Development District	Leon		11	
City of Tallahassee	Independent		X	
Cape Canaveral Community Redevelopment Agency	Brevard		11	
City of Cape Canaveral	Dependent		X	
Cape Canaveral Free Public Library	Brevard		11	
City of Cape Canaveral	Dependent		X	
Cape Canaveral Hospital District	Brevard		11	None
Brevard County	Independent		X X	
Cape Coral Community Redevelopment Agency	Lee		11	
City of Cape Coral	Dependent		X	
Capital Region Community Development District	Leon		11	Elected
Leon County	Independent		X X	
Capron Trail Community Development District	St. Lucie			
St. Lucie County	Independent	X	X	
Captain's Key Dependent District	Palm Beach		11	
Palm Beach County	Dependent		X	
Captiva Erosion Prevention District	Lee			
Lee County	Independent	X	X	
Captiva Island Fire Control District	Lee		X 11	
Lee County	Independent			
Caribe Palm Community Development District	Miami-Dade		11	
Miami-Dade County	Independent		X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Carlton Lakes Community Development District	Hillsborough		11
Hillsborough County	Independent		
Caroline Street Corridor and Bahama Village Community Redevelopment Agency	Monroe		11
City of Key West	Dependent		
Carrabelle Community Redevelopment Agency	Franklin		
City of Carrabelle	Dependent	X	X
Carrabelle Hospital Tax District	Franklin		
City of Carrabelle	Dependent	X	X
Carrollwood Meadows Special Dependent District	Hillsborough		11
Hillsborough County	Dependent		
Carrollwood North Special Dependent Tax District	Hillsborough		X 11
Hillsborough County	Dependent		
Carrollwood Recreation District	Hillsborough		11
Hillsborough County	Independent		X X
Carrollwood South Special Dependent Tax District	Hillsborough		X 11
Hillsborough County	Dependent		
Carver Heights / Montclair Community Redevelopment Agency	Lake		11
City of Leesburg	Dependent		
Cascades At Groveland Community Development District	Lake		11
City of Groveland	Independent		x
Catalina At Winkler Preserve Community Development District	Lee		11
Lee County	Independent		X
CBL / BM Port Orange West Community Development District	Volusia		11
City of Port Orange	Independent		X
Cedar Hammock Community Development District	Collier		11
Collier County	Independent		X
Cedar Hammock Fire Control District	Manatee	X-HIS	X
Manatee County	Independent	X	X
Cedar Key Water and Sewer District	Levy		
Levy County	Independent	X	X

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Cedar Pointe Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Celebration Community Development District	Osceola				11	
Osceola County	Independent				X	
Celebration Pointe Community Development District No. 1	Alachua				11	
Alachua County	Independent				X	
Central Broward Water Control District	Broward			X	11	
Broward County	Independent					
Central Charlotte County Drainage District	Charlotte				11	
Charlotte County	Independent				X	
Central Community Redevelopment Agency	Manatee				11	
City of Bradenton	Dependent					
Central County Water Control District	Hendry			X-G	11	Elected,Fee Basis,Part-time
Hendry County	Independent			X		
Central Florida Expressway Authority	Brevard, Lake, Orange, Osceola, Seminole				11	
Multi	Independent					
Central Florida Regional Transportation Authority	Orange, Osceola, Seminole			X	11	
Multi	Independent					
Central Lake Community Development District	Lake				11	
Lake County	Independent				X	
Central Residential Neighborhood Improvement District No. 1	Broward				11	
City of Hollywood	Dependent				X	
Centre Lake Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Century Community Redevelopment Agency	Escambia					
Town of Century	Dependent	X			X	
Century Gardens at Tamiami Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Century Gardens Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Century Gardens Village Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Century Parc Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Century Park Place Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
CFM Community Development District	Lee				11	
Lee County	Independent				X	
Champion's Reserve Community Development District	Polk				11	
Polk County	Independent					
ChampionsGate Community Development District	Osceola				11	
Osceola County	Independent				X	
Channing Park Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Chaparral of Palm Bay Community Development District	Brevard				11	
City of Palm Bay	Independent					
Chapel Creek Community Development District	Pasco				11	
Pasco County	Independent				X	District has no employees
Charlotte County Airport Authority	Charlotte			X	11	
Charlotte County	Independent			X		
Charlotte County Industrial Development Authority	Charlotte				11	
Charlotte County	Dependent				X	
Charlotte Harbor Community Redevelopment Agency	Charlotte				11	
Charlotte County	Dependent				X	
Charlotte Soil and Water Conservation District	Charlotte					
Charlotte County	Independent	X			X	
Cheval West Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Children's Board of Hillsborough County	Hillsborough			X	11	
Hillsborough County	Independent					

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District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	SS Coverage Exclusions Comments
Children's Services Council of Broward County Broward County	Broward Independent			X	11	
Children's Services Council of Martin County Martin County	Martin Independent		X	X	11	None
Children's Services Council of Okeechobee County Okeechobee County	Okeechobee Independent	X			X	
Children's Services Council of Palm Beach County Palm Beach County	Palm Beach Independent		X	X	11	None
Children's Services Council of St. Lucie County St. Lucie County	St. Lucie Independent			X	11	
Children's Trust of Alachua County Alachua County	Alachua Independent				11	
Chipley Housing Authority City of Chipley	Washington Dependent		X	X		
Chipley Redevelopment Agency City of Chipley	Washington Dependent			X	11	
Chipola River Soil and Water Conservation District Multi	Calhoun, Liberty Independent	X			X	
Choctawhatchee River Soil and Water Conservation District Walton County	Walton Independent			X	X	
Citrus County Fire Protection Taxing District Citrus County	Citrus Dependent			X	11	
Citrus County Hospital Board Citrus County	Citrus Independent			X	X	
Citrus County Mosquito Control District Citrus County	Citrus Independent			X	11	
Citrus County Port Authority Citrus County	Citrus Dependent			x	11	
Citrus County Special Library District Citrus County	Citrus Dependent			X	9	
				X	X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Citrus Information Cooperative	Citrus		
Citrus County	Independent	X	X
Citrus, Levy, Marion Regional Workforce Development Board	Citrus, Levy, Marion		8
Multi	Independent	X	X
City Center Community Development District	Polk		11
Polk County	Independent		X
City Gate Community Development District	Collier		
Collier County	Independent	X	X
City of Belle Glade Community Redevelopment Agency	Palm Beach		11
City of Belle Glade	Dependent		X
City of Bowling Green Community Redevelopment Agency	Hardee		11
City of Bowling Green	Dependent		
City of Brooksville Community Redevelopment Agency	Hernando		
City of Brooksville	Dependent	X	X
City of Cape Coral Health Facilities Authority	Lee		11
City of Cape Coral	Dependent		X
City of Casselberry Community Redevelopment Agency	Seminole		11
City of Casselberry	Dependent		X
City of Cedar Key Community Redevelopment Agency	Levy		11
City of Cedar Key	Dependent		X
City of Clewiston Community Redevelopment Agency	Hendry		11
City of Clewiston	Dependent		
City of Coral Springs Community Redevelopment Agency	Broward		11
City of Coral Springs	Dependent		X
City of Crescent City Community Redevelopment Agency	Putnam		
City of Crescent City	Dependent	X	X
			Our CRA does not have any employees
City of DeLand Downtown Tax Increment District	Volusia		11
City of DeLand	Dependent		X
City of Dunnellon Community Redevelopment Agency	Marion		11
City of Dunnellon	Dependent		X

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

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
City of Midway Community Redevelopment Agency	Gadsden		11
City of Midway	Dependent		
City of Minneola Community Redevelopment Agency	Lake		X
City of Minneola	Dependent		
City of Moore Haven Affordable Housing Finance Authority	Glades		X 11
City of Moore Haven	Dependent		
City of Moore Haven Redevelopment Agency	Glades		X 11
City of Moore Haven	Dependent		
City of Mulberry Community Redevelopment Agency	Polk		11
City of Mulberry	Dependent		
City of Naples Airport Authority	Collier		11
City of Naples	Dependent	X X	
City of Naples Community Redevelopment Agency	Collier		11
City of Naples	Dependent		X No employees
City of North Port Solid Waste District	Sarasota		X 11
City of North Port	Dependent		
City of Oakland Park Community Redevelopment Agency	Broward		11
City of Oakland Park	Dependent		
City of Palm Bay Business Improvement District	Brevard		11
City of Palm Bay	Dependent		
City of Palm Bay Road Maintenance District	Brevard		11
City of Palm Bay	Dependent		X No employees
City of Palmetto Community Redevelopment Agency	Manatee		11
City of Palmetto	Dependent		
City of Pensacola Community Redevelopment Agency	Escambia		11
City of Pensacola	Dependent	X	
City of Perry Community Redevelopment Agency	Taylor		11
City of Perry	Dependent		X
City of Plantation Community Redevelopment Agency	Broward	X	
City of Plantation	Dependent		X Under City of Plantation "General" plan

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
City of Port St. Lucie Community Redevelopment Agency	St. Lucie				11	
City of Port St. Lucie	Dependent					
City of Punta Gorda Community Redevelopment Agency	Charlotte		X			
City of Punta Gorda	Dependent		X	X		
City of Riviera Beach Utility Special District	Palm Beach				11	
City of Riviera Beach	Dependent					
City of Rockledge Community Redevelopment Agency	Brevard				11	
City of Rockledge	Dependent				X	
City of Sanford Community Redevelopment Agency	Seminole			X	11	
City of Sanford	Dependent					
City of Sarasota Community Redevelopment Agency	Sarasota				11	
City of Sarasota	Dependent				X	
City of Sarasota Parks and Recreation District	Sarasota				11	
City of Sarasota	Dependent					
City of Sebastian Community Redevelopment Agency	Indian River				11	
City of Sebastian	Dependent					
City of South Miami Health Facilities Authority	Miami-Dade					
City of South Miami	Dependent	X			X	
City of St. Cloud Community Redevelopment Agency	Osceola		X			
City of St. Cloud	Dependent			X		
City of St. Marks Redevelopment Agency	Wakulla				7	
City of St. Marks	Dependent		X	X	X	
City of St. Petersburg Health Facilities Authority	Pinellas				11	
City of St. Petersburg	Dependent					
City of Stuart Community Redevelopment Agency	Martin			X	11	
City of Stuart	Dependent					
City of Sunrise Special Tax District No. 1	Broward					
City of Sunrise	Dependent	X			X	
City of Tallahassee Community Redevelopment Agency	Leon		X		11	Under City of Tallahassee Ret. Sys.
City of Tallahassee	Dependent		X			

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
City of Tampa Community Redevelopment Agency	Hillsborough		11
City of Tampa	Dependent		
City of Tarpon Springs Community Redevelopment Agency	Pinellas		11
City of Tarpon Springs	Dependent		X
City of Trenton Community Redevelopment Agency	Gilchrist		11
City of Trenton	Dependent		
City of Winter Haven Downtown Community Redevelopment Agency	Polk		
City of Winter Haven	Dependent	X	X
			The agency does not provide retirement benefits
City-County Public Works Authority	Glades		11
Glades County	Independent		X
CityPlace Community Development District	Palm Beach		11
City of West Palm Beach	Independent		X
Civil Service Board of Santa Rosa County	Santa Rosa		
Santa Rosa County	Independent	X	X
Clay County Development Authority	Clay		11
Clay County	Independent		X X
Clay County Utility Authority	Bradford, Clay, Duval		X 11
Multi	Independent	X	
Clay Soil and Water Conservation District	Clay		
Clay County	Independent	X	X
Clearwater Cay Community Development District	Pinellas		11
City of Clearwater	Independent		X
Clearwater Community Redevelopment Agency	Pinellas		11
City of Clearwater	Dependent		X
Clearwater Downtown Development Board	Pinellas		11
City of Clearwater	Independent		X
Clearwater Housing Authority	Pinellas		11
City of Clearwater	Dependent		
Clewiston Drainage District	Hendry		X 11
Hendry County	Independent		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Coco Palms Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Cocoa Community Redevelopment Agency	Brevard				11	
City of Cocoa	Dependent				X	
Cocomar Water Control District	Broward			X	11	
Broward County	Dependent					
Coconut Cay Community Development District	Miami-Dade				11	
City of Miami Gardens	Independent				X	
Coconut Grove Business Improvement District	Miami-Dade				11	
City of Miami	Dependent					
Cold Springs Improvement District	Marion				11	
Marion County	Independent				X	
Coleman Community Redevelopment Agency	Sumter				11	
City of Coleman	Dependent				X	
Collier County Airport Authority	Collier				11	
Collier County	Dependent					
Collier County Community Redevelopment Agency	Collier				11	
Collier County	Dependent					
Collier County Educational Facilities Authority	Collier				11	
Collier County	Dependent					
Collier County Health Facilities Authority	Collier			X	11	
Collier County	Dependent					
Collier County Housing Authority	Collier		X			Fee Basis
Collier County	Independent		X	X		
Collier County Housing Finance Authority	Collier			X	11	
Collier County	Dependent					
Collier County Industrial Development Authority	Collier			X	11	
Collier County	Dependent					
Collier County Water-Sewer District	Collier			X	11	
Collier County	Dependent					

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Collier Mosquito Control District	Collier			X	11	
Collier County	Independent					
Collier Soil and Water Conservation District	Collier			X	11	
Collier County	Independent					
Collins Slough Water Control District	Hendry					
Hendry County	Independent	X			X	
Colonial Country Club Community Development District	Lee				11	
City of Fort Myers	Independent				X	
Columbia County Housing Authority	Columbia					Elected, Part time
Columbia County	Independent		X	X		
Columbia County Industrial Development Authority	Columbia			X	11	
Columbia County	Dependent					
Community Redevelopment Agency of Escambia County	Escambia				11	
Escambia County	Dependent					
Community Redevelopment Agency of the City of Fellsmere	Indian River					
City of Fellsmere	Dependent	X			X	
Community Redevelopment Agency of the City of New Smyrna Beach	Volusia				11	
New Smyrna Beach	Dependent					
Community Redevelopment Agency of the City of Parker	Bay				11	
City of Parker	Dependent				X	
Community Redevelopment Agency of the City of South Daytona	Volusia				11	
City of South Daytona	Dependent					
Community Redevelopment Agency of the City of Temple Terrace	Hillsborough				11	
City of Temple Terrace	Dependent				X	
Community Redevelopment Agency of the City of Umatilla	Lake				11	
City of Umatilla	Dependent				X	
Community Redevelopment Agency of the Town of Cinco Bayou	Okaloosa				11	
Town of Cinco Bayou	Dependent				X	
Community Redevelopment Agency of the Town of Havana	Gadsden					
Town of Havana	Dependent	X			X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Community Redevelopment Agency of the Town of Lake Park	Palm Beach		
Town of Lake Park	Dependent	X	X
Concord Station Community Development District	Pasco		11
Pasco County	Independent		X
Concorde Estates Community Development District	Osceola		11
Osceola County	Independent		X
Cone Ranch South Community Development District	Manatee		11
Manatee County	Independent		
Connected City Stewardship District	Pasco		11
Pasco County	Dependent		
Connerton West Community Development District	Pasco		11
Pasco County	Independent		X
Contrada Hills Community Development District	Santa Rosa		11
Santa Rosa County	Independent		X
Cooperative Producers Water Control District	Hendry		X 11
Hendry County	Dependent		
Copper Creek Community Development District	St. Lucie		11
City of Port St. Lucie	Independent		X
Copper Oaks Community Development District	Lee		11
Lee County	Independent		X
Copperhead Community Development District	Lee		11
Lee County	Independent		X
Copperspring Community Development District	Pasco		11
Pasco County	Independent		
Copperstone Community Development District	Manatee		11
Manatee County	Independent		X
Coquina Water Control District	Okeechobee		11
Okeechobee County	Independent		X X
Coral Bay Community Development District	Broward		11
City of Margate	Independent		X

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District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	11	SS Coverage Exclusions Comments
Coral Keys Homes Community Development District Miami-Dade County	Miami-Dade Independent					11 X	
Coral Springs Improvement District Broward County	Broward Independent		X	X		11	Part-time
Cordoba Ranch Community Development District Hillsborough County	Hillsborough Independent					11 X	
Corkscrew Farms Community Development District Lee County	Lee Independent					11	
Coronado Community Development District City of Doral	Miami-Dade Independent					11 X	
Cory Lakes Community Development District City of Tampa	Hillsborough Independent					11 X	
Country Greens Community Development District Lake County	Lake Independent					11 X	
Country Lakes Special Dependent Tax District Hillsborough County	Hillsborough Dependent			X		11	
Country Place Special Maintenance District Hillsborough County	Hillsborough Dependent			X		11	
Country Run Maintenance District Hillsborough County	Hillsborough Dependent	X				X	
Country Village Special Dependent District Hillsborough County	Hillsborough Dependent					11	
Country Walk Community Development District Pasco County	Pasco Independent					11 X	
County Line Drainage District Lee County	Lee Independent		X			11	
Cove At Bayport Colony, The Hillsborough County	Hillsborough Dependent					11 X	
Covington Park Community Development District Hillsborough County	Hillsborough Independent	X				X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	No EEs DC SS No Plan	Comments
Cow Slough Water Control District	Collier, Hendry		11
Multi	Independent		X
Creek Preserve Community Development District	Hillsborough		11
Hillsborough County	Independent		
Creeside at Twin Creeks Community Development District	St. Johns		11
St. Johns County	Independent		
Creeside Community Development District	St. Lucie		11
St. Lucie County	Independent		X
Crescent Lakes Common Facilities District	Osceola		
Osceola County	Dependent	X	X
Crestview Community Redevelopment Agency	Okaloosa		11
City of Crestview	Dependent		X
Crestview Housing Authority	Okaloosa	X	
City of Crestview	Dependent	X	X
Crestview II Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
Crestview West Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
Cross Creek North Community Development District	Clay		
Clay County	Independent	X	X
CrossCreek Community Development District	Manatee		11
Manatee County	Independent		X
Crossings At Fleming Island Community Development District, The	Clay		11
Clay County	Independent		
Crystal River Redevelopment Agency	Citrus		X 11
City of Crystal River	Dependent		
Currents Community Development District	Collier		11
Collier County	Independent		
Cutler Cay Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Cypress Bluff Community Development District	Duval		11
City of Jacksonville	Independent		
Cypress Cove Community Development District	Broward		11
City of Margate	Independent		X
Cypress Creek of Hillsborough County Community Development District	Hillsborough		11
Hillsborough County	Independent		
Cypress Grove Community Development District	Palm Beach		
Palm Beach County	Independent	X	X
Cypress Lakes Community Development District	Palm Beach		11
Palm Beach County	Independent		X
Cypress Mill Community Development District	Hillsborough		11
Hillsborough County	Independent		
Cypress Preserve Community Development District	Pasco		11
Pasco County	Independent		
Cypress Shadows Community Development District	Lee		11
Lee County	Independent		X
Dade City Community Redevelopment Agency	Pasco		11
City of Dade City	Dependent		X
Dania Beach Community Redevelopment Agency	Broward		11
City of Dania Beach	Dependent		
Dania Beach Housing Authority	Broward	X	
City of Dania Beach	Dependent	X	Plan for General Employees
Davenport Road South Community Development District	Polk		11
City of Davenport	Independent		X
Davie Community Redevelopment Agency	Broward		11
Town of Davie	Dependent		
Daytona Beach Community Redevelopment Agency	Volusia		
City of Daytona Beach	Dependent	X	X
Daytona Beach Downtown Development Authority	Volusia		X 11
City of Daytona Beach	Dependent		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Daytona Beach Housing Authority	Volusia			X	11	
City of Daytona Beach	Dependent		X			
Daytona Beach Racing and Recreational Facilities District	Volusia				11	
Volusia Co & Daytona Bch	Independent				X	
Dead Lakes Water Management District	Calhoun, Gulf				11	
Multi	Independent				X	
Deer Island Community Development District	Lake				11	
Lake County	Independent				X	
Deer Run Community Development District	Flagler				11	
City of Bunnell	Independent				X	
Deerfield Beach Community Redevelopment Agency	Broward				11	
City of Deerfield Beach	Dependent					
Deerfield Beach Housing Authority	Broward				11	
City of Deerfield Beach	Dependent				X	
Deerfield Preserve Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Deering Park Center Community Development District	Volusia				11	
City of Edgewater	Independent					
DeFuniak Springs Community Redevelopment Agency	Walton					
City of DeFuniak Springs	Dependent	X			X	
DeFuniak Springs Housing Authority	Walton			X		
City of DeFuniak Springs	Dependent			X		
Del Webb Bexley Community Development District	Pasco				11	
Pasco County	Independent					
DeLand Housing Authority	Volusia				11	
City of DeLand	Dependent		X	X		
Delray Beach Community Redevelopment Agency	Palm Beach				11	
City of Delray Beach	Dependent				X	
Delray Beach Downtown Development Authority	Palm Beach				11	
City of Delray Beach	Dependent				X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Delray Beach Housing Authority	Palm Beach		11
City of Delray Beach	Dependent		
Delta Farms Water Control District	Indian River		11
Indian River County	Independent		X
Department of Off-Street Parking of The City of Miami	Miami-Dade		11
City of Miami	Dependent		
Desoto County Hospital District	Desoto		11
Desoto County	Independent		X
Destin Community Redevelopment Agency	Okaloosa		11
City of Destin	Dependent		X
Destin Fire Control District	Okaloosa	X	2
Okaloosa County	Independent	X X	
Devil's Garden Water Control District	Hendry		
Hendry County	Independent	X	X
DG Farms Community Development District	Hillsborough		11
Hillsborough County	Independent		X
Diamond Hill Community Development District	Hillsborough		
Hillsborough County	Independent	X	X
Diamond Square Community Redevelopment Agency	Brevard		11
City of Cocoa	Dependent	X	
Disston Island Conservancy District	Glades, Hendry		X 11
Multi	Independent		
District Community Development District	Duval		11
City of Jacksonville	Independent		
Dixie Soil and Water Conservation District	Dixie		11
Dixie County	Independent		X
Doctors Memorial Hospital	Holmes		11
Holmes County	Independent	X	
Dog Island Conservation District	Franklin		
Franklin County	Independent	X	X

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Donaldson Knoll Community Development District	Polk		11
City of Mulberry	Independent		X
Dorcas Fire District	Okaloosa		11
Okaloosa County	Independent		X
Double Branch Community Development District	Clay		11
Clay County	Independent	X	X
Dovera Community Development District	Seminole		11
Seminole County	Independent		X
Dowden West Community Development District	Orange		11
City of Orlando	Independent		X
Downtown and East Town Redevelopment Agency	Lake		X 11
City of Eustis	Dependent		
Downtown Belleview Community Redevelopment Agency	Marion		
City of Belleview	Dependent	X	X
Downtown Clermont Redevelopment Agency	Lake		11
City of Clermont	Dependent		
Downtown Cocoa Beach Community Redevelopment Agency	Brevard		11
City of Cocoa Beach	Dependent		
Downtown Development Authority City of Miami	Miami-Dade		11
City of Miami	Independent	X	X
Downtown Development Authority of the City of Fort Lauderdale	Broward		X 11
City of Ft. Lauderdale	Independent	X	
Downtown Development Board	Orange	X	11
City of Orlando	Dependent		
Downtown Doral Community Development District	Miami-Dade		11
City of Doral	Independent		x
Downtown Doral South Community Development District	Miami-Dade		11
Miami-Dade County	Independent		
Downtown Improvement District	Sarasota		11
City of Sarasota	Dependent		

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	No EEs DC SS No Plan	Comments
Downtown Investment Authority	Duval		11
City of Jacksonville	Dependent		
Downtown South Neighborhood Improvement District	Orange		11
City of Orlando	Dependent		
DP1 Community Development District	St. Johns		
St. Johns County	Independent	X	X
Duette Fire and Rescue District	Manatee		11
Manatee County	Independent		
Dunedin Community Redevelopment Agency	Pinellas		X 11
City of Dunedin	Dependent		
Dunedin Housing Authority	Pinellas		
City of Dunedin	Dependent	X	X
Dunes Community Development District	Flagler		11
Flagler County	Independent	X	X
Dunnellon Airport Authority	Marion		11
Marion County	Dependent		X
Dupree Lakes Community Development District	Pasco		11
Pasco County	Independent		X
Durbin Crossing Community Development District	St. Johns		11
St. Johns County	Independent		X X
Duval County Research and Development Authority	Duval		
Duval County	Dependent	X	X
Duval Soil and Water Conservation District	Duval		11
Duval County	Independent		X
Eagle Pointe Community Development District	Manatee		11
Manatee County	Independent		X
Eagle Ridge Community Development District	Polk		11
City of Mulberry	Independent		X
Eagle's Crest Community Development District	Hillsborough		11
City of Plant City	Independent		X

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
East Beach Water Control District	Palm Beach		X 11
Palm Beach County	Independent		
East Bonita Beach Road Community Development District	Lee		11
City of Bonita Springs	Independent		
East Charlotte Drainage District	Charlotte		
Charlotte County	Independent	X	X
East Flagler Mosquito Control District	Flagler		X 11
Flagler County	Independent		
East Hendry County Drainage District	Hendry		X 11
Hendry County	Dependent		
East Homestead Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
East Lake Park Special Dependent District	Hillsborough		11
Hillsborough County	Dependent		X
East Lake Tarpon Special Fire Control District	Pinellas	X	11
Pinellas County	Independent		
East Manatee Fire Rescue District	Manatee	X X	
Manatee County	Independent	X X	
East Mulloch Water Control District	Lee		11
Lee County	Dependent		
East Naples Bay Special Taxing District	Collier		11
City of Naples	Dependent		X
East Nassau Stewardship District	Nassau		11
Nassau County	Independent		
East Niceville Fire District	Okaloosa	X-F	11
Okaloosa County	Independent		
East Park Community Development District	Orange		11
City of Orlando	Independent		X
East Shore Water Control District	Palm Beach		X 11
Palm Beach County	Independent		

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Eastern Volusia Regional Water Authority	Volusia		11
Multi	Dependent		X
Eastlake Oaks Community Development District	Pinellas		11
City of Oldsmar	Independent		X
Easton Park Community Development District	Hillsborough		
City of Tampa	Independent	X	X
Eastpoint Water and Sewer District	Franklin		X 11
Franklin County	Independent		X
Eastport Business Center	Volusia		11
City of Port Orange	Dependent		X
East-West Neighborhood Improvement District	Miami-Dade		X 11
City of Opa-locka	Dependent		
Elkton Drainage District	St. Johns		
St. Johns County	Dependent	X	X
Eloise Community Redevelopment Agency	Polk		
Polk County	Dependent	X	X
Emerald Coast Utilities Authority	Escambia		X X
Escambia County	Independent		X X
Emerald Hills Safety Enhancement District	Broward		11
City of Hollywood	Dependent		
Emerald Lakes Community Development District	Brevard		11
City of Palm Bay	Independent		
Enclave at Black Point Marina Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
Encore Community Development District	Hillsborough		11
City of Tampa	Independent		x
Englewood Area Fire Control District	Charlotte, Sarasota		X-F X 11
Multi	Independent		X
Englewood Community Redevelopment Agency	Sarasota		11
Sarasota County	Dependent		

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Englewood Water District	Charlotte, Sarasota		CL	X		
Multi	Independent			X		Defined Benefit Closed.
Enterprise Community Development District	Osceola					
Osceola County	Independent	X			X	
Epperson North Community Development District	Pasco				11	
Pasco County	Independent					
Epperson Ranch Community Development District	Pasco				11	
Pasco County	Independent					
Epperson Ranch II Community Development District	Pasco				11	
Pasco County	Independent					
Escambia County Area Transit Authority	Escambia				11	
Escambia County	Dependent					
Escambia County Housing Finance Authority	Escambia			X	11	
Escambia County	Dependent					
Escambia County Law Library	Escambia			X		
Escambia County	Independent			X		
Escambia Health Facilities Authority	Escambia					
Escambia County	Dependent	X			X	
Escambia Soil and Water Conservation District	Escambia				11	
Escambia County	Independent				X	
Esplanade Lake Club Community Development District	Lee				11	
Lee County	Independent					
Estancia at Wiregrass Community Development District	Pasco				11	
Pasco County	Independent				X	
Estates at Cherry Lake Community Development District	Lake				11	
City of Groveland	Independent				x	
Estero Fire Rescue District	Lee		X		8	Elected, Fee Basis,Part-time
Lee County	Independent		X	X		
Eureka Grove Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Everglades Agricultural Area Environmental Protection District	Glades, Hendry, Palm Beach					
Multi	Independent	X			X	
Evergreen Community Development District	Manatee				11	
Manatee County	Independent					
Falcon Trace Community Development District	Orange				11	
Orange County	Independent				X	
Fallschase Community Development District	Leon				11	Elected, Fee Basis,Part-time
Leon County	Independent			X	X	
Farmton - Brevard Community Development District	Brevard				11	
Brevard County	Independent					
Fellsmere Water Control District	Indian River			X		
Indian River County	Independent			X		
Fernandina Beach Community Redevelopment Agency	Nassau				11	
City of Fernandina Beach	Dependent				X	
Fiddler's Creek Community Development District	Collier				11	
Collier County	Independent				X	
Fiddler's Creek Community Development District Number 2	Collier				11	
Collier County	Independent				X	
Fieldstone Community Development District	Manatee				11	
Manatee County	Independent				X	
First Coast Workforce Development Consortium	Baker, Clay, Duval, Nassau, Putnam, St. Johns			X		
Multi	Independent			X		
Fishhawk Community Development District IV	Hillsborough					
Hillsborough County	Independent	X			X	
Fishhawk Ranch Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Flaghole Drainage District	Glades, Hendry				11	
Multi	Independent				X	
Flagler Beach Community Redevelopment Agency	Flagler				11	
City of Flagler Beach	Dependent					

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Flagler County Housing Authority	Flagler			X	11	
Flagler County	Independent					
Flagler Estates Road and Water Control District	St. Johns				11	Elected; Fee Basis;Part-time
St. Johns County	Independent			X	X	
Fleming Island Plantation Community Development District	Clay					
Clay County	Independent			X	X	
Flora Ridge Education Facilities Benefit District	Osceola					
City of Kissimmee	Dependent	X			X	
Florence Villa Community Redevelopment Agency	Polk				11	
City of Winter Haven	Dependent				X	The agency does not provide retirement benefits
Florida Atlantic Research and Development Authority	Broward, Palm Beach					
Multi	Independent		X	X		
Florida City Community Redevelopment Agency	Miami-Dade			X		
City of Florida City	Dependent			X		
Florida Crown Workforce Board, Inc.	Columbia, Dixie, Gilchrist, Union				11	
Multi	Independent					
Florida Green Finance Authority	Palm Beach				11	
Multi	Independent				X	
Florida Inland Navigation District	Brevard, Broward, Duval, Flagler, Indian River, Martin, Miami-Dade, Nassau, Palm Beach, St. Johns, St. Lucie, Volusia			X	11	
Multi	Independent					
Florida Keys Aqueduct Authority	Monroe			X	11	
Monroe County	Independent					
Florida Keys Mosquito Control District	Monroe			X	11	
Monroe County	Independent					
Florida PACE Funding Agency	Flagler, Osceola				11	
Flagler Co / Kissimmee	Independent				X	No employees

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Florida Resiliency and Energy District	Brevard, Broward, Charlotte, Collier, Hillsborough, Leon, Levy, Miami-Dade, Nassau, Orange, Palm Beach, Pasco, Seminole				11	
Multiple	Independent					
Florosa Fire Control District	Okaloosa					
Okaloosa County	Independent	X			X	
Flow Way Community Development District	Collier				11	
Collier County	Independent					
Fontainebleau Lakes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Forest Brooke Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Forest Creek Community Development District	Manatee				11	
Manatee County	Independent					
Fort Lauderdale Community Redevelopment Agency	Broward				11	
City of Ft. Lauderdale	Dependent					
Fort Lauderdale Housing Authority	Broward				3	None
City of Ft. Lauderdale	Dependent		X	X		
Fort Myers Beach Fire Control District	Lee			X		
Lee County	Independent					
Fort Myers Beach Mosquito Control District	Lee			X		
Lee County	Independent			X		
Fort Myers Beach Public Library District	Lee			X	11	
Lee Co. / Ft. Myers Beach	Independent					
Fort Myers Community Redevelopment Agency	Lee				11	
City of Fort Myers	Dependent					
Fort Myers Housing Authority	Lee				11	None
City of Fort Myers	Dependent		X	X		
Fort Myers Shores Fire Protection and Rescue District	Lee			X	11	
Lee County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Fort Pierce Farms Water Control District	St. Lucie			X	11	
St. Lucie County	Independent					
Fort Pierce Redevelopment Agency	St. Lucie				11	
City of Fort Pierce	Dependent				X	
Fort Walton Beach Community Redevelopment Agency	Okaloosa				11	
City of Fort Walton Beach	Dependent					
Fort Walton Beach Housing Authority	Okaloosa				11	None
City of Ft. Walton Beach	Dependent		X	X		
Forty-Ninth Street Corridor Redevelopment District	Pinellas				11	
City of Gulfport	Dependent				X	
Founders Ridge Community Development District	Lake				11	
City of Minneola	Independent				X	
Four Seasons at Crystal Springs Community Development District	Hernando				11	
Hernando County	Independent					
Fourteenth Street Community Redevelopment Agency	Manatee			X		
City of Bradenton	Dependent		X	X		
Fox Branch Ranch Community Development District	Polk				11	
Polk County	Independent				X	
Franklin Soil and Water Conservation District	Franklin				11	
Franklin County	Independent				X	
Fred R. Wilson Memorial Law Library	Seminole				11	
Seminole County	Dependent				X	
Freedom Walk Community Development District	Okaloosa				11	
City of Crestview	Independent				X	
FRERC Community Development District	Orange				11	
City of Ocoee	Independent					
Fronterra Community Development District	Collier				11	
Collier County	Independent				X	
Fruitland Park Community Redevelopment Agency	Lake					
City of Fruitland Park	Dependent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Gadsden County Hospital	Gadsden					
Gadsden County	Dependent	X			X	
Gadsden County Industrial Development Authority	Gadsden			X	11	
Gadsden County	Dependent					
Gadsden Soil and Water Conservation District	Gadsden					
Gadsden County	Independent				X	
Gainesville Community Redevelopment Agency	Alachua				11	
City of Gainesville	Dependent				X	
Gainesville Housing Authority	Alachua				11	Emergency, Fee Basis,Part-time
City of Gainesville	Dependent		X	X		
Gainesville-Alachua County Regional Airport Authority	Alachua				11	
Gainesville/Alachua Co.	Independent					
Gamble Creek Community Development District	Manatee				11	
Manatee County	Independent					
Gardens at Hammock Beach Community Development District	Flagler				11	
Flagler County	Independent				X	
Gasparilla Island Bridge Authority	Charlotte, Lee				11	
Multi	Independent		X			
Gateway Services Community Development District	Lee				11	Elected, Fee Basis,Part-time
Lee County	Independent		X	X		
George E. Weems Memorial Hospital	Franklin					
Franklin County	Independent				X	
Gerber Groves Water Control District	Hendry				11	
Hendry County	Independent				X	
Gilchrist County Industrial Development Authority	Gilchrist				11	
Gilchrist County	Dependent				X	
Gilchrist Soil and Water Conservation District	Gilchrist		X	X		
Gilchrist County	Independent		X	X	X	
Gillespie Park Neighborhood Improvement District	Sarasota				11	
City of Sarasota	Dependent					

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Glades Soil and Water Conservation District	Glades				11	
Glades County	Dependent				X	
Gladeview Water Control District	Palm Beach				11	
Palm Beach County	Independent				X	
Glen St. Johns Community Development District	St. Johns				11	
St. Johns County	Independent				x	
Golden Gate Point Streetscape Special District	Sarasota				11	
City of Sarasota	Dependent					
Golden Isles Safe Neighborhood District	Broward				11	
City of Hallandale Beach	Dependent				X	
Golden Lakes Community Development District	Polk				11	
Polk County	Independent				X	
Gramercy Farms Community Development District	Osceola				11	
City of St. Cloud	Independent				X	
Grand Bay at Doral Community Development District	Miami-Dade				11	
City of Doral	Independent				X	
Grand Hampton Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
Grand Haven Community Development District	Flagler				11	
City of Palm Coast	Independent				X	
Grand Oaks Community Development District	St. Johns				11	
St. Johns County	Independent					
Greater Boca Raton Beach and Park District	Palm Beach				11	
City of Boca Raton	Independent				X	
Greater Lakes / Sawgrass Bay Community Development District	Lake				11	
Lake County	Independent				x	
Greater Leesburg Community Redevelopment Agency	Lake				11	
City of Leesburg	Dependent				X	
Greater Naples Fire Rescue District	Collier				11	
Collier County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Greater Orlando Aviation Authority	Orange			X	11	
City of Orlando	Independent					
Greater Seminole Area Special Recreation District	Pinellas					
Pinellas County	Independent	X			X	
Green Corridor Property Assessment Clean Energy (PACE) District	Miami-Dade					
Multi Municipalities	Independent	X			X	
GreeneWay Improvement District	Orange				11	
City of Orlando	Independent				X	
Gretna Housing Authority	Gadsden				11	
City of Gretna	Dependent				X	
Gretna Neighborhood Improvement District	Gadsden					
City of Gretna	Dependent	X			X	
Greyhawk Landing Community Development District	Manatee				11	
Manatee County	Independent				X	
Griffin Lakes Community Development District	Broward				11	
City of Dania Beach	Independent				X	
Grove Community District	Okeechobee				11	
Okeechobee County	Independent				X	
Grove Resort Community Development District	Orange				11	
Orange County	Independent				X	
Groveland Community Redevelopment Agency	Lake				11	
City of Groveland	Dependent				X	
Groves Community Development District, The	Pasco				11	
Pasco County	Independent				X	
Gulf Breeze Community Redevelopment Agency	Santa Rosa				11	
City of Gulf Breeze	Dependent				X	

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Gulf Consortium	Bay, Charlotte, Citrus, Collier, Dixie, Escambia, Franklin, Gulf, Hernando, Hillsborough, Jefferson, Lee, Levy, Manatee, Monroe, Okaloosa, Pasco, Pinellas, Santa Rosa, Sarasota, Taylor, Wakulla, Walton				11	
Multi-County	Independent				X	
Gulfport Waterfront Community Redevelopment Agency	Pinellas					
City of Gulfport	Dependent	X			X	
Gulfstream Polo Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Habitat Community Development District	Lee				11	
Lee County	Independent				X	
Habitat Safe Neighborhood Improvement District	Broward				11	
City of Lauderhill	Dependent					
Hacienda Lakes Community Development District	Collier					
Collier County	Independent	X			X	
Haines City Community Redevelopment Agency	Polk				11	
City of Haines City	Dependent					
Haines City Water Control District	Polk					
Polk County	Independent	X			X	
Halifax Hospital Medical Center	Volusia		X		11	
Volusia County	Independent		X			
Hallandale Beach Community Redevelopment Agency	Broward				11	
City of Hallandale Beach	Dependent				X	
Hamal Community Development District	Palm Beach					
City of West Palm Beach	Independent	X			X	
Hamilton County Development Authority	Hamilton				11	
Hamilton County	Independent				X	
Hamilton County Memorial Hospital	Hamilton			X	11	
Hamilton County	Independent					

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Hamilton County Soil and Water Conservation District	Hamilton		11	
Hamilton County	Independent		X	
Hammock Bay Community Development District	Walton		11	
City of Freeport	Independent		X	
Hammock Woods Special Dependent Tax District	Hillsborough		11	
Hillsborough County	Dependent		X	
Hammocks Community Development District	Hillsborough		11	
City of Tampa	Independent			
Harbor Bay Community Development District	Hillsborough		11	
Hillsborough County	Independent		X	
Harbour Isles Community Development District	Hillsborough		11	
Hillsborough County	Independent		x	
Harbour Waterway Special District	Duval			
City of Jacksonville	Dependent		X X	
Harbourage at Braden River Community Development District	Manatee		11	
Manatee County	Independent		X	
Hardee County Economic Development Authority	Hardee		11	
Hardee County	Independent			
Hardee County Housing Authority	Hardee		11	
Hardee County	Independent			
Hardee County Indigent Health Care Special District	Hardee			
Hardee County	Independent	X	X	
Hardee County Industrial Development Authority	Hardee		11	
Hardee County	Dependent			
Hardee Soil and Water Conservation District	Hardee			
Hardee County	Independent	X	X	
Harden / Parkway Community Redevelopment Agency	Polk			
Polk County	Dependent	X	X	No employees
Harmony Community Development District	Osceola		11	
Osceola County	Independent		X	

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Harmony on Lake Eloise Community Development District	Polk				11	
City of Winter Haven	Independent					
Harmony Village Community Development District	Okaloosa				11	
City of Laurel Hill	Independent				X	
Harmony West Community Development District (2017)	Osceola				11	
Osceola County	Independent					
Harrison Ranch Community Development District	Manatee				11	
Manatee County	Independent				X	
Hastings Drainage District	Putnam, St. Johns				11	
Multi	Independent				X	
Hawk's Point Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Hawkstone Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Hawthorne Community Redevelopment Agency	Alachua				11	
City of Hawthorne	Dependent				X	
Hawthorne Mill North Community Development District	Polk				11	
City of Lakeland	Independent					
Health Care District of Palm Beach County	Palm Beach				11	
Palm Beach County	Independent					
Heartland Library Cooperative	Desoto, Glades, Hardee, Highlands, Okeechobee			X		
Multi	Independent			X	X	
Heights Community Development District, The	Hillsborough				11	
City of Tampa	Independent					
Hemingway Point Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				x	
Hendry County Hospital Authority	Hendry			X	11	
Hendry County	Independent		X			
Hendry County Industrial Development Authority	Hendry			X	11	
Hendry County	Dependent					

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Hendry Soil and Water Conservation District	Hendry		X	
Hendry County	Dependent		X	
Hendry-Hilliard Water Control District	Hendry			11
Hendry County	Independent		X	
Hendry-La Belle Recreation Board	Hendry		X	
Hendry County/City of Lab	Independent	X	X	
Heritage Bay Community Development District	Collier			11
Collier County	Independent			
Heritage Greens Community Development District	Collier			11
Collier County	Independent		X	
Heritage Harbor Community Development District	Hillsborough			
Hillsborough County	Independent		X	X
Heritage Harbour Market Place Community Development District	Manatee			11
Manatee County	Independent		X	
Heritage Harbour North Community Development District	Manatee			11
Manatee County	Independent		X	
Heritage Harbour South Community Development District	Manatee			11
Manatee County	Independent		X	
Heritage Isle at Viera Community Development District	Brevard			11
Brevard County	Independent		X	
Heritage Isles Community Development District	Hillsborough			
City of Tampa	Independent	X		X
Heritage Lake Park Community Development District	Charlotte			
Charlotte County	Independent		X	X
Heritage Landing Community Development District	St. Johns			
St. Johns County	Independent	X		X
Heritage Oak Park Community Development District	Charlotte			11
Charlotte County	Independent		X	
Heritage Palms Community Development District	Lee			11
City of Fort Myers	Independent		X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Heritage Park Community Development District	St. Johns		
St. Johns County	Independent	X	X
Heritage Pines Community Development District	Pasco		11
Pasco County	Independent		
Heritage Plantation Community Development District	Okaloosa		11
Okaloosa County	Independent		X
Heritage Springs Community Development District	Pasco		11
Pasco County	Independent		X
Hernando County Housing Authority	Hernando		X 11
Hernando County	Independent		
Hernando County Law Library	Hernando		X 11
Hernando County	Dependent		
Hernando County Port Authority	Hernando		X 11
Hernando County	Dependent		
Hernando County Water and Sewer District	Hernando		X 11
Hernando County	Dependent		
Heron Isles Community Development District	Nassau		11
Nassau County	Independent		X X
Hérons Glen Recreation District	Lee		11
Lee County	Independent		X
Hialeah Housing Authority	Miami-Dade		11
City of Hialeah	Dependent		X
Hialeah Redevelopment Agency	Miami-Dade		11
City of Hialeah	Dependent		X
Hickory Hill Special Dependent Tax District	Hillsborough		
Hillsborough County	Dependent	X	X
Hidden Creek Community Development District	Hillsborough		11
Hillsborough County	Independent		X
			District has no employees
Hidden Creek North Community Development District	Pasco		11
Pasco County	Independent		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Hideaway Beach District	Collier				11	
City of Marco Island	Dependent					
High Ridge / Quantum Community Development District	Palm Beach				11	
City of Boynton Beach	Independent				X	
High Springs Community Redevelopment Agency	Alachua				11	
City of High Springs	Dependent				X	
Highland Glades Water Control District	Palm Beach				11	
Palm Beach County	Independent				X	
Highland Lakes Community Development District	Pasco				11	
City of Dade City	Independent				X	
Highland Meadows Community Development District	Polk				11	
City of Davenport	Independent				X	District has no employees
Highland Meadows II Community Development District	Polk				11	
City of Davenport	Independent					
Highland Meadows West Community Development District	Polk					
Polk County	Independent	X			X	
Highland View Water and Sewer District	Gulf			X	11	
Gulf County	Dependent					
Highlands Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Highlands County Health Facilities Authority	Highlands			X	11	
Highlands County	Dependent					
Highlands County Hospital District	Highlands					
Highlands County	Dependent	X			X	
Highlands County Housing Authority	Highlands				11	
Highlands County	Independent				X	
Highlands County Industrial Development Authority	Highlands			X	11	
Highlands County	Dependent					
Highlands Soil and Water Conservation District	Highlands				11	
Highlands County	Independent				X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Highway 79 Corridor Authority	Holmes, Washington		11	
City of Bonifay, Holmes and Washington Counties	Independent			
Hillcrest Community Development District	Broward		11	
City of Hollywood	Independent		X	
Hills of Minneola Community Development District	Lake		11	
City of Minneola	Independent			
Hillsboro Inlet District	Broward		X 11	
Broward County	Independent			
Hillsborough County Aviation Authority	Hillsborough		X 11	
Hillsborough County	Independent			
Hillsborough County Hospital Authority	Hillsborough		X 11	
Hillsborough County	Dependent			
Hillsborough County Industrial Development Authority	Hillsborough			
Hillsborough County	Dependent	X	X	
Hillsborough Soil and Water Conservation District	Hillsborough		X 11	
Hillsborough County	Independent			
Hillsborough Transit Authority	Hillsborough		X 11	
Hillsborough County	Independent			
Hobe-Saint Lucie Conservancy District	Martin			
Martin County	Independent		X	
Holiday Park, Park and Recreation District	Sarasota			Elected, Fee Basis,Part-time
Sarasota County	Independent		X X	
Holley-Navarre Fire Protection District	Santa Rosa		F-DB 11	
Santa Rosa County	Independent			
Holly Hill Road East Community Development District	Polk		11	
City of Davenport	Independent		X	
Hollywood Beach Community Development District I	Broward		11	
City of Hollywood	Independent		X	
Hollywood Community Redevelopment Agency	Broward		11	
City of Hollywood	Dependent		X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Hollywood Housing Authority	Broward		11	Elected
City of Hollywood	Dependent		X	
Holmes County Development Commission	Holmes		X 11	
Holmes County	Dependent			
Holmes County Housing Authority	Holmes		X 11	
Holmes County	Independent			
Holmes Creek Soil and Water Conservation District	Holmes			
Holmes County	Independent		X	
Holt Fire District	Okaloosa		11	
Okaloosa County	Independent		X	
Homestead 50 Community Development District	Miami-Dade		11	
Miami-Dade County	Independent		X	
Homestead Community Redevelopment Agency	Miami-Dade		11	
City of Homestead	Dependent		X	
Homosassa Special Water District	Citrus		X 11	
Citrus County	Independent			
Housing Authority of Bartow	Polk		11	Part-time
City of Bartow	Dependent		X	
Housing Authority of Brevard County	Brevard		11	
Brevard County	Independent	X		
Housing Authority of Springfield	Bay		X 11	None
City of Springfield	Dependent	X	X	
Housing Authority of Tarpon Springs	Pinellas		11	None
City of Tarpon Springs	Dependent	X	X	
Housing Authority of The City of Arcadia	Desoto		11	None
City of Arcadia	Dependent	X	X	
Housing Authority of The City of Belle Glade	Palm Beach	X		None
City of Belle Glade	Dependent		X	
Housing Authority of The City of Bradenton	Manatee		11	None
City of Bradenton	Dependent		X X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Housing Authority of The City of Cocoa	Brevard		11	Elected,Emergency,Fee Basis,Part-time
City of Cocoa	Dependent	X	X	
Housing Authority of The City of Eustis	Lake		X 11	
City of Eustis	Dependent			
Housing Authority of The City of Fernandina Beach	Nassau		11	None
City of Fernandina Beach	Dependent		X	
Housing Authority of The City of Fort Pierce	St. Lucie		11	None
City of Fort Pierce	Dependent	X	X	
Housing Authority of The City of Homestead	Miami-Dade		11	None
City of Homestead	Dependent		X X	
Housing Authority of The City of Lakeland	Polk		11	None
City of Lakeland	Dependent		X	
Housing Authority of The City of Mulberry	Polk	X		None
City of Mulberry	Dependent		X X	
Housing Authority of The City of New Smyrna Beach	Volusia		X 11	None
City of New Smyrna Beach	Dependent		X	
Housing Authority of The City of Orlando	Orange			
City of Orlando	Dependent	X		X
Housing Authority of The City of Pompano Beach	Broward		11	None
City of Pompano Beach	Dependent		X	
Housing Authority of The City of Stuart	Martin		11	
City of Stuart	Dependent	x		
Housing Authority of The City of Tampa	Hillsborough		11	Fee Basis, Part-time
City of Tampa	Dependent	X	X	
Housing Authority of The City of Titusville	Brevard		11	
City of Titusville	Dependent	X		
Housing Finance Authority of Clay County	Clay		X 11	
Clay County	Dependent			
Housing Finance Authority of Hillsborough County	Hillsborough			
Hillsborough County	Dependent	X		X

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Housing Finance Authority of Lee County	Lee					
Lee County	Dependent	X			X	
Housing Finance Authority of Manatee County	Manatee					
Manatee County	Dependent	X			X	
Housing Finance Authority of Palm Beach County	Palm Beach			X	11	
Palm Beach County	Dependent					
Housing Finance Authority of Pinellas County	Pinellas			X	11	
Pinellas County	Dependent					
Housing Finance Authority of Polk County	Polk					
Polk County	Dependent	X			X	
Housing Finance Authority of St. Johns County	St. Johns			X	11	
St. Johns County	Dependent					
Housing Finance Authority of Volusia County	Volusia			X	11	
Volusia County	Dependent					
Howard Creek Fire Control District	Gulf			X	11	
Gulf County	Dependent					
Hunter's Lake Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Hunter's Ridge Community Development District No. 1	Flagler				11	
Flagler County	Independent				x	
Hunter's Ridge Oaks Community Development District No 1	Flagler				11	
Flagler County	Independent					
Hypoluxo / Haverhill Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Immokalee Fire Control District	Collier			X	11	
Collier County	Independent					
Immokalee Water and Sewer District	Collier				11	
Collier County	Independent					
Indian Creek Common Facilities District	Osceola				11	
Osceola County	Dependent				X	

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District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	SS Coverage Exclusions Comments
Indian Hills-Hickory Ridge II Special Dependent Tax District Hillsborough County	Hillsborough Dependent			X	11	
Indian Point Common Facilities District Osceola County	Osceola Dependent				11 X	
Indian Ridge Villas Common Facilities District Osceola County	Osceola Dependent				11 X	
Indian River County Emergency Services District Indian River County	Indian River Dependent			X	11	
Indian River County Hospital District Indian River County	Indian River Independent		X	X	X	None
Indian River County Housing Authority Indian River County	Indian River Independent			X	11	
Indian River Farms Water Control District Indian River County	Indian River Independent			X	11	
Indian River Mosquito Control District Indian River County	Indian River Independent			X X		
Indian River Soil and Water Conservation District Indian River County	Indian River Independent			X	11	
Indian Trace Development District City of Weston	Broward Dependent	X			X	
Indian Trail Improvement District Palm Beach County	Palm Beach Independent			X X		
Indiantown Community Development District Martin County	Martin Independent	X			X	
Indigo Community Development District City of Daytona Beach	Volusia Independent			X	11 X	Elected
Indigo East Community Development District Marion County	Marion Independent				11 X	
Industrial Development Authority of Calhoun County Calhoun County	Calhoun Dependent			X	11	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Interlaken Community Development District	Miami-Dade		11
Miami-Dade County	Independent		x
International Drive Community Redevelopment Agency	Orange		
Orange County	Dependent	X	X
International Drive Master Transit and Improvement District	Orange		
Orange County	Independent		X X
Iona-McGregor Fire Protection and Rescue Service District	Lee		X 11
Lee County	Independent		
IRL Council	Brevard, Indian River, Martin, St. Lucie, Volusia		X 11
Multiple	Independent		X
			Covers general employees
Islands at Doral (NE) Community Development District	Miami-Dade		X 11
City of Doral	Independent		
Islands at Doral (SW) Community Development District	Miami-Dade		11
City of Doral	Independent		X
Islands at Doral III Community Development District	Miami-Dade		11
City of Doral	Independent		X
Islands at Doral Townhomes Community Development District	Miami-Dade		11
City of Doral	Independent		X
Isle of Palms Special District	Duval		11
City of Jacksonville	Dependent		X
Isles of Bartram Park Community Development District	St. Johns		11
St. Johns County	Independent		X
Isles of Inverrary Safe Neighborhood Improvement District	Broward		11
City of Lauderhill	Dependent		
Istokpoga Marsh Watershed Improvement District	Highlands		X 11
Highlands County	Dependent		
J. Ben Harrill Villages of Pasadena Hills Stewardship District	Pasco		11
Pasco County	Dependent		x
Jackson County Agricultural Center	Jackson		X 11
Jackson County	Dependent		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Jackson County Hospital District	Jackson			X	10	
Jackson County	Independent		X	X		
Jackson Soil and Water Conservation District	Jackson				11	
Jackson County	Independent				X	
Jacksonville Aviation Authority	Duval			X	11	
City of Jacksonville	Dependent					
Jacksonville Beach Community Redevelopment Agency	Duval					
City Jacksonville Beach	Dependent				X	
Jacksonville Health Facilities Authority	Duval				11	
City of Jacksonville	Dependent				X	
Jacksonville Housing Authority	Duval				11	
City of Jacksonville	Independent				X	
Jacksonville Housing Finance Authority	Duval				11	
Duval County	Dependent				X	
Jacksonville International Airport Area Redevelopment Agency	Duval				11	
City of Jacksonville	Dependent					
Jacksonville Port Authority	Duval				11	
City of Jacksonville	Dependent					
Jacksonville Public Library	Duval				11	
City of Jacksonville	Dependent				X	
Jacksonville Transportation Authority	Duval			X		
City of Jacksonville	Independent			X		
Jefferson Soil and Water Conservation District	Jefferson				11	
Jefferson County	Independent				X	
John A. H. Murphree Law Library	Alachua			X	11	
Alachua County	Dependent					
Joint West Melbourne-Brevard County Community Redevelopment Agency	Brevard				11	
City of West Melbourne	Dependent				X	No employees
Joshua Water Control District	Desoto		X	X	10	
Desoto County	Independent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Journey's End Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Julington Creek Plantation Community Development District	St. Johns					
St. Johns County	Independent	X			X	
Jupiter Inlet District	Palm Beach					
Multiple	Independent		X	X	X	
Jupiter Island Beach Protection District	Martin				11	
Town of Jupiter Island	Dependent				X	
Juvenile Welfare Board of Pinellas County	Pinellas			X	11	
Pinellas County	Independent					
Kass Circle Community Redevelopment Agency	Hernando				11	
Hernando County	Dependent					
K-Bar Ranch Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
K-Bar Ranch II Community Development District	Hillsborough				11	
City of Tampa	Independent				X	
Kendall Breeze Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Kendall Breeze West Community Development District	Miami-Dade				11	
Miami-Dade	Independent				X	
Key Largo Fire Rescue and Emergency Medical Services District	Monroe				11	
Monroe County	Independent					
Key Largo Wastewater Treatment District	Monroe				11	
Monroe County	Independent		X			
Key Marco Community Development District	Collier				11	
Collier County	Independent				X	
Key West Housing Authority	Monroe		X		11	None
City of Key West	Dependent			X		
Keys Cove Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Keys Cove II Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Keys Edge Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Keystone Airpark Authority	Clay				11	
City of Keystone Heights	Dependent		X			
Keystone Grove Lakes Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Keystone Heights Community Redevelopment Agency	Clay				11	
City of Keystone Heights	Dependent				X	
KingSoutel Crossing Community Redevelopment Agency	Duval				11	
City of Jacksonville	Dependent					
La Collina Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Lafayette Soil and Water Conservation District	Lafayette				11	
Lafayette County	Independent				X	
Lago Vista Maintenance District	Hillsborough					
Hillsborough County	Dependent	X			X	
Laguna Lakes Community Development District	Lee				11	
Lee County	Independent				X	
Lake Apopka Natural Gas District	Lake, Orange			X	11	
Multi	Independent					
Lake Asbury Municipal Service Benefit District	Clay			X	11	
Clay County	Dependent					
Lake Ashton Community Development District	Polk				11	
Polk County	Independent				X	
Lake Ashton II Community Development District	Polk					
Polk County	Independent				X	
Lake Beluthahatchee Community Development District	St. Johns					
St. Johns County	Independent	X			X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lake Bernadette Community Development District	Pasco				11	
Pasco County	Independent				X	
Lake Brant Special Dependent District	Hillsborough			X	11	
Hillsborough County	Dependent					
Lake Butler Community Redevelopment Agency	Union					
City of Lake Butler	Dependent	X			X	
Lake City Community Redevelopment Agency	Columbia					
City of Lake City	Dependent	X			X	
Lake Clarke Shores Community Redevelopment Agency	Palm Beach					
Town of Lake Clarke Shores	Dependent	X			X	No employees
Lake Conway Water and Navigation Control District	Orange					
Orange County	Dependent	X			X	
Lake County Water Authority	Lake			X		
Lake County	Independent		X	X		
Lake Frances Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Lake Heather Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Lucie Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
Lake Magdalene Estates West Special Dependent Tax District	Hillsborough					
Hillsborough County	Dependent	X			X	
Lake Magdalene Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Lake Padgett Estates Independent Special District	Pasco				11	
Pasco County	Independent				X	
Lake Powell Residential Golf Community Development District	Bay				11	
Bay County	Independent				X	
Lake Region Lakes Management District	Polk					Profit-sharing plan
Polk County	Independent		X	X		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lake Shore Hospital Authority	Columbia			X		
Columbia County	Independent			X		
Lake Soil and Water Conservation District	Lake			X	11	
Lake County	Independent					
Lake St. Charles Community Development District	Hillsborough					
Hillsborough County	Independent				X	
Lake Strawberry Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Lake Wales Airport Authority	Polk					
City of Lake Wales	Dependent	X			X	
Lake Wales Community Redevelopment Agency	Polk					
City of Lake Wales	Dependent			X		
Lake Wales Housing Authority	Polk				11	Part-time
City of Lake Wales	Dependent			X		
Lake Worth Community Redevelopment Agency	Palm Beach				11	
City of Lake Worth	Dependent				X	
Lake Worth Drainage District	Palm Beach			X	11	
Palm Beach County	Independent					
Lakeland Area Mass Transit District	Polk			X	8	None
Polk County	Independent		X	X		
Lakeland Community Redevelopment Agency	Polk		X			
City of Lakeland	Dependent					
Lakeland Downtown Development Authority	Polk				2	
City of Lakeland	Independent		X	X		
Lakes by the Bay South Community Development District	Miami-Dade				11	
Miami-Dade Co/Cutler Bay	Independent				X	
Lakeshore Ranch Community Development District	Pasco				11	
Pasco County	Independent				X	
Lakeside Community Development District	Pasco				11	
Pasco County	Independent				X	

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District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	11	SS Coverage Exclusions Comments
Lakeside Landings Community Development District City of Winter Haven	Polk Independent					11	
Lakeside Plantation Community Development District City of North Port	Sarasota Independent	X			X		
Lakeside Preserve Community Development District City of Lakeland	Polk Independent					11	
Lakewood Ranch Community Development District 1 Manatee County	Manatee Independent				X	11	
Lakewood Ranch Community Development District 2 Manatee County	Manatee Independent				X	11	
Lakewood Ranch Community Development District 4 Manatee County	Manatee Independent				X	11	
Lakewood Ranch Community Development District 5 Manatee County	Manatee Independent				X	11	
Lakewood Ranch Community Development District 6 Manatee County	Manatee Independent			X	X		
Lakewood Ranch Stewardship District Multi	Manatee, Sarasota Independent				X	11	
Landings at Miami Community Development District Miami-Dade County	Miami-Dade Independent					11	
Landmark at Doral Community Development District City of Doral	Miami-Dade Independent				X	11	
Largo Community Redevelopment Agency City of Largo	Pinellas Dependent		X	X	X		
Lauderdale Isles Water Management District City of Fort Lauderdale	Broward Dependent	X			X		
Lauderdale Lakes Community Redevelopment Agency City of Lauderdale Lakes	Broward Dependent				X	11	
Lauderhill Housing Authority City of Lauderhill	Broward Dependent					11	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Lealman Special Fire Control District	Pinellas			X	11	
Pinellas County	Independent					
Lee County Educational Facilities Authority	Lee				11	
Lee County	Dependent				X	
Lee County Housing Authority	Lee				11	Elected, Fee Basis
Lee County	Independent		X	X		
Lee County Hyacinth Control District	Lee			X	11	
Lee County	Independent					
Lee County Industrial Development Authority	Lee			X	11	Elected, Fee Basis,Part-time
Lee County	Dependent			X		
Lee County Mosquito Control District	Lee			X	8	
Lee County	Independent					
Lee County Port Authority	Lee			X	11	
Lee County	Dependent					
Lee County Trauma Services District	Lee				11	
Lee County	Independent		X			
Lee Memorial Health System	Lee				8	None
Lee County	Independent		X	X		
Legends Bay Community Development District	Manatee				11	
Manatee County	Independent				X	
Lehigh Acres Fire Control and Rescue District	Lee			X	11	
Lee County	Independent					
Lehigh Acres Municipal Services Improvement District	Hendry, Lee				11	
Multi	Independent					
Lely Community Development District	Collier				11	
Collier County	Independent				X	
Leon County Educational Facilities Authority	Leon					
Leon County	Dependent	X			X	
Leon County Energy Improvement District	Leon				11	
Leon County	Dependent				X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Leon County Health Facilities Authority	Leon		
Leon County	Dependent	X	X
Leon County Housing Finance Authority	Leon		X 11
Leon County	Dependent		
Leon County Research and Development Authority	Leon		X 11
Leon County	Dependent		
Leon Soil and Water Conservation District	Leon		11
Leon County	Independent		X
Levy Soil and Water Conservation District	Levy		
Levy County	Independent		X
Lexington Community Development District	Manatee		
Manatee County	Independent		X X
Lexington Oaks Community Development District	Pasco		11
Pasco County	Independent		X
Liberty Fire District	Walton		11
Walton County	Independent		X
Lincoln Road Business Improvement District	Miami-Dade		11
City of Miami Beach	Independent		
Live Oak Estates Community Development District	Osceola		11
Osceola County	Independent		
Live Oak Housing Authority	Suwannee		X 11
City of Live Oak	Dependent		
Live Oak Lake Community Development District	Osceola		
Osceola County	Independent	X	X
			No employees
Live Oak No. 1 Community Development District	Hillsborough		11
Hillsborough County	Independent		X
Live Oak No. 2 Community Development District	Hillsborough		11
Hillsborough County	Independent		X
Live Oak-Suwannee County Recreation Board	Suwannee		11
Suwannee Co. / Live Oak	Dependent		X

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Logan Gate Village Special Dependent District	Hillsborough		X 11	
Hillsborough County	Dependent			
Long Lake Ranch Community Development District	Pasco			
Pasco County	Independent	X	X	
Long Lake Reserve Community Development District	Pasco		11	
Pasco County	Independent			
Longboat Key Beach Erosion Control District A	Manatee, Sarasota			
Town of Longboat Key	Dependent	X	X	
Longboat Key Beach Erosion Control District B	Manatee, Sarasota			
Town of Longboat Key	Dependent	X	X	
Longleaf Community Development District	Pasco		11	
Pasco County	Independent		X	
Lower Florida Keys Hospital District	Monroe		11	None
Monroe County	Independent		X X	
Loxahatchee Groves Water Control District	Palm Beach		X 11	
Town of Loxahatchee Groves	Dependent			
Loxahatchee River Environmental Control District	Martin, Palm Beach		11	Fee Basis
Multi	Independent	X	X	
LT Ranch Community Development District	Sarasota		11	
Sarasota County	Independent			
Lucaya Community Development District	Lee		11	
Lee County	Independent		X	
Lucerne Park Community Development District	Polk		11	
City of Winter Haven	Independent			
Lynn Haven Community Redevelopment Agency	Bay		11	
City of Lynn Haven	Dependent			
Lynwood Community Development District	Hillsborough			
Hillsborough County	Independent	X	X	
Macclenny Housing Authority	Baker		X 11	
City of Macclenny	Dependent			

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Madeira Community Development District	St. Johns				11	
City of St. Augustine	Independent				X	
Madison Community Redevelopment Agency	Madison				11	
City of Madison	Dependent				X	
Madison County Health and Hospital District	Madison				11	
Madison County	Independent				X	
Madison County Soil and Water Conservation District	Madison				11	
Madison County	Dependent				X	
Magic Place Community Development District	Osceola				11	
Osceola County	Independent				X	
Magic Reserve Community Development District	Osceola				11	
Osceola County	Independent				X	
Magnolia Creek Community Development District	Walton				11	
City of Freeport	Independent				X	
Magnolia Park Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Magnolia West Community Development District	Clay				11	
Green Cove Springs	Independent				x	
Maitland Downtown Community Redevelopment Agency	Orange				11	
City of Maitland	Dependent					
Majorca Isles Community Development District	Miami-Dade				11	
City of Miami Gardens	Independent				X	
Manatee County Housing Authority	Manatee			X		
Manatee County	Independent			X		
Manatee County Mosquito Control District	Manatee			X		
Manatee County	Independent			X		
Manatee County Port Authority	Manatee			X	11	
Manatee County	Dependent					
Manatee River Soil and Water Conservation District	Manatee				11	
Manatee County	Independent				X	

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

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Marshall Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Martin County Community Redevelopment Agency	Martin				11	
Martin County	Dependent				X	
Martin County Health Facilities Authority	Martin					
Martin County	Dependent	X			X	
Martin County Industrial Development Authority	Martin			X	11	
Martin County	Dependent					
Martin Soil and Water Conservation District	Martin				11	
Martin County	Independent				X	
Matlacha / Pine Island Fire Control District	Lee			X	11	None
Lee County	Independent			X		
Mayfair Community Development District (Brevard County)	Brevard				11	
City of Melbourne	Independent				X	
McJunkin at Parkland Community Development District	Broward				11	
City of Parkland	Independent					
Meadow Pines Community Development District	Broward				11	
City of Pembroke Pines	Independent				X	
Meadow Pointe Community Development District	Pasco				11	
Pasco County	Independent				X	
Meadow Pointe II Community Development District	Pasco				11	
Pasco County	Independent				X	
Meadow Pointe III Community Development District	Pasco					
Pasco County	Independent	X			X	
Meadow Pointe IV Community Development District	Pasco				11	
Pasco County	Independent				X	
Meadow Pointe V Community Development District	Pasco				11	
Pasco County	Independent				X	
Meadow View at Twin Creeks Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Mediterra South Community Development District	Collier				11	
Collier County	Independent				X	
Mediterranea Community Development District	Palm Beach				11	
City of Riviera Beach	Independent				X	
Melbourne Airport Authority	Brevard			X	11	
City of Melbourne	Dependent					
Melbourne Community Redevelopment Agency	Brevard			X	11	
City of Melbourne	Dependent					
Melbourne Housing Authority	Brevard			X	11	
City of Melbourne	Dependent					
Melbourne-Tillman Water Control District	Brevard			X	11	
Brevard County	Dependent					
Merritt Island Public Library District	Brevard			X		
Brevard County	Independent					
Merritt Island Redevelopment Agency	Brevard			X	11	
Brevard County	Dependent					
Metropica Improvement District	Broward					
City of Sunrise	Dependent	X			X	
Miami Beach Health Facilities Authority	Miami-Dade				11	
City of Miami Beach	Dependent				X	
Miami Beach Housing Authority	Miami-Dade			X	11	
City of Miami Beach	Independent					
Miami Beach Redevelopment Agency	Miami-Dade				11	
City of Miami Beach	Dependent					
Miami Beach Visitor and Convention Authority	Miami-Dade				11	
City of Miami Beach	Dependent				X	
Miami Sports and Exhibition Authority	Miami-Dade				11	None
City of Miami	Dependent			X		
Miami World Center Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Miami-Dade County Educational Facilities Authority	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade County Health Facilities Authority	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade County Housing Finance Authority	Miami-Dade				11	
Miami-Dade County	Dependent				X	
Miami-Dade County Industrial Development Authority	Miami-Dade			X		
Miami-Dade County	Dependent			X		
Miami-Dade County Library District	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Miami-Dade Expressway Authority	Miami-Dade			X		
Miami-Dade County	Independent					
Miami-Dade Fire and Rescue Service District	Miami-Dade			X	11	
Miami-Dade County	Dependent					
Mid-Bay Bridge Authority	Okaloosa			X	11	
Okaloosa County	Dependent					
Middle Village Community Development District	Clay				11	Elected
Clay County	Independent			X	X	
Midtown Community Redevelopment Agency	Miami-Dade				11	
City of Miami	Dependent				X	
Midtown Miami Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Midway Fire District	Santa Rosa		F-DB		11	
Santa Rosa County	Independent					
Millers Creek Special District	Duval				11	
City of Jacksonville	Dependent				X	The District has no employees.
Milton Community Redevelopment Agency	Santa Rosa					
City of Milton	Dependent	X			X	
Milton Housing Authority	Santa Rosa				11	
City of Milton	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Mira Lago West Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Mirabella Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Mirada Community Development District (Lee)	Lee				11	
Lee County	Independent				X	
Mirada Community Development District (Pasco)	Pasco				11	
Pasco County	Independent					
Mirada II Community Development District	Pasco				11	
Pasco county	Independent					
Miromar Lakes Community Development District	Lee				11	
Lee County	Independent				X	
Mitchell Ranch Community Development District	Pasco				11	
Pasco County	Independent					
Monroe County Comprehensive Plan Land Authority	Monroe			X		
Monroe County	Dependent			X		
Monroe County Housing Authority	Monroe				11	
Monroe County	Independent		X			
Monroe County Industrial Development Authority	Monroe				11	
Monroe County	Dependent				X	
Montecito Community Development District	Brevard				11	
City of Satellite Beach	Independent				X	
Monterey / Congress Community Development District	Palm Beach				11	
City of Boynton Beach	Independent					
Monterra Community Development District	Broward				11	
City of Cooper City	Independent				X	
Moody River Estates Community Development District	Lee				11	
Lee County	Independent				X	
Moore Haven Capital Projects Finance Authority	Glades					
City of Moore Haven	Dependent	X			X	

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

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Narcoossee Community Development District	Orange		11	
City of Orlando	Independent		X	
Nassau County Housing Finance Authority	Nassau		X 11	
Nassau County	Dependent			
Nassau Soil and Water Conservation District	Nassau			
Nassau County	Independent		X	
Nature Coast Regional Water Authority	Dixie, Gilchrist		X 11	
Multi	Independent			
Naturewalk Community Development District	Walton		11	
Walton County	Independent		X	
Naval Properties Local Redevelopment Authority	Monroe		11	
City of Key West	Dependent			
New Port - Tampa Bay Community Development District	Hillsborough		11	
City of Tampa	Independent		X	
New Port Richey Community Redevelopment Agency	Pasco		X 11	
City of New Port Richey	Dependent			
New River Community Development District	Pasco		11	
Pasco County	Independent		X	
New River Public Library Cooperative	Baker, Bradford, Union		11	
Multi	Independent		X	
New River Solid Waste Association	Baker, Bradford, Union		X 11	
Multi	Independent			
Niceville Housing Authority	Okaloosa		X	
City of Niceville	Dependent		X	
Niles Garden Neighborhood Improvement District	Miami-Dade		X 11	
City of Opa-locka	Dependent			
Normandy Shores Local Government Neighborhood Improvement District	Miami-Dade		11	
City of Miami Beach	Dependent		X	
North Bay Fire District	Okaloosa		X-F 11	Elected,Fee Basis,Part-time
Okaloosa County	Independent		X X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
North Boulevard Community Development District	Polk				11	
City of Haines City	Independent				X	
North Brevard County Hospital District	Brevard		X		11	None
Brevard County	Independent			X		
North Brevard County Public Library District	Brevard			X	11	
Brevard County	Dependent					
North Brevard Economic Development Zone Dependent Special District	Brevard			x	11	
Brevard County	Dependent					
North Brevard Recreation Special Distirct	Brevard				11	
Brevard County	Dependent				X	
North Broward Hospital District	Broward				11	None
Broward County	Independent		X	X		
North Central Florida Regional Housing Authority	Gilchrist, Levy, Suwannee			X		
Multi	Independent			X		
North Collier Fire Control and Rescue District	Collier				11	
Collier County	Independent					
North Dade Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
North Fort Myers Fire Control and Rescue Service District	Lee			X	11	
Lee County	Independent					
North Lake County Hospital District	Lake				11	
Lake County	Independent				X	
North Lakes Maintenance District	Hillsborough			X	11	
Hillsborough County	Dependent					
North Lauderdale Housing Authority	Broward				11	
City of North Lauderdale	Dependent					
North Lauderdale Water Control District	Broward				11	Elected,Part-time
City of North Lauderdale	Dependent		X	X		

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
North Mainland / Ormond Crossings Community Redevelopment Agency	Volusia		11
City of Ormond Beach	Dependent		X
North Miami Beach Community Redevelopment Agency	Miami-Dade		11
City of North Miami Beach	Dependent		X
North Miami Community Redevelopment Agency	Miami-Dade		11
City of North Miami	Dependent		
North Miami Health Facilities Authority	Miami-Dade		11
City of North Miami	Dependent		X
North Okaloosa County Fire District	Okaloosa		X
Okaloosa County	Independent		
North Palm Beach Heights Water Control District	Palm Beach		
Palm Beach County	Independent	X	X
North Park Isle Community Development District	Hillsborough		11
City of Plant City	Independent		
North Pointe Special Dependent Tax District	Hillsborough		X 11
Hillsborough County	Dependent		
North Port Fire Rescue District	Sarasota	X	X 7
City of North Port	Dependent		X
North Port Road and Drainage District	Sarasota		X 11
City of North Port	Dependent		
North Powerline Road Community Development District	Polk		11
Polk County	Independent		
North River Fire District	Manatee		11
Manatee County	Independent	X-F	
North River Ranch Community Development District	Manatee		
Manatee County	Independent	X	X
North Springs Improvement District	Broward		X
Broward County	Independent	X	X
			Elected,Part-time

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
North St. Lucie River Water Control District	St. Lucie			X	10	
St. Lucie County	Independent		X-G	X		
North Sumter County Utility Dependent District	Sumter				11	
Sumter County	Dependent					
Northdale Special District	Hillsborough			X	11	
Hillsborough County	Dependent					
Northeast Community Redevelopment Agency	Lake				11	
City of Mount Dora	Dependent				X	
Northern Palm Beach County Improvement District	Palm Beach				2	
Palm Beach County	Independent		X		X	
Northern Riverwalk Community Development District	Palm Beach				11	
Town of Jupiter	Independent				X	
Northwest Florida Regional Housing Authority	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			X		
Northwest Florida Water Management District	Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, Washington			X	11	
Multi	Independent					
Northwest Focal Point Senior Center District	Broward				11	
City of Margate	Dependent					
Northwood / Pleasant City Community Redevelopment Agency	Palm Beach		X			UnderPalm Beach GardensG, P, & F plans
City of West Palm Beach	Dependent		X			
Northwood Community Development District	Pasco				11	
Pasco County	Independent				X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
NW 79th Street Corridor Community Redevelopment Agency	Miami-Dade		11
Miami-Dade County	Dependent		X
NW 7th Avenue Corridor Community Redevelopment Agency	Miami-Dade		11
Miami-Dade County	Dependent		X
			No employees
Oak Creek Community Development District	Pasco		11
Pasco County	Independent		x
Oak Stone East Community Development District	DeSoto		11
DeSoto County	Independent		
Oakridge Community Development District	Broward		11
City of Hollywood	Independent		X
Oaks at Shady Creek Community Development District	Hillsborough		11
Hillsborough County	Independent		
Oakstead Community Development District	Pasco		11
Pasco County	Independent		X
Ocala Community Redevelopment Agency	Marion	X	
City of Ocala	Dependent	X X X	
Ocala Downtown Development District	Marion		11
City of Ocala	Independent		
Ocala Housing Authority	Marion		11
City of Ocala	Dependent		X X
Ocean City - Wright Fire Control District	Okaloosa	X	
Okaloosa County	Independent	X X	
Ocean Highway and Port Authority	Nassau		
Nassau County	Independent		X X
Ocoee Community Redevelopment Agency	Orange		11
City of Ocoee	Dependent		X
Okaloosa Gas District	Escambia, Okaloosa, Santa Rosa, Walton		11
Multi	Independent	X	
Okaloosa Island Fire Control District	Okaloosa	X-F	11
Okaloosa County	Independent		X
			Elected

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Okeechobee Soil and Water Conservation District	Okeechobee			X		
Okeechobee County	Independent			X	X	
Okeechobee Utility Authority	Glades, Okeechobee		X		11	Under the City of Okeechobee EE's pension plan
Okeechobee County	Independent					
Old Palm Community Development District	Palm Beach				11	
City of Palm Bch Gardens	Independent				X	
Old Plantation Water Control District	Broward			X		
Broward County	Independent					
Olde Eau Gallie Riverfront Community Redevelopment Agency	Brevard				11	
City of Melbourne	Dependent				X	
Oldsmar Community Redevelopment Agency	Pinellas				11	
City of Oldsmar	Dependent				X	
Oleta River Community Development District	Miami-Dade				11	
City of North Miami	Independent					
Omni Redevelopment District Community Redevelopment Agency	Miami-Dade				11	
City of Miami	Dependent					
One Daytona Community Development District	Volusia				11	
City of Daytona Beach	Independent				X	
Opa-Locka Community Redevelopment Agency	Miami-Dade				11	
City of Opa-Locka	Dependent					
Orange Blossom Groves Community Development District	Collier				11	
Collier County	Independent					
Orange Blossom Ranch Community Development District	Collier				11	
Collier County	Independent					
Orange Blossom Trail Community Redevelopment Agency	Orange					
Orange County	Dependent	X			X	
Orange Blossom Trail Local Government NID	Orange			X	11	
Orange County	Dependent					
Orange City Community Redevelopment Agency	Volusia					
City of Orange City	Dependent	X			X	No FTE's for CRA.

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments	
Orange County Health Facilities Authority	Orange			X	11		
Orange County	Dependent						
Orange County Housing Finance Authority	Orange			X	11		
Orange County	Dependent						
Orange County Industrial Development Authority	Orange			X	11		
Orange County	Dependent						
Orange County Library District	Orange		X				
Orange County	Independent		X			Defined Benefit is closed.	
Orange County Research and Development Authority	Orange			X	2		
Orange County	Independent			X			
Orange Hill Soil and Water Conservation District	Washington				11		
Washington County	Independent				X		
Orange Soil and Water Conservation District	Orange				11		
Orange County	Independent				X		
Orchid Grove Community Development District	Broward				11		
City of Pompano Beach	Independent				X		
Orlandia Heights Special Neighborhood Improvement District	Volusia				11		
City of DeBary	Dependent				X		
Orlando Community Redevelopment Agency	Orange				11		
City of Orlando	Dependent						
Ormond Beach Community Redevelopment Agency	Volusia				11		
City of Ormond Beach	Dependent						
Ormond Beach Housing Authority	Volusia						
City of Ormond Beach	Dependent		X	X	X		
Osceola Chain of Lakes Community Development District	Osceola						
Osceola County	Independent			X			
Osceola County Community Redevelopment Agency - East U.S. 192	Osceola			x	11		
Osceola County	Dependent						
Osceola County Expressway Authority	Osceola				11		
Osceola County	Independent				X		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments	
Osceola County Health Facilities Authority	Osceola			X	11		
Osceola County	Dependent						
Osceola County Housing Finance Authority	Osceola				11		
Osceola County	Dependent				X		
Osceola County Library District	Osceola			X	11		
Osceola County	Dependent						
Osceola Soil and Water Conservation District	Osceola						
Osceola County	Independent	X			X		
Osceola Water District 1	Osceola			X	11		
Osceola County	Dependent						
Osceola Water District 2	Osceola			X	11		
Osceola County	Dependent						
Osceola Water District 3	Osceola			X	11		
Osceola County	Dependent						
Osceola Water District 4	Osceola			X	11		
Osceola County	Dependent						
Osceola Water District 5	Osceola				11		
Osceola County	Dependent						
Osprey Oaks Community Development District	Palm Beach				11		
Palm Beach County	Independent				X		
OTC Community Development District	Duval				11	Elected	
City of Jacksonville	Independent			X	X		
Overoaks Community Development District	Osceola				11		
Osceola County	Independent				X		
Overstreet Fire Control District	Gulf			X	11		
Gulf County	Dependent						
Oviedo Community Redevelopment Agency	Seminole				11		
City of Oviedo	Dependent						
Pace Fire Rescue District	Santa Rosa		X	X			
Santa Rosa County	Independent		X	X			

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pace Property Finance Authority	Santa Rosa					
Santa Rosa County	Dependent	X			X	
Pahokee Housing Authority, Inc.	Palm Beach				11	Emergency, Fee Basis,Part-time
City of Pahokee	Dependent		X	X		
Pahokee Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					
PAL Public Library Cooperative	Alachua, Levy, Putnam				11	
Multi	Independent					
Palace at Coral Gables Community Development District	Miami-Dade				11	
City of Coral Gables	Independent				X	
Palatka Downtown Redevelopment Agency	Putnam				11	
City of Palatka	Dependent					
Palatka Gas Authority	Putnam				11	
City of Palatka	Dependent					
Palatka Housing Authority	Putnam				11	None
City of Palatka	Dependent		X	X		
Palermo Community Development District	Lee				11	
Lee County	Independent				X	
Palm Aire Special Recreation District	Broward					
City of Pompano Beach	Independent	X			X	
Palm Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Palm Beach County Educational Facilities Authority	Palm Beach					
Palm Beach County	Dependent	X			X	
Palm Beach County Health Facilities Authority	Palm Beach					
Palm Beach County	Dependent	X			X	
Palm Beach County Housing Authority	Palm Beach				11	
Palm Beach County	Independent		X	X		
Palm Beach County Library District	Palm Beach			X	11	
Palm Beach County	Dependent					

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Palm Beach Municipal Services Special District	Palm Beach		11
Town of Palm Beach	Dependent		X
Palm Beach Plantation Community Development District	Palm Beach		11
Palm Beach County	Independent		X
Palm Beach Soil and Water Conservation District	Palm Beach		X 11
Palm Beach County	Independent		
Palm Beach Workforce Development Consortium	Palm Beach		11
Multi	Independent		X
Palm Coast Park Community Development District	Flagler		11
City of Palm Coast	Independent		x
Palm Glades Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
Palm Harbor Special Fire Control and Rescue District	Pinellas		X X 10
Pinellas County	Independent		X X
Palm River Community Development District	Hillsborough		11
Hillsborough County	Independent		
Palma Sola Trace Community Development District	Manatee		
City of Bradenton	Independent	X	X
Pal-Mar Water Control District	Martin, Palm Beach		11
Multi	Independent		X X
Palms of Terra Ceia Bay Community Development District	Manatee		11
City of Palmetto	Independent		X
Panama City Beach Community Redevelopment Agency	Bay		11
City of Panama City Beach	Dependent		X
Panama City Community Redevelopment Agency	Bay		11
City of Panama City	Dependent		X
Panama City Downtown Improvement Board	Bay		X 11
City of Panama City	Dependent		
Panama City Housing Authority	Bay		
City of Panama City	Dependent		X X
			None

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Panama City Port Authority	Bay			X	11	
City of Panama City	Dependent					
Panama City-Bay County Airport and Industrial District	Bay					Fee Basis, Part-time
Bay County	Independent		X	X		
Panhandle Public Library Cooperative System	Calhoun, Holmes, Jackson			X		
Multi	Independent			X	X	
Panther Trace Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Panther Trace II Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Panther Trails Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Park Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Park Place Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Parker Road Community Development District	Alachua				11	
Alachua County	Independent				X	
Parkland Preserve Community Development District	St. Johns				11	
St. Johns County	Independent					
Parklands Lee Community Development District	Lee				11	
City of Bonita Springs	Independent					
Parklands West Community Development District	Lee				11	
City of Bonita Springs	Independent					
Parkside Community Redevelopment Agency	Charlotte				11	
Charlotte County	Dependent					
Parkway Center Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Parrish Fire District	Manatee			X	11	
Manatee County	Independent					FRS for fire and general employees

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pasco County Educational Facilities Authority	Pasco				11	
Pasco County	Dependent				X	
Pasco County Health Facilities Authority	Pasco			X	11	
Pasco County	Dependent					
Pasco County Housing Authority	Pasco			X	10	
Pasco County	Independent		X			
Pasco County Housing Finance Authority	Pasco			X	11	
Pasco County	Dependent					
Pasco County Mosquito Control District	Pasco			X		
Pasco County	Independent		X	X		
Pasco County Road and Bridge District	Pasco			X	11	
Pasco County	Dependent					
Paseo Community Development District	Lee				11	
City of Ft. Myers	Independent				X	
PBR Community Development District	Brevard				11	
City of West Melbourne	Independent				X	
Peace River Soil and Water Conservation District	Desoto				11	
Desoto County	Independent				X	
Peace River-Manasota Regional Water Supply Authority	Charlotte, Desoto, Manatee, Sarasota			X		
Multi	Independent		X	X		
Pebble Ridge Community Development District	Polk				11	
City of Frostproof	Independent				X	
Pelican Lake Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					
Pelican Marsh Community Development District	Collier		X			
Collier County	Independent			X	X	
Pembroke Harbor Community Development District	Broward				11	
City of Pembroke Pines	Independent				X	
Pensacola Downtown Improvement Board	Escambia				11	
City of Pensacola	Dependent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Pensacola-Escambia Promotion and Development Commission	Escambia					
Escambia County/Pensacola	Independent	X			X	
Pentathlon Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Performing Arts Center Authority	Broward				11	
Broward County	Independent					
Pier Park Community Development District	Bay				11	
City of Panama City Beach	Independent				X	
Pine Air Lakes Community Development District	Collier					
Collier County	Independent	X			X	
Pine Hills Local Government Neighborhood Improvement District	Orange			X		
Orange County	Dependent			X	X	
Pine Hollow Special Dependent District	Hillsborough			X	11	
Hillsborough County	Dependent					
Pine Meadows Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Pine Ridge Plantation Community Development District	Clay				11	Elected
Clay County	Independent			X	X	
Pine Tree Water Control District (Broward County)	Broward				11	
Broward County	Independent		X			
Pine Tree Water Control District (Palm Beach County)	Palm Beach				11	
Palm Beach County	Independent				X	
Pinellas County Community Redevelopment Agency	Pinellas					
Pinellas County	Dependent					
Pinellas County Construction Licensing Board	Pinellas			X	11	
Pinellas County	Independent					
Pinellas County Educational Facilities Authority	Pinellas			X	11	
Pinellas County	Dependent					
Pinellas County Emergency Medical Services Authority	Pinellas			X	11	
Pinellas County	Dependent					

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Pinellas County Health Facilities Authority	Pinellas		
Pinellas County	Dependent	X	X
Pinellas County Housing Authority	Pinellas		X
Pinellas County	Independent	X	
Pinellas County Industrial Development Authority	Pinellas		
Pinellas County	Dependent	X	X
Pinellas County License Board	Pinellas		X 9
Pinellas County	Independent		X
Pinellas Park Community Redevelopment District	Pinellas		11
City of Pinellas Park	Dependent		
Pinellas Park Water Management District	Pinellas		X 11
Pinellas County	Independent		
Pinellas Planning Council	Pinellas		X
Pinellas County	Dependent	X	X
Pinellas Suncoast Fire and Rescue District	Pinellas		X 8
Pinellas County	Independent		X
Pinellas Suncoast Transit Authority	Pinellas		X
Pinellas County	Independent		
Piney-Z Community Development District	Leon		11
City of Tallahassee	Independent		X
Pioneer Community Development District	Volusia		X 11
City of Port Orange	Independent		
Plant City Community Redevelopment Agency	Hillsborough		11
City of Plant City	Dependent		X
Plant City Housing Authority	Hillsborough		11
City of Plant City	Dependent	X	X
Plantation Acres Improvement District	Broward		X 11
Broward County	Independent		X
Plantation Gateway	Broward		11
City of Plantation	Dependent		X

APPENDIX K - Inventory of Special Districts

District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	11	SS Coverage Exclusions Comments
Plantation Midtown Development District City of Plantation	Broward Dependent					11 X	
Poinciana Community Development District Polk County	Polk Independent	X				X	
Poinciana West Community Development District Polk County	Polk Independent		X			11	
Poitras East Community Development District City of Orlando	Orange Independent					11	
Polk Commerce Centre Community Redevelopment Agency Polk County	Polk Dependent			X		11	
Polk County Industrial Development Authority Polk County	Polk Dependent			X		11	
Polk Regional Water Cooperative Multi	Polk Independent					11	
Polk Soil and Water Conservation District Polk County	Polk Independent			X		11	
Polk Transit Authority Polk County	Polk Independent			X	X		
Pompano Beach Community Redevelopment Agency City of Pompano Beach	Broward Dependent		X			11	
Pompano Beach Emergency Medical Services District City of Pompano Beach	Broward Dependent					11 X	
Ponce De Leon Inlet and Port District Volusia County	Volusia Dependent			X		11	
Ponte Vedra Zoning and Adjustment Board St. Johns County	St. Johns Dependent			X		11	
Port Labelle Community Development District Multi	Glades, Hendry Independent			X		X	
Port Malabar Holiday Park, Mobile Home Park Recreation District City of Palm Bay	Brevard Independent			X	X		Elected, Fee Basis, Part-time

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Port Manatee Improvement District	Manatee				11	
Manatee County	Dependent					
Port of Palm Beach District	Palm Beach			X	11	
Palm Beach County	Independent					
Port of The Islands Community Improvement District	Collier					
Collier County	Independent	X			X	
Port Orange Town Center	Volusia				11	
City of Port Orange	Dependent				X	
Port Richey Community Redevelopment Agency	Pasco			X		
Port Richey	Dependent			X		
Port St. Joe Port Authority	Gulf					
City of Port St. Joe	Independent	X			X	
Port St. Joe Redevelopment Agency	Gulf				11	
City of Port St. Joe	Dependent				X	
Portico Community Development District	Lee				11	
Lee County	Independent				X	
Portofino Isles Community Development District	St. Lucie				11	
City of Port St. Lucie	Independent				x	
Portofino Landings Community Development District	St. Lucie				11	
City of Fort Pierce	Independent				X	
Portofino Shores Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
Portofino Springs Community Development District	Lee				11	
Lee	Independent				X	
Portofino Vineyards Community Development District	Lee				11	
Lee County	Independent				X	
Portofino Vista Community Development District	Osceola				11	
City of St. Cloud	Independent					
Preserve at South Branch Community Development District, The	Pasco				11	
Pasco County	Independent					

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Preserve at Wilderness Lake Community Development District, The	Pasco				11	
Pasco County	Independent				X	
Principal One Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Punta Gorda Housing Authority	Charlotte				3	None
City of Punta Gorda	Dependent		X	X		
Punta Gorda Isles Canal Maintenance Assessment District	Charlotte		X			
City of Punta Gorda	Dependent		X	X	X	
Putnam County Development Authority	Putnam				11	
Putnam County	Independent				X	
Putnam County Port Authority	Putnam			X	11	
Putnam County	Dependent					
Putnam County Solid Waste Disposal District	Putnam			X	6	
Putnam County	Dependent					
Putnam Soil and Water Conservation District	Putnam				11	
Putnam County	Independent				X	
Quail Roost Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Quantum Park Overlay Dependent District	Palm Beach				11	
City of Boynton Beach	Dependent				X	
Quarry Community Development District	Collier				11	
Collier County	Independent				X	
Quincy Community Redevelopment Agency	Gadsden					
City of Quincy	Dependent		X			
Quincy-Gadsden Airport Authority	Gadsden				11	
Gadsden County/City of Qu	Independent				X	
Rainbow Lakes Estates Municipal Service District	Levy, Marion			X	11	
Levy/Marion County	Independent					
Randal Park Community Development District	Orange				11	
City of Orlando	Independent				X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Ranger Drainage District	Orange				2	
Orange County	Independent		X	X		
Recreation and Water Conservation and Control District No. 1	Nassau			X	11	
Nassau County	Dependent					
Reedy Creek Improvement District	Orange, Osceola			X		
Multi	Independent			X		
Remington Community Development District	Osceola				11	
Osceola County	Independent				X	
Renaissance Commons Community Development District	Palm Beach				11	
City of Boynton Beach	Independent				X	
Renaissance Community Development District	Lee					
Lee County	Independent	X			X	
Renew Arlington Community Redevelopment Agency	Duval				11	
City of Jacksonville	Dependent					
Reserve at Pradera Community Development District	Hillsborough					
Hillsborough County	Independent	X			X	
Reserve Community Development District	St. Lucie					
St. Lucie County	Independent			X	X	
Reserve Community Development District 2	St. Lucie				11	
St. Lucie County	Independent				X	
Reunion East Community Development District	Osceola				11	
Osceola County	Independent				X	
Reunion West Community Development District	Osceola				11	
Osceola County	Independent				X	
Rhodine Road North Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Ridge Water Control District	Highlands					
Highlands County	Independent			X		
Ridgewood Trails Community Development District	Clay				11	Elected
Clay County	Independent			X	X	

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District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	11	SS Coverage Exclusions Comments
Ritta Drainage District Multi	Hendry, Palm Beach Independent			X		11	
River Bend Community Development District Hillsborough County	Hillsborough Independent					11	
River Glen Community Development District Nassau County	Nassau Independent					11	
River Hall Community Development District Lee County	Lee Independent					11	
River Place on the St. Lucie Community Development District City of Port St. Lucie	St. Lucie Independent					11	
River Ridge Community Development District Lee County	Lee Independent					11	
Riverbend West Community Development District Hillsborough County	Hillsborough Independent	X				X	
Rivercrest Community Development District Hillsborough County	Hillsborough Independent					11	
RiverPark Community Development District Okaloosa County	Okaloosa Independent					11	
Rivers Edge Community Development District St. Johns County	St. Johns Independent			X		11	Elected
Rivers Edge II Community Development District St. Johns County	St. Johns Independent					11	
Riverside Park Community Development District Miami-Dade County	Miami-Dade Independent					11	
Riverwood Community Development District Charlotte County	Charlotte Independent					11	
Riverwood Estates Community Development District Pasco County	Pasco Independent					11	
Riviera Beach Community Redevelopment Agency City of Riviera Beach	Palm Beach Dependent					11	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Riviera Beach Housing Authority	Palm Beach				11	None
City of Riviera Beach	Dependent			X		
Rivington Community Development District	Volusia				11	
City of DeBary	Independent					
Rolling Hills Community Development District	Clay				11	Elected
Clay County	Independent			X	X	
Rolling Oaks Community Development District	Osceola				11	
Osceola County	Independent				X	No employees
Rupert J. Smith Law Library of St. Lucie County	St. Lucie				6	
St. Lucie County	Independent					
Sabal Palm Community Development District	Broward				11	
City of Tamarac	Independent				x	
Safety Harbor Community Redevelopment Agency	Pinellas				11	
City of Safety Harbor	Dependent				X	
Sail Harbour Community Development District	Lee				11	
Lee County	Independent				X	
Sampson Creek Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
San Carlos Estates Water Control District	Lee					
City of Bonita Springs	Independent			X	X	
San Carlos Park Fire Protection and Rescue Service District	Lee		X	X		
Lee County	Independent		X	X		
San Simeon Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
Sanctuary Cove Community Development District	Manatee				11	
City of Palmetto	Independent				X	
Sandy Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Sanford Airport Authority	Seminole			X	4	
City of Sanford	Dependent		X			

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sanford Housing Authority	Seminole			X	11	None
City of Sanford	Dependent			X		
Sanibel Fire and Rescue District	Lee			X		
Lee County	Independent		X	X		
Sanibel Public Library District	Lee					
City of Sanibel	Independent			X		
Santa Fe Soil and Water Conservation District	Columbia				11	
Columbia County	Independent				X	
Santa Rosa Bay Bridge Authority	Santa Rosa				11	
Santa Rosa County	Independent			X		
Santa Rosa County Health Facilities Authority	Santa Rosa				11	
Santa Rosa County	Dependent					
Santa Rosa County Housing Finance Authority	Santa Rosa					
Santa Rosa County	Dependent	X			X	
Santa Rosa Island Authority	Escambia			X	11	
Escambia County	Dependent					
Sarasota Bay Estuary Program	Manatee, Sarasota			X	11	
Multi	Independent					
Sarasota County Health Facilities Authority	Sarasota					
Sarasota County	Dependent	X			X	
Sarasota County Law Library	Sarasota			X		
Sarasota County	Dependent			X		
Sarasota County Mosquito Control District	Sarasota			X	11	
Sarasota County	Dependent					
Sarasota County Public Hospital District	Sarasota			X	11	
Sarasota County	Independent					
Sarasota Housing Authority	Sarasota				11	None
City of Sarasota	Dependent		X	X		
Sarasota National Community Development District	Sarasota				11	
Sarasota County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Sarasota Soil and Water Conservation District	Sarasota			X	11	
Sarasota County	Independent					
Sarasota-Manatee Airport Authority	Manatee, Sarasota		X			None
Multi	Independent		X	X		
Satellite Beach Community Redevelopment Agency	Brevard				11	
City of Satellite Beach	Dependent				X	
Sausalito Bay Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Scenic Highway Community Development District	Polk				11	
City of Haines City	Independent					
Sebastian Inlet Tax District	Brevard, Indian River			X		
Multi	Independent					
Sebastian River Improvement District	Indian River				11	
Indian River County	Independent				X	
Sebring Airport Authority	Highlands			X	11	
City of Sebring	Dependent					
Sebring Community Redevelopment Agency	Highlands			X	11	
City of Sebring	Dependent					
Sebring Regional Airport and Industrial Park CRA	Highlands				11	
Highlands County	Dependent					
Seminole County Housing Authority	Seminole				11	
Seminole County	Independent				X	
Seminole County Industrial Development Authority	Seminole			X	11	
Seminole County	Dependent					
Seminole County Port Authority	Seminole			X	11	
Seminole County	Dependent					
Seminole Improvement District	Palm Beach				11	
Palm Beach County	Independent				X	
Seminole Soil and Water Conservation District	Seminole				11	
Seminole County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Seven Oaks Community Development District	Pasco				11	
Pasco County	Independent				X	
Shawano Water Control District	Palm Beach			X	11	
Palm Beach County	Independent					
Shell Point Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Sherwood Manor Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Shingle Creek Community Development District	Osceola				11	
Osceola County	Independent				X	
Silver Palms Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Silverado Community Development District	Pasco				11	
City of Zephyrhills	Independent					
Silverleaf Community Development District	Manatee				11	
Manatee County	Independent				X	
Six Mile Creek Community Development District	St. Johns				11	Elected
St. Johns County	Independent			X	X	
Solid Waste Authority of Palm Beach County	Palm Beach			X	11	
Palm Beach County	Dependent					
Solid Waste Disposal District	Indian River			X	9	
Indian River County	Dependent			X	X	
Solterra Resort Community Development District	Polk				11	
Polk County	Independent				X	
Somerset Community Development District	Walton				11	
Walton County	Independent				X	
Sonoma Bay Community Development District	Palm Beach				11	
City of Riviera Beach	Independent				X	
South Bay Community Development District (Hillsborough County)	Hillsborough				11	
Hillsborough County	Independent				X	

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
South Brevard Recreation Special District	Brevard					
Brevard County	Dependent	X			X	
South Broward Drainage District	Broward			X		
Broward County	Independent			X		
South Broward Hospital District	Broward		X		11	None
Broward County	Independent		X	X		
South Central Regional Wastewater Treatment and Disposal Board	Palm Beach				11	
Boynton Bch/Delray Bch	Independent		X			
South Dade Soil and Water Conservation District	Miami-Dade				11	
Miami-Dade County	Independent		X			
South Dade Venture Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
South Florida Conservancy District	Hendry, Palm Beach			X	11	
Multi	Independent					
South Florida Regional Transportation Authority	Broward, Miami-Dade, Palm Beach			X	11	
Multi	Independent					
South Florida Water Management District	Broward, Charlotte, Collier, Glades, Hendry, Highlands, Lee, Martin, Miami-Dade, Monroe, Okeechobee, Orange, Osceola, Palm Beach, Polk, St. Lucie			X		
Multi	Independent		X	X		
South Fork Community Development District	Hillsborough				11	
Hillsborough County	Independent		X			
South Fork East Community Development District	Hillsborough					
Hillsborough County	Independent			X	X	
South Fork III Community Development District	Hillsborough				11	
Hillsborough County	Independent					
South Indian River Water Control District	Palm Beach			X	11	
Palm Beach County	Independent		X			

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
South Kendall Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
South Lake County Hospital District	Lake		11
Lake County	Independent	X X	None
South Miami Community Redevelopment Agency	Miami-Dade		11
City of South Miami	Dependent		X
South Pointe Special Dependent Tax District	Hillsborough		X 11
Hillsborough County	Dependent		
South Seminole and North Orange County Wastewater Transmission Authority	Orange, Seminole		X-G 11
Multi	Independent	X	
South Shore Corporate Park Industrial Community Development District	Hillsborough		11
Hillsborough County	Independent		X
South Shore Drainage District	Palm Beach		X 11
Palm Beach County	Independent		
South Trail Fire Protection and Rescue Service District	Lee		X
Lee County	Independent	X	
South Village Community Development District	Clay		
Clay County	Independent	X	X
South Walton County Mosquito Control District	Walton		X 11
Walton County	Independent		
South Walton Fire District	Walton		X-F
Walton County	Independent		
Southaven Community Development District	St. Johns		11
St. Johns County	Independent		X
Southbay Community Development District (Manatee County)	Manatee		11
Manatee County	Independent		
Southeast Overtown / Park West Community Redevelopment Agency	Miami-Dade		11
City of Miami	Dependent		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Southeast Volusia Hospital District	Volusia			X	10	
Volusia County	Independent			X		
Southern Grove Community Development District No. 1	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Grove Community Development District No. 2	St. Lucie					
City of Port St. Lucie	Independent	X			X	
Southern Grove Community Development District No. 3	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Grove Community Development District No. 4	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Grove Community Development District No. 5	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Grove Community Development District No. 6	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Southern Hills Plantation I Community Development District	Hernando				11	
City of Brooksville	Independent				X	
Southern Hills Plantation II Community Development District	Hernando				11	
City of Brooksville	Independent				X	
Southern Hills Plantation III Community Development District	Hernando				11	
City of Brooksville	Independent				X	
Southern Manatee Fire and Rescue District	Manatee		X		11	
Manatee County	Independent					Defined benefit for fire and general employees
Southshore Bay Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Southwest County Improvement District	Manatee				11	
Manatee County	Dependent					
Southwest Deltona Community Redevelopment Agency	Volusia				11	
City of Deltona	Dependent					

APPENDIX K - Inventory of Special Districts

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

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

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions		
Local Governing Authority	Status	EEs DC SS No Plan	Comments		
St. Lucie County Water and Sewer District	St. Lucie		X		
St. Lucie County	Dependent		X	X	
St. Lucie Soil and Water Conservation District	St. Lucie		X	11	
St. Lucie County	Independent				
St. Lucie West Services District	St. Lucie				
St. Lucie County	Independent		X		
St. Petersburg Community Redevelopment Agency	Pinellas			11	
City of St. Petersburg	Dependent			X	
St. Petersburg Housing Authority	Pinellas			11	None
City of St. Petersburg	Dependent		X	X	
Starke Community Redevelopment Agency	Bradford			11	
City of Starke	Dependent			X	
State Road 100 Corridor Community Redevelopment Agency	Flagler				
City of Palm Coast	Dependent	X		X	
State Road Community Development District	Hillsborough			11	
Hillsborough County	Independent			X	
Steeplechase Neighborhood Improvement District	Palm Beach			11	
City Palm Beach Gardens	Dependent			X	
Sterling Hill Community Development District	Hernando			11	
Hernando County	Independent			X	
Stevens Plantation Community Development District	Osceola			11	
City of St. Cloud	Independent				
Stevens Plantation Improvement Project Dependent Special District	Osceola			11	
City of St. Cloud	Dependent		X		
Stonebrier Community Development District	Hillsborough			11	
Hillsborough County	Independent			X	
Stonegate Community Development District	Miami-Dade			11	
Miami-Dade County	Independent			X	
StoneLake Ranch Community Development District	Hillsborough			11	
Hillsborough County	Independent			X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Stoneybrook at Venice Community Development District	Sarasota				11	
Sarasota County	Independent				X	
Stoneybrook Community Development District	Lee				11	
Lee County	Independent				X	
Stoneybrook North Community Development District	Lee				11	
Lee County	Independent					
Stoneybrook South at ChampionsGate Community Development District	Osceola				11	
Osceola County	Independent					
Stoneybrook South Community Development District	Osceola				11	
Osceola County	Independent				X	
Stoneybrook West Community Development District	Orange				11	
City of Winter Garden	Independent		X			
Storey Creek Community Development District	Osceola				11	
Osceola County	Independent					
Storey Park Community Development District	Orange				11	
City of Orlando	Independent					
Sugarfoot Oaks / Cedar Ridge Preservation and Enhancement District	Alachua					
Alachua County	Dependent	X			X	
Sugarland Drainage District	Glades, Hendry				11	
Multi	Independent				X	
Sugarwood Groves Special District	Hillsborough			X	11	
Hillsborough County	Dependent					
Summer Woods Community Development District	Manatee				11	
Manatee County	Independent				X	
Summerville Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Summit at Fern Hill Community Development District	Hillsborough				11	
Hillsborough County	Independent					

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District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	11	SS Coverage Exclusions Comments
Summit View Community Development District City of Dade City	Pasco Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11	
Sumter County Industrial Development Authority Sumter County	Sumter Dependent	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
Sumter Landing Community Development District Sumter County	Sumter Independent	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11	
Sumter Soil and Water Conservation District Sumter County, Bushnell	Sumter Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
Sunbridge Stewardship District Osceola County	Osceola Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
Suncoast Community Development District Pasco County	Pasco Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
Sun'n Lake of Sebring Improvement District Highlands County	Highlands Independent	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11	The District offers a 401a/457 combination plan with a 100% employer match up to 5%.
Sunny Hills Units 12-15 Dependent District Washington County	Washington Dependent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11	
Sunnyland Farms Community Development District St. Lucie County	St. Lucie Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
Sunrise Key Neighborhood Improvement District City of Ft. Lauderdale	Broward Dependent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
Sunrise Lakes Phase IV Recreation District City of Sunrise	Broward Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
Sunshine Water Control District Broward County	Broward Independent	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11	None
Suwannee County Conservation District Suwannee County	Suwannee Independent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	
Suwannee County Development Authority Suwannee County	Suwannee Dependent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11	

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District's Name	County(ies)	No DB	FRS	Other	SS Coverage	Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Suwannee River Water Management District	Alachua, Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, Union			X	11	
Multi	Independent					
Suwannee Valley Transit Authority	Columbia, Hamilton, Suwannee			X	11	
Multi	Independent					
Suwannee Water and Sewer District	Dixie			X		
Dixie County	Dependent					
Sweetwater Creek Community Development District	St. Johns				11	
St. Johns County	Independent				X	
SWI Community Development District	Volusia				11	
City of Port Orange	Independent				X	
Talavera Community Development District	Pasco				11	
Pasco County	Independent				X	
Talis Park Community Development District	Collier				11	
Collier County	Independent				x	
Tallahassee Downtown Improvement Authority	Leon				11	
City of Tallahassee	Dependent					
Tallahassee Housing Authority	Leon			X		
City of Tallahassee	Dependent			X		
Tamarac Village Community Development District	Broward				11	
City of Tamarac	Independent				X	
Tampa Bay Area Regional Transit Authority	Hernando, Hillsborough, Manatee, Pasco, Pinellas				11	
Multi	Independent				X	
Tampa Bay Estuary Program	Hillsborough, Manatee, Pinellas			X	8	
Multi	Independent		X	X		
Tampa Bay Water, A Regional Water Supply Authority	Hillsborough, Pasco, Pinellas			X	11	
Multi	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tampa Palms Community Development District	Hillsborough				11	Elected, Part-time
City of Tampa	Independent			X	X	
Tampa Palms Open Space and Transportation CDD	Hillsborough				11	
City of Tampa	Independent					
Tampa Port Authority	Hillsborough			X	11	
Hillsborough Co/Tampa	Independent					
Tampa Shores Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent					
Tampa Sports Authority	Hillsborough			X	11	
Hillsborough County	Independent		X			
Tampa-Hillsborough County Expressway Authority	Hillsborough			X	11	
Hillsborough County/Tampa	Independent					
Tapestry Community Development District (New)	Osceola				11	
City of Kissimmee	Independent				X	
Tara Community Development District	Manatee				11	
Manatee County	Independent				X	
Tarawood Special Dependent Tax District	Hillsborough			X	11	
Hillsborough County	Dependent					
Tavares Greater Downtown TIF District	Lake				11	
City of Tavares	Dependent		X			
Taylor Coastal Water and Sewer District	Taylor			X	11	
Taylor County	Dependent		X			
Taylor County Development Authority	Taylor			X	11	
Taylor County	Independent					
Taylor Soil and Water Conservation District	Taylor				11	
Taylor County	Independent					
Tern Bay Community Development District	Charlotte				11	
Charlotte County	Independent				X	
Terra Bella Community Development District	Pasco				11	
Pasco County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Terracina Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Tesoro Community Development District	St. Lucie				11	
St. Lucie County	Independent				X	
The Children's Trust	Miami-Dade			X		
Miami-Dade County	Independent		X	X		
Thousand Oaks Community Development District	Palm Beach				11	
City of Riviera Beach	Independent				X	
Three Islands Safe Neighborhood District	Broward				11	
City of Hallandale Beach	Dependent				X	
Three Rivers Community Development District	Nassau				11	
Nassau County	Independent					
Three Rivers Regional Library System	Dixie, Gilchrist, Lafayette, Taylor		X	X		
Multi	Independent		X	X		
Tice Fire Protection and Rescue Service District	Lee		X	X	8	
Lee County	Independent		X	X		
Timber Creek Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Tindall Hammock Irrigation and Soil Conservation District	Broward				11	
Broward County	Independent				X	
Tison's Landing Community Development District	Duval				11	Elected
City of Jacksonville	Independent			X	X	
Titusville Community Redevelopment Agency	Brevard				11	
City of Titusville	Dependent					
Titusville-Cocoa Airport District	Brevard			X	11	
Brevard County	Dependent					
Tohopekaliga Water Authority	Osceola					
Osceola County and City of Kissimmee	Independent		X	X		
Tohoqua Community Development District	Osceola				11	
Osceola County	Independent					

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tolomato Community Development District	Duval, St. Johns					
Duval/St. Johns County	Independent		X	X	X	
Tomoka Community Development District	Flagler				11	
Flagler County	Independent				X	
Tomoka Town Center Community Development District	Volusia				11	
City of Daytona Beach	Independent					
Toscana Isles Community Development District	Sarasota				11	
City of Venice	Independent				X	
Touchstone Community Development District	Hillsborough				11	
Hillsborough County	Independent					
Town Center at Palm Coast Community Development District	Flagler				11	
Town of Palm Coast	Independent				X	
Town of Davie Neighborhood Improvement District	Broward				11	
Town of Davie	Dependent				x	
Town of Eatonville Community Redevelopment Agency	Orange				11	
Town of Eatonville	Dependent					
Town of Jupiter Community Redevelopment Agency	Palm Beach				11	
Town of Jupiter	Dependent				X	
Town of Kindred Community Development District	Osceola				11	
Osceola County	Independent				X	
Town of Lake Placid Community Redevelopment Agency	Highlands				11	
Town of Lake Placid	Dependent					
Town of Marineland Community Redevelopment Agency	Flagler				11	
Town of Marineland	Dependent					
Towne of Seahaven Community Development District	Bay				11	
City of Panama City Beach	Independent				X	
Towne Park Community Development District	Polk				11	
City of Lakeland	Independent				X	
Tradition Community Development District No. 1	St. Lucie				11	
St. Lucie County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Tradition Community Development District No. 10	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Tradition Community Development District No. 2	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 3	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 4	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 5	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Tradition Community Development District No. 6	St. Lucie				11	
St. Lucie County	Independent				X	
Tradition Community Development District No. 7	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Tradition Community Development District No. 8	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Tradition Community Development District No. 9	St. Lucie				11	
City of Port St. Lucie	Independent				X	
Trailer Estates Fire Control District	Manatee				11	
Manatee County	Independent				X	
Trailer Estates Park and Recreation District	Manatee			X		None
Manatee County	Independent		X	X		
Trails at Monterey Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Trails Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Treasure Coast Education, Research and Development Authority	St. Lucie				11	
St. Lucie County	Dependent					
Tree Island Estates Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	No EEs DC SS No Plan	Comments
Treeline Preserve Community Development District	Lee		11
City of Fort Myers	Independent		X
Trevesta Community Development District	Manatee		11
Manatee County	Independent		X
Tri-County Airport Authority	Holmes, Jackson, Washington		11
Multi	Independent		X
Tri-Par Estates Park and Recreation District	Sarasota		11
Sarasota County	Independent		X X
Triple Creek Community Development District	Hillsborough		11
Hillsborough County	Independent		X
Troup-Indiantown Water Control District	Martin		11
Martin County	Independent		X X
Trout Creek Community Development District	St. Johns		11
St. Johns County	Independent		X
TSR Community Development District	Pasco		11
Pasco County	Independent		
Tupelo Fire Control District	Gulf		X 11
Gulf County	Dependent		
Tupelo Soil and Water Conservation District	Gulf		
Gulf County	Independent	X	X
Turnbull Creek Community Development District	St. Johns		11
St. Johns County	Independent		X X
Turtle Run Community Development District	Broward		11
City of Coral Springs	Independent		X X
Twelve Oaks Special District	Hillsborough		11
Hillsborough County	Independent		X
Twin Creeks North Community Development District	St. Johns		11
St. Johns County	Independent		
Twin Lakes Water Control District	Broward		X 11
City of West Park	Dependent		

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Two Creeks Community Development District	Clay				11	
Clay County	Independent				X	
Two Lakes Community Development District	Miami-Dade				11	
Miami-Dade County	Independent					
U.S. 1 Corridor Community Redevelopment Agency	Brevard			X		
City of Cocoa	Dependent		X	X		
U.S. Highway 17-92 Corridor Redevelopment Agency	Seminole				11	
Seminole County	Dependent					
U.S. Highway 441 / 27 Community Redevelopment Agency	Lake				11	
City of Leesburg	Dependent				X	
Union County Housing Authority	Union			X		
Union County	Independent			X		
Union County Special Library District	Union			X	11	
Union County	Dependent					
Union Park Community Development District	Pasco				11	
Pasco County	Independent				X	
Union Park East Community Development District	Pasco				11	
Pasco County	Independent					
Union Soil and Water Conservation District	Union				11	
Union County	Dependent				X	
University Place Community Development District	Manatee				11	
Manatee County	Independent				X	
University Square Community Development District	Lee					
Lee County	Independent	X			X	
University Village Community Development District	Lee					
Lee County	Independent	X			X	
Upper Captiva Fire Protection and Rescue Service District	Lee				11	
Lee County	Independent				X	
Urban Orlando Community Development District	Orange				11	
City of Orlando	Independent		X			

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District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
Utopia of Marion Community Development District	Marion		11
Marion County	Independent		X
Valencia Acres Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
Valencia Water Control District	Orange		
Orange County	Independent	X	X
Valparaiso Cable Authority	Okaloosa		11
City of Valparaiso	Dependent		X
Valrico Manor Special Dependent Tax District	Hillsborough		X 11
Hillsborough County	Dependent		
Vasari Community Development District	Lee		11
City of Bonita Springs	Independent		X
Venetian Community Development District	Sarasota		
City of Venice	Independent	X	X
Venetian Isles Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
Venetian Parc Community Development District	Miami-Dade		11
Miami-Dade County	Independent		X
Venice Housing Authority	Sarasota		X 11
City of Venice	Dependent		X
Ventana Community Development District	Hillsborough		11
Hillsborough County	Independent		
Veranda Community Development District	St. Lucie		11
City of Port St. Lucie	Independent		X
			No employees
Veranda Community Development District II	St. Lucie		11
City of Port St. Lucie	Independent		
Verandah East Community Development District	Lee		11
Lee County	Independent		X
Verandah West Community Development District	Lee		11
Lee County	Independent		X

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District's Name Local Governing Authority	County(ies) Status	No EEs	DB DC	FRS SS	Other No Plan	SS Coverage Exclusions Comments
Verandahs Community Development District, The Pasco County	Pasco Independent	X			X	
Verano 1 Community Development District City of Port St. Lucie	St. Lucie Independent				11 X	
Verano 2 Community Development District City of Port St. Lucie	St. Lucie Independent				11 X	
Verano 3 Community Development District City of Port St. Lucie	St. Lucie Independent				11 X	
Verano 4 Community Development District City of Port St. Lucie	St. Lucie Independent				11 X	
Verano 5 Community Development District City of Port St. Lucie	St. Lucie Independent				11 X	
Verano Center Community Development District City of Port St. Lucie	St. Lucie Independent				11 X	
Vero Lakes Water Control District Indian River County	Indian River Independent				11 X	
Verona Community Development District Lee County	Lee Independent				11 X	
Verona Walk Community Development District Collier County	Collier Independent	X			X	
Viera East Community Development District Brevard County	Brevard Independent				11 X	
Viera Stewardship District Brevard County	Brevard Independent				11	
Vilano Beach Street Lighting District St. Johns County	St. Johns Dependent			X	11	
Villa Portofino East Community Development District City of Homestead	Miami-Dade Independent				11 X	
Villa Portofino West Community Development District Miami-Dade County	Miami-Dade Independent				11 X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Village at Gulfstream Park Community Development District, The	Broward				11	
City of Hallandale Beach	Independent				X	
Village Center Community Development District	Lake				11	
Town of Lady Lake	Independent				X	
Village Community Development District No. 1	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 10	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 11	Lake				11	
City of Fruitland Park	Independent					
Village Community Development District No. 12	Sumter				11	
City of Wildwood	Independent					
Village Community Development District No. 13	Sumter				11	
City of Wildwood	Independent					
Village Community Development District No. 2	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 3	Sumter				11	
Sumter County	Independent		X			
Village Community Development District No. 4	Marion				11	
Marion County	Independent		X			
Village Community Development District No. 5	Sumter				11	
Sumter County	Independent					
Village Community Development District No. 6	Sumter				11	
Sumter County	Independent				X	No employees
Village Community Development District No. 7	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 8	Sumter				11	
Sumter County	Independent				X	
Village Community Development District No. 9	Sumter				11	
Sumter County	Independent				X	

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District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Village Estates West Special District	Hillsborough				11	
Hillsborough County	Dependent				X	
Villages of Avignon Community Development District	Manatee					
Manatee County	Independent	X			X	No employees
Villages of Bloomingdale Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Villages of Glen Creek Community Development District	Manatee				11	
City of Bradenton	Independent				X	
Villages of Westport Community Development District	Duval				11	
City of Jacksonville	Independent				X	
Villagewalk of Bonita Springs Community Development District	Lee				11	
City of Bonita Springs	Independent				X	
VillaMar Community Development District	Polk				11	
City of Winter Haven	Independent					
VillaSol Community Development District	Osceola				11	
Osceola County	Independent				X	
Vista Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Vista Lakes Community Development District	Orange				11	
City of Orlando	Independent				X	
Vizcaya in Kendall Community Development District	Miami-Dade				11	
Miami-Dade County	Independent				X	
Volusia County Educational Facilities Authority	Volusia			X	11	
Volusia County	Dependent					
Volusia County Industrial Development Authority	Volusia				11	
Volusia County	Dependent				X	
Volusia County Unified Fire District	Volusia				11	
Volusia County	Dependent				X	
Volusia Growth Management Commission	Volusia				11	
Volusia County	Dependent				X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Volusia Soil and Water Conservation District	Volusia			X	11	
Volusia County	Independent					
W192 Development Authority	Osceola				11	
Osceola County	Dependent					
Wakulla County Industrial Development Authority (2016)	Wakulla				11	
Wakulla County	Dependent					
Wakulla Soil and Water Conservation District	Wakulla					
Wakulla County	Independent	X			X	
Walden Lake Community Association Local Government NID	Hillsborough				11	
City of Plant City	Dependent				X	
Walkabout Community Development District	Brevard				11	
Brevard County	Independent				X	
Walnut Creek Community Development District	Broward				11	
City of Pembroke Pines	Independent				X	
Walton / Okaloosa / Santa Rosa Regional Utility Authority	Okaloosa, Santa Rosa, Walton				11	
Multi	Independent				X	
Water Cooperative of Central Florida	Orange, Osceola, Polk					
Multi	Independent	X			X	No employees
Water Street Tampa Improvement District	Hillsborough				11	
Hillsborough County and City of Tampa	Independent					
Waterchase Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Waterford Estates Community Development District	Charlotte				11	
Charlotte County	Independent				X	
Waterford Landing Community Development District	Lee				11	
City of Fort Myers	Independent				X	
Waterford Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
WaterGrass Community Development District I	Pasco				11	
Pasco County	Independent				X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs DC SS No Plan	Comments
WaterGrass Community Development District II	Pasco		11
Pasco County	Independent		X
Waterleaf Community Development District (Hillsborough County)	Hillsborough		11
Hillsborough County	Independent		X
Waterlefe Community Development District (Manatee County)	Manatee		11
Manatee County	Independent		X
Waters Edge Community Development District (Manatee County)	Manatee		11
Manatee County	Independent		X
Waters Edge Community Development District (Pasco County)	Pasco		11
Pasco County	Independent		X
Waterset Central Community Development District	Hillsborough		11
Hillsborough County	Independent		X
			No employees
Waterset North Community Development District	Hillsborough		11
Hillsborough County	Independent		X
Waterstone Community Development District	St. Lucie		11
St. Lucie County	Independent		X
Wauchula Community Redevelopment Agency	Hardee		11
City of Wauchula	Dependent		X
Wentworth Estates Community Development District	Collier		
Collier County	Independent	X	X
Wesbridge Community Development District	Pasco		11
Pasco County	Independent		
West Atlantic Avenue Neighborhood Improvement District	Palm Beach		11
City of Delray Beach	Dependent		
West Coast Inland Navigation District	Charlotte, Lee, Manatee, Sarasota		X 11
Multi	Independent		
West Lakeland Water Control District	Polk		11
Polk County	Independent		X
West Manatee Fire and Rescue District	Manatee	X-F	X 11
Manatee County	Independent	X	

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No	DB	FRS	Other	SS Coverage Exclusions
Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
West Orange Airport Authority	Orange					
Orange County	Independent	X			X	
West Orange Healthcare District	Orange				11	
Orange County	Independent		X	X		
West Palm Beach Community Redevelopment Agency	Palm Beach					
City of West Palm Beach	Dependent				X	
West Palm Beach Downtown Development Authority	Palm Beach				4	
City of West Palm Beach	Independent					
West Palm Beach Golf Commission	Palm Beach				11	
City of West Palm Beach	Dependent					
West Palm Beach Housing Authority	Palm Beach					None
City of West Palm Beach	Dependent		X	X		
West Perrine Community Redevelopment Agency	Miami-Dade				11	
Miami-Dade County	Dependent				X	
West Villages Improvement District	Sarasota					
Sarasota Co./North Port	Independent	X			X	
West Volusia Hospital Authority	Volusia			X	11	
Volusia County	Independent					
Westchase Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Westchester Special Dependent District	Hillsborough				11	
Hillsborough County	Dependent				X	
Westgate / Belvedere Homes Community Redevelopment Agency	Palm Beach			X	11	
Palm Beach County	Dependent					
Westridge Community Development District	Polk				11	
Polk County	Independent				X	
Westside Community Development District	Osceola				11	
Osceola County	Independent				X	
Westwood / OCC Community Development District	Orange				11	
Orange County	Independent					

APPENDIX K - Inventory of Special Districts

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
WildBlue Community Development District	Lee				11	
Lee County	Independent					
Wildcat Preserve Community Development District	Manatee				11	
Manatee County	Independent				X	None at this time
Wilderness Coast Public Libraries	Franklin, Jefferson, Wakulla			X		
Multi	Independent					
Wildwood Community Redevelopment Agency	Sumter			X	11	
City of Wildwood	Dependent					
Wilford Preserve Community Development District	Clay				11	
Clay County	Independent					
Williams Community Development District Number Five	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Four	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number One	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Seven	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Six	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Three	Polk				11	
City of Lakeland	Independent				X	
Williams Community Development District Number Two	Polk				11	
City of Lakeland	Independent				X	
Williston Community Redevelopment Agency	Levy				11	
City of Williston	Dependent				X	
Willow Creek Community Development District	Brevard				11	
City of Titusville	Independent				x	
Willow Hammock Community Development District	Manatee				11	
Manatee County	Independent					

APPENDIX K - Inventory of Special Districts

District's Name	County(ies)	No DB FRS Other	SS Coverage Exclusions	
Local Governing Authority	Status	EEs DC SS No Plan	Comments	
Willow Walk Community Development District	Manatee		11	
Manatee County	Independent		X	No employees
Willows Community Development District	Manatee		11	
Manatee County	Independent			
Wilton Drive Improvement District	Broward		11	
City of Wilton Manors	Dependent			
Windemere Special Dependent District	Hillsborough		X 11	
Hillsborough County	Dependent			
Windermere / Tree Gardens Safe Neighborhood Improvement District	Broward		11	
City of Lauderhill	Dependent		X	
Windermere Water and Navigation Control District	Orange		X	
Orange County	Dependent			
Winding Cypress Community Development District	Collier		11	
Collier County	Independent		X	Elected
Windsor at Westside Community Development District	Osceola		11	
Osceola County	Independent		X	No employees
Windward Community Development District	Osceola		11	
Osceola County	Independent		X	
Winston Trails Community Development District (East)	Palm Beach		11	
Palm Beach County	Independent		X	
Winter Garden Community Redevelopment Agency	Orange		11	
City of Winter Garden	Dependent		X	
Winter Garden Village at Fowler Groves Community Development District	Orange		11	
City of Winter Garden	Independent		X	
Winter Haven Housing Authority	Polk		11	
City of Winter Haven	Dependent		X	None
Winter Park Community Redevelopment Agency	Orange		11	
City of Winter Park	Dependent			

APPENDIX K - Inventory of Special Districts

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Winter Park Housing Authority	Orange				11	None
City of Winter Park	Dependent		X	X		
Wiregrass Community Development District	Pasco				11	
Pasco County	Independent				X	
Wiregrass II Community Development District	Pasco				11	
Pasco County	Independent					
Withlacoochee Regional Water Supply Authority	Citrus, Hernando, Marion, Sumter				11	
Multi	Independent				X	
Woodland Hammock Community Development District	Manatee				11	
Manatee County	Independent				X	
Woodlands Community Development District, The	Sarasota				11	
City of North Port	Independent					
World Commerce Community Development District	St. Johns				11	
St. Johns County	Independent				X	
Wyld Palms Community Development District	Citrus				11	
City of Inverness	Independent				X	
Wyndam Park Community Development District	Palm Beach				11	
Palm Beach County	Independent				X	
Wynnfield Lakes Community Development District	Duval					
City of Jacksonville	Independent	X			X	
Wynnmere East Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Wynnmere West Community Development District	Hillsborough				11	
Hillsborough County	Independent				X	
Wynwood Business Improvement District	Miami-Dade					General
City of Miami	Dependent			X		
Xentury City Community Development District	Osceola				11	
Osceola County	Independent				X	
Yellow River Soil and Water Conservation District	Okaloosa				11	
Okaloosa County	Independent				X	

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Local Governing Authority	Status	EEs	DC	SS	No Plan	Comments
Zephyr Lakes Community Development District	Pasco				11	
City of Zephyrhills	Independent				X	
Zephyr Ridge Community Development District	Pasco					
Pasco County	Independent	X			X	
Zephyrhills Community Redevelopment Agency	Pasco				11	
City of Zephyrhills	Dependent				X	

Total Special Districts: 1,747